

**ITEM 4**  
**INCORRECT REDUCTION CLAIM**  
**PROPOSED DECISION**

Education Code Section 60640, as Amended by Statutes 2013, Chapter 489 (AB 484)  
and Statutes 2014, Chapter 32 (SB 858)

California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5),  
864 (Register 2014, Nos. 6, 30, and 35)

*California Assessment of Student Performance and Progress (CAASPP)*

Fiscal Years 2015-2016 and 2016-2017

22-1401-I-01

Fresno Unified School District, Claimant

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# Exhibit A

STATE of CALIFORNIA  
**COMMISSION ON STATE  
MANDATES**



Filing Date:

**RECEIVED**  
December 21, 2022  
*Commission on  
State Mandates*

IRC #: 22-1401-I-01

## INCORRECT REDUCTION CLAIM FORM

### Section 1

Proposed Incorrect Reduction Claim Title:  
CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS PROGRAM (CA

### Section 2

Local Government (Local Agency/School District) Name:  
Fresno Unified School District

Name and Title of Claimant's Authorized Official pursuant to [CCR, tit. 2, § 1185.1\(a\)\(1-5\)](#):

**Robert G. Nelson, Superintendent**

Street Address, City, State, and Zip:

**2309 Tulare Street, Fresno, CA 93721**

Telephone Number

**(559) 457-3882**

Email Address

**Bob.Nelson@fresnounified.org**

**Section 3 – Claimant designates the following person to act as its sole representative in this incorrect reduction claim. All correspondence and communications regarding this claim shall be forwarded to this representative. Any change in representation must be authorized by the claimant in writing, and sent to the Commission on State Mandates. ([CCR, tit.2, § 1185.1\(a\)\(1-5\)](#).)**

Name and Title of Claimant Representative:

**Arthur M. Palkowitz, Attorney**

Organization: **Law Offices of Arthur M. Palkowitz**

Street Address, City, State, Zip:

**12807 Calle de la Siena**

Telephone Number

**(858)259-1055**

Email Address

**law@artpalk.onmicrosoft.com**



**Section 4 – Identification of Statutes or Executive Orders**

**Please specify the subject statute or executive order that claimant alleges is not being fully reimbursed pursuant to the adopted parameters and guidelines.**

Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35.

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Incorrect Reduction Claim is Timely Filed on [Insert Filing Date]: 12 / 21 / 2022

Which is not later than three years following the date [Insert Receipt Date of Notice that Complies with [Government Code section 17558.5\(c\)](#)]: 12 / 16 / 2020 the claimant first received from the Office of State Controller a final state audit report, letter, or other written notice of adjustment to a reimbursement claim, which complies with [Government Code section 17558.5\(c\)](#) by specifying the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the claimant, and the reason for the adjustment. The filing shall be returned to the claimant for lack of jurisdiction if this requirement is not met.

([Gov. Code section 17558.5\(c\)](#); [Cal. Code Regs., tit.2, sections 1185.1\(c\)](#) and [1187.5.](#))

**Section 5 – Amount of Incorrect Reduction**

**Please specify the fiscal year and amount of reduction. More than one fiscal year may be claimed.**

FY 2015-2016	\$1,504,004
FY 2016-2017	\$ 791,918
Total.	\$ 2,295,922

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**Section 6 – Written Detailed Narrative**

**Under the heading “6. Written Detailed Narrative,” please describe the alleged incorrect reduction(s). The narrative shall include a comprehensive description of the reduced or disallowed area(s) of cost(s).**

**Pages** IRC000001 **to** IRC000012 **.**

This incorrect reduction claim includes a description of the alleged incorrect reduction(s) and includes a comprehensive description of the reduced or disallowed area(s) of cost(s). ([Cal. Code Regs., tit. 2, § 1185.1\(f\)\(2\).](#))

## Section 7 – Documentary Evidence and Declarations

If the narrative describing the alleged incorrect reduction(s) involves more than discussion of statutes or regulations or legal argument and utilizes assertions or representations of fact, such assertions or representations shall be supported by testimonial or documentary evidence and shall be submitted with the claim under the heading “7. Documentary Evidence and Declarations.” All documentary evidence must be authenticated by declarations under penalty of perjury signed by persons who are authorized and competent to do so and be based on the declarant’s personal knowledge or information or belief.

Pages IRC000013 to IRC000042.

- This incorrect reduction claim’s narrative describing the alleged incorrect reduction(s) involves more than discussion of statutes or regulations or legal argument and utilizes assertions or representations of fact that are supported by testimonial or documentary evidence and are included with the incorrect reduction claim. ([Cal. Code Regs., tit. 2, § 1185.1\(f\)\(3\).](#))
- All documentary evidence must be authenticated by declarations under penalty of perjury signed by persons who are authorized and competent to do so and be based on the declarant’s personal knowledge, information, or belief. *Assertions or representations of fact shall be supported by testimonial or documentary evidence. Hearsay evidence may be used for the purpose of supplementing or explaining other evidence but shall not be sufficient in itself to support a finding unless it would be admissible over objection in civil actions.* ([Cal. Code Regs., tit. 2, § 1187.5.](#))

## Section 8 – Claiming Instructions

Under the heading “8. Claiming Instructions,” please include a copy of the Office of the State Controller’s claiming instructions that were in effect during the fiscal year(s) of the reimbursement claim(s). Pages IRC000043 to IRC000083.

- The incorrect reduction claim includes a copy of the Office of the State Controller’s claiming instructions that were in effect during the fiscal year(s) of the reimbursement claims. ([Cal. Code Regs., tit. 2, § 1185.1\(f\)\(1\).](#))

## Section 9 – Final State Audit Report or Other Written Notice of Adjustment

Under the heading “9. Final State Audit Report or other Written Notice of Adjustment,” please include a copy of the final state audit report, letter, or other written notice of adjustment from the Office of the State Controller that explains the reason(s) for the reduction or disallowance.

Pages IRC000084 to IRC000110.

- The incorrect reduction claim includes a copy of any final state audit report, letter, or other written notice of adjustment from the Office of State Controller that explains the claim components adjusted, amounts reduced, and the reasons for the reduction or disallowance. ([Cal. Code Regs., tit. 2, § 1185.1\(f\)\(4\).](#))

## Section 10 – Reimbursement Claims

Under the heading “10. Reimbursement Claims,” please include a copy of the subject reimbursement claims the claimant submitted to the Office of State Controller.

Pages IRC000111 to IRC000122.

- The incorrect reduction claims includes a copy of the subject reimbursement claims the claimant submitted to the Office of State Controller. ([Cal. Code Regs., tit. 2, § 1185.1\(f\)\(5\).](#))

## Section 11 – Notice of Intent to File a Consolidated Incorrect Reduction Claim

This claim is being filed with the intent of acting as lead-claimant to consolidate on behalf of other claimants. ([Cal. Code Regs., tit. 2, § 1185.3.](#)): Yes  or No

**If yes is checked, the claimant certifies the following:**

- (1) The method, act, or practice that the claimant alleges led to the reduction has led to similar reductions of other parties' claims, and all of the claims involve common questions or law or fact.
- (2) The common questions of law or fact among the claims predominate over any matter affecting only an individual claim.
- (3) The consolidation of similar claims by individual claimants would result in consistent decision making by the Commission.
- (4) The claimant filing the consolidated claim would fairly and adequately protect the interests of the other claimants: Yes  or No

**Section 12 - Notice of Intent to Join a Consolidated Incorrect Reduction Claim**

I intend to join a consolidated claim: Yes  or No

**If yes is checked, please complete the following:**

Title of Consolidated Incorrect Reduction Claim:

Lead-Claimant Local Government (Local Agency/School District) Name:

Name and Title of Lead-Claimant's Authorized Official pursuant to [CCR. tit. 2, § 1185.1\(a\)\(1-5\)](#):

Street Address, City, State, and Zip:

Telephone Number

Email Address

The claimant certifies that (1) The method, act, or practice that the claimant alleges led to the reduction is similar to that for the reductions of lead-claimant's claim, and involves common questions or law or fact; (2) The common questions of law or fact predominate over any matter affecting only an individual claim; (3) The consolidation of these claims by would result in consistent decision making by the Commission; (4) The lead-claimant in the consolidated claim would fairly and adequately protect the interests of the claimants; and authorizes the lead-claimant in the above-named incorrect reduction claim to act as its sole representative in this consolidated incorrect reduction claim, which is filed pursuant to [Government Code section 17558.7](#):

Yes  or No

**Section 13 – INCORRECT REDUCTION CLAIM CERTIFICATION Pursuant to [Government Code section 17553](#)**

- The incorrect reduction claim form is signed and dated at the end of the document, under penalty of perjury by the eligible claimant, with the declaration that the incorrect reduction claim is true and complete to the best of the declarant's personal knowledge, information, or belief.

*Read, sign, and date this section. Incorrect reduction claims that are not signed by authorized claimant officials pursuant to [California Code of Regulations, title 2, section 1185.1\(a\)\(1-5\)](#) will be returned as incomplete. In addition, please note that this form also serves to designate a claimant representative for the matter (if desired) and for that reason may only be signed by an authorized local government official as defined in [section 1185.1\(a\)\(1-5\)](#) of the Commission's regulations, and not by the representative.*

This incorrect reduction claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to [Government Code section 17561](#). This incorrect reduction claim is filed pursuant to [Government Code section 17551, subdivision \(d\)](#). I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim is true and complete to the best of my own personal knowledge, information, or belief. All representations of fact are supported by documentary or testimonial evidence and are submitted in accordance with the Commission's regulations. ([Cal. Code Regs., tit. 2 sections 1185.1](#) and [1187.5](#).)

**Robert G. Nelson**

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Superintendent

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**Name of Authorized Local Government Official**  
pursuant to [Cal. Code Regs., tit. 2 section 1185.1](#)

**Print or Type Title**



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**Signature of Authorized Local Government Official**  
pursuant to [Cal. Code Regs., tit. 2 section 1185.1](#)

**COMMISSION ON STATE MANDATES**  
**INCORRECT REDUCTION CLAIM FORM**

This form is to be used to initiate an individual or consolidated claim, or to join a consolidated claim, pursuant to Government Code section 17558 et seq. and Title 2, California Code of Regulations, section 1181.1 et seq.

**GENERAL INSTRUCTIONS**

- To obtain a determination that the Office of the State Controller incorrectly reduced a reimbursement claim, a claimant shall file an incorrect reduction claim with the Commission on State Mandates (Commission). Local governments may file incorrect reduction claims and amendments thereto with the Commission, which shall be filed with the Commission no later than three years following the date a claimant first receives from the Office of State Controller a final state audit report, letter, or other written notice of adjustment to a reimbursement claim, which complies with Government Code section 17558.5(c) by specifying the claim components adjusted, the amounts adjusted, interest changes on claims adjusted to reduce the overall reimbursement to the claimant, and the reason for the adjustment. ([Gov. Code section 17558.7\(a\)](#) and [17558.5\(c\)](#); [Cal. Code Regs., tit. 2, section 1185.1\(c\)](#), emphasis added.)
- Each incorrect reduction claim or notice of intent to join a consolidated incorrect reduction claim shall pertain to alleged incorrect reductions in a reimbursement claim(s) filed by one claimant. The incorrect reduction claim may be for more than one fiscal year. ([Cal. Code Regs., tit. 2, section 1185.1\(d\)](#))
- Complete sections 1 through 13 of the incorrect reduction claim form, as indicated and note that the first page of the incorrect reduction claim form is the first page of the filing. Do not attach a cover letter, but include all background and arguments in Section 6. Written Detailed Narrative. Type all responses. Failure to complete any of these sections will result in this incorrect reduction claim being returned as incomplete. ([Cal. Code Regs., tit. 2, section 1185.2\(a\)](#).) Pursuant to [Government Code section 17558.7](#), [California Code of Regulations, title 2, section 1185.2\(b\)](#), and [1185.3\(d\)](#), any incorrect reduction claim, or portion of an incorrect reduction claim, or consolidated incorrect reduction claim, or portion of a consolidated incorrect reduction claim that the Commission lacks jurisdiction to hear for any reason, including that the incorrect reduction claim or consolidated incorrect reduction claim was not filed within the period of limitation required by [section 1185.1\(c\)](#) of these regulations, may be rejected or dismissed by the executive director with a written notice stating the reason therefor.
- Please file the incorrect reduction claim, consistent with the Commission’s regulations ([Cal. Code Regs., tit. 2, section 1181.3](#)) by either of the following methods:

**E-filing.** All new incorrect reduction claim filings and supporting written materials shall be filed via the Commission’s e-filing system, available on the Commission’s website (<https://www.csm.ca.gov>). Documents e-filed with the Commission shall be in a legible and searchable format using a “true PDF” (i.e., documents digitally created in PDF, converted to PDF or printed to PDF) or optical character recognition (OCR) function, as necessary. Incorrect reduction claims shall be filed on this form prescribed by the Commission and shall be digitally signed by the claimant, using the digital signature technology and authentication process contained herein. The completed incorrect reduction claim form shall be e-filed separately from any accompanying documents. Accompanying documents shall be e-filed together in a single file in accordance with section 1181.3(c)(1). The filer is responsible for maintaining the signed original new filing or written material for the duration of the incorrect reduction claim process, including any period of appeal (this may be an electronic

document, depending on how the filer creates and maintains its records). ***No additional copies are required when e-filing the request.***

**Hard Copy Filing and Service in Cases of Undue Hardship or Significant Prejudice.** If e-filing legible and searchable PDF documents, as described in section 1181.3(c)(1) of the Commission’s regulations, would cause the filer undue hardship or significant prejudice, the filer may submit a written request to the executive director to file in hard copy and may file the request by first class mail, overnight delivery, or personal service. Only upon prior approval by the executive director of a written request for a significant hardship or prejudice exception to the e-filing requirement, may a filing be made via hard copy.

*Within 10 days of the filing of an incorrect reduction claim, Commission staff will notify the claimant or claimant representative whether the submission is complete or incomplete. Incorrect reduction claims will be considered incomplete if any of the required sections are not included or are illegible. If a completed incorrect reduction claim is not received within thirty 30 calendar days from the date the incomplete incorrect reduction claim was returned, the executive director may disallow the original incorrect reduction claim filing date. ([Cal. Code Regs., tit.2, section 1185.2](#) and [1185.3](#).)*

### **OPTING OUT PROCEDURES FOR A CLAIMANT-INITIATED CONSOLIDATION**

To opt out of a consolidated incorrect reduction claim, a joint-claimant shall file a written notice with the Commission within fifteen (15) days of service of the Office of State Controller’s comments. A copy of the notice must be served on all parties and interested parties on the mailing list. Proof of service shall be filed with the notice pursuant to the Commission’s regulations in [section 1181.3](#). No later than one (1) year after opting out, or within the statute of limitations under [section 1185.1\(c\)](#) of the Commission’s regulations, whichever is later, a claimant that opts out of a consolidated claim shall file an individual incorrect reduction claim pursuant to Commission requirements in order to preserve its right to challenge a reduction made by the Controller on that same mandate. If a claimant opts out of a consolidated incorrect reduction claim and an individual incorrect reduction claim for that entity is already on file with the Commission, the individual filing is automatically reinstated.

You may request an incorrect reduction form from our website at [www.csm.ca.gov](http://www.csm.ca.gov). If you have questions, please contact us: Email: [csminfo@csm.ca.gov](mailto:csminfo@csm.ca.gov); Telephone: (916) 323-3562; or Website: [www.csm.ca.gov](http://www.csm.ca.gov)










# IRC Form

Final Audit Report

2023-04-11

Created:	2023-04-11
By:	CSM Sign (csmsign@csm.ca.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAHRTHUsNLIkpVex-w0PKbS1zBkhmQoB6x

## "IRC Form" History

-  Document created by CSM Sign (csmsign@csm.ca.gov)  
2023-04-11 - 4:47:49 PM GMT
-  Document emailed to law@artpalk.onmicrosoft.com for filling  
2023-04-11 - 4:49:14 PM GMT
-  Email viewed by law@artpalk.onmicrosoft.com  
2023-04-11 - 4:49:34 PM GMT
-  Signer law@artpalk.onmicrosoft.com entered name at signing as Arthur Palkowitz  
2023-04-11 - 5:21:53 PM GMT
-  Form filled by Arthur Palkowitz (law@artpalk.onmicrosoft.com)  
Form filling Date: 2023-04-11 - 5:21:55 PM GMT - Time Source: server
-  Document emailed to bob.nelson@fresnounified.org bob.nelson@fresnounified.org (bob.nelson@fresnounified.org) for signature  
2023-04-11 - 5:21:57 PM GMT
-  Email viewed by bob.nelson@fresnounified.org bob.nelson@fresnounified.org (bob.nelson@fresnounified.org)  
2023-04-11 - 6:46:52 PM GMT
-  Document e-signed by bob.nelson@fresnounified.org bob.nelson@fresnounified.org (bob.nelson@fresnounified.org)  
Signature Date: 2023-04-11 - 6:47:36 PM GMT - Time Source: server
-  Agreement completed.  
2023-04-11 - 6:47:36 PM GMT

Names and email addresses are entered into the Acrobat Sign service by Acrobat Sign users and are unverified unless otherwise noted.

Incorrect Reduction Claim: California Assessment of Student  
Performance And Progress Program (CAASPP)  
Claimant: Fresno Unified School District  
5. Written Detailed Narrative

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**BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA**

Incorrect Reduction Claim of:  
Fresno Unified School District  
Claimant.

No. CSM \_\_\_\_\_

CALIFORNIA ASSESSMENT OF  
STUDENT PERFORMANCE AND  
PROGRESS PROGRAM (CAASPP)

Education Code Section 60640; Chapter 489,  
Statutes of 2013 (Assembly Bill 484);  
Chapter 32, (Senate Bill 858) Statutes of  
2014 July 1, 2015, through June 30, 2017  
Title 5, California Code of Regulations,  
Sections 850, 852, 853, 853.5, 857,861(b)(5),  
864, as added or amended by Register 2014,  
Nos. 6, 30, and 35.

**I. STATEMENT OF THE CLAIM**

State Controller Office (“SCO” or “Controller”) audited the costs claimed by the Fresno Unified School District (“District” or “Claimant”) for the legislatively mandated California Assessment of Student Performance and Progress Program (“CAASPP”) for the period of July 1, 2015, through June 30, 2017.

This Incorrect Reduction Claim (“IRC”) alleges based on the Parameters and Guidelines (“P & G”) of reimbursable CAASPP activities as specified in the mandate claim, the District claimed and met their burden by producing source documents supporting the technology expenditures purchased for implementing CAASPP. The District claimed \$2,897,066 for costs of the mandated program. The SCO audit found the amount the District claimed in salaries and benefits for the audit period was allowable and \$2,402,989 was unallowable primarily because the District claimed reimbursement for the purchase of 5,100 computing devices, a 15% of increase of the District’s then existing computing devices. The District’s CAASPP testing equipment



required upgrades and could not be administered in a timely or equitable manner to all student groups to ensure the test could be completed within the allotted time frame.

SCO arbitrarily concluded the District's purchase of testing equipment was unallowable despite the test claim decision stating: "SBAC (Smarter Balance Calculator)" also acknowledges, however, that some school districts may be required to make new purchases: "There will also be a need in certain scenarios for various districts to consider the purchase of additional computers or computational devices...most new hardware will naturally fall well into the specifications released so far..." ( CAASPP: Statement of Decision p.10.)

## II. AUTHORITY FOR THE CLAIM

Government Code section 17561(d) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state-mandated costs if the Controller determines that the claim is excessive or unreasonable.

Government Code section 17551(d) requires the Commission on State Mandates ("Commission") to hear and decide a claim that the Controller has incorrectly reduced payments to the local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission's regulations requires the Commission to send the decision to the Controller and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of parameters and guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6 of the California Constitution. (*Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.) The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitution and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political

decisions on funding priorities.” (*County of Sonoma v. Commission on State Mandates* (2000), 84 Cal.App.4th 1264, 1281, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.)

Regarding the Controller’s audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency. (*Johnston v. Sonoma County Agricultural Preservation and Open Space District* (2002) 100 Cal.App.4th 973, 983-984; *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.)

The Commission must also review the Controller’s audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with the claimant. (*Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.) In addition, Section 1185.1(f)(3) and 1185.2(d) and (e) of the Commission’s regulations requires that any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission’s ultimate findings of fact must be supported by substantial evidence in the record. Government Code section 17559(b) provides that a claimant or the state may commence a proceeding in accordance with the provisions of Section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission’s decision is not supported by substantial evidence in the record.

**A. District Timely Filed This IRC**

District has filed this IRC within three years from the date the claimant received from the Controller a Final State Audit Report, Letter, or Other Written Notice of Adjustment to a Reimbursement Claim. Section 1185.1 of the Commission’s regulations requires IRCs to be filed no later than three years after the Controller’s final audit report, or other notice of adjustment that complies with Government Code section 17558.5(c). The Final Audit Report, issued December 16, 2020, specifies the claim components and amounts adjusted, and the reasons for the adjustments, and thereby complies with the notice requirements in Section 17558.5(c). The claimant initially filed the IRC on December 21, 2022, less than three years from the date of the Final State Audit Report. An amendment to the IRC was filed on or about March 2, 2023.

### III. BACKGROUND

Education Code Section 60640, as amended by the Statutes of 2013, Chapter 489 (Assembly Bill 484) and the Statutes of 2014, Chapter 32 (Senate Bill 858); and Title 5, California Code of Regulations, sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35, established the CAASPP Program and replaced the Standardized Testing and Reporting Program, effective January 1, 2014. The CAASPP Program requires school districts to transition from paper and pencil multiple-choice tests to computer-based tests.

The Commission on State Mandates has the authority, pursuant to Government Code section 17551, subdivision (a), to hear and decide upon a claim by a local agency or school district that the local agency or school district is entitled to be reimbursed by the State for costs mandated by the State, as required by Section 6 of Article XIII B of the California Constitution. (*Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551 and 17552.) The determination of whether a statute or executive order imposes a reimbursable state-mandated program is a question of law. (*County of San Diego v. State of California*, (1997) 15 Cal.4th 68,109.)

#### **A. Commission Approved CAASPP Mandate**

On January 22, 2016, the Commission adopted a decision finding the test claim statutes and regulations impose a reimbursable state-mandated program upon school districts within the meaning of Article XIII B, Section 6 of the California Constitution and Government Code (GC) section 17514.

The Commission adopted the parameters and guidelines on March 25, 2016. The program's parameters and guidelines establish the state mandate and define the reimbursement criteria. In compliance with GC section 17558, the State Controller Office issued claiming instructions to assist school districts in claiming mandated program reimbursable costs.

The Commission approved reimbursable activities as follows:

Beginning January 1, 2014, provide "a computing device, the use of an assessment technology platform, and the adaptive engine" to administer the CAASPP assessments to all pupils

via computer, which includes the acquisition of and ongoing compliance with minimum technology requirements.

Beginning February 3, 2014, the local educational agency (LEA) CAASPP coordinator shall be responsible for assessment technology and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.

Beginning February 3, 2014, the LEA shall notify parents or guardians each year of their pupil's participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent's, or guardian's written request to excuse his or her child from any of all parts of the CAASPP assessments shall be granted.

Beginning February 3, 2014, the LEA shall score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).

Beginning February 3, 2014, the LEA shall identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.

Beginning February 3, 2014, the LEA shall report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.

Beginning February 3, 2014, the LEA shall comply with any and all requests from CAASPP contractors and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.

Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations, and individualized aids are entered into the registration system.

**B. Claimant Complied With Parameters and Guidelines**

The District claimed material and supply costs for two reimbursable activities:

- Providing a sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provided secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP to all eligible students; and

- Broadband internet service providing at least 20 Kbps (kilobits per second) per pupil to students who are to be tested simultaneously; acquiring and installing wireless or wired network equipment; and utilize district Information Technology staff to assist the district in completing and troubleshooting the installation.

Based on the District's size (70,000 students 2016-17 <http://www.ed-data.org/district/Fresno/Fresno-Unified>), high unduplicated student count (English Learners, Foster Youth, students who qualify for free and reduced lunch), and a high Special Education population, there are several mitigating factors that are considered when calculating the number of devices required to test nearly 40,000 students in fiscal years 2015-16 and 2016-17.

CDE provides a tool called the Smarter Balanced Technology Readiness Calculator to help districts prepare technology resources for computer-based assessments. This web-based calculator estimates the number of days, and associated network bandwidth required, to administer English Language Arts and Mathematics assessments given the existing number of students, the current number of computers available for use in CAASPP testing, and the number of hours per day those computers are available for use in CAASPP testing.

District reviewed the Smarter Balanced calculator as it relates to technology and devices to gain an understanding of what the minimum requirements are to administer the CAASPP testing timely. Upon reviewing this information and in consulting with internal district stakeholders, it was determined that CAASPP testing could not be administered in a manner that was timely or equitable, based on the 2,450 devices that the Smarter Balanced calculator determined that the District needs to administer testing district wide within a 60-day period.

Based on the parameters and guidelines of reimbursable CAASPP activities as specified in the mandate claim, the District claimed all technology expenditures purchased for the purpose of

CAASPP and the purchases were necessary for the district to administer the CAASPP test in a manner that was equitable to all student groups and to ensure that the test could be completed within the allotted time frame.

1. Testing Window: The actual testing window the district utilized was 35-day testing period that was permissible and allowed students as much instructional time as possible before taking such a test. (Exhibit 1, 2) The months of March and the first part of April were dedicated for instruction. This period provided approximately 75% more time than what is recommended by the Smarter Balance Calculator (150,000 unique testing days = 2,500 devices x 60 days) since the District is testing in 35 days instead of 60 days. The district needed approximately 263,800 (4,396 devices x 60 days) unique testing days<sup>1</sup> where a student had access to a device to complete the CAASPP testing. (Exhibit 2) The Smarter Balance Calculator assumed that 2,500 devices would be sufficient to complete the test timely and equitably.

If the district were to administer the test over the entire 60-day period, there would be inequities across the district with students taking the test at the end of the testing window would have received additional instruction compared to the students taking the test at the beginning of the test period. In addition, the logistics to transport devices from school site to school site throughout the district during the 35-day testing period requires additional devices. Due to the District's large geographical reach in Fresno County, (six thousand square miles) the District faced logistical challenges moving devices from school to school.

2. Testing Procedures: Based on field work that was completed in 2014, it was determined students needed more than the estimated time asserted by ETS to administer CAASPP testing. Due to the District's large geographical reach in Fresno County, (six thousand square miles) the District had to improve the network infrastructure to ensure that there was equity across the District for all school sites. With the district's high unduplicated population, a large majority of students struggle with taking the test within the recommended time frame and as a result, many students suffer test-taking fatigue. Because of this, the testing procedures in 2015-16 and 2016-17 were established to

test one grade level per week to ensure that disadvantaged students have equitable and appropriate time to complete the test.

3. Network Requirements: In 2015-16 and 2016-17, the network reimbursement expenses claimed were necessary for all school sites across the district that had the bandwidth requirements to administer the testing. Due to the District's large geographical reach in Fresno County the District improved the network infrastructure to ensure there was equity within the District for all school sites. During this period, there were school sites in Southeast Fresno that required improvement to the bandwidth so that testing could be administered.

**C. SBAC Acknowledged New Purchases Would Occur (P & G p. 10)**

California Department of Education ("CDE") provides a tool titled the Smarter Balanced Technology Readiness Calculator to assist districts prepare technology resources for computer-based assessments. The Parameters & Guidelines included an analysis regarding the purchases of computing devices.

Smarter Balanced Assessment Consortium ("SBAC") acknowledged school districts may be required to make new purchases: "There will also be a need in certain scenarios for various districts to consider the purchase of additional computers or computational devices...[m]ost new hardware will naturally fall well into the specifications released so far..." The Commission's test claim decision acknowledged the purchase of computing devices, and the upgrade of testing devices is inevitable, if somewhat uneven from year to year and from one district to the next. (CAASPP: Statement of Decision p.51.)

In addition, SBAC maintains the technology requirements to implement the assessment "were deliberately established as a *low entry point* to help ensure that technology-purchasing decisions are made based on instructional plans and to increase the likelihood that schools will successfully engage in online testing." (P & G, p.33.) SBAC guidance includes the following:

Based on the general research and data reviews conducted for the development of this guideline, most districts will find much of their existing infrastructure and device inventory will serve to administer the online assessments. By all estimations at this time, the fear that districts will be forced to make large volumes of hardware and infrastructure purchases between now and the 2014-15 school year is not consistent with the implementation data available.

**D. District Implementation of CAASPP**

SCO reviewed the District’s lists of existing computing devices inventory as of July 1, 2015, and July 1, 2016, and relied on the Smarter Balanced Technology Readiness Calculator to determine the number of computing devices and network bandwidth that the district needed to administer the CAASPP tests to all eligible pupils within the testing window provided by CDE. SCO set the number of available hours for the testing computers each day to two hours, as specified by the district.

The District purchased 5,100 new devices (not replacements) based on the mitigating factors of testing procedures and test windows that were used when identifying the number of devices needed to test approximately 40,000 students in each of these years.

The District provided SCO with an existing inventory of computing devices as of June 30, 2015, and June 30, 2016 (Exhibit 6). The District specified the inventory lists provided were cross-checked for duplicate serial numbers, did not contain any surplus/disposed computers, and included only those computers available for student use (i.e., computers used for administrative purposes were not included).

The following shows the number of existing computing devices that were available at the beginning of each fiscal year:

<u>Fiscal Year</u>	<u>Beginning Inventory</u>	<u>Devices Not Meeting Minimum Specifications</u>	<u>Devices Available For Testing</u>
2015-16	31,829 (Ex. 5)	(13)	31,816
2016-17	33,944 (Ex. 5)	(24)	33,920

The District’s supporting documentation, in compliance with the P & G, detailed their “device inventory” that did not have sufficient computing devices to administer the assessment within the testing window provided by the regulations. (P & G p. 19) An inventory of existing devices does not necessarily capture all the information necessary to determine whether a district was compelled to purchase new devices or install modern technology infrastructure, but it does establish a “baseline” by which to measure the incremental increase in service (and cost).

SBAC acknowledged in some districts “certain equipment was purchased and deployed to specific sites and to specific user populations with program funding that requires it be kept at a single site or be appropriated for a single population as a condition of the corresponding funds.



Thus, program-limited funds, or other legal requirements attached to existing resources, may be a factor in determining whether a district has a sufficient inventory of existing technology infrastructure and devices to administer the assessment.” (P & G; p.19.)

Not all of District’s existing devices were available for testing as they were being used for only instructional purposes in the classroom, primarily for core ELA and Math instruction. As a result, these devices were not taken out of use for student learning for CAASPP testing. To pull these devices away during the CAASPP testing would hinder student’s instruction and ability to learn in the classroom; thus, providing further inequities in student learning.

The District had ninety-five sites tested in both 2015/16 and 2016/17, but only claimed salary and benefits (personnel costs) for employees that had executed Equity and Access affidavits. Thus, there were eighty-five sites included in FY15/16 and ninety-four sites included in FY 16/17 reimbursement claims. (Exhibit 6)

**E. SCO Audit Findings.**

As a result of performing the audit procedures, SCO found that the district claimed unallowable materials and supplies. (Finding 1.)

July 1, 2015, through June 30, 2016

Direct costs:

- Materials and supplies

Computers, browsers, or peripherals \$1,504,004 (Ex. 3)

Total materials and supplies \$1,504,004 Finding 1 (unallowable)

July 1, 2016, through June 30, 2017:

Materials and supplies

Computers, browsers, or peripherals \$751,335

Internet service, network equipment, consultants, or engineers \$40,583

Total materials and supplies - Finding 1 (unallowable) (Ex. 4) \$791,918

Summary: July 1, 2015, through June 30, 2017:

Materials and supplies

Computers, browsers, or peripherals (\$1,504,004 + \$751,335) \$2,255,339

Internet service, network equipment, consultants, or engineers \$40,583

Total materials and supplies Finding 1 (unallowable) \$2,295,922

The district claimed \$2,295,922 in materials and supplies for the audit period. SCO arbitrarily determined the costs are unallowable notwithstanding the District providing supporting documentary evidence. SCO erroneously concluded the only requirement for reimbursement is that the district's existing inventory of computing devices, technology infrastructure, and broadband internet service be insufficient to administer the CAASPP tests to all eligible pupils within the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.

The District claimed material and supply costs for two reimbursable activities: Providing a sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced afforded secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP to all eligible students; and

- Broadband internet service providing at least 20 Kbps (kilobits per second) per pupil to students who are to be tested simultaneously; acquiring and installing wireless or wired network equipment; and utilize district Information Technology staff to assist the district in completing and troubleshooting the installation. The claimed costs represent the acquisition of computing devices and the expansion of existing technology infrastructure.

**F. SCO Failed To Apply Parameters & Guidelines**

SCO audit findings failed to comply the Parameters & Guidelines ("P & G"). Rather SCO arbitrarily and capriciously determined that the number of computing devices the District needed to administer the CAASPP tests are to be solely "based on calculations on the Smarter Balanced Technology Readiness Calculator's formula." (District's Audit Response dated October 29, 2020.) This application is not required in the P & G and is arbitrarily and capricious.

### **CONCLUSION**

SCO abused their discretion in denying the District's costs claimed for computing devices under Finding 1. The District provided supporting documentary evidence that they supplemented their existing computing devices and the expansion of the existing technology infrastructure due to the testing requirements of CAASPP. It was foreseen during the approval of the test claim and the subsequent parameters and guidelines process it would be necessary for Districts to increase their computing devices.

The District's increase of devices by 15% for the testing of 40,000 students is reasonable and appropriate based on the District's documentation provided to SCO during the audit. SCO failed to rely on the test claim and the P & G that the upgrade of testing devices is inevitable, if somewhat uneven from year to year and from one district to the next. In addition, the technology requirements to implement the assessment were deliberately established as a low entry point to help ensure that technology-purchasing decisions are made based on instructional plans and to increase the likelihood that schools will successfully engage in online testing. A majority of the District's existing infrastructure and device inventory served to administer the online assessments.

This IRC is not contesting Findings 2 and 3. <sup>1</sup>

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<sup>1</sup> Finding 2- The District claimed \$761,034 in salaries and benefits for the audit period. SCO concluded the entire amount was allowable; however, the District did not apply the indirect cost rate to the claimed salaries and benefits for the audit period. As such, SCO found that \$26,151 in indirect costs is allowable. The error occurred because the district was not aware CDE approved indirect cost rate could be applied to salaries and benefits.

Finding 3 - The District reported offsetting revenues of \$159,890 for the audit period. SCO concluded the District underreported offsetting revenues by \$133,218. The District misinterpreted the program's parameters and guidelines requirement that it identify and deduct any revenue received for this mandated program from any source. During SCO review of the funding sources, SCO determined the District underreported the Assessment Apportionment Fund of \$133,218 for the audit period. The program's parameters and guidelines require this fund be deducted from any cost claims filed by the District. (Audit Report pages 16-18.)

**SECTION NUMBER: 6**

**DECLARATION**

I, Kim Kelstrom, Chief Executive of Fiscal Services, Fresno Unified School District (“District”) declare as follows:

1. I am currently employed with the District, and I have personal knowledge of the actual and estimated costs incurred by the District for the California Assessment of Student Performance And Progress Program (CAASPP) during the period July 1, 2015, through June 30, 2017. The information contained in my declaration is from preparing and reviewing District business records and my personal knowledge, information or belief pertaining to the CAASPP program.

2. The activities performed were to implement provisions of the Education Code Section 60640, as amended by the Statutes of 2013, Chapter 489 (Assembly Bill 484) and the Statutes of 2014, Chapter 32 (Senate Bill 858); and Title 5, California Code of Regulations, sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35, included the following:

(i) Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology requirements.

(ii) Beginning February 3, 2014, the local educational agency (LEA) CAASPP coordinator shall be responsible for assessment technology and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.

(iii) Beginning February 3, 2014, the LEA shall notify parents or guardians each year of their pupil’s participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent’s, or guardian’s written request to excuse his or her child from any of all parts of the CAASPP assessments shall be granted.

(iv) Beginning February 3, 2014, the LEA shall score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).

(v) Beginning February 3, 2014, the LEA shall identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.

(vi) Beginning February 3, 2014, the LEA shall report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.

(vii) Beginning February 3, 2014, the LEA shall comply with any and all requests from CAASPP contractors and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.

(viii) Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations, and individualized aids are entered into the registration system.

3. I prepared or assisted in the preparation of the following exhibits attached to this Incorrect Reduction Claim that were provided to the auditors during the audit of the CAASPP program:

a. Exhibit 1: 2016-17 CAASPP Testing Days;

I assisted in the preparation of the information contained in Exhibit 1. I have personal knowledge, information, or belief the information in this Exhibit regarding the individual schools and testing dates is accurate and correct. The Exhibit was prepared in the ordinary course of business when scheduling the CAASPP 2016-2017 testing dates and locations.

(IRC000018-20)

b. Exhibit 2: 2016-17 CAASPP # of Testing Days Per Site;

I assisted in the preparation of the information contained in Exhibit 2. I have personal knowledge, information, or belief the information in this Exhibit regarding the individual schools, number of testing dates, grade levels, testing days per site, CBEDS enrollment and number of devices are accurate and correct. The Exhibit was prepared in the ordinary course of business when scheduling the CAASPP 2016-2017 testing dates and locations.

(IRC000021-22)

Incorrect Reduction Claim: California Assessment of Student  
 Performance And Progress Program (CAASPP)  
 Claimant: Fresno Unified School District  
 Section 5. Declaration – Kim Kelstrom, Chief Executive, Fiscal Services

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In FY 2015-2016 the overall testing schedule for testing days and testing days per site was similar to Exhibits 1 and 2.

c. Exhibit 3: 2015-2016 New Devices Purchased;

Our office prepared and assisted in the preparation of the information contained in Exhibit 3. I have personal knowledge, information, or belief the information in this Exhibit regarding the costs in the total amount of \$1,504,004 is accurate and correct.

ASUS T100HA-C4-GR TRANSORMER BOOK	809	\$605,600	
ASUS T100TA-C1-GR TRANSORMER BOOK	1,650	\$309,245	
ASUS TP500 LAPTOP	704	\$383,611	
ASUS TP501 LAPTOP	346	\$205,547	
Total	3,509	\$1,504,004	Finding 1

(IRC000023-27)

This Exhibit was prepared in the ordinary course of business when preparing the budget for the CAASPP Program and preparing the CAASPP Program 2015-2016 reimbursement claim. The costs for the 2015-16 CAASPP Claim for District Trainers' hours (522) and number of employees (101) in the amount of \$37,317.42; Site Coordinators hours (2,288) and the number of employees (1,144) in the amount of \$130,013.44 were allowable and are not contested.

d. Exhibit 4: 2016-2017 New Devices Purchased;

I prepared or assisted in the preparation of the information contained in Exhibit 4. I have personal knowledge, information, or belief the information and costs in this Exhibit are accurate and correct.

	Unit Price	Units Received.	Total Cost
TP 200.	\$342.25	1171	\$400,774.75
TP 501	\$539.75	475	\$256,381.25
		1646	\$657,156.00
Absolute Tracking Software:			\$26,336.00

Incorrect Reduction Claim: California Assessment of Student  
 Performance And Progress Program (CAASPP)  
 Claimant: Fresno Unified School District  
 Section 5. Declaration – Kim Kelstrom, Chief Executive, Fiscal Services

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CA E-Waste Recycling Fee:	\$5,094.00
Sales Tax	\$62,749.46
<u>Total Hardware (SBAC)</u>	<u>\$751,335.46 (IRC000026)</u>
<u>Broadband (SBAC)</u>	<u>\$40, 583.29 (IRC000027)</u>
<u>Total material and supplies</u>	<u>\$791,918.00 (Finding 1)</u>

This exhibit was prepared in the ordinary course of business when preparing the budget for the CAASPP Program and preparing the CAASPP Program 2016-2017 reimbursement claim. The costs for the CAASPP 2016-17 Claim for District Trainers' hours (791) in the amount of \$58,469.03; Site Coordinators hours (6,972) and the number of employees (1,743) in the amount of \$446,064.28; Site Coordinators (SUB/SUP) hours (416); and the number of employees (104) in the amount of \$8,196.42; Tech Support (SBAC) hours (2,216) and the number of employees (14) in the amount of \$80,972.64 were allowable and are not contested.

The computer inventory as of 6/30/2015 used by students was as follows:

<u>Windows 7</u>	<u>Windows 8</u>	<u>Windows 8.1</u>	<u>Windows RT</u>	<u>Windows XP</u>	<u>Grand Total</u>
5,593	1,472	24,668	13	83	31,829
<u>(IRC000031- IRC000035)</u>					

e. Exhibit 5: Computer Inventory:

I prepared or assisted in the preparation of the information contained in Exhibit 5. I have personal knowledge, information, or belief the information in this Exhibit is accurate and correct. The Exhibit was prepared in the ordinary course of business when scheduling the CAASPP 2015-2016 testing dates and locations.

The computer inventory as of 6/30/2016 used by students was as follows:

<u>Windows 7</u>	<u>Windows 8</u>	<u>Windows 8.1</u>	<u>Windows RT</u>	<u>Windows XP</u>	<u>Grand Total</u>
2,049	783	31,088	5	19	33,944

Incorrect Reduction Claim: California Assessment of Student  
Performance And Progress Program (CAASPP)  
Claimant: Fresno Unified School District  
Section 5. Declaration – Kim Kelstrom, Chief Executive, Fiscal Services

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(IRC000036- IRC000039)

f. Exhibit 6: 2015/16; 2016/17 District CAASPP Testing Sites.

I prepared or assisted in the preparation of the information contained in Exhibit 6. I have personal knowledge, information or belief the information is accurate and correct. The exhibit was prepared in the ordinary course of business when scheduling the CAASPP 2015-2016/2016-2017 testing dates and locations.

School Type	Count of All Schools
Elementary (Grades 3-6)	64
K-8 (Grades 3-8)	2
High School (Grades 11)	11
Middle (Grades 7-8)	15
Special Education (Grades 3-11)	2
Total	94

(IRC000040-42)

4. This IRC claim is timely filed within three years of receiving the final audit report.

I certify by my signature below, under penalty of perjury under the laws of the State of California, the statements made in this document are true and complete based on my own personal knowledge, information, or belief and I am authorized and competent to do so.

Dated: March 2, 2023

  
\_\_\_\_\_

KIM KELSTROM  
CHIEF EXECUTIVE, FISCAL SERVICES  
FRESNO UNIFIED SCHOOL DISTRICT



Exhibit 1

2016-17 CAASPP Testing Days

	Week 1					Week 2					Week 3					Week 4					Week 5					Week 6					Week 7					Week 8				Total Days				
	Mon	Tue	Wed	Thu	Fri	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri		Tue	Wed	Thu	Fri
All Schools	4-3	4-4	4-5	4-6	4-7	4-18	4-19	4-20	4-21	4-24	4-25	4-26	4-27	4-28	5-1	5-2	5-3	5-4	5-5	5-8	5-9	5-10	5-11	5-12	5-15	5-16	5-17	5-18	5-19	5-22	5-23	5-24	5-25	5-26	5-30	5-31	6-1	6-2						
Addams	1	1	1	1		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															28
Addicott										1	1	1	1	1	1	1	1	1																									9	
Ahwahnee						1	1	1	1	1	1	1	1	1							1	1	1																				13	
Anthony						1	1	1	1	1	1	1			1	1	1	1	1	1	1	1	1	1	1	1	1	1															21	
Ayer		1	1	1		1	1			1	1	1			1	1	1	1	1	1	1			1	1																		18	
Aynesworth						1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															24	
Baird										1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															20	
Bakman		1	1	1		1	1			1	1	1			1	1	1	1	1	1	1	1	1	1	1	1	1	1															18	
Balderas						1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															23	
Birney						1	1	1		1	1	1	1	1	1	1	1	1																									12	
Bullard High							1	1	1	1	1	1	1	1											1	1	1	1															12	
Bullard Talent	1	1	1	1		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															28	
Burroughs			1	1		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															26	
Calwa						1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1																					18	
Cambridge						1	1	1			1	1	1		1	1	1			1	1	1			1	1				1	1												16	
Centennial		1	1	1		1	1			1	1	1			1	1	1	1	1	1	1			1	1																		18	
Columbia						1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															23	
Computech						1	1				1	1				1	1																										6	
Cooper										1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															20	
Del Mar		1	1	1		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1																				22	
Duncan						1	1				1	1	1											1	1	1				1	1	1											14	
Easterby						1	1	1			1	1		1		1	1	1																									9	
Eaton		1	1	1		1	1		1	1	1	1		1	1	1	1	1	1	1	1	1	1																				20	
Edison										1	1	1	1	1										1	1	1	1	1															10	
Ericson						1	1	1		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															20	
Ewing						1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															23	
Figarden						1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1																						17	
Forkner						1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															21	
Fremont						1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															24	
Fresno High										1	1	1	1	1		1	1																										9	
Ft. Miller						1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															24	
Gaston		1	1	1		1	1	1	1	1	1	1	1	1	1	1																											14	
Gibson						1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1																				14	
Greenberg			1	1		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															25	
Hamilton		1	1	1		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															25	
Heaton						1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															24	
Hidalgo						1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1															23	







Exhibit 2

2016-17 CAASPP # of Testing Days Per Site (1 Day = 1 Student + Device)

Sunnyside	High	13	3	15.00	0	0	0	0	0	624	624	0	0	0	0	0	4368	4,368	2,484	1,884					
Ahwahnee	Middle	13	2	6.50	0	0	0	372	343	0	715	0	0	0	2604	2401	0	5,005	2,846	2,159					
Baird	Middle	20	2	10.00	0	0	156	158	147	0	618	0	0	1092	1106	1099	1029	0	4,326	2,460	1,866				
Computech	Middle	6	2	3.00	0	0	0	419	387	0	806	0	0	0	2933	2709	0	5,642	3,208	2,434					
Cooper	Middle	20	2	10.00	0	0	0	157	233	199	0	589	0	0	1099	1631	1393	0	4,123	2,344	1,779				
Ft. Miller	Middle	24	2	12.00	0	0	0	330	326	0	656	0	0	0	2310	2282	0	4,592	2,611	1,981					
Gaston	Middle	14	2	7.00	0	0	0	451	407	0	858	0	0	0	3157	2849	0	6,006	3,415	2,591					
Kings Canyon	Middle	23	2	11.50	0	0	0	463	435	0	898	0	0	0	3241	3045	0	6,286	3,574	2,712					
Scandinavian	Middle	24	2	12.00	0	0	0	430	378	0	808	0	0	0	3010	2646	0	5,656	3,216	2,440					
Sequoia	Middle	24	2	12.00	0	0	0	426	431	0	857	0	0	0	2982	3017	0	5,999	3,411	2,588					
Tehjipite	Middle	25	2	12.50	0	0	0	244	229	0	473	0	0	0	1708	1603	0	3,311	1,883	1,428					
Tenaya	Middle	21	2	10.50	0	0	0	414	431	0	845	0	0	0	2898	3017	0	5,915	3,363	2,552					
Tenonez	Middle	24	2	12.00	0	0	0	319	376	0	689	0	0	0	2233	2390	0	4,623	2,743	2,080					
Tioga	Middle	21	2	10.50	0	0	0	319	307	0	626	0	0	0	2233	2149	0	4,382	2,492	1,890					
Wawona	Middle	9	2	4.50	0	0	0	217	248	0	465	0	0	0	1519	1736	0	3,255	1,851	1,404					
Yosemite	Middle	24	2	12.00	0	0	0	335	343	0	678	0	0	0	2345	2401	0	4,746	2,699	2,047					
								5,794	5,576	5,801	5,552	5,393	5,218	4,350	37,684	40,558	39,032	40,607	38,864	37,751	36,526	30,450	263,788	150,000	113,788

# of Days within SBAC Testing Period:	60
# of Devices Recommended per Smarter Balance:	2,500
Total # of Recommended Unique Testing Days:	150,000
Total # of District's Unique Testing Days:	263,788
Difference:	113,788

**Exhibit 3**

**Fresno Unified School District  
2015-16 CAASPP Claim**

<b>Category</b>	<b>Hours</b>	<b># Employees</b>	<b>Total Cost</b>
District Trainers:	522.0	101.0	\$ 37,317.42
Site Coordinators:	2,288.0	1,144.0	\$ 130,013.44
Hardware (SBAC): -	-	-	\$ 1,504,003.70
<b>Grand Total</b>	<b>2810</b>	<b>1,245.0</b>	<b>\$ 1,671,334.57</b>



Exhibit 3

Fresno Unified School District  
2015-16 CAASPP Claim - Hardware

Table with columns for School ID, School Name, Claim ID, Claim Description, Start Date, End Date, Grade, Claim Type, and various numerical values representing scores or counts. The table lists various schools such as Hamilton School, Heaton Elementary, and King's Canyon Middle School.





Exhibit 3

Fresno Unified School District  
2015-16 CAASPP Claim- Hardware

2016	SRQ	0710	01520023	1	SUNNYSIDE HIGH SCHOOL	04-Aug-15	05-Aug-15	1111F13	ASUS T100 EA	413.45	40	\$	16,538.00	40	1	030	0152	0000	0710	1801	2100	4400	General Fu	Career Voc	Career / Vc	1
2016	SRQ	0710	01520023	1	SUNNYSIDE HIGH SCHOOL	17-Aug-15	17-Aug-15	1111F14	ASUS T950 EA	544.89	10	\$	5,448.90	10	1	030	0152	0000	0710	1801	2100	4400	General Fu	Career Voc	Career / Vc	1
2016	SRQ	0710	01520023	1	BULLARD HIGH SCHOOL	26-Aug-15	31-Aug-15	1111F14	ASUS T950 EA	544.89	30	\$	16,346.70	30	1	030	0152	0000	0710	1801	2100	4400	General Fu	Career Voc	Career / Vc	1
2016	SRQ	0710	01520023	1	BULLARD HIGH SCHOOL	26-Aug-15	31-Aug-15	1111F14	ASUS T950 EA	544.89	30	\$	16,346.70	30	1	030	0152	0000	0710	1801	2100	4400	General Fu	Career Voc	Career / Vc	1
2016	SRQ	0710	01520023	1	BULLARD HIGH SCHOOL	26-Aug-15	31-Aug-15	1111F14	ASUS T950 EA	544.89	25	\$	13,622.25	25	1	030	0152	0000	0710	1801	2100	4400	General Fu	Career Voc	Career / Vc	1
2016	SRQ	0710	01520023	1	DUNCAN POLYTECHNICAL HIGH	01-Sep-15	24-Sep-15	1111F14	ASUS T950 EA	544.89	120	\$	65,386.80	120	1	030	0152	0000	0710	1801	2100	4400	General Fu	Career Voc	Career / Vc	1
2016	SRQ	0710	01520023	1	EDISON HIGH SCHOOL	16-Sep-15	24-Sep-15	1111F14	ASUS T950 EA	544.89	40	\$	21,795.61	40	1	030	0152	0000	0710	1801	2100	4300	General Fu	Career Voc	Career / Vc	1
2016	SRQ	0710	01520023	1	EDISON HIGH SCHOOL	16-Sep-15	05-Oct-15	1111F14	ASUS T950 EA	544.89	40	\$	21,795.61	40	1	030	0152	0000	0710	1801	2100	4300	General Fu	Career Voc	Career / Vc	1
2016	SRQ	0710	01520023	1	EDISON HIGH SCHOOL	16-Sep-15	05-Oct-15	1111F14	ASUS T950 EA	544.89	40	\$	21,795.61	40	1	030	0152	0000	0710	1801	2100	4300	General Fu	Career Voc	Career / Vc	1
2016	SRQ	0710	01520023	1	EDISON HIGH SCHOOL	16-Sep-15	05-Oct-15	1111F14	ASUS T950 EA	544.89	40	\$	21,795.61	40	1	030	0152	0000	0710	1801	2100	4300	General Fu	Career Voc	Career / Vc	1
2016	SRQ	0710	01520023	1	BULLARD HIGH SCHOOL	26-Apr-16	13-May-16	1111F13	ASUS T100 EA	374.38	30	\$	11,231.40	30	1	030	0152	0000	0710	1800	1000	4400	General Fu	Career Voc	Career / Vc	1
2016	SRQ	0710	01520023	1	BULLARD HIGH SCHOOL	28-Apr-16	29-Jun-16	1111F14	ASUS T950 EA	597.3626	100	\$	59,736.26	100	1	030	0152	0000	0710	1800	1000	4400	General Fu	Career Voc	Career / Vc	1
2016	SRQ	0710	01520023	1	HOOVER HIGH SCHOOL	28-Apr-16	06-May-16	1111F13	ASUS T100 EA	374.38	16	\$	5,990.08	16	1	030	0152	0000	0710	1800	1000	4400	General Fu	Career Voc	Career / Vc	1
2016	SRQ	1030	09120023	1	BAIRD MIDDLE SCHOOL	03-Dec-15	04-Dec-15	1111F13	ASUS T100 EA	353.65	12	\$	4,243.80	12	1	350	0912	0000	1030	0A75	0500	6400	County Sch	New Const	Basic Mide	1
											\$ 1,504,003.70															

Equipment purchased by the school sites

2015-2016 SRQ	#	\$
2016	3,509	\$1,504,004
ASUS T100HA-C4-GR TRANSFORMER BOOK	1,650	\$605,600
ASUS T100HA-C1-GR TRANSFORMER BOOK	809	\$309,245
ASUS T950 LAPTOP	704	\$383,611
ASUS T9501 LAPTOP	346	\$205,547
<b>Grand Total</b>	<b>3,509</b>	<b>\$1,504,004</b>

**Exhibit 4**

**Fresno Unified School District  
2016-17 CAASPP Claim**

Category	Hours	# Employees	Total Cost
District Trainers:	791.00		\$ 58,469.03
Site Coordinators:	6,972.00	1,743.00	\$ 446,064.28
Site Coordinators (SUB/SUP):	416.00	104.00	\$ 8,196.42
Tech Support (SBAC):	2,216.00	14.00	\$ 80,972.64
Hardware (SBAC):	-		\$ 751,335.46
Broadband Improvements (SBAC):		-	\$ 40,583.29
<b>Grand Total:</b>	<b>10,395.00</b>		<b>\$ 1,385,621.12</b>

Exhibit 4

Fresno Unified School District  
2016-17 CAASPP Claim- Hardware

BFY	DOC	DOC_ID	SHIP_LOC_NM	DOC_LAST_DT	AMSF_PO_DOC_COMM.DSCR_EXT	Unit	UNIT_PRICE	QTY	Total Price
2016	PO	00000408208	Curriculum and Instruction	20-Jun-16	ABSOLUTE TRACKING SOFTWARE	EA	\$ 16.00	921	\$ 14,736.00
2016	PO	00000408208	Curriculum and Instruction	20-Jun-16	CALIFORNIA E-WASTE RECYCLING FEE	EA	\$ 3.00	923	\$ 2,769.00
2016	PO	00000408208	Curriculum and Instruction	20-Jun-16	ASUS TP200SA-EDU	EA	\$ 342.25	921	\$ 315,212.25
2016	PO	00000408208	Curriculum and Instruction	20-Jun-16	Sales Tax	EA	\$ 34,624.58	1	\$ 34,624.58
2016	PO	00000408194	Technology Services	20-Jun-16	ABSOLUTE TRACKING SOFTWARE (4 YEAR SUBSCRIPTION)	EA	\$ 16.00	250	\$ 4,000.00
2016	PO	00000408194	Technology Services	20-Jun-16	CALIFORNIA E-WASTE RECYCLING FEE	EA	\$ 3.00	250	\$ 750.00
2016	PO	00000408194	Technology Services	20-Jun-16	ASUS TP200SA-EDU	EA	\$ 342.25	250	\$ 85,562.50
2016	PO	00000408194	Technology Services	20-Jun-16	Sales Tax	EA	\$ 7,037.52	1	\$ 7,037.52
2017	PO	00000445161	Technology Services	12-Oct-16	Absolute Tracking Software (4 year subscription)	EA	\$ 16.00	325	\$ 5,200.00
2017	PO	00000445161	Technology Services	12-Oct-16	California E-Waste Recycling Fee	EA	\$ 3.00	325	\$ 975.00
2017	PO	00000445161	Technology Services	12-Oct-16	ASUS TP501 LAPTOP	EA	\$ 539.75	325	\$ 175,418.75
2017	PO	00000445161	Technology Services	12-Oct-16	Sales Tax	EA	\$ 14,428.19	1	\$ 14,428.19
2017	PO	00000447119	Technology Services	14-Nov-16	ABSOLUTE TRACKING SOFTWARE	EA	\$ 16.00	150	\$ 2,400.00
2017	PO	00000447119	Technology Services	14-Nov-16	CA E-Waste Recycling Fee	EA	\$ 4.00	150	\$ 600.00
2017	PO	00000447119	Technology Services	14-Nov-16	ASUS TP501 LAPTOP	EA	\$ 539.75	150	\$ 80,962.50
2017	PO	00000447119	Technology Services	14-Nov-16	Sales Tax	EA	\$ 6,659.17	1	\$ 6,659.17
									\$ 751,335.46

	Unit Price	Units Received	Total Cost
TP200	342.25	1171	\$ 400,774.75
TP501	539.75	475	\$ 256,381.25
		1,646.00	\$ 657,156.00

Absolute Tracking Software:	\$	26,336.00
CA E-Waste Recycling Fee:	\$	5,094.00
Sales Tax:	\$	62,749.46
	\$	<b>751,335.46</b>

Exhibit 4

Fresno Unified School District  
2016-17 CAASPP Claim- Broadband

BFY	PER	DC	Month	FUNC	UNIT	DEPT	DEPT_NM	ACTV	FUNC	OBJCT	PSTNG_CD	ID	PSTG_AMT		DOC_REC_DT	DOC_CD	DOC_ID	RFED_DOC_CD	RFED_DOC_ID	LEGAL_NAME	DESCRIPTION	VEND_CUST_CD
2017	4		October	030	0140	0923	Telecommunications	0000	8100	5635	D011		\$ 478.30	\$ 478.30	19-Oct-16	PRC	CV000027857					
2017	4		October	030	0140	0923	Telecommunications	0000	8100	5635	D011		\$ 8,148.73	\$ 8,148.73	19-Oct-16	PRC	CV000027857	PO	00000408097		DIMENSION DATA	24326
2017	8		February	030	0187	0885	Technology Services	1110	1000	5635	D011		\$ 3,812.65	\$ 3,812.65	27-Feb-17	PRC	CV000029523				DIMENSION DATA	24326
2017	9		March	030	0140	0885	Technology Services	0000	7702	5635	D011		\$ 37,265.82	\$ 37,265.82	22-Mar-17	PRC	DH000074117	PO	00000448112		DIMENSION DATA	24326
2017	9		March	030	0187	0885	Technology Services	1110	1000	5635	D011		\$ 41,575.32	\$ 41,575.32	22-Mar-17	GAX	DH000052007				DIMENSION DATA	24326
2017	9		March	030	0140	0885	Technology Services	1110	1000	4400	D011		\$ 29,740.06	\$ 29,740.06	28-Mar-17	PRC	KS000027858	PO	00000449601		DIMENSION DATA	24326
2017	11		May	030	0140	0885	Technology Services	1110	1000	4400	D011		\$ 3,932.90	\$ 3,932.90	09-May-17	PRC	DH000074406	PO	00000456603		DIMENSION DATA	24326
2017	11		May	030	0140	0923	Telecommunications	0000	8100	5635	D011		\$ 10,323.86	\$ 10,323.86	10-May-17	GAX	DH000052011				DIMENSION DATA	24326
													\$ 135,277.64									

220 out of 3500 classrooms are PLI  
Phil Neufeld (Executive Director of IT) said 30% for CAASPP: \$ 40,583.29

Fresno Unified School District  
 Computer inventory as of 6/30/2015  
 Computers Used by Students

Model	Windows 7	Windows 8	Windows 8.1	Windows RT	Windows XP	Grand Total
2140	1					1
9100			2			2
10099		27	1			28
10ABS00Q00			12			12
10AF0003US			8			8
10AF000LUS			19			19
10AXS0TC00			46			46
20B20012US			23			23
20B7S28A00			31			31
23426QU		2	1			3
32591T7		38	7			45
325978U			2			2
3259AC5			1			1
3259AD9			1			1
3260EDU			18			18
3311B1U	13	1	14			28
3311C2U		1	32			33
33131A1		183	86			269
3313-1A1		1	1			2
33511C4		32	10			42
33661C4	13	633	239			885
33722FU		23	8			31
367926U		62	1			63
36795MU		34	1			35
36821H4		45				45
58851J1		2				2
62775AU		1				1
68851J1		204	76			280
68852BU		95	31			126
68855TU		38				38
688564U	1	14	13			28
86148WU		1				1
9323AA3	1					1
AY138AA-ABA CQ5320Y	1					1
Dimension 4600i					1	1
E-4000	1					1
E4300	1					1
ET2321I			703			703
ET2325I			1			1
Evo D510 CMT	1					1
Gateway M275					1	1
GX616AA-ABA s3320f	12					12
HP 2000 Notebook PC	6					6
HP 2133	558				8	566
HP 2133	1					1
HP 2133 AN041US ABA	1					1
HP 2133 AN105US	11					11
HP 2140	33					33
HP Compaq 2710p	1					1
HP Compaq 6005 Pro SFF PC	1					1

HP Compaq 6510b GM108UC ABA	1				1
HP Compaq 6515b KA445UT ABA	1				1
HP Compaq 6515b RM198UA	1				1
HP Compaq 6515b RM198UA ABA	37		1	1	39
HP Compaq 6515b RM356UT ABA	20				20
HP Compaq 6530b NA407UC ABA	1				1
HP Compaq 6535b	11		1		12
HP Compaq 6710b RM343UA ABA	43				43
HP COMPAQ 6715b	2				2
HP Compaq 6715b AL992US ABA	104	3	5	2	114
HP Compaq 6715b GP034UC ABA	1				1
HP Compaq 6715b GP778US	5		1		6
HP Compaq 6715b GP778US ABA	280		17	1	298
HP Compaq 6715b GP779US ABA	24				24
HP Compaq 6715b GP780US	1				1
HP Compaq 6715b GP780US ABA	82	1	3	2	88
HP Compaq 6715b GP781US ABA	180		11	3	194
HP Compaq 6715b KA449UT ABA	2				2
HP Compaq 6715b KD745US ABA	2				2
HP Compaq 6715b KG780US ABA	3				3
HP Compaq 6715b RM167UT ABA	4				4
HP Compaq 6715b RM177UA ABA	1		1		2
HP Compaq 6715b RM178UA ABA	26				26
HP Compaq 6715b RM315UT ABA	1				1
HP Compaq 6715b RM350UT ABA	34				34
HP Compaq 6720s	2		1		3
HP Compaq 6730b AR236US	1				1
HP Compaq 6730b AR236US ABA	118		40		158
HP Compaq 6730b AW715US ABA	40		6		46
HP Compaq 6730b FH005AW ABA	1				1
HP Compaq 6730b GW687AV	131	1	33		165
HP Compaq 6730b KS178UT ABA			2		2
HP Compaq 6730b NA373UC ABA	1				1
HP Compaq 6735b	273		30		303
HP Compaq 6735b KR993UA	2				2
HP Compaq 6820s	1				1
HP Compaq 6830s	2				2
HP Compaq 6910p	159		39		198
HP Compaq 6910p	22		4		26
HP Compaq 6910p AM071US	2				2
HP Compaq 6910p AM071US ABA	1				1
HP Compaq 6910p RM326UT ABA	2				2
HP Compaq 8510w	1				1
HP Compaq 8710p RM253UA ABA			1		1
HP Compaq dc5100 MTPZ541UA	9				9
HP Compaq dc5700 Microtower	10	2		3	15
HP Compaq dc5700 Small Form Factor	16				16
HP Compaq dc5750 Microtower	1				1
HP Compaq dc5750 Small Form Factor	1		3		4
HP Compaq dc5800 Microtower		21			21
HP Compaq dc5850 Small Form Factor	2				2
HP Compaq dc7100 CMTDX438AV	5				5
HP Compaq dc7100 CMTJPJ360UA	31			1	32
HP Compaq dc7100 SFFDX878AV	1				1
HP Compaq dc7100 SFFPC924A		1	5	5	11
HP Compaq dc7100 SFFPJ359UA				4	4

HP Compaq dc7100 SFFPJ361UA	1				1
HP Compaq dc7600 Convertible Minitower	96	1		5	102
HP Compaq dc7600 Small Form Factor	16				16
HP Compaq dc7700 Convertible Minitower	38		21	1	60
HP Compaq dc7700p Convertible Minitower	3			1	4
HP Compaq dc7800 Convertible Minitower	7		1		8
HP Compaq dc7800 Small Form Factor	1		132	1	134
HP Compaq dc7800p Convertible Minitower	26				26
HP Compaq Elite 8300 Touch All-in-One PC	78		19		97
HP Compaq nc6120 EU908US ABA	11		3	2	16
HP Compaq nc6120 PR126UA ABA	1				1
HP Compaq nc6120 PT596AA ABA	1				1
HP Compaq nc6120 PZ121UA ABA	1		1		2
HP Compaq nc6220 EU909US ABA	34				34
HP Compaq nc6230 PU985AA ABA	6				6
HP Compaq nc6230 PZ317UA	1				1
HP Compaq nc6230 PZ317UA ABA	18		1		19
HP Compaq nc6230 PZ517UA ABA	4				4
HP Compaq nc6320 EN371UA ABA	5				5
HP Compaq nc6320 RD077AW ABA	1				1
HP Compaq nc6400 EN177UA ABA	1				1
HP Compaq nc6400 GF061US ABA	1				1
HP Compaq nc6400 RB515UA ABA	71	1			72
HP Compaq nc8230 PZ443UA ABA	1				1
HP Compaq nx6110 PR124UA ABA	2				2
HP Compaq nx6125 PZ880UA ABA	2				2
HP Compaq nx6325 EN188UT AB	1				1
HP Compaq nx6325 EN188UT ABA	4				4
HP Compaq nx6325 GJ907US ABA	1				1
HP Compaq nx6325 GJ908US ABA	6			1	7
HP Compaq nx6325 GJ913US ABA	18				18
HP Compaq nx7400 EN353UA ABA	6				6
HP Compaq nx9420 RB550UA ABA	1				1
HP Compaq tc4200 PV984AW ABA	4				4
HP Compaq tc4200 PV985AA ABA	1				1
HP Compaq tc4400 RA296AW ABA	1				1
HP Compaq tc4400 RL875AW ABA	2				2
HP d220 MT DQ867A				12	12
HP d530 CMTDC577AV	8			8	16
HP d530 CMTDG061A				2	2
HP d530 CMTPB134U	12			1	13
HP d530 SFFPB135UA				3	3
HP dc5000 uTDZ216AV				1	1
HP dx5150 SFF	2				2
HP EliteBook 2730p	10				10
HP EliteBook 2730p	1				1
HP EliteBook 2760p	10		2		12
HP EliteBook 6930p	7		18		25
HP EliteBook 8460p	12	1	3		16
HP EliteBook 8470p	1		4		5
HP EliteBook 8730w			1		1
HP EliteDesk 800 G1 SFF	1				1
HP Folio 13 - 2000 Notebook PC	2				2
HP Folio 13 Notebook PC	1				1
HP Mini 1101	51				51
HP Mini 1104	209				209



HP Mini 2102	27				27
HP Mini 5101	47	1	1		49
HP Mini 5102	229		111		340
HP Mini 5103	309		15		324
HP Pavilion dv2700 Notebook PC	1				1
HP Pavilion dv4 Notebook PC	1				1
HP Pavilion dv6500 Notebook PC	1				1
HP Pavilion dv6700 Notebook PC	1				1
HP Pavilion dv9700 Notebook PC			1		1
HP ProBook 4520s	280		112		392
HP ProBook 4530s	399		119		518
HP ProBook 4540s	182		86		268
HP ProBook 6450b	1				1
HP ProBook 6455b	3				3
HP ProBook 6550b	91		57		148
HP ProBook 6555b	162	1	168		331
HP ProBook 6555b VM614AV	1				1
HP ProBook 6555b VM614AV AVA	1				1
HP ProBook 6560b	78		36		114
HP ProBook 6570b	32		9		41
HP Stream 11 Pro Notebook PC			8		8
HP Stream Notebook PC 11			1		1
HP Stream Notebook PC 13			2		2
HP TouchSmart 7320 Lavaca-B PC	343		262		605
HP Touchsmart 7320 PC	1				1
HP TouchSmart 9100 Business PC	150		103		253
HP TouchSmart 9300 Elite All-in-One PC			8		8
HP TouchSmart Elite 7320	1				1
HP xw4400 Workstation	4			2	6
HP xw9300 Workstation	1				1
iMac4,1	4				4
iMac7,1	22				22
Latitude E5520	1		1		2
Latitude E6400	1				1
MEGA BOOK S430	1				1
MS-7142	1				1
OptiPlex 170L				2	2
OptiPlex 7020			3		3
OptiPlex 740	3				3
OptiPlex 745	1				1
OptiPlex 760				1	1
OptiPlex 780	6			1	7
OptiPlex 790	1				1
OptiPlex GX280	2				2
OptiPlex GX520	9			5	14
OptiPlex GX620	25				25
OptiPlex SX280				1	1
PCV-RS520UC	1				1
Precision WorkStation 360				1	1
ProLiant ML350 G6		1			1
Satellite A105	1				1
Satellite C655D			1		1
Satellite L755	1				1
Surface 3			1		1
Surface Pro 2			38		38
Surface Pro 3	1		24		25

Surface with Windows RT			41	13		54
T100TA			19,777			19,777
ThinkServer TD340			1			1
TOSHIBA NB205	1					1
TP500LA			652			652
TP500LAG			57			57
UN62			18			18
VGNBZ579TBB	1					1
Vostro 1015	1					1
VPCB11QGX	5					5
X550JK			2			2
X550LA			782			782
X550LN			373			373
<b>Total</b>	<b>5,593</b>	<b>1,472</b>	<b>24,668</b>	<b>13</b>	<b>83</b>	<b>31,829</b>

Exhibit 5

Fresno Unified School District Computer Inventory

Fresno Unified School District  
 Computer inventory as of 6/30/2016  
 Computers Used by Students

Model	Windows 7	Windows 8	Windows 8.1	Windows RT	Windows XP	Grand Total
9100	2					4
10099		4	3			7
10157			4			4
10ABS00Q00			18			18
10AD0001US			1			1
10AF0003US			2			2
10AF000LUS			19			19
10AXS0TC00			53			53
10AXS1S600			20			20
10AXS1S700			7			7
20AQ008FUS			1			1
20B20012US			12			12
20B7S28A00	1		61			62
20BUS45X00			89			89
20DC004CUS			19			19
23426QU		2	2			4
2AA1h	1		2			3
32591T7	1	22	23			46
325978U			2			2
32597HU			1			1
3260EDU			15			15
3298A2U		1				1
3311B1U	2	2	4			8
3311C2U		1				1
33131A1		169	113			282
3313-1A1		1	1			2
33511C4		4	27			31
33661C4	2	322	421			745
367926U		22	1			23
36795MU		10				10
36821H4		13				13
58851J1		2				2
68851J1		112	103			215
68852BU		47	116			163
68855TU		38				38
688564U		8	10			18
80JU			2			2
86148WU			1			1
ACo			1			1
Aspire M5-581T			1			1
B230-BASE-M2		1				1
E-4000	1					1
ET2321I	1		1,031			1,032
ET2323I			33			33
GN583AA-ABA IQ775			1			1
GX616AA-ABA s3320f	9					9
HP 2000 Notebook PC	5					5
HP 2133	63		1			64
HP 350 G2			2			2
HP Compaq 6005 Pro SFF PC	3					3
HP Compaq 6515b RM198UA ABA	2				1	3
HP Compaq 6515b RM356UT ABA	2					2
HP Compaq 6535b	4		1			5
HP Compaq 6710b GF939AT ABA			1			1
HP Compaq 6710b RM343UA ABA	7					7
HP COMPAQ 6715B	1					1

Exhibit 5

Fresno Unified School District Computer Inventory

HP Compaq 6715b AL992US ABA	25		5			30
HP Compaq 6715b GP778US			1			1
HP Compaq 6715b GP778US ABA	155		21			176
HP Compaq 6715b GP779US ABA	1					1
HP Compaq 6715b GP780US ABA	24		6			30
HP Compaq 6715b GP781US ABA	35		8			43
HP Compaq 6715b KA449UT ABA	3					3
HP Compaq 6715b KD745US ABA			10			10
HP Compaq 6715b KG780US ABA	2					2
HP Compaq 6715b RM167UT ABA	3		1			4
HP Compaq 6715b RM177UA ABA			2			2
HP Compaq 6715b RM178UA ABA	3					3
HP Compaq 6720s	2		1			3
HP Compaq 6730b AR236US			1			1
HP Compaq 6730b AR236US ABA	56		48			104
HP Compaq 6730b AS907US ABA	1					1
HP Compaq 6730b AW715US ABA	2		31			33
HP Compaq 6730b FH005AW ABA	1					1
HP Compaq 6730b GW687AV	37		32			69
HP Compaq 6730b KS178UT ABA			1			1
HP Compaq 6735b	124		42			166
HP Compaq 6820s	1					1
HP Compaq 6910p	70		45			115
HP Compaq 6910p	11		2			13
HP Compaq 6910p AM071US	1					1
HP Compaq 6910p AM071US ABA	1					1
HP Compaq 8510p KR890UA	1					1
HP Compaq 8710p			1			1
HP Compaq 8710p RM253UA ABA			1			1
HP Compaq 8710w KV633UC			1			1
HP Compaq dc5100 MTP2541UA	7					7
HP Compaq dc5700 Microtower					3	3
HP Compaq dc5700 Small Form Factor	11					11
HP Compaq dc5750 Microtower	1					1
HP Compaq dc5750 Small Form Factor	2					2
HP Compaq dc5850 Small Form Factor	2					2
HP Compaq dc7100 CMTDX438AV	3					3
HP Compaq dc7100 CMTPJ360UA	23				1	24
HP Compaq dc7100 SFFPC924A					1	1
HP Compaq dc7600 Convertible Minitower	13				1	14
HP Compaq dc7600 Small Form Factor	6				1	7
HP Compaq dc7700 Convertible Minitower	7					7
HP Compaq dc7800 Small Form Factor	1		44		1	46
HP Compaq dc7800p Convertible Minitower	11					11
HP Compaq Elite 8300 Touch All-in-One PC	84		18			102
HP Compaq nc6120 EU908US ABA	1					1
HP Compaq nc6220 EU909US ABA	3					3
HP Compaq nc6230 PZ317UA ABA	3					3
HP Compaq nc6230 PZ517UA ABA	1					1
HP Compaq nc6320 EN371UA ABA	2					2
HP Compaq nc6400 RB515UA ABA	6		3			9
HP Compaq nx6125 PZ222UA ABA	1					1
HP Compaq nx6325 EN188UT AB	1					1
HP Compaq nx6325 EN188UT ABA	2		12			14
HP Compaq nx6325 GJ907US ABA	1					1
HP Compaq nx6325 GJ908US ABA	2					2
HP Compaq nx6325 GJ913US ABA	4					4
HP Compaq nx7400 EN353UA ABA	1		1			2
HP Compaq nx9420 RM149UT ABA			1			1
HP d220 MT DQ867A					3	3
HP d530 CMTDCS77AV	1				5	6

Exhibit 5

Fresno Unified School District Computer Inventory

HP d530 CMTDG061A					1	1
HP d530 CMTDS059A	1					1
HP d530 CMTPB134U	4					4
HP dx5150 SFF	2					2
HP EliteBook 2730p	34		1			35
HP EliteBook 2760p	1		11			12
HP EliteBook 6930p	1		10			11
HP EliteBook 8460p	7		3			10
HP EliteBook 8470p	1		5			6
HP EliteBook 8530p	1					1
HP EliteDesk 800 G1 SFF	1					1
HP Folio 13 Notebook PC	1					1
HP Mini 1101	11					11
HP Mini 1104	56					56
HP Mini 2102	8					8
HP Mini 5101	15		7			22
HP Mini 5102	35		215			250
HP Mini 5103	75		15			90
HP Pavilion dv2700 Notebook PC	1					1
HP Pavilion dv6500 Notebook PC	1					1
HP Pavilion dv9700 Notebook PC			1			1
HP ProBook 4440s			1			1
HP ProBook 450 G1	1					1
HP ProBook 4520s	65		213			278
HP ProBook 4530s	250		159			409
HP ProBook 4540s	76		180			256
HP ProBook 4545s			1			1
HP ProBook 6455b	1					1
HP ProBook 650 G1			1			1
HP ProBook 6550b	52		62			114
HP ProBook 6550b	1					1
HP ProBook 6555b	72	1	149			222
HP ProBook 6560b	49		33			82
HP ProBook 6570b	6		11			17
HP Stream 11 Pro Notebook PC	1		1,809			1,810
HP Stream Notebook PC 13			2			2
HP TouchSmart 7320 Lavaca-B PC	183		427			610
HP Touchsmart 7320 PC	1					1
HP TouchSmart 9100 Business PC	111		128			239
HP TouchSmart 9300 Elite All-in-One PC			9			9
HP TouchSmart Elite 7320	1					1
HP TOUCHSMART ELITE 7320 ALL IN ONE PC			1			1
HP xw4400 Workstation					1	1
iMac4,1	1					1
iMac7,1	9					9
Inspiron 3646			3			3
Latitude E5520	1					1
Latitude E6400	1					1
LT20	1					1
NY544AA-ABA p6210f	1					1
OptiPlex 7020			3			3
OptiPlex 780	6					6
OptiPlex GX520	4					4
OptiPlex GX620	24					24
ProLiant ML350 G6		1				1
Satellite A105	1					1
Satellite C655D			3			3
Satellite L305	1		1			2
Surface 3			128			128
Surface Pro 2			24			24
Surface Pro 3			127			127

**Exhibit 5**

**Fresno Unified School District Computer Inventory**

Surface with Windows RT			24	5		29
T100TA			22,048			22,048
T100TAF			17			17
T100TAM			35			35
TP500LA			557			557
TP500LAB			711			711
TP500LAG			203			203
TP501UA			2			2
U230			2			2
UN62			22			22
VGNBZ579TBB	1					1
Virtual Machine			1			1
Vostro 1015	5					5
VPCB11QGX	1					1
X550JK			1			1
X550LA			770			770
X550LN			386			386
<b>Total</b>	<b>2,049</b>	<b>783</b>	<b>31,088</b>	<b>5</b>	<b>19</b>	<b>33,944</b>

Exhibit 6

Fresno Unified School District  
CAASPP Testing Sites

School Type	Count of All Schools
Elementary (Grades 3-6)	64
K-8 (Grades 3-8)	2
High School (Grades 11)	11
Middle (Grades 7-8)	15
Special Education (Grades 3-11)	2

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School Type	All Schools
Elementary (Grades 3-6)	Addams
Elementary (Grades 3-6)	Anthony
Elementary (Grades 3-6)	Ayer
Elementary (Grades 3-6)	Aynesworth
Elementary (Grades 3-6)	Bakman
Elementary (Grades 3-6)	Balderas
Elementary (Grades 3-6)	Birney
Elementary (Grades 3-6)	Burroughs
Elementary (Grades 3-6)	Calwa
Elementary (Grades 3-6)	Centennial
Elementary (Grades 3-6)	Columbia
Elementary (Grades 3-6)	Del Mar
Elementary (Grades 3-6)	Easterby
Elementary (Grades 3-6)	Eaton
Elementary (Grades 3-6)	Ericson
Elementary (Grades 3-6)	Ewing
Elementary (Grades 3-6)	Figarden
Elementary (Grades 3-6)	Forkner
Elementary (Grades 3-6)	Fremont
Elementary (Grades 3-6)	Gibson
Elementary (Grades 3-6)	Greenberg
Elementary (Grades 3-6)	Heaton
Elementary (Grades 3-6)	Hidalgo
Elementary (Grades 3-6)	Holland
Elementary (Grades 3-6)	Homan
Elementary (Grades 3-6)	Jackson
Elementary (Grades 3-6)	Jefferson
Elementary (Grades 3-6)	King
Elementary (Grades 3-6)	Kirk
Elementary (Grades 3-6)	Kratt
Elementary (Grades 3-6)	Lane
Elementary (Grades 3-6)	Lawless
Elementary (Grades 3-6)	Leavenworth
Elementary (Grades 3-6)	Lincoln
Elementary (Grades 3-6)	Lowell
Elementary (Grades 3-6)	Malloch
Elementary (Grades 3-6)	Manchester

Exhibit 6

Fresno Unified School District  
CAASPP Testing Sites

Elementary (Grades 3-6)	Mayfair
Elementary (Grades 3-6)	McCardle
Elementary (Grades 3-6)	Muir
Elementary (Grades 3-6)	Norseman
Elementary (Grades 3-6)	Olmos
Elementary (Grades 3-6)	Phoenix Elementary
Elementary (Grades 3-6)	Powers-Ginsburg
Elementary (Grades 3-6)	Pyle
Elementary (Grades 3-6)	Robinson
Elementary (Grades 3-6)	Roeding
Elementary (Grades 3-6)	Rowell
Elementary (Grades 3-6)	Slater
Elementary (Grades 3-6)	Starr
Elementary (Grades 3-6)	Storey
Elementary (Grades 3-6)	Sunset
Elementary (Grades 3-6)	Thomas
Elementary (Grades 3-6)	Turner
Elementary (Grades 3-6)	Vang Pao
Elementary (Grades 3-6)	Viking
Elementary (Grades 3-6)	Vinland
Elementary (Grades 3-6)	Webster
Elementary (Grades 3-6)	Williams
Elementary (Grades 3-6)	Wilson
Elementary (Grades 3-6)	Winchell
Elementary (Grades 3-6)	Wishon
Elementary (Grades 3-6)	Wolters
Elementary (Grades 3-6)	Yokomi
K-8 (Grades 3-8)	Bullard Talent
K-8 (Grades 3-8)	Hamilton
High School (Grades 11)	Bullard High
High School (Grades 11)	Cambridge
High School (Grades 11)	Duncan
High School (Grades 11)	Edison
High School (Grades 11)	Fresno High
High School (Grades 11)	Hoover
High School (Grades 11)	J.E. Young
High School (Grades 11)	McLane
High School (Grades 11)	Phoenix Secondary
High School (Grades 11)	Roosevelt
High School (Grades 11)	Sunnyside
Middle (Grades 7-8)	Ahwahnee
Middle (Grades 7-8)	Baird
Middle (Grades 7-8)	Computech
Middle (Grades 7-8)	Cooper
Middle (Grades 7-8)	Ft. Miller
Middle (Grades 7-8)	Gaston
Middle (Grades 7-8)	Kings Canyon



**Exhibit 6**

**Fresno Unified School District  
CAASPP Testing Sites**

Middle (Grades 7-8)	Scandinavian
Middle (Grades 7-8)	Sequoia
Middle (Grades 7-8)	Tehipite
Middle (Grades 7-8)	Tenaya
Middle (Grades 7-8)	Terronez
Middle (Grades 7-8)	Tioga
Middle (Grades 7-8)	Wawona
Middle (Grades 7-8)	Yosemite
Special Education (Grades 3-11)	Addicott
Special Education (Grades 3-11)	Rata

OFFICE OF THE STATE CONTROLLER  
STATE-MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2016-05  
CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS  
(CAASPP)

JULY 1, 2016

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 California Assessment of Student Performance and Progress (CAASPP) program. The SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The Ps & Gs are included as an integral part of the claiming instructions.

On January 22, 2016, the CSM adopted a Statement of Decision finding that the test claim legislation imposes a reimbursable state-mandated program upon school districts within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

**Exception**

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

**Eligible Claimants**

With the exception of community colleges, any school district, as defined in GC section 17519 that incurs increased costs as a result of this mandate is eligible to claim for reimbursement. Charter schools are not eligible to claim reimbursement.

**Reimbursement Claim Deadline**

Initial reimbursement claims must be filed within 120 days from the issuance date of the claiming instructions. Costs incurred for compliance with this mandate are reimbursable for the period beginning January 1, 2014, through June 30, 2014 for fiscal year 2013-14, and the period beginning July 1, 2014, through June 30, 2015 for fiscal year 2014-15 and must be filed with the SCO by **October 31, 2016**. Refer to pages 1 and 2 of the Ps & Gs for the effective dates of each reimbursable activity. Annual reimbursement claims for fiscal year **2015-16** must be filed with the SCO by **February 15, 2017**. **Claims filed more than one year after the filing date will not be accepted.**

**Penalty**

- **Initial Reimbursement Claims**

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

- **Annual Reimbursement Claims**

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

**Minimum Claim Cost**

GC section 17564, subdivision (a), states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds **\$1,000**, even if the individual school district's claim does not each exceed **\$1,000**. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement will be allowed except as otherwise allowed by GC section 17564. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to the SCO at least 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 Ps & Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5, 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 date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the SCO to initiate an audit will be 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 Form FAM-27 and one copy with required documents. **Please sign the Form 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](http://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

For more information, contact the Local Reimbursements Section by email at [LRSDAR@sco.ca.gov](mailto:LRSDAR@sco.ca.gov), by telephone at (916) 324-5729, or by writing to the address above.

Adopted: March 25, 2016

## PARAMETERS AND GUIDELINES

Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35

### *California Assessment of Student Performance and Progress (CAASPP)*

#### 14-TC-01 and 14-TC-04

The period of reimbursement begins on the effective dates of the statute or regulation that imposes the reimbursable state-mandated activity: beginning January 1, 2014, or on later dates (February 3, 2014, and August 27, 2014) as specified.

#### **I. SUMMARY OF THE MANDATE**

On January 22, 2016, the Commission on State Mandates (Commission) adopted a decision finding that the test claim statutes and regulations impose a reimbursable state-mandated program upon school districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission partially approved the test claim, finding only the following activities to be reimbursable:

- Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology requirements.<sup>1</sup>
- Beginning February 3, 2014, the local educational agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.<sup>2</sup>
- Beginning February 3, 2014, notify parents or guardians each year of their pupil’s participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent’s or guardian’s written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.<sup>3</sup>
- Beginning February 3, 2014, score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).<sup>4</sup>

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<sup>1</sup> Education Code section 60640 (Stats. 2013, ch. 489), interpreted in light of California Code of Regulations, title 5, sections 850, 853, 853.5, and 857 (Register 2014, Nos. 6, 30, 35).

<sup>2</sup> California Code of Regulations, title 5, section 857(d) (Register 2014, No. 6).

<sup>3</sup> California Code of Regulations, title 5, section 852 (Register 2014, No. 6).

<sup>4</sup> California Code of Regulations, title 5, section 853 (Register 2014, No. 6).

- Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.<sup>5</sup>
- Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.<sup>6</sup>
- Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.<sup>7</sup>
- Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.<sup>8</sup>

The Commission also found that the following state and federal funds must be identified and deducted as offsetting revenues from any school district's reimbursement claim:

- Statutes 2013, chapter 48, *if* used by a school district on the reimbursable CAASPP activities to support the administration of computer-based assessments.
- Funding apportioned by SBE from Statutes 2014, chapter 25, Line Item 6110-113-0001, schedule (8), for fiscal year 2013-2014 CAASPP costs.
- Funding apportioned by SBE from Statutes 2015, chapter 10, Line Item 6100-113-0001, schedule (7) for fiscal year 2014-2015 CAASPP costs.
- Statutes 2014, chapter 25 (Line Item 6110-488) and chapter 32 (appropriation for outstanding mandate claims) *if* used by a school district on the reimbursable CAASPP activities.
- Statutes 2014, chapter 25, Line Item 6110-182-0001, Provision 2 (appropriation "to support network connectivity infrastructure grants) *if* used by a school district on the reimbursable CAASPP activities.
- Any federal funds received and applied to the reimbursable CAASPP activities.

## II. ELIGIBLE CLAIMANTS

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

## III. PERIOD OF REIMBURSEMENT

Government Code section 17557(e) 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.

<sup>5</sup> California Code of Regulations, title 5, section 857(a) (Register 2014, No. 6).

<sup>6</sup> California Code of Regulations, title 5, section 861(b)(5) (Register 2014, No. 6).

<sup>7</sup> California Code of Regulations, title 5, section 864 (Register 2014, No. 6).

<sup>8</sup> California Code of Regulations, title 5, section 858(d) (Register 2014, No. 35).

The claimants filed test claim 14-TC-01 on December 23, 2014. On March 17, 2015, claimants filed an amended test claim on 14-TC-01, to replace the original filing. On June 26, 2015, a second test claim (14-TC-04) was filed and consolidated with 14-TC-01. These test claims, all filed before June 30, 2015, establish eligibility for reimbursement pursuant to Government Code section 17557(e), beginning July 1, 2013. However, because the test claim statute and regulations each have later effective dates, the period of reimbursement begins on the effective date of each statute or regulation that imposes the reimbursable state-mandated activity, as specified in Section IV. of these parameters and guidelines.

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(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller (Controller) within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a school district 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. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Gov. Code §17560(b).)
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(a).
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 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, agenda, 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 claimant that incurs increased costs, the following activities are reimbursable:

- A. Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by the CAASPP contractor(s) or consortium.<sup>9</sup> Reimbursement for this activity includes the following:
  1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP to all eligible pupils within the testing window provided by CDE regulations.<sup>10</sup>
  2. Broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.

**Claimants shall maintain supporting documentation showing how their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the CAASPP test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.**

**Reimbursement is NOT required to provide a computing device for every pupil, for the time to assess each pupil, or for the purchase of other equipment not listed.**

- B. Beginning February 3, 2014, the LEA CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.<sup>11</sup>
- C. Beginning February 3, 2014, notify parents or guardians each year of their pupil’s participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent’s or guardian’s written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.<sup>12</sup>

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<sup>9</sup> Education Code section 60640 (Stats. 2013, ch. 489), interpreted in light of California Code of Regulations, title 5, sections 850, 853, 853.5, and 857 (Register 2014, Nos. 6, 30, 35).

<sup>10</sup> California Code of Regulations, title 5, section 855 (Register 2014, Nos. 6, 30, 35).

<sup>11</sup> California Code of Regulations, title 5, section 857(d) (Register 2014, No. 6).

<sup>12</sup> California Code of Regulations, title 5, section 852 (Register 2014, No. 6).



- D. Beginning February 3, 2014, score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or CDE.<sup>13</sup>
- E. Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.<sup>14</sup>
- F. Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.<sup>15</sup>
- G. Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.<sup>16</sup> Only participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows:
  - 1. *All LEA CAASPP Coordinators, CAASPP Test Site Coordinators (SCs), Test Administrators (TAs), and school administrative staff who will be involved in the Smarter Balanced assessment administration to review the applicable supplemental videos and archived Webcasts, which can be found on the CAASPP Current Administration Training Web page at <http://caaspp.org/training/caaspp/>.*
  - 2. *Prior to administering a test, Test Administrators (and any other individuals who will be administering any secure Smarter Balanced assessment) to read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the Test Administrator (TA) Reference Guide, and view the associated Smarter Balanced training modules. All of these documents are linked on the CAASPP Instructions and Manuals Web page at <http://caaspp.org/administration/instructions/>.*
- H. Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.<sup>17</sup>

## 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.

<sup>13</sup> California Code of Regulations, title 5, section 853 (Register 2014, No. 6).

<sup>14</sup> California Code of Regulations, title 5, section 857(a) (Register 2014, No. 6).

<sup>15</sup> California Code of Regulations, title 5, section 861(b)(5) (Register 2014, No. 6).

<sup>16</sup> California Code of Regulations, title 5, section 864 (Register 2014, No. 6).

<sup>17</sup> California Code of Regulations, title 5, section 858(d) (Register 2014, No. 35). See Exhibit A, Corrected Test Claim Decision, pages 59-60; 85.

## A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the 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, in accordance with Section IV.A of these parameters and guidelines. 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 are 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 attorney invoices with the claim and a description of the contract scope of services.

### 4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities, in accordance with Section IV.A of these parameters and guidelines. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset 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. Training

Report the cost of training an employee as specified in Section IV.G. 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. Report employee training time according to the rules of cost element A.1., Salaries and Benefits.

## 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 may 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 CDE approved indirect cost rate for the year that funds are expended.

## **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>18</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described 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**

The following state and federal funds must be identified as offsetting revenues:

- Statutes 2013, chapter 48 (\$1.25 billion in Common Core implementation funding), *if* used by a school district on any of the reimbursable CAASPP activities to support the administration of computer-based assessments.
- Funding apportioned by SBE from Statutes 2014, chapter 25, Line Item 6110-113-0001, schedule (8), for fiscal year 2013-2014 CAASPP costs.
- Funding apportioned by SBE from Statutes 2015, chapter 10, Line Item 6100-113-0001, schedule (7) for fiscal year 2014-2015 CAASPP costs.
- Statutes 2014, chapter 25 (Line Item 6110-488) and chapter 32 (appropriation for outstanding mandate claims) *if* used by a school district on any of the reimbursable CAASPP activities.
- Statutes 2014, chapter 25, Line Item 6110-182-0001, Provision 2 (appropriation “to support network connectivity infrastructure grants) *if* used by a school district on any of the reimbursable CAASPP activities.

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

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<sup>18</sup> This refers to title 2, division 4, part 7, chapter 4 of the Government Code.

to, service fees collected, federal funds, and other applicable state funds, shall be identified and deducted from any claim submitted for reimbursement.

#### **VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS**

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 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 these parameters and guidelines and the decisions on the consolidated test claim and parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(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 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(d), and California Code of Regulations, title 2, section 1183.17.

#### **X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The decisions adopted for the consolidated test claims and parameters and guidelines are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM FOR PAYMENT</b>		<b>For State Controller Use Only</b>	<b>PROGRAM 369</b>
		(19) Program Number 00369 (20) Date Filed (21) LRS Input	
(01) Claimant Identification Number		<b>Reimbursement Claim Data</b>	
(02) Claimant Name		(22) FORM 1, (04) A. 1. (f)	
County of Location		(23) FORM 1, (04) A. 2. (f)	
Street Address or P.O. Box		(24) FORM 1, (04) B. (f)	
Suite			
City		(25) FORM 1, (04) C. (f)	
State			
Zip Code		(26) FORM 1, (04) D. (f)	
<b>Type of Claim</b>		(27) FORM 1, (04) E. (f)	
(03)	(09) Reimbursement <input type="checkbox"/>	(28) FORM 1, (04) F. (f)	
(04)	(10) Combined <input type="checkbox"/>	(29) FORM 1, (04) G. 1. (f)	
(05)	(11) Amended <input type="checkbox"/>		
<b>Fiscal Year of Cost</b>	(06)	(12)	(30) FORM 1, (04) G. 2. (f)
<b>Total Claimed Amount</b>	(07)	(13)	(31) FORM 1, (04) H. (f)
<b>Less: 10% Late Penalty (refer to attached Instructions)</b>		(14)	(32) FORM 1, (06)
<b>Less: Prior Claim Payment Received</b>		(15)	(33) FORM 1, (07)
<b>Net Claimed Amount</b>		(16)	(34) FORM 1, (09)
<b>Due from State</b>	(08)	(17)	(35) FORM 1, (10)
<b>Due to State</b>		(18)	(36)
<b>(37) CERTIFICATION OF CLAIM</b>			
<p>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.</p> <p>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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			
Signature of Authorized Officer _____			
Date Signed _____			
Telephone Number _____			
Email Address _____			
Type or Print Name and Title of Authorized Signatory _____			
(38) Name of Agency Contact Person for Claim		Telephone Number _____	
		Email Address _____	
Name of Consulting Firm/Claim Preparer		Telephone Number _____	
		Email Address _____	

<b>PROGRAM 369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM FOR PAYMENT INSTRUCTIONS</b>	<b>FORM FAM-27</b>
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- (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 in which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
  - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) 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) A. 1. (f) means the information is located on Form 1, block (04), line A. 1., column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, type or print name and title, telephone number, and email address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)**
- (38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and email address.

**SUBMIT A SIGNED ORIGINAL FORM 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

<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM SUMMARY</b>	<b>FORM</b> <b>1</b>
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(01) Claimant	(02) Fiscal Year
	20 ____ /20 ____

(03) Leave blank.

Direct Costs	Object Accounts					
(04) Reimbursable Activities	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Training	(f) Total

**Beginning 1/1/2014**

A. Provide "a computing device, the use of an assessment technology platform, and the adaptive engine" to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by CAASPP contractor(s) or consortium. This activity includes:						
1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP.						
2. Broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.						

**Beginning 2/3/2014**

B. The Local Educational Agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.						
C. Notify parents or guardians each year of their pupil's participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent's or guardian's written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.						
D. Score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).						
E. Identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.						

<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM SUMMARY</b>	<b>FORM</b> <b>1</b>
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(01) Claimant	(02) Fiscal Year 20 ____ /20 ____
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(03) Leave blank.

Direct Costs	Object Accounts					
	(a)	(b)	(c)	(d)	(e)	(f)
(04) Reimbursable Activities <i>(continued)</i>	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Training	Total

**Beginning 2/3/2014 (Continued)**

F. Report to the CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.						
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G. Participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows <i>(See Claim Summary Instructions, Item (04), for additional information.)</i>						
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1. Review the applicable supplemental videos and archived Webcasts.						
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2. Read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the Test Administrator Reference Guide, and view the associated Smarter Balanced training modules.						
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**Beginning 8/27/2014**

H. The CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.						
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(05) Total Direct Costs						
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**Indirect Costs**

(06) Indirect Cost Rate	[Refer to Claim Summary Instructions]	%
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(07) Total Indirect Costs	[Line (05)(f) - line (05)(d) - \$ <input type="text"/> ] x line (06)	
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(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	
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**Cost Reduction**

(09) Less: Offsetting Revenues <i>(see Attachment A)</i>	
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(10) Less: Other Reimbursements	
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(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	
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<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM SUMMARY INSTRUCTIONS</b>	<b>FORM</b> <b>1</b>
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Leave blank.
- (04) 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.

**Note:** For activities A. 1. and A. 2., claimants shall maintain supporting documentation showing how their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the CAASPP test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.

For activity G, claimants are required to comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test. Only participation in the training directed by the CAASPP contractor or consortium is reimbursable for the following:

G.1. All LEA CAASPP Coordinators, CAASPP Test Site Coordinators (SCs), Test Administrators (TAs), and school administrative staff who will be involved in the Smarter Balanced assessment administration.

G.2. Prior to administering a test, TAs (and any other individuals administering any secure Smarter Balanced assessment).

Reimbursement is **NOT** required to provide a computing device for every pupil, for the time to assess each pupil, or for the purchase of other equipment not listed.

- (05) Total columns (a) through (f).
- (06) Enter the approved indirect cost rate from the California Department of Education for the year that funds are expended.
- (07) From the Total Direct Costs, line (05)(f), deduct Total Fixed Assets, line (05)(d) and any other item excluded from the indirect cost distribution base in accordance with the California School Accounting Manual, Procedure 915. Enter zero if there are no exclusions. Multiply the result by the Indirect Cost Rate, line (06).
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any revenue received by the claimant for this mandate from any state or federal source. The state and federal funds listed on Attachment A **must** be identified as offsetting revenues. Complete Attachment A detailing all offsetting revenues.
- (10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) From the Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) DETAILED SUMMARY OF OFFSETTING REVENUES</b>	<b>ATTACHMENT</b> <b>A</b>
(01) Claimant	(02)	Fiscal Year 20 ___ /20 ___
<b>OFFSETTING REVENUES</b>		Amount
1. Chapter 48, Statutes 2013 (\$1.25 billion in Common Core Implementation Funding), if used by a school district on the reimbursable CAASPP activities to support the administration of computer-based assessments.		
2. Funding apportioned by the State Board of Education (SBE) from Chapter 25, Statutes 2014, Line Item 6110-113-0001, schedule (8), for fiscal year 2013-2014 CAASPP costs.		
3. Funding apportioned by the SBE from Chapter 10, Statutes 2015, Line Item 6100-113-0001, schedule (7), for fiscal year 2014-2015 CAASPP costs.		
4. Chapter 25, Statutes 2014, (Line Item 6110-488) and Chapter 32 (appropriation for outstanding mandate claims) if used by a school district on the reimbursable CAASPP activities.		
5. Chapter 25, Statutes 2014, Line Item 6110-182-0001, Provision 2 (appropriation "to support network connectivity infrastructure grants") if used by a school district on the reimbursable CAASPP activities.		
6. Any federal funds received and applied to the reimbursable CAASPP activities.		
<b>TOTAL OFFSETTING REVENUES</b>		

<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>2</b>
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

**Beginning 1/1/2014 – Activity A**

A. Provide "a computing device, the use of an assessment technology platform, and the adaptive engine" to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by CAASPP contractor(s) or consortium. This activity includes:

- 1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP.
- 2. Broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.

**Beginning 2/3/2014 – Activities B through G**

- B. The Local Educational Agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.
- C. Notify parents or guardians each year of their pupil's participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent's or guardian's written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.

**Beginning 8/27/2014 – Activity H**

- H. The CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.

D. Score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).

E. Identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.

F. Report to the CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.

G. Participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows:

- 1. Review the applicable supplemental videos and archived Webcasts.
- 2. Read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the TA Reference Guide, and view the associated Smarter Balanced training modules.

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

<b>PROGRAM 369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL</b>	<b>FORM 2</b>
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(01) Claimant _____	(02) Fiscal Year 20__ / 20__
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(04) Description of Expenses <i>(Continued)</i>			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Training

(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____	
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<b>PROGRAM 369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL INSTRUCTIONS</b>	<b>FORM 2</b>
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity box checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, materials and supplies used, contract services, fixed assets, and training expenses. **The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.**

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for the State Controller's Office (SCO) to initiate an audit will be 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.

Object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>Salaries and Benefits</b>	Employee Name and Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate X Hours Worked					
	Activities Performed	Benefit Rate		Benefits = Benefit Rate X Salaries					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost X Quantity Used				
<b>Contract Services</b>	Name of Contractor and Specific Tasks Performed	Hourly Rate	Hours Worked and Inclusive Dates of Service			Cost = Hourly Rate X Hours Worked or Total Contract Cost			Copy of Contract and Invoices
<b>Fixed Assets</b>	Description of Equipment Purchased	Unit Cost X Quantity	Usage				Cost = Total Cost X Usage		Copy of Contract and Invoices
<b>Training</b>	Employee Name and Classification and Name of Class		Dates Attended					Registration Fees	

- (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) on Form 1, block (04), columns (a) through (e) in the appropriate row.

Office of the State Controller  
State-Mandated Costs Claiming Instructions No. 2016-05  
California Assessment of Student Performance and Progress (CAASPP)

July 1, 2016

Revised October 1, 2017

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 California Assessment of Student Performance and Progress (CAASPP) program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The Ps & Gs are included as an integral part of the claiming instructions.

On January 22, 2016, CSM adopted a Statement of Decision finding that the test claim legislation imposes a reimbursable state-mandated program upon school districts within the meaning of article XIII B, section 6 of the California Constitution and GC section 17514.

#### **Exception**

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

#### **Eligible Claimants**

With the exception of community colleges, any school district, as defined in GC section 17519 that incurs increased costs as a result of this mandate is eligible to claim for reimbursement. Charter schools are not eligible to claim reimbursement.

#### **Reimbursement Claim Deadline**

Annual reimbursement claims for the **2016-17** fiscal year may be filed by **February 15, 2018**, without a late penalty. **Claims filed more than one year after the filing date will not be accepted.**

#### **Penalty**

- **Initial Reimbursement Claims**

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

- **Annual Reimbursement Claims**

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

### **Minimum Claim Cost**

GC section 17564(a), states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds **\$1,000**, even if the individual school district's claim does not each exceed **\$1,000**. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement will be allowed except as otherwise allowed by GC section 17564. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to 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 SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by 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 SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by 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 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 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 SCO on request.

**Record Retention**

All documentation to support actual costs claimed must be retained for a period of three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated or no payment was made at the time the claim was filed, the time for SCO to initiate an audit will be 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 SCO on request.

**Claim Submission**

Submit a signed original Form FAM-27 and one copy with required documents. **Please sign the Form 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](http://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  
Local Government Programs and  
Services Division  
P.O. Box 942850  
Sacramento, CA 94250

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Local Government Programs and  
Services Division  
3301 C Street, Suite 700  
Sacramento, CA 95816

For more information, contact the Local Reimbursements Section by email at [LRLGPSD@sco.ca.gov](mailto:LRLGPSD@sco.ca.gov), by telephone at (916) 324-5729, or by writing to the address above.



<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM FOR PAYMENT FORM</b>		For State Controller's Office Use Only (19) Program Number 00369 (20) Date Filed (21) LRS Input		<b>PROGRAM 369</b>
(01) Claimant Identification Number		Reimbursement Claim Data		
(02) Claimant Name		(22)	FORM 1, (04) A. 1. (f)	
County of Location		(23)	FORM 1, (04) A. 2. (f)	
Street Address or P.O. Box and Suite		(24)	FORM 1, (04) B. (f)	
City, State, and Zip Code		(25)	FORM 1, (04) C. (f)	
(03)	Type of Claim	(26)	FORM 1, (04) D. (f)	
(04)	(09) Reimbursement <input type="checkbox"/>	(27)	FORM 1, (04) E. (f)	
(05)	(10) Combined <input type="checkbox"/>	(28)	FORM 1, (04) F. (f)	
(06)	(11) Amended <input type="checkbox"/>	(29)	FORM 1, (04) G. 1. (f)	
(07)	(12) Fiscal Year of Cost	(30)	FORM 1, (04) G. 2. (f)	
(08)	(13) Total Claimed Amount	(31)	FORM 1, (04) H. (f)	
(14) Less: 10% Late Penalty		(32)	FORM 1, (06)	
(15) Less: Prior Claim Payment Received		(33)	FORM 1, (07)	
(16) Net Claimed Amount		(34)	FORM 1, (09)	
(17) Due From State		(35)	FORM 1, (10)	
(18) Due to State		(36)		

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the 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	
Type or Print Name and Title of Authorized Signatory	Email Address	

(38) Name of Agency Contact Person for Claim	Telephone Number	
	Email Address	
Name of Consulting Firm/Claim Preparer	Telephone Number	
	Email Address	

<b>PROGRAM 369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM FOR PAYMENT INSTRUCTIONS</b>	<b>FORM FAM-27</b>
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- (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 in which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
  - Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
  - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.

<b>PROGRAM 369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM FOR PAYMENT INSTRUCTIONS (CONTINUED)</b>	<b>FORM FAM-27</b>
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- (22) to (35) Bring forward the cost information as specified in the left-hand column of lines (22) through (35) for the reimbursement claim, e.g., Form 1, (04) A. 1. (f) means the information is located on Form 1, block (04), line A. 1., column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. Completion of this data block will expedite the process.
- (36) Leave blank.
- (37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, and include their typed or printed name, title, telephone number, and email address. Claims cannot be paid unless accompanied by an original signed certification. Please sign the Form FAM-27 in blue ink or electronic signature. Attach the copy to the top of the claim package.
- (38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, claim preparer, telephone number, and email address.

**SUBMIT A SIGNED ORIGINAL FORM 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  
Local Government Programs and Services Division  
P.O. Box 942850  
Sacramento, CA 94250**

***Address, if delivered by other delivery service:***

**Office of the State Controller  
Attn: Local Reimbursements Section  
Local Government Programs and Services Division  
3301 C Street, Suite 700  
Sacramento, CA 95816**

<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM SUMMARY</b>					<b>FORM</b> <b>1</b>		
(01) Claimant			(02)		Fiscal Year 20 ___ /20 ___			
(03) Leave blank.								
<b>Direct Costs</b>			<b>Object Accounts</b>					
(04) Reimbursable Activities			(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Training	(f) Total
<p>A. Provide "a computing device, the use of an assessment technology platform, and the adaptive engine" to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by CAASPP contractor(s) or consortium. This activity includes:</p>								
1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP.								
2. Broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.								
B. The Local Educational Agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.								
C. Notify parents or guardians each year of their pupil's participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent's or guardian's written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.								
D. Score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).								
E. Identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.								
F. Report to the CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.								

<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM SUMMARY</b>					<b>FORM</b> <b>1</b>
(01) Claimant	(02)				Fiscal Year 20 ___ /20 ___	
(03) Leave blank.						
<b>Direct Costs</b>			<b>Object Accounts</b>			
(04) Reimbursable Activities <i>(continued)</i>	(a)	(b)	(c)	(d)	(e)	(f)
	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Training	Total
G. Participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows: <i>(See Claim Summary Instructions, Item (04), for additional information.)</i>						
1. Review the applicable supplemental videos and archived Webcasts.						
2. Read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the Test Administrator Reference Guide, and view the associated Smarter Balanced training modules.						
H. The CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.						
(05) Total Direct Costs						
<b>Indirect Costs</b>						
(06) Indirect Cost Rate	[Refer to Claim Summary Instructions]					%
(07) Total Indirect Costs	[Line (05)(f) minus line (05)(d) minus \$ <input type="text"/> ] times line (06)					
(08) Total Direct and Indirect Costs	[Line (05)(f) plus line (07)]					
<b>Cost Reduction</b>						
(09) Less: Offsetting Revenues <i>(see Attachment A)</i>						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount	[Line (08) minus {line (09) plus line (10)}]					

<b>PROGRAM</b>  <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM SUMMARY INSTRUCTIONS</b>	<b>FORM</b>  <b>1</b>
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Leave blank.
- (04) 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.

**Note:** For activities A. 1. and A. 2., claimants shall maintain supporting documentation showing how their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the CAASPP test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.

For activity G, claimants are required to comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test. Only participation in the training directed by the CAASPP contractor or consortium is reimbursable for the following:

G.1. All LEA CAASPP Coordinators, CAASPP Test Site Coordinators (SCs), Test Administrators (TAs), and school administrative staff who will be involved in the Smarter Balanced assessment administration.

G.2. Prior to administering a test, TAs (and any other individuals administering any secure Smarter Balanced assessment).

Reimbursement is **NOT** required to provide a computing device for every pupil, for the time to assess each pupil, or for the purchase of other equipment not listed.

- (05) Total columns (a) through (f).
- (06) Enter the approved indirect cost rate from the California Department of Education for the year that funds are expended.
- (07) From the Total Direct Costs, line (05)(f), deduct Total Fixed Assets, line (05)(d) and any other item excluded from the indirect cost distribution base in accordance with the California School Accounting Manual, Procedure 915. Enter zero if there are no exclusions. Multiply the result by the Indirect Cost Rate, line (06).
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) If applicable, enter any offsetting revenues received by the claimant for this mandate from any state or federal source. The state and federal funds listed on Attachment A **must** be identified as offsetting revenues. Complete Attachment A detailing all offsetting revenues.
- (10) If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) From the Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Revenues, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to Form FAM-27, line (13) of the Reimbursement Claim.

<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) DETAILED SUMMARY OF OFFSETTING REVENUES</b>	<b>ATTACHMENT</b> <b>A</b>
(01) Claimant	(02)	Fiscal Year 20 ___ /20 ___
<b>OFFSETTING REVENUES</b>		Amount
1. Funding apportioned by the State Board of Education from Chapter 29, Statutes 2019, Line Item 6100-113-0001, Schedule (4), for fiscal year 2019-20 CAASPP costs.		
2. Any state and/or federal funds received and applied to the reimbursable CAASPP activities.		
<b>TOTAL OFFSETTING REVENUES</b>		

<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>2</b>
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p>A. Provide "a computing device, the use of an assessment technology platform, and the adaptive engine" to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by CAASPP contractor(s) or consortium. This activity includes:</p> <p><input type="checkbox"/> 1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP.</p> <p><input type="checkbox"/> 2. Broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.</p> <p><input type="checkbox"/> B. The Local Educational Agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.</p> <p><input type="checkbox"/> C. Notify parents or guardians each year of their pupil's participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent's or guardian's written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.</p>	<p><input type="checkbox"/> D. Score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).</p> <p><input type="checkbox"/> E. Identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.</p> <p><input type="checkbox"/> F. Report to the CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.</p> <p>G. Participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows:</p> <p><input type="checkbox"/> 1. Review the applicable supplemental videos and archived Webcasts.</p> <p><input type="checkbox"/> 2. Read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the Test Administrator Reference Guide, and view the associated Smarter Balanced training modules.</p> <p><input type="checkbox"/> H. The CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.</p>
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(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	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Training



<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>2</b>
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(04) Description of Expenses <i>(Continued)</i>	<b>Object Accounts</b>
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(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Training

(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ___ of ___	
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<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL INSTRUCTIONS</b>	<b>FORM</b> <b>2</b>
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate Form 2 must be prepared for each applicable activity.
- (04) The following table identifies the type of information required to support reimbursable costs. To itemize costs for the activity checked in block (03), enter each employee name, job classification, a brief description of the activities performed, productive hourly rate, actual time spent, fringe benefits, materials and supplies used, contract services, fixed assets, and training expenses. The descriptions required in column (04)(a) must be of sufficient detail to explain the cost of activities or items being claimed.

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

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

Adopted: March 25, 2016

## PARAMETERS AND GUIDELINES

Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35

### *California Assessment of Student Performance and Progress (CAASPP)*

#### 14-TC-01 and 14-TC-04

The period of reimbursement begins on the effective dates of the statute or regulation that imposes the reimbursable state-mandated activity: beginning January 1, 2014, or on later dates (February 3, 2014, and August 27, 2014) as specified.

#### **I. SUMMARY OF THE MANDATE**

On January 22, 2016, the Commission on State Mandates (Commission) adopted a decision finding that the test claim statutes and regulations impose a reimbursable state-mandated program upon school districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission partially approved the test claim, finding only the following activities to be reimbursable:

- Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology requirements.<sup>1</sup>
- Beginning February 3, 2014, the local educational agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.<sup>2</sup>
- Beginning February 3, 2014, notify parents or guardians each year of their pupil’s participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent’s or guardian’s written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.<sup>3</sup>
- Beginning February 3, 2014, score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).<sup>4</sup>

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<sup>1</sup> Education Code section 60640 (Stats. 2013, ch. 489), interpreted in light of California Code of Regulations, title 5, sections 850, 853, 853.5, and 857 (Register 2014, Nos. 6, 30, 35).

<sup>2</sup> California Code of Regulations, title 5, section 857(d) (Register 2014, No. 6).

<sup>3</sup> California Code of Regulations, title 5, section 852 (Register 2014, No. 6).

<sup>4</sup> California Code of Regulations, title 5, section 853 (Register 2014, No. 6).

- Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.<sup>5</sup>
- Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.<sup>6</sup>
- Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.<sup>7</sup>
- Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.<sup>8</sup>

The Commission also found that the following state and federal funds must be identified and deducted as offsetting revenues from any school district's reimbursement claim:

- Statutes 2013, chapter 48, *if* used by a school district on the reimbursable CAASPP activities to support the administration of computer-based assessments.
- Funding apportioned by SBE from Statutes 2014, chapter 25, Line Item 6110-113-0001, schedule (8), for fiscal year 2013-2014 CAASPP costs.
- Funding apportioned by SBE from Statutes 2015, chapter 10, Line Item 6100-113-0001, schedule (7) for fiscal year 2014-2015 CAASPP costs.
- Statutes 2014, chapter 25 (Line Item 6110-488) and chapter 32 (appropriation for outstanding mandate claims) *if* used by a school district on the reimbursable CAASPP activities.
- Statutes 2014, chapter 25, Line Item 6110-182-0001, Provision 2 (appropriation "to support network connectivity infrastructure grants) *if* used by a school district on the reimbursable CAASPP activities.
- Any federal funds received and applied to the reimbursable CAASPP activities.

## II. ELIGIBLE CLAIMANTS

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

## III. PERIOD OF REIMBURSEMENT

Government Code section 17557(e) 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.

<sup>5</sup> California Code of Regulations, title 5, section 857(a) (Register 2014, No. 6).

<sup>6</sup> California Code of Regulations, title 5, section 861(b)(5) (Register 2014, No. 6).

<sup>7</sup> California Code of Regulations, title 5, section 864 (Register 2014, No. 6).

<sup>8</sup> California Code of Regulations, title 5, section 858(d) (Register 2014, No. 35).

The claimants filed test claim 14-TC-01 on December 23, 2014. On March 17, 2015, claimants filed an amended test claim on 14-TC-01, to replace the original filing. On June 26, 2015, a second test claim (14-TC-04) was filed and consolidated with 14-TC-01. These test claims, all filed before June 30, 2015, establish eligibility for reimbursement pursuant to Government Code section 17557(e), beginning July 1, 2013. However, because the test claim statute and regulations each have later effective dates, the period of reimbursement begins on the effective date of each statute or regulation that imposes the reimbursable state-mandated activity, as specified in Section IV. of these parameters and guidelines.

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(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller (Controller) within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a school district 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. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Gov. Code §17560(b).)
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(a).
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 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, agenda, 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 claimant that incurs increased costs, the following activities are reimbursable:

- A. Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by the CAASPP contractor(s) or consortium.<sup>9</sup> Reimbursement for this activity includes the following:

1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP to all eligible pupils within the testing window provided by CDE regulations.<sup>10</sup>
2. Broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.

**Claimants shall maintain supporting documentation showing how their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the CAASPP test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.**

**Reimbursement is NOT required to provide a computing device for every pupil, for the time to assess each pupil, or for the purchase of other equipment not listed.**

- B. Beginning February 3, 2014, the LEA CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.<sup>11</sup>
- C. Beginning February 3, 2014, notify parents or guardians each year of their pupil’s participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent’s or guardian’s written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.<sup>12</sup>

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<sup>9</sup> Education Code section 60640 (Stats. 2013, ch. 489), interpreted in light of California Code of Regulations, title 5, sections 850, 853, 853.5, and 857 (Register 2014, Nos. 6, 30, 35).

<sup>10</sup> California Code of Regulations, title 5, section 855 (Register 2014, Nos. 6, 30, 35).

<sup>11</sup> California Code of Regulations, title 5, section 857(d) (Register 2014, No. 6).

<sup>12</sup> California Code of Regulations, title 5, section 852 (Register 2014, No. 6).

- D. Beginning February 3, 2014, score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or CDE.<sup>13</sup>
- E. Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.<sup>14</sup>
- F. Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.<sup>15</sup>
- G. Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.<sup>16</sup> Only participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows:
1. *All LEA CAASPP Coordinators, CAASPP Test Site Coordinators (SCs), Test Administrators (TAs), and school administrative staff who will be involved in the Smarter Balanced assessment administration to review the applicable supplemental videos and archived Webcasts, which can be found on the CAASPP Current Administration Training Web page at <http://caaspp.org/training/caaspp/>.*
  2. *Prior to administering a test, Test Administrators (and any other individuals who will be administering any secure Smarter Balanced assessment) to read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the Test Administrator (TA) Reference Guide, and view the associated Smarter Balanced training modules. All of these documents are linked on the CAASPP Instructions and Manuals Web page at <http://caaspp.org/administration/instructions/>.*
- H. Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.<sup>17</sup>

## 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.

<sup>13</sup> California Code of Regulations, title 5, section 853 (Register 2014, No. 6).

<sup>14</sup> California Code of Regulations, title 5, section 857(a) (Register 2014, No. 6).

<sup>15</sup> California Code of Regulations, title 5, section 861(b)(5) (Register 2014, No. 6).

<sup>16</sup> California Code of Regulations, title 5, section 864 (Register 2014, No. 6).

<sup>17</sup> California Code of Regulations, title 5, section 858(d) (Register 2014, No. 35). See Exhibit A, Corrected Test Claim Decision, pages 59-60; 85.

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A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the 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, in accordance with Section IV.A of these parameters and guidelines. 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 are 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 attorney invoices with the claim and a description of the contract scope of services.

4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities, in accordance with Section IV.A of these parameters and guidelines. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset 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. Training

Report the cost of training an employee as specified in Section IV.G. 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. Report employee training time according to the rules of cost element A.1., Salaries and Benefits.

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 may 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 CDE approved indirect cost rate for the year that funds are expended.

#### **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>18</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described 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**

The following state and federal funds must be identified as offsetting revenues:

- Statutes 2013, chapter 48 (\$1.25 billion in Common Core implementation funding), *if used* by a school district on any of the reimbursable CAASPP activities to support the administration of computer-based assessments.
- Funding apportioned by SBE from Statutes 2014, chapter 25, Line Item 6110-113-0001, schedule (8), for fiscal year 2013-2014 CAASPP costs.
- Funding apportioned by SBE from Statutes 2015, chapter 10, Line Item 6100-113-0001, schedule (7) for fiscal year 2014-2015 CAASPP costs.
- Statutes 2014, chapter 25 (Line Item 6110-488) and chapter 32 (appropriation for outstanding mandate claims) *if used* by a school district on any of the reimbursable CAASPP activities.
- Statutes 2014, chapter 25, Line Item 6110-182-0001, Provision 2 (appropriation “to support network connectivity infrastructure grants) *if used* by a school district on any of the reimbursable CAASPP activities.

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

<sup>18</sup> This refers to title 2, division 4, part 7, chapter 4 of the Government Code.

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to, service fees collected, federal funds, and other applicable state funds, shall be identified and deducted from any claim submitted for reimbursement.

**VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS**

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 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 these parameters and guidelines and the decisions on the consolidated test claim and parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(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 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(d), and California Code of Regulations, title 2, section 1183.17.

**X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The decisions adopted for the consolidated test claims and parameters and guidelines are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

# **FRESNO UNIFIED SCHOOL DISTRICT**

Audit Report

## **CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS PROGRAM**

Chapter 489, Statutes of 2013;  
and Chapter 32, Statutes of 2014

*July 1, 2015, through June 30, 2017*



**BETTY T. YEE**  
California State Controller

December 2020



**BETTY T. YEE**  
California State Controller

December 16, 2020

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

Robert G. Nelson, Ed.D., Superintendent  
Fresno Unified School District  
2309 Tulare Street  
Fresno, CA 93721

Dear Dr. Nelson:

The State Controller's Office audited the costs claimed by Fresno Unified School District for the legislatively mandated California Assessment of Student Performance and Progress Program for the period of July 1, 2015, through June 30, 2017.

The district claimed \$2,897,066 for costs of the mandated program. Our audit found that \$494,077 is allowable; and \$2,402,989 is unallowable primarily because the district claimed reimbursement for ineligible costs. The State paid the district \$1,000. The State will pay allowable costs claimed that exceed the amount paid, totaling \$493,077, contingent upon available appropriations.

Following issuance of this audit report, the Local Government Programs and Services Division of the State Controller's Office will notify the district of the adjustment to its claims via a system-generated letter for each fiscal year in the audit period.

This audit report contains an adjustment to costs claimed by the district. If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (Commission). Pursuant to the Commission's regulations, outlined in Title 2, California Code of Regulations, section 1185.1, subdivision (c), an IRC challenging this adjustment must be filed with the Commission no later than three years following the date of this report, regardless of whether this report is subsequently supplemented, superseded, or otherwise amended. IRC information is available on the Commission's website at [www.csm.ca.gov/forms/IRCForm.pdf](http://www.csm.ca.gov/forms/IRCForm.pdf).

If you have any questions, please contact Lisa Kurokawa, Chief, Compliance Audits Bureau, by telephone at (916) 327-3138.

Sincerely,

*Original signed by*

JIM L. SPANO, CPA  
Chief, Division of Audits

JLS/ac

cc: Keshia Thomas, President  
Board of Education  
Fresno Unified School District  
Santino Danisi, Interim Chief Financial Officer  
Administrative Services  
Fresno Unified School District  
Kim Kelstrom, Executive Officer  
Fiscal Services  
Fresno Unified School District  
Kaleb Neufeld, Director of Fiscal Services  
Fiscal Services  
Fresno Unified School District  
Gabriel Halls, Senior Director  
District Financial Services  
Fresno County Office of Education  
Elizabeth Dearstyne, Director  
School Fiscal Services Division  
California Department of Education  
Amy Tang-Paterno, Education Fiscal Services Consultant  
Government Affairs Division  
California Department of Education  
Jeff Bell, Program Budget Manager  
Education Systems Unit  
California Department of Finance  
Edward Hanson, Principal Program Budget Analyst  
Education Systems Unit  
California Department of Finance  
Debra Morton, Manager  
Local Reimbursement Section  
State Controller's Office

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the costs claimed by Fresno Unified School District for the legislatively mandated California Assessment of Student Performance and Progress Program (CAASPP) for the period of July 1, 2015, through June 30, 2017.

The district claimed \$2,897,066 for costs of the mandated program. Our audit found that \$494,077 is allowable; and \$2,402,989 is unallowable primarily because the district claimed reimbursement for ineligible costs. The State paid the district \$1,000. The State will pay allowable costs claimed that exceed the amount paid, totaling \$493,077, contingent upon available appropriations.

## Background

Education Code Section 60640, as amended by the Statutes of 2013, Chapter 489 (Assembly Bill 484) and the Statutes of 2014, Chapter 32 (Senate Bill 858); and Title 5, California Code of Regulations, sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35, established the CAASPP Program and replaced the Standardized Testing and Reporting Program, effective January 1, 2014. The CAASPP Program requires school districts to transition from paper and pencil multiple-choice tests to computer-based tests.

On January 22, 2016, the Commission on State Mandates (Commission) adopted a decision finding that the test claim statutes and regulations impose a reimbursable state-mandated program upon school districts within the meaning of Article XIII B, Section 6 of the California Constitution and Government Code (GC) section 17514.

The Commission adopted the parameters and guidelines on March 25, 2016. The program's parameters and guidelines establish the state mandate and define the reimbursement criteria. In compliance with GC section 17558, the SCO issues claiming instructions to assist school districts in claiming mandated program reimbursable costs.

The Commission approved reimbursable activities as follows:

Beginning January 1, 2014, provide "a computing device, the use of an assessment technology platform, and the adaptive engine" to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology requirements.

Beginning February 3, 2014, the local educational agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.

Beginning February 3, 2014, notify parents or guardians each year of their pupil's participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent's

or guardian's written request to excuse his or her child from any of all parts of the CAASPP assessments shall be granted.

Beginning February 3, 2014, score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).

Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.

Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.

Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.

Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.

The Commission also found that the following state and federal funds must be identified and deducted as offsetting revenues from any school district's reimbursement claim:

Statutes 2013, chapter 48, (\$1.25 billion in Common Core implementation funding), *if* used by a school district on any of the reimbursable CAASPP activities to support the administration of computer-based assessments.

Funding apportioned by [the State Board of Education (SBE) from Statutes 2014, chapter 25, Line Item 6110-113-0001, schedule (8), for fiscal year 2013-2014 CAASPP costs.

Funding apportioned by SBE from Statutes 2015, chapter 10, Line Item 6110-113-0001, schedule (7) for fiscal year 2014-2015 CAASPP costs.

Statutes 2014, chapter 25 (Line Item 6110-488) and chapter 32 (appropriation for outstanding mandate claims) *if* used by a school district on any of the reimbursable CAASPP activities.

Statutes 2014, chapter 25, Line Item 6110-182-0001, Provision 2 (appropriation "to support network connectivity infrastructure grants[") *if* used by a school district on any of the reimbursable CAASPP activities.

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



**Objective, Scope,  
and Methodology**

The objective of our audit was to determine whether costs claimed represent increased costs resulting from the legislatively mandated CAASPP Program. Specifically, we conducted this audit to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.<sup>1</sup>

The audit period was July 1, 2015, through June 30, 2017.

To achieve our objective, we:

- Reviewed the annual mandated cost claims filed by the district for the audit period and identified the significant cost component of each claim as salaries and benefits, and materials and supplies. Determined whether there were any errors or any unusual or unexpected variances from year to year. Reviewed the activities claimed to determine whether they adhered to the SCO's claiming instructions and the program's parameters and guidelines;
- Completed an internal control questionnaire by interviewing key district staff members, and discussed the claim preparation process with district staff members to determine what information was obtained, who obtained it, and how it was used;
- Reviewed sign-in logs and training itineraries for claimed salaries and benefits costs. We found that the costs were fully supported for the audit period;
- Compared the claimed indirect cost rates to the rates approved by CDE. We found that the district used the proper indirect cost rates; however, the rates were not applied to total direct costs (see Finding 2);
- Reviewed lists of existing computing devices as of July 1, 2015, and July 1, 2016. Used the Smarter Balanced Technology Readiness Calculator to determine the number of computing devices and network bandwidth that the district needed to administer the CAASPP tests to all eligible pupils within the testing window provided by CDE. We set the number of available hours for the testing computers each day to two hours, as specified by the district. We found that the district claimed unallowable materials and supplies (see Finding 1); and
- Reviewed expenditure reports and the district's accounting records for the materials and supplies costs claimed during the audit period. We found that the district underreported offsetting revenues because the district did not report the Assessment Apportionment Fund received from CDE as an offsetting revenue for the claimed materials and supplies costs (see Finding 3).

GC sections 12410, 17558.5, and 17561 provide the legal authority to conduct this audit. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate

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<sup>1</sup> Unreasonable and/or excessive costs include ineligible costs that are not identified in the programs parameters and guidelines as a reimbursable cost.

evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures. Our audit scope did not assess the efficiency or effectiveness of program operations. We did not audit the district's financial statements.

**Conclusion**

As a result of performing the audit procedures, we found instances of noncompliance with the requirements described in our audit objective. We found that the district supported the claimed costs; however, the unallowable costs are ineligible and funded by another source, as quantified in the Schedule and described in the Findings and Recommendations section of this audit report.

For the audit period, Fresno Unified School District claimed \$2,897,066 for costs of the legislatively mandated CAASPP Program. Our audit found that \$494,077 is allowable and \$2,402,989 is unallowable. The State paid the district \$1,000. The State will pay allowable costs claimed that exceed the amount paid, totaling \$493,077, contingent upon available appropriations.

Following issuance of this audit report, the SCO's Local Government Programs and Services Division will notify the district of the adjustment to its claims via a system-generated letter for each fiscal year in the audit period.

**Follow-up on  
Prior Audit  
Findings**

We have not previously conducted an audit of the district's legislatively mandated CAASPP Program.

**Views of  
Responsible  
Officials**

We issued a draft audit report on October 21, 2020. Santino Danisi, Interim Chief Financial Officer, Administrative Services, responded by letter on October 29, 2020 (Attachment), disagreeing with Finding 1 and agreeing with Findings 2 and 3. This final audit report includes the district's complete response.

**Restricted Use**

This audit report is solely for the information and use of Fresno Unified School District, the Fresno County Office of Education, the California Department of Education, the California Department of Finance, and SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this audit report, which is a matter of public record and is available on the SCO website at [www.sco.ca.gov](http://www.sco.ca.gov).

*Original signed by*

JIM L. SPANO, CPA  
Chief, Division of Audits

December 16, 2020

**Schedule—  
Summary of Program Costs  
July 1, 2015, through June 30, 2017**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>July 1, 2015, through June 30, 2016</u>				
Direct costs:				
Salaries and benefits				
Read and view CAASPP materials	\$ 167,331	\$ 167,331	\$ -	
Total salaries and benefits	<u>167,331</u>	<u>167,331</u>	<u>-</u>	
Materials and supplies				
Computers, browsers, or peripherals	1,504,004	-	(1,504,004)	
Total materials and supplies	<u>1,504,004</u>	<u>-</u>	<u>(1,504,004)</u>	Finding 1
Total direct costs	1,671,335	167,331	(1,504,004)	
Indirect costs	-	6,024	6,024	Finding 2
Total direct and indirect costs	1,671,335	173,355	(1,497,980)	
Less offsetting revenues and reimbursements	(159,890)	(146,692)	13,198	Finding 3
Total program costs	<u>\$ 1,511,445</u>	26,663	<u>\$ (1,484,782)</u>	
Less amount paid by the State <sup>2</sup>		-		
Allowable costs claimed in excess of amount paid		<u>\$ 26,663</u>		
<u>July 1, 2016, through June 30, 2017</u>				
Direct costs:				
Salaries and benefits				
Assess technology	\$ 80,973	\$ 80,973	\$ -	
Read and view CAASPP materials	512,730	512,730	-	
Total salaries and benefits	<u>593,703</u>	<u>593,703</u>	<u>-</u>	
Materials and supplies				
Computers, browsers, or peripherals	751,335	-	(751,335)	
Internet service, network equipment, consultants, or engineers	40,583	-	(40,583)	
Total materials and supplies	<u>791,918</u>	<u>-</u>	<u>(791,918)</u>	Finding 1
Total direct costs	1,385,621	593,703	(791,918)	
Indirect costs	-	20,127	20,127	Finding 2
Total direct and indirect costs	1,385,621	613,830	(771,791)	
Less offsetting revenues and reimbursements	-	(146,416)	(146,416)	Finding 3
Total program costs	<u>\$ 1,385,621</u>	467,414	<u>\$ (918,207)</u>	
Less amount paid by the State <sup>2</sup>		(1,000)		
Allowable costs claimed in excess of amount paid		<u>\$ 466,414</u>		

## Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>Summary: July 1, 2015, through June 30, 2017</u>				
Direct costs:				
Salaries and benefits				
Assess technology	\$ 80,973	\$ 80,973	\$ -	
Read and view CAASPP materials	<u>680,061</u>	<u>680,061</u>	<u>-</u>	
Total salaries and benefits	<u>761,034</u>	<u>761,034</u>	<u>-</u>	
Materials and supplies				
Computers, browsers, or peripherals	2,255,339	-	(2,255,339)	
Internet service, network equipment, consultants, or engineers	<u>40,583</u>	<u>-</u>	<u>(40,583)</u>	
Total materials and supplies	<u>2,295,922</u>	<u>-</u>	<u>(2,295,922)</u>	Finding 1
Total direct costs	3,056,956	761,034	(2,295,922)	
Indirect costs	<u>-</u>	<u>26,151</u>	<u>26,151</u>	Finding 2
Total direct and indirect costs	3,056,956	787,185	(2,269,771)	
Less offsetting revenues and reimbursements	<u>(159,890)</u>	<u>(293,108)</u>	<u>(133,218)</u>	Finding 3
Total program costs	<u>\$2,897,066</u>	494,077	<u>\$ (2,402,989)</u>	
Less amount paid by the State <sup>2</sup>		<u>(1,000)</u>		
Allowable costs claimed in excess of amount paid		<u>\$ 493,077</u>		

<sup>1</sup> See the Findings and Recommendations section.

<sup>2</sup> Payment amount current as of November 12, 2020.

## Findings and Recommendations

### FINDING 1— Unallowable materials and supplies

The district claimed \$2,295,922 in materials and supplies for the audit period. We found that the entire amount is unallowable. The costs are unallowable because the district did not meet the reimbursement requirements outlined in the program’s parameters and guidelines.

A requirement for reimbursement is that the district’s existing inventory of computing devices, technology infrastructure, and broadband internet service be insufficient to administer the CAASPP tests to all eligible pupils within the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium. For the audit period, the district had a sufficient existing inventory of computing devices, technology infrastructure, and broadband internet service. The district was not aware of the reimbursement requirements outlined in the program’s parameters and guidelines.

The district claimed material and supply costs for two reimbursable activities:

- Providing a sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provided secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP to all eligible students; and
- Broadband internet service providing at least 20 Kbps (kilobits per second) per pupil to students who are to be tested simultaneously; acquiring and installing wireless or wired network equipment; and hiring consultants or engineers to assist the district in completing and troubleshooting the installation.

The claimed costs represent the acquisition of computing devices and the expansion of existing technology infrastructure.

The following table summarizes the audit adjustments related to materials and supplies by fiscal year:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
2015-16	\$ 1,504,004	\$ -	\$ (1,504,004)
2016-17	791,918	-	(791,918)
	<u>\$ 2,295,922</u>	<u>\$ -</u>	<u>\$ (2,295,922)</u>

The following table summarizes the audit adjustments related to materials and supplies by reimbursable activity:

Reimbursable Activity	Amount Claimed	Amount Allowable	Audit Adjustment
Computers, browsers, or peripherals	\$ 2,255,339	\$ -	\$ (2,255,339)
Internet service, network equipment, consultants, or engineers	40,583	-	(40,583)
	<u>\$ 2,295,922</u>	<u>\$ -</u>	<u>\$ (2,295,922)</u>

The district claimed \$2,255,339 in materials and supplies related to the reimbursable activity of “computers, browsers, or peripherals.” We found that the entire amount is unallowable because the district did not meet the existing inventory requirement outlined in the program’s parameters and guidelines.

The district claimed \$40,583 in materials and supplies related to the reimbursable activity of “internet service, network equipment, consultants, or engineers.” We found that the entire amount is unallowable because the district did not meet the existing technology infrastructure and broadband internet service requirements outlined in the program’s parameters and guidelines.

**Existing inventory of computing devices and broadband internet service**

The district provided us with an existing inventory of computing devices as of June 30, 2015, and June 30, 2016. For each fiscal year, we accounted for the computing devices that did not meet the minimum technical specifications to determine the number of computing devices available to students for CAASPP assessments. The district specified that the inventory lists provided were cross-checked for duplicate serial numbers, did not contain any surplus/disposed computers, and included only those computers available for student use (i.e., computers used for administrative purposes were not included).

The following table shows the number of existing computing devices that were available at the beginning of each fiscal year:

Fiscal Year	Beginning Inventory	Devices Not Meeting Minimum Specifications	Devices Available for Testing
2015-16	31,829	(13)	31,816
2016-17	33,944	(24)	33,920

The district stated that its broadband internet speed varied between school sites, ranging from 100 Mbps (megabits per second) to 1 Gbps (gigabytes per second), for the period of July 1, 2013, through June 30, 2017. Therefore, we opted to apply the lowest internet speed of 100 Mbps to the Smarter Balanced Technology Readiness Calculator.

**Determining the sufficiency of existing computing devices and broadband internet service**

CDE provides a tool called the Smarter Balanced Technology Readiness Calculator to help districts prepare technology resources for computer-based assessments. This web-based calculator estimates the number of days, and associated network bandwidth required, to administer English Language Arts and Mathematics assessments given the existing number of students, the current number of computers available for use in CAASPP testing, and the number of hours per day those computers are available for use in CAASPP testing.

We calculated the number of computing devices and network bandwidth the district needed to administer the CAASPP tests to all eligible pupils within the testing window provided by CDE. We based our calculations on the Smarter Balanced Technology Readiness Calculator’s formula. We set the number of available hours for the testing computers each day to two hours, as specified by the district.

The following table shows the number of computing devices and network bandwidth that the district needed to complete the assessments within the testing window:

Results based on computing devices that the district needed					
Fiscal Year	Students Tested	Devices Needed for Testing	Days in Testing Window	District's Internet Speed	Estimated Bandwidth Required
2015-16	36,876	2,459	60	100 Mbps	49.18 Mbps (49.18% of total bandwidth)
2016-17	36,595	2,440	60	100 Mbps	48.80 Mbps (48.80% of total bandwidth)

For FY 2015-16, the district had 31,816 existing computing devices that met the minimum technical specifications for CAASPP assessments. CDE provided a 60-day testing window to complete the assessments; therefore, the district needed only 2,459 computing devices using 49.18% of a 100-Mbps bandwidth to complete the assessments.

For FY 2016-17, the district had 33,920 existing computing devices that met the minimum technical specifications for CAASPP assessments. CDE provided a 60-day testing window to complete the assessments; therefore, the district needed only 2,440 computing devices using 48.80% of a 100-Mbps bandwidth to complete the assessments.

Section IV.A of the parameters and guidelines (Reimbursable Activities) states, in part:

- A) Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by the CAASPP contractor(s) or consortium. Reimbursement for this activity include the following:
  1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP to all eligible pupils within the testing window provided by CDE regulations.
  2. Broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.



**Claimants shall maintain supporting documentation showing how their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the CAASPP test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.**

**Reimbursement is NOT required to provide a computing device for every pupil, for the time to assess each pupil, or for the purchase of other equipment not listed.**

#### Recommendation

As of FY 2017-18, the CAASPP Program is funded through a mandate block grant. The district elected to receive mandate block grant funding pursuant to GC section 17581.6, in lieu of filing annual mandated cost claims. If the district chooses to opt out of receiving mandate block grant funding, we recommend that the district:

- Follow the mandated program claiming instructions and parameters and guidelines when preparing its reimbursement claims; and
- Ensure that claimed costs include only eligible costs, are based on actual costs, and are supported by contemporaneous source documentation.

#### District's Response

- District Response: The District respectfully disagrees with Finding No. 1 disallowing the entire amount of materials and supplies claimed in the amount of \$2,295,922 for fiscal years 2015/16 and 2016/17. The District disagrees with the audit finding "it was not aware of the reimbursement requirements outlined in the program's parameters and guidelines."
- The parameters and guidelines do not state that the calculations to determine the number of computing devices that the District needed to administer the CAASPP tests are to be based on calculations on the Smarter Balanced Technology Readiness Calculator's formula.
- Additionally, page 10 of the Commission's test claim decision states: "SBAC also acknowledges, however, that some school districts may be required to make new purchases: There will also be a need in certain scenarios for various districts to consider the purchase of additional computers or computational devices..."most new hardware will naturally fall well into the specifications released so far..."
- District purchase of an additional 5,100 devices, 15% of increase inventory, is not a massive overhaul and was an upgrade of devices. The District determined that CAASPP testing could not be administered in a manner that was timely or equitable necessitating the need to purchase 5,100 computing devices increasing their inventory of computing devices.

The District was then able to use their existing compatible inventory of computing devices that was CAASPP compliant to serve their 40,000 students. In accordance with the parameters and guidelines of reimbursable CAASPP activities, the District claimed technology

expenditures purchased for the sole purpose of CAASPP. These purchases were necessary and met the minimum requirements for the District to administer the CAASPP test in a sufficient manner that was equitable to all student groups and to ensure that the test could be completed within the allotted time frame. Due to the District's size, high unduplicated count, and high Special Education population, there are several mitigating factors that are considered when calculating the number of devices required to test nearly 40,000 students in both 2015/16 and 2016/17.

- **Testing Procedures:** Based on field work it was determined that students needed more than the estimated time asserted by ETS to administer CAASPP testing. Due to the District's high unduplicated population, a large majority of students struggled taking the test within the recommended time frame and as a result, many students suffer test-taking fatigue. Because of this, the testing procedures in 2015/16 and 2016/17 were established to test one grade level per week to ensure that disadvantaged students had adequate time to complete the test.
- **Testing Window:** Local Educational Agencies have the flexibility to select their own testing window each year; however, the minimum window must be at least 25 days and fall within the available testing window designated by the California Department of Education. The 60-day testing period used by the State Controller's Office to determine the minimum number of required devices is not supported by the parameters and guidelines. The actual testing window the District utilized was 35 days and allowed students as much instructional time as possible before taking such a test. The months of March and the first part of April were dedicated for instruction. The District purchased 3,509 computers in 2015/16 and 1,646 computers in 2016/17 for CAASPP testing. Although the District did have beginning inventory of 31,829 devices in 2015/16, many of these devices were inadequate for testing as they were at the end of their life cycle. In addition, many of these devices were repurposed for other activities and could not be utilized for testing. The computing devices purchased in 2015/16 and 2016/17 were required for testing to be administered within the testing window across all school sites and that students took the test on devices that would not fail while testing occurred.
- **Network Requirements:** In 2015/16 and 2016/17, the network expenses claimed were necessary so that all school sites across the District had the bandwidth requirements to administer the testing. These infrastructure upgrades were necessary to meet the minimum bandwidth and network connectivity requirements to administer the testing to all eligible pupils. Due to the District's large geographical reach in Fresno County, the District was required to improve the network infrastructure to ensure that there was equity across the District for all school sites so the CAASPP test could be administered. During this period, there were school sites in South East Fresno that required improvement to the bandwidth as this region was lacking the network infrastructure needed to administer testing. In addition, there were over 2,000 access points that were replaced throughout the District and core switches for all instructional sites were replaced to help increase the bandwidth. These additions made it possible for sites to administer the testing and to reduce the amount of wireless interference. These network improvements were necessary for CAASPP testing and would not

have been completed if the CAASSP did not require electronic testing. Before these improvements were implemented, the network team spent significant time assisting, troubleshooting, and supporting the network in 2014/15 to ensure that there was no loss in connectivity while testing was occurring.

#### SCO Comment

Our finding and recommendation remain unchanged.

On January 22, 2016, the Commission adopted a decision that imposed a reimbursable state-mandated program upon school districts, commonly referred to as the CAASPP program.

In that decision, the Commission stated that its analysis is:

...limited to the declarations and evidence provided with the test claim, the testimony offered...and documentation and guidance produced by the Smarter Balanced Assessment Consortium (SBAC), or the contractor(s), found on the Department of Education's (CDE's) website.

To assist schools in determining the technology requirements of this new program, SBAC and CDE provided a tool called the Smarter Balanced Technology Readiness Calculator. The CDE website states:

This calculator estimates the number of days and associated network bandwidth required to administer English Language Arts (ELA) and Mathematics assessments given the number of students, number of computers, and number of hours per day computers are available for testing at a specific school.

The district, in its response to the draft audit report, contends that the program's parameters and guidelines do not state that the calculations to determine the number of computing devices are to be based on calculations on the Smarter Balanced Technology Readiness Calculator's formula. The parameters and guidelines do, however, establish a clearly defined requirement for claimants, by stating:

*Claimants shall maintain supporting documentation showing how their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the CAASPP test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.*

The district did not provide documentation to show that its existing inventory of computing devices and broadband internet service was not sufficient to administer the CAASPP test within the testing window. Therefore, we used the calculator to determine the number of computing devices the district needed to administer the CAASPP test to all eligible pupils within the testing window. By changing parameters in the calculator, an agency can determine the network bandwidth required to administer the assessments, as well as determine the minimum number of computers needed to administer the assessments within the testing window (assuming the network bandwidth was already sufficient).

Additionally, the district states that it purchased “an additional 5,100 devices,” as they were necessary to administer the CAASPP test within the allotted time frame and make the test equitable to all students.

Based on inventory records provided by the district for FY 2015-16, the district maintained a beginning inventory of computing devices totaling 31,829. Those computing devices were used to test 36,876 students, a ~.86-to-one computer-to-student ratio. Our tests using the readiness calculator showed that the district needed to maintain only 2,459 computers to complete CAASPP testing within a 60-day testing window (with computer availability set at two hours per day).

For FY 2016-17, the results were similar. Beginning inventory of computing devices totaled 33,944. These devices were used to test 36,595 students, a ~.93-to-one computer-to-student ratio. The district needed to maintain only 2,440 computers to complete CAASPP testing within a 60-day testing window (with computer availability set at two hours per day).

Per the Commission’s decision:

The Commission first finds that providing devices to administer the CAASPP to all pupils via computer does not mean providing a computer for every student. Testimony at the test claim hearing indicated that rotating students through a computer lab may be sufficient in some schools, while others may choose “computers on wheels.” Similarly, SBAC’s technology requirements guidance states that “districts might consider pooling more mobile units, like laptops or tablets within their district for transport from one school site to the next as testing windows are staggered across sites.”

In addition, SBAC maintains that the technology requirements to implement the assessment “were deliberately established as a low entry point to help ensure that technology-purchasing decisions are made based on instructional plans and to increase the likelihood that schools will successfully engage in online testing.”

The issues raised by the district in its response to the draft audit report are reasonable, measured, and thoughtfully considered. We recognize the complexity with testing approximately 36,000 students across multiple school sites. These considerations were raised by districts during the test claim process with the Commission. The Commission decision for the CAASPP program states:

The Commission finds that claimants *are required*, based on the approved activity, and the technology specifications issued by the contractor(s), to use existing devices and technology infrastructure, if compatible (i.e., if there is an available secure browser and sufficient network speed). And, if existing devices and technology infrastructure are not sufficient, the burden is on the claimant to establish, based on supporting documentation, that increased costs are required to administer the assessments in accordance with the law. In addition, as the “boilerplate” language in Section V. of the parameters and guidelines already provide, reimbursement on a pro-rata basis is required *if* technology infrastructure and computing devices are used for purposes other than the CAASPP assessments.

We did not address the testing procedures used by the district for the audit period, as doing so falls outside of the scope of our engagement. The

district has discretion as to how it addresses test-taking fatigue and provides adequate time to complete the assessments (as long as the timeline falls within the mandated testing window).

The district, in its response to the draft audit report, states:

Local Educational Agencies [LEAs] have the flexibility to select their own testing window each year; however, the minimum window must be at least 25 days and fall within the available testing window designated by the California Department of Education. The 60-day testing period used by the State Controller's Office to determine the minimum number of required devices is not supported by the parameters and guidelines.

California Code of Regulations, Title 5, section 855 states, in part:

Beginning in the 2015-16 school year, the CAASPP operational achievement tests pursuant to Education Code section 60640(b) shall be administered to each pupil at some time during the following available testing windows:

- (1) Unless otherwise stated in these regulations, the available testing window shall begin on the day in which 66 percent of the school's or track's annual instructional days have been completed, but no earlier than the second Tuesday in January of each year, and testing may continue up to and including the last day of instruction for the regular school's or track's annual calendar, but in no case later than July 15 or the next weekday following the 15th if the 15th is not a weekday.

The CAASPP Online Test Administration Manual (TAM) for both 2015 and 2016 states:

Sixty-six percent of a school year occurs on the 118th instructional day in a 180-day school year, leaving a 12-week regulatory testing window for grades three through eight testing...LEAs have the option to select a shorter testing window.

For FY 2015-16, TAM specified that the testing must occur after the 118th instructional day. The school calendar indicated that the 118th instructional day was March 4, 2016. Testing may continue up to and include the last day of instruction, which fell on June 9, 2016. This timeframe provides 60 school days of testing, from March 5, 2016, to June 9, 2016.

For FY 2016-17, TAM specified that the testing must occur after the 118th instructional day. The school calendar indicated that the 118th instructional day was March 3, 2017. Testing may continue up to and include the last day of instruction, which fell on June 8, 2017. This timeframe provides 60 school days of testing, from March 4, 2017, to June 8, 2017.

Additionally, California Code of Regulations, Title 5, section 855 states that CDE, with approval of the State Board of Education, "may require LEAs to more *fully utilize* [emphasis added] the testing window...." The district states that it elected to use a 35-day testing window, and allowed students as much instructional time possible before they took the CAASPP test. Shortening the mandated testing window is within the

district’s discretion, but it is not *mandated*, nor is the purchase of additional computing devices needed to meet the shortened testing window. The district’s own inventory records clearly show that it had enough computing devices to perform the CAASPP testing within the testing window without needing to purchase additional computing devices.

The district also addressed network requirements in its response to the draft audit report by stating that upgrades were necessary to meet the minimum bandwidth and network connectivity requirements. We disagree.

The parameters and guidelines require that claimants maintain supporting documentation to show how their existing technology infrastructure was not sufficient to administer the CAASPP test to all eligible pupils within the testing window. The district provided no supporting documentation to show that the networking upgrades were mandated, and no support to show how the existing infrastructure prevented it from conducting the CAASPP testing within the mandated 60-day window. Again, accelerating the timeline to complete testing is discretionary; it is not mandated.

**FINDING 2—  
Allowable indirect costs related to salaries and benefits**

The district claimed \$761,034 in salaries and benefits for the audit period. We found that the entire amount is allowable; however, the district did not apply the indirect cost rate to the claimed salaries and benefits for the audit period. As such, we found that \$26,151 in indirect costs is allowable.

The error occurred because the district was not aware that the CDE-approved indirect cost rate could be applied to salaries and benefits.

The following table summarizes the indirect cost audit adjustment by fiscal year:

Fiscal Year	Salaries and Benefits		Indirect Cost Rate	Indirect Costs		
	Amount Claimed	Amount Allowable		Amount Claimed	Amount Allowable	Audit Adjustment
2015-16	\$ 167,331	\$ 167,331	3.60%	\$ -	\$ 6,024	\$ 6,024
2016-17	593,703	593,703	3.39%	-	20,127	20,127
	<u>\$ 761,034</u>	<u>\$ 761,034</u>		<u>\$ -</u>	<u>\$ 26,151</u>	<u>\$ 26,151</u>

Section V.B. of the parameters and guidelines (Claim Preparation and Submission) states:

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 may 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.

Indirect costs may 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 CDE approved indirect cost rate for the year that funds are expended.

Recommendation

As of FY 2017-18, the CAASPP Program is funded through a mandate block grant. The district elected to receive mandate block grant funding pursuant to GC section 17581.6, in lieu of filing annual mandated cost claims. If the district chooses to opt out of receiving mandate block grant funding, we recommend that the district:

- Follow the mandated program claiming instructions and parameters and guidelines when preparing its reimbursement claims; and
- Claim indirect costs on allowable direct costs.

District’s Response

The District agrees with the recommendation.

**FINDING 3—  
Underreported  
offsetting revenue**

The district reported offsetting revenues of \$159,890 for the audit period. We found that the district underreported offsetting revenues by \$133,218.

The district misinterpreted the program’s parameters and guidelines requirement that it identify and deduct any revenue received for this mandated program from any source.

During our review of the funding sources, we found that the district underreported the Assessment Apportionment Fund of \$133,218 for the audit period. The program’s parameters and guidelines require that this fund be deducted from any cost claims filed by the district.

The following table summarizes the audit adjustment related to offsetting revenues by fiscal year:

Fiscal Year	Offset Reported	Revenue Applied to CAASPP Program	Audit Adjustment
2015-16	\$ (159,890)	\$ (146,692)	\$ 13,198
2016-17	-	(146,416)	(146,416)
	<u>\$ (159,890)</u>	<u>\$ (293,108)</u>	<u>\$ (133,218)</u>

Section VII of the parameters and guidelines (Offsetting Revenues and Reimbursements) states that the following state and federal funds must be identified as offsetting revenues:

- Statutes 2013, Chapter 48 (\$1.25 billion in Common Core implementation funding), *if* used by a school district on the reimbursable CAASPP activities to support the administration of computer-based assessments.
- Funding apportioned by SBE from Statutes 2014, Chapter 25, Line Item 6110-113-0001, schedule (8), for fiscal year 2013-2014 CAASPP costs.
- Funding apportioned by SBE from Statutes 2015, Chapter 10, Line Item 6100-113-0001, schedule (7), for fiscal year 2014-2015 CAASPP costs.
- Statutes 2014, Chapter 25 (Line Item 6110-488) and Chapter 32 (appropriation for outstanding mandate claims) *if* used by a school district on any of the reimbursable CAASPP activities.
- Statutes 2014, Chapter 25, Line Item 6110-182-0001, Provision 2 (appropriation “to support network connectivity infrastructure grants[”]) *if* used by a school district on any of the reimbursable CAASPP activities.

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

#### Recommendation

As of FY 2017-18, the CAASPP Program is funded through a mandate block grant. The district elected to receive mandate block grant funding pursuant to GC section 17581.6, in lieu of filing annual mandated cost claims. If the district chooses to opt out of receiving mandate block grant funding, we recommend that the district:

- Follow the mandated program claiming instructions and parameters and guidelines when preparing its reimbursement claims; and
- Ensure that all offsetting revenues are identified and deducted from claimed costs.

#### District’s Response

The District agrees with the recommendation. However, it should be noted the 2015/16 claim was finalized in February 2017 and revenue was received in October 2017 to include the offset in the claim. The 2016/17 claim was finalized in February 2018 and revenue was received in July 2018 to include the offset in the claim.



**Attachment—  
District’s Response to Draft Audit Report**

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**BOARD OF EDUCATION**

Kathie Thomas, President  
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**SUPERINTENDENT**

Robert G. Nelson, Ed. D.

October 29, 2020

Lisa Kurokawa,  
Chief Compliance Audits Bureau  
State Controller's Office  
Division of Audits  
Post Office Box 942850  
Sacramento, CA 94250

Re: CAASPP Audit Finding Responses

Dear Ms. Kurokawa:

Fresno Unified School District ("District") is in receipt of the California Assessment of Student Performance and Progress Program (CAASPP) draft audit report that was provided to the District on October 22, 2020 for the period of July 1, 2015 through June 30, 2017. Below are the District's responses to the audit findings that were listed in the report as it relates to: unallowable materials and supplies, allowable indirect costs related to salaries and benefits, and the underreporting of offsetting revenues.

**Finding 1 – Unallowable Materials and Supplies**

- District Response: The District respectfully disagrees with Finding No. 1 disallowing the entire amount of materials and supplies claimed in the amount of \$2,295,922 for fiscal years 2015/16 and 2016/17. The District disagrees with the audit finding "it was not aware of the reimbursement requirements outlined in the program's parameters and guidelines."
- The parameters and guidelines do not state that the calculations to determine the number of computing devices that the District needed to administer the CAASPP tests are to be based on calculations on the Smarter Balanced Technology Readiness Calculator's formula.
- Additionally, page 10 of the Commission's test claim decision states: "SBAC also acknowledges, however, that some school districts may be required to make new purchases: There will also be a need in certain scenarios for various districts to consider the purchase of additional computers or computational devices..."most new hardware will naturally fall well into the specifications released so far..."
- District purchase of an additional 5,100 devices, 15% of increase inventory, is not a massive overhaul and was an upgrade of devices. The District determined that CAASPP testing could not be administered in a manner that was timely or equitable necessitating the need to purchase 5,100 computing devices increasing their inventory of computing devices.

The District was then able to use their existing compatible inventory of computing devices that was CAASP compliant to serve their 40,000 students. In accordance with the parameters and guidelines of reimbursable CAASPP activities, the District claimed technology expenditures purchased for the sole purpose of CAASPP. These purchases were necessary and met the minimum requirements for the District to administer the CAASPP test in a sufficient manner that was equitable to all student groups and to ensure that the test could be completed within the allotted time frame. Due to the District's size, high unduplicated count, and high Special Education population, there are several mitigating factors that are considered when calculating the number of devices required to test nearly 40,000 students in both 2015/16 and 2016/17.

- **Testing Procedures:** Based on field work it was determined that students needed more than the estimated time asserted by ETS to administer CAASPP testing. Due to the District's high unduplicated population, a large majority of students struggled taking the test within the recommended time frame and as a result, many students suffer test-taking fatigue. Because of this, the testing procedures in 2015/16 and 2016/17 were established to test one grade level per week to ensure that disadvantaged students had adequate time to complete the test.
- **Testing Window:** Local Educational Agencies have the flexibility to select their own testing window each year; however, the minimum window must be at least 25 days and fall within the available testing window designated by the California Department of Education. The 60-day testing period used by the State Controller's Office to determine the minimum number of required devices is not supported by the parameters and guidelines. The actual testing window the District utilized was 35 days and allowed students as much instructional time as possible before taking such a test. The months of March and the first part of April were dedicated for instruction. The District purchased 3,509 computers in 2015/16 and 1,646 computers in 2016/17 for CAASPP testing. Although the District did have beginning inventory of 31,829 devices in 2015/16, many of these devices were inadequate for testing as they were at the end of their life cycle. In addition, many of these devices were repurposed for other activities and could not be utilized for testing. The computing devices purchased in 2015/16 and 2016/17 were required for testing to be administered within the testing window across all school sites and that students took the test on devices that would not fail while testing occurred.
- **Network Requirements:** In 2015/16 and 2016/17, the network expenses claimed were necessary so that all school sites across the District had the bandwidth requirements to administer the testing. These infrastructure upgrades were necessary to meet the minimum bandwidth and network connectivity requirements to administer the testing to all eligible pupils. Due to the District's large geographical reach in Fresno County, the District was required to improve the network infrastructure to ensure that there was equity across the District for all school sites so the CAASPP test could be administered. During this period,

there were school sites in South East Fresno that required improvement to the bandwidth as this region was lacking the network infrastructure needed to administer testing. In addition, there were over 2,000 access points that were replaced throughout the District and core switches for all instructional sites were replaced to help increase the bandwidth. These additions made it possible for sites to administer the testing and to reduce the amount of wireless interference. These network improvements were necessary for CAASPP testing and would not have been completed if the CAASPP did not require electronic testing. Before these improvements were implemented, the network team spent significant time assisting, troubleshooting, and supporting the network in 2014/15 to ensure that there was no loss in connectivity while testing was occurring.

Finding 2 – Allowable indirect costs related to salaries and benefits

- District Response: The District agrees with the recommendation.

Finding 3 – Underreporting Offsetting Revenues

- District Response: The District agrees with the recommendation. However, it should be noted the 2015/16 claim was finalized in February 2017 and revenue was received in October 2017 to include the offset in the claim. The 2016/17 claim was finalized in February 2018 and revenue was received in July 2018 to include the offset in the claim.

Thank you for your consideration of the District's claim. Should you have any questions, please do not hesitate to call Kim Kelstrom, Executive Officer, Fiscal Services at (559) 244-1000.

Sincerely,



Santino Danisi  
Interim Chief Financial Officer  
Administrative Services  
Fresno Unified School District

**State Controller's Office  
Division of Audits  
Post Office Box 942850  
Sacramento, CA 94250**

**<http://www.sco.ca.gov>**

S20-MCC-0003



State Controller's Office

School Mandated Cost Manual

<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM FOR PAYMENT</b>		<b>PROGRAM</b>	
		<b>369</b>	
(19) Program Number 00369 (20) Date Filed (21) LRS Input			
(01) Claimant Identification Number	S10085	<b>Reimbursement Claim Data</b>	
(02) Claimant Name	FRESNO UNIFIED SCHOOL DISTRICT	(22) FORM 1, (04) A. 1. (f)	\$1,604,004
County of Location	FRESNO	(23) FORM 1, (04) A. 2. (f)	
Street Address or P.O. Box	2309 TULARE STREET Suite	(24) FORM 1, (04) B. (f)	
City	FRESNO State CA Zip Code 93721	(25) FORM 1, (04) C. (f)	
	<b>Type of Claim</b>	(26) FORM 1, (04) D. (f)	
(03)	(09) Reimbursement <input checked="" type="checkbox"/>	(27) FORM 1, (04) E. (f)	
(04)	(10) Combined <input type="checkbox"/>	(28) FORM 1, (04) F. (f)	
(05)	(11) Amended <input type="checkbox"/>	(29) FORM 1, (04) G. 1. (f)	
Fiscal Year of Cost	(06) 2015-2016	(30) FORM 1, (04) G. 2. (f)	\$167,331
Total Claimed Amount	(07) \$1,511,445	(31) FORM 1, (04) H. (f)	
Less: 10% Late Penalty (refer to attached instructions)	(14)	(32) FORM 1, (06)	
Less: Prior Claim Payment Received	(15)	(33) FORM 1, (07)	
Net Claimed Amount	(16) \$1,511,445	(34) FORM 1, (09)	\$159,890
Due from State	(08) \$1,511,445	(35) FORM 1, (10)	
Due to State	(18)	(36)	
<b>(37) CERTIFICATION OF CLAIM</b>			
<p>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.</p> <p>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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			
Signature of Authorized Officer		Date Signed	1/24/17
		Telephone Number	559-457-3907
JACQUIE CANFIELD - FISCAL EXECUTIVE OFFICER		Email Address	jacquie.canfield@fresnounified.org
Type or Print Name and Title of Authorized Signatory			
(38) Name of Agency Contact Person for Claim		Telephone Number	559-457-3537
Eugene Trofimenko - Fiscal Financial Analyst		Email Address	eugene.trofimenko@fresnounified.org
Name of Consulting Firm/Claim Preparer		Telephone Number	
		Email Address	

Form FAM-27 (New 07/16)

<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM SUMMARY</b>	<b>FORM</b> <b>1</b>					
(01) Claimant FRESNO UNIFIED SCHOOL DISTRICT		(02)			Fiscal Year 20 <u>15</u> /20 <u>16</u>		
(03) Leave blank.							
<b>Direct Costs</b>		<b>Object Accounts</b>					
(04) Reimbursable Activities		(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Training	(f) Total
<b>Beginning 1/1/2014</b>							
A. Provide "a computing device, the use of an assessment technology platform, and the adaptive engine" to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by CAASPP contractor(s) or consortium. This activity includes:							
1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP.			\$1,504,004				
2. Broadband Internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.							
<b>Beginning 2/3/2014</b>							
B. The Local Educational Agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.							
C. Notify parents or guardians each year of their pupil's participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent's or guardian's written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.							
D. Score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).							
E. Identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.							

<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM SUMMARY</b>					<b>FORM</b> <b>1</b>
(01) Claimant FRESNO UNIFIED SCHOOL DISTRICT	(02)				Fiscal Year 20 <u>15</u> /20 <u>16</u>	
(03) Leave blank.						
<b>Direct Costs</b>			<b>Object Accounts</b>			
(04) Reimbursable Activities <i>(continued)</i>	(a)	(b)	(c)	(d)	(e)	(f)
	Salaries and Benefits	Materials and Supplies	Contract Services	Fixed Assets	Training	Total
<b>Beginning 2/3/2014 (Continued)</b>						
F. Report to the CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.						
G. Participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows <i>(See Claim Summary Instructions, Item (04), for additional information.)</i>						
1. Review the applicable supplemental videos and archived Webcasts.						
2. Read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the Test Administrator Reference Guide, and view the associated Smarter Balanced training modules.	\$167,331					
<b>Beginning 8/27/2014</b>						
H. The CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.						
(05) Total Direct Costs	\$167,331	\$1,504,004				\$1,671,335
<b>Indirect Costs</b>						
(06) Indirect Cost Rate	[Refer to Claim Summary Instructions]					%
(07) Total Indirect Costs	[Line (05)(f) - line (05)(d) - \$ <input type="text"/> ] x line (06)					
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]					
<b>Cost Reduction</b>						
(09) Less: Offsetting Revenues <i>(see Attachment A)</i>						\$159,890
(10) Less: Other Reimbursements						
(11) Total Claimed Amount	[Line (08) - (line (09) + line (10))]					\$1,511,445



<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) DETAILED SUMMARY OF OFFSETTING REVENUES</b>	<b>ATTACHMENT</b> <b>A</b>
(01) Claimant FRESNO UNIFIED SCHOOL DISTRICT	(02)	Fiscal Year 20 <u>15</u> /20 <u>16</u>
<b>OFFSETTING REVENUES</b>		<b>Amount</b>
1. Chapter 48, Statutes 2013 (\$1.25 billion in Common Core Implementation Funding), if used by a school district on the reimbursable CAASPP activities to support the administration of computer-based assessments.		
2. Funding apportioned by the State Board of Education (SBE) from Chapter 25, Statutes 2014, Line Item 6110-113-0001, schedule (8), for fiscal year 2013-2014 CAASPP costs.		\$159,890
3. Funding apportioned by the SBE from Chapter 10, Statutes 2015, Line Item 6100-113-0001, schedule (7), for fiscal year 2014-2015 CAASPP costs.		
4. Chapter 25, Statutes 2014, (Line Item 6110-488) and Chapter 32 (appropriation for outstanding mandate claims) if used by a school district on the reimbursable CAASPP activities.		
5. Chapter 25, Statutes 2014, Line Item 6110-182-0001, Provision 2 (appropriation "to support network connectivity infrastructure grants") if used by a school district on the reimbursable CAASPP activities.		
6. Any federal funds received and applied to the reimbursable CAASPP activities.		
<b>TOTAL OFFSETTING REVENUES</b>		<b>\$159,890</b>

New 07/16

<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>2</b>
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(01) Claimant FRESNO UNIFIED SCHOOL DISTRICT	(02)	Fiscal Year 20 <u>15</u> / 20 <u>16</u>
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

**Beginning 1/1/2014 – Activity A**

- A. Provide "a computing device, the use of an assessment technology platform, and the adaptive engine" to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by CAASPP contractor(s) or consortium. This activity includes:
- 1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP.
  - 2. Broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.
  - D. Score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).
  - E. Identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.
  - F. Report to the CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.
- G. Participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows:
- 1. Review the applicable supplemental videos and archived Webcasts.
  - 2. Read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the TA Reference Guide, and view the associated Smarter Balanced training modules.

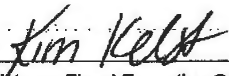
**Beginning 2/3/2014 – Activities B through G**

- B. The Local Educational Agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.
- C. Notify parents or guardians each year of their pupil's participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent's or guardian's written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.
- H. The CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.

**Beginning 8/27/2014 – Activity H**

(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	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Training
PLEASE SEE ATTACHED LIST OF EMPLOYEES							

<b>PROGRAM 369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL</b>						<b>FORM 2</b>
(01) Claimant				(02) Fiscal Year 20__ / 20__			
(04) Description of Expenses <i>(Continued)</i>				<b>Object Accounts</b>			
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Training
(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ___ of ___							

CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM FOR PAYMENT		For State Controller Use Only		PROGRAM
		(19) Program Number 00389 (20) Date Filed (21) LRS Input	<b>369</b>	
(01) Claimant Identification Number	S10085	<b>Reimbursement Claim Data</b>		
(02) Claimant Name	Fresno Unified School District	(22) FORM 1, (04) A. 1. (f)	\$751,335	
County of Location	Fresno	(23) FORM 1, (04) A. 2. (f)	\$40,583	
Street Address or P.O. Box	2309 Tulare St	(24) FORM 1, (04) B. (f)	\$80,973	
City	Fresno	(25) FORM 1, (04) C. (f)		
	State CA Zip Code 93721	(26) FORM 1, (04) D. (f)		
	<b>Type of Claim</b>	(27) FORM 1, (04) E. (f)		
(03)	(09) Reimbursement <input checked="" type="checkbox"/>	(28) FORM 1, (04) F. (f)		
(04)	(10) Combined <input type="checkbox"/>	(29) FORM 1, (04) G. 1. (f)		
(05)	(11) Amended <input type="checkbox"/>	(30) FORM 1, (04) G. 2. (f)		
Fiscal Year of Cost	(06) 2016-2017	(31) FORM 1, (04) H. (f)		
Total Claimed Amount	(07) \$1,385,621	(32) FORM 1, (06)		
Less: 10% Late Penalty (refer to attached Instructions)	(14)	(33) FORM 1, (07)		
Less: Prior Claim Payment Received	(15)	(34) FORM 1, (09)	\$512,730	
Net Claimed Amount	(16) \$1,385,621	(35) FORM 1, (10)		
Due from State	(08) (17) \$1,385,621	(36)		
Due to State	(18)			
<b>(37) CERTIFICATION OF CLAIM</b>				
<p>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.</p> <p>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.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				
Signature of Authorized Officer		Date Signed	2/14/18	
		Telephone Number	559-457-3907	
Kim Kelstrom- Fiscal Executive Officer		Email Address	kim.kelstrom@fresnounified.org	
Type or Print Name and Title of Authorized Signatory		Telephone Number	559-457-3537	
(38) Name of Agency Contact Person for Claim		Email Address	kaleb.neufeld@fresnounified.org	
Kaleb Neufeld- Fiscal Financial Analyst		Telephone Number		
Name of Consulting Firm/Claim Preparer		Email Address		

<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM SUMMARY</b>					<b>FORM</b> <b>1</b>		
(01) Claimant			(02)		Fiscal Year 2016 /2017			
(03) Leave blank.								
<b>Direct Costs</b>			<b>Object Accounts</b>					
(04) Reimbursable Activities			(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Training	(f) Total
A. Provide "a computing device, the use of an assessment technology platform, and the adaptive engine" to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by CAASPP contractor(s) or consortium. This activity includes:								
1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP.				\$751,335				\$751,335
2. Broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.				\$40,583				\$40,583
B. The Local Educational Agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.			\$80,973					\$80,973
C. Notify parents or guardians each year of their pupil's participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent's or guardian's written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.								
D. Score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).								
E. Identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.								
F. Report to the CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.								



<b>PROGRAM 369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM SUMMARY</b>					<b>FORM 1</b>
(01) Claimant	(02)				Fiscal Year 201 <u>6</u> /20 <u>17</u>	
(03) Leave blank.						
<b>Direct Costs</b>		<b>Object Accounts</b>				
(04) Reimbursable Activities <i>(continued)</i>	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Training	(f) Total
G. Participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows <i>(See Claim Summary Instructions, Item (04), for additional information.)</i>						
1. Review the applicable supplemental videos and archived Webcasts.						
2. Read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the Test Administrator Reference Guide, and view the associated Smarter Balanced training modules.		\$512,730				\$512,730
H. The CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.						
(05) Total Direct Costs	\$593,702	\$791,918				\$1,385,621
<b>Indirect Costs</b>						
(06) Indirect Cost Rate	[Refer to Claim Summary Instructions]					%
(07) Total Indirect Costs	[Line (05)(f) - line (05)(d) - \$ <input type="text"/> ] x line (06)					
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]					
<b>Cost Reduction</b>						
(09) Less: Offsetting Revenues <i>(see Attachment A)</i>						\$0
(10) Less: Other Reimbursements						\$0
(11) Total Claimed Amount	[Line (08) - (line (09) + line (10))]					\$1,385,621

<b>PROGRAM 369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) DETAILED SUMMARY OF OFFSETTING REVENUES</b>	<b>ATTACHMENT A</b>
(01) Claimant	(02)	Fiscal Year 2016 /2017
<b>OFFSETTING REVENUES</b>		<b>Amount</b>
1. Funding apportioned by the State Board of Education from Chapter 23, Statutes 2016, Line Item 6100-113-0001, Schedule (4), for fiscal year 2016-17 CAASPP costs.		
2. Any state and/or federal funds received and applied to the reimbursable CAASPP activities.		
<b>TOTAL OFFSETTING REVENUES</b>		

Revised 10/17

<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>2</b>
------------------------------	--	-------------------------

(01) Claimant	(02) Fiscal Year 2016 / 2017
---------------	---------------------------------

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

A. Provide "a computing device, the use of an assessment technology platform, and the adaptive engine" to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by CAASPP contractor(s) or consortium. This activity includes:

- 1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP.
- 2. Broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.
- B. The Local Educational Agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.
- C. Notify parents or guardians each year of their pupil's participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent's or guardian's written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.
- D. Score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).
- E. Identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.
- F. Report to the CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.

G. Participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows:

- 1. Review the applicable supplemental videos and archived Webcasts.
- 2. Read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the TA Reference Guide, and view the associated Smarter Balanced training modules.

H. The CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.

(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	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Training
				\$40,583			



<b>PROGRAM</b> <b>369</b>	<b>CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>2</b>
------------------------------	--	-------------------------

(01) Claimant	(02) Fiscal Year 20 <u>16</u> / 20 <u>17</u>
---------------	---

(04) Description of Expenses <i>(Continued)</i>	<b>Object Accounts</b>
---	------------------------

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Training

(05) Total <input type="checkbox"/> Subtotal <input checked="" type="checkbox"/> Page: <u>4</u> of <u>8</u>	\$80,973
---	----------

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On April 14, 2023, I served the:

- **Notice of Complete Incorrect Reduction Claim, Schedule for Comments, and Notice of Tentative Hearing Date issued April 14, 2023**
- **Incorrect Reduction Claim (IRC) filed by the Fresno Unified School District filed December 21, 2022**

*California Assessment of Student Performance and Progress (CAASPP),  
22-1401-I-02*

Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35

Fiscal Years: 2015-2016 and 2016-2017

Fresno Unified School District, Claimant

By making it available on the Commission’s website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on April 14, 2023 at Sacramento, California.



Jill L. Magee  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 4/14/23

**Claim Number:** 22-1401-I-01

**Matter:** California Assessment of Student Performance and Progress

**Claimant:** Fresno Unified School District

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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**RECEIVED**  
October 02, 2023  
**Commission on  
State Mandates**

**LATE FILING**

MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

**Exhibit B**

October 2, 2023

Heather Halsey, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

**Re: Incorrect Reduction Claim**

*California Assessment of Student Performance and Progress (CAASPP)*, 22-1401-I-01  
Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and  
Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850,  
852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30,  
and 35  
Fiscal Years: 2015-2016 and 2016-2017  
Fresno Unified School District, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-named IRC.

If you have any questions, please contact me by telephone at (916) 327-3138.

Sincerely,

A handwritten signature in cursive script that reads "Lisa Kurokawa".

LISA KUROKAWA, Chief  
Compliance Audits Bureau  
Division of Audits

**RESPONSE BY THE STATE CONTROLLER’S OFFICE  
TO THE INCORRECT REDUCTION CLAIM (IRC) BY  
FRESNO UNIFIED SCHOOL DISTRICT**

**California Assessment of Student Performance and Progress Program**

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Note: References to Sections and IRC page numbers relate to the district’s Incorrect Reduction Claim filed on December 21, 2022, as follows:

- Section 6 – Written Detailed Narrative – Pages IRC00001 to IRC000012
- Section 7 – Documentary Evidence and Declarations – Pages IRC000013 to IRC000042
- Section 8 – Claiming Instructions – Pages IRC000043 to IRC000083
- Section 9 – Final State Audit Report or Other Written Notice of Adjustment – IRC000084 to IRC000110
- Section 10 – Reimbursement Claims – Pages IRC000111 to IRC000122



# Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

3301 C Street, Suite 725

2 Sacramento, CA 95816

3 Telephone No.: (916) 327-3138

4 BEFORE THE

5 COMMISSION ON STATE MANDATES

6 STATE OF CALIFORNIA

8 INCORRECT REDUCTION CLAIM (IRC)

9 ON:

10 *California Assessment of Student Performance and Progress (CAASPP),*

11 Education Code Section 60640, as amended by  
12 Statutes 2013, Chapter 489 (AB 484) and  
13 Statutes 2014, Chapter 32 (SB 858); California  
14 Code of Regulations, Title 5, Sections 850,  
15 852, 853, 853.5, 857, 861(b)(5), and 864, as  
16 added or amended by Register 2014, Nos. 6,  
17 30, and 35

18 FRESNO UNIFIED SCHOOL DISTRICT, Claimant

No.: IRC 22-1401-I-01

AFFIDAVIT OF BUREAU CHIEF

I, Lisa Kurokawa, make the following declarations:

- 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.
- 2) I am currently employed as a bureau chief, and have been so since February 15, 2018. Before that, I was employed as an audit manager for seven years.
- 3) I reviewed the work performed by the SCO auditor.
- 4) Any attached copies of records are true copies of records, as provided by Fresno Unified School District, or retained at our place of business.
- 5) The records include claims for reimbursement, along with any attached supporting documentation, explanatory letters, or other documents relating to the above-entitled Incorrect Reduction Claim.
- 6) A review of the claims filed for fiscal year (FY) 2015-16, and FY 2016-17 started on November 18, 2019 (start letter date), and ended on December 16, 2020 (issuance of the final audit report).

I do declare that the above declarations are made under penalty of perjury and are true and correct to the best of my knowledge, and that such knowledge is based on personal observation, information, or belief.

Date: October 2, 2023

OFFICE OF THE STATE CONTROLLER

By: 

Lisa Kurokawa, Chief  
Compliance Audits Bureau  
Division of Audits  
State Controller's Office

# Tab 2

**STATE CONTROLLER’S OFFICE ANALYSIS AND RESPONSE  
TO THE INCORRECT REDUCTION CLAIM BY  
FRESNO UNIFIED SCHOOL DISTRICT**

**For Fiscal Year (FY) 2015-16 and FY 2016-17**

**California Assessment of Student Performance and Progress (CAASPP)  
Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and  
Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850,  
852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30,  
and 35**

**SUMMARY**

The following is the State Controller’s Office’s (SCO) response to the Incorrect Reduction Claim (IRC) that Fresno Unified School District (District) filed on December 21, 2022. The SCO performed an audit of the District’s claims for costs of the legislatively mandated CAASPP Program for the period of July 1, 2015, through June 30, 2017. The SCO issued its audit report on December 16, 2020 (**Section 9, IRC000084 to IRC000110**).

The District submitted reimbursement claims totaling \$2,897,066 — \$1,511,445 for fiscal year (FY) 2015-2016 and \$1,385,621 for FY 2016-17 (**Section 10, IRC000111 to IRC000122**). Subsequently, the SCO performed an audit of these claims and determined that \$494,077 is allowable and \$2,402,989 is unallowable primarily because the District claimed reimbursement for ineligible costs.

The following table summarizes the audit results:

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2015, through June 30, 2016</u>			
Direct costs:			
Salaries and benefits			
Read and view CAASPP materials	\$ 167,331	\$ 167,331	\$ -
Total salaries and benefits	<u>167,331</u>	<u>167,331</u>	<u>-</u>
Materials and supplies			
Computers, browsers, or peripherals	1,504,004	-	(1,504,004)
Total materials and supplies	<u>1,504,004</u>	<u>-</u>	<u>(1,504,004)</u>
Total direct costs	1,671,335	167,331	(1,504,004)
Indirect costs			
	-	6,024	6,024
Total direct and indirect costs	1,671,335	173,355	(1,497,980)
Less offsetting revenues and reimbursements	<u>(159,890)</u>	<u>(146,692)</u>	<u>13,198</u>
Total program costs	<u>\$ 1,511,445</u>	26,663	<u>\$ (1,484,782)</u>
Less amount paid by the State <sup>1</sup>		<u>-</u>	
Allowable costs claimed in excess of amount paid		<u>\$ 26,663</u>	
<u>July 1, 2015, through June 30, 2016</u>			
Direct costs:			
Salaries and benefits			
Assess technology	\$ 80,973	\$ 80,973	\$ -
Read and view CAASPP materials	512,730	512,730	-
Total salaries and benefits	<u>593,703</u>	<u>593,703</u>	<u>-</u>
Materials and supplies			
Computers, browsers, or peripherals	751,335	-	(751,335)
Internet service, network equipment, consultants, or engineers	40,583	-	(40,583)
Total materials and supplies	<u>791,918</u>	<u>-</u>	<u>(791,918)</u>
Total direct costs	1,385,621	593,703	(791,918)
Indirect costs			
	-	20,127	20,127
Total direct and indirect costs	1,385,621	613,830	(771,791)
Less offsetting revenues and reimbursements	<u>-</u>	<u>(146,416)</u>	<u>(146,416)</u>
Total program costs	<u>\$ 1,385,621</u>	467,414	<u>\$ (918,207)</u>
Less amount paid by the State <sup>1</sup>		<u>(1,000)</u>	
Allowable costs claimed in excess of amount paid		<u>\$ 466,414</u>	

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>Summary: July 1, 2015, through June 30, 2017</u>			
Direct costs:			
Salaries and benefits			
Assess technology	\$ 80,973	\$ 80,973	\$ -
Read and view CAASPP materials	680,061	680,061	-
Total salaries and benefits	761,034	761,034	-
Materials and supplies			
Computers, browsers, or peripherals	2,255,339	-	(2,255,339)
Internet service, network equipment, consultants, or engineers	40,583	-	(40,583)
Total materials and supplies	2,295,922	-	(2,295,922)
Total direct costs	3,056,956	761,034	(2,295,922)
Indirect costs	-	26,151	26,151
Total direct and indirect costs	3,056,956	787,185	(2,269,771)
Less offsetting revenues and reimbursements	(159,890)	(293,108)	(133,218)
Total program costs	<u>\$ 2,897,066</u>	494,077	<u>\$ (2,402,989)</u>
Less amount paid by the State <sup>1</sup>		<u>(1,000)</u>	
Allowable costs claimed in excess of amount paid		<u>\$ 493,077</u>	

<sup>1</sup> Payment amount is current as of August 23, 2023.

## I. CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS PROGRAM CRITERIA

### Adopted Parameters and Guidelines – March 25, 2016 (Section 8, IRC000076 to IRC000083)

Education Code Section 60640, as amended by the Statutes of 2013, Chapter 489 (Assembly Bill 484) and the Statutes of 2014, Chapter 32 (Senate Bill 858); and Title 5, California Code of Regulations, sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35, established the CAASPP Program and replaced the Standardized Testing and Reporting Program, effective January 1, 2014. The CAASPP Program requires school districts to transition from paper and pencil multiple-choice tests to computer-based tests.

On January 22, 2016, the Commission on State Mandates (Commission) adopted a decision finding that the test claim statutes and regulations impose a reimbursable state-mandated program upon school districts within the meaning of Article XIII B, Section 6 of the California Constitution and Government Code (GC) section 17514.

The Commission adopted the parameters and guidelines on March 25, 2016. The program's parameters and guidelines establish the state mandate and define the reimbursement criteria.

The Commission approved reimbursable activities as follows:

Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology requirements.

Beginning February 3, 2014, the local educational agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.

Beginning February 3, 2014, notify parents or guardians each year of their pupil’s participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent’s or guardian’s written request to excuse his or her child from any of all parts of the CAASPP assessments shall be granted.

Beginning February 3, 2014, score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).

Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.

Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.

Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.

Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.

The Commission also found that the following state and federal funds must be identified and deducted as offsetting revenues from any school district’s reimbursement claim:

Statutes 2013, chapter 48, (\$1.25 billion in Common Core implementation funding), if used by a school district on any of the reimbursable CAASPP activities to support the administration of computer-based assessments.

Funding apportioned by [the State Board of Education (SBE) from Statutes 2014, chapter 25, Line Item 6110-113-0001, schedule (8), for fiscal year 2013-2014 CAASPP costs.

Funding apportioned by SBE from Statutes 2015, chapter 10, Line Item 6110-113-0001, schedule (7) for fiscal year 2014-2015 CAASPP costs.

Statutes 2014, chapter 25 (Line Item 6110-488) and chapter 32 (appropriation for outstanding mandate claims) if used by a school district on any of the reimbursable CAASPP activities.

Statutes 2014, chapter 25, Line Item 6110-182-0001, Provision 2 (appropriation “to support network connectivity infrastructure grants[”]) if used by a school district on any of the reimbursable CAASPP activities.

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



fees collected, federal funds, and other applicable state funds, shall be identified and deducted from any claim submitted for reimbursement.

### **SCO Claiming Instructions**

In accordance with Government Code sections 17560 and 17561, eligible claimants may submit claims to the SCO for reimbursement of costs incurred for state-mandated programs. The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs.

The July 1, 2016 claiming instructions (**Section 8 – IRC000063 to IRC000075**) are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the district filed its FY 2015-16 and FY 2016-17 mandated cost claims.

## **II. BACKGROUND OF IRC**

The final audit report for Fresno USD’s CAASPP program was issued on December 16, 2020. An incomplete IRC was filed on December 21, 2022, with the Commission on State Mandates (Commission). On April 14, 2023, the Commission filed a “Notice of Complete Incorrect Reduction Claim, Schedule for Comments, and Notice of Tentative Hearing Date.”

In the IRC, the district disagreed with the SCO’s determination that the district did not comply with the programs parameters and guidelines when claiming reimbursable costs.

The district claimed \$2,295,922 in materials and supplies for the audit period. The SCO found that the entire amount claimed is unallowable because the district did not meet the reimbursement requirements outlined in the program’s parameters and guidelines.

The district is not contesting Finding 2 (Unallowable indirect costs related to salaries and benefits) or Finding 3 (Underreported offsetting revenue). The following background and analysis (in response to the district’s IRC filing) will only address Finding 1.

## **III. BACKGROUND OF SCO ENGAGEMENT PROCEDURES AND ANALYSIS OF FINDING 1**

### **Existing Inventory Reports for FY 2015-16 and FY 2016-17**

During the initial stages of the engagement, SCO auditors met with district staff to ask for existing inventory reports for the audit period. During that discussion, the IT department generated queries to capture every instance when a student (or staff) logged into a computer. The district self-selected two 90-day periods (March 1, 2015, to June 30, 2015, and March 1, 2016, to June 30, 2016) because they said that is the typically the busiest time of the year when most available computers would be in use for testing purposes. The district stated they felt confident this methodology would capture nearly 100% of computer logins for the generation of the existing inventory reports. We did not disagree with this approach (**Tab 3, page 1 and 2**).

To verify the existing inventory population, we reviewed the CAASPP administrative manual (also called the system requirements manual) for FY 2015-16 (**Tab 4, page 5**) and the CAASPP technical specifications guide for FY 2016-17 (**Tab 5, page 4**). These manuals are updated

yearly and, among other things, document the supported operating systems, minimum requirements, and recommended specifications for computing devices used for testing purposes.

Our review found 13 Windows RT computers that did not meet the minimum specifications for the administration of the program for FY 2015-16, and 5 Windows RT and 19 Windows XP computers (totaling 24) that did not meet the minimum specifications for the administration of the program for FY 2016-17. Those computers were removed from the population (**Tab 3, pages 3 to 21**).

<u>Fiscal Year</u>	<u>Beginning Inventory</u>	<u>Devices Not Meeting Minimum Specifications</u>	<u>Devices Available for Testing</u>
2015-16	31,829	(13)	31,816
2016-17	33,944	(24)	33,920

We also confirmed with the district that the beginning inventory totals only include active devices, and no surplus or disposed devices are included in the count. Essentially, this list represents the most complete inventory totals of computing devices available for testing that meet the minimum specification for the CAASPP program.

#### **Determining assessment period in each fiscal year**

Pursuant to the California Code of Regulations, Title 5 (5 CCR), sections 855(a)(1), 855(a)(2), 855 (a)(3), 855(b), and 855(c), the rules for the establishment of the testing windows for the Smarter Balanced assessments are as follows:

- FY 2015-16, for grades three through eight – The testing window shall begin on the day in which 66% of a school’s annual instructional days have been completed (**Tab 6, page 5**).
- FY 2015-16, for grade eleven – The testing window shall begin on the day in which 80% of the school’s annual instructional days have been completed (**Tab 6, page 5**).

(SCO note – According to the FY 2016-17 CAASPP Online Test Administration Manual, the available testing window “shall begin on the day in which 66 percent of the school’s or track’s annual instructional days have been completed.” This applies for grades three through eight **and** grade eleven (**Tab 7, page 7**).

The instructions further explain (for FY 2015-16):

Sixty-six percent of a school year occurs on the 118<sup>th</sup> instructional day in a 180-day school year, leaving a 12-week regulatory testing window for grades three through eight testing; 80 percent of a school year occurs on the 144<sup>th</sup> instructional day in a 180-day year, leaving a seven-week regulatory testing window for grade eleven testing. LEAs [Local Education Agencies] have the option to select a shorter testing window (**Tab 6, page 5**).

The key takeaway here is the mandated testing window. Testing can begin on the 118<sup>th</sup> day of instruction for students in grades three through eight, and on the 144<sup>th</sup> day for students in grade eleven. LEAs have the option of selecting a shorter testing window, *but it is not mandated*.

Additionally, (for FY 2015-16) the mandated testing window is longer for younger students than those in high school, which the SCO auditors considered at length. The key issue is the availability of computing devices that meet the minimum requirements of the program and are available for student use during the CAASPP testing window. As the program’s statement of decision states: “...SBAC’s technology requirements guidance states that ‘districts might consider pooling more mobile units, like laptops or tablets within their district for transport from one school site to the next as testing windows are staggered across sites.’” (Tab 8, page 8 and 9)

We assessed the impact of selecting the broader testing window (after the 118<sup>th</sup> day of instruction) in comparison to the overall tested student population for the audit period. We also considered the FY 2016-17 inclusion of grade eleven students under the broader testing window. Our analysis showed that approximately 95% of the students tested by the district for the audit period fell within the broader 12-week regulatory testing window. We, therefore, selected the broader testing window when determining the mandated testing window.

### **Determining the sufficiency of existing inventory of computing devices at the beginning of each fiscal year**

The California Department of Education (CDE) has a tool available on its website called the “Smarter Balanced Technology Readiness Calculator” to assist districts to prepare technology resources for computer-based assessments. This web-based calculator estimates the number of days and associated network bandwidth required to administer English Language Arts (ELA) and Mathematics assessments given the existing number of students, number of computers, and number of hours per day computers are available for testing. See the calculator here: <http://www3.cde.ca.gov/sbactechcalc/>

We modeled our analysis using the components of this calculator to estimate the number of computers the district needed to administer ELA and math assessments within the testing window provided by CDE regulations. We then compared the number of computers the district needed to the number of computers available to determine if the district had sufficient existing inventory of computing devices. For our purposes, the number of computers available is the number of existing student computing devices that meet the minimum technology specifications.

Our analysis consisted of five components to determine the sufficiency of existing inventory of computing devices as follows:

1. Number of students testing
2. Number of computers available
3. Computer hours available per day
4. Internet connection speed
5. Testing windows

#### **1. Number of students tested**

We obtained the number of students during the audit period from CDE.

- FY 2015-16 – 36,876 students tested (36,668 ELA (**Tab 9, page 2**) + 208 California Alternate Assessments (**Tab 9, page 5**) (CAA))
- FY 2016-17 – 36,595 students tested (36,352 ELA (**Tab 10, page 2**) + 243 California Alternate Assessments (**Tab 10, page 5**) (CAA))

## **2. Number of computers available**

For our purposes, the number of computers available means the number of computers available for student use that meet the minimum technical requirements of the CAASPP program. For FY 2015-16 the total is 31,816 and for FY 2016-17 the total is 33,920.

## **3. Computer hours available per day**

We set the number of available hours for the testing computers at 2 hours per day (for both fiscal years). Per confirmation with the district by email on February 12, 2020, the district opted to apply the lowest time increment available on the calculator. We did not object.

## **4. Internet connection speed**

The district provided information that showed varying internet speeds among different school groups. Specifically, elementary schools had a 100mbps connection; middle schools had 500mbps; and high schools had 1gbps. We elected to set the internet connection speed at the lowest presented by the district (100mbps).

## **5. Testing window**

We set the testing window at 60 days (12 weeks x 5 days a week), which was the maximum number of days allowed per the testing window (“Sixty-six percent of a school year occurs on the 118th instructional day in a 180-day school year, leaving a 12-week regulatory testing window for grades three through eight testing...”) (**Tab 6, page 5**).

## **Summary of testing results**

For FY 2015-16, the district had 31,816 existing computing devices that met the minimum technology specifications for CAASPP assessments. Our calculation estimates that the district could complete the assessments for 36,876 students in 4.64 days using each computing device for 2 hours per day at the internet speed of 100 Mbps (**Tab 11, page 1**). Using the 60-day testing window, the district only needed 2,459 computing devices to complete the assessments (**Tab 11, page 3**). Comparing the 31,816 existing computing devices to 2,459 computing devices needed, we determined that the district had a sufficient existing inventory of computing devices at the beginning of FY 2015-16.

For FY 2016-17, the district had 33,920 existing computing devices that met the minimum technology specifications for CAASPP assessments. Our calculation estimates that the district could complete the assessments for 36,595 students in 4.32 days using each computing device for 2 hours per day at the internet speed of 100 Mbps (**Tab 11, page 2**). Using the 60-day testing window, the district only needed 2,440 computing devices to complete the assessments (**Tab 11, page 4**). Comparing the 33,920 existing computing devices to 2,440 computing devices needed, we determine that the district had a sufficient existing inventory of computing devices at the beginning of FY 2016-17.

Based on our analysis, we determined that claimed costs totaling \$2,255,339 for the purchase of 5,100 additional computers was not necessary to comply with the mandate. Fresno USD's existing inventory of computing devices available for student use was more than sufficient to complete the CAASPP testing within the mandated testing window.

Additionally, the district also claimed \$40,583 in costs associated with internet services, networking equipment, consultants, or engineers. The district was unable to show how the existing internet service or network equipment was insufficient to administer the CAASPP test to students within the mandated testing window.

Collectively, we found that claimed costs totaling \$2,295,922 were unallowable (**Section 9, IRC000095**).

#### **IV. SCO's response to Fresno USD's Incorrect Reduction Claim (IRC)**

(In an effort to eliminate redundancy, we will not cut and paste the district's entire IRC response. Rather, we will address relevant sections, as appropriate)

In the district's IRC, they state (**Section 6, IRC000007**):

1. Testing Window: The actual testing window the district utilized was 35-day testing period that was permissible and allowed students as much instructional time as possible before taking such a test. (Exhibit 1, 2) The months of March and the first part of April were dedicated for instruction. This period provided approximately 75% more time than what is recommended by the Smarter Balance Calculator (150,000 unique testing days = 2,500 devices x 60 days) since the District is testing in 35 days instead of 60 days. The district needed approximately 263,800 (4,396 devices x 60 days) unique testing days where a student had access to a device to complete the CAASPP testing. (Exhibit 2) The Smarter Balance Calculator assumed that 2,500 devices would be sufficient to complete the test timely and equitably.

If the district were to administer the test over the entire 60-day period, there would be inequities across the district with students taking the test at the end of the testing window would have received additional instruction compared to the students taking the test at the beginning of the test period. In addition, the logistics to transport devices from school site to school site throughout the district during the 35-day testing period requires additional devices. Due to the District's large geographical reach in Fresno County, (six thousand square miles) the District faced logistical challenges moving devices from school to school.

As stated previously, using an accelerated testing window of 35-days to allow students additional instructional time is an option available to LEAs, but it is not mandated.

The district continues (**Section 6, IRC00009 to IRC000010**):

The District purchased 5,100 new devices (not replacements) based on the mitigating factors of testing procedures and test windows that were used when identifying the number of devices needed to test approximately 40,000 students in each of these years ...

The District's supporting documentation, in compliance with the P & G, detailed their "device inventory" that did not have sufficient computing devices to administer the assessment within the testing window provided by the regulations. (P & G p. 19) An inventory of existing devices does not necessarily capture all the information necessary to determine whether a district was

compelled to purchase new devices or install modern technology infrastructure, but it does establish a “baseline” by which to measure the incremental increase in service (and cost) ...

Not all of District’s existing devices were available for testing as they were being used for only instructional purposes in the classroom, primarily for core ELA and Math instruction. As a result, these devices were not taken out of use for student learning for CAASPP testing. To pull these devices away during the CAASPP testing would hinder student’s instruction and ability to learn in the classroom; thus, providing further inequities in student learning.

As clearly stated, the district’s decision to purchase an additional 5,100 new devices was based on mitigating factors, which included test windows. The test windows chosen by the district were discretionary, yet they are being used as justification for the purchase of an additional 5,100 computing devices. The district is treating a voluntary decision as a state mandate.

According to Section IV., “Reimbursable Costs,” of the parameters and guidelines (**Section 8, IRC000078 and IRC000079**):

**Claimants shall maintain supporting documentation showing how their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the CAASPP test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.**

**Reimbursement is NOT required to provide a computing device for every pupil, for the time to assess each pupil, or for the purchase of other equipment not listed.**

The district did not provide supporting documentation to show how their existing inventory of computing devices were insufficient to administer the CAASPP program to all eligible pupils within the 12-week regulatory testing window. The SCO auditors attempted to gather this documentation at the beginning of the engagement by requesting inventories of computing devices available for student use only.

Based on inventory records provided by the district for FY 2015-16, the district maintained a beginning inventory of 31,829 computing devices. Those computing devices were used to test 36,876 students, a ~.86-to-one computer-to-student ratio. Our analysis using the CAASPP readiness calculator showed that the district needed to maintain only 2,459 computers to complete CAASPP testing within a 60-day testing window (with computer availability set at two hours per day) (**Tab 11, page 3**).

For FY 2016-17, the results were similar. Beginning inventory of computing devices totaled 33,944. These devices were used to test 36,595 students, a ~.93-to-one computer-to-student ratio. The district needed to maintain only 2,440 computers to complete CAASPP testing within a 60-day testing window (with computer availability set at two hours per day) (**Tab 11, page 4**).

Regarding the testing window, the district *opted* to utilize a 35-day testing window, instead of the 60-day testing window due to: 1) inequities amongst the students taking the test at the end of the testing window versus those at the beginning of the test period, and 2) complex logistics necessary to transport computing devices from school site to school site. Shortening the mandated testing window is within the district’s discretion, but it is *not* mandated, nor is the purchase of additional computing devices needed to meet the shortened testing window.

After reviewing the district's IRC response, we used the CAASPP readiness calculator to determine the required number of computers using the district's 35-day testing window. We found that:

- FY 2015-16 – 36,876 students needed 4,215 computers to complete the CAASPP testing within a 35-day testing window (**Tab 11, page 5**).
- FY 2016-17 – 36,595 students needed 4,182 computers to complete the CAASPP testing within a 35-day testing window (**Tab 11, page 6**).

The district further adds (**Section 6, IRC000011**):

SCO audit findings failed to comply the Parameters & Guidelines ("P & G"). Rather SCO arbitrarily and capriciously determined that the number of computing devices the District needed to administer the CAASPP tests are to be solely "based on calculations on the Smarter Balanced Technology Readiness Calculator's formula." (District's Audit Response dated October 29, 2020.) This application is not required in the P & G and is arbitrarily and capricious.

The readiness calculator is a tool that districts can use to meet their obligation of determining if their existing inventory of computing devices was sufficient to administer the CAASPP program. As we have clearly demonstrated, our decision to disallow costs associated with the purchase of additional computing devices and network equipment is not arbitrary, capricious, or lacking evidentiary support. We have considered all relevant factors for making this decision and, with the documentation provided in this IRC response to support our findings, we've demonstrated a rational connection between those factors.

The district concludes their IRC by saying (**Section 6, IRC000012**):

SCO abused their discretion in denying the District's costs claimed for computing devices under Finding 1. The District provided supporting documentary evidence that they supplemented their existing computing devices and the expansion of the existing technology infrastructure due to the testing requirements of CAASPP. It was foreseen during the approval of the test claim and the subsequent parameters and guidelines process it would be necessary for Districts to increase their computing devices.

The District's increase of devices by 15% for the testing of 40,000 students is reasonable and appropriate based on the District's documentation provided to SCO during the audit. SCO failed to rely on the test claim and the P & G that the upgrade of testing devices is inevitable, if somewhat uneven from year to year and from one district to the next. In addition, the technology requirements to implement the assessment were deliberately established as a low entry point to help ensure that technology-purchasing decisions are made based on instructional plans and to increase the likelihood that schools will successfully engage in online testing. A majority of the District's existing infrastructure and device inventory served to administer the online assessments.

We disagree with the district's conclusion. We did not abuse our discretion in denying the costs claimed for computing devices. The district supplemented their existing inventory of computing devices *without considering if their current inventory was sufficient to meet the requirements of the mandated program within the mandated testing window [emphasis added]*.

The district further misinterprets the statement of decision for this program by claiming it would be “necessary” for districts to increase their computing devices (**Tab 8, page 10**):

Thus, [Smarter Balanced Assessment Consortium] SBAC maintains that the assessments, at least for the initial years of implementation, are designed to be compatible with existing technology in which districts have previously invested: “this document is intended to be a living document that provides districts with basic information that is necessary to assist them in their plans for the continued use of legacy systems as instructional resources and as delivery devices for online assessments.” In addition, SBAC notes that the “specifications described in this document are minimum specifications necessary for the Smarter Balanced assessment only,” while technology specifications “to support instruction and other more media-heavy applications are higher than those necessary for the assessment.”

SBAC also acknowledges, however, that some school districts may be required to make new purchases: “There will also be a need in certain scenarios for various districts to consider the purchase of additional computers or computational devices...[m]ost new hardware will naturally fall well into the specifications released so far...” The Commission’s test claim decision acknowledged that the purchase of computing devices, and the eventual upgrade of testing devices is inevitable, if somewhat uneven from year to year and from one district to the next. There is not sufficient evidence in the record, however, to provide a clear picture of what will be required statewide; existing technology integration within some school districts may be sufficient to administer the mandate, while others may be far behind.

To encourage adoption of the CAASPP program on a statewide level, SBAC purposefully designed the assessments to be compatible with existing technology available at many districts but acknowledged some school districts may need to consider purchasing additional computers. We agree. Some districts, after assessing their current inventory of computing devices and software/hardware requirements, may need to make additional purchases. In this instance, Fresno USD did not maintain supporting documentation to show how their existing inventory of computers for student use was not sufficient to administer the CAASPP test within the testing window. Per the program’s parameters and guidelines, that requirement is not optional.

Further, by stating that increasing the number of devices by 15% is reasonable and appropriate is not supported by any evidence in the record. Based on the existing inventory of computing devices available to students, the additional purchases were not required to meet the requirements of the CAASPP program within the mandated testing window.

## **V. CONCLUSION**

The SCO audited Fresno Unified School District’s claims for costs of the legislatively mandated California Assessment of Student Performance and Progress Program (Chapter 489, Statutes of 2013; and Chapter 32, Statutes of 2014) for the period of July 1, 2015, through June 30, 2017. The district claimed \$2,897,066 for costs of the mandated program. Our audit found that \$494,077 is allowable and \$2,402,989 is unallowable because the district claimed reimbursement of ineligible costs.

The Commission should find that (1) the SCO correctly reduced the district’s FY 2015-2016 claim by \$1,484,782; and (2) the SCO correctly reduced the district’s FY 2016-17 claim by \$918,207.



## VI. CERTIFICATION

I declare under penalty of perjury that the foregoing is true and correct to the best of my personal knowledge, information, or belief.

Executed on October 2, 2023, at Sacramento, California, by:

A handwritten signature in cursive script that reads "Lisa Kurokawa". The signature is written in black ink and is positioned above a horizontal line.

Lisa Kurokawa, Chief  
Compliance Audits Bureau  
Division of Audits  
State Controller's Office

# Tab 3

Subject	<b>RE: Fresno USD - CAASPP Audit - Existing Computer Inventory</b>
From	<a href="#">Eugene Trofimenko</a>
To	Nguyen, Tien
Sent	Tuesday, February 4, 2020 8:31 AM

**CAUTION:**

This email originated from outside of the organization.  
Do not click links or open attachments unless you recognize the sender's email address and know the content is safe.

Good morning Tien! Yes, your summary of our discussion and back up information is correct. Thank you for checking!

**Eugene Trofimenko**  
**Fiscal Services**



2309 Tulare Street  
Fresno, CA 93721  
559.457.3537 (PH)  
559.457.3559 (Fax)

**From:** TTNguyen@sco.ca.gov <TTNguyen@sco.ca.gov>  
**Sent:** Monday, February 3, 2020 4:47 PM  
**To:** Eugene Trofimenko <Eugene.Trofimenko@fresnounified.org>  
**Subject:** FW: Fresno USD - CAASPP Audit - Existing Computer Inventory

Hi Eugene,

Please see the email below which I sent out a couple weeks ago. It basically includes the things we previously discussed on the phone, and nothing new. I just need a confirmation that they're correct. Could you please respond to the email and confirm the items by COB tomorrow 2/4/20?

Thank you!

**Tien Nguyen** | Auditor  
Office of the State Controller Betty T. Yee  
Division of Audits, Compliance Audits Bureau  
3301 C Street, Suite 725A  
Sacramento, CA 95816 | (916) 323-2975

**From:** Nguyen, Tien  
**Sent:** Thursday, January 23, 2020 4:32 PM  
**To:** 'Eugene Trofimenko' <[Eugene.Trofimenko@fresnounified.org](mailto:Eugene.Trofimenko@fresnounified.org)>  
**Cc:** 'Kaleb Neufeld' <[Kaleb.Neufeld@fresnounified.org](mailto:Kaleb.Neufeld@fresnounified.org)>  
**Subject:** Fresno USD - CAASPP Audit - Existing Computer Inventory

Hello Eugene,

Attached are the lists of existing computer inventory for student use, which the district provided to us in the email dated 12/18/2019.

Please confirm that the 2 lists represent the district's existing computer inventory, for student use, as of 6/30/15 (which is the same as of 7/1/15); and as of 6/30/16 (which is the same as of 7/1/16).

Please also confirm the following:

- The district went over the list to remove any duplicate serial number to ensure that there's not any computer counted multiple times.
- This list only includes active computing devices based on log-ins. Therefore, no surplus or disposed devices are included.
- All computers purchased during the year that were ready for use were also included in this count.
- The district identified student vs. staff computer usage by running queries to determine who logged into the computer. Staff's username includes the word "Staff", and if the log-in username doesn't have the word "Staff", then the system will identify the log-in as for "Student". Besides, students and staff also log-in using different user domain which the system recognizes.
- It's not likely that a computer was used by both student and staff because staff computers require higher speed and specifications.
- The list only includes computing devices and not monitor, projector, and/or other accessories. Each line item represents a log-in instance, and log-in is only identified by computing device and not by other equipment.

Please respond to this request by Wednesday, 1/29/2020.

Best regards,

**Tien Nguyen** | Auditor  
Office of the State Controller Betty T. Yee  
Division of Audits, Compliance Audits Bureau  
3301 C Street, Suite 725A  
Sacramento, CA 95816 | (916) 323-2975

Fresno Unified School District  
 The Legislatively Mandated California Assessment of Student Performance and Progress (CAASPP) Program  
 Audit Period: Fiscal Years (FY) 2015-16 and FY 2016-17  
 Audit ID: S20-MCC-0003  
 Summary of Computing Devices

Purpose: To summarize the number of computing devices with supported OS for CAASPP assessments in each fiscal year

		Windows 7	Windows 8	Windows 8.1	Windows RT	Windows XP	Total	to
FY 2015-16	from							
Computing devices as of July 1, 2015		5,593	1,472	24,668	13	83	31,829	
(-) Unsupported OS for FY 2015-16					(13)		(13)	
Computing devices available for testing in FY 2015-16		5,593	1,472	24,668	-	83	31,816	
FY 2016-17	from							
Computing devices as of July 1, 2016		2,049	783	31,088	5	19	33,944	
(-) Unsupported OS for FY 2016-17					(5)	(19)	(24)	
Computing devices available for testing in FY 2016-17		2,049	783	31,088	-	-	33,920	

Note: Per verification with the district on 2/4/20, the district stated that the above lists only include active computing devices based on student's log-in instances. Therefore, no surplus or disposed devices are included. As a result, there are no disposed computers to be excluded from this population. In addition, the district confirmed that all computers purchased during the year that were ready for use were also included in this count. See district's confirmation email here:

**\*\*The references on this page are unedited from the original working papers\*\***

Fresno Unified School District  
 Computer inventory as of 6/30/2015  
 Computers Used by Students

Model	Windows 7	Windows 8	Windows 8.1	Windows RT	Windows XP	Grand Total
2140	1					1
9100			2			2
10099		27	1			28
10ABS00Q00			12			12
10AF0003US			8			8
10AF000LUS			19			19
10AXS0TC00			46			46
20B20012US			23			23
20B7S28A00			31			31
23426QU		2	1			3
32591T7		38	7			45
325978U			2			2
3259AC5			1			1
3259AD9			1			1
3260EDU			18			18
3311B1U	13	1	14			28
3311C2U		1	32			33
33131A1		183	86			269
3313-1A1		1	1			2
33511C4		32	10			42
33661C4	13	633	239			885
33722FU		23	8			31
367926U		62	1			63
36795MU		34	1			35
36821H4		45				45
58851J1		2				2
62775AU		1				1
68851J1		204	76			280
68852BU		95	31			126
68855TU		38				38
688564U	1	14	13			28
86148WU		1				1
9323AA3	1					1
AY138AA-ABA CQ5320Y	1					1
Dimension 4600i					1	1
E-4000	1					1
E4300	1					1
ET2321I			703			703
ET2325I			1			1
Evo D510 CMT	1					1
Gateway M275					1	1
GX616AA-ABA s3320f	12					12
HP 2000 Notebook PC	6					6
HP 2133	558				8	566
HP 2133	1					1
HP 2133 AN041US ABA	1					1
HP 2133 AN105US	11					11
HP 2140	33					33
HP Compaq 2710p	1					1
HP Compaq 6005 Pro SFF PC	1					1
HP Compaq 6510b GM108UC ABA	1					1
HP Compaq 6515b KA445UT ABA	1					1
HP Compaq 6515b RM198UA	1					1
HP Compaq 6515b RM198UA ABA	37		1		1	39
HP Compaq 6515b RM356UT ABA	20					20
HP Compaq 6530b NA407UC ABA	1					1
HP Compaq 6535b	11		1			12

Fresno Unified School District  
 Computer inventory as of 6/30/2015  
 Computers Used by Students

Model	Windows 7	Windows 8	Windows 8.1	Windows RT	Windows XP	Grand Total
HP Compaq 6710b RM343UA ABA	43					43
HP COMPAQ 6715b	2					2
HP Compaq 6715b AL992US ABA	104	3	5		2	114
HP Compaq 6715b GP034UC ABA	1					1
HP Compaq 6715b GP778US	5		1			6
HP Compaq 6715b GP778US ABA	280		17		1	298
HP Compaq 6715b GP779US ABA	24					24
HP Compaq 6715b GP780US	1					1
HP Compaq 6715b GP780US ABA	82	1	3		2	88
HP Compaq 6715b GP781US ABA	180		11		3	194
HP Compaq 6715b KA449UT ABA	2					2
HP Compaq 6715b KD745US ABA	2					2
HP Compaq 6715b KG780US ABA	3					3
HP Compaq 6715b RM167UT ABA	4					4
HP Compaq 6715b RM177UA ABA	1		1			2
HP Compaq 6715b RM178UA ABA	26					26
HP Compaq 6715b RM315UT ABA	1					1
HP Compaq 6715b RM350UT ABA	34					34
HP Compaq 6720s	2		1			3
HP Compaq 6730b AR236US	1					1
HP Compaq 6730b AR236US ABA	118		40			158
HP Compaq 6730b AW715US ABA	40		6			46
HP Compaq 6730b FH005AW ABA	1					1
HP Compaq 6730b GW687AV	131	1	33			165
HP Compaq 6730b KS178UT ABA			2			2
HP Compaq 6730b NA373UC ABA	1					1
HP Compaq 6735b	273		30			303
HP Compaq 6735b KR993UA	2					2
HP Compaq 6820s	1					1
HP Compaq 6830s	2					2
HP Compaq 6910p	159		39			198
HP Compaq 6910p	22		4			26
HP Compaq 6910p AM071US	2					2
HP Compaq 6910p AM071US ABA	1					1
HP Compaq 6910p RM326UT ABA	2					2
HP Compaq 8510w	1					1
HP Compaq 8710p RM253UA ABA			1			1
HP Compaq dc5100 MTPZ541UA	9					9
HP Compaq dc5700 Microtower	10	2			3	15
HP Compaq dc5700 Small Form Factor	16					16
HP Compaq dc5750 Microtower	1					1
HP Compaq dc5750 Small Form Factor	1		3			4
HP Compaq dc5800 Microtower		21				21
HP Compaq dc5850 Small Form Factor	2					2
HP Compaq dc7100 CMTDX438AV	5					5
HP Compaq dc7100 CMTPJ360UA	31				1	32
HP Compaq dc7100 SFFDX878AV	1					1
HP Compaq dc7100 SFFPC924A		1	5		5	11
HP Compaq dc7100 SFFPJ359UA					4	4
HP Compaq dc7100 SFFPJ361UA	1					1
HP Compaq dc7600 Convertible Minitower	96	1			5	102
HP Compaq dc7600 Small Form Factor	16					16
HP Compaq dc7700 Convertible Minitower	38		21		1	60
HP Compaq dc7700p Convertible Minitower	3				1	4
HP Compaq dc7800 Convertible Minitower	7		1			8
HP Compaq dc7800 Small Form Factor	1		132		1	134
HP Compaq dc7800p Convertible Minitower	26					26

Fresno Unified School District  
 Computer inventory as of 6/30/2015  
 Computers Used by Students

Model	Windows 7	Windows 8	Windows 8.1	Windows RT	Windows XP	Grand Total
HP Compaq Elite 8300 Touch All-in-One PC	78		19			97
HP Compaq nc6120 EU908US ABA	11		3		2	16
HP Compaq nc6120 PR126UA ABA	1					1
HP Compaq nc6120 PT596AA ABA	1					1
HP Compaq nc6120 PZ121UA ABA	1		1			2
HP Compaq nc6220 EU909US ABA	34					34
HP Compaq nc6230 PU985AA ABA	6					6
HP Compaq nc6230 PZ317UA	1					1
HP Compaq nc6230 PZ317UA ABA	18		1			19
HP Compaq nc6230 PZ517UA ABA	4					4
HP Compaq nc6320 EN371UA ABA	5					5
HP Compaq nc6320 RD077AW ABA	1					1
HP Compaq nc6400 EN177UA ABA	1					1
HP Compaq nc6400 GF061US ABA	1					1
HP Compaq nc6400 RB515UA ABA	71	1				72
HP Compaq nc8230 PZ443UA ABA	1					1
HP Compaq nx6110 PR124UA ABA	2					2
HP Compaq nx6125 PZ880UA ABA	2					2
HP Compaq nx6325 EN188UT AB	1					1
HP Compaq nx6325 EN188UT ABA	4					4
HP Compaq nx6325 GJ907US ABA	1					1
HP Compaq nx6325 GJ908US ABA	6				1	7
HP Compaq nx6325 GJ913US ABA	18					18
HP Compaq nx7400 EN353UA ABA	6					6
HP Compaq nx9420 RB550UA ABA	1					1
HP Compaq tc4200 PV984AW ABA	4					4
HP Compaq tc4200 PV985AA ABA	1					1
HP Compaq tc4400 RA296AW ABA	1					1
HP Compaq tc4400 RL875AW ABA	2					2
HP d220 MT DQ867A					12	12
HP d530 CMTDC577AV	8				8	16
HP d530 CMTDG061A					2	2
HP d530 CMTPB134U	12				1	13
HP d530 SFFPB135UA					3	3
HP dc5000 uTDZ216AV					1	1
HP dx5150 SFF	2					2
HP EliteBook 2730p	10					10
HP EliteBook 2730p	1					1
HP EliteBook 2760p	10		2			12
HP EliteBook 6930p	7		18			25
HP EliteBook 8460p	12	1	3			16
HP EliteBook 8470p	1		4			5
HP EliteBook 8730w			1			1
HP EliteDesk 800 G1 SFF	1					1
HP Folio 13 - 2000 Notebook PC	2					2
HP Folio 13 Notebook PC	1					1
HP Mini 1101	51					51
HP Mini 1104	209					209
HP Mini 2102	27					27
HP Mini 5101	47	1	1			49
HP Mini 5102	229		111			340
HP Mini 5103	309		15			324
HP Pavilion dv2700 Notebook PC	1					1
HP Pavilion dv4 Notebook PC	1					1
HP Pavilion dv6500 Notebook PC	1					1
HP Pavilion dv6700 Notebook PC	1					1
HP Pavilion dv9700 Notebook PC			1			1



Fresno Unified School District  
 Computer inventory as of 6/30/2015  
 Computers Used by Students

Model	Windows 7	Windows 8	Windows 8.1	Windows RT	Windows XP	Grand Total
HP ProBook 4520s	280		112			392
HP ProBook 4530s	399		119			518
HP ProBook 4540s	182		86			268
HP ProBook 6450b	1					1
HP ProBook 6455b	3					3
HP ProBook 6550b	91		57			148
HP ProBook 6555b	162	1	168			331
HP ProBook 6555b VM614AV	1					1
HP ProBook 6555b VM614AV AVA	1					1
HP ProBook 6560b	78		36			114
HP ProBook 6570b	32		9			41
HP Stream 11 Pro Notebook PC			8			8
HP Stream Notebook PC 11			1			1
HP Stream Notebook PC 13			2			2
HP TouchSmart 7320 Lavaca-B PC	343		262			605
HP Touchsmart 7320 PC	1					1
HP TouchSmart 9100 Business PC	150		103			253
HP TouchSmart 9300 Elite All-in-One PC			8			8
HP TouchSmart Elite 7320	1					1
HP xw4400 Workstation	4				2	6
HP xw9300 Workstation	1					1
iMac4,1	4					4
iMac7,1	22					22
Latitude E5520	1		1			2
Latitude E6400	1					1
MEGA BOOK S430	1					1
MS-7142	1					1
OptiPlex 170L					2	2
OptiPlex 7020			3			3
OptiPlex 740	3					3
OptiPlex 745	1					1
OptiPlex 760					1	1
OptiPlex 780	6				1	7
OptiPlex 790	1					1
OptiPlex GX280	2					2
OptiPlex GX520	9				5	14
OptiPlex GX620	25					25
OptiPlex SX280					1	1
PCV-RS520UC	1					1
Precision WorkStation 360					1	1
ProLiant ML350 G6		1				1
Satellite A105	1					1
Satellite C655D			1			1
Satellite L755	1					1
Surface 3			1			1
Surface Pro 2			38			38
Surface Pro 3	1		24			25
Surface with Windows RT			41	13		54
T100TA			19,777			19,777
ThinkServer TD340			1			1
TOSHIBA NB205	1					1
TP500LA			652			652
TP500LAG			57			57
UN62			18			18
VGNBZ579TBB	1					1
Vostro 1015	1					1
VPCB11QGX	5					5

Fresno Unified School District  
Computer inventory as of 6/30/2015  
Computers Used by Students

Model	Windows 7	Windows 8	Windows 8.1	Windows RT	Windows XP	Grand Total
X550JK			2			2
X550LA			782			782
X550LN			373			373
Total	5,593	1,472	24,668	13	83	31,829

Fresno Unified School District  
 Computer inventory as of 6/30/2015  
 Computers Used by Staff

Model	Windows 7	Windows 8	Windows 8.1	Windows XP	Grand Total
9100	4		1		5
10ABS00Q00			40		40
10AD0001US		1			1
10AF0003US			1		1
10AXS0TC00			12		12
10AXS1S600			3		3
20AQ008FUS			1		1
20B7S28A00	1		153		154
20BG0011US	4				4
20CD00B1US			1		1
2121D5U			2		2
23426QU	2	23			25
23539WU		1	3		4
2AA1h			1		1
320-1030	1				1
3238CTO			1		1
32591T7	1	115	8		124
3298A2U		1			1
3311B1U	1				1
3311C2U			1		1
33131A1	2	109	6		117
33511C4	1	33	12		46
33661C4	2	95	12		109
33722FU		1			1
367923U		1			1
367926U		94	7		101
36795MU		36			36
36821H4		7			7
530U3C/530U4C	1				1
648333U	1				1
68851J1	1	42	12		55
68852BU		218	20		238
68855TU		1	1		2
688564U	3	90	17		110
76509LU	2				2
86148CU		1			1
86148WU		2			2
AY138AA-ABA CQ5320Y	5				5
compaq nx9030 PG523UA ABA	1				1
Dimension 4600	1				1
Dimension C521				1	1
E-3400				1	1
E-4600				1	1
ET2321I			66		66
Evo D510 CMT	2			1	3
HP 2000 Notebook PC	1				1
HP 2133	75			1	76
HP 2133 AN105US	3				3
HP Compaq 2710p	2				2
HP Compaq 6005 Pro SFF PC	2				2
HP Compaq 6515b RM198UA ABA	1				1

Fresno Unified School District  
 Computer inventory as of 6/30/2015  
 Computers Used by Staff

Model	Windows 7	Windows 8	Windows 8.1	Windows XP	Grand Total
HP Compaq 6530b NA407UC ABA	2				2
HP Compaq 6530b NP886UC ABA	2				2
HP Compaq 6535b	3				3
HP Compaq 6535b GW686AV,HP	1				1
HP Compaq 6710b GF926AW ABA	2				2
HP Compaq 6710b GF939AT ABA	1				1
HP Compaq 6710b GF940AT ABA		1			1
HP Compaq 6710b RM343UA ABA	3				3
HP Compaq 6715b AL992US ABA	53		5		58
HP Compaq 6715b GP778US	2				2
HP Compaq 6715b GP778US ABA	150		8	5	163
HP Compaq 6715b GP779US ABA	26				26
HP Compaq 6715b GP780US ABA	62		3	3	68
HP Compaq 6715b GP781US	1				1
HP Compaq 6715b GP781US ABA	74		2	2	78
HP Compaq 6715b GQ000US ABA			1		1
HP Compaq 6715b KA449UT ABA	1			1	2
HP Compaq 6715b KD745US ABA			1		1
HP Compaq 6715b RM167UT ABA	8				8
HP Compaq 6715b RM177UA ABA	1		1		2
HP Compaq 6715b RM178UA ABA	6	1			7
HP Compaq 6715b RM179UA	1				1
HP Compaq 6715b RM350UT ABA	1				1
HP Compaq 6720s	11				11
HP Compaq 6730b	3		1		4
HP Compaq 6730b AR236US	1				1
HP Compaq 6730b AR236US ABA	108		8	2	118
HP Compaq 6730b AS907US ABA	1				1
HP Compaq 6730b AW715US ABA	25		1		26
HP Compaq 6730b FN021UT ABA				1	1
HP Compaq 6730b GW687AV	270		18		288
HP Compaq 6730b GW687AV ABA	2				2
HP Compaq 6730b KS178UT ABA	1				1
HP Compaq 6735b	202		12	3	217
HP Compaq 6735b AR466US,C6	1				1
HP Compaq 6735b KF688AV	1				1
HP Compaq 6735b KF688AV,HP	1				1
HP Compaq 6820s	2				2
HP Compaq 6910p	28		7		35
HP Compaq 6910p	7				7
HP Compaq 6910p AM071US	1				1
HP Compaq 6910p AM071US ABA	1				1
HP Compaq 8200 Elite CMT PC	1				1
HP Compaq 8510p	1				1
HP Compaq 8510p KR890UA	1				1
HP Compaq 8510w	1				1
HP Compaq 8710p	2				2
HP Compaq 8710p RM253UA ABA	1				1
HP Compaq dc5100 MTEN278UT	3				3
HP Compaq dc5100 MTPM213AV	1			1	2
HP Compaq dc5700 Microtower	4			1	5

Fresno Unified School District  
 Computer inventory as of 6/30/2015  
 Computers Used by Staff

Model	Windows 7	Windows 8	Windows 8.1	Windows XP	Grand Total
HP Compaq dc5700 Small Form Factor				1	1
HP Compaq dc5750 Microtower			1		1
HP Compaq dc5750 Small Form Factor	4				4
HP Compaq dc5800 Microtower			1		1
HP Compaq dc5800 Small Form Factor				1	1
HP Compaq dc7100 CMTDX438AV	10			3	13
HP Compaq dc7100 CMTPC929A	1				1
HP Compaq dc7100 CMTPJ360UA	31		1	1	33
HP Compaq dc7100 SFFPC924A	1			2	3
HP Compaq dc7100 SFFPJ359UA				1	1
HP Compaq dc7100 SFFPJ361UA	1			1	2
HP Compaq dc7600 Convertible Minitower	64			11	75
HP Compaq dc7600 Small Form Factor	1			1	2
HP Compaq dc7700 Convertible Minitower	40	1	1	4	46
HP Compaq dc7700 Small Form Factor	4				4
HP Compaq dc7800 Convertible Minitower	6				6
HP Compaq dc7800 Small Form Factor	8		28	1	37
HP Compaq dc7800p Convertible Minitower	7				7
HP Compaq dx2300 Microtower	1				1
HP Compaq Elite 8300 Touch All-in-One PC	16				16
HP Compaq nc2400 ABA	1				1
HP Compaq nc6120 EU908US	1				1
HP Compaq nc6120 EU908US ABA	20			4	24
HP Compaq nc6120 PR125UA ABA				2	2
HP Compaq nc6120 PT596AA ABA	1				1
HP Compaq nc6120 PZ121UA ABA	1				1
HP Compaq nc6220 EU909US ABA				1	1
HP Compaq nc6230 PU984AW ABA	1				1
HP Compaq nc6230 PU985AA ABA	2				2
HP Compaq nc6320 EN368UT ABA	4			3	7
HP Compaq nc6320 EN371UA ABA	2		1		3
HP Compaq nc6320 RD077AW ABA	5			1	6
HP Compaq nc6400 EN177UA ABA	3				3
HP Compaq nc6400 RB515UA	1				1
HP Compaq nc6400 RB515UA ABA	7				7
HP Compaq nc8230 DX443AV	1				1
HP Compaq nc8230 PV406AW ABA	1				1
HP Compaq nc8230 PZ877UA ABA	1				1
HP Compaq nc8430 RB554UT ABA	1				1
HP Compaq nw9440 EZ901AA ABA			1		1
HP Compaq nx6110 PT603AA ABA				2	2
HP Compaq nx6325 EN191UA ABA	1				1
HP Compaq nx6325 GJ907US ABA	6			2	8
HP Compaq nx6325 GJ908US ABA	23		1	4	28
HP Compaq nx6325 GJ913US ABA	9				9
HP Compaq nx6325 RB546UA ABA	1				1
HP Compaq nx7400 EN353UA ABA	22			1	23
HP Compaq nx7400 RM121UT ABA	1				1
HP Compaq nx9420 EV266AA ABA	1				1
HP Compaq nx9420 EV268AA ABA	1				1
HP Compaq nx9420 RB529UT ABA	1				1

Fresno Unified School District  
 Computer inventory as of 6/30/2015  
 Computers Used by Staff

Model	Windows 7	Windows 8	Windows 8.1	Windows XP	Grand Total
HP Compaq nx9420 RB548UA ABA	1		1		2
HP Compaq Pro 6300 MT	1				1
HP Compaq tc4200 PV984AW ABA	3				3
HP Compaq tc4200 PZ401UA ABA	1				1
HP Compaq tc4400 EN376AV	2				2
HP Compaq tc4400 RL875AW ABA	3				3
HP d220 MT DQ867A				2	2
HP d530 CMTDB670AV	1				1
HP d530 CMTDC577AV	10			7	17
HP d530 CMTDM883C	1				1
HP d530 CMTPB134U	7			1	8
HP d530 SFFDC578AV				1	1
HP d530 SFFPB135UA				1	1
HP dx5150 MT	4				4
HP EliteBook 2730p	45		3		48
HP EliteBook 2740p	5		1		6
HP EliteBook 2760p	112		2		114
HP EliteBook 8460p	63	3	3		69
HP EliteBook 8470p	25	1	6		32
HP EliteBook 8530p	4		1		5
HP EliteBook 8530w	1				1
HP EliteBook 8540w	1				1
HP EliteBook 8560w	5		2		7
HP EliteDesk 800 G1 TWR	1				1
HP Folio 13 - 2000 Notebook PC	17		2		19
HP Mini 1101	3				3
HP Mini 1104	4				4
HP Mini 2102	5				5
HP Mini 5101	10				10
HP Mini 5102	34	1	1		36
HP Mini 5102	1				1
HP Mini 5103	39				39
HP Pavilion dv2 Notebook PC	1				1
HP Pavilion dv4 Notebook PC			2		2
HP Pavilion dv6 Notebook PC	1				1
HP Pavilion dv9700 Notebook PC	1		1		2
HP ProBook 450 G1	1				1
HP ProBook 4520s	238		12		250
HP ProBook 4525s	4				4
HP ProBook 4530s	273		5		278
HP ProBook 4540s	38		4		42
HP ProBook 4710s	1				1
HP ProBook 6360b	1				1
HP ProBook 6450b			1		1
HP ProBook 6455b	3		1		4
HP ProBook 6545b	6				6
HP ProBook 6550b	344	1	22		367
HP ProBook 6550b	1				1
HP ProBook 6550b VZ245AV	2				2
HP ProBook 6550b VZ245AV ABA	1		1		2
HP ProBook 6555b	611		79		690

Fresno Unified School District  
 Computer inventory as of 6/30/2015  
 Computers Used by Staff

Model	Windows 7	Windows 8	Windows 8.1	Windows XP	Grand Total
HP ProBook 6555b VM614AV	4				4
HP ProBook 6555b WM614AV	1				1
HP ProBook 6560b	303		32		335
HP ProBook 6560b WX750AV	1				1
HP ProBook 6570b	146		10		156
HP rp5700 Business System	1				1
HP SpectreXT Pro 13-b000 PC	1				1
HP TouchSmart 7320 Lavaca-B PC	38		10		48
HP TouchSmart 9100 Business PC	20		13		33
HP TouchSmart 9300 Elite All-in-One PC	2				2
HP TouchSmart Elite 7320 All-in-One	2				2
HP xw4400 Workstation	1			1	2
HP xw8400 Workstation	3		1		4
HP ZBook 17	1				1
Inspiron 1545	2				2
K52F	1				1
Latitude D520				1	1
Latitude D620	1				1
Latitude E6400	1				1
MacBookPro1,1	1				1
OptiPlex 170L				4	4
OptiPlex 3020	1				1
OptiPlex 740	17			1	18
OptiPlex 745				1	1
OptiPlex 780	1				1
OptiPlex 790	2				2
OptiPlex GX280				7	7
OptiPlex GX520				6	6
OptiPlex GX620	1			4	5
p7-1067c	1				1
Precision WorkStation 370	1				1
PY197AV-ABA a1150y				1	1
Satellite C655D	1		3		4
Surface Pro 2			1		1
Surface Pro 3			108		108
SVF15218CXB		1			1
T100TA			565		565
TP500LA			891		891
TP500LAG			16		16
UN62			3		3
Virtual Machine		2			2
Vostro 1015	1				1
X550LA	1		672		673
X550LN			7		7
Total	4,008	883	2,966	109	7,966

Fresno Unified School District  
 Computer inventory as of 6/30/2016  
 Computers Used by Students

Model	Windows 7	Windows 8	Windows 8.1	Windows RT	Windows XP	Grand Total
9100	2		2			4
10099		4	3			7
10157			4			4
10ABS00Q00			18			18
10AD0001US			1			1
10AF0003US			2			2
10AF000LUS			19			19
10AXS0TC00			53			53
10AXS1S600			20			20
10AXS1S700			7			7
20AQ008FUS			1			1
20B20012US			12			12
20B7S28A00	1		61			62
20BUS45X00			89			89
20DC004CUS			19			19
23426QU		2	2			4
2AA1h	1		2			3
32591T7	1	22	23			46
325978U			2			2
32597HU			1			1
3260EDU			15			15
3298A2U		1				1
3311B1U	2	2	4			8
3311C2U		1				1
33131A1		169	113			282
3313-1A1		1	1			2
33511C4		4	27			31
33661C4	2	322	421			745
367926U		22	1			23
36795MU		10				10
36821H4		13				13
58851J1		2				2
68851J1		112	103			215
68852BU		47	116			163
68855TU		38				38
688564U		8	10			18
80JU			2			2
86148WU			1			1
Äco			1			1
Aspire M5-581T			1			1
B230-BASE-M2		1				1
E-4000	1					1
ET2321I	1		1,031			1,032
ET2323I			33			33
GN583AA-ABA IQ775			1			1
GX616AA-ABA s3320f	9					9
HP 2000 Notebook PC	5					5
HP 2133	63		1			64
HP 350 G2			2			2
HP Compaq 6005 Pro SFF PC	3					3
HP Compaq 6515b RM198UA ABA	2				1	3
HP Compaq 6515b RM356UT ABA	2					2
HP Compaq 6535b	4		1			5
HP Compaq 6710b GF939AT ABA			1			1
HP Compaq 6710b RM343UA ABA	7					7
HP COMPAQ 6715B	1					1
HP Compaq 6715b AL992US ABA	25		5			30



Fresno Unified School District  
 Computer inventory as of 6/30/2016  
 Computers Used by Students

Model	Windows 7	Windows 8	Windows 8.1	Windows RT	Windows XP	Grand Total
HP Compaq 6715b GP778US			1			1
HP Compaq 6715b GP778US ABA	155		21			176
HP Compaq 6715b GP779US ABA	1					1
HP Compaq 6715b GP780US ABA	24		6			30
HP Compaq 6715b GP781US ABA	35		8			43
HP Compaq 6715b KA449UT ABA	3					3
HP Compaq 6715b KD745US ABA			10			10
HP Compaq 6715b KG780US ABA	2					2
HP Compaq 6715b RM167UT ABA	3		1			4
HP Compaq 6715b RM177UA ABA			2			2
HP Compaq 6715b RM178UA ABA	3					3
HP Compaq 6720s	2		1			3
HP Compaq 6730b AR236US			1			1
HP Compaq 6730b AR236US ABA	56		48			104
HP Compaq 6730b AS907US ABA	1					1
HP Compaq 6730b AW715US ABA	2		31			33
HP Compaq 6730b FH005AW ABA	1					1
HP Compaq 6730b GW687AV	37		32			69
HP Compaq 6730b KS178UT ABA			1			1
HP Compaq 6735b	124		42			166
HP Compaq 6820s	1					1
HP Compaq 6910p	70		45			115
HP Compaq 6910p	11		2			13
HP Compaq 6910p AM071US	1					1
HP Compaq 6910p AM071US ABA	1					1
HP Compaq 8510p KR890UA	1					1
HP Compaq 8710p			1			1
HP Compaq 8710p RM253UA ABA			1			1
HP Compaq 8710w KV633UC			1			1
HP Compaq dc5100 MTPZ541UA	7					7
HP Compaq dc5700 Microtower					3	3
HP Compaq dc5700 Small Form Factor	11					11
HP Compaq dc5750 Microtower	1					1
HP Compaq dc5750 Small Form Factor	2					2
HP Compaq dc5850 Small Form Factor	2					2
HP Compaq dc7100 CMTDX438AV	3					3
HP Compaq dc7100 CMTPJ360UA	23				1	24
HP Compaq dc7100 SFFPC924A					1	1
HP Compaq dc7600 Convertible Minitower	13				1	14
HP Compaq dc7600 Small Form Factor	6				1	7
HP Compaq dc7700 Convertible Minitower	7					7
HP Compaq dc7800 Small Form Factor	1		44		1	46
HP Compaq dc7800p Convertible Minitower	11					11
HP Compaq Elite 8300 Touch All-in-One PC	84		18			102
HP Compaq nc6120 EU908US ABA	1					1
HP Compaq nc6220 EU909US ABA	3					3
HP Compaq nc6230 PZ317UA ABA	3					3
HP Compaq nc6230 PZ517UA ABA	1					1
HP Compaq nc6320 EN371UA ABA	2					2
HP Compaq nc6400 RB515UA ABA	6		3			9
HP Compaq nx6125 PZ222UA ABA	1					1
HP Compaq nx6325 EN188UT AB	1					1
HP Compaq nx6325 EN188UT ABA	2		12			14
HP Compaq nx6325 GJ907US ABA	1					1
HP Compaq nx6325 GJ908US ABA	2					2
HP Compaq nx6325 GJ913US ABA	4					4
HP Compaq nx7400 EN353UA ABA	1		1			2

Fresno Unified School District  
 Computer inventory as of 6/30/2016  
 Computers Used by Students

Model	Windows 7	Windows 8	Windows 8.1	Windows RT	Windows XP	Grand Total
HP Compaq nx9420 RM149UT ABA			1			1
HP d220 MT DQ867A					3	3
HP d530 CMTDC577AV	1				5	6
HP d530 CMTDG061A					1	1
HP d530 CMTDS059A	1					1
HP d530 CMTPB134U	4					4
HP dx5150 SFF	2					2
HP EliteBook 2730p	34		1			35
HP EliteBook 2760p	1		11			12
HP EliteBook 6930p	1		10			11
HP EliteBook 8460p	7		3			10
HP EliteBook 8470p	1		5			6
HP EliteBook 8530p	1					1
HP EliteDesk 800 G1 SFF	1					1
HP Folio 13 Notebook PC	1					1
HP Mini 1101	11					11
HP Mini 1104	56					56
HP Mini 2102	8					8
HP Mini 5101	15		7			22
HP Mini 5102	35		215			250
HP Mini 5103	75		15			90
HP Pavilion dv2700 Notebook PC	1					1
HP Pavilion dv6500 Notebook PC	1					1
HP Pavilion dv9700 Notebook PC			1			1
HP ProBook 4440s			1			1
HP ProBook 450 G1	1					1
HP ProBook 4520s	65		213			278
HP ProBook 4530s	250		159			409
HP ProBook 4540s	76		180			256
HP ProBook 4545s			1			1
HP ProBook 6455b	1					1
HP ProBook 650 G1			1			1
HP ProBook 6550b	52		62			114
HP ProBook 6550b	1					1
HP ProBook 6555b	72	1	149			222
HP ProBook 6560b	49		33			82
HP ProBook 6570b	6		11			17
HP Stream 11 Pro Notebook PC	1		1,809			1,810
HP Stream Notebook PC 13			2			2
HP TouchSmart 7320 Lavaca-B PC	183		427			610
HP Touchsmart 7320 PC	1					1
HP TouchSmart 9100 Business PC	111		128			239
HP TouchSmart 9300 Elite All-in-One PC			9			9
HP TouchSmart Elite 7320	1					1
HP TOUCHSMART ELITE 7320 ALL IN ONE PC			1			1
HP xw4400 Workstation					1	1
iMac4,1	1					1
iMac7,1	9					9
Inspiron 3646			3			3
Latitude E5520	1					1
Latitude E6400	1					1
LT20	1					1
NY544AA-ABA p6210f	1					1
OptiPlex 7020			3			3
OptiPlex 780	6					6
OptiPlex GX520	4					4
OptiPlex GX620	24					24

Fresno Unified School District  
 Computer inventory as of 6/30/2016  
 Computers Used by Students

Model	Windows 7	Windows 8	Windows 8.1	Windows RT	Windows XP	Grand Total
ProLiant ML350 G6		1				1
Satellite A105	1					1
Satellite C655D			3			3
Satellite L305	1		1			2
Surface 3			128			128
Surface Pro 2			24			24
Surface Pro 3			127			127
Surface with Windows RT			24	5		29
T100TA			22,048			22,048
T100TAF			17			17
T100TAM			35			35
TP500LA			557			557
TP500LAB			711			711
TP500LAG			203			203
TP501UA			2			2
U230			2			2
UN62			22			22
VGNBZ579TBB	1					1
Virtual Machine			1			1
Vostro 1015	5					5
VPCB11QGX	1					1
X550JK			1			1
X550LA			770			770
X550LN			386			386
<b>Total</b>	<b>2,049</b>	<b>783</b>	<b>31,088</b>	<b>5</b>	<b>19</b>	<b>33,944</b>

Fresno Unified School District  
 Computer inventory as of 6/30/2016  
 Computers Used by Staff

Model	Windows 7	Windows 8	Windows 8.1	Windows XP	Grand Total
9100	2		1		3
10ABS00Q00			31		31
10AXS0TC00			17		17
10AXS1S600			3		3
10AXS1S700			1		1
20B7S28A00	1		162		163
20BG0011US	4				4
20BUS45X00			68		68
20DC004CUS			1		1
2121D5U			2		2
23426QU	1	18	5		24
23539WU			2		2
2AA1h			1		1
320-1030	1				1
32591T7		90	32		122
33131A1	3	90	21		114
33511C4		23	6		29
33661C4	2	73	36		111
367926U		53	3		56
36795MU		10			10
36821H4		2			2
500-424			1		1
648333U	1				1
68851J1	1	39	17		57
68852BU	1	171	38		210
688564U	3	74	32		109
7650DGU	1				1
80JU			24		24
86143JU			1		1
86148WU			1		1
AY138AA-ABA CQ5320Y	3				3
Dimension 2400				1	1
E-4000	1				1
E4300	1				1
ET2321I			146		146
ET2323I			10		10
Evo D510 CMT	2				2
GG781AA-ABA a6110n			1		1
HP 2000 Notebook PC	1		1		2
HP 2133	10				10
HP Compaq 6515b KA445UT ABA	1				1
HP Compaq 6515b RM356UT ABA	1				1
HP Compaq 6530b NA407UC ABA	2				2
HP Compaq 6535b	2				2
HP Compaq 6710b GF926AW ABA	1				1
HP Compaq 6715b AL992US ABA	15		5		20
HP Compaq 6715b GP778US	1		1		2
HP Compaq 6715b GP778US ABA	99		10	1	110
HP Compaq 6715b GP779US ABA	14		2		16
HP Compaq 6715b GP780US ABA	21		4		25
HP Compaq 6715b GP781US	2				2
HP Compaq 6715b GP781US ABA	35		4		39
HP Compaq 6715b KA449UT ABA	1				1

Fresno Unified School District  
 Computer inventory as of 6/30/2016  
 Computers Used by Staff

Model	Windows 7	Windows 8	Windows 8.1	Windows XP	Grand Total
HP Compaq 6715b KD745US ABA	1				1
HP Compaq 6715b RM167UT ABA	4				4
HP Compaq 6715b RM177UA ABA			1		1
HP Compaq 6715b RM178UA ABA	1	1			2
HP Compaq 6715b RM350UT ABA	3				3
HP Compaq 6720s	5				5
HP Compaq 6730b	2				2
HP Compaq 6730b AR236US ABA	63		18	1	82
HP Compaq 6730b AS907US ABA	1				1
HP Compaq 6730b AW715US ABA	9		5		14
HP Compaq 6730b GW687AV	117		25		142
HP Compaq 6730b GW687AV ABA	1				1
HP Compaq 6730b KS178UT ABA	1		1		2
HP Compaq 6735b	83		28	2	113
HP Compaq 6735b KF688AV	1				1
HP Compaq 6735b KF688AV,HP	1				1
HP Compaq 6910p	13		8		21
HP Compaq 6910p	5				5
HP Compaq 6910p AM071US	1				1
HP Compaq 8200 Elite CMT PC	1				1
HP Compaq 8710p	2				2
HP Compaq dc5700 Microtower	1				1
HP Compaq dc5700 Small Form Factor			1		1
HP Compaq dc5800 Small Form Factor				1	1
HP Compaq dc7100 CMTDX438AV	3			1	4
HP Compaq dc7100 CMTPJ360UA	22		2		24
HP Compaq dc7100 SFFPJ359UA				1	1
HP Compaq dc7600 Convertible Minitower	45		1	4	50
HP Compaq dc7600 Small Form Factor	3				3
HP Compaq dc7700 Convertible Minitower	18	1		2	21
HP Compaq dc7700 Small Form Factor	3				3
HP Compaq dc7700p Convertible Minitower	1				1
HP Compaq dc7800 Convertible Minitower	5		1		6
HP Compaq dc7800 Small Form Factor	1		40		41
HP Compaq dc7800p Convertible Minitower	4				4
HP Compaq dx2300 Microtower			1		1
HP Compaq Elite 8300 Touch All-in-One PC	10		2		12
HP Compaq nc6120 EU908US	1				1
HP Compaq nc6120 EU908US ABA	7			2	9
HP Compaq nc6120 PR125UA ABA				1	1
HP Compaq nc6120 PZ121UA ABA	1				1
HP Compaq nc6230 PU984AW ABA	1				1
HP Compaq nc6230 PU985AA ABA	1				1
HP Compaq nc6230 PZ317UA ABA	1		1		2
HP Compaq nc6320 EN371UA ABA	1		1		2
HP Compaq nc6320 RD077AW ABA	3				3
HP Compaq nc6400 RB515UA ABA	1		1		2
HP Compaq nc8230 PZ443UA ABA			1		1
HP Compaq nc8430 RB554UT ABA	1				1
HP Compaq nw9440 EZ901AA ABA			1		1
HP Compaq nx6325 GJ907US ABA	1				1
HP Compaq nx6325 GJ908US AB	1				1
HP Compaq nx6325 GJ908US ABA	5			2	7

Fresno Unified School District  
 Computer inventory as of 6/30/2016  
 Computers Used by Staff

Model	Windows 7	Windows 8	Windows 8.1	Windows XP	Grand Total
HP Compaq nx6325 GJ913US ABA	9				9
HP Compaq nx6325 RB546UA ABA	1				1
HP Compaq nx7400 EN353UA ABA	2				2
HP Compaq tc4200 PV984AW ABA	1				1
HP Compaq tc4200 PZ401UA ABA	1				1
HP d530 CMTDC577AV	5			1	6
HP d530 CMTDM883C	1				1
HP d530 CMTPB134U	5				5
HP d530 SFFDC578AV				1	1
HP d530 SFFPB135UA				1	1
HP dx5150 MT	1				1
HP dx5150 MTPZ591UA	1				1
HP EliteBook 2730p	12		2		14
HP EliteBook 2740p	1		2		3
HP EliteBook 2760p	59		31		90
HP EliteBook 8460p	29	1	30		60
HP EliteBook 8470p	18		8		26
HP EliteBook 8530p	2		1		3
HP EliteBook 8540w	1				1
HP EliteBook 8560w	3				3
HP EliteDesk 800 G1 TWR	1				1
HP Folio 13 - 2000 Notebook PC	14		2		16
HP Mini 1101	1				1
HP Mini 1104	1				1
HP Mini 2102	2				2
HP Mini 5101	3				3
HP Mini 5102	17		3		20
HP Mini 5102	1				1
HP Mini 5103	45		4		49
HP Pavilion dv1000 EC137UA ABA	1				1
HP Pavilion dv4 Notebook PC			1		1
HP Pavilion dv9700 Notebook PC	1		1		2
HP ProBook 4520s	135		38		173
HP ProBook 4530s	246		19		265
HP ProBook 4540s	26		10		36
HP ProBook 6360b	1				1
HP ProBook 6450b			3		3
HP ProBook 6455b	1				1
HP ProBook 6545b	3		1		4
HP ProBook 6550b	188	1	41		230
HP ProBook 6550b VZ245AV	2				2
HP ProBook 6550b VZ245AV ABA	1				1
HP ProBook 6555b	302		157		459
HP ProBook 6555b VM614AV	2				2
HP ProBook 6555b VM614AV AVA	1				1
HP ProBook 6560b	218		97		315
HP ProBook 6560b WX750AV	1				1
HP ProBook 6570b	125		26		151
HP rp5700 Business System	1				1
HP Stream 11 Pro Notebook PC			48		48
HP TouchSmart 7320 Lavaca-B PC	25		6		31
HP TouchSmart 9100 Business PC	19		15		34
HP TouchSmart 9300 Elite All-in-One PC	1				1

Fresno Unified School District  
 Computer inventory as of 6/30/2016  
 Computers Used by Staff

Model	Windows 7	Windows 8	Windows 8.1	Windows XP	Grand Total
HP TouchSmart Elite 7320 All-in-One	2				2
HP xw8400 Workstation	2				2
HP Z210 Workstation			1		1
HP ZBook 17	1				1
iMac7,1	1				1
K52F	2				2
Latitude D520				1	1
Latitude E5520			1		1
Latitude E5540	1				1
MacBookPro1,1	1				1
OptiPlex 170L				4	4
OptiPlex 3020	1				1
OptiPlex 740	2				2
OptiPlex 790	2				2
OptiPlex GX280	1			3	4
OptiPlex GX520	2			3	5
OptiPlex GX620	1			2	3
p6774y			1		1
p7-1067c	2				2
Precision WorkStation 370	1				1
Satellite C655D			2		2
Surface 3			25		25
Surface Pro 2			4		4
Surface Pro 3			242		242
SVF15218CXB		1			1
T100TA			762		762
T100TAF			3		3
TP500LA			1,279		1,279
TP500LAB			447		447
TP500LAG			97		97
UN62			18		18
Virtual Machine		1	1		2
Vostro 1015	1				1
X550CA			1		1
X550JK			1		1
X550LA	1		679		680
X550LN			10		10
<b>Total</b>	<b>2,251</b>	<b>649</b>	<b>4,949</b>	<b>35</b>	<b>7,884</b>

# Tab 4



# CALIFORNIA

Assessment of Student Performance and Progress

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## System Requirements Manual

### 2015-16 Administration

Summative and Interim Assessments  
Test Administrator Sites  
Student Practice Tests  
Test Operations Management System  
Online Reporting System  
Interim Assessment Hand Scoring System



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### Acronyms and Initialisms Used in the *CAASPP System Requirements Manual*

CAASPP	California Assessment of Student Performance and Progress
CalTAC	California Technical Assistance Center
LEA	local educational agency
TOMS	Test Operations Management System
TTS	text-to-speech

## Section I. Introduction



### What's New in 2015–16

Feature	Change
<b>Updated desktop secure browsers</b>	The secure browser for all platforms except for Mac OSX 10.5 has been updated to version 8.x. Please note the following about the updated secure browsers: <ul style="list-style-type: none"> <li>Secure browsers do not require uninstallation.</li> <li>Secure browsers now have auto update capability.</li> <li>Icons for version 8.x of the secure browser no longer include version numbers on them (except for the secure browser for Mac OSX 10.5, which is still version 10.5).</li> <li>The secure browser for Mac OSX 10.5 is version 6.5; it does not require updating for the 2015–16 CAASPP administration.</li> </ul>
<b>Supported operating systems</b>	The list of supported operating systems has been updated.
<b>Updated functionality for the current secure browser</b>	The secure browser no longer requires separate installation of the Active X controls to ensure secure browser security. (Does not apply to version 6.5.)
<b>Auto update</b>	The secure browser version 8.x now has auto update capability.
<b>NeoSpeech Voice Packs</b>	The NeoSpeech Voice Packs are available for use with the secure browser for the 2015–16 test administration. These voice packs are available for download through the Test Operations Management System (TOMS). See the <i>NeoSpeech Installation Guide</i> that accompany the NeoSpeech Voice Packs in TOMS for instructions on downloading and installing them. <i>You must have a user role assignment that grants you access to TOMS to download this software.</i>

## Document Conventions

Table 1 lists key symbols and typographical conventions used in this manual.

**Table 1. Key symbols and document conventions**

Element	Description
	<b>Warning:</b> This symbol accompanies important information regarding actions that may cause fatal errors.
	<b>Note:</b> This symbol accompanies additional information that may be of interest.

## Manual Content

This document contains basic technology requirements for online California Assessment of Student Performance and Progress (CAASPP) testing for the 2015–16 test administration. This document contains the following sections:

- [Supported Operating Systems for Student Testing](#)
- [Supported Web Browsers for Online Systems](#)
- [Requirements for Peripheral Equipment](#)

## Other Resources

These resources, as well as test administration manuals and user guides for testing within the CAASPP System, are available on the CAASPP Instructions and Manuals Web page at <http://www.caaspp.org/administration/instructions/>.

- For information about installing secure browsers, refer to the *Secure Browser Installation Manual* at <http://www.caaspp.org/rsc/pdfs/CAASPP.secure-browser-manual.2016.pdf>.
- For information about network and Internet requirements, general peripheral and software requirements, and configuring text-to-speech settings, see the *Technical Specifications Manual for Online Testing* at <http://www.caaspp.org/rsc/pdfs/CAASPP.tech-specs.2016.pdf>.
- For information about securing a device before a test session, see the *Test Administrator User Guide* at <http://www.caaspp.org/rsc/pdfs/CAASPP.ta-reference-guide.2016.pdf>.
- For information about supported hardware and software for Braille testing as well as information about configuring Job Access with Speech®, refer to the *Braille Requirements and Testing Manual* at <http://www.caaspp.org/rsc/pdfs/CAASPP.braille-requirements.2016.pdf>.

These resources, as well as test administration manuals, are available on the California Assessment of Student Performance and Progress Instructions and Manuals Web page at <http://www.caaspp.org/administration/instructions/>.

## Section II. Supported Operating Systems for Student Testing

This section describes the supported operating systems for online testing.



### Warning: Support for New Desktop Operating Systems

Operating systems that become available but do not appear in the following tables are not supported. Do not upgrade to new operating systems on devices that will be used to administer online assessments without ensuring the updates meet the required specifications.

## Desktops and Laptops

Table 2 lists the operating systems and devices required for student testing in 2015–16. Online testing functions effectively with the minimum requirements listed. However, the recommended specifications provide improved performance.

**Table 2. Supported Desktop Operating Systems**

Supported Operating Systems	Minimum Requirements	Recommended Specifications
<b>Windows</b> XP (Service Pack 3), Vista, 7, 8.0, 8.1, 10 (Educational and Professional) Server 2003, 2008, 2012 (thin client)	Pentium 4 or newer processor that supports SSE2 512 MB of RAM 200 MB hard drive space	Pentium 4 or newer processor that supports SSE2 2 GB+ RAM 80 GB+ hard drive
<b>Mac OS X (Intel)*</b> 10.5	Intel x86 processor 512 MB of RAM 200 MB hard drive space	1 GHz or faster processor 1 GB+ RAM 80+ GB hard drive
<b>*This platform is approaching end-of-life; migration to newer platforms is recommended.</b>		
<b>Mac OS X</b> 10.6–10.11	Intel x86 processor 512 MB of RAM 200 MB hard drive space	Pentium 4 or newer processor 2+ GB RAM 80+ GB hard drive
<b>Linux</b> Fedora 19, 20, 21, 22 openSUSE 13.1 Red Hat Enterprise Linux 6.5 Ubuntu (LTS) 12.04, 14.04	Intel x86 processor 512 MB of RAM 200 MB hard drive space Required libraries/packages: <ul style="list-style-type: none"> <li>• GTK+ 2.18 or higher</li> <li>• GLib 2.22 or higher</li> <li>• Pango 1.14 or higher</li> <li>• X.Org 1.0 or higher (1.7+ recommended)</li> <li>• libstdc++ 4.3 or higher</li> <li>• libreadline6:i386 (required for Ubuntu only)</li> <li>• GNOME 2.16 or higher</li> </ul>	Pentium 4 or newer processor 2 GB RAM 80 GB hard drive Recommended libraries/packages: In addition to the required libraries listed under minimum requirements, the following should be installed: <ul style="list-style-type: none"> <li>• NetworkManager 0.7 or higher</li> <li>• DBus 1.0 or higher</li> <li>• HAL 0.5.8 or higher</li> </ul>

## Tablets

Table 3 lists the supported tablets, operating systems, and related requirements. See the *Technical Specifications Manual for Online Testing* for information about configuring these devices for online testing.

**Table 3. Supported Tablets and Operating Systems**

Supported Operating Systems	Supported Tablets
<b>iOS (iPads)</b> 7.0, 7.1 8.0–8.2 9.2– <b>9.3</b>	iPad 2 iPad 3 Fourth-generation (Retina Display) iPad Air iPad Air 2
<b>Android</b> 4.3, 4.4, 5.0, 5.1	Google Nexus 10 Motorola Xoom Samsung Galaxy Note (2014 edition) Samsung Galaxy Tab 3 and 4 LearnPad Quarto
<b>Windows</b> 8.0, 8.1, 10 (Educational and Professional)	Any tablet running Windows 8.0, 8.1 Pro, and 10 is supported, but extensive testing has been done only on Surface Pro, Surface Pro 3, Asus Transformer, and Dell Venue.

## Chromebooks and Chromebases

Table 4 lists the supported operating systems for Chromebooks and Chromebases.



### About Chrome OS and Automatic Updates

It is recommended that you turn off or delay automatic updates of the Chrome operating system. Doing so allows changes from Google to be reviewed and addresses any updates that pose a potential risk to student testing. The recommended period for delaying automatic updates is two weeks.

Automatic update settings are configured in Google's admin console.

**Table 4. Supported Chromebooks**

Supported Operating Systems	Related Requirements
<b>Chrome OS</b> 41–49	See the <i>Secure Browser Installation Manual</i> for information about installing the secure browser in kiosk mode, a requirement for online testing.

## Thin Clients: NComputing and Terminal Servers for Windows

### NComputing

Table 5 lists the supported hardware and software for NComputing solutions.

**Table 5. Supported NComputing solutions**

Supported Server Host	Supported Server Software	Supported Terminals
<b>Windows 2008 R2</b>	vSpace Server 8	L300

## Terminal Servers

Table 6 lists the supported terminal servers for use with a thin client device.

**Table 6. Supported terminal servers**

Supported Terminal Servers	Supported Thin Client
Windows Server 2003, 2008, 2012	Any thin client that supports a Windows Server.



**Warning: Security Issues with Terminal Services or Remote Desktop Connections to Servers**

Using a terminal services or remote desktop connection to access a Windows server or workstation that has the secure browser installed is typically not a secure test environment because students can use their local devices to search for answers. Therefore, this installation scenario **is not recommended for testing**. See the “Installing the Secure Browser on a Terminal Server or Windows Server” section on page 10 of the *Secure Browser Installation Manual* at <http://www.caaspp.org/rsc/pdfs/CAASPP.secure-browser-manual.2016.pdf> for more information.

## Section III. Supported Web Browsers for Online Systems

This section lists the supported web browsers for the 2015–16 California Assessment of Student Performance and Progress administration. It also addresses the secure browsers for student testing.

### Supported Web Browsers by Operating System

Table 7 lists the supported operating systems and corresponding Web browsers for each application. It is recommended that you use recent versions of supported Web browsers. Each application requires disabling pop-up blocking software and enabling JavaScript. Be sure to use the correct combination of operating system and Web browser; for example, Windows 8 requires Internet Explorer 10 or 11.

**Table 7. Supported Web Browsers by Operating System**

<b>Operating Systems</b>		<b>Accepted Web Browsers</b>	<b>TA Sites</b>	<b>Student Practice Test</b>	<b>TOMS</b>	<b>ORS</b>	<b>IAHSS</b>
<b>Windows</b>							
<b>XP (SP3)</b>	Chrome 41–49	✓	✓	✓	✓	✓	✓
	Firefox 10–41	✓	✓	✓	✓	✓	✓
<b>Vista</b>	Chrome 41–49	✓	✓	✓	✓	✓	✓
	Firefox 10–41	✓	✓	✓	✓	✓	✓
<b>7</b>	Chrome 41–49	✓	✓	✓	✓	✓	✓
	Firefox 10–41	✓	✓	✓	✓	✓	✓
	Internet Explorer 10–11	✓	✓	✓	✓	✓	✓
<b>8.0</b>	Chrome 41–49	✓	✓	✓	✓	✓	✓
	Firefox 10–41	✓	✓	✓	✓	✓	✓
	Internet Explorer 10–11	✓	✓	✓	✓	✓	✓
<b>8.0 Pro, 8.0 RT</b>	Internet Explorer 10–11	✓	✓				✓
<b>8.1</b>	Chrome 41–49	✓	✓	✓	✓	✓	✓
	Firefox 10–41	✓	✓	✓	✓	✓	✓
	Internet Explorer 11	✓	✓	✓	✓	✓	✓
<b>10</b>	Chrome 41–49	✓	✓	✓	✓	✓	✓
	Firefox 10–41	✓	✓	✓	✓	✓	✓
	Internet Explorer 11	✓	✓	✓	✓	✓	✓
<b>Mac OS X</b>							
<b>10.5 (Intel)*</b>	Firefox 10–16	✓	✓	✓	✓	✓	✓
	Safari 5.1.x	✓	✓	✓	✓	✓	✓
<b>*This platform is approaching end-of-life; migration to newer platforms is recommended.</b>							
<b>10.6</b>	Chrome 41–49	✓	✓	✓	✓	✓	✓
	Firefox 10–41	✓	✓	✓	✓	✓	✓
	Safari 5.1.x	✓	✓	✓	✓	✓	✓
<b>10.7</b>	Chrome 41–49	✓	✓	✓	✓	✓	✓
	Firefox 10–41	✓	✓	✓	✓	✓	✓
	Safari 5.1.x, 6	✓	✓	✓	✓	✓	✓



Operating Systems		Accepted Web Browsers	TA Sites	Student Practice Test	TOMS	ORS	IAHSS
<b>10.8</b>	Chrome 41–49		✓	✓	✓	✓	✓
	Firefox 10–41		✓	✓	✓	✓	✓
	Safari 6		✓	✓	✓	✓	✓
<b>10.9</b>	Chrome 41–49		✓	✓	✓	✓	✓
	Firefox 10–41		✓	✓	✓	✓	✓
	Safari 7		✓	✓	✓	✓	✓
<b>10.10</b>	Chrome 41–49		✓	✓	✓	✓	✓
	Firefox 10–41		✓	✓	✓	✓	✓
	Safari 8		✓	✓	✓	✓	✓
<b>10.11</b>	Chrome 41–49		✓	✓	✓	✓	✓
	Firefox 10–41		✓	✓	✓	✓	✓
	Safari 9		✓	✓	✓	✓	✓
<b>Linux</b>							
<b>Fedora 19–22</b>	Chrome 41–49		✓	✓	✓	✓	✓
	Firefox 10–41		✓	✓	✓	✓	✓
<b>openSUSE 13.1</b>	Chrome 41–49		✓	✓	✓	✓	✓
	Firefox 10–41		✓	✓	✓	✓	✓
<b>Red Hat Enterprise 6.5</b>	Chrome 41–49		✓	✓	✓	✓	✓
	Firefox 10–41		✓	✓	✓	✓	✓
<b>Ubuntu (LTS) 12.04, 14.04</b>	Chrome 41–49		✓	✓	✓	✓	✓
	Firefox 10–41		✓	✓	✓	✓	✓
<b>iOS</b>							
<b>7.0, 7.1</b>	Safari 7		✓	✓			✓
<b>8.0–8.2</b>	Safari 8		✓	✓			✓
<b>Android</b>							
<b>4.3, 4.4, 5.0, 5.1</b>	Chrome 41–49		✓	✓			✓
<b>Chrome OS</b>							
<b>41–49, 48</b>	Chrome 41–49		✓	✓			✓

## Secure Browsers for Online Testing

Table 8 lists the secure browsers for each operating system. A secure browser must be downloaded and installed on each device used for student testing. **Local educational agencies (LEAs) that installed a secure browser with a version older than the versions listed in Table 8 must uninstall it before installing the secure browser for the 2015–16 school year.** For instructions on downloading and installing the secure browsers, refer to the *Secure Browser Installation Manual*.

Table 8. Secure Browsers by Operating System

Operating Systems	Secure Browser
<b>Windows</b> XP (Service Pack 3), Vista, 7, 8.0, 8.1, 10 Server 2003, 2008, 2012	8.0
<b>Mac OS X (Intel)</b> 10.5	6.5

Operating Systems	Secure Browser
<b>Mac OS X (Intel)</b> 10.6–10.11	8.0
<b>Linux</b> Fedora 19–22 openSUSE 13.1 Red Hat Enterprise 6.5Ubuntu 12.04, 14.04 (LTS)	8.1
<b>iOS (iPads)</b> 7.0, 7.1 8.0–8.2 9.2–9.3	AIRSecureTest Mobile Secure Browser
<b>Android</b> 4.3–5.1	AIRSecureTest Mobile Secure Browser
<b>Chrome OS</b> 41–49	AIRSecureTest kiosk application

## Delaying Firefox Web Browser Updates

Quality assurance tests are conducted on the most recent Firefox Web browser versions for each system except the student testing site, which requires the secure browser. You should wait before installing new versions of Firefox, which could impact system performance. Delaying updates allows time to review changes and verify each system works correctly with the new version.

To learn how to disable auto updates for Firefox, see <https://support.mozilla.org/en-US/kb/forum-response-turning-auto-update>. You may need to disable auto updates again after installing a newer version.

## Available Audio Settings by Browser

Some test items play audio files; some students have the text-to-speech (TTS) accommodation. In either case, the student should be able to adjust the audio settings for those items. Table 9 lists the browsers—secure and Web—and their associated capability to modify such settings. (In some cases, the audio files for practice tests will be accessible using a Web browser.) Use Table 9 to ensure that you deploy a browser with the required capability.

**Table 9. Available Audio Settings by Browser**

Operating System	Browser	System Volume	TTS Volume	TTS Pitch	TTS Rate
<b>Windows</b>	Secure browser	Y	Y	Y	Y
	IE 10 Web browser	N	N	N	N
	IE 11 Web browser	N	N	N	N
	Chrome Web browser	N	N	N	N
	Firefox Web browser	N	N	N	N
<b>OS X</b>	Secure browser	Y	Y	Y	Y
	Safari Web browser	N	N	N	N
<b>Linux</b>	Secure browser	Y	Y	Y	Y
	Firefox Web browser	N	N	N	N

Operating System	Browser	System Volume	TTS Volume	TTS Pitch	TTS Rate
<b>iOS</b>	Mobile secure browser	N	Y*	Y*	Y*
	Safari Web browser	N	N	N	N
<b>*Available for mobile secure browser version 3.1 or later.</b>					
<b>Android</b>	Mobile secure browser	N	N	N	N
	Chrome Web browser	N	N	N	N
<b>Chromebook</b>	Secure browser	N	Y	Y	Y
	Chrome Web browser	N	N	N	N

---

## Section IV. Requirements for Peripheral Equipment

This section describes the requirements for peripheral equipment: monitors, screens, keyboards, and headphones.

### Monitors and Screen Display Requirements

All supported computers, laptops, netbooks, and tablets must meet the following requirements.

#### Screen Dimensions

Screen dimensions must be 10" or larger (iPads with a 9.5" display are included). This means the following devices are **not** supported:

- Apple iPad Mini
- Google Nexus 7 and similar-sized Android tablets
- Netbooks with screen dimensions smaller than 10"

#### Screen Resolution

All devices must meet the following minimum resolution. Larger resolutions can be applied as appropriate for the monitor or screen being used.

- Desktops, laptops, and tablets: 1024 x 768
- Netbooks: 1024 x 600

Depending on the screen size, students may need to use vertical or horizontal scroll bars to view all test-related information. Students may also use the Zoom tool in the online test to enlarge the content on the screen.

### Keyboards

#### External Keyboards

External keyboards must be used with tablets used for testing. The intent of this requirement is to ensure the required display area is available to allow students to read multiple sources of complex item text and respond to source evidence for analytical purposes. Students may use mechanical, manual, and Bluetooth-based keyboards. Some external keyboards have additional "shortcut" buttons that can create security issues. These buttons may allow students to open another application or the tablet's default on-screen keyboard. You are strongly cautioned against using keyboards that have these shortcut buttons.

#### Wireless Keyboards

While wireless keyboards are permissible, LEAs should be aware that high-density deployments of wireless keyboards and mice might interfere with each other or with the wireless network. Therefore, they should test the room configuration before the examination date and consider wired alternatives.

#### Android Keyboards

The Android mobile secure browser requires the secure browser keyboard to disable predictive text.



**Alert:** Any external keyboard that has a shortcut button to open the tablet’s default keyboard is not permitted, as this default keyboard will override the mobile secure browser keyboard. For example, the EZOWare Slim Full Size Keyboard contains a shortcut button that opens the default keyboard and should NOT be used with Android tablets during testing.

## Headsets and Headphones

Students need headphones to listen to audio in online assessments and may use headsets to record answers to tests. What follows are some scenarios that require headphones or headsets.

- The English language arts/literacy assessments contain audio (recorded and/ or device-based read-aloud), and students must be provided with headphones so they have the option to clearly listen to the audio in these tests.
- Students with the text-to-speech accommodation can use headphones to listen to stimuli or test items being read aloud.
- Students with the enhanced accessibility accommodation can use headphones along with Job Access with Speech® or other screen-reading software to complete online tests.
- Each NComputing terminal used for testing must have a USB headphone or headset.

California Assessment of Student Performance and Progress test site coordinators should determine how many students will need headphones to ensure that there are enough available at the time of a test.

Table 10 lists the supported headphones and headsets.

**Table 10. Supported Headphones and Headsets**

Model	Connector	Microphone Included	Hardware
<b>Logitech 390</b>	USB (wired)	Yes	All supported desktops, laptops, and Chromebases with USB port
<b>Panasonic RP-HT21</b>	XBS	No	All supported desktops, laptops, and Chromebases with XBS port
<b>Logitech analog</b>	3.5 mm	No	iOS, Android tablets with 3.5 mm port
<b>Plantronics 326</b>	3.5 mm	Yes	All supported desktops, laptops, and Chromebases with 3.5 mm port—except NComputing terminals
<b>Senheizer PC 151</b>	3.5 mm	Yes	All supported desktops, laptops, and Chromebases with 3.5 mm port—except NComputing terminals.
<b>Plantronics 355</b>	3.5 mm	Yes	All supported desktops, laptops, and Chromebases with 3.5 mm port—except NComputing terminals
<b>Generic headphones</b>	3.5 mm	No	All supported desktops, laptops, and Chromebases with 3.5 mm port—except NComputing terminals
<b>Generic headphones</b>	USB (wired)	No	All supported desktops, laptops, and Chromebases with USB port

## Mice

Mice on mobile devices are not supported. Wireless or wired mice on desktops and laptops that are compatible with the operating system are supported.

## Section V. User Support

**Local educational agency (LEA) California Assessment of Student Performance and Progress (CAASPP) coordinators** should first contact your LEA technology coordinator or system administrator prior to contacting the California Technical Assistance Center (CaTAC).

**Technology coordinators and CAASPP test site coordinators** should contact their LEA CAASPP coordinators for assistance.

### California Technical Assistance Center for LEA CAASPP Coordinators

CaTAC  
 Hours: 7 a.m. to 5 p.m., Monday–Friday  
 Toll-Free Phone Support: 800-955-2954  
 E-mail Support: [caltac@ets.org](mailto:caltac@ets.org)  
 Web site: <http://www.caaspp.org/>

If you contact CaTAC, you will be asked to provide as much detail as possible about the issues you encountered.

**Always** include the following information:

- Test administrator or test examiner name and information technology/network contact person and contact information
- Statewide Student Identifier(s) of affected students
- Results ID for the affected student tests
- Operating system and secure browser version information (test delivery system)
- Operating system and Web browser version information (Test Administrator Interface)
- Any error messages and codes that appeared, if applicable
- Information about your network configuration:
  - Secure browser installation (to individual devices or network)
  - Wired or wireless Internet network setup



**Warning:** Never provide any other student information, as doing so may violate Family Educational Rights and Privacy Act policies.

---

## Change Log

Change	Section	Date
Increased the range of supported operating systems to iOS 9.3 for the iPad.	<i>Table 3. Supported Tablets and Operating Systems, page 4</i> <i>Table 8. Secure Browsers by Operating System, page 7</i>	April 12, 2016

# Tab 5



# CALIFORNIA

Assessment of Student Performance and Progress

## Technical Specifications and Configuration Guide for CAASPP Online Testing

◆ System Requirements ◆  
Network Configuration ◆ System Configuration ◆  
Secure Browser Configuration ◆

Summative and Interim Assessments  
Test Administrator Sites  
Student Practice Tests  
Test Operations Management System  
Online Reporting System  
Interim Assessment Hand Scoring System



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# Supported Operating Systems for Student Testing

This section describes the supported operating systems for secure online testing. A secure online testing environment is a state in which a device is restricted from accessing prohibited computer applications (local or Internet-based), or copying and/or sharing test data. The purpose of this environment is to maintain test security and provide a stable testing experience for students across multiple platforms.



## Warning: Support for New Desktop Operating Systems

Operating systems that become available but do not appear in the following tables are not supported. Do not upgrade to new operating systems on devices that will be used to administer online assessments without ensuring the updates meet the required specifications. **The exception to this rule are versions of Google Chrome OS for which there is presumed support—updates to Google Chrome OS are presumed to be compatible with California Assessment of Student Performance and Progress (CAASPP) systems and may be used.** See [Appendix A](#) for the operating system support plan.

## Desktops and Laptops

Table 2 lists the operating systems and devices required for student testing in 2016–17. Online testing functions effectively with the minimum requirements listed. However, the recommended specifications provide improved performance.

**Table 2. Supported Desktop Operating Systems**

Supported Operating Systems	Minimum Requirements	Recommended Specifications
<b>Windows</b> Vista, 7, 8.0 (Professional), 8.1, 10 (and hypothetical 10.x or 11, dependent upon release date) (Educational and Professional) Server 2008, 2012 (thin client)	Pentium 4 or newer processor that supports SSE2 512 MB of RAM 200 MB hard drive space	Pentium 4 or newer processor that supports SSE2 2 GB+ RAM 80 GB+ hard drive
<b>Mac OS X</b> 10.7–10.12 (10.12 dependent upon release date)	Intel x86 processor 512 MB of RAM 200 MB hard drive space	Pentium 4 or newer processor 2+ GB RAM 80+ GB hard drive

Supported Operating Systems	Minimum Requirements	Recommended Specifications
<b>Linux</b> Fedora 23, 24 (25, dependent upon release date) openSUSE 13.1, 13.2 Red Hat Enterprise Linux 6.5 Ubuntu (LTS) 12.04, 14.04, 16.04 LTS	Intel x86 processor 512 MB of RAM 200 MB hard drive space Required libraries/packages: <ul style="list-style-type: none"> <li>• GTK+ 2.18 or higher</li> <li>• GLib 2.22 or higher</li> <li>• Pango 1.14 or higher</li> <li>• X.Org 1.0 or higher (1.7+ recommended)</li> <li>• libstdc++ 4.3 or higher</li> <li>• libreadline6:i386 (required for Ubuntu only)</li> <li>• GNOME 2.16 or higher</li> </ul>	Pentium 4 or newer processor 2 GB RAM 80 GB hard drive Recommended libraries/packages: In addition to the required libraries listed under minimum requirements, the following should be installed: <ul style="list-style-type: none"> <li>• NetworkManager 0.7 or higher</li> <li>• DBus 1.0 or higher</li> <li>• HAL 0.5.8 or higher</li> </ul>

## Tablets

Table 3 lists the supported tablets, operating systems, and related requirements. See [Chapter 3, Hardware Configuration](#), for information about configuring these devices for online testing.

**Table 3. Supported Tablets and Operating Systems**

Supported Operating Systems	Supported Tablets
iOS (iPads) 8.0-8.2 9.2–9.3 (10.0, dependent upon release)	iPad 2 iPad 3 Fourth-generation (Retina Display) iPad Air iPad Air 2
<b>Android</b> 4.4, 5.0, 5.1	Google Nexus 10 Motorola Xoom Samsung Galaxy Note (2014 edition) Samsung Galaxy Tab 3 and 4 LearnPad Quarto
<b>Windows</b> Vista 7 8.0 (Professional), 8.1, 10 (Educational and Professional) (11, dependent upon release date)	Any tablet running Windows 8.0 Pro, 8.1, and 10 is supported, but extensive testing has been done only on Surface Pro, Surface Pro 3, Asus Transformer, and Dell Venue. Screen dimensions must be 10" or larger (iPads with a 9.7" display are included). This means the following devices are not supported: Apple iPad Mini Google Nexus 7 and similar-sized Android tablets Netbooks with screen dimensions smaller than 10"

## Chromebooks and Chromebases

Table 4 lists the supported operating systems for Chromebooks and Chromebases.

**Table 4. Supported Chromebooks**

Supported Operating Systems	Related Requirements
<b>Chrome OS</b> 51 and up	See <a href="#">Chapter 4, Secure Browser Configuration</a> , for information about installing the secure browser in kiosk mode, a requirement for online testing.

## Thin Clients: NComputing and Terminal Servers for Windows

### NComputing

Table 5 lists the supported hardware and software for NComputing solutions.

**Table 5. Supported NComputing solutions**

Supported Server Host	Supported Server Software	Supported Terminals
<b>Windows 2008 R2</b>	vSpace Server 8	L300

### Terminal Servers

Table 6 lists the supported terminal servers for use with a thin client device.

**Table 6. Supported terminal servers**

Supported Terminal Servers	Supported Thin Client
<b>Windows Server</b> 2008, 2012	Any thin client that supports a Windows Server.



#### **Warning: Security Issues with Terminal Services or Remote Desktop Connections to Servers**

Using a terminal services or remote desktop connection to access a Windows server or workstation that has the secure browser installed is typically not a secure test environment because students can use their local devices to search for answers. Therefore, this installation scenario **is not recommended for testing**. See the "[Installing the Secure Browser on a Terminal Server or Windows Server](#)" section of [Chapter 4, Secure Browser Configuration](#), for more information.

# Tab 6

# CALIFORNIA

Assessment of Student Performance and Progress

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## Smarter Balanced Online Test Administration Manual

2015-16 Administration

Smarter Balanced Online Summative Assessments  
for English Language Arts/Literacy and Mathematics



Updated January 2016.

California customization prepared by Educational Testing Service ®

© Smarter Balanced Assessment Consortium, 2016

Descriptions of the operation of the Test Delivery System, Test Information Distribution Engine, and related systems are property of the American Institutes for Research ® (AIR) and are used with permission of AIR.



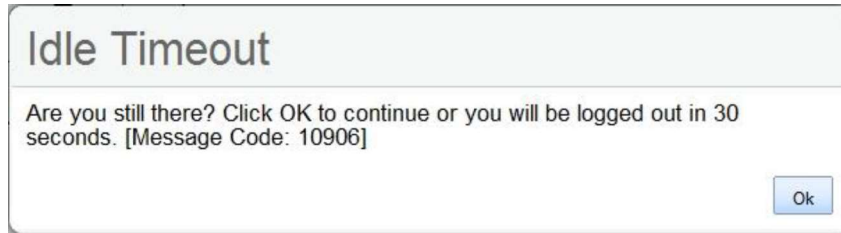
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**Figure 1. Test timeout warning message**



**Caution:** As a security measure, test administrators are automatically logged off the Test Administrator Interface after 30 minutes of user inactivity in the session, regardless of whether or not the test administrator is actively monitoring the test session away from his or her device. The inactivity will result in the closing of the test session.

## Test Expiration

### **Computer Adaptive Test (CAT) Items**

A student’s CAT remains active until the student completes and submits the test or **45 calendar days** after the student has begun the test (but before the end of the selected testing window), whichever occurs sooner. However, it is recommended that that students complete the CAT items portion of the test within **five days** of starting the designated content area.

### **Performance Task (PT)**

The PT is a separate test that remains active for no more than **10 calendar days** after the student has begun the PT (with the approval of the CDE). However, Smarter Balanced recommends that students complete the PT within **three days** of starting in each content area. A summary of recommendations for the number of sessions and session durations is provided in section [7.3 Testing Time and Recommended Order of Administration](#).



If a student starts the test near the end of the selected testing window, the student must finish before the test administration window officially closes. The assessment will automatically end on the last day of the selected testing window or on the last day of instruction, even if the student has not finished unless the LEA applies for a grace period extension.

## 7.3 Testing Time and Recommended Order of Administration

All students participating in the assessments will receive a CAT, a Classroom Activity, and a PT in both ELA and mathematics.

### Testing Time And Scheduling

#### **Testing Windows**

LEA CAASPP Coordinators set up test dates in the Test Operations Management System (TOMS) Test Administration Setup module. Testing windows can be viewed in TOMS by LEA CAASPP coordinators by following the instructions to “View the Details of the Windows Summary” in the *TOMS Test Administration Setup Guide* at [http://www.caaspp.org/rsc/pdfs/CAASPP.test\\_admin\\_setup.2016.pdf](http://www.caaspp.org/rsc/pdfs/CAASPP.test_admin_setup.2016.pdf).

Pursuant to the *California Code of Regulations, Title 5 (5 CCR)*, sections 855(a)(1), 855(a)(2), 855 (a)(3), 855(b), and 855(c), the rules for the establishment of the testing windows for the Smarter Balanced assessments are as follows:

### Grades Three through Eight

- The available testing window shall begin on the day in which 66 percent of a school's or track's annual instructional days have been completed;
- Testing may continue up to and including the last day of instruction for the regular school's or track's annual calendar;
- An LEA may establish a selected testing window of no less than 25 days within their available testing window; and
- An LEA may extend a selected testing period up to an additional 10 consecutive instructional days if still within the available testing window.

### Grade Eleven

- The available testing window shall begin on the day in which 80 percent of the school's or track's annual instructional days have been completed;
- Testing may continue up to and including the last day of instruction for the regular school's or track's annual calendar;
- An LEA may establish a selected testing window of no less than 25 days within their available testing window; and
- An LEA may extend a selected testing period up to an additional 10 consecutive instructional days if still within the available testing window.



Sixty-six percent of a school year occurs on the 118<sup>th</sup> instructional day in a 180-day school year, leaving a 12-week regulatory testing window for grades three through eight testing; 80 percent of a school year occurs on the 144<sup>th</sup> instructional day in a 180-day year, leaving a seven-week regulatory testing window for grade eleven testing. LEAs have the option to select a shorter testing window.

### **Scheduling Time for Testing:**

Table 10 contains rough estimates of the time it will take most students to complete the Smarter Balanced assessments based on the time it took students to complete the Smarter Balanced Summative Assessments. **This information is for scheduling purposes only, as the assessments are not timed.**

**Table 10: Estimated Testing Times for Smarter Balanced Assessments**

Content Area	Grades	Computer Adaptive Test (CAT) items hrs:mins	Performance Task (PT) hrs:mins	Total hrs:mins	Classroom Activity (administered before the PT)* hrs:mins	Total hrs:mins
English Language Arts/Literacy	3–5	1:30	2:00	3:30	:30	4:00
	6–8	1:30	2:00	3:30	:30	4:00
	HS	2:00	2:00	4:00	:30	4:30
Mathematics	3–5	1:30	1:00	2:30	:30	3:00
	6–8	2:00	1:00	3:00	:30	3:30
	11	2:00	1:30	3:30	:30	4:00
Both	3–5	3:00	3:00	6:00	1:00	7:00
	6–8	3:30	3:00	6:30	1:00	7:30
	11	4:00	3:30	7:30	1:00	8:30

\* Classroom Activities are designed to fit into a 30-minute window; however, the time within the window will vary on the basis of the complexity of the topic and individual student needs.

When developing a testing schedule, use the estimated testing times to calculate the number of days and the amount of time it will take to complete an assessment in each content area and grade level.

**These estimates do not account for any time needed to start devices, load secure browsers, and log in students. Nor do they account for breaks. Test administrators should work with CAASPP test site coordinators to determine precise testing schedules.**

### Recommended Order of Online Administration

The assessments are comprised of two components (tests) for ELA and mathematics: a computer adaptive test (CAT) and a performance task (PT). PTs should be preceded by the administration of a Classroom Activity.

Smarter Balanced recommends that students take the CAT and PT items on separate days. For each content area, Smarter Balanced also recommends that students begin with the CAT items, followed by the Classroom Activity, and then the PT. LEAs/Schools may opt to administer in a different order if needed; however, the Classroom Activity, which is designed to introduce the PT, **should** occur prior to the PT.

# Tab 7

# CALIFORNIA

Assessment of Student Performance and Progress

# CAASPP Online Test Administration Manual

## 2016-17 Administration

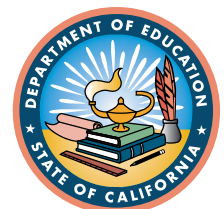
Smarter Balanced for English Language Arts/  
Literacy and Mathematics Summative Assessments  
California Alternate Assessments for English  
Language Arts/Literacy, Mathematics, and  
Science  
California Science Test



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California Assessment of  
Student Performance and Progress



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## Segmented Test Rules

Some Smarter Balanced summative tests have multiple segments. Segmented tests may require test administrators to approve students' entry into subsequent segments. Students may or may not be able to review their answers in previous segments after starting the next segment, depending on the test. A student may not return to a segment once it has been completed and submitted; during a grace period extension, the student may only return to prior pages (i.e., screens) within the existing segment.

## Testing Time and Recommended Order of Administration

All students participating in the Smarter Balanced assessments will receive a CAT and a PT in both ELA and mathematics. Students in grades five, eight, and eleven (if the high school has been assigned) will also receive the CAST. Otherwise, students in grade ten or twelve whose high school has been assigned to receive the CAST will take only the CAST.

Eligible students taking the online CAAs will receive both ELA and mathematics assessments. Students in grades five, eight, and eleven (if the high school has been assigned that grade or that is the grade calculated for students in ungraded programs) will also receive the CAA for Science. Otherwise, eligible students in grade ten or twelve (or those in ungraded programs whose grades are calculated for ten or twelve) whose high school has been assigned to receive the CAA for Science will take only the CAA for Science.

## Testing Time And Scheduling

### Additional Resources:

- *California Code of Regulations CAASPP Regulations* Web document—  
<http://www.cde.ca.gov/ta/tg/ca/documents/caasppfinalregs.doc>
- *TOMS Pre-Administration Guide for CAASPP Testing* Web document—  
<http://www.caaspp.org/rsc/pdfs/CAASPP.TOMS-pre-admin-guide.2016-17.pdf>
- *Chapter 3: Test Administration Setup* Web document—  
<http://www.caaspp.org/rsc/pdfs/CAASPP.TOMS-pre-admin-guide.2016-17.Chapter-3.pdf>

## Testing Windows:

LEA CAASPP Coordinators set up test dates in the Test Operations Management System (TOMS) Test Administration Setup module. Testing windows can be viewed in TOMS by LEA CAASPP coordinators by following the instructions to “View the Details of the Windows Summary” in [Chapter 3: Test Administration Setup](#) of the [TOMS Pre-Administration Guide for CAASPP Testing](#). All CAASPP testing must take place within this window, including any make-up testing.

Pursuant to the *California Code of Regulations*, Title 5 (5 CCR), sections 855 (a) (1), 855 (a) (2), 855 (a) (3), 855 (b), and 855 (c), the rules for the establishment of the testing windows for CAASPP testing are as follows:

## Grades Three through Eight and Grade Eleven English Language Arts/Literacy (ELA) and Mathematics

- The available testing window shall begin on the day in which 66 percent of a school's or track's annual instructional days have been completed;
- Testing may continue up to and including the last day of instruction for the regular school's or track's annual calendar;
- An LEA may establish a selected testing window of no less than 25 instructional days within their available testing window, which must provide 25 instructional days for administering the CAAs for ELA, mathematics, and science; and the CAST, which will be available on March 20, 2017; and
- An LEA may extend a selected testing period up to an additional 10 consecutive instructional days if still within the available testing window.

## Science in Grades Five, Eight, and Either Ten, Eleven, or Twelve

- The selected testing window also must provide 25 instructional days for administering the CAST and CAA for Science, which will be available on March 20, 2017. (Note that the CAA for Science may be administered between March 20 and the end of the LEA's selected testing window.)



Sixty-six percent of a school year occurs on the 118<sup>th</sup> instructional day in a 180-day school year, leaving a 12-week regulatory testing window for grades three through eight testing. LEAs have the option to select a shorter testing window.

## Scheduling Time for Testing:

**Estimated testing times do not account for any time needed to start devices, load secure browsers, and log students on; nor do they account for breaks. Test administrators and test examiners should work with CAASPP test site coordinators to determine precise testing schedules.**

## Smarter Balanced Summative Assessments for ELA and Mathematics

Table 7 contains rough estimates of the time it will take most students to complete the Smarter Balanced assessments based on the time it took students to complete the Smarter Balanced Summative Assessments in prior years. **This information is for scheduling purposes only, as the assessments are not timed.**

**Table 7. Estimated Testing Times for Smarter Balanced Online Assessments**

Content Area	Grades	Computer Adaptive Test (CAT) items hrs:mins	Performance Task (PT) hrs:mins	Total hrs:mins
ELA	3–5	1:30	2:00	3:30
	6–8	1:30	2:00	3:30
	HS	2:00	2:00	4:00
Mathematics	3–5	1:30	1:00	2:30
	6–8	2:00	1:00	3:00
	11	2:00	1:30	3:30
Both	3–5	3:00	3:00	6:00
	6–8	3:30	3:00	6:30
	11	4:00	3:30	7:30

When developing a testing schedule, use the estimated testing times to calculate the number of days and the amount of time it will take to complete an assessment in each content area and grade level.

### California Alternate Assessments for ELA, Mathematics, and Science

For the online CAAs for ELA and mathematics, testing should take approximately 60 to 100 minutes for each content area, although the assessments are untimed, and the amount of time each student needs can vary. Tests may be administered to a student over as many testing sessions and days as required to meet the needs of that student.

For the CAA for Science, which is administered one on one during regular classroom instruction, testing should take no longer than 60 minutes, although the assessments are untimed, and the amount of time each student needs can vary. Tests may be administered to a student over as many testing sessions and days as required to meet the needs of that student. In addition, immediately after the student has completed the CAA for Science, he or she will complete a brief, two-question survey about his or her experience. The survey questions are included at the end of the embedded PT instructions PDF that is downloaded from TOMS. The test examiner should administer the survey questions to the student immediately after the student has completed the embedded PT, either entering student survey responses directly into the test delivery system or transcribing responses externally, for later entry into the test delivery system.

# Tab 8

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

<p><b>IN RE PARAMETERS AND GUIDELINES FOR:</b></p> <p>Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35</p> <p>The period of reimbursement begins on the effective dates of the statute or regulation that imposes the reimbursable state-mandated activity: beginning January 1, 2014, or on later dates (February 3, 2014, and August 27, 2014) as specified.</p>	<p>Case No.: 14-TC-01 and 14-TC-04</p> <p><i>California Assessment of Student Performance and Progress (CAASPP)</i></p> <p>DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500, ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7.</p> <p><i>(Adopted March 25, 2016)</i></p> <p><i>(Served April 4, 2016)</i></p>
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**DECISION**

The Commission on State Mandates (Commission) heard and decided the parameters and guidelines during a regularly scheduled hearing on March 25, 2016. Arthur Palkowitz appeared on behalf of the claimants, and Keith Bray, General Counsel for the California School Boards Association, appeared on behalf of California School Boards Association (CSBA). Amber Alexander and Susan Geanacou appeared on behalf of the Department of Finance.

The law applicable to the Commission’s determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq., and related case law.

The Commission adopted the proposed decision to approve the parameters and guidelines by a vote of 6-0, as follows:

<b>Member</b>	<b>Vote</b>
Ken Alex, Director of the Office of Planning and Research	Yes
John Chiang, State Treasurer, Vice Chairperson	Yes
Richard Chivaro, Representative of the State Controller	Yes
Sarah Olsen, Public Member	Yes
Eraina Ortega, Representative of the Director of the Department of Finance, Chairperson	Yes
Carmen Ramirez, City Council Member	Yes
Don Saylor, County Supervisor	Absent



## **I. Summary of the Mandate**

On January 22, 2016, the Commission adopted a decision finding that specified provisions of the test claim statutes and regulations impose a reimbursable state-mandated program upon school districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. On February 4, 2016, the Commission issued a corrected decision reflecting an activity inadvertently omitted from the final summary of activities found in the conclusion section. The Commission partially approved the test claim, finding only the following activities to be reimbursable:

- Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology requirements.<sup>1</sup>
- Beginning February 3, 2014, the local educational agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.<sup>2</sup>
- Beginning February 3, 2014, notify parents or guardians each year of their pupil’s participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent’s or guardian’s written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.<sup>3</sup>
- Beginning February 3, 2014, score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).<sup>4</sup>
- Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.<sup>5</sup>
- Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.<sup>6</sup>
- Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or

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<sup>1</sup> Education Code section 60640 (Stats. 2013, ch. 489), interpreted in light of California Code of Regulations, title 5, sections 850, 853, 853.5, and 857 (Register 2014, Nos. 6, 30, 35).

<sup>2</sup> California Code of Regulations, title 5, section 857(d) (Register 2014, No. 6).

<sup>3</sup> California Code of Regulations, title 5, section 852 (Register 2014, No. 6).

<sup>4</sup> California Code of Regulations, title 5, section 853 (Register 2014, No. 6).

<sup>5</sup> California Code of Regulations, title 5, section 857(a) (Register 2014, No. 6).

<sup>6</sup> California Code of Regulations, title 5, section 861(b)(5) (Register 2014, No. 6).

consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.<sup>7</sup>

- Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.<sup>8</sup>

The Commission also found that the following state and federal funds must be identified and deducted as offsetting revenues from any school district’s reimbursement claim:

- Statutes 2013, chapter 48 (\$1.25 billion in Common Core implementation funding), *if* used by a school district on the reimbursable CAASPP activities to support the administration of computer-based assessments.
- Funding apportioned by SBE from Statutes 2014, chapter 25, Line Item 6110-113-0001, schedule (8), for fiscal year 2013-2014 CAASPP costs.
- Funding apportioned by SBE from Statutes 2015, chapter 10, Line Item 6100-113-0001, schedule (7) for fiscal year 2014-2015 CAASPP costs.
- Statutes 2014, chapter 25 (Line Item 6110-488) and chapter 32 (appropriation for outstanding mandate claims) *if* used by a school district on the reimbursable CAASPP activities.
- Statutes 2014, chapter 25, Line Item 6110-182-0001, Provision 2 (appropriation “to support network connectivity infrastructure grants) *if* used by a school district on the reimbursable CAASPP activities.
- Any federal funds received and applied to the reimbursable CAASPP activities.

## **II. Procedural History**

On January 22, 2016, the Commission adopted a decision partially approving the test claim, which was re-issued as corrected February 4, 2016.<sup>9</sup> On January 27, 2016, Commission staff issued draft expedited parameters and guidelines.<sup>10</sup> On February 11, 2016, Plumas County Office of Education, Plumas Unified School District, Porterville Unified School District, Santa Ana Unified School District, and Vallejo City Unified School District (claimants) filed comments on the draft expedited parameters and guidelines.<sup>11</sup> On February 11, 2016, the State Controller’s Office (Controller) also filed comments on the draft expedited parameters and guidelines.<sup>12</sup> On February 16, 2016, the Department of Finance (Finance) filed comments on the

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<sup>7</sup> California Code of Regulations, title 5, section 864 (Register 2014, No. 6).

<sup>8</sup> California Code of Regulations, title 5, section 858(d) (Register 2014, No. 35).

<sup>9</sup> Exhibit A, Corrected Test Claim Decision, 14-TC-01 and 14-TC-04.

<sup>10</sup> Exhibit B, Draft Expedited Parameters and Guidelines.

<sup>11</sup> Exhibit C, Claimants’ Comments on Draft Expedited Parameters and Guidelines.

<sup>12</sup> Exhibit D, Controller’s Comments on Draft Expedited Parameters and Guidelines.

draft expedited parameters and guidelines.<sup>13</sup> On February 23, 2016, claimants filed rebuttal comments.<sup>14</sup>

### **III. Discussion**

#### **A. Period of Reimbursement (Section III. of Parameters and Guidelines)**

Government Code section 17557(e) 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. The claimants filed test claim 14-TC-01 on December 23, 2014. On March 17, 2015, claimants filed an amended test claim on 14-TC-01, to replace the original filing. On June 26, 2015, a second test claim (14-TC-04) was filed and consolidated with 14-TC-01. These test claims, all filed before June 30, 2015, establish eligibility for reimbursement pursuant to Government Code section 17557(e), beginning July 1, 2013. However, the earliest of the test claim statutes, Statutes 2013, chapter 489, has an effective date of January 1, 2014. Additionally, activities added by the test claim regulations adopted in Register 2014, No. 6 are effective February 3, 2014 and those added by Register 2014, No. 35 are effective August 27, 2014.<sup>15</sup> Therefore, the period of reimbursement begins on the effective date of each statute or regulation that imposes the reimbursable state-mandated activity, as specified in Section IV. of the parameters and guidelines.

#### **B. Claiming Costs for Reimbursable Activities (Sections IV. and V. of Parameters and Guidelines)**

Government Code section 17557 provides that parameters and guidelines may identify activities that are reasonably necessary to comply with the mandated program. California Code of Regulations, title 2, section 1183.7 states that:

Activities required by statutes, regulations and other executive orders that were not pled in the test claim may only be used to define reasonably necessary activities to the extent that compliance with the approved state-mandated activities would not otherwise be possible. Whether an activity is reasonably necessary is a mixed question of law and fact. All representations of fact to support any proposed reasonably necessary activities shall be supported by documentary evidence submitted in accordance with section 1187.5 of these regulations.

Government Code section 17559 also provides that Commission decisions must be based on substantial evidence.

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<sup>13</sup> Exhibit E, Finance’s Comments on Draft Expedited Parameters and Guidelines.

<sup>14</sup> Exhibit F, Claimants’ Rebuttal Comments.

<sup>15</sup> Register 2014, No. 30 reenacted the emergency regulations added by Register 2014, No. 6, and was later amended slightly by Register 2014, No. 35, but did not, itself, add any approved activities, and therefore the effective date of Register 2014, No. 30 has no bearing on the period of reimbursement.

Accordingly, reasonably necessary activities are those that a claimant proposes, and provides substantial evidence in the record to support, as being necessary to comply with the mandated activities approved by the Commission.

The draft expedited parameters and guidelines included only the activities approved in the test claim decision. Claimants submitted comments on the draft expedited parameters and guidelines seeking additional language and clarification of certain activities, and substantive additions to others, but without any additional evidence or declarations in the record to support the proposed activities. Therefore the Commission’s analysis is limited to the declarations and evidence provided with the test claim, the testimony offered at the hearing on the test claim, and documentation and guidance produced by the Smarter Balanced Assessment Consortium (SBAC) or the contractor(s), found on the Department of Education’s (CDE’s) website. The Commission can take administrative notice, in accordance with the Commission’s regulations, of the materials available on CDE’s website pertaining to the CAASPP assessments.<sup>16</sup>

Finance also submitted comments, requesting that reimbursable activities be clarified to limit reimbursement to only the incremental increase in service required to administer the CAASPP tests *via computer*, and to provide only pro-rata reimbursement based on the actual use of technology upgrades and acquisitions to administer the CAASPP tests. Finance also requests that the reimbursable technology costs be limited to the *minimum* requirements to accomplish the computer-based test administration. The analysis below will clarify and make more specific, as necessary, the activities that the Commission approved in the test claim decision based on evidence in the test claim record and evidence available from CDE and the CAASPP contractor(s) or consortium, and address the comments submitted by claimants and Finance.

**1. Providing a computing device and minimum technology requirements to administer the CAASPP assessments to all eligible pupils via computer.**

The Commission approved, in the test claim decision, the following activity:

Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology requirements.

The technology requirements that the Commission approved are those “identified by the contractor(s) or consortium,” in accordance with the plain language of California Code of Regulations, title 5, section 857.<sup>17</sup>

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<sup>16</sup> California Code of Regulations, title 2, section 1187.5 [“Official notice may be taken in the manner and of the information described in Government Code Section 11515.”]; Government Code section 11515 [“In reaching a decision official notice may be taken, either before or after submission of the case for decision, of any generally accepted technical or scientific matter within the agency's special field, and of any fact which may be judicially noticed by the courts of this State.”]; Evidence Code section 452(h) [Judicial notice may be taken of... “Facts and propositions that are not reasonably subject to dispute and are capable of immediate and accurate determination by resort to sources of reasonably indisputable accuracy.”].

<sup>17</sup> California Code of Regulations, title 5, section 857 (Register 2014, Nos. 6, 30, 35).

Claimants propose to add the following language:

*The reimbursement costs shall include, but is not limited to, the following: computers, laptops, Ipads, tablets, Professional Development, training, Consultants, servers, broadband, carts, peripheral infrastructure equipment: fiber optic cabling, headphones; earplugs; keyboards; microphones, electrical cords; hardware and software.*<sup>18</sup>

Finance opposes the claimant’s proposed language and argues that “including loose terms...could be interpreted in a way that expands the scope of reimbursable technology costs, because it is possible that many computers and headphones, and all microphones and earplugs, claimed under these parameters and guidelines will exceed the minimum technology requirements.” Finance cites the Smarter Balanced Technology Strategy Framework and Testing Device Requirements, and argues that the minimum technology requirements state that microphones are not required, and that standard headphones will suffice, and do not mention earplugs.<sup>19</sup> Finance further argues that these parameters and guidelines “should be amended to require claimants to report: (1) the dates and times within the assigned testing window they administered the CAASPP summative assessments; and (2) the technology infrastructure and device inventory that was replaced to accommodate the CAASPP summative assessments.” Finance asserts that “these amendments will ensure that only the costs for fixed assets that were absolutely necessary for meeting the minimum technology requirements of the CAASPP summative assessments are reimbursed.” Finance also requests that the parameters and guidelines appropriately specify that only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.<sup>20</sup>

The analysis herein will discuss computing devices separately from internet connectivity and bandwidth requirements (“broadband”), including costs alleged for consultants and engineers, followed by accessories such as headphones and keyboards, all of which are analyzed as needed to ensure compliance with current and ongoing minimum technology requirements. The analysis will then address Finance’s proposed limitations on reimbursable costs for devices and technology infrastructure. Training, or “Professional Development,” as proposed by claimants, is analyzed separately under section 6.

*a) Claimant’s request for reimbursement for “servers,” “carts, peripheral infrastructure equipment, fiber optic cabling,” “electrical cords, hardware and software,” is too broad, vague and ambiguous, and not supported by evidence in the record and is, therefore, denied.*

The Commission finds, as a threshold issue, that several of the terms included in claimants’ proposed language are not defined in claimants’ comments or in the test claim record, are vague and ambiguous, or are susceptible of multiple meanings. For example, “hardware” could be the same as an iPad or tablet computer, which the claimant also requests, and in that way “hardware” is duplicative. “Software,” in turn, could include operating systems for devices, or could refer to other computer programs that claimants would seek to purchase. However, SBAC asserts,

<sup>18</sup> Exhibit C, Claimants’ Comments on Draft Expedited Parameters and Guidelines, page 1.

<sup>19</sup> Exhibit E, Finance’s Comments on Draft Expedited Parameters and Guidelines, page 3.

<sup>20</sup> Exhibit E, Finance’s Comments on Draft Expedited Parameters and Guidelines, page 2.

referring to operating system requirements, that “[m]ost new hardware will naturally fall well into the specifications released so far...”<sup>21</sup> and “[a]ll public-facing components...*can be accessed by a variety of common web browsers...*, while the actual student test itself is accessible online via *a secure browser released for supported operating systems.*”<sup>22</sup> SBAC states that this creates “a simple, secure interface for students to access only the test *without any other online-enabled utility.*”<sup>23</sup> Thus, SBAC does not describe any additional requirements characterized as “software.”

In addition, SBAC asserts that because the CAASPP assessment is a web-based application, it “requires no local *servers.*”<sup>24</sup>

The Commission also finds that “carts, peripheral infrastructure equipment, fiber optic cabling,...[and] electrical cords” are not supported by evidence in the record or are not defined, and are therefore denied.

Therefore, the claimant’s request for reimbursement for “hardware and software,” “servers,” “carts, peripheral infrastructure equipment, fiber optic cabling,” and “electrical cords” is denied and these terms are excluded from the parameters and guidelines.

*b) Reimbursement to provide a computing device to administer the CAASPP assessments to all eligible pupils must be limited to the minimum technology requirements identified by the contractor(s) or consortium.*

The test claim decision explains that the CAASPP tests are “vastly different” from the former STAR assessments, most notably in that they are designed to be administered on-line, and to be adaptive to student responses.<sup>25</sup> The Commission relied on the definitions contained in section 850 of the title 5 regulations and on the plain language of section 853 of the regulations to conclude that the “primary mode of administration of a CAASPP test” was intended to utilize computers. And, the Commission found, based on section 857 of the regulations, that the LEA CAASPP coordinator has an ongoing duty to maintain adequate technology to conduct the assessments by “ensur[ing] current and ongoing compliance with the minimum technology specifications as identified by the CAASPP contractor(s) or consortium.” In particular, the Commission observed that some districts may be required to replace or upgrade computing devices used for testing and that eventual obsolescence for various operating systems is planned:

In addition to the likely inevitable, but intermittent, replacement of testing devices and hardware, the Smarter Balanced Assessment Consortium has also published a projected schedule of the “End-of Support Date[s]” for various operating systems.

<sup>21</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 27.

<sup>22</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 17.

<sup>23</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 18.

<sup>24</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 17.

<sup>25</sup> Exhibit A, Corrected Test Claim Decision, 14-TC-01 and 14-TC-04, pages 50-51.

For example, “Mac OS 10.5” and “Windows Vista” are two common operating systems that SBAC expects to cease supporting after the 2016-2017 school year, and newer operating system software will be required at that time. Thus, not only do section 857 and Education Code section 60640, require replacing or upgrading testing devices and hardware, but a certain degree of obsolescence for various software, including the underlying operating systems, is also planned.<sup>26</sup>

Accordingly, the Commission approved the activity of providing and maintaining “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all eligible pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by the contractor(s) or consortium.<sup>27</sup>

Finance focuses on the word “minimum,” within the approved activity, arguing that only the barest technology acquisitions and upgrades to accomplish the purpose are reimbursable: “it is critical that the parameters and guidelines are clear that any technology costs claimed that are in excess of the minimum technology requirements will not be reimbursed.”<sup>28</sup> It is unclear from Finance’s comments whether it is suggesting that the schools disregard the lifecycle costs contemplated by section 20118.2(a) of the Public Contract Code when it is required to purchase new technology and simply purchase new software and hardware based solely on price, despite the fact that that could mean software and computers will need to be purchased more frequently to keep up with the minimum technology requirements.<sup>29</sup>

Claimants argue that the test claim statutes and regulations “do not require [school districts] to use existing equipment during the ‘administration of computer-based assessments.’” Claimants allege that “LEA[s] have the discretion to purchase the necessary tools to implement the mandate, regardless of their pre-CAASPP fixed assets inventory.”<sup>30</sup>

As noted, claimants have not submitted any additional evidence or declarations to support their arguments, or the additional language they have proposed. Therefore, the Commission must analyze the scope of the mandate with respect to providing computing devices based on the evidence in the test claim record and SBAC’s published technology specifications.

The Commission first finds that providing devices to administer the CAASPP to all pupils via computer does not mean providing a computer for every student. Testimony at the test claim hearing indicated that rotating students through a computer lab may be sufficient in some schools, while others may choose “computers on wheels.”<sup>31</sup> Similarly, SBAC’s technology requirements guidance states that “districts might consider pooling more mobile units, like

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<sup>26</sup> Exhibit A, Corrected Test Claim Decision, 14-TC-01 and 14-TC-04, pages 50-52.

<sup>27</sup> Education Code section 60640 (Stats. 2013, ch. 489), interpreted in light of California Code of Regulations, title 5, sections 850, 853, 853.5, and 857 (Register 2014, Nos. 6, 30, 35).

<sup>28</sup> Exhibit E, Finance’s Comments on Draft Expedited Parameters and Guidelines, page 3.

<sup>29</sup> Public Contract Code section 20118.2 (Stats. 2005, ch. 509).

<sup>30</sup> Exhibit F, Claimant Rebuttal Comments, page 2.

<sup>31</sup> Exhibit G, Hearing Transcript, January 22, 2016, pages 30; 32.

laptops or tablets within their district for transport from one school site to the next as testing windows are staggered across sites.”<sup>32</sup>

In addition, SBAC maintains that the technology requirements to implement the assessment “were deliberately established as a low entry point to help ensure that technology-purchasing decisions are made based on instructional plans and to increase the likelihood that schools will successfully engage in online testing.”<sup>33</sup> The SBAC guidance states the following:

Based on the general research and data reviews conducted for the development of this guideline, *most districts will find much of their existing infrastructure and device inventory will serve to administer the online assessments.* By all estimations at this time, the fear that states and districts will be forced to make large volumes of hardware and infrastructure purchases between now and the 2014–15 school year is not consistent with the implementation data available. However, some more specific areas will need a degree of review and consideration based on national trends at this time. While the Smarter Balanced assessment plans to support Windows XP configurations and will continue to include Windows XP in its specifications moving to 2015, it is recommended that districts consider migrating existing devices to Windows 7 where possible. This recommendation is due to the high number of Windows-based machines still using XP in the K-12 environment, and the fact that Microsoft will not provide security support to this OS beyond April of 2014. In general, Smarter Balanced will set a goal to support all prevalent operating systems at least two years beyond their own life cycle as indicated by the date in which they are removed from mainstream support by their authoring companies/agencies. The following is a table identifying the anticipated end-of-support dates for various operating systems in use today.

[A chart detailing the release dates of several common operating systems and the “Anticipated Smarter Balanced End-of-Support Date” follows.]

There will be instances in which districts might consider pooling more mobile units, like laptops or tablets within their district for transport from one school site to the next as testing windows are staggered across sites. In some instances, however, certain equipment was purchased and deployed to specific sites and to specific user populations with program funding that requires it be kept at a single site, or be appropriated for a single population as a condition of the corresponding funds. Districts will want to check out the use provisions for all assets in accordance with such documentation.

There will also be a need in certain scenarios for various districts to consider the purchase of additional computers or computational devices. As is standard for most districts, there will be purchasing guidelines and vendor relationships in place to dictate the types and specifications of units to be secured and integrated

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<sup>32</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 27.

<sup>33</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 4.



into existing site inventories. *Most new hardware will naturally fall well into the specifications released so far by Smarter Balanced.* District purchasing agents and technology officers should be diligent in working with their existing vendors to make them aware of the new hardware minimum recommendations to ensure that all new purchases meet or exceed those specifications.<sup>34</sup>

Thus, SBAC maintains that the assessments, at least for the initial years of implementation, are designed to be compatible with existing technology in which districts have previously invested: “this document is intended to be a living document that provides districts with basic information that is necessary to assist them in their plans for the continued use of legacy systems as instructional resources and as delivery devices for online assessments.”<sup>35</sup> In addition, SBAC notes that the “specifications described in this document are minimum specifications necessary for the Smarter Balanced assessment only,” while technology specifications “to support *instruction* and other more *media-heavy applications* are higher than those necessary for the assessment.”<sup>36</sup>

SBAC also acknowledges, however, that some school districts may be required to make new purchases: “There will also be a need in certain scenarios for various districts to consider the purchase of additional computers or computational devices...[m]ost new hardware will naturally fall well into the specifications released so far...”<sup>37</sup> The Commission’s test claim decision acknowledged that the purchase of computing devices, and the eventual upgrade of testing devices is inevitable, if somewhat uneven from year to year and from one district to the next.<sup>38</sup> There is not sufficient evidence in the record, however, to provide a clear picture of what will be required statewide; existing technology integration within some school districts may be sufficient to administer the mandate, while others may be far behind.

Nevertheless, Finance’s interpretation requiring districts to adhere to the *minimum* technology specifications provided by SBAC is consistent with the plain language of the regulations and with the ongoing duty as stated in the test claim decision, to the extent that districts already have compatible computing devices deployed in their schools. SBAC expressly states that the assessment was designed to be administered using existing technology already deployed in schools, not to require massive overhaul and/or replacement of existing devices and infrastructure:

All public-facing components of the system are accessible via an online remote portal and can be accessed by a variety of common web browsers for the administrative and diagnostic resources, while *the actual student test itself is accessible online via a secure browser released for supported operating systems.*

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<sup>34</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, pages 24-27 [emphasis added].

<sup>35</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 8.

<sup>36</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 4.

<sup>37</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 27.

<sup>38</sup> Exhibit A, Corrected Test Claim Decision, 14-TC-01 and 14-TC-04, pages 50-55.

[¶...¶]

Each year, Smarter Balanced anticipates releasing a new set of secure browsers. These browsers prevent students from accessing other applications and copying or creating screenshots. The browser must be installed on each computer used for online testing. The secure browser must be installed on a yearly basis due to implementation of new features in the test delivery system and to support operating system updates.<sup>39</sup>

As noted in the test claim, SBAC expressly states its intention to eventually cease supporting certain operating systems in favor of newer versions to administer the CAASPP test and it has in fact begun to do so.<sup>40</sup> More specifically, “Smarter Balanced will set a goal to support all prevalent operating systems at least two years beyond their own life cycle as indicated by the date in which they are removed from mainstream support by their authoring companies/agencies.”<sup>41</sup> Therefore, “support” of an operating system, in this context, means that the contractor provides a secure browser compatible with the particular operating system and version. Accordingly, the CAASPP technology website states:

A supported operating system is one for which American Institutes for Research (AIR) [the subcontractor] provides updates to the secure browser for that operating system. AIR provides such updates as the supported operating systems are updated or as bugs in the secure browser are detected and fixed.<sup>42</sup>

Thus, the critical requirement for compliance with the mandate to “ensure current and ongoing minimum technology specifications as identified by the contractor(s) or consortium” is to provide a computing device and operating system for which Smarter Balanced, through its subcontractor AIR, provides a secure browser support during a given school year.

The changes in operating systems and device specifications result from AIR’s operating system support timeline, which provides generally for a 10 year life span for Windows and Macintosh systems, and provides, with respect to iOS, Android, and Chrome OS [the most prevalent tablet systems]: “The supported operating system versions will be updated as required each year to support advances in technology and online assessments.” This is consistent with SBAC’s Technology Strategy Framework recommendations, which recognize existing operating systems and device specifications that are supported for the Field Test (2013-2014 school year) and for the first year of full implementation (2014-2015 school year), but simultaneously recommend, for districts purchasing replacement or additional devices, operating systems and device specifications that exceed those minimum supported devices: for example, Windows XP with a

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<sup>39</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 17.

<sup>40</sup> Exhibit G, CAASPP Operating System Support Plan for 2015-2016 Test Delivery System, pages 2-3.

<sup>41</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 25.

<sup>42</sup> Exhibit G, CAASPP, Operating System Support Plan for 2015-2016 End of Operating System Support, pages 2-3.

233MHz processor “for Current Computers” and Windows 7 to Windows 8.1 with a 1GHz processor for the “Recommended Smarter Balanced Minimum for New Purchases.”<sup>43</sup>

Thus, the compatibility of districts’ technology with the secure browsers offered by the contractor is inevitably going to change over a period of years. Finance’s adherence to a “minimum” technology standard is supported insofar as districts that have compatible devices are not compelled by this mandate to purchase new computing devices or upgrade operating systems. But the same “minimum” formulation should not be construed to require districts when making new purchases, to select the oldest operating system or the absolute least expensive manufacturer or model. Such an approach would clearly be in conflict with Public Contract Code section 20118.2, which states:

(a) Due to the highly specialized and unique nature of technology, telecommunications, related equipment, software, and services, because products and materials of that nature are undergoing rapid technological changes, and in order to allow for the introduction of new technological changes into the operations of the school district, it is in the public’s best interest to allow a school district to consider, in addition to price, factors such as vendor financing, performance reliability, standardization, life-cycle costs, delivery timetables, support logistics, the broadest possible range of competing products and materials available, fitness of purchase, manufacturer’s warranties, and similar factors in the award of contracts for technology, telecommunications, related equipment, software, and services.

(b) This section applies only to a school district’s procurement of computers, software, telecommunications equipment, microwave equipment, and other related electronic equipment and apparatus. This section does not apply to contracts for construction or for the procurement of any product that is available in substantial quantities to the general public.<sup>44</sup>

In keeping with Public Contract Code section 20118.2, then, “minimum technology specifications as identified by the contractor(s) or consortium” must be read to include not only the minimum specifications for current computers, which identifies computing devices and operating systems that are currently serviceable and not yet in need of replacement solely to administer the CAASPP assessments, but, with regard to the required purchase of new technology, also the recommended minimum specifications for new purchases, which identifies a broad range of devices for which secure browser support is available now and for a projected number of years.<sup>45</sup>

Accordingly, the parameters and guidelines authorize reimbursement for providing desktop or laptop computers, iPads, or other tablet computers for which the contractor(s) or consortium

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<sup>43</sup> Exhibit G, CAASPP, Operating System Support Plan for 2015-2016 Test Delivery System, pages 2-3.

<sup>44</sup> Public Contract Code section 20118.2 (Stats. 2005, ch. 509).

<sup>45</sup> Exhibit G, CAASPP, Operating System Support Plan for 2015-2016 Test Delivery System, pages 2-3; SBAC Technology Strategy Framework and Testing Device Requirements, pages 21; 26.

provides secure browser support in the academic year. The number of devices required to implement the CAASPP assessment is discussed further below in section 1(e) of this decision.

- c) *Infrastructure upgrades necessary to meet minimum bandwidth and network connectivity requirements to administer the CAASPP assessments to all eligible pupils.*

As discussed above, the computer-based assessments are administered via the Internet, and therefore network connectivity and Internet connectivity are necessary to carry out the mandate. Claimants have proposed adding to the activity of providing a computing device and access to the assessment technology platform, “*Consultants, servers, broadband, carts, peripheral infrastructure equipment, fiber optic cabling...*”<sup>46</sup> The Commission’s findings above exclude “servers,” “carts, peripheral infrastructure equipment, [and] fiber optic cabling,” based on insufficient evidence or a lack of definition. However, the SBAC technology requirements provide that bandwidth (i.e., connection speed) may be a necessary upgrade for some districts, and therefore the Commission will herein analyze “broadband,” as pled, presuming that this term includes the infrastructure upgrades necessary to meet minimum bandwidth and connectivity requirements to administer the CAASPP.

SBAC states, on its “Technology” web page: “A bandwidth test will measure current internet bandwidth at your school... You can use information obtained from these tools with the Technology Readiness Calculator...” which “can help schools estimate the number of days and associated network bandwidth required to complete the assessments given the number of students, number of computers, and number of hours per day computers are available for testing at the school.”<sup>47</sup> SBAC states that “[w]e currently estimate that the Smarter Balanced assessment will require 10-20 Kbps per student or less.” Therefore, SBAC states that each computing device “[m]ust connect to the Internet with a minimum of 20Kbps available per student to be tested simultaneously.”<sup>48</sup> As a result, SBAC recognizes that existing “legacy systems” may not be sufficient, and “[m]any districts will, by design or by need, have to consider the implementation of changes to their systems of information technology.”<sup>49</sup>

There was evidence in the test claim record that the named claimants are among those compelled to either implement changes to their local network, or to upgrade incoming bandwidth and speed. Mr. Nelson, of Porterville Unified, explained that in order to accommodate the network demands, “[w]e had to move from a model that we had purchased a year before, to one that was quite a bit more expensive to support the additional traffic capacity.” Mr. Nelson further testified that “[o]nce you move from different tiers [of broadband internet service], there’s a pretty significant increase in terms of what you’re paying for annual support.”<sup>50</sup> In addition, for some districts, a completely new broadband internet connection may be required. Ms. Miglis, of

<sup>46</sup> Exhibit C, Claimants’ Comments on Draft Expedited Parameters and Guidelines, page 1.

<sup>47</sup> Exhibit G, SBAC website, “Technology” (saved February 24, 2016).

<sup>48</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 22.

<sup>49</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 8.

<sup>50</sup> Exhibit G, Hearing Transcript, January 22, 2016, pages 26-27.

Plumas Unified School District, testified that Plumas Unified is a “frontier district, beyond rural,” and had a total “absence of broadband in many of our communities.”<sup>51</sup> Ms. Miglis stated that some of the district’s schools had no computer lab at all, and no reliable internet connection with which to participate in the CAASPP assessments.<sup>52</sup>

Thus, there was testimony at the test claim hearing that districts needed to improve their wireless access capability,<sup>53</sup> improve bandwidth capacity and hire additional technicians,<sup>54</sup> and that wireless access points and wireless infrastructure within some schools might necessitate bringing in outside engineers or other consultants. And therefore, adequate bandwidth to administer the CAASPP tests in large groups exceeds the previous capacity that many schools had established.<sup>55</sup> Plumas Unified represents an extreme case; none of the other claimants testified to a complete absence of broadband internet connectivity. However, to the extent other school districts, like Porterville Unified, were required to increase the speed of their incoming connection to meet the peak demand requirements of the CAASPP tests, those costs are within the scope of the mandate, and are reimbursable.

Based on the foregoing, the Commission approves “broadband internet service,” providing at least 20 Kbps per student to be tested simultaneously, as a part of providing a computing device to administer the CAASPP. And, the evidence in the record supports clarifying that “broadband” includes the acquisition and installation of wireless (or wired) network equipment, and hiring “consultants” or “engineers” to assist districts in completing and troubleshooting that installation. Finally, to the extent the contractor(s) or consortium later increase the bandwidth requirements to effectively administer the test, additional upgrades to infrastructure equipment, and additional costs for monthly or annual “broadband internet service” will be reimbursable.

*d) Headphones, keyboards, microphones, earplugs, and other accessory devices necessary to comply with the minimum technology specifications identified by the consortium.*

With respect to claimants’ proposed inclusion of “*headphones; earplugs; keyboards; [and] microphones,*” Finance argues that “standard headphones” are sufficient, and that microphones and earplugs are not necessary. Again, Finance’s assertion of what accessory devices are necessary follows from its interpretation of “minimum technology requirements,” and a strict reading of the SBAC Technology Strategy Framework and Testing Device Requirements guidance documents. The passage that Finance relies upon states as follows:

#### Headphones

The English-language arts assessments contain audio (recorded and/or computer-based read-aloud), and students must be provided with headphones so they have the option to clearly listen to the audio in these tests. Similarly, some students may need the support of text read-aloud by the computer as part of the

<sup>51</sup> Exhibit G, Hearing Transcript, January 22, 2016, page 29.

<sup>52</sup> Exhibit G, Hearing Transcript, January 22, 2016, pages 29-30.

<sup>53</sup> Exhibit G, Hearing Transcript, January 22, 2016, page 24.

<sup>54</sup> Exhibit G, Hearing Transcript, January 22, 2016, pages 26-27.

<sup>55</sup> Exhibit G, Hearing Transcript, January 22, 2016, pages 26-28.

mathematics assessment. In these cases, students should be provided headphones as well. *Districts are encouraged to test the quality of the headphones in advance, as many districts and schools opt to purchase fairly inexpensive, bulk-type units when it comes to headphones for general student use.*

*USB headphones are recommended, as they are typically plug-and-play devices. However, standard headphones connected via standard TRS (headphone jack) connections will suffice.* Additionally, the computer-based read-aloud accommodation requires voice packs to be preinstalled on computers that will be used for testing. For Windows and Mac operating systems, default voice packs are typically preinstalled. *For computers running Linux Fedora Core 6 (K12LTSP 4.2+) or Ubuntu 9–12, voice packs may need to be downloaded and installed.* AIR tests a number of existing Windows and Mac internal voice packs as well as a number of fee-based external, third-party voice packs and releases a list of those best suited to the audio portions of their assessments.

It is assumed that most computers and similar devices come with requisite sound cards, but it is important to run the sample test, student tests, and diagnostic programs on all devices, particularly those that will be supporting audio in some form. *At this time, neither microphones nor stylus devices have been identified as necessary input devices for the 2014–15 assessment implementation.* However, Smarter Balanced anticipates integrating manipulative media and interactive data elements for students as a means to generate more authentic input capacities.<sup>56</sup>

Based on this passage from SBAC, “USB headphones are recommended...” but “standard headphones...will suffice.” And currently “neither microphones nor stylus devices have been identified as necessary...” for 2014-2015, although “Smarter Balanced anticipates integrating manipulative media and interactive data elements...”<sup>57</sup> At this time, SBAC acknowledges that a variety of different accessories might accomplish the task, but state mandate reimbursement must be limited to that which is necessary to accomplish the approved mandated activity: here, “minimum technology specifications as identified by the CAASPP contractor(s) or consortium.”<sup>58</sup>

In addition, the SBAC guidance states that “A pointing device must be included...” such as “a mouse, touch screen, touchpad, or other pointing device with which the student is familiar.” And, the guidance states that “External keyboards are required in all cases unless specified differently by a student’s Individualized Education Program,” [sic] and that any keyboard that disables the on-screen keyboard is acceptable, including “mechanical, manual, plug and play, and wireless-based...”<sup>59</sup> This guidance is broadly worded, and although it does recommend that districts “consider wired alternatives,” the Commission can take administrative notice that some

<sup>56</sup> Exhibit G, Smarter Balanced Assessment Consortium Technology Strategy Framework and Testing Device Requirements, page 23 [emphasis added].

<sup>57</sup> *Ibid.*

<sup>58</sup> California Code of Regulations, title 5, section 857.

<sup>59</sup> Exhibit G, Smarter Balanced Assessment Consortium Technology Strategy Framework and Testing Device Requirements, page 22.

tablets, including the “iPad” do not have USB inputs or other plugs to make use of a wired keyboard or mouse.<sup>60</sup> Therefore, with respect to a “keyboard” and a “pointing device,” these terms must be left open-ended, consistently with the SBAC guidance regarding “Minimum...Requirements for Current Computers.”<sup>61</sup>

Finally, SBAC’s published device requirements support Finance’s conclusion that microphones and earplugs are not required. The claimants argue, in rebuttal comments, that microphones or earplugs may be needed by students with special needs, and that these requirements may be articulated in their 504 Plan or Individualized Education Program (IEP): “[f]urther, there are issues of health and safety that surround sharing the equipment.”<sup>62</sup> Thus, claimants assert that special needs pupils may require individual microphones and/or earplugs, and the districts must have the discretion within the parameters and guidelines to make those acquisitions.

However, as above, claimants have not introduced any evidence or documentation to support this or any other alleged additional activity or cost. To the extent microphones or earplugs are required in a pupil’s IEP or Section 504 plan, such devices would fall under the regulations as “designated supports,” “accommodations,” or “individualized aids.” The Commission denied, in the test claim decision, all accommodations, designated supports, and individualized aids, reasoning that providing these was not a new activity, or not required, by definition.<sup>63</sup>

Based on the foregoing, the Commission finds that *only* “keyboards,” “headphones,” and “pointing devices” satisfy the minimum technology specifications, as identified by SBAC, and therefore only these items are included in the parameters and guidelines.

- e) Finance’s request to require claimants to report information supporting a claim for reimbursement for devices, accessories, and infrastructure that were actually required to be replaced to comply with the mandate, and to reimburse only on a pro-rata basis if technology infrastructure and computing devices are used for purposes other than the CAASPP assessments, is consistent with the approved activity.*

In the test claim decision, the Commission approved the following:

- Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology requirements.<sup>64</sup>

In the foregoing analysis, the Commission finds that “minimum technology requirements” means the minimum technology specifications identified by the contractor(s) or consortium, in

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<sup>60</sup> Evidence Code section 451(f) [Judicial notice shall be taken of: “Facts and propositions of generalized knowledge that are so universally known that they cannot reasonably be the subject of dispute.”].

<sup>61</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 22.

<sup>62</sup> Exhibit F, Claimants’ Rebuttal Comments, page 2.

<sup>63</sup> Exhibit A, Corrected Test Claim Decision, 14-TC-01 and 14-TC-04, pages 37-43.

<sup>64</sup> Exhibit A, Corrected Test Claim Decision, 14-TC-01 and 14-TC-04, page 85.

accordance with California Code of Regulations, title 5, section 857. As analyzed, those specifications include desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support to administer the CAASPP in the academic year; accompanied by a keyboard, headphones, and a pointing device; and connected to broadband internet service, providing at least 20 Kbps per student to be tested simultaneously, which may include costs of acquisition and installation of wireless (or wired) network equipment, and hiring consultants or engineers to assist districts in completing and troubleshooting that installation.

Finance proposes the following language limiting reimbursement to only the incremental increase in service (and cost) necessary to meet the *minimum* technology specifications as identified by the contractor, and providing for pro-rata reimbursement only for the actual use of devices and infrastructure upgrades for mandate-related activities:

Section V, subsection A, beginning on page five, specifies the direct costs that are eligible for reimbursement, and how those costs must be reported. When claiming reimbursement for fixed assets, including computers, the parameters and guidelines appropriately specify that only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed. However, the "Fixed Assets" section should be amended to require claimants to report: (1) the dates and times within the assigned testing window they administered the CAASPP summative assessments; and (2) the technology infrastructure and device inventory that was replaced to accommodate the CAASPP summative assessments. These amendments are necessary to ensure that the costs for fixed assets used for purposes other than CAASPP summative assessment administration are not reimbursed. Further, these amendments will ensure that only the costs for fixed assets that were absolutely necessary for meeting the minimum technology requirements of the CAASPP summative assessments are reimbursed.<sup>65</sup>

Claimants argue that the test claim statutes and regulations “do not require [LEAs] to use existing equipment during the ‘administration of computer-based assessments.’” Claimants allege that “LEA[s] have the discretion to purchase the necessary tools to implement the mandate, regardless of their pre-CAASPP fixed assets inventory.” The claimants argue: “Furthermore, the test claim statutes/regulations did not require that equipment purchased for CAASPP be used exclusively for assessments.” Claimants maintain that “[s]tudents use of equipment for instruction and assessments eliminates problems of transitioning from their normal device to the SBAC device, that otherwise might affect their performance on the test [sic].”<sup>66</sup>

The Commission finds that claimants *are required*, based on the approved activity, and the technology specifications issued by the contractor(s), to use existing devices and technology infrastructure, if compatible (i.e., if there is an available secure browser and sufficient network speed). And, if existing devices and technology infrastructure are not sufficient, the burden is on the claimant to establish, based on supporting documentation, that increased costs are required to

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<sup>65</sup> Exhibit E, Finance’s Comments on Draft Expedited Parameters and Guidelines, page 3.

<sup>66</sup> Exhibit F, Claimants’ Rebuttal Comments, page 2.



administer the assessments in accordance with the law. In addition, as the “boilerplate” language in Section V. of the parameters and guidelines already provide, reimbursement on a pro-rata basis is required *if* technology infrastructure and computing devices are used for purposes other than the CAASPP assessments.

- i. *The request to require claimants to report information supporting a claim for reimbursement for devices, accessories, and infrastructure that were actually required to be replaced to comply with the mandate is supported by the requirement to claim only increased costs necessary to comply with the mandated program.*

Finance requests that the parameters and guidelines require claimants to report the technology infrastructure and device inventory that was replaced to accommodate the CAASPP summative assessments. Because SBAC established the technology specifications as “a low entry point,” and with the intention that “most districts will find much of their existing infrastructure and device inventory will serve to administer the online assessments,”<sup>67</sup> requiring claimants to maintain supporting documentation showing how their existing inventory of computing devices is not sufficient to comply with the mandated program is legally correct. Claimants’ assertion that school districts “have the discretion to purchase the necessary tools to implement the mandate, regardless of their pre-CAASPP fixed assets inventory”<sup>68</sup> is inconsistent with the approved activity, as implemented by SBAC, and inconsistent with state mandate reimbursement.<sup>69</sup>

As noted above, the needs of schools and districts statewide will vary dramatically. At least one of the named claimants asserted in the test claim hearing that at least one of the LEA’s schools had no broadband internet connection at all.<sup>70</sup> In addition, Ms. Miglis, Former Superintendent of Plumas Unified School District, stated that “we are not even close to faithfully implementing the high-stakes assessment, and we still have a very long way to go.”<sup>71</sup> Similarly, Dr. Ramona Bishop, superintendent of Vallejo Unified School District, testified that two of the district’s schools had wireless infrastructure and computers, but for the rest, “[w]e had to purchase from A-to-Z computer technology, whether it was computers on wheels, computers in labs...” and that there remain “considerable challenges.”<sup>72</sup>

<sup>67</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, pages 4; 10.

<sup>68</sup> Exhibit F, Claimant Rebuttal Comments, page 2.

<sup>69</sup> *County of Los Angeles v. Commission* (2003) 110 Cal.App.4th 1176, 1189 [“[I]n order for a state mandate to be found...there must be compulsion to expend revenue.” (*City of Merced v. State of California* (1984) 153 Cal.App.3d 777, 780, 783 [revisions to Code of Civil Procedure required entities exercising the power of eminent domain to compensate businesses for lost goodwill did not create state mandate, because the power of eminent domain was discretionary, and need not be exercised at all]).].

<sup>70</sup> Exhibit G, Hearing Transcript, January 22, 2016, pages 29-30.

<sup>71</sup> Exhibit G, Hearing Transcript, January 22, 2016, page 31.

<sup>72</sup> Exhibit G, Hearing Transcript, January 22, 2016, pages 32-33.

Thus, for these districts, the “incremental increase” in service will be essentially all new costs, at least for the early years of implementation. For other districts, the “device inventory” and showing existing technology infrastructure will provide documentation showing that their existing devices are not sufficient, either because they are not supported by a secure browser provided by the contractor(s) or consortium, or because they do not have enough computing devices to administer the assessment within the testing window provided by the regulations. An inventory of existing devices does not necessarily capture all of the information necessary to determine whether a district was compelled to purchase new devices or install new technology infrastructure, but it does establish a “baseline” by which to measure the incremental increase in service (and cost).

The Commission noted previously that providing devices to administer the CAASPP to all pupils via computer does not mean providing a computer for every student. Testimony at the test claim hearing indicated that rotating students through a computer lab may be sufficient in some schools, while others may choose “computers on wheels.”<sup>73</sup> Similarly, SBAC’s technology requirements guidance states that “districts might consider pooling more mobile units, like laptops or tablets within their district for transport from one school site to the next as testing windows are staggered across sites.”<sup>74</sup> However, SBAC also recognized that in some districts “certain equipment was purchased and deployed to specific sites and to specific user populations with program funding that requires it be kept at a single site, or be appropriated for a single population as a condition of the corresponding funds.”<sup>75</sup> Thus, program-limited funds, or other legal requirements attached to existing resources, may be a factor in determining whether a district has a sufficient inventory of existing technology infrastructure and devices to administer the assessment.

The other key legal requirement applicable to administration of CAASPP, mentioned above, is the testing window provided by the regulations pled in the test claim. Section 855 of the test claim regulations was denied because it did not impose an activity, but rather defined a time frame for testing.<sup>76</sup> However, to the extent that time frame affects how many computing devices are needed, and how much bandwidth is needed, it must be understood to be a part of “minimum technology specifications.” For the 2013-2014 Field Test, section 855 provided that the assessments be administered “during a testing window of 25 instructional days that includes 12 instructional days before and after completion of 85% of the school’s...instructional days.”<sup>77</sup> Beginning in the 2014-2015 school year, section 855 stated that testing “shall not begin until at least 66 percent of a school’s annual instructional days have been completed, and testing may continue up to and including the last day of instruction.”<sup>78</sup> Beginning in the 2015-2016 school

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<sup>73</sup> Exhibit G, Hearing Transcript, January 22, 2016, pages 30; 32.

<sup>74</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 27.

<sup>75</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, page 27.

<sup>76</sup> Exhibit A, Corrected Test Claim Decision, 14-TC-01 and 14-TC-04, page 44.

<sup>77</sup> Exhibit G, February 2014 Emergency Regulations, page 22.

<sup>78</sup> California Code of Regulations, title 5, section 855 (Register 2014, No. 6).

year, “the available testing window shall begin on the day in which 66 percent of the school's or track's annual instructional days have been completed, and testing may continue up to and including the last day of instruction for the regular school's or track's annual calendar.”<sup>79</sup> The requirement to complete testing within the regulatory period provided is thus a factor in establishing what a district needed to comply with the mandate, as is the compatibility of existing devices.

Completing the assessment within the testing window depends in part on whether a district can provide a sufficient number of computing devices to students, but those devices must also be connected to a network of sufficient speed to support the number of devices running simultaneously. Thus, as Mr. Nelson, of Porterville Unified noted, the question is essentially one of the “peak demand.”<sup>80</sup> Similarly, SBAC states that districts must “predict the highest estimated bandwidth needs for the most “network-intensive” parts of the test...” As explained above, the SBAC technology guidance states that a school’s broadband speed must provide approximately 20Kbps per student to be tested simultaneously, but how many students must be tested simultaneously is a function of the number of devices available and the amount of time within the regulatory testing window that is allotted to a particular test site.

Based on the foregoing analysis, the *sufficiency* of a district’s existing inventory must be understood to include not only devices and technology infrastructure that meet the design specifications, and for which secure browser support is available, but also a *sufficient number* of devices, and *sufficient bandwidth* per student to effectively administer the CAASPP assessments within the testing window.

Accordingly, with respect to the first mandated activity, the parameters and guidelines, in Section IV.A., states the following:

- A. Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology requirements specifications, as identified by the CAASPP contractor(s) or consortium.<sup>81</sup> Reimbursement for this activity includes the following:
  1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP to all eligible pupils within the testing window provided by CDE regulations.<sup>82</sup>
  2. Broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network

<sup>79</sup> California Code of Regulations, title 5, section 855 (Register 2015, No. 48).

<sup>80</sup> Exhibit G, Hearing Transcript, January 22, 2016, pages 26-27.

<sup>81</sup> Education Code section 60640 (Stats. 2013, ch. 489), interpreted in light of California Code of Regulations, title 5, sections 850, 853, 853.5, and 857 (Register 2014, Nos. 6, 30, 35).

<sup>82</sup> California Code of Regulations, title 5, section 855 (Register 2014, Nos. 6, 30, 35).

equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.

**Claimants shall maintain supporting documentation showing how their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the CAASPP test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.**

**Reimbursement is NOT required to provide a computing device for every pupil, for the time to assess each pupil, or for the purchase of other equipment not listed.**

Section V. of the parameters and guidelines is amended to refer to the above documentation requirements described in Section IV. of the parameters and guidelines.

- ii. Finance’s request for pro-rata attribution of costs is already reflected in Section V. of the parameters and guidelines and there is no reason to amend the draft expedited parameters and guidelines in this regard.

Finance also requests that although “the parameters and guidelines appropriately specify that only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed...the ‘Fixed Assets’ section should be amended to require claimants to report: (1) the dates and times within the assigned testing window they administered the CAASPP summative assessments...” Finance maintains that “[t]hese amendments are necessary to ensure that the costs for fixed assets used for purposes other than CAASPP summative assessment administration are not reimbursed.”<sup>83</sup> Claimants respond that “[t]hese fixed assets were purchased to benefit other organizational goals including student access to technology and digital learning resources.” Claimants continue: “Furthermore, the test claim statutes/regulations did not require that equipment purchased for CAASPP be used exclusively for assessments.” Claimants argue that districts need not “lock up the equipment” and that using the same equipment for instruction and assessments “eliminates problems of transitioning from their normal device to the SBAC device, that otherwise might affect their performance on the test.”<sup>84</sup>

Claimants have not provided any supporting evidence or documentation for this argument. And, when fixed assets are “purchased to benefit other organizational goals, it is unreasonable to expect the state to reimburse the full cost of assets that are utilized for a number of different functions of the local entity that are not part of the reimbursable state-mandated program. Accordingly, the “boilerplate” language of parameters and guidelines provides for pro-rata attribution as a matter of course for fixed asset costs, as well as contracted services “if also used for purposes other than the reimbursable activities.” (Emphasis added.)

Where, however, school districts were compelled to purchase computing devices, and make infrastructure upgrades needed to comply with the mandate and those devices and upgrades are only used for the mandated program in that fiscal year, they are entitled to reimbursement of 100 percent of the of the mandated device or upgrade. The mandate is “to provide a computing

<sup>83</sup> Exhibit E, Finance’s Comments on Draft Expedited Parameters and Guidelines, page 2.

<sup>84</sup> Exhibit F, Claimants’ Rebuttal Comments, page 2.

device...which includes the acquisition of and ongoing compliance with minimum technology requirements.”<sup>85</sup>

The evidence in the record makes clear that SBAC designed the CAASPP assessment to be administered on older “legacy” computing devices, and that the technology specifications were “deliberately established as a low entry point to help ensure that technology-purchasing decisions are made based on instructional plans...”<sup>86</sup> Nevertheless, the testimony at the test claim hearing was that some districts had no such “legacy” systems, and thus were required to make infrastructure improvements and acquire new or additional devices solely because of the mandate.<sup>87</sup> That is, their primary functions of educating students did not previously demand wireless connectivity, or a large number of computing devices. And, while some schools may have already incorporated elements of mobile technology into their everyday instruction, this mandated program required some schools to replace devices that were not sufficient for the CAASPP testing: as Mr. Miller, Superintendent of Santa Ana Unified School District, stated, “in one of my prior districts...we had 28,000 student devices...[but] did not have devices that were compatible with the new assessment.”<sup>88</sup> Accordingly, there is evidence in the record that at least some schools among the named claimant districts were compelled, solely on the basis of the mandated program, to acquire replacement or additional computing devices in order to administer the CAASPP assessments. This evidence has not been contradicted or rebutted.

However, claimants have stated that these devices were purchased with other organizational goals in mind, and that they should not be required to use the devices exclusively for CAASPP. Indeed, they are not being required to use the devices exclusively for CAASPP, but to the extent computing devices and information technology upgrades are used for purposes outside the mandate, pro-rata reimbursement is consistent with reimbursing for only the mandated costs associated with the program.

Finance’s request to require districts to report the dates and times within the assigned testing window is denied. The request, in context, appears to be aimed at isolating the pro-rata costs of the test administration, so that costs for fixed assets can be attributed pro-rata. However, Finance’s comment does not make clear how that information would be helpful in apportioning costs, and, moreover, the Commission has denied all costs for test administration during the testing window itself. The standard pro-rata language in Section V. of the parameters and guidelines is sufficient.

Based on the foregoing, to the extent districts use the reimbursable devices, accessories, broadband internet service, or the installation of wireless or wired network equipment for general instruction or other purposes aside from the administration of the CAASPP assessments in a fiscal year, those costs are not attributable to the mandated program, and therefore the parameters and guidelines, in Section V.4 provide as follows:

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<sup>85</sup> Exhibit A, Corrected Test Claim Decision, 14-TC-01 and 14-TC-04, page 85.

<sup>86</sup> Exhibit G, SBAC Technology Strategy Framework and Testing Device Requirements, pages 4; 8.

<sup>87</sup> Exhibit G, Hearing Transcript, January 22, 2016, pages 28-31.

<sup>88</sup> Exhibit G, Hearing Transcript, January 22, 2016, page 24.

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities, in accordance with Section IV.A of these parameters and guidelines. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset 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.

As stated above, full reimbursement would be required if a school district uses the fixed asset solely for the CAASPP program in a fiscal year.

The same language is also included in Section V.A.3. for Contracted Services as follows: “If the contract services are 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.”

Accordingly, the Commission finds that Finance’s request to add additional language to the parameters and guidelines, in addition to the boilerplate language of the parameters and guidelines, is not necessary since pro rata reimbursement for fixed assets and contracted services is already addressed in the parameters and guidelines.

**2. Notification to parents or guardians of their pupils’ participation in CAASPP.**

The Commission approved the following in the test claim decision:

- Beginning February 3, 2014, notify parents or guardians each year of their pupil’s participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent’s or guardian’s written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.<sup>89</sup>

Claimants have requested to add the following:

The reimbursement costs shall include, but is not limited to, the following:  
 Making arrangements for the testing of all eligible pupils in alternative education programs or programs conducted off campus, including, but not limited to, non-classroom based programs, continuation schools, independent study, community day schools, county community schools, juvenile court schools, or NPSs.

Finance asserts that this activity is not new, and the Commission has already determined accordingly: “Prior to the test claim regulations, section 851 required school districts to ‘make whatever arrangements are necessary to test all eligible pupils in alternative education programs or programs conducted off campus, including ... continuation schools, independent study, community day schools, county community schools, juvenile court schools, or nonpublic schools.’”<sup>90</sup>

<sup>89</sup> California Code of Regulations, title 5, section 852 (Register 2014, No. 6).

<sup>90</sup> Exhibit E, Finance’s Comments on Draft Expedited Parameters and Guidelines, page 3.

The Commission agrees that the proposed additional language was expressly denied in the test claim decision, because the requirements described are not new.<sup>91</sup> Based on the foregoing, the Commission denies the requested additional language quoted above.

**3. Adding the words “local educational agency” to approved activities.**

Claimants have proposed adding language clarifying that each local educational agency is responsible for performing the approved activities. The parameters and guidelines already state that the listed activities are reimbursable to “each eligible claimant,” and the Commission finds that the parameters and guidelines already sufficiently describe the population of eligible claimants in Section III., consistent with Government Code section 17519, as follows:

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

Government Code section 17519, in turn, provides that “school district,” for purposes of mandate reimbursement, includes county offices of education.

Therefore, the Commission finds that the eligible claimants who perform the mandate have been sufficiently identified, and the claimant’s proposed additional language is not necessary and could create confusion. Based on the foregoing, the Commission denies the requested additional language quoted above.

**4. Test site coordinator’s duty to enter all designated supports, accommodations, and individualized aids into the registration system.**

The Commission’s decision on the test claim approved duties of the test site coordinator to enter all designated supports, accommodations and individualized aids into the registration system beginning August 27, 2014, based on amended section 858 of Code of Regulations, title 5, as follows:

- Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.<sup>92</sup>

This activity was inadvertently omitted from the draft expedited parameters and guidelines,<sup>93</sup> and the claimants have requested that it be included, as follows:

Beginning February 3, 2014, the local educational agency (LEA)/CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individuals aids are entered into the registration system.<sup>94</sup>

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<sup>91</sup> Exhibit A, Corrected Test Claim Decision, 14-TC-01 and 14-TC-04, pages 36-37.

<sup>92</sup> California Code of Regulations, title 5, section 858(d) (Register 2014, No. 35). See Exhibit A, Corrected Test Claim Decision, 14-TC-01 and 14-TC-04, pages 59-60; 85.

<sup>93</sup> Exhibit B, Draft Expedited Parameters and Guidelines, page 4.

<sup>94</sup> Exhibit C, Claimants’ Comments on Draft Expedited Parameters and Guidelines, page 1.

Finance has noted that the same activity was approved beginning August 27, 2014, in accordance with the effective date of the amendment to section 858 of the test claim regulations.<sup>95</sup>

Accordingly, the Commission finds that the activity of entering all designated supports, accommodations, and individualized aids, directed to an LEA's CAASPP test site coordinator(s), shall be included in the parameters and guidelines, beginning August 27, 2014, as was approved in the test claim decision.

**5. Personnel costs for training, as directed by the Smarter Balanced Assessment Consortium.**

The Commission approved the following activity in the test claim decision:

- Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, *that are provided for training* or provided for in the administration of a CAASPP test.<sup>96</sup>

The Commission found, in the test claim decision, that “[t]hese requirements, though non-specific, are newly required by” amended section 864 of the test claim regulations. The regulation thus requires districts to cooperate with the CAASPP contractor(s) or consortium, and abide by “any and all instructions” for training. The consortium of which California is part is SBAC, which has provided instructions in the form of an Online Test Administration Manual, a Secure Browser Installation Manual, Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and many other documents. The Online Field Test Administration Manual states that district CAASPP coordinators, school site coordinators, test administrators and “school administrative staff who will be involved in...assessment administration should complete the Smarter Balanced Field Test online training modules...in addition to the supplemental videos, which can be found on the Training Web page...”<sup>97</sup> As revised February 2015, the SBAC Online Test Administration Manual states as follows:

All LEA CAASPP Coordinators, CAASPP Test Site Coordinators (SCs), Test Administrators (TAs), and school administrative staff who will be involved in the Smarter Balanced assessment administration should review the applicable supplemental videos and archived Webcasts, which can be found on the CAASPP Current Administration Training Web page at <http://caaspp.org/training/caaspp/>.

The LEA CAASPP Coordinator, SC, and/or other staff designated by the state are responsible for ensuring all appropriate trainings have been completed. Such training should include, but is not limited to, training on item security and professional conduct associated with the administration of standardized assessments.

Prior to administering a test, Test Administrators (and any other individuals who will be administering any secure Smarter Balanced assessment) will read the CAASPP *Smarter Balanced Online Test Administration Manual*, the *Smarter*

<sup>95</sup> Exhibit E, Finance's Comments on Draft Expedited Parameters and Guidelines, page 3.

<sup>96</sup> California Code of Regulations, title 5, section 864 (Register 2014, No. 6).

<sup>97</sup> Exhibit G, 2014 Field Test Online Test Administration Manual, page 10.



*Balanced Usability, Accessibility, and Accommodations Guidelines*, and the *Test Administrator (TA) Reference Guide*, and view the associated Smarter Balanced training modules. All of these documents are linked on the CAASPP Instructions and Manuals Web page at <http://caaspp.org/administration/instructions/>.<sup>98</sup>

As revised for 2016, the Online Test Administration Manual continues to provide similarly. The web addresses stated provide online tutorials and web-based training materials, including webcast informational presentations. The Field Test instructions, viewed together with the revised instructions, thus suggest that training is an ongoing, yearly activity that districts are expected to “abide by.” Because the test claim regulations, as approved, expressly require districts to abide by any and all instructions from the CAASPP contractor(s) or consortium, including those provided for training, this instruction constitutes an ongoing activity to review the materials, as stated.

However, the statement in the second paragraph, above, that “[t]he LEA CAASPP Coordinator, SC, and/or other staff designated by the state are responsible for ensuring all appropriate trainings have been completed...” is very similar to the language of California Code of Regulations, title 5, section 857, which was denied in the test claim decision.<sup>99</sup> Section 857(c) states that the LEA CAASPP coordinator’s responsibilities shall include, but are not limited to, overseeing preparation, registration, coordination, training, assessment technology...” And section 857(e) states that the LEA CAASPP coordinator shall ensure the training of CAASPP test site coordinators, who will oversee the test administration.<sup>100</sup> The test claim decision finds that these activities are generally the same as under the former STAR test, and therefore not new.<sup>101</sup> Therefore, the parameters and guidelines do not authorize reimbursement for the LEA CAASPP coordinator and test site coordinator to ensure all appropriate trainings have been completed. Approval of this activity contradicts the Commission’s test claim decision.

Moreover, claimants’ request for training is too vague and too broad to be supported based on the evidence in the record. Claimants request that the parameters and guidelines include an additional section on “Professional Development, training,” with the activities in section IV., but claimants do not provide any new evidence in the record to substantiate these costs and activities. Upon reviewing the test claim record, there is some evidence that training (or, “Professional Development”) was provided for school district employees, but the extent of that training is not well defined.

Mr. Nelson, of Porterville Unified testified at the test claim hearing that “[we] looked to gear up our staff internally, and provided additional training; and that we know that [sic] there’s maintenance required for these devices and for this infrastructure...” He continued: “We also took the technicians that we had on the staff and trained them in some of the kind of new deployments they’d have to do, the very dense deployments...people talk about it being

<sup>98</sup> Exhibit G, SBAC Online Test Administration Manual, 2015, page 9.

<sup>99</sup> California Code of Regulations, title 5, section 857 (Register 2014, No. 6, 30, 35).

<sup>100</sup> California Code of Regulations, title 5, section 857(c);e) (Register 2014, No. 6, 30, 35).

<sup>101</sup> Exhibit A, Corrected Test Claim Decision, 14-TC-01 and 14-TC-04, pages 59-60.

engineering; but it's almost an art form in tuning the signals and getting them just right, so you don't have people kind of talking on top of one another."<sup>102</sup> And, Mr. Nelson testified:

And then finally, just kind of the lower-level support required moving from the pencil and paper, the logistics required to distribute paper tests and the planning. That's always been there. But, of course, it's ramped up a little bit when you have to get people that aren't familiar with technology trained on what we're going to do to enter students into the system. If we have somebody come from an outside district three days before they're ready to test, what's it going to take to get them in the system in a timely manner and have them ready to test. And we've estimated, we're probably talking up to 10 hours of different training for those people on the ground level; and that involves our resource clerks and even our principals. And again, a significant investment.<sup>103</sup>

Thus, Porterville Unified declares that it was necessary to train their technicians on setting up the additional wireless technology ("the kind of new deployments they'd have to do"), and to perform "maintenance required for these devices and for this infrastructure..." In addition, Mr. Nelson declares that the tracking of students and entering their information into "the system" required some training for "our resource clerks and even our principals."

Similarly, Dr. Bishop, of Vallejo Unified, testified that the computerized test presented a significant adjustment for her students and staff:

We had to purchase from A-to-Z computer technology, whether it was computers on wheels, computers in labs. We had to ensure that our students were comfortable, and therefore having staff available for our staff and students who needed considerable training and considerable abilities to implement this assessment.<sup>104</sup>

It is not clear in Dr. Bishop's testimony who is included in "staff," but to the extent her comment addresses the need for staff to be "comfortable" with the new testing technology, it can be inferred, in context, that test examiners who will administer the CAASPP tests are included within "staff" that "needed considerable training and considerable abilities to implement this assessment."

Although the testimony supports the fact that some training was provided to staff, claimants have not defined what training is required; nor have claimants alleged that they are required to develop training. And, Mr. Nelson's testimony is not sufficiently specific as to the nature of training needed for "technicians" or "resource clerks and...principals." Therefore, simply including "training" as a reimbursable activity, without any limitation as to the type of training required for the program, is not supported the record. Moreover, the claimants' request implies that training would also be provided to students, which is not eligible for reimbursement. The Commission denied any activity associated with administering the test to pupils.

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<sup>102</sup> Exhibit G, Transcript of Hearing, January 22, 2016, page 27.

<sup>103</sup> Exhibit G, Transcript of Hearing, January 22, 2016, page 28.

<sup>104</sup> Exhibit G, Transcript of Hearing, January 22, 2016, page 32.

Based on the foregoing, the Commission denies the claimants' request for "Professional Development, training" since the phrase is too broad and not supported by evidence in the record.

Note that the plain language of the approved activities in the test claim does not provide reimbursement for implementing the new CAASPP tests, or for "administering" the test; reimbursement is provided, based on the plain language, for compliance with all instructions, including the instruction to review the training materials, as follows:

1. All LEA CAASPP Coordinators, CAASPP Test Site Coordinators (SCs), Test Administrators (TAs), and school administrative staff who will be involved in the Smarter Balanced assessment administration to review the applicable supplemental videos and archived Webcasts, which can be found on the CAASPP Current Administration Training Web page at <http://caaspp.org/training/caaspp/>.
2. Prior to administering a test, Test Administrators (and any other individuals who will be administering any secure Smarter Balanced assessment) to read the CAASPP *Smarter Balanced Online Test Administration Manual*, the *Smarter Balanced Usability, Accessibility, and Accommodations Guidelines*, and the *Test Administrator (TA) Reference Guide*, and view the associated Smarter Balanced training modules. All of these documents are linked on the CAASPP Instructions and Manuals Web page at <http://caaspp.org/administration/instructions/>.

In addition, since reimbursement for training is limited to the specific CAASPP training described above, the pro rata language and language authorizing reimbursement for training materials and supplies in Section V.A.5 is deleted as follows:

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV.G. 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.

### **C. Offsetting Revenues and Reimbursements (Section VII. of Parameters and Guidelines)**

The draft expedited parameters and guidelines identify offsetting revenues that must be reported as follows:

The following state and federal funds must be identified as offsetting revenues:

- Funding apportioned by SBE from Statutes 2014, chapter 25, Line Item 6110-113-0001, schedule (8), for fiscal year 2013-2014 CAASPP costs.
- Funding apportioned by SBE from Statutes 2015, chapter 10, Line Item 6100-113-0001, schedule (7) for fiscal year 2014-2015 CAASPP costs.

- Statutes 2013, chapter 48 (Common Core implementation funding), *if* used by a school district on the reimbursable CAASPP activities.
- Statutes 2014, chapter 25 (Line Item 6110-488) and chapter 32 (appropriation for outstanding mandate claims) *if* used by a school district on the reimbursable CAASPP activities.
- Statutes 2014, chapter 25, Line Item 6110-182-0001, Provision 2 (appropriation “to support network connectivity infrastructure grants) *if* used by a school district on the reimbursable CAASPP activities.

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

Finance asserts that the mention of Common Core implementation funding, Statutes 2013, chapter 48, should “clarify that the \$1.25 billion in Common Core implementation funding is considered offsetting revenues if used by a school district on any of the reimbursable CAASPP activities.”<sup>105</sup> The same clarification applies to the fourth and fifth bulleted budget items listed above, and therefore the language will be modified, consistently with Finance’s request.

#### **IV. Conclusion**

Based on the foregoing, the Commission hereby adopts the proposed decision and parameters and guidelines.

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<sup>105</sup> Exhibit E, Finance’s Comments on Draft Expedited Parameters and Guidelines, pages 1-2.

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES  
FOR:

Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35

The period of reimbursement begins on the effective dates of the statute or regulation that imposes the reimbursable state-mandated activity: beginning January 1, 2014, or on later dates (February 3, 2014, and August 27, 2014) as specified.

Case No.: 14-TC-01 and 14-TC-04

*California Assessment of Student  
Performance and Progress (CAASPP)*

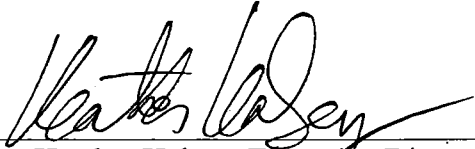
DECISION PURSUANT TO  
GOVERNMENT CODE SECTION  
17500 ET SEQ.; CALIFORNIA CODE  
OF REGULATIONS, TITLE 2,  
DIVISION 2, CHAPTER 2.5,  
ARTICLE 7.

*(Adopted March 25, 2016)*

*(Served April 4, 2016)*

**PARAMETERS AND GUIDELINES**

The Commission on State Mandates adopted the attached parameters and guidelines on March 25, 2016.

  
\_\_\_\_\_  
Heather Halsey, Executive Director

Adopted: March 25, 2016

## **PARAMETERS AND GUIDELINES**

Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35

### *California Assessment of Student Performance and Progress (CAASPP)*

#### 14-TC-01 and 14-TC-04

The period of reimbursement begins on the effective dates of the statute or regulation that imposes the reimbursable state-mandated activity: beginning January 1, 2014, or on later dates (February 3, 2014, and August 27, 2014) as specified.

### **I. SUMMARY OF THE MANDATE**

On January 22, 2016, the Commission on State Mandates (Commission) adopted a decision finding that the test claim statutes and regulations impose a reimbursable state-mandated program upon school districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. The Commission partially approved the test claim, finding only the following activities to be reimbursable:

- Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology requirements.<sup>1</sup>
- Beginning February 3, 2014, the local educational agency (LEA) CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.<sup>2</sup>
- Beginning February 3, 2014, notify parents or guardians each year of their pupil’s participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent’s or guardian’s written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.<sup>3</sup>
- Beginning February 3, 2014, score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or the California Department of Education (CDE).<sup>4</sup>

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<sup>1</sup> Education Code section 60640 (Stats. 2013, ch. 489), interpreted in light of California Code of Regulations, title 5, sections 850, 853, 853.5, and 857 (Register 2014, Nos. 6, 30, 35).

<sup>2</sup> California Code of Regulations, title 5, section 857(d) (Register 2014, No. 6).

<sup>3</sup> California Code of Regulations, title 5, section 852 (Register 2014, No. 6).

<sup>4</sup> California Code of Regulations, title 5, section 853 (Register 2014, No. 6).

- Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.<sup>5</sup>
- Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.<sup>6</sup>
- Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.<sup>7</sup>
- Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.<sup>8</sup>

The Commission also found that the following state and federal funds must be identified and deducted as offsetting revenues from any school district's reimbursement claim:

- Statutes 2013, chapter 48, *if* used by a school district on the reimbursable CAASPP activities to support the administration of computer-based assessments.
- Funding apportioned by SBE from Statutes 2014, chapter 25, Line Item 6110-113-0001, schedule (8), for fiscal year 2013-2014 CAASPP costs.
- Funding apportioned by SBE from Statutes 2015, chapter 10, Line Item 6100-113-0001, schedule (7) for fiscal year 2014-2015 CAASPP costs.
- Statutes 2014, chapter 25 (Line Item 6110-488) and chapter 32 (appropriation for outstanding mandate claims) *if* used by a school district on the reimbursable CAASPP activities.
- Statutes 2014, chapter 25, Line Item 6110-182-0001, Provision 2 (appropriation "to support network connectivity infrastructure grants) *if* used by a school district on the reimbursable CAASPP activities.
- Any federal funds received and applied to the reimbursable CAASPP activities.

## II. ELIGIBLE CLAIMANTS

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

## III. PERIOD OF REIMBURSEMENT

Government Code section 17557(e) 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.

<sup>5</sup> California Code of Regulations, title 5, section 857(a) (Register 2014, No. 6).

<sup>6</sup> California Code of Regulations, title 5, section 861(b)(5) (Register 2014, No. 6).

<sup>7</sup> California Code of Regulations, title 5, section 864 (Register 2014, No. 6).

<sup>8</sup> California Code of Regulations, title 5, section 858(d) (Register 2014, No. 35).

The claimants filed test claim 14-TC-01 on December 23, 2014. On March 17, 2015, claimants filed an amended test claim on 14-TC-01, to replace the original filing. On June 26, 2015, a second test claim (14-TC-04) was filed and consolidated with 14-TC-01. These test claims, all filed before June 30, 2015, establish eligibility for reimbursement pursuant to Government Code section 17557(e), beginning July 1, 2013. However, because the test claim statute and regulations each have later effective dates, the period of reimbursement begins on the effective date of each statute or regulation that imposes the reimbursable state-mandated activity, as specified in Section IV. of these parameters and guidelines.

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(d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller (Controller) within 120 days of the issuance date for the claiming instructions.
3. Pursuant to Government Code section 17560(a), a school district 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. If revised claiming instructions are issued by the Controller pursuant to Government Code section 17558(c), between November 15 and February 15, a school district filing an annual reimbursement claim shall have 120 days following the issuance date of the revised claiming instructions to file a claim. (Gov. Code §17560(b).)
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(a).
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 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, agenda, 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 claimant that incurs increased costs, the following activities are reimbursable:

- A. Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by the CAASPP contractor(s) or consortium.<sup>9</sup> Reimbursement for this activity includes the following:
1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP to all eligible pupils within the testing window provided by CDE regulations.<sup>10</sup>
  2. Broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.

**Claimants shall maintain supporting documentation showing how their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the CAASPP test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.**

**Reimbursement is NOT required to provide a computing device for every pupil, for the time to assess each pupil, or for the purchase of other equipment not listed.**

- B. Beginning February 3, 2014, the LEA CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.<sup>11</sup>
- C. Beginning February 3, 2014, notify parents or guardians each year of their pupil’s participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent’s or guardian’s written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.<sup>12</sup>

<sup>9</sup> Education Code section 60640 (Stats. 2013, ch. 489), interpreted in light of California Code of Regulations, title 5, sections 850, 853, 853.5, and 857 (Register 2014, Nos. 6, 30, 35).

<sup>10</sup> California Code of Regulations, title 5, section 855 (Register 2014, Nos. 6, 30, 35).

<sup>11</sup> California Code of Regulations, title 5, section 857(d) (Register 2014, No. 6).

<sup>12</sup> California Code of Regulations, title 5, section 852 (Register 2014, No. 6).

- D. Beginning February 3, 2014, score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or CDE.<sup>13</sup>
- E. Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.<sup>14</sup>
- F. Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.<sup>15</sup>
- G. Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.<sup>16</sup> Only participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows:
1. *All LEA CAASPP Coordinators, CAASPP Test Site Coordinators (SCs), Test Administrators (TAs), and school administrative staff who will be involved in the Smarter Balanced assessment administration to review the applicable supplemental videos and archived Webcasts, which can be found on the CAASPP Current Administration Training Web page at <http://caaspp.org/training/caaspp/>.*
  2. *Prior to administering a test, Test Administrators (and any other individuals who will be administering any secure Smarter Balanced assessment) to read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the Test Administrator (TA) Reference Guide, and view the associated Smarter Balanced training modules. All of these documents are linked on the CAASPP Instructions and Manuals Web page at <http://caaspp.org/administration/instructions/>.*
- H. Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.<sup>17</sup>

## 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.

<sup>13</sup> California Code of Regulations, title 5, section 853 (Register 2014, No. 6).

<sup>14</sup> California Code of Regulations, title 5, section 857(a) (Register 2014, No. 6).

<sup>15</sup> California Code of Regulations, title 5, section 861(b)(5) (Register 2014, No. 6).

<sup>16</sup> California Code of Regulations, title 5, section 864 (Register 2014, No. 6).

<sup>17</sup> California Code of Regulations, title 5, section 858(d) (Register 2014, No. 35). See Exhibit A, Corrected Test Claim Decision, pages 59-60; 85.

## A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the 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, in accordance with Section IV.A of these parameters and guidelines. 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 are 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 attorney invoices with the claim and a description of the contract scope of services.

### 4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities, in accordance with Section IV.A of these parameters and guidelines. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset 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. Training

Report the cost of training an employee as specified in Section IV.G. 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. Report employee training time according to the rules of cost element A.1., Salaries and Benefits.

## 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 may 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 CDE approved indirect cost rate for the year that funds are expended.

## **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>18</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described 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**

The following state and federal funds must be identified as offsetting revenues:

- Statutes 2013, chapter 48 (\$1.25 billion in Common Core implementation funding), *if* used by a school district on any of the reimbursable CAASPP activities to support the administration of computer-based assessments.
- Funding apportioned by SBE from Statutes 2014, chapter 25, Line Item 6110-113-0001, schedule (8), for fiscal year 2013-2014 CAASPP costs.
- Funding apportioned by SBE from Statutes 2015, chapter 10, Line Item 6100-113-0001, schedule (7) for fiscal year 2014-2015 CAASPP costs.
- Statutes 2014, chapter 25 (Line Item 6110-488) and chapter 32 (appropriation for outstanding mandate claims) *if* used by a school district on any of the reimbursable CAASPP activities.
- Statutes 2014, chapter 25, Line Item 6110-182-0001, Provision 2 (appropriation “to support network connectivity infrastructure grants) *if* used by a school district on any of the reimbursable CAASPP activities.

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

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<sup>18</sup> This refers to title 2, division 4, part 7, chapter 4 of the Government Code.

to, service fees collected, federal funds, and other applicable state funds, shall be identified and deducted from any claim submitted for reimbursement.

### **VIII. STATE CONTROLLER’S CLAIMING INSTRUCTIONS**

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 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 these parameters and guidelines and the decisions on the consolidated test claim and parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561(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 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(d), and California Code of Regulations, title 2, section 1183.17.

### **X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The decisions adopted for the consolidated test claims and parameters and guidelines are legally binding on all parties and provide the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record. The administrative record is on file with the Commission.

# Tab 9



# English Language Arts/Literacy and Mathematics

## Smarter Balanced Summative Assessments

**View Test Results** Search / Compare Results Understanding Results Performance Trend Reports Research Files

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### Detailed Test Results for: District: Fresno Unified

CDS Code: 10-62166-0000000 | County: Fresno

**SUMMARY REPORT** CHANGE OVER TIME

### Report Options

Year:  Student Group:  School Type:

Apply Selections

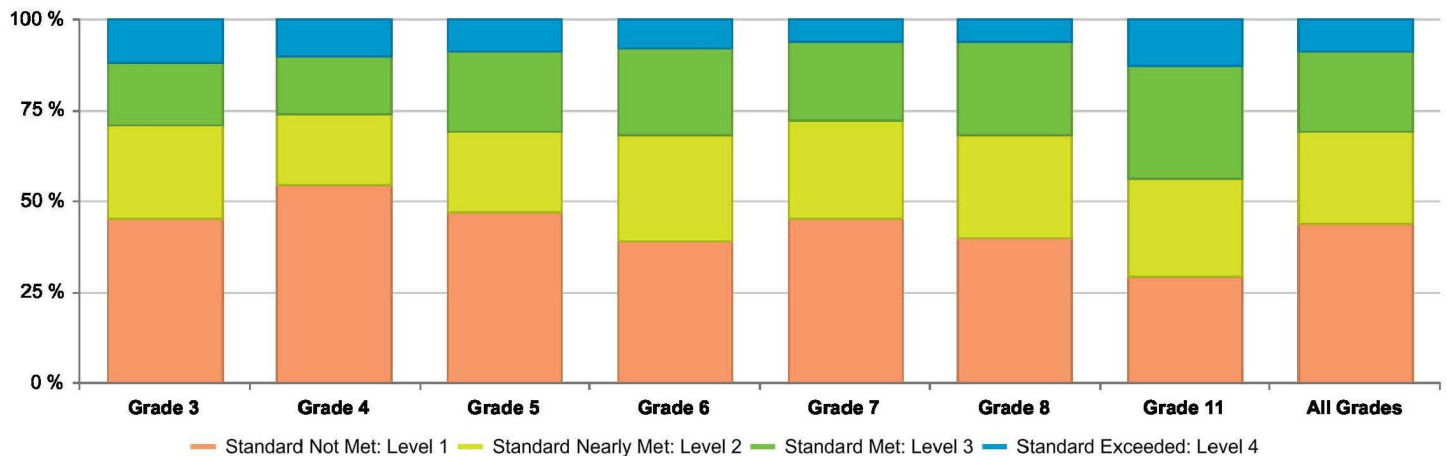
**PLEASE NOTE:** Achievement level percentages in the same subject can be compared within grade levels, with adjacent grades, and from one year to another. Note that schools made up of differing grade levels should be compared with caution.

To learn more about the results displayed below, please visit the [Understanding Results](#) page.

## 2015-16 Detailed Test Results

### ENGLISH LANGUAGE ARTS/LITERACY

#### Achievement Level Distribution



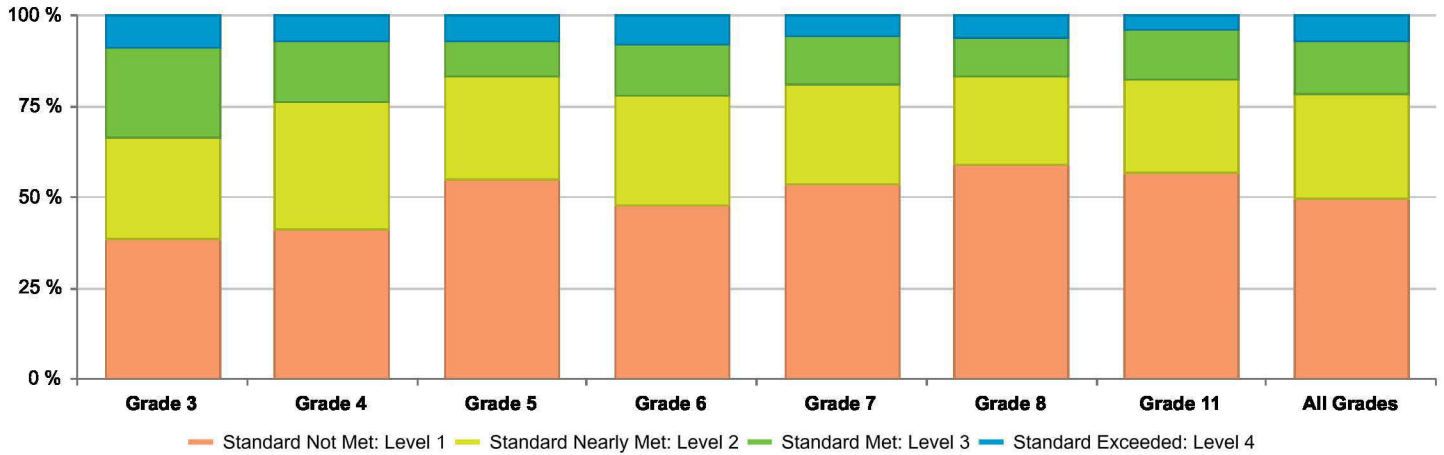
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*"N/A" will be displayed instead of a number on test results where no data is found for the specific report.*

**Data Detail - All Students (accessible data)**

**MATHEMATICS**

**Achievement Level Distribution**



In order to protect student privacy, an asterisk (\*) will be displayed instead of a number on test results where 10 or fewer students had tested.

"N/A" will be displayed instead of a number on test results where no data is found for the specific report.

[Mathematics Achievement Level Descriptors](#)

**Data Detail - All Students (accessible data)**

**Overall Achievement**

Achievement Level	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 11	All Grades
Number of Students Enrolled ⓘ	5,764	5,948	5,608	5,594	5,284	5,062	4,472	37,732
Number of Students Tested ⓘ	5,660	5,846	5,523	5,503	5,174	4,919	4,043	36,668
Number of Students With Scores ⓘ	5,629	5,810	5,491	5,481	5,132	4,862	3,789	36,194
Mean Scale Score	2399.8	2430.8	2447.6	2470.0	2469.4	2480.4	2523.0	N/A
Standard Exceeded: Level 4 ⓘ	9 %	7 %	7 %	8 %	6 %	6 %	4 %	7 %
Standard Met: Level 3 ⓘ	25 %	17 %	10 %	14 %	13 %	11 %	14 %	15 %
Standard Nearly Met: Level 2 ⓘ	28 %	35 %	28 %	30 %	28 %	24 %	26 %	29 %
Standard Not Met: Level 1 ⓘ	39 %	41 %	55 %	48 %	54 %	59 %	57 %	50 %

[Mathematics Scale Score Ranges](#)

**Areas**

Area Achievement Level Descriptors provide a more detailed look at students' performance on the overall assessment. The results in these key areas for each subject are reported using the following three indicators: below standard, near standard, and above standard. The sum of the achievement level percentages may not add to 100% due to rounding.

**CONCEPTS & PROCEDURES: How well do students use mathematical rules and ideas?**

Area Performance Level	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 11	All Grades



Above Standard ⓘ	19 %	13 %	10 %	13 %	11 %	9 %	9 %	12 %
Near Standard ⓘ	37 %	29 %	25 %	27 %	25 %	26 %	28 %	28 %
Below Standard ⓘ	44 %	58 %	65 %	60 %	64 %	65 %	63 %	60 %

**PROBLEM SOLVING AND MODELING & DATA ANALYSIS: How well can students show and apply their problem solving skills?**

Area Performance Level	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 11	All Grades
Above Standard ⓘ	13 %	9 %	7 %	8 %	8 %	7 %	6 %	8 %
Near Standard ⓘ	43 %	42 %	30 %	39 %	36 %	47 %	46 %	40 %
Below Standard ⓘ	43 %	49 %	63 %	53 %	56 %	46 %	49 %	51 %

**COMMUNICATING REASONING: How well can students think logically and express their thoughts in order to solve a problem?**

Area Performance Level	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 11	All Grades
Above Standard ⓘ	16 %	11 %	6 %	9 %	8 %	6 %	7 %	9 %
Near Standard ⓘ	55 %	44 %	40 %	48 %	48 %	50 %	58 %	48 %
Below Standard ⓘ	29 %	45 %	54 %	43 %	44 %	44 %	35 %	42 %

[Mathematics Area Achievement Level Descriptors](#)



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# Alternate English Language Arts/Literacy and Mathematics

## California Alternate Assessments (CAAs)

**View Test Results** Search / Compare Results Understanding Results Research Files

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### Detailed Test Results for: District: Fresno Unified

CDS Code: 10-62166-0000000 | County: Fresno

**SUMMARY REPORT** CHANGE OVER TIME

### Report Options

Year:  Student Group:  School Type:

Apply Selections

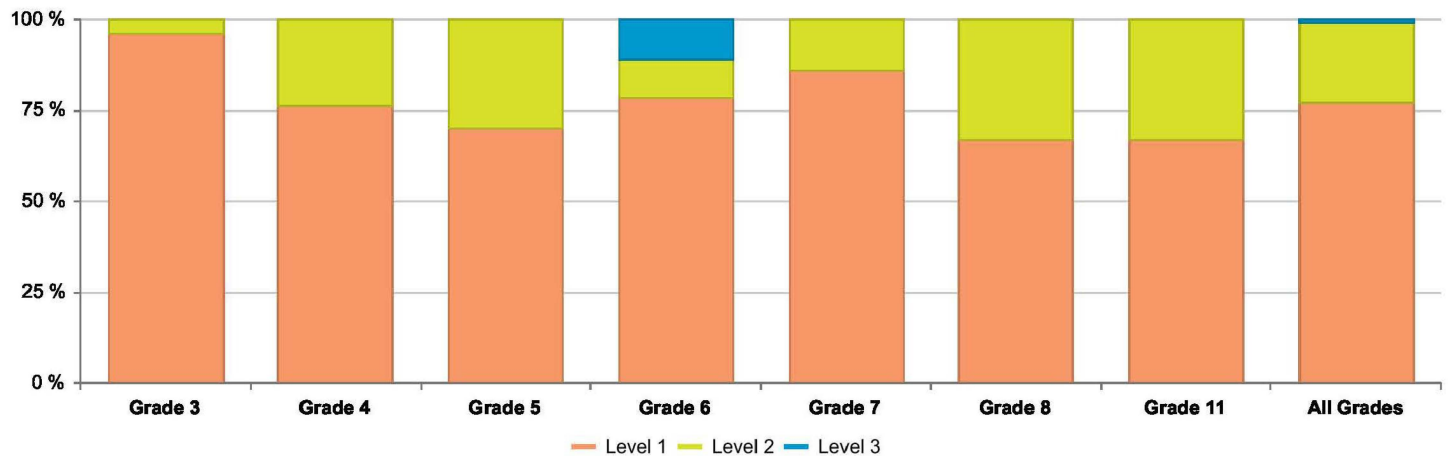
**PLEASE NOTE:** Achievement level percentages in the same subject can be compared within grade levels, and from one year to another within the same grade level. Also note that schools made up of differing grade levels should be compared with caution.

To learn more about the results displayed below, please visit the [Understanding Results](#) page.

## 2015-16 Detailed Test Results

### CAA ENGLISH LANGUAGE ARTS/LITERACY

#### Achievement Level Distribution



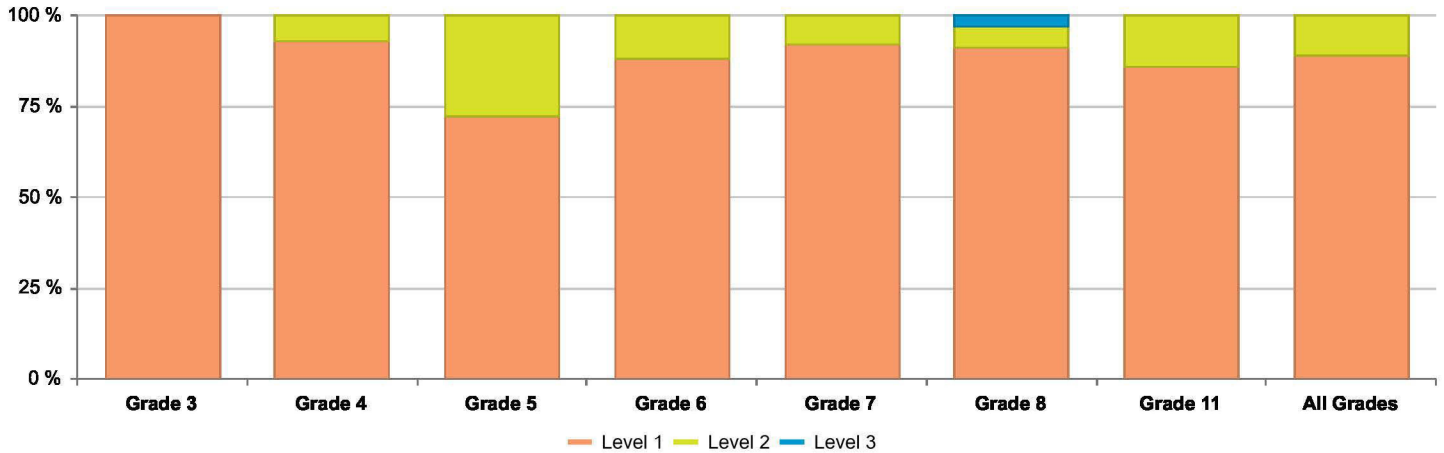
*In order to protect student privacy, an asterisk (\*) will be displayed instead of a number on test results where 10 or fewer students had tested.*

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**Data Detail - All Students (accessible data)**

**CAA MATHEMATICS**

**Achievement Level Distribution**



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[Mathematics Achievement Level Descriptors](#)

**Data Detail - All Students (accessible data)**

**Overall Achievement**

Achievement Level	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 11	All Grades
Number of Students Enrolled ⓘ	28	34	37	32	48	36	44	259
Number of Students Tested ⓘ	23	29	32	26	38	32	28	208
Number of Students With Scores ⓘ	23	29	32	26	38	32	28	208
Mean Scale Score	316.7	417.6	528.4	627.7	722.4	830.3	922.3	N/A
Level 3 ⓘ	0 %	0 %	0 %	0 %	0 %	3 %	0 %	0 %
Level 2 ⓘ	0 %	7 %	28 %	12 %	8 %	6 %	14 %	11 %
Level 1 ⓘ	100 %	93 %	72 %	88 %	92 %	91 %	86 %	88 %

[Mathematics Scale Score Ranges](#)

# Tab 10



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# English Language Arts/Literacy and Mathematics

## Smarter Balanced Summative Assessments

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SUMMARY REPORT CHANGE OVER TIME

### Report Options

Year:  Student Group:  School Type:

Apply Selections

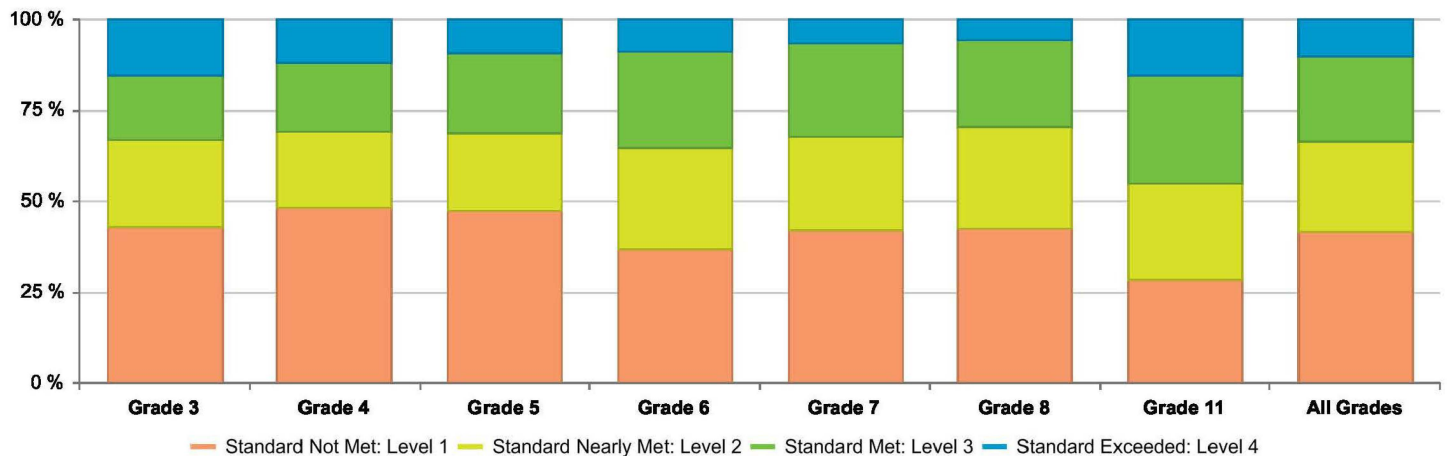
**PLEASE NOTE:** Achievement level percentages in the same subject can be compared within grade levels, with adjacent grades, and from one year to another. Note that schools made up of differing grade levels should be compared with caution.

To learn more about the results displayed below, please visit the [Understanding Results](#) page.

## 2016-17 Detailed Test Results

### ENGLISH LANGUAGE ARTS/LITERACY

#### Achievement Level Distribution



*In order to protect student privacy, an asterisk (\*) will be displayed instead of a number on test results where 10 or fewer students had tested.*

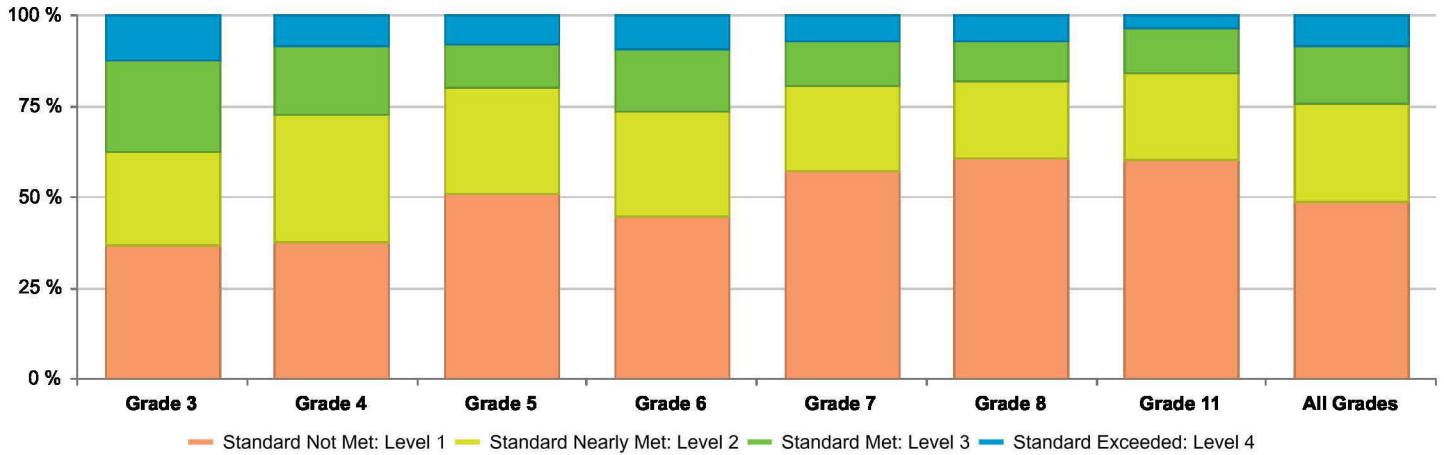
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**Data Detail - All Students (accessible data)**

**MATHEMATICS**

**Achievement Level Distribution**



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[Mathematics Achievement Level Descriptors](#)

**Data Detail - All Students (accessible data)**

**Overall Achievement**

Achievement Level	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 11	All Grades
Number of Students Enrolled <sup>ⓘ</sup>	5,862	5,608	5,799	5,513	5,341	5,167	4,220	37,510
Number of Students Tested <sup>ⓘ</sup>	5,745	5,540	5,715	5,426	5,178	5,001	3,747	36,352
Number of Students With Scores <sup>ⓘ</sup>	5,727	5,513	5,694	5,410	5,170	4,990	3,741	36,245
Mean Scale Score	2405.8	2436.0	2454.8	2479.2	2468.6	2476.2	2514.2	N/A
Standard Exceeded: Level 4 <sup>ⓘ</sup>	12.59 %	8.42 %	8.18 %	9.35 %	7.29 %	6.87 %	3.72 %	8.32 %
Standard Met: Level 3 <sup>ⓘ</sup>	24.83 %	19.17 %	11.94 %	17.30 %	12.15 %	11.20 %	12.06 %	15.82 %
Standard Nearly Met: Level 2 <sup>ⓘ</sup>	25.89 %	34.88 %	29.03 %	28.84 %	23.68 %	21.18 %	24.03 %	27.04 %
Standard Not Met: Level 1 <sup>ⓘ</sup>	36.69 %	37.53 %	50.84 %	44.51 %	56.89 %	60.74 %	60.20 %	48.83 %

[Mathematics Scale Score Ranges](#)

**Areas**

Area Achievement Level Descriptors provide a more detailed look at students' performance on the overall assessment. The results in these key areas for each subject are reported using the following three indicators: below standard, near standard, and above standard. The sum of the achievement level percentages may not add to 100% due to rounding.

**CONCEPTS & PROCEDURES: How well do students use mathematical rules and ideas?**

Area Performance Level	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 11	All Grades

Above Standard ⓘ	23.31 %	17.01 %	12.33 %	16.09 %	12.46 %	10.59 %	9.13 %	14.79 %
Near Standard ⓘ	34.68 %	29.60 %	27.71 %	30.05 %	22.17 %	24.10 %	22.78 %	27.66 %
Below Standard ⓘ	42.02 %	53.38 %	59.96 %	53.86 %	65.37 %	65.31 %	68.09 %	57.55 %

**PROBLEM SOLVING AND MODELING & DATA ANALYSIS: How well can students show and apply their problem solving skills?**

Area Performance Level	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 11	All Grades
Above Standard ⓘ	16.39 %	10.88 %	8.45 %	9.26 %	8.85 %	8.22 %	6.30 %	10.00 %
Near Standard ⓘ	43.47 %	41.41 %	36.04 %	41.38 %	35.98 %	30.17 %	40.08 %	38.43 %
Below Standard ⓘ	40.15 %	47.71 %	55.51 %	49.36 %	55.17 %	61.61 %	53.62 %	51.57 %

**COMMUNICATING REASONING: How well can students think logically and express their thoughts in order to solve a problem?**

Area Performance Level	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 11	All Grades
Above Standard ⓘ	18.25 %	12.52 %	8.45 %	10.45 %	8.02 %	7.05 %	7.24 %	10.54 %
Near Standard ⓘ	49.18 %	44.39 %	39.88 %	41.01 %	47.55 %	41.84 %	53.69 %	44.99 %
Below Standard ⓘ	32.58 %	43.10 %	51.67 %	48.54 %	44.43 %	51.10 %	39.07 %	44.47 %

[Mathematics Area Achievement Level Descriptors](#)



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# Alternate English Language Arts/Literacy and Mathematics

## California Alternate Assessments (CAAs)

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CDS Code: 10-62166-0000000 | County: Fresno

**SUMMARY REPORT** CHANGE OVER TIME

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Year:  Student Group:  School Type:

Apply Selections

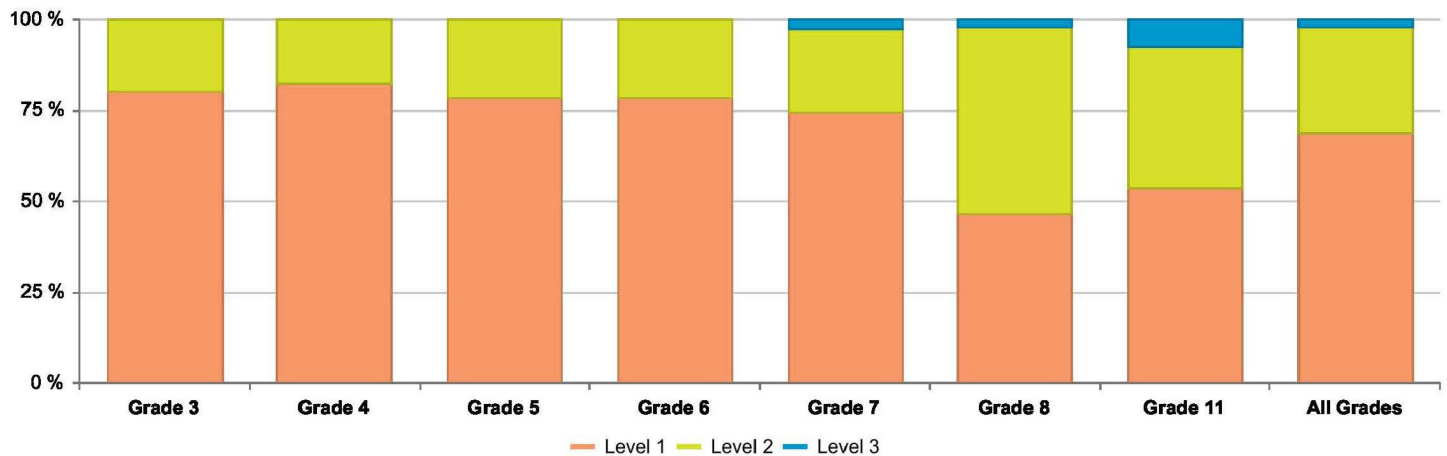
**PLEASE NOTE:** Achievement level percentages in the same subject can be compared within grade levels, and from one year to another within the same grade level. Also note that schools made up of differing grade levels should be compared with caution.

To learn more about the results displayed below, please visit the [Understanding Results](#) page.

## 2016-17 Detailed Test Results

### CAA ENGLISH LANGUAGE ARTS/LITERACY

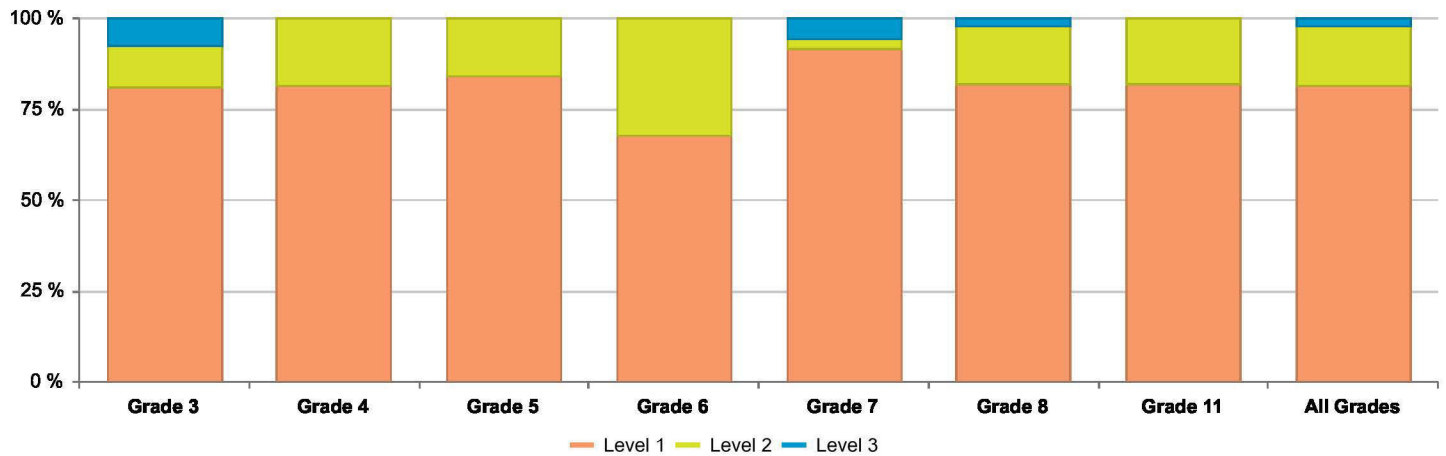
#### Achievement Level Distribution



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**Data Detail - All Students (accessible data)****CAA MATHEMATICS****Achievement Level Distribution**

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[Mathematics Achievement Level Descriptors](#)**Data Detail - All Students (accessible data)****Overall Achievement**

Achievement Level	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 11	All Grades
Number of Students Enrolled <sup>(i)</sup>	36	47	43	41	42	53	58	320
Number of Students Tested <sup>(i)</sup>	26	32	31	31	35	44	44	243
Number of Students With Scores <sup>(i)</sup>	26	32	31	31	35	44	44	243
Mean Scale Score	323.5	428.4	528.4	634.5	724.9	825.2	927.2	N/A
Level 3 <sup>(i)</sup>	7.69 %	0.00 %	0.00 %	0.00 %	5.71 %	2.27 %	0.00 %	2.06 %
Level 2 <sup>(i)</sup>	11.54 %	18.75 %	16.13 %	32.26 %	2.86 %	15.91 %	18.18 %	16.46 %
Level 1 <sup>(i)</sup>	80.77 %	81.25 %	83.87 %	67.74 %	91.43 %	81.82 %	81.82 %	81.48 %

[Mathematics Scale Score Ranges](#)

# Tab 11



## Smarter Balanced Technology Readiness Calculator

This calculator estimates the number of days and associated network bandwidth required to administer English Language Arts (ELA) and Mathematics assessments given the number of students, number of computers, and number of hours per day computers are available for testing at a specific school. The estimates are displayed at the bottom of the screen below the buttons.

Number of students testing:

Number of computers available:

Computer hours available per day:  ▼

Internet connection speed:  ▼

Estimated minimum number of days to complete ELA and Math assessments: **4.64 days**<sup>1</sup>

Estimated network bandwidth required: **636.32 Mbps (636.32% of total bandwidth)**<sup>2</sup>

<sup>1</sup> Smarter Balanced assessments are not timed and students can take frequent breaks. However, for the purposes of estimating technology requirements, this calculation is based on an assumption of two separate two-hour sessions for ELA, and two separate two-hour sessions for Mathematics. Some students may need more time and others may need less time. The calculation assumes all computers meet [Smarter Balanced Testing Device Requirements](#).

<sup>2</sup> The estimate of network bandwidth is calculated based on all computers being used simultaneously. Actual bandwidth available to any single computer will depend on the external connection the school has to the Internet, the speed and utilization of the internal network, and the connection between the computers used by students and those connections to the internal network. [SchoolSpeedTest](#) from Education Superhighway and [SpeedTest.Net](#) are tools that can measure Internet bandwidth at your school.



## Smarter Balanced Technology Readiness Calculator

This calculator estimates the number of days and associated network bandwidth required to administer English Language Arts (ELA) and Mathematics assessments given the number of students, number of computers, and number of hours per day computers are available for testing at a specific school. The estimates are displayed at the bottom of the screen below the buttons.

Number of students testing:

Number of computers available:

Computer hours available per day:  ▼

Internet connection speed:  ▼

Estimated minimum number of days to complete ELA and Math assessments: **4.32 days** <sup>1</sup>

Estimated network bandwidth required: **678.40 Mbps (678.40% of total bandwidth)** <sup>2</sup>

<sup>1</sup> Smarter Balanced assessments are not timed and students can take frequent breaks. However, for the purposes of estimating technology requirements, this calculation is based on an assumption of two separate two-hour sessions for ELA, and two separate two-hour sessions for Mathematics. Some students may need more time and others may need less time. The calculation assumes all computers meet [Smarter Balanced Testing Device Requirements](#).

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Number of students testing:

Number of computers available:

Computer hours available per day:  ▼

Internet connection speed:  ▼

Estimated minimum number of days to complete ELA and Math assessments: **59.99 days**<sup>1</sup>

Estimated network bandwidth required: **49.18 Mbps (49.18% of total bandwidth)**<sup>2</sup>

<sup>1</sup> Smarter Balanced assessments are not timed and students can take frequent breaks. However, for the purposes of estimating technology requirements, this calculation is based on an assumption of two separate two-hour sessions for ELA, and two separate two-hour sessions for Mathematics. Some students may need more time and others may need less time. The calculation assumes all computers meet [Smarter Balanced Testing Device Requirements](#).

<sup>2</sup> The estimate of network bandwidth is calculated based on all computers being used simultaneously. Actual bandwidth available to any single computer will depend on the external connection the school has to the Internet, the speed and utilization of the internal network, and the connection between the computers used by students and those connections to the internal network. [SchoolSpeedTest](#) from Education Superhighway and [SpeedTest.Net](#) are tools that can measure Internet bandwidth at your school.



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Number of students testing:

Number of computers available:

Computer hours available per day:  ▼

Internet connection speed:  ▼

Estimated minimum number of days to complete ELA and Math assessments: **59.99 days**<sup>1</sup>

Estimated network bandwidth required: **48.80 Mbps (48.80% of total bandwidth)**<sup>2</sup>

<sup>1</sup> Smarter Balanced assessments are not timed and students can take frequent breaks. However, for the purposes of estimating technology requirements, this calculation is based on an assumption of two separate two-hour sessions for ELA, and two separate two-hour sessions for Mathematics. Some students may need more time and others may need less time. The calculation assumes all computers meet [Smarter Balanced Testing Device Requirements](#).

<sup>2</sup> The estimate of network bandwidth is calculated based on all computers being used simultaneously. Actual bandwidth available to any single computer will depend on the external connection the school has to the Internet, the speed and utilization of the internal network, and the connection between the computers used by students and those connections to the internal network. [SchoolSpeedTest](#) from Education Superhighway and [SpeedTest.Net](#) are tools that can measure Internet bandwidth at your school.





## Smarter Balanced Technology Readiness Calculator

This calculator estimates the number of days and associated network bandwidth required to administer English Language Arts (ELA) and Mathematics assessments given the number of students, number of computers, and number of hours per day computers are available for testing at a specific school. The estimates are displayed at the bottom of the screen below the buttons.

Number of students testing:

Number of computers available:

Computer hours available per day:

Internet connection speed:



Estimated minimum number of days to complete ELA and Math assessments: **35.00 days**<sup>1</sup>

Estimated network bandwidth required: **84.30 Mbps (84.30% of total bandwidth)**<sup>2</sup>

<sup>1</sup> Smarter Balanced assessments are not timed and students can take frequent breaks. However, for the purposes of estimating technology requirements, this calculation is based on an assumption of two separate two-hour sessions for ELA, and two separate two-hour sessions for Mathematics. Some students may need more time and others may need less time. The calculation assumes all computers meet [Smarter Balanced Testing Device Requirements](#).

<sup>2</sup> The estimate of network bandwidth is calculated based on all computers being used simultaneously. Actual bandwidth available to any single computer will depend on the external connection the school has to the Internet, the speed and utilization of the internal network, and the connection between the computers used by students and those connections to the internal network. [SchoolSpeedTest](#) from Education Superhighway and [SpeedTest.Net](#) are tools that can measure Internet bandwidth at your school.



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Number of students testing:

Number of computers available:

Computer hours available per day:  ▼

Internet connection speed:  ▼

Estimated minimum number of days to complete ELA and Math assessments: **35.00 days** <sup>1</sup>

Estimated network bandwidth required: **83.64 Mbps (83.64% of total bandwidth)** <sup>2</sup>

<sup>1</sup> Smarter Balanced assessments are not timed and students can take frequent breaks. However, for the purposes of estimating technology requirements, this calculation is based on an assumption of two separate two-hour sessions for ELA, and two separate two-hour sessions for Mathematics. Some students may need more time and others may need less time. The calculation assumes all computers meet [Smarter Balanced Testing Device Requirements](#).

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**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On October 3, 2023, I served the:

- **Current Mailing List dated August 18, 2023**
- **Controller's Late Comments on the IRC filed October 2, 2023**

*California Assessment of Student Performance and Progress (CAASPP),  
22-1401-I-01*

Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35

Fiscal Years: 2015-2016 and 2016-2017  
Fresno Unified School District, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on October 3, 2023 at Sacramento, California.



Jill L. Magee  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 8/18/23

**Claim Number:** 22-1401-I-01

**Matter:** California Assessment of Student Performance and Progress

**Claimant:** Fresno Unified School District

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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**RECEIVED**  
October 04, 2023  
**Commission on  
State Mandates**

**Exhibit C**

October 4, 2023

Heather Halsey  
Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

Re: Incorrect Reduction Claim: California Assessment of Student  
Performance And Progress Program (CAASPP)  
Claimant: Fresno Unified School District

Dear Ms. Halsey:

Fresno Unified School District (“District” or “Claimant”) has reviewed the State Controller’s Office’s (Controller’s) comments dated October 2, 2023. The comments are in response to the Incorrect Reduction Claim (“IRC”) submitted to the Commission on State Mandates (“Commission”) by the Claimant regarding the California Assessment of Student Performance And Progress Program (“CAASPP”).

**Commission Must Reject In Its Entirety Finance Comments dated  
October 3, 2023.**

Government Code section 17553(d) provides: “The Controller *shall* have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission,” the approval of this request is limited to 60 days. (emphasis added)

Claimant filed their IRC on April 11, 2023, Controller was notified of the filing on April 14, 2023.

On May 24, 2023, the Commission received the Controller's request for a 90-day extension of time to file written comments on the above-captioned IRC that was due on July 13, 2023.

Commission denied the Controller's request for a 90-day extension, but approved a 60-day extension from the original due date. Controller's comments on the IRC were due by 5:00 p.m. on September 13, 2023. Controller ignored the Commission's denial of an extension exceeding 60-days and filed **late** comments dated October 2, 2023 consisting of 142 pages. Claimant received notice of the late comments on October 3, 2023.

Commission informed the Controller in a letter dated May 25, 2023 the following:

However, as a matter of Commission practice and due to the duty to expedite all matters before the Commission and the requirements of Government code section 17553(d) which provides: "The Controller *shall* have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission," the approval of this request is limited to 60 days. (emphasis added)

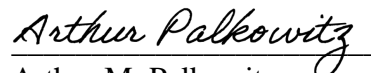
Based on the above Claimant requests Controller's comments be removed from the record and not be relied upon in the Commission analysis. Accordingly, Claimant will not incur the time and expense to review Controller's comments and submit rebuttal comments.

If for any reason the Commission will not be removing the Controller's comments from the record, please provide the Claimant the legal authority supporting the decision allowing the Claimant ample time to consider submitting rebuttal comments.

A. Certification

I certify by my signature below, under penalty of perjury under the laws of the State of California, that the statements made in this document are true and complete to the best of my own personal knowledge or based on information and belief and that I am authorized and competent to do so.

October 4, 2023

  
Arthur M. Palkowitz  
Representative for the Claimant

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On October 5, 2023, I served the:

- **Current Mailing List dated August 18, 2023**
- **Claimant’s Rebuttal Comments filed October 4, 2023**

*California Assessment of Student Performance and Progress (CAASPP),  
22-1401-I-01*

Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35

Fiscal Years: 2015-2016 and 2016-2017  
Fresno Unified School District, Claimant

By making it available on the Commission’s website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on October 5, 2023 at Sacramento, California.

*David Chavez*

\_\_\_\_\_  
David Chavez  
Commission on State Mandates  
980 Ninth Street, Suite 300  
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# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 8/18/23

**Claim Number:** 22-1401-I-01

**Matter:** California Assessment of Student Performance and Progress

**Claimant:** Fresno Unified School District

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**RECEIVED**  
November 03, 2023  
**Commission on  
State Mandates**

**LATE FILING**

## **Exhibit D**

November 3, 2023

Heather Halsey  
Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

**Re: Incorrect Reduction Claim**

California Assessment of Student Performance And Progress Program (CAASPP), 22-1401-I-01; Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35.

Fiscal Years: 2015-2016 and 2016-2017  
Fresno Unified School District, Claimant

Dear Ms. Halsey:

Fresno Unified School District (District) submitted rebuttal comments on October 4, 2023 in response to the California State Controller's Office (Controller) late filing dated October 2, 2023. District's supplemental rebuttal comments below are timely within the 30 days of receipt of Controller's comments on October 3, 2023.

The comments below are not to be considered a waiver of the District's comments included in their October 4, 2023 correspondence:

Commission is to deny in its entirety Controller's comments dated October 2, 2023 pursuant to Government Code section 17553(d) that provides: "The Controller *shall* have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the

claim by the commission,” the approval of this request is limited to 60 days. (emphasis added)

District is unaware when the Commission will render a decision on its request to reject the Controller’s late comments. Consequently, to avoid the possibility of not having an opportunity to respond to the Controller’s comments District submits the following rebuttal comments.

***I. District Had Discretion Of the Duration of the Testing Period***

District asserts they had the discretion of the duration of the time period to implement the mandated CAASPP testing, as long as the testing period was not beyond the maximum limit. Controller agrees that LEAs have the option to select a shorter window testing.

The approved mandate required the District “provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology requirements.” (Controller Comments: page 10).

Pursuant to the California Code of Regulations, Title 5 (5 CCR), sections 855(a)(1), 855(a)(2), 855 (a)(3), 855(b), and 855(c), the rules for the establishment of the testing windows for the Smarter Balanced assessments are as follows:

- FY 2015-16, for grades three through eight – The testing window *shall* begin on the day in which 66% of a school’s annual instructional days have been completed (Tab 6, page 5).
- FY 2015-16, for grade eleven – The testing window *shall* begin on the day in which 80% of the school’s annual instructional days have been completed (Tab 6, page 5).

The aforementioned required when testing shall begin. However, there is no requirement when the testing is to be completed as long as the testing is within a 12-week regulatory testing window for grades three through eight testing and a seven-week regulatory testing window for grade eleven testing. (Controller Comments: page 12). “*It is undisputed LEAs [Local Education Agencies] have the option to select a shorter testing window*”. (Tab 6, page 5.) Controller arbitrarily selected the broadest testing window when determining the mandated testing window for the entire District testing. (Controller Comments: page 10).

**II. Controller Decision Was Arbitrary and Capricious In Rejecting District's Testing Period.**

Regarding the Controller's audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency. (*Johnston v. Sonoma County Agricultural Preservation and Open Space District* (2002) 100 Cal.App.4th 973, 983-984; *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.)

The District utilized an permissible 35-day testing period that was permissible and allowed students additional instructional time prior to taking the test. (District's IRC: Exhibits 1, 2) The month of March and the first part of April were dedicated for instruction.

A student was required to have access to a computational device to complete the CAASPP testing. (Exhibit 2) If the District were to administer the test over the entire 60-day period, there would be inequities across the district with students taking the test at the end of the testing window would have received additional instruction compared to the students taking the test at the beginning of the test period.

In addition, the logistics to transport devices from school site to school site throughout the district during the 35-day testing period requires additional devices. Due to the District's large geographical reach in Fresno County, (six thousand square miles) with ninety-five sites tested in both 2015/16 and 2016/17, the District faced logistical challenges moving devices from school to school.

Controller arbitrarily concluded the District's purchase of testing equipment was unallowable contrary to the test claim decision stating:

SBAC (Smarter Balance Calculator") also acknowledges, however, that some school districts may be required to make new purchases: There will also be a need in certain scenarios for various districts to consider the purchase of additional computers or computational devices...most new hardware will naturally fall well into the specifications released so far... (CAASPP: Statement of Decision p.10.)

**III. Mandated Testing Window May Be Less Than Twelve Weeks.**

California Code of Regulations, Title 5 (5 CCR), sections 855(a)(1), 855(a)(2), 855 (a)(3), 855(b), and 855(c) anticipated LEAs would have the discretion when to

complete the testing as long as it did not go beyond the maximum twelve-week period for grades three through eight and a seven-week period for grade eleven.

Controller fails to rely on any authority, as there is none, prohibiting the testing period to be 35 days. Controller set the testing window at 60 days (12 weeks x 5 days a week), which was the maximum number of days allowed per the testing window. (“Sixty-six percent of a school year occurs on the 118th instructional day in a 180-day school year, leaving a 12-week regulatory testing window for grades three through eight testing...”) (Tab 6, page 5). (Controller Comments: page 14).

Controller contends, “The key takeaway here is the mandated testing window. Testing can begin on the 118th day of instruction for students in grades three through eight, and on the 144th day for students in grade eleven. LEAs have the option of selecting a shorter testing window, but it is not mandated. (Controller Comments: page 12). Controller selected the maximum testing period window when determining the mandated testing window.” Controller’s selection for the duration of the test period is neither supported by the test claim decision or parameters and guidelines.

Controller agreed that “To encourage adoption of the CAASPP program on a statewide level, SBAC purposefully designed the assessments to be compatible with existing technology available at many districts but acknowledged some school districts may need to consider purchasing additional computers.” (Controller Comments: page 18).

The Commission’s test claim decision acknowledged the purchase of computing devices, and the upgrade of testing devices is inevitable, if somewhat uneven from year to year and from one district to the next. (CAASPP: Statement of Decision p.51.)

**IV. District’s Exhibit 3, 4 Lists the New Devices Purchased.**

District’s Exhibit 3 Lists the FY 2015-2016 New Devices purchased in the total amount of \$1,504,004 as follows:

ASUS TI 00HA-C4-GR TRANSORMER BOOK	809	\$605,600
ASUS TI00TA-CI-GR TRANSORMERBOOK	1,650	\$309,245
ASUS TP500 LAPTOP	704	\$383,611
ASUS TP501 LAPTOP	<u>346</u>	<u>\$205,547</u>
Total	3,509	\$1,504,004 (Finding 1)



District’s Exhibit 4 Lists the FY 2016-2017 New Devices purchased in the total amount of \$791.918.00 as follows:

	<u>Unit Price</u>	<u>Units Received</u>	<u>Total Cost</u>
TP 200	\$342.25	1171	\$400,774.75
TP 501	\$539.75	<u>475</u>	<u>\$256,381.25</u>
		1646	\$657,156.00
Absolute Tracking Software:		\$26,336.00	
CA\ E-Waste Recycling Fee		\$5,094.00	
Sales Tax		\$62,749.46	
Total Hardware (SBAC)		\$751,335.46 (IRC000026)	
Broadband (SBAC)		<u>\$40,583.29</u> (IRC000027)	
Total material and supplies		\$791.918.00 (Finding I)	

Claimant contends Controller’s Finding I for the FY 2015-2016 disallowing \$1,504,004 and Controller’s Finding I for the FY 2016-2017 disallowing \$791.918.00 was arbitrary and capricious or is entirely lacking in evidentiary support.

The one-time purchase of the equipment was reasonable and necessary to perform the CAASSP testing as was anticipated by SBAC (Smarter Balance Calculator”) that some school districts may be required to make new purchases of additional computers or computational devices. (CAASPP: Statement of Decision p.10.) With a shorter testing period more students are simultaneously performing the tests requiring more devices.

A. Certification

I certify by my signature below, under penalty of perjury under the laws of the State of California, that the statements made in this document are true and complete to the best of my own personal knowledge or based on information and belief and that I am authorized and competent to do so.

November 3, 2023

*Arthur Palkowitz*  
 \_\_\_\_\_  
 Arthur M. Palkowitz  
 Representative for the Claimant

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On November 3, 2023, I served the:

- **Current Mailing List dated October 23, 2023**
- **Claimant's Late Supplemental Rebuttal Comments filed November 3, 2023**

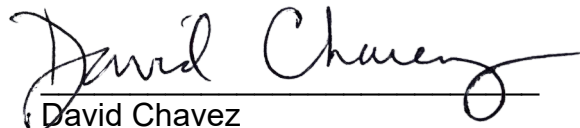
*California Assessment of Student Performance and Progress (CAASPP),  
22-1401-I-01*

Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35

Fiscal Years: 2015-2016 and 2016-2017  
Fresno Unified School District, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on November 3, 2023 at Sacramento, California.



David Chavez  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 10/23/23

**Claim  
Number:** 22-1401-I-01

**Matter:** California Assessment of Student Performance and Progress

**Claimant:** Fresno Unified School District

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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## Exhibit E

July 17, 2024

Mr. Arthur Palkowitz  
Law Offices of Arthur M. Palkowitz  
12807 Calle de la Siena  
San Diego, CA 92130

Ms. Natalie Sidarous  
State Controller's Office  
Local Government Programs and  
Services Division  
3301 C Street, Suite 740  
Sacramento, CA 95816

*And Parties, Interested Parties, and Interested Persons (See Mailing List)*

**Re: Draft Proposed Decision, Schedule for Comments, and Notice of Hearing**  
*California Assessment of Student Performance and Progress (CAASPP),*  
22-1401-I-01

Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), 864 (Register 2014, Nos. 6, 30, and 35)

Fiscal Years: 2015-2016 and 2016-2017  
Fresno Unified School District, Claimant

Dear Mr. Palkowitz and Ms. Sidarous:

The Draft Proposed Decision for the above-captioned matter is enclosed for your review and comment.

### Written Comments

Written comments may be filed on the Draft Proposed Decision not later than **5:00 p.m. on August 7, 2024**. Please note that all representations of fact submitted to the Commission must be signed under penalty of perjury by persons who are authorized and competent to do so and must be based upon the declarant's personal knowledge, information, or belief. (Cal. Code Regs., tit. 2, § 1187.5.) Hearsay evidence may be used for the purpose of supplementing or explaining other evidence but shall not be sufficient in itself to support a finding unless it would be admissible over an objection in civil actions. (Cal. Code Regs., tit. 2, § 1187.5.) The Commission's ultimate findings of fact must be supported by substantial evidence in the record.<sup>1</sup>

You are advised that comments filed with the Commission are required to be electronically filed (e-filed) in an unlocked legible and searchable PDF file, using the Commission's Dropbox. (Cal. Code Regs., tit. 2, 1181.3(c)(2).) Refer to <https://www.csm.ca.gov/dropbox.shtml> on the Commission's website for electronic filing instructions. If e-filing would cause the filer undue hardship or significant prejudice, filing may occur by first class mail, overnight delivery or personal service only upon

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<sup>1</sup> Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission's decision is not supported by substantial evidence in the record.



Mr. Palkowitz and Ms. Sidarous

July 17, 2024

Page 2

approval of a written request to the executive director. (Cal. Code Regs., tit. 2, 1181.3(c)(3).)

If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission's regulations.

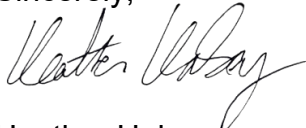
### **Hearing**

This matter is set for hearing on **Friday, September 27, 2024**, at 10:00 a.m. The Proposed Decision will be issued on or about September 13, 2024.

Please notify Commission staff not later than the Wednesday prior to the hearing that you or a witness you are bringing plan to testify and please specify the names and email addresses of the people who will be speaking for inclusion on the witness list and so that detailed instructions regarding how to participate as a witness in this meeting on Zoom can be provided to them. When calling or emailing, please identify the item you want to testify on and the entity you represent. The Commission Chairperson reserves the right to impose time limits on presentations as may be necessary to complete the agenda.

If you would like to request postponement of the hearing, please refer to section 1187.9(b) of the Commission's regulations.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather Halsey", written in a cursive style.

Heather Halsey  
Executive Director

**ITEM \_\_\_\_**  
**INCORRECT REDUCTION CLAIM**  
**DRAFT PROPOSED DECISION**

Education Code Section 60640, as Amended by Statutes 2013, Chapter 489 (AB 484)  
and Statutes 2014, Chapter 32 (SB 858)

California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5),  
864 (Register 2014, Nos. 6, 30, and 35)

*California Assessment of Student Performance and Progress (CAASPP)*

Fiscal Years 2015-2016 and 2016-2017

22-1401-I-01

Fresno Unified School District, Claimant

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**EXECUTIVE SUMMARY**

**Overview**

This Incorrect Reduction Claim (IRC) challenges the State Controller’s Office (Controller’s) reduction of costs claimed for materials and supplies by the Fresno Unified School District (claimant) for the *California Assessment of Student Performance and Progress (CAASPP)* program for fiscal years 2015-2016 and 2016-2017. CAASPP requires school districts test students in grades three through eight and grade 11 in English Language Arts and Mathematics using a secured browser-based testing platform. The Controller reduced all of the claimant’s costs for the purchase of 5,155 new computing devices and broadband internet services during the audit period, totaling \$2,295,922. The Controller found the claimant did not provide supporting documentation showing its existing supply of computing devices and broadband internet services were insufficient to administer the test to its pupils during the testing window provided by the California Department of Education (CDE) as required by the Parameters and Guidelines. The Controller further found the claimant’s existing supply of computing devices and broadband internet services were sufficient to complete testing for all eligible pupils within the testing window according to the tool provided by the CDE and the testing contractor called the “Smarter Balanced Technology Readiness Calculator” (SBAC Calculator). The claimant disputes these findings.

Staff finds that the Controller’s reductions are correct as a matter of law and are not arbitrary, capricious, or entirely lacking in evidentiary support, and recommends the Commission on State Mandates (Commission) deny this IRC.

## **Procedural History**

The Commission adopted Parameters and Guidelines for the *California Assessment of Student Performance and Progress* program on March 25, 2016.<sup>1</sup> The claimant signed reimbursement claims for fiscal year 2015-2016 on January 24, 2017, and for fiscal year 2016-2017 on February 14, 2018. The Controller commenced the audit on November 18, 2019, and issued the final audit report on December 16, 2020.<sup>2</sup> The claimant filed the IRC on December 21, 2022.<sup>3</sup> The Controller filed late comments on the IRC on October 2, 2023.<sup>4</sup> The claimant filed rebuttal comments objecting to the Controller's late comments on October 4, 2023, and late supplemental rebuttal comments responsive to the Controller's late comments on November 3, 2023.<sup>5</sup> Commission staff issued the Draft Proposed Decision on July 17, 2024.<sup>6</sup>

## **Commission Responsibilities**

Government Code section 17561(d) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state-mandated costs if the Controller determines the claim is excessive or unreasonable.

Government Code section 17551(d) requires the Commission to hear and decide a claim the Controller has incorrectly reduced payments to the local agency or school district. If the Commission determines a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission's regulations requires the Commission to send the decision to the Controller and request the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of Parameters and Guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6 of the California Constitution.<sup>7</sup> The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitution and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an

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<sup>1</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 112 (Parameters and Guidelines).

<sup>2</sup> Exhibit A, IRC, filed December 21, 2022, page 93 (Final Audit Report); Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 5 (Declaration of Lisa Kurokawa).

<sup>3</sup> Exhibit A, IRC, filed December 21, 2022.

<sup>4</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023.

<sup>5</sup> Exhibit C, Claimant's Rebuttal Comments, filed October 4, 2023; Exhibit D, Claimant's Late Supplemental Rebuttal Comments, filed November 3, 2023.

<sup>6</sup> Exhibit E, Draft Proposed Decision, issued July 17, 2024.

<sup>7</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

“equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities.”<sup>8</sup>

With regard to the Controller’s audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.<sup>9</sup>

The Commission must also review the Controller’s audit in light of the fact the initial burden of providing evidence for a claim of reimbursement lies with the claimant.<sup>10</sup> In addition, section 1185.1(f)(3) and 1185.2(d) and (e) of the Commission’s regulations requires any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission’s ultimate findings of fact must be supported by substantial evidence in the record.<sup>11</sup>

**Claims**

The following chart provides a brief summary of the claims and issues raised and staff’s recommendation.

Issue	Description	Staff Recommendation
Did the claimant timely file this IRC within three years from the date claimant first received from the Controller a final state audit report, letter, or other written notice of adjustment to a reimbursement claim, which complies with Government Code section 17558.5(c)?	Section 1185.1(c) of the Commission’s regulations required an IRC to be filed no later than three years after the claimant first receives a final state audit report, letter, or other written notice of adjustment to a reimbursement claim, which complies with the notice requirements of Government Code section 17558.5(c).	<i>Timely filed</i> – The final audit report was issued on December 16, 2020, and the IRC was filed on December 21, 2022, within three years of the final audit report.

<sup>8</sup> *County of Sonoma v. Commission on State Mandates* (2000), 84 Cal.App.4th 1264, 1281, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

<sup>9</sup> *Johnston v. Sonoma County Agricultural Preservation and Open Space District* (2002) 100 Cal.App.4th 973, 983-984; *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

<sup>10</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

<sup>11</sup> Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission’s decision is not supported by substantial evidence in the record.

Issue	Description	Staff Recommendation
<p>Is the Controller's reduction of costs for materials and supplies in Finding 1, correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support?</p>	<p>The Controller reduced all of the claimant's costs for the purchase of 5,155 new computing devices and broadband internet services during the audit period, totaling \$2,295,922. The Controller found: 1) the claimant did not provide supporting documentation showing its existing supply of computing devices and broadband internet services were insufficient to administer the test to its pupils during the testing window provided by the California Department of Education (CDE) as required by the Parameters and Guidelines, and 2) the claimant's existing supply of computing devices and broadband internet services were sufficient to complete testing for all eligible pupils within the testing window according to the tool provided by the CDE and the testing contractor called the "Smarter Balanced Technology Readiness Calculator" (SBAC calculator).</p> <p>The Parameters and Guidelines require claimants to maintain supporting documentation showing their existing inventory of computing devices and accessories,</p>	<p><i>Reduction is correct as a matter of law, and not arbitrary, capricious, or lacking in evidentiary support.</i></p> <p>The Controller correctly found the documents provided by the claimant do not support a finding that the existing inventory of devices were insufficient to comply with the minimum technology specifications to administer the CAASPP test to all eligible pupils within the testing window identified in CDE regulations and, thus, the Controller's reduction is correct as a matter of law. The inventory of existing devices the claimant provided as supporting documentation is not sufficient to support a finding the claimant did not have sufficient existing inventory to meet the program's minimum technology specifications. The claimant chose to use a shorter, 35-day testing window for all students (instead of the 60 days provided in CDE regulations for grades three through eight) and granted 75 percent more testing time to students on average than the State provided, which the claimant alleges impacted the number of devices needed. Although school</p>

Issue	Description	Staff Recommendation
	<p>technology infrastructure, and broadband internet services is not sufficient to administer the <i>CAASPP</i> test to all eligible pupils in the testing window provided by CDE, based on the minimum technical specifications identified by the contractor(s) or consortium.<sup>12</sup> Claimants are not required to provide a computing device for every pupil; the intent of the program is to minimize the number of devices needed by rotating students through computer labs, moving “computers on wheels” between classrooms, or creating a pool of mobile computing devices that it transports from school to school, and the program was designed to be used on older computers.<sup>13</sup></p>	<p>districts have the authority under CDE regulations to shorten the testing window and to allow all students more time to complete the tests, both of which may increase the number of computing devices needed to administer the <i>CAASPP</i> test, those costs are triggered by local discretionary decisions, are outside of the “minimum technology specifications,” and are not mandated by the state.</p> <p>In addition, the claimant did not provide supporting documentation to show its existing broadband internet services were insufficient to comply with the <i>CAASP</i> program.<sup>14</sup> The claimant asserts that it was necessary to improve network infrastructure to ensure equity to its students across the District, but the only documentation regarding its broadband internet services the claimant provided was a table showing broadband internet service expenses for fiscal year 2016-2017</p>

<sup>12</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 115 (Parameters and Guidelines).

<sup>13</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 89-90 (Decision and Parameters and Guidelines).

<sup>14</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 115 (Parameters and Guidelines).

Issue	Description	Staff Recommendation
		<p>totaling \$135,277.64, with a note from Phil Nuefeld, the Executive Director of IT, that 30 percent was for CAASPP, or \$40,583.29.<sup>15</sup> This is a source document that shows the actual costs incurred, but it does not show that the claimant was unable to provide 20 Kbps internet service to each student being tested simultaneously without making improvements to its broadband internet service.</p> <p>Finally, the Controller’s use of the Smarter Balanced Technology Readiness Calculator” (SBAC Calculator) and information provided by the claimant to determine whether the claimant’s existing supply of computing devices and broadband internet services were sufficient to complete testing for all eligible pupils, was not arbitrary, capricious, or entirely lacking in evidentiary support. The Parameters and Guidelines require claimants to comply with the minimum technology specifications identified by SBAC and recognized the SBAC Calculator as a tool to assist school districts in determining how to meet</p>

<sup>15</sup> Exhibit A, IRC, filed December 21, 2022, page 38.

Issue	Description	Staff Recommendation
		those specifications within the CDE testing window. Therefore, the decision to base the number of devices needed on the SBAC Calculator's formula was not arbitrary, capricious, or lacking in evidentiary support. Moreover, the Controller adequately considered the claimant's documentation, all relevant factors, and demonstrated a rational connection between those factors and the adjustments made to reduce the costs claimed. <sup>16</sup>

**Staff Analysis**

**A. The Claimant Timely Filed this IRC Within Three Years from the Date it First Received a Final State Audit Report, Letter, or Other Written Notice of Adjustment to a Reimbursement Claim, which Complies with Government Code Section 17558.5(c) from the Controller**

Section 1185.1(c) of the Commission's regulations requires an IRC to be filed no later than three years after the date the claimant receives a final state audit report, letter, or other written notice of adjustment to a reimbursement claim, which complies with Government Code section 17558.5(c). Under Government Code section 17558.5(c), the Controller is required to notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a reimbursement claim resulting from an audit or review. The notice must specify which claim components were adjusted and in what amount, as well as interest charges, and the reason for the adjustment.<sup>17</sup>

Here, the Controller issued the final audit report on December 16, 2020.<sup>18</sup> The audit report specifies the claim components and amounts adjusted, as well as the reasons for the adjustments, and therefore complies with the Government Code section 17558.5(c)

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<sup>16</sup> See *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547-548.

<sup>17</sup> Government Code section 17558.5(c).

<sup>18</sup> Exhibit A, IRC, filed December 21, 2022, page 93 (Final Audit Report).



notice requirements.<sup>19</sup> The claimant filed the IRC on December 21, 2022, within three years of the final audit report.<sup>20</sup> Staff finds the IRC was timely filed.

**B. The Controller’s Reduction in Finding 1 Is Correct as a Matter of Law and Is Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.**

Staff finds the Controller’s reduction is correct as a matter of law. Under the Parameters and Guidelines, claimants are eligible for reimbursement to provide "a computing device, the use of an assessment technology platform, and the adaptive engine" to administer the *CAASPP* assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with “minimum technology requirements” identified by the *CAASPP* contractor (the Smarter Balanced Assessment Consortium, or SBAC).<sup>21</sup> However, the Decision and Parameters and Guidelines explicitly found school districts are only required to adhere to the *minimum technology specifications* provided by SBAC, consistent with the plain language of the test claim regulations.<sup>22</sup> The Commission determined “minimum technology specifications” include “desktop or laptop computers, iPads, or other tablet computers for which SBAC provides secure browser support to administer the *CAASPP* in the academic year; accompanied by a keyboard, headphones, and a pointing device; and connected to broadband internet service, providing at least 20 Kbps per student to be tested simultaneously.”<sup>23</sup> The Commission also found “minimum technology specifications” include the number of computing devices and how much bandwidth is needed to administer the test to pupils within the testing window provided by section 855 of the CDE regulations, which for most pupils in grades three through eight is 60 days.<sup>24</sup> The Decision explained SBAC’s minimum technology specifications did *not* require school districts to provide a computing device for every student, and the intention was to have school districts minimize the number of devices needed by having multiple students each use the same device, whether by rotating groups of students through a computer lab, moving “computers on wheels” between classrooms, or creating a pool of laptops and tablets that get transported from one school to the next, taking advantage of the

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<sup>19</sup> Exhibit A, IRC, filed December 21, 2022, pages 92-130 (Final Audit Report).

<sup>20</sup> Exhibit A, IRC, filed December 21, 2022, page 1.

<sup>21</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 112 (Parameters and Guidelines).

<sup>22</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 91 (Decision and Parameters and Guidelines); California Code of Regulations, title 5, section 857(e) (“The LEA *CAASPP* coordinator shall ensure current and ongoing compliance with the minimum technology specifications as identified by the *CAASPP* contractor(s) or consortium.”).

<sup>23</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 98 (Decision and Parameters and Guidelines).

<sup>24</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 100 (Decision and Parameters and Guidelines).

long regulatory testing window identified in the regulations.<sup>25</sup> SBAC also designed the *CAASPP* assessment to be administered on older computing devices, and technology specifications were “deliberately established as a low entry point to help ensure that technology-purchasing decisions are made based on instructional plans” and not on testing.<sup>26</sup> Thus, the Commission found “districts that have compatible devices are *not* compelled by this mandate to purchase new computing devices or upgrade operating systems,” and if existing devices and technology infrastructure are insufficient to meet the minimum technology specifications, the claimant has the burden to provide documentation supporting increased costs required to administer the *CAASPP* tests in accordance with those specifications.<sup>27</sup> In this respect, the Parameters and Guidelines explicitly require “Claimants shall maintain supporting documentation showing how their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the *CAASPP* test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.”<sup>28</sup> The Commission’s Decision adopting the Parameters and Guidelines, and the Parameters and Guidelines themselves, are regulatory in nature and are binding on the claimant.<sup>29</sup>

In this case, the Controller correctly found the documents provided by the claimant do not support a finding the existing inventory of devices were insufficient to comply with the minimum technology specifications to administer the *CAASPP* test to all eligible pupils within the testing window identified in CDE regulations and, thus, the Controller’s reduction is correct as a matter of law. The claimant provided an inventory of its existing devices as of the start of each fiscal year during the audit period.<sup>30</sup> The Decision on the Parameters and Guidelines recognizes an inventory of existing devices may establish a “baseline” by which to measure any required incremental increases in cost, but does *not* capture all of the information necessary to determine whether the

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<sup>25</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 89-90 (Decision and Parameters and Guidelines).

<sup>26</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 103 (Decision and Parameters and Guidelines, citing SBAC Technology Strategy Framework and Testing Device Requirements).

<sup>27</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 93, 98 (Decision and Parameters and Guidelines).

<sup>28</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 115 (Parameters and Guidelines).

<sup>29</sup> *California School Boards Association v. State of California* (2009) 171 Cal.App.4th 1183, 1201; *Clovis Unified School Dist. v. Chiang* (2010) 188 Cal.App.4th 794, 798; Government Code sections 17561(d)(1), 17564(b), and 17571.

<sup>30</sup> Exhibit A, IRC, filed December 21, 2022, page 104 (Final Audit Report).

district was compelled to purchase new devices or install new technology infrastructure to comply with the minimum technology specifications.<sup>31</sup>

The claimant used a shorter, 35-day testing window for all students (instead of the 60 days provided in CDE regulations for grades three through eight) and granted 75 percent more testing time to students on average than the State provided, which the claimant alleges impacted the number of devices needed. Although school districts have the authority under CDE regulations to shorten the testing window and to allow all students more time to complete the tests, both of which may increase the number of computing devices needed to administer the *CAASPP* test, those costs are triggered by local discretionary decisions, are outside of the “minimum technology specifications,” and are not mandated by the state. The Parameters and Guidelines authorize reimbursement only for the “minimum technology specifications” required to administer the *CAASPP* test during the window period “provided in CDE regulations.” The state-mandated program is designed to work within the district’s existing resources. Thus, to be entitled to reimbursement, a claimant is required to show with supporting documentation its existing computing devices are insufficient to administer the *CAASPP* test to students within the 60-day testing window identified in the CDE regulations. If a claimant chooses to alter those minimum technology specifications causing it to purchase more devices, then reimbursement is not required. Thus, the Controller’s reduction of costs for 5,155 new computers is correct as a matter of law.

In addition, the claimant did not provide supporting documentation showing its existing broadband internet services were insufficient to comply with the *CAASP* program.<sup>32</sup> The claimant asserts it was necessary to improve network infrastructure to ensure equity to its students across the District, but the only documentation regarding its broadband internet services the claimant provided was a table showing broadband internet service expenses for fiscal year 2016-2017 totaling \$135,277.64, with a note from Phil Nuefeld, the Executive Director of IT, that 30 percent was for *CAASPP*, or \$40,583.29.<sup>33</sup> This is a source document showing the actual costs incurred, but it does not show the claimant was unable to provide 20 Kbps internet service to each student being tested simultaneously without making improvements to its broadband internet service. Staff finds that the Controller correctly determined “the district provided no supporting documentation to show that the networking upgrades were mandated, and no support to show how the existing infrastructure prevented it from conducting the *CAASPP* testing within the mandated 60-day window.”<sup>34</sup> Thus, the Controller’s reduction of costs claimed for improving Broadband internet services is correct as a matter of law.

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<sup>31</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 100 (Decision and Parameters and Guidelines).

<sup>32</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 115 (Parameters and Guidelines).

<sup>33</sup> Exhibit A, IRC, filed December 21, 2022, page 38.

<sup>34</sup> Exhibit A, IRC, filed December 21, 2022, page 111 (Final Audit Report).

Staff further finds the Controller's reduction is not arbitrary, capricious, or without evidentiary support. The supporting documentation the claimant provided gave no information showing the number of existing devices and bandwidth were insufficient. The Controller exercised its audit authority to find the minimum number of computing devices and broadband internet service the claimant needed to administer *CAASPP* during the testing window using the SBAC calculator and information provided by the claimant, leaving open the possibility that the claimant's existing inventory of devices and broadband internet services was in fact insufficient, even if the supporting documents did not show it. The Controller found the claimant needed 2,459 devices and 49.18 Mbps broadband internet bandwidth to complete testing for all eligible pupils in the 60-day testing window provided in CDE regulations in fiscal year 2015-2016, and 2,440 devices and 48.80 Mbps broadband internet bandwidth in fiscal year 2016-2017; significantly less than the 31,816 devices in the claimant's existing inventory in fiscal year 2015-2016 and 33,920 devices in fiscal year 2016-2017, and had sufficient existing bandwidth to meet the minimum technology specifications.<sup>35</sup> A 35-day testing window would still only require 4,215 devices in fiscal year 2015-2016 and 4,182 devices in fiscal year 2016-2017 according to the SBAC calculator, well within the claimant's existing inventory of 31,816 devices in fiscal year 2015-2016, and 33,920 devices in fiscal year 2016-2017.<sup>36</sup>

The claimant alleges this conclusion was arbitrary and capricious because the Parameters and Guidelines do not require the number of devices needed be determined using the SBAC Calculator, and the calculator does not consider the choices made by the claimant and other "mitigating factors."<sup>37</sup> While the Parameters and Guidelines do not specifically require using the SBAC Calculator to determine the number of devices and bandwidth needed to administer *CAASPP* testing to all eligible pupils, the Parameters and Guidelines do require claimants comply with the minimum technology specifications identified by SBAC, and the Decision and Parameters and Guidelines recognized the SBAC Calculator as a tool to assist school districts in determining how to meet those specifications within the CDE testing window. Therefore, the decision to base the number of devices needed on the SBAC Calculator's formula was not arbitrary, capricious, or lacking in evidentiary support. Moreover, the Controller adequately considered the claimant's documentation, all relevant factors, and demonstrated a rational connection between those factors and the adjustments made to reduce the costs claimed.<sup>38</sup>

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<sup>35</sup> Exhibit A, IRC, filed December 21, 2022, page 105 (Final Audit Report).

<sup>36</sup> Exhibit A, IRC, filed December 21, 2022, page 104 (Final Audit Report); Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 17.

<sup>37</sup> Exhibit A, IRC, filed December 21, 2022, pages 17, 19.

<sup>38</sup> See *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547-548.

## **Conclusion**

Based on the forgoing analysis, staff finds the Controller's reduction is correct as a matter of law, and not arbitrary, capricious, or lacking in evidentiary support.

## **Staff Recommendation**

Staff recommends that the Commission adopt the Proposed Decision to deny the IRC. Staff further recommends the Commission authorize staff to make any technical, non-substantive changes to the Proposed Decision following the hearing.

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

<p><b>IN RE INCORRECT REDUCTION CLAIM</b></p> <p>Education Code Section 60640, as Amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858)</p> <p>California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), 864 (Register 2014, Nos. 6, 30, and 35)</p> <p>Fiscal Years 2015-2016 and 2016-2017</p> <p>Filed on December 21, 2022</p> <p>Fresno Unified School District, Claimant</p>	<p>Case No.: 22-1401-I-01</p> <p><i>California Assessment of Student Performance and Progress (CAASPP)</i></p> <p>DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7.</p> <p><i>(Adopted September 27, 2024)</i></p>
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**DECISION**

The Commission on State Mandates (Commission) heard and decided this Incorrect Reduction Claim (IRC) during a regularly scheduled hearing on September 27, 2024. [Witness list will be included in the adopted Decision.]

The law applicable to the Commission’s determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code sections 17500 et seq., and related case law.

The Commission [adopted/modified] the Proposed Decision to deny the IRC by a vote of [vote will be included in the adopted Decision], as follows:

<b>Member</b>	<b>Vote</b>
Lee Adams, County Supervisor	
Shannon Clark, Representative of the Director of the Office of Planning and Research	
Deborah Gallegos, Representative of the State Controller	
Renee Nash, School District Board Member	
William Pahland, Representative of the State Treasurer, Vice Chairperson	
Michelle Perrault, Representative of the Director of the Department of Finance, Chairperson	

## **Summary of the Findings**

This IRC addresses reductions made by the State Controller's Office (Controller) to costs claimed by the Fresno Unified School District (claimant) for fiscal years 2015-2016 and 2016-2017 (audit period) for the *California Assessment of Student Performance and Progress (CAASPP)* program. *CAASPP* requires school districts test students in grades three through eight and grade 11 in English Language Arts and Mathematics using a secured browser-based testing platform. The Controller reduced all of the claimant's costs for the purchase of 5,155 new computing devices and broadband internet services during the audit period, totaling \$2,295,922. The Controller found the claimant did not provide supporting documentation showing its existing supply of computing devices and broadband internet services was insufficient to administer the test to its pupils during the testing window provided by the California Department of Education (CDE) as required by the Parameters and Guidelines. The Controller further found the claimant's existing supply of computing devices and broadband internet services were sufficient to complete testing for all eligible pupils within the testing window according to the tool provided by the CDE and the testing contractor called the "Smarter Balanced Technology Readiness Calculator" (SBAC Calculator). The claimant disputes these findings.

The Commission finds the Controller's reduction is correct as a matter of law. Under the Parameters and Guidelines, claimants are eligible for reimbursement to provide "a computing device, the use of an assessment technology platform, and the adaptive engine" to administer the *CAASPP* assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with "minimum technology requirements" identified by the *CAASPP* contractor (the Smarter Balanced Assessment Consortium, or SBAC).<sup>39</sup> However, the Decision and Parameters and Guidelines explicitly found school districts are only required to adhere to the *minimum technology specifications* provided by SBAC, consistent with the plain language of the test claim regulations.<sup>40</sup> The Commission determined "minimum technology specifications" include "desktop or laptop computers, iPads, or other tablet computers for which SBAC provides secure browser support to administer the *CAASPP* in the academic year; accompanied by a keyboard, headphones, and a pointing device; and connected to broadband internet service, providing at least 20 Kbps per student to be tested simultaneously."<sup>41</sup> The Commission also found "minimum technology specifications" include the number of computing devices and how much bandwidth is needed to

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<sup>39</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 112 (Parameters and Guidelines).

<sup>40</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 91 (Decision and Parameters and Guidelines); California Code of Regulations, title 5, section 857(e) ("The LEA *CAASPP* coordinator shall ensure current and ongoing compliance with the minimum technology specifications as identified by the *CAASPP* contractor(s) or consortium.").

<sup>41</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 98 (Decision and Parameters and Guidelines).

administer the test to pupils within the testing window provided by section 855 of the CDE regulations, which for most pupils in grades three through eight is 60 days.<sup>42</sup> The Decision explained SBAC’s minimum technology specifications did *not* require school districts to provide a computing device for every student, and the intention was to have school districts minimize the number of devices needed by having multiple students each use the same device, whether by rotating groups of students through a computer lab, moving “computers on wheels” between classrooms, or creating a pool of laptops and tablets that get transported from one school to the next, taking advantage of the long regulatory testing window identified in the regulations.<sup>43</sup> SBAC also designed the *CAASPP* assessment to be administered on older computing devices, and the technology specifications were “deliberately established as a low entry point to help ensure that technology-purchasing decisions are made based on instructional plans” and not on testing.<sup>44</sup> Thus, the Commission found “districts that have compatible devices are *not* compelled by this mandate to purchase new computing devices or upgrade operating systems,” and if existing devices and technology infrastructure are insufficient to meet the minimum technology specifications, the claimant has the burden to provide documentation supporting a finding of increased costs required to administer the *CAASPP* tests in accordance with those specifications.<sup>45</sup> In this respect, the Parameters and Guidelines explicitly require “Claimants shall maintain supporting documentation showing how their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the *CAASPP* test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.”<sup>46</sup> The Commission’s Decision adopting the Parameters and Guidelines, and the Parameters and Guidelines themselves, are regulatory in nature and are binding on the claimant.<sup>47</sup> In this case, the Controller correctly found the documents provided by the claimant do not support a finding the existing inventory of devices was insufficient to comply with the minimum technology specifications to administer the *CAASPP* test to all eligible pupils

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<sup>42</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 100 (Decision and Parameters and Guidelines).

<sup>43</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 89-90 (Decision and Parameters and Guidelines).

<sup>44</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 103 (Decision and Parameters and Guidelines, citing SBAC Technology Strategy Framework and Testing Device Requirements).

<sup>45</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 93, 98 (Decision and Parameters and Guidelines).

<sup>46</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 115 (Parameters and Guidelines).

<sup>47</sup> *California School Boards Association v. State of California* (2009) 171 Cal.App.4th 1183, 1201; *Clovis Unified School Dist. v. Chiang* (2010) 188 Cal.App.4th 794, 798; Government Code sections 17561(d)(1), 17564(b), and 17571.



within the testing window identified in CDE regulations and, thus, the Controller's reduction is correct as a matter of law. The claimant provided an inventory of its existing devices at the start of each fiscal year during the audit period.<sup>48</sup> The Decision and Parameters and Guidelines recognizes an inventory of existing devices may establish a "baseline" by which to measure any required incremental increases in cost, but does *not* capture all of the information necessary to determine whether the district was compelled to purchase new devices or install new technology infrastructure to comply with the minimum technology specifications.<sup>49</sup>

The claimant also used a shorter, 35-day testing window for all students (instead of the 60 days provided in CDE regulations for grades three through eight) and granted 75 percent more testing time to students on average than the State provided, which the claimant alleges impacted the number of devices needed. Although school districts have the authority under CDE regulations to shorten the testing window and to allow all students more time to complete the tests, both of which may increase the number of computing devices needed to administer the *CAASPP* test, those costs are triggered by local discretionary decisions, are outside of the "minimum technology specifications," and are not mandated by the state. The Parameters and Guidelines authorize reimbursement only for the "minimum technology specifications" required to administer the *CAASPP* test during the window period "provided in CDE regulations." The state-mandated program is designed to work within the district's existing resources. Thus, to be entitled to reimbursement, a claimant is required to show with supporting documentation its existing computing devices are insufficient to administer the *CAASPP* test to students within the 60-day testing window identified in the CDE regulations. If a claimant chooses to alter those minimum technology specifications causing it to purchase more devices, then reimbursement is not required. Thus, the Controller's reduction of costs for 5,155 new computers is correct as a matter of law.

In addition, the claimant did not provide supporting documentation showing its existing broadband internet service was insufficient to comply with the *CAASP* program.<sup>50</sup> The claimant asserts it was necessary to improve network infrastructure to ensure equity to its students across the District, but the only documentation regarding its broadband internet services the claimant provided was a table showing broadband internet service expenses for fiscal year 2016-2017 totaling \$135,277.64, with a note from Phil Nuefeld, the Executive Director of IT, that 30 percent was for *CAASPP*, or \$40,583.29.<sup>51</sup> This is a source document showing the actual costs incurred, but it does not show the claimant was unable to provide 20 Kbps internet service to each student being tested simultaneously without making improvements to its broadband internet service. Thus,

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<sup>48</sup> Exhibit A, IRC, filed December 21, 2022, page 104 (Final Audit Report).

<sup>49</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 100 (Decision and Parameters and Guidelines).

<sup>50</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 115 (Parameters and Guidelines).

<sup>51</sup> Exhibit A, IRC, filed December 21, 2022, page 38.

the Commission finds the Controller correctly determined “the district provided no supporting documentation to show that the networking upgrades were mandated, and no support to show how the existing infrastructure prevented it from conducting the CAASPP testing within the mandated 60-day window.”<sup>52</sup> Thus, the Controller’s reduction of costs claimed for improving Broadband internet services is correct as a matter of law.

The Commission further finds the Controller’s reduction is not arbitrary, capricious, or without evidentiary support. As the supporting documentation the claimant provided gave no information showing how the number of existing devices and bandwidth were insufficient, the Controller exercised its audit authority to find the minimum number of computing devices and broadband internet service the claimant needed to administer CAASPP during the testing window using the SBAC calculator and information provided by the claimant, leaving open the possibility the claimant’s existing inventory of devices and broadband internet services was in fact insufficient, even if the supporting documents did not show it. The Controller found the claimant needed 2,459 devices and 49.18 Mbps broadband internet bandwidth to complete testing for all eligible pupils in the 60-day testing window provided in CDE regulations in fiscal year 2015-2016, and 2,440 devices and 48.80 Mbps broadband internet bandwidth in fiscal year 2016-2017; significantly less than the 31,816 devices in the claimant’s existing inventory in fiscal year 2015-2016 and 33,920 devices in fiscal year 2016-2017, and had sufficient existing bandwidth to meet the minimum technology specifications.<sup>53</sup> A 35-day testing window would still only require 4,215 devices in fiscal year 2015-2016 and 4,182 devices in fiscal year 2016-2017 according to the SBAC calculator, well within the claimant’s existing inventory of 31,816 devices in fiscal year 2015-2016, and 33,920 devices in fiscal year 2016-2017.<sup>54</sup>

The claimant alleges this conclusion was arbitrary and capricious, because the Parameters and Guidelines do not require the number of devices needed be determined using the SBAC Calculator, and the calculator does not consider the choices made by the claimant and other “mitigating factors.”<sup>55</sup> While the Parameters and Guidelines do not specifically require using the SBAC Calculator to determine the number of devices and bandwidth needed to administer CAASPP testing to all eligible pupils, the Parameters and Guidelines do require claimants comply with the minimum technology specifications identified by SBAC, and the Decision and Parameters and Guidelines recognized the SBAC Calculator as a tool to assist school districts in determining how to meet those specifications within the CDE testing window. Therefore, the decision to base the number of devices needed on the SBAC Calculator’s formula was not arbitrary, capricious, or lacking in evidentiary support. Moreover, the Controller

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<sup>52</sup> Exhibit A, IRC, filed December 21, 2022, page 111 (Final Audit Report).

<sup>53</sup> Exhibit A, IRC, filed December 21, 2022, page 105 (Final Audit Report).

<sup>54</sup> Exhibit A, IRC, filed December 21, 2022, page 104 (Final Audit Report); Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 17.

<sup>55</sup> Exhibit A, IRC, filed December 21, 2022, pages 17, 19.

adequately considered the claimant's documentation, all relevant factors, and demonstrated a rational connection between those factors and the adjustments made to reduce the costs claimed.<sup>56</sup>

Accordingly, the Commission denies this IRC.

## COMMISSION FINDINGS

### I. Chronology

01/22/2016	The Commission adopted the Test Claim Decision. <sup>57</sup>
02/04/2016	The Commission issued a Corrected Test Claim Decision. <sup>58</sup>
03/25/2016	The Commission adopted the Decision and Parameters and Guidelines. <sup>59</sup>
07/01/2016	The Controller issued claiming instructions. <sup>60</sup>
01/24/2017	The claimant filed its fiscal year 2015-2016 reimbursement claim. <sup>61</sup>
10/01/2017	The Controller issued revised claiming instructions. <sup>62</sup>
02/14/2018	The claimant filed its fiscal year 2016-2017 reimbursement claim. <sup>63</sup>
11/18/2019	The Controller notified the claimant of the audit. <sup>64</sup>
10/21/2020	The Controller issued the Draft Audit Report. <sup>65</sup>
10/29/2020	The claimant filed comments on the Draft Audit Report. <sup>66</sup>

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<sup>56</sup> See *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547-548.

<sup>57</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 83 (Decision and Parameters and Guidelines).

<sup>58</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 83 (Decision and Parameters and Guidelines).

<sup>59</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 82 (Decision and Parameters and Guidelines).

<sup>60</sup> Exhibit A, IRC, filed December 21, 2022, page 51 (Claiming Instructions).

<sup>61</sup> Exhibit A, IRC, filed December 21, 2022, page 119 (Final Audit Report).

<sup>62</sup> Exhibit A, IRC, filed December 21, 2022, page 71 (Revised Claiming Instructions).

<sup>63</sup> Exhibit A, IRC, filed December 21, 2022, page 125 (Final Audit Report).

<sup>64</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 5 (Declaration of Lisa Kurokawa).

<sup>65</sup> Exhibit A, IRC, filed December 21, 2022, page 99 (Final Audit Report).

<sup>66</sup> Exhibit A, IRC, filed December 21, 2022, page 115 (Final Audit Report).

12/16/2020 The Controller issued the Final Audit Report.<sup>67</sup>  
 12/21/2022 The claimant filed the IRC.<sup>68</sup>  
 10/02/2023 The Controller filed late comments on the IRC.<sup>69</sup>  
 10/04/2023 The claimant filed rebuttal comments.<sup>70</sup>  
 11/03/2023 The claimant filed late supplemental rebuttal comments.<sup>71</sup>  
 07/17/2024 Commission staff issued the Draft Proposed Decision.<sup>72</sup>

## II. Background

### A. California Assessment of Student Performance and Progress Program

The *California Assessment of Student Performance and Progress (CAASPP)* Program replaced the previous Standardized Testing and Reporting (STAR) program. During the audit period, *CAASPP* assessments were used to test students in grades three through eight and grade 11 in English Language Arts and Mathematics.<sup>73</sup> The tests are taken online via a secured browser, and thus, the tests are to be taken on a computing device with internet access.<sup>74</sup> Each subject has two portions, a computer adaptive test and a performance task, and each portion is intended to take about two hours each, or eight hours total; however the tests are taken untimed and allow frequent breaks so some students may need more time.<sup>75</sup>

On January 22, 2016, the Commission adopted the Test Claim Decision, and later issued a Corrected Decision to add an activity approved in the Decision, but inadvertently omitted from the conclusion.<sup>76</sup> The Parameters and Guidelines were adopted on March 25, 2016, and for each eligible claimant that incurs increased costs, the following activities are reimbursable:<sup>77</sup>

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<sup>67</sup> Exhibit A, IRC, filed December 21, 2022, page 93 (Final Audit Report).

<sup>68</sup> Exhibit A, IRC, filed December 21, 2022.

<sup>69</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023.

<sup>70</sup> Exhibit C, Claimant’s Rebuttal Comments, filed October 4, 2023.

<sup>71</sup> Exhibit D, Claimant’s Late Supplemental Rebuttal Comments, filed November 3, 2023.

<sup>72</sup> Exhibit E, Draft Proposed Decision, issued July 17, 2024.

<sup>73</sup> Education Code section 60640(b)(1)(A).

<sup>74</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 88.

<sup>75</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 133.

<sup>76</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 83 (Decision and Parameters and Guidelines).

<sup>77</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 83-84 (Decision and Parameters and Guidelines).

- A. Beginning January 1, 2014, provide “a computing device, the use of an assessment technology platform, and the adaptive engine” to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology specifications, as identified by the CAASPP contractor(s) or consortium. Reimbursement for this activity includes the following:
1. A sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support in the academic year, along with a keyboard, headphones, and a pointing device for each, to administer the CAASPP to all eligible pupils within the testing window provided by CDE regulations.
  2. Broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously, costs for acquisition and installation of wireless or wired network equipment, and hiring consultants or engineers to assist a district in completing and troubleshooting the installation.

**Claimants shall maintain supporting documentation showing how their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the CAASPP test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.**

**Reimbursement is NOT required to provide a computing device for every pupil, for the time to assess each pupil, or for the purchase of other equipment not listed.**

- B. Beginning February 3, 2014, the LEA CAASPP coordinator shall be responsible for assessment technology, and shall ensure current and ongoing compliance with minimum technology specifications as identified by the CAASPP contractor(s) or consortium.
- C. Beginning February 3, 2014, notify parents or guardians each year of their pupil’s participation in the CAASPP assessment system, including notification that notwithstanding any other provision of law, a parent’s or guardian’s written request to excuse his or her child from any or all parts of the CAASPP assessments shall be granted.
- D. Beginning February 3, 2014, score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or CDE.
- E. Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.

- F. Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.
- G. Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test. Only participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows:
1. *All LEA CAASPP Coordinators, CAASPP Test Site Coordinators (SCs), Test Administrators (TAs), and school administrative staff who will be involved in the Smarter Balanced assessment administration to review the applicable supplemental videos and archived Webcasts, which can be found on the CAASPP Current Administration Training Web page at <http://caaspp.org/training/caaspp/>.*
  2. *Prior to administering a test, Test Administrators (and any other individuals who will be administering any secure Smarter Balanced assessment) to read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the Test Administrator (TA) Reference Guide, and view the associated Smarter Balanced training modules. All of these documents are linked on the CAASPP Instructions and Manuals Web page at <http://caaspp.org/administration/instructions/>.*
- H. Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.<sup>78</sup>

At issue in this IRC is the Controller’s method for determining whether a school district has a sufficient existing supply of computing devices and broadband internet services in accordance with the **first** reimbursable activity. As stated in the Decision and Parameters and Guidelines, although providing “a computing device, the use of an assessment technology platform, and the adaptive engine” is a reimbursable part of the mandated program, this does not mean school districts are required to provide each student with their own computing device. The program is designed to be compatible with existing technology in which districts have previously invested, and as explained herein, the CDE regulations provide for a long testing window to meet the

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<sup>78</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 115-116 (Parameters and Guidelines), emphasis in original.

requirements.<sup>79</sup> In addition, testimony during the Parameters and Guidelines stage supported a finding schools could rotate students through a computer lab, move “computers on wheels” to different classrooms, and districts could pool together available mobile units, such as laptops or tablets, and transport them from one school site to the next.<sup>80</sup> The Smarter Balanced Assessment Consortium (SBAC) guidance, which identifies the minimum technology specifications, also asserted most districts would find that their existing infrastructure and device inventory would be sufficient, although certain scenarios may cause various districts to consider purchasing additional devices.<sup>81</sup> The Decision and Parameters and Guidelines state the following:

The Commission finds that claimants *are required*, based on the approved activity, and the technology specifications issued by the contractor(s), to use existing devices and technology infrastructure, if compatible (i.e., if there is an available secure browser and sufficient network speed). And, if existing devices and technology infrastructure are not sufficient, the burden is on the claimant to establish, based on supporting documentation, that increased costs are required to administer the assessments in accordance with the law. In addition, as the “boilerplate” language in Section V. of the Parameters and Guidelines already provide, reimbursement on a pro-rata basis is required if technology infrastructure and computing devices are used for purposes other than the CAASPP assessments.<sup>82</sup>

Thus, the Commission found claimants are expected to utilize their existing devices and broadband internet services first to meet minimum technology specifications before they purchase additional devices and broadband internet services to use for the program, and the burden is on claimants to establish their existing devices and broadband internet services were not sufficient to administer testing to all eligible pupils within the testing window.

### **B. The Controller’s Audit and Summary of the Issues**

The claimant’s reimbursement claims for fiscal years 2015-2016 and 2016-2017 totaled \$2,897,066. The Controller found \$493,077 of claimed expenses allowable and

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<sup>79</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 91, 100 (Decision and Parameters and Guidelines).

<sup>80</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 89-90 (Decision and Parameters and Guidelines).

<sup>81</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 90 (Decision and Parameters and Guidelines).

<sup>82</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 98-99 (Decision and Parameters and Guidelines), emphasis in original.

\$2,402,989 to be unallowable.<sup>83</sup> The claimant disputes Finding 1, regarding claimant's unallowed materials and supplies costs.<sup>84</sup>

\$2,295,922 was claimed for materials and supplies costs during the audit period: \$1,504,004 for computers, browsers or peripherals for fiscal year 2015-2016, \$751,335 for computers, browsers or peripherals for fiscal year 2016-2017, and \$40,583 for internet service, network equipment, consultants or engineers for fiscal year 2016-2017.<sup>85</sup> These costs were for 3,509 new computers purchased in fiscal year 2015-2016; 1,646 new computers purchased in fiscal year 2016-2017 (5,155 new computers in total); and replacing over 2,000 access ports throughout the district and core switches at all instructional sites as well as unspecified bandwidth improvements at some Southeast Fresno school sites.<sup>86</sup> The Controller found all of these materials and supplies costs were unallowable. The Controller found the claimant "did not meet the existing technology infrastructure and broadband internet service requirements outlined in the program's Parameters and Guidelines," and the claimant "was not aware of the reimbursement requirements outlined in the Parameters and Guidelines," because the claimant "did not provide documentation to show that its existing inventory of computing devices and broadband internet service was not sufficient to administer the CAASPP test within the testing window," and "the district's own inventory records clearly show that it had enough computing devices to perform the CAASPP testing within the testing window without needing to purchase additional computing devices."<sup>87</sup>

The CDE and Smarter Balanced Assessment Consortium provide a tool called the "Smarter Balanced Technology Readiness Calculator," (SBAC Calculator) which estimates the number of days and the internet bandwidth that would be required to complete testing given the number of students to be tested, number of available devices, the number of hours per day devices are available for testing, and the available internet bandwidth, which the Controller used to determine whether the claimant's existing inventory of devices and broadband internet services were sufficient.<sup>88</sup> The claimant provided the Controller with an inventory of its existing devices for both fiscal years. After confirming with the claimant the inventory did not contain any duplicate serial numbers, surplus/disposed computers, or computers used by staff, and after

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<sup>83</sup> Exhibit A, IRC, filed December 21, 2022, page 102 (Final Audit Report).

<sup>84</sup> Findings 2 and 3 also concluded the claimant did not report some indirect costs that would have been reimbursable and underreported offset revenues and reimbursements, which the claimant does not dispute.

<sup>85</sup> Exhibit A, IRC, filed December 21, 2022, page 101 (Final Audit Report).

<sup>86</sup> Exhibit A, IRC, filed December 21, 2022, pages 35 (Exhibit 3); 37 (Exhibit 4); 107 (Final Audit Report).

<sup>87</sup> Exhibit A, IRC, filed December 21, 2022, pages 103, 108, 111 (Final Audit Report).

<sup>88</sup> Exhibit X (1), Smarter Balanced Assessment Consortium, Smarter Balanced Technology Readiness Calculator, <https://www3.cde.ca.gov/sbactechcalc/> (accessed June 10, 2024).



excluding any devices that did not meet the *CAASPP* program’s minimum specifications, the Controller found the claimant had 31,816 existing devices in fiscal year 2015-2016, and 33,920 existing devices in fiscal year 2016-2017.<sup>89</sup> The claimant reported that broadband internet speeds varied between school sites, ranging from 100 Mbps (megabits per second) to 1 Gbps (gigabytes per seconds), so the Controller chose to apply the lowest reported 100 Mbps to the entire district.<sup>90</sup> Given 36,876 students tested in fiscal year 2015-2016, and 36,595 students in fiscal year 2016-2017, the Controller used the Smarter Balanced Technology Readiness Calculator to find that the claimant could complete testing in a 60-day testing window using only 2,459 devices and 49.18 Mbps in fiscal year 2015-2016, and using 2,440 devices and 48.80 Mbps in fiscal year 2016-2017.<sup>91</sup> Because the minimum number of devices and bandwidth needed was less than the claimant’s existing devices and broadband internet speeds for either year, the Controller concluded the claimant’s existing devices and internet were sufficient to complete testing for all eligible pupils in the testing window.

Fiscal Year	Students Tested	Devices Needed for Testing	Days in Testing Window	District’s Internet Speed	Estimated Bandwidth Required
2015-2016	36,876	2,459	60	100 Mbps	49.18 Mbps (49.18% of total bandwidth)
2016-2017	36,595	2,440	60	100 Mbps	48.80 Mbps (48.80% of total bandwidth)

<sup>92</sup>

In response to the draft audit report, the claimant did not dispute the number of existing devices, the existing broadband internet speed, or the number of pupils required to take the *CAASP* test during the fiscal years in question, but responded to the audit objecting to the conclusion “it was not aware of the reimbursement requirements outlined in the program’s Parameters and Guidelines.”<sup>93</sup> The claimant argued the Parameters and Guidelines do not specify claimants must use the Smarter Balanced Technology Readiness Calculator to determine the number of devices needed to complete *CAASPP* testing. The claimant asserted due to its large geographical range, high unduplicated student population, high special education population, and several mitigating factors, it needed more than the minimum number of devices according to the Smarter Balanced Technology Readiness Calculator’s estimates. The claimant found a large majority of its students struggled to complete testing within the recommended time frame and suffered test-taking fatigue. To address this the claimant’s testing procedures during the audit period tested one grade level per week to ensure students had adequate time

<sup>89</sup> Exhibit A, IRC, filed December 21, 2022, page 104 (Final Audit Report).

<sup>90</sup> Exhibit A, IRC, filed December 21, 2022, page 104 (Final Audit Report).

<sup>91</sup> Exhibit A, IRC, filed December 21, 2022, page 105 (Final Audit Report).

<sup>92</sup> Exhibit A, IRC, filed December 21, 2022, page 105 (Final Audit Report).

<sup>93</sup> Exhibit A, IRC, filed December 21, 2022, page 106 (Final Audit Report).

to complete the tests.<sup>94</sup> The claimant also used a 35-day testing window instead of the 60-day testing window the Controller assumed in its calculations, allowing students as much instructional time as possible.<sup>95</sup> Additionally, the claimant asserted many of the claimant's existing devices were allegedly inadequate for testing because they were at the end of their lifecycle, or were repurposed for other activities and could not be used for testing.<sup>96</sup> The 5,155 computers the claimant purchased during the audit period represent only a 15 percent increase in the district's existing devices,<sup>97</sup> and the Test Claim Decision found that some school districts may be required to purchase new devices.<sup>98</sup> The claimant further alleged the network expenses were necessary to ensure there was equity across the district for all school sites and were used to improve network infrastructure at several school sites in Southeast Fresno and replace over 2,000 access ports across the district and core switches at all school sites to help increase bandwidth.<sup>99</sup>

These arguments did not change the Controller's findings. The final audit report indicates although the Parameters and Guidelines do not specify claimants must use the Smarter Balanced Technology Readiness Calculator to show their existing devices and internet infrastructure are insufficient, the Parameters and Guidelines do require claimants maintain documentation supporting a finding their existing inventory of computing devices and internet service are not sufficient to complete *CAASPP* testing within the testing window. "The district did not provide documentation to show that its existing inventory of computing devices and broadband internet service was not sufficient to administer the *CAASPP* test within the testing window. Therefore, we used the calculator to determine the number of computing devices the district needed to administer the *CAASPP* test to all eligible pupils within the testing window."<sup>100</sup> The final audit report indicates the Smarter Balanced Technology Readiness Calculator is a tool provided by the contractor, the Smarter Balanced Assessment Consortium (SBAC) and CDE to assist schools in determining their technology requirements for the *CAASPP* program. By changing parameters in the calculator, an agency can determine the network bandwidth required to administer the assessments, as well as determine the minimum number of computers needed to administer the assessments within the testing window (assuming the network bandwidth was already sufficient).<sup>101</sup> Although the issues raised in the claimant's response to the audit regarding test taking fatigue and granting students additional instructional time are "reasonable, measured, and

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<sup>94</sup> Exhibit A, IRC, filed December 21, 2022, page 107 (Final Audit Report).

<sup>95</sup> Exhibit A, IRC, filed December 21, 2022, page 107 (Final Audit Report).

<sup>96</sup> Exhibit A, IRC, filed December 21, 2022, page 107 (Final Audit Report).

<sup>97</sup> Exhibit A, IRC, filed December 21, 2022, page 106 (Final Audit Report).

<sup>98</sup> Exhibit A, IRC, filed December 21, 2022, page 106 (Final Audit Report).

<sup>99</sup> Exhibit A, IRC, filed December 21, 2022, page 107 (Final Audit Report).

<sup>100</sup> Exhibit A, IRC, filed December 21, 2022, page 108 (Final Audit Report).

<sup>101</sup> Exhibit A, IRC, filed December 21, 2022, page 108 (Final Audit Report).

thoughtfully considered,” the specific testing procedures used during the audit period fell outside the scope of the audit, so were not addressed.<sup>102</sup> The final audit report further states the district has discretion as to how it addresses test-taking fatigue and provides adequate time to complete the assessments “(as long as the timeline falls within the mandated testing window).”<sup>103</sup> The *CAASPP* Online Test Administration Manual allows school districts to utilize a shorter testing window than the 60-day maximum.<sup>104</sup> However, the decision to use a shorter testing window is a discretionary decision on the claimant’s part, and the state did not require the claimant to purchase additional computing devices.<sup>105</sup> Additionally, the claimant provided no supporting documentation to show the networking upgrades were mandated, and no support to show how the existing infrastructure prevented it from conducting the *CAASPP* testing within the mandated 60-day window.<sup>106</sup> The Controller therefore concluded all of the claimant’s Materials and Supplies costs during the audit period were unallowable, because the claimant had a sufficient existing supply of computing devices and broadband internet services.

### **III. Positions of the Parties**

#### **A. Fresno Unified School District**

The claimant submitted reimbursement claims for fiscal years 2015-2016 and 2016-2017 totaling \$2,897,066. The claimant seeks reinstatement of \$2,295,922. The claimant alleges the Controller’s reductions in Finding 1 are incorrect because it complied with the Parameters and Guidelines and was not required to show its existing devices were insufficient to complete testing using the Smarter Balanced Technology Readiness Calculator’s formula.

The claimant reviewed the Smarter Balanced Technology Readiness Calculator’s estimates for how many devices would be required to complete testing and determined internally the 2,450 devices needed for a 60-day testing window would not be enough to complete testing in a manner is timely and equitable.<sup>107</sup> The claimant alleges there were several “mitigating factors” were not taken into consideration in the calculator’s estimates. First, it felt a 60-day testing window would create inequities between students tested earlier in the testing window and those receiving additional instructional time by being tested later, and so used a 35-day testing window instead. “If the district were to administer the test over the entire 60-day period, there would be inequities across the district with students taking the test at the end of the testing window would have received additional instruction compared to the students taking the test at the

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<sup>102</sup> Exhibit A, IRC, filed December 21, 2022, page 109 (Final Audit Report).

<sup>103</sup> Exhibit A, IRC, filed December 21, 2022, pages 109-110 (Final Audit Report).

<sup>104</sup> Exhibit A, IRC, filed December 21, 2022, page 110 (Final Audit Report).

<sup>105</sup> Exhibit A, IRC, filed December 21, 2022, page 111 (Final Audit Report).

<sup>106</sup> Exhibit A, IRC, filed December 21, 2022, page 111 (Final Audit Report).

<sup>107</sup> Exhibit A, IRC, filed December 21, 2022, page 14.

beginning of the test period.”<sup>108</sup> Second, the claimant found its high population of unduplicated students suffered from test-taking fatigue and struggled to complete tests within the SBAC’s estimates and so its testing procedures granted more time for testing per student. “This period provided approximately 75% more time than what is recommended by the Smarter Balance Calculator (150,000 unique testing days = 2,500 devices x 60 days) since the District is testing in 35 days instead of 60 days. The district needed approximately 263,800 (4,396 devices x 60 days) unique testing days where a student had access to a device to complete the CAASPP testing.”<sup>109</sup> “The testing procedures in 2015-16 and 2016-17 were established to test one grade level per week to ensure that disadvantaged students have equitable and appropriate time to complete the test.”<sup>110</sup> Third, the claimant’s large geographical reach created logistical challenges with transporting devices between schools. “Due to the District’s large geographical reach in Fresno County, (six thousand square miles) the District faced logistical challenges moving devices from school to school.”<sup>111</sup> These factors required the claimant to need more devices than the Smarter Balanced Technology Readiness Calculator estimated, and the claimant purchased approximately “5,100 new devices (not replacements)” to implement the program in a manner that is timely and equitable.<sup>112</sup>

The network improvement expenses claimed were also done to address inequities:

In 2015-16 and 2016-17, the network reimbursement expenses claimed were necessary for all school sites across the district that had the bandwidth requirements to administer the testing. Due to the District’s large geographical reach in Fresno County the District improved the network infrastructure to ensure there was equity within the District for all school sites. During this period, there were school sites in Southeast Fresno that required improvement to the bandwidth so that testing could be administered.<sup>113</sup>

The claimant relies on the Test Claim Decision, which acknowledged some school districts would be required to purchase new devices, and needing to upgrade testing devices would be inevitable and somewhat uneven from year to year and from one

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<sup>108</sup> Exhibit A, IRC, filed December 21, 2022, page 15.

<sup>109</sup> Exhibit A, IRC, filed December 21, 2022, page 15. Note this increase in unique testing days was misattributed in the IRC filing to being caused by the shorter testing window. A 35-day testing window would not cause an increase in the number of days each student would need access to a computing device, but granting more time per student as part of the claimant’s testing procedures would.

<sup>110</sup> Exhibit A, IRC, filed December 21, 2022, pages 15-16.

<sup>111</sup> Exhibit A, IRC, filed December 21, 2022, page 15.

<sup>112</sup> Exhibit A, IRC, filed December 21, 2022, page 17.

<sup>113</sup> Exhibit A, IRC, filed December 21, 2022, page 16.

school district to the next.<sup>114</sup> The \$2,295,922 claimed for 5,155 new computing devices and broadband internet service improvements were for reimbursable activities in the Parameters and Guidelines, namely providing a sufficient number of desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced afforded secure browser support in the academic year, and broadband internet service providing at least 20 Kbps (kilobits per second) per pupil to students being tested simultaneously.<sup>115</sup>

The claimant also asserts the inventory of existing devices it presented to the Controller was sufficient supporting documentation to show it did not have sufficient computing devices to administer testing within the testing window provided by regulations, and the inventory did not accurately represent the number of devices available to use for testing, because it included devices being used for other programs:

The District’s supporting documentation, in compliance with the P & G, detailed their “device inventory” that did not have sufficient computing devices to administer the assessment within the testing window provided by the regulations. (P & G p.19) An inventory of existing devices does not necessarily capture all the information necessary to determine whether a district was compelled to purchase new devices or install modern technology infrastructure, but it does establish a “baseline” by which to measure the incremental increase in service (and cost).

SBAC acknowledged in some districts “certain equipment was purchased and deployed to specific sites and to specific user populations with program funding that requires it be kept at a single site or be appropriated for a single population as a condition of the corresponding funds. Thus, program-limited funds, or other legal requirements attached to existing resources, may be a factor in determining whether a district has a sufficient inventory of existing technology infrastructure and devices to administer the assessment.” (P & G; p.19.)

Not all of District’s existing devices were available for testing as they were being used for only instructional purposes in the classroom, primarily for core ELA and Math instruction. As a result, these devices were not taken out of use for student learning for CAASPP testing. To pull these devices away during the CAASPP testing would hinder student’s instruction and ability to learn in the classroom; thus, providing further inequities in student learning.<sup>116</sup>

The claimant asserts the Controller’s audit findings do not comply with the Parameters and Guidelines because the Controller “arbitrarily and capriciously determined the number of computing devices the District needed to administer the *CAASPP* test are to

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<sup>114</sup> Exhibit A, IRC, filed December 21, 2022, page 16.

<sup>115</sup> Exhibit A, IRC, filed December 21, 2022, page 19.

<sup>116</sup> Exhibit A, IRC, filed December 21, 2022, pages 17-18.

be solely ‘based on calculations on the Smarter Balanced Technology Readiness Calculator’s formula.’ (District’s Audit Response dated October 29, 2020.)”<sup>117</sup> “SCO erroneously concluded the only requirement for reimbursement is that the district’s existing inventory of computing devices, technology infrastructure, and broadband internet service be insufficient to administer the *CAASPP* tests to all eligible pupils within the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.”<sup>118</sup> Because the Parameters and Guidelines do not specify the supporting documentation must use the SBAC Calculator to show the existing inventory of devices and broadband internet services were insufficient, the Controller’s findings were arbitrary and capricious.

SCO abused their discretion in denying the District’s costs claimed for computing devices under Finding 1. The District provided supporting documentary evidence that they supplemented their existing computing devices and the expansion of the existing technology infrastructure due to the testing requirements of *CAASPP*. It was foreseen during the approval of the test claim and the subsequent parameters and guidelines process it would be necessary for Districts to increase their computing devices.

The District’s increase of devices by 15% for the testing of 40,000 students is reasonable and appropriate based on the District’s documentation provided to SCO during the audit. SCO failed to rely on the test claim and the P & G that the upgrade of testing devices is inevitable, if somewhat uneven from year to year and from one district to the next. In addition, the technology requirements to implement the assessment were deliberately established as a low entry point to help ensure that technology-purchasing decisions are made based on instructional plans and to increase the likelihood that schools will successfully engage in online testing. A majority of the District’s existing infrastructure and device inventory served to administer the online assessments.<sup>119</sup>

The claimant submitted the following supporting documentation with the IRC:

- A declaration by Fresno Unified School District Chief Executive of Fiscal Services, Kim Kelstrom, stating the claimed activities were performed to implement provisions of the Education Code Section 60640, as amended by the Statutes of 2013, Chapter 489 (Assembly Bill 484) and the Statutes of 2014, Chapter 32 (Senate Bill 858); and Title 5, California Code of Regulations, sections 850,852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35. Kelstrom also declares the authenticity of claimant’s Exhibits 1-6, described below; the overall schedule for testing days and overall testing days per site in fiscal year 2015-2016 were similar to those in

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<sup>117</sup> Exhibit A, IRC, filed December 21, 2022, page 19.

<sup>118</sup> Exhibit A, IRC, filed December 21, 2022, page 19.

<sup>119</sup> Exhibit A, IRC, filed December 21, 2022, page 20.

fiscal year 2016-2017 documented in Exhibits 1 and 2; and all exhibits were prepared in the ordinary course of business while determining the claimant's budget and testing schedule for the *CAASPP* program.<sup>120</sup>

- Exhibit 1, a table of *CAASPP* testing days in fiscal year 2016-2017, showing which days each school within the district held *CAASPP* testing within an 8-week, 38-day testing window.<sup>121</sup>
- Exhibit 2, a table of unique *CAASPP* testing days per site in fiscal year 2016-2017, showing the number of students per grade at each school within the district and the number of testing days per grade level at each school, ranging from 2.5 days to 30 days, resulting in 263,788 unique testing days for 37,684 students across the entire district, or seven days per student on average.<sup>122</sup>
- Exhibit 3, an inventory of the quantity and models of computing devices purchased in fiscal year 2015-2016 to use for *CAASPP* testing, showing 3,509 computing devices purchased for \$1,504,003.70.<sup>123</sup>
- Exhibit 4, an inventory of the quantity and models of computing devices purchased in fiscal year 2016-2017 to use for *CAASPP* testing, showing 1,646 computing devices purchased for \$753,335.46.<sup>124</sup> The table also shows claimant's broadband internet services expenses for that year were \$135,277.64 in total, with a note from Phil Nuefeld, the Executive Director of IT, that 30 percent was for *CAASPP*, or \$40,583.29.<sup>125</sup> Exhibit 4 also includes a table of the existing inventory of computers used by students in fiscal year 2015-2016, sorted by model number and operating system. In total there were 31,829 computing devices used by students across the district.<sup>126</sup>
- Exhibit 5, a table of the existing inventory of computers used by students in fiscal year 2016-2017, sorted by model number and operating system. In total there were 33,944 computing devices used by students across the district.<sup>127</sup>

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<sup>120</sup> Exhibit A, IRC, filed December 21, 2022, pages 21-25 (Declaration of Kim Kelstrom).

<sup>121</sup> Exhibit A, IRC, filed December 21, 2022, pages 26-28. The exhibit shows a 38-day testing window, when the claimant's comments on the audit, IRC filing, and rebuttal comments all reference a 35-day testing window. This decision will use 35 days when discussing what the claimant alleges, and 38 days when discussing the supporting documentation.

<sup>122</sup> Exhibit A, IRC, filed December 21, 2022, pages 29-30.

<sup>123</sup> Exhibit A, IRC, filed December 21, 2022, pages 31-35.

<sup>124</sup> Exhibit A, IRC, filed December 21, 2022, pages 36-37.

<sup>125</sup> Exhibit A, IRC, filed December 21, 2022, page 38.

<sup>126</sup> Exhibit A, IRC, filed December 21, 2022, pages 39-43.

<sup>127</sup> Exhibit A, IRC, filed December 21, 2022, pages 44-47.

- Exhibit 6, a table of all the *CAASPP* testing sites across the district, including each schools' type (Elementary, K-8, Middle, High School, or Special Education) to note what grades were tested at that school. There were 94 schools that participated in *CAASPP* testing across the district.<sup>128</sup>

On October 4, 2023, the claimant filed rebuttal comments on the Controller's late comments on the IRC, in which the claimant objected the Controller filed its comments on the IRC more than 90 days after the IRC was deemed complete and Government Code 17553(d) provides "The Controller *shall* have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim. The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission."<sup>129</sup> It asserted the Controller's late comments must be rejected in its entirety, and if the Commission will not remove the Controller's late comments from the record, asked the Commission provide the legal authority supporting the decision and provide the claimant with ample time to consider submitting rebuttal comments.<sup>130</sup>

On November 3, 2023, the claimant filed late supplemental comments responsive to the Controller's late comments on the IRC but not waiving the objections raised in its previous comments, in which the claimant reasserted the District had discretion to choose the duration of its testing period pursuant to the California Code of Regulations, title 5, sections 855(a)(1), 855(a)(2), 855 (a)(3), 855(b), and 855(c).<sup>131</sup> The claimant also argues the Controller's decision to reject the claimant's shorter testing period was arbitrary and capricious because the claimant used a 35-day testing window, there would have been inequities across the district between students who take the tests earlier or later in a 60-day testing window, the district's large geographic reach presented logistical challenges with transporting devices between schools, and the Test Claim Decision acknowledged some school districts may need to purchase additional devices.<sup>132</sup> The claimant asserts the test period duration selected by the Controller is not supported by the Test Claim Decision or the Parameters and Guidelines, the regulations gave LEAs discretion when to complete testing so long as it was not outside the maximum 12-week period, and there is no authority prohibiting a shorter testing window.<sup>133</sup> The claimant states that its Exhibits 3 and 4 from the IRC document show

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<sup>128</sup> Exhibit A, IRC, filed December 21, 2022, pages 48-50.

<sup>129</sup> Gov Code Section 17553(d) (Emphasis added in Exhibit C, Claimant's Rebuttal Comments, filed October 4, 2023).

<sup>130</sup> Exhibit C, Claimant's Rebuttal Comments, filed October 4, 2023.

<sup>131</sup> Exhibit D, Claimant's Late Supplemental Rebuttal Comments, filed November 3, 2023, page 2.

<sup>132</sup> Exhibit D, Claimant's Late Supplemental Rebuttal Comments, filed November 3, 2023, page 3.

<sup>133</sup> Exhibit D, Claimant's Late Supplemental Rebuttal Comments, filed November 3, 2023, pages 3-4.



its purchases of new devices and broadband internet services and one-time purchases were reasonable and necessary to perform the CAASPP testing because the Test Claim Decision acknowledged some districts may be required to make new purchases of additional computers or computational devices.<sup>134</sup>

### **B. State Controller's Office**

The Controller filed late comments on the IRC, which defend the Controller's position in the final audit report and provide a more detailed explanation of how it came to the conclusions in Finding 1.<sup>135</sup>

The Controller determined the number of existing devices when the Controller's auditors met with district staff and asked for existing inventory reports for the audit period. The district's IT Department generated queries that captured every instance a student logged onto a computer during two 90-day periods from March 1 to June 30 in 2015 and 2016.<sup>136</sup> The claimant's staff selected this period because they asserted this was the busiest time of year when most computers would be used for testing, and they felt confident this would capture nearly 100 percent of computer logins.<sup>137</sup> The Controller asked the claimant to confirm the beginning inventories only included active devices, did not include surplus or disposed devices, and no devices used by staff.<sup>138</sup> The Controller then reviewed the fiscal year 2015-2016 CAASPP Administrative Manual and fiscal year 2016-2017 Technical Specifications Manual to verify supported operating systems, minimum requirements, and recommended specifications for computing devices used for testing, and excluded any devices that did not meet these requirements.<sup>139</sup> This resulted in finding there were 31,816 devices available for testing

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<sup>134</sup> Exhibit D, Claimant's Late Supplemental Rebuttal Comments, filed November 3, 2023, pages 3-4.

<sup>135</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023. The claimant objected to the Controller filing its comments late and requested the Commission either reject the late comments in its entirety or explain the legal authority for including it. Government Code section 17553(d) sets an upper limit on the time given to the Controller to timely file comments on an IRC. This is also in section 1185.2(d) of the Commission's regulations. However, the Commission has no authority to reject late comments on the IRC. Government Code section 17553(d) says the Controller's failure to timely file comments shall not delay the Commission's consideration of the claim, not that the untimely comments shall not be included in the record. As the claimant filed late rebuttal comments in response to the Controller's late comments, has authority to respond to the Draft Proposed Decision, and an opportunity to present its IRC to the Commission at the hearing, there is no prejudice to the claimant by the inclusion of the Controller's late comments in the record.

<sup>136</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 11.

<sup>137</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 11.

<sup>138</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 12.

<sup>139</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 11.

that met minimum specifications in fiscal year 2015-2016, and 33,920 devices available for testing in fiscal year 2016-2017.<sup>140</sup> “Essentially, this list represents the most complete inventory totals of computing devices available for testing that meet the minimum specification for the *CAASPP* program.”<sup>141</sup>

The testing window was determined by looking at sections 855(a)(1), 855(a)(2), 855(a)(3), 855(b), and 855(c) of the title 5 regulations, which said in fiscal year 2015-2016, the testing window shall begin on the day in which 66 percent of the school’s annual instruction days have been completed for grades three through eight, and on the day in which 80 percent of the schools’ annual instruction days have been completed for grade 11.<sup>142</sup> In a 180-day school year, this means there is a 60-day, 12-week testing window for grades three through eight, and a seven-week testing window for grade 11.<sup>143</sup> In fiscal year 2016-2017, the *CAASPP* Online Test Administration Manual said testing began on the day when 66 percent of the school’s annual instruction days had been completed for grades three through eight as well as grade 11.<sup>144</sup> Considering the Commission’s Decision noted districts might meet their computing device needs by pooling mobile devices and transporting them to multiple schools with staggered testing windows, and the seven-week testing window for grade 11 in fiscal year 2015-2016 would only apply to 5 percent of students tested during the audit period, the Controller chose to base all its calculations on the broader, 12-week regulatory testing window.<sup>145</sup>

The Controller found the number of students tested by looking at the CDE’s records on the district’s *CAASPP* test results for the audit period. According to the CDE, the district tested 36,876 students in fiscal year 2015-2016 (36,668 given Smarter Balanced Summative Assessments + 208 given California Alternative Assessments), and 36,595 students in fiscal year 2016-2017 (36,352 Smarter Balanced Summative Assessments + 243 California Alternative Assessments).<sup>146</sup>

The district reported to the Controller its computers were available for testing for two hours per day, the lowest allowed by the state.<sup>147</sup> The district also reported varying internet speeds at its schools, namely elementary schools had 100 Mbps, middle schools had 500 Mbps, and high schools had 1 Gbps.<sup>148</sup> Because the lowest reported

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<sup>140</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 12.

<sup>141</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 12.

<sup>142</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 12.

<sup>143</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 12.

<sup>144</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 13.

<sup>145</sup> Exhibit B, Controller’s Late Comments on the IRC, filed on October 2, 2023, pages 12-13.

<sup>146</sup> Exhibit B, Controller’s Late Comments on the IRC, filed on October 2, 2023, page 14.

<sup>147</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 14.

<sup>148</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 14.

speed was 100 Mbps, the Controller used that as the existing broadband internet service for the entire district.<sup>149</sup>

Using the SBAC Calculator, the Controller plugged in the above data points to find the claimant could complete testing in fiscal year 2015-2016 for 36,876 students using its 31,816 devices in 4.64 days, and could complete testing in fiscal year 2016-2017 for 36,595 students using its 33,920 devices in 4.32 days.<sup>150</sup> To complete testing in 60 days, the claimant needed only 2,459 devices in fiscal year 2015-2016, and 2,440 devices in fiscal year 2016-2017.<sup>151</sup>

The Controller responded to the IRC by asserting although using an accelerated 35-day testing window is an option available to LEAs, it is not mandated. The claimant's decision to purchase additional devices was based on several "mitigating factors," such as the testing window, were discretionary decisions on the claimant's part.<sup>152</sup> "The test windows chosen by the claimant were discretionary, yet they are being used as the justification for the purchase of an additional 5,100 computing devices. The district is treating a voluntary decision as a state mandate."<sup>153</sup> The claimant did not provide documentation showing its existing supply of computing devices was insufficient to administer testing to all eligible pupils within a 12-week testing window. The Controller's auditors attempted to gather this information by requesting the claimant provide inventories of computers available for student use only. Based on the records the claimant provided, the claimant only needed to maintain an inventory of 2,459 devices in fiscal year 2015-2016, and 2,440 devices in fiscal year 2016-2017, to complete testing for all eligible pupils within a 60-day testing window.<sup>154</sup> Even with the claimant's shortened, 35-day testing window, the claimant would only require maintaining 4,215 devices in fiscal year 2015-2016 and 4,182 devices in fiscal year 2016-2017 according to the SBAC Calculator; still fewer than claimant's existing devices for either year.<sup>155</sup> The decision to use the SBAC Calculator in determining the number of devices needed to administer *CAASPP* testing was not arbitrary, capricious, or entirely lacking in evidentiary support, because "the readiness calculator is a tool that districts can use to

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<sup>149</sup> Exhibit B, Controller's Late Comments on the IRC, filed on October 2, 2023, page 14.

<sup>150</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 14.

<sup>151</sup> Exhibit B, Controller's Late Comments on the IRC, filed on October 2, 2023, page 14.

<sup>152</sup> Exhibit B, Controller's Late Comments on the IRC, filed on October 2, 2023, page 16.

<sup>153</sup> Exhibit B, Controller's Late Comments on the IRC, filed on October 2, 2023, page 16.

<sup>154</sup> Exhibit B, Controller's Late Comments on the IRC, filed on October 2, 2023, page 16.

<sup>155</sup> Exhibit B, Controller's Late Comments on the IRC, filed on October 2, 2023, page 17.

meet their obligation of determining if their existing inventory of computing devices was sufficient to administer the CAASPP testing program.”<sup>156</sup> The Controller contends it considered all relevant factors in making its decision, and provided documentation to support the findings, demonstrating a rational connection between those factors. “[The Controller] did not abuse [its] discretion in denying the costs claimed for computing devices. The district supplemented their existing inventory of computing devices *without considering if their current inventory was sufficient to meet the requirements of the mandated program within the mandated testing window.*”<sup>157</sup>

The Controller provided the following supporting documents in its late comments on the IRC:

- A declaration from Lisa Kurokawa, chief of the State Controller’s Office’s Compliance Audits Bureau, that all attached records are true copies of records either provided by the claimant or retained at the Compliance Audits Bureau’s place of business.<sup>158</sup>
- The inventory of existing computing devices the claimant provided for fiscal years 2015-2016 and 2016-2017, showing 31,816 devices in fiscal year 2015-2016 and 33,920 devices in fiscal year 2016-2017, after excluding unsupported devices. The tab also includes an email correspondence between auditor Tien Nguyen and Eugene Trofimenko of Fresno Unified School District’s Fiscal Services department, verifying: the lists represent the existing inventory of computing devices available for student use at the start of each fiscal year; the lists did not contain any duplicative serial numbers, only included active computers and did not include any surplus or disposed devices; computers purchased during the year that were ready for use were included in the count; the list only contains devices that were logged into by students; devices used by both students and staff are highly unlikely because staff computers need higher speeds and specifications; and, the list does not include any monitors, projectors, or other accessories.<sup>159</sup>
- The fiscal year 2015-2016 CAASPP System Requirements Manual, showing which operating systems and web browsers were supported that year.<sup>160</sup>

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<sup>156</sup> Exhibit B, Controller’s Late Comments on the IRC, filed on October 2, 2023, page 17.

<sup>157</sup> Exhibit B, Controller’s Late Comment on the IRC, filed on October 2, 2023, page 17, emphasis in original.

<sup>158</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 4-5 (Tab 1).

<sup>159</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 21-41 (Tab 3).

<sup>160</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 43-57 (Tab 4).

- An excerpt from the fiscal year 2016-2017 *CAASPP* Technical Specifications Guide showing which operating systems were supported that year.<sup>161</sup>
- Excerpts from the fiscal year 2015-2016 Online Test Administration Manual, stating the available testing window shall begin on the 118th instructional day in an 180-day school year for grades three through eight, and on the 144th instructional day for grade 11, and may continue until the last instructional day, a 12-week regulatory testing window for grades three through eight and a seven-week regulatory testing window for grade 11. LEAs have the option to select a shorter testing window, no less than 25 instructional days. The excerpts also include a chart of estimated test times, showing testing for grades three through five were estimated to take seven hours total, grades six through eight seven and a half hours total, and grade 11 eight and a half hours total.<sup>162</sup>
- Excerpts from the fiscal year 2016-2017 Online Test Administration Manual, stating the available testing window shall begin on the day 66 percent of a school's annual instructional days have been completed (the 118th instructional day in an 180-day school year) and may continue until the last instructional day, for a 12-week regulatory testing window. LEAs have the option to select a shorter testing window, no less than 25 instructional days. The excerpts also include a chart of estimated test times, showing testing for grades three through five were estimated to take six hours total, grades six through eight six and a half hours total, and grade 11 seven and a half hours total.<sup>163</sup>
- The claimant's *CAASPP* test results in fiscal year 2015-2016, showing claimant administered Smarter Balanced Summative Assessments to 36,668 students, and California Alternative Assessments to 208 students.<sup>164</sup>
- The claimant's *CAASPP* test results in fiscal year 2016-2017, showing claimant administered Smarter Balanced Summative Assessments to 36,352 students, and California Alternative Assessments to 243 students.<sup>165</sup>
- Smarter Balanced Technology Readiness Calculator example results showing the number of days needed to complete testing if the claimant used all its existing

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<sup>161</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, pages 59-64 (Tab 5).

<sup>162</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, pages 66-71 (Tab 6).

<sup>163</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, pages 73-80 (Tab 7).

<sup>164</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, pages 121-125. (Tab 9)

<sup>165</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, pages 127-131 (Tab 10).

devices, the number of devices needed to complete testing in 60 days, and the number of devices needed to complete testing in 35 days, for both fiscal years.<sup>166</sup>

#### **IV. Discussion**

Government Code section 17561(d) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state-mandated costs if the Controller determines the claim is excessive or unreasonable.

Government Code section 17551(d) requires the Commission to hear and decide a claim the Controller has incorrectly reduced payments to the local agency or school district. If the Commission determines a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission's regulations requires the Commission to send the decision to the Controller and request the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of the Parameters and Guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6 of the California Constitution.<sup>167</sup> The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities."<sup>168</sup>

With regard to the Controller's audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.<sup>169</sup> Under this standard, the courts have found:

When reviewing the exercise of discretion, "[t]he scope of review is limited, out of deference to the agency's authority and presumed expertise: 'The court may not reweigh the evidence or substitute its judgement for that of the agency. [Citation.]' ... 'In general ... the inquiry is limited to whether the decision was arbitrary, capricious, or entirely lacking in evidentiary support....' [Citations.] When making that inquiry, the " "court must ensure that an agency has adequately considered all relevant factors, and

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<sup>166</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, pages 133-138 (Tab 11).

<sup>167</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

<sup>168</sup> *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1281, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

<sup>169</sup> *Johnson v. Sonoma County Agricultural Preservation and Open Space Dist.* (2002) 100 Cal.App.4th 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

has demonstrated a rational connection between those factors, the choice made, and the purposes of the enabling statute.” [Citation.]”<sup>170</sup>

The Commission must review the Controller’s audit in light of the fact the initial burden of providing evidence for a claim of reimbursement lies with the claimant.<sup>171</sup> In addition, sections 1185.1(f)(3) and 1185.2(d) and (e) of the Commission’s regulations require any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission’s ultimate findings of fact must be supported by substantial evidence in the record.<sup>172</sup>

**A. The IRC Was Timely Filed Within Three Years of the Claimant Receiving a Final State Audit Report from the Controller.**

Section 1185.1(c) of the Commission’s regulations requires an IRC to be filed no later than three years after the date the claimant receives a final state audit report, letter, or other written notice of adjustment to a reimbursement claim, which complies with Government Code section 17558.5(c). Under Government Code section 17558.5(c), the Controller is required to notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a reimbursement claim resulting from an audit or review. The notice must specify which claim components were adjusted and in what amount, as well as interest charges, and the reason for the adjustment.<sup>173</sup>

Here, the Controller issued the final audit report on December 16, 2020.<sup>174</sup> The audit report specifies the claim components and amounts adjusted, as well as the reasons for the adjustments, and therefore complies with the section 17558.5(c) notice requirements.<sup>175</sup> The claimant filed the IRC on December 21, 2022, within three years of the final audit report.<sup>176</sup> The Commission finds the IRC was timely filed.

**B. The Controller’s Reduction in Finding 1 Is Correct as a Matter of Law and Is Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.**

Based on the following analysis, the Commission finds the Controller’s reduction of costs is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

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<sup>170</sup> *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547-548.

<sup>171</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

<sup>172</sup> Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission’s decision is not supported by substantial evidence in the record.

<sup>173</sup> Government Code section 17558.5(c).

<sup>174</sup> Exhibit A, IRC, filed December 21, 2022, page 93 (Final Audit Report).

<sup>175</sup> Exhibit A, IRC, filed December 21, 2022, pages 92-130 (Final Audit Report).

<sup>176</sup> Exhibit A, IRC, filed December 21, 2022, page 1.

**1. The Controller’s Interpretation of the Parameters and Guidelines Is Correct and, Thus, the Reduction Is Correct as a Matter of Law.**

- a. The Parameters and Guidelines require claimants provide supporting documents to show their existing supply of computing devices and broadband internet services are insufficient to complete testing for all eligible pupils within the testing window identified in CDE regulations.

The CAASPP program is a student testing program for pupils in grades three through eight and grade 11, where tests are taken online and are designed to be adaptive to student responses.<sup>177</sup> As such, providing "a computing device, the use of an assessment technology platform, and the adaptive engine" to administer the CAASPP assessments to all pupils via computer is a reimbursable part of the program, which includes the acquisition of and ongoing compliance with "minimum technology specifications" identified by the CAASPP contractor.<sup>178</sup> Thus, the Parameters and Guidelines authorize reimbursement for the increased costs to provide a sufficient number of laptop computers or other devices to administer the CAASPP test to all eligible pupils within the testing window identified in CDE regulations, and the increased costs for broadband internet service providing at least 20 Kbps per pupil to be tested simultaneously in accordance with the testing contractor’s (SBAC’s) minimum technology requirements.<sup>179</sup> The Controller reduced the costs claimed for both of these items on the ground the claimant failed to show, with supporting documentation, its existing devices and internet service were insufficient to comply with the mandate.<sup>180</sup>

The Test Claim Decision acknowledged some school districts would need to purchase new devices to be able to fulfill this requirement, and school districts may need to purchase computing devices to maintain their inventory of devices that meet minimum requirements as technological specifications get updated over time.<sup>181</sup> The Decision and Parameters and Guidelines also acknowledged testimony from rural school districts and SBAC’s recognition broadband internet services and "existing 'legacy systems' may not be sufficient, and '[m]any districts will, by design or by need, have to consider the implementation of changes to their systems of information technology."<sup>182</sup>

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<sup>177</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 88 (Decision and Parameters and Guidelines).

<sup>178</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 115 (Parameters and Guidelines).

<sup>179</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 118 (Parameters and Guidelines).

<sup>180</sup> Exhibit A, IRC, filed December 21, 2022, page 103 (Final Audit Report); Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 15.

<sup>181</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 91 (Decision and Parameters and Guidelines).

<sup>182</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 94-95 (Decision and Parameters and Guidelines).



However, the Decision and Parameters and Guidelines explicitly found school districts are only required to adhere to the *minimum technology specifications* provided by SBAC, the CAASPP contractor, consistent with the plain language of the test claim regulations.<sup>183</sup> The Commission determined “minimum technology specifications” include “desktop or laptop computers, iPads, or other tablet computers for which Smarter Balanced provides secure browser support to administer the CAASPP in the academic year; accompanied by a keyboard, headphones, and a pointing device; and connected to broadband internet service, providing at least 20 Kbps per student to be tested simultaneously.”<sup>184</sup> The Commission also found “minimum technology specifications” include the number of computing devices and how much bandwidth is needed to administer the test to pupils within the testing window provided by section 855 of the CDE regulations.<sup>185</sup>

The other key legal requirement applicable to administration of CAASPP, mentioned above, is the testing window provided by the regulations pled in the test claim. Section 855 of the test claim regulations was denied because it did not impose an activity, but rather defined a time frame for testing. [Footnote omitted.] However, to the extent that time frame affects how many computing devices are needed, and how much bandwidth is needed, it must be understood to be a part of “minimum technology specifications.” For the 2013-2014 Field Test, section 855 provided that the assessments be administered “during a testing window of 25 instructional days that includes 12 instructional days before and after completion of 85% of the school’s...instructional days.” [Footnote omitted.] Beginning in the 2014-2015 school year, section 855 stated that testing “shall not begin until at least 66 percent of a school’s annual instructional days have been completed, and testing may continue up to and including the last day of instruction.” [Footnote omitted.] Beginning in the 2015-2016 school year, “the available testing window shall begin on the day in which 66 percent of the school's or track's annual instructional days have been completed, and testing may continue up to and including the last day of instruction for the regular school's or track's annual calendar.” [Footnote omitted.] The requirement to complete testing within the regulatory period

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<sup>183</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 91 (Decision and Parameters and Guidelines); California Code of Regulations, title 5, section 857(e) (“The LEA CAASPP coordinator shall ensure current and ongoing compliance with the minimum technology specifications as identified by the CAASPP contractor(s) or consortium.”).

<sup>184</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 98 (Decision and Parameters and Guidelines).

<sup>185</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 100 (Decision and Parameters and Guidelines).

provided is thus a factor in establishing what a district needed to comply with the mandate, as is the compatibility of existing devices.<sup>186</sup>

The Decision and Parameters and Guidelines explained SBAC’s minimum technology specifications did *not* require school districts to provide a computing device for every student, and the intention was to have school districts minimize the number of devices needed by having multiple students each use the same device, whether by rotating groups of students through a computer lab, moving “computers on wheels” between classrooms, or creating a pool of laptops and tablets that get transported from one school to the next, taking advantage of the long regulatory testing window identified in the regulations.<sup>187</sup> SBAC also designed the *CAASPP* assessment to be administered on older “legacy” computing devices, and the technology specifications were “deliberately established as a low entry point to help ensure that technology-purchasing decisions are made based on instructional plans” and not on testing.<sup>188</sup>

Thus, despite arguments from the claimants the test claim statute and regulations do not require them to use existing devices, the Commission found “districts that have compatible devices are not compelled by this mandate to purchase new computing devices or upgrade operating systems,” and if existing devices and technology infrastructure are insufficient to meet the minimum technology specifications, the claimant has the burden to provide documentation to support a finding of increased costs required to administer the *CAASPP* tests in accordance with those specifications.<sup>189</sup>

The Commission finds that claimants *are required*, based on the approved activity, and the technology specifications issued by the contractor(s), to use existing devices and technology infrastructure, if compatible (i.e., if there is an available secure browser and sufficient network speed). And, if

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<sup>186</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 100-101 (Decision and Parameters and Guidelines).

<sup>187</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 89-90 (Decision and Parameters and Guidelines).

<sup>188</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 103 (Decision and Parameters and Guidelines) [citing SBAC Technology Strategy Framework and Testing Device Requirements].

<sup>189</sup>Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 93, 98 (Decision and Parameters and Guidelines). The following example was provided in the Decision: “However, SBAC also recognized that in some districts ‘certain equipment was purchased and deployed to specific sites and to specific user populations with program funding that requires it be kept at a single site, or be appropriated for a single population as a condition of the corresponding funds.’ [Footnote omitted.] Thus, program-limited funds, or other legal requirements attached to existing resources, may be a factor in determining whether a district has a sufficient inventory of existing technology infrastructure and devices to administer the assessment.” (Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 100.)

existing devices and technology infrastructure are not sufficient, the burden is on the claimant to establish, based on supporting documentation, that increased costs are required to administer the assessments in accordance with the law.<sup>190</sup>

The Parameters and Guidelines reinforced this idea with the following language:

**Claimants shall maintain supporting documentation showing how their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the CAASPP test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.**

**Reimbursement is NOT required to provide a computing device for every pupil, for the time to assess each pupil, or for the purchase of other equipment not listed.**<sup>191</sup>

- b. The Controller correctly found the documents provided by the claimant do not support a finding the existing inventory of devices and broadband internet service were insufficient to comply with the minimum technology specifications to administer the CAASPP tests to all eligible pupils within the testing window identified in CDE regulations and, thus, the Controller's reduction is correct as a matter of law.

As indicated above, the claimant purchased an additional 5,155 new computers and attributed 30 percent of its broadband internet upgrade to the CAASPP program and sought reimbursement for these expenses.<sup>192</sup> The Controller found the claimant did not provide any supporting documentation to show the existing inventory of computing devices and broadband internet service were not sufficient to meet minimum technology standards to administer the CAASPP test to all eligible pupils within the testing window identified in CDE regulations, as required by the Parameters and Guidelines. As described below, the Commission agrees with this finding and thus, the Controller's reduction is correct as a matter of law.

The claimant alleges the Controller "erroneously concluded the only requirement for reimbursement is that the district's existing inventory of computing devices, technology infrastructure, and broadband internet service be insufficient to administer the CAASPP tests to all eligible pupils within the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium."<sup>193</sup> However, the Controller's conclusion comes directly from the language of Parameters and Guidelines,

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<sup>190</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 98 (Decision and Parameters and Guidelines), emphasis in original.

<sup>191</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 115 (Parameters and Guidelines), emphasis in original.

<sup>192</sup> Exhibit A, IRC, filed December 21, 2022, pages 9; 38 (Exhibit 4).

<sup>193</sup> Exhibit A, IRC, filed December 21, 2022, page 19.

which require that claimants provide supporting documentation showing “their existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the CAASPP test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium.”<sup>194</sup> A claimant is not entitled to reimbursement for computing devices, technology infrastructure, and broadband infrastructure purchased to use for CAASPP testing if it cannot provide documentation showing its existing inventory of devices and internet services were insufficient to administer CAASPP testing to all eligible pupils within the testing window.<sup>195</sup> The Decision and Parameters and Guidelines are regulatory in nature and are binding on the parties.<sup>196</sup>

Moreover, the claimant’s repeated emphasis and reliance on the fact the Decision and Parameters and Guidelines acknowledged some school districts would be required to purchase additional devices misinterprets the Decision and Parameters and Guidelines. The Decision and Parameters and Guidelines noted “There will also be a need in certain scenarios for various districts to consider the purchase of additional computers or computational devices...most new hardware will naturally fall well into the specifications released so far...”<sup>197</sup> “The Commission’s test claim decision acknowledged the purchase of computing devices, and the upgrade of testing devices is inevitable, if somewhat uneven from year to year and from one district to the next.”<sup>198</sup> The claimant asserts this demonstrates “It was foreseen during the approval of the test claim and the subsequent parameters and guidelines process it would be necessary for Districts to increase their computing devices.”<sup>199</sup> This acknowledgement does not mean all school districts that purchase computing devices and broadband internet services to use for CAASPP testing are entitled to reimbursement. It is recognition that in spite of the program being designed in a way to be as minimally burdensome on school districts as possible by using materials and supplies most school districts already owned, at least some school districts did not have sufficient existing inventories to complete testing for all eligible pupils within a timeframe compliant with state requirements, and

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<sup>194</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 115 (Parameters and Guidelines).

<sup>195</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 98 (Decision and Parameters and Guidelines).

<sup>196</sup> *California School Boards Association v. State of California* (2009) 171 Cal.App.4th 1183, 1201; *Clovis Unified School Dist. v. Chiang* (2010) 188 Cal.App.4th 794, 798; Government Code sections 17561(d)(1), 17564(b), and 17571.

<sup>197</sup> Exhibit A, IRC, filed December 21, 2022, page 10, quoting the Decision and Parameters and Guidelines found in Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 90 (Decision and Parameters and Guidelines).

<sup>198</sup> Exhibit A, IRC, filed December 21, 2022, page 16, quoting the Decision and Parameters and Guideline found in Exhibit B, Controller’s Late Comment on the IRC, filed October 2, 2023, page 91 (Decisions and Parameters and Guidelines).

<sup>199</sup> Exhibit A, IRC, filed December 21, 2022, page 20.

as time goes on and the program’s technology specifications evolve, some districts may find they no longer have enough devices in their existing inventory that meet minimum requirements. The Decision and Parameters and Guidelines found as follows:

The evidence in the record makes clear that SBAC designed the CAASPP assessment to be administered on older ‘legacy’ computing devices, and that the technology specifications were ‘deliberately established as a low entry point to help ensure that technology-purchasing decisions are made based on instructional plans.’ Nevertheless the testimony at the test claim hearing was that some districts had no such ‘legacy’ systems, and thus were required to make infrastructure improvements and acquire new or additional devices solely because of the mandate.<sup>200</sup>

It is in those kinds of circumstances where the claimant would be entitled to reimbursement, and must provide supporting documentation the existing inventory of computing devices and accessories, technology infrastructure, and broadband internet service is not sufficient to administer the CAASPP test to all eligible pupils in the testing window, based on the minimum technical specifications identified by the contractor(s) or consortium. Thus, the Decision and Parameters and Guidelines explicitly holds the following:

The Commission finds that claimants *are required*, based on the approved activity, and the technology specifications issued by the contractor(s), to use existing devices and technology infrastructure, if compatible (i.e. if there is an available secure browser and sufficient internet speed). And if existing devices and technology infrastructure are not sufficient, the burden is on the claimant to establish, based on supporting documentation, that increased costs are required to administer the assessment in accordance with the law.<sup>201</sup>

In this case, the documents provided by the claimant do not support the conclusion its existing inventory of computing devices and broadband internet service were insufficient to comply with the minimum technology specifications identified by the CAASPP contractor to administer the CAASPP tests within the testing window identified in CDE regulations. The information the claimant initially provided in response to the Controller’s audit included inventories of its existing devices at the start of each fiscal year during the audit period, and statements about the existing broadband internet speeds available at each school and that devices were only available for testing for two hours each day.<sup>202</sup> The Decision and Parameters and Guidelines recognizes an inventory of existing devices may establish a “baseline” by which to measure any required incremental increases in cost, but does *not* capture all of the information

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<sup>200</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 103 (Decision and Parameters and Guidelines).

<sup>201</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 98-99 (Decision and Parameters and Guidelines), emphasis in original.

<sup>202</sup> Exhibit A, IRC, filed December 21, 2022, page 104 (Final Audit Report).

necessary to determine whether a district was compelled to purchase new devices or install new technology infrastructure to comply with the minimum technology specifications.<sup>203</sup> The inventories show the claimant had 31,816 devices that met minimum specifications and were available to students during fiscal year 2015-2016, and 33,920 devices during fiscal year 2016-2017.<sup>204</sup> As recognized by the Controller, given the number of the claimant’s pupils that took the *CAASPP* exam in fiscal year 2015-2016 (36,876 pupils) and in fiscal year 2016-2017 (36,595 pupils), the existing inventory of computing devices represented an 0.86 to one computer to student ratio in fiscal year 2015-2016 and 0.93 to one computer to student ratio in fiscal year 2016-2017.<sup>205</sup> The Commission found “districts that have compatible devices are not compelled by this mandate to purchase new computing devices or upgrade operating systems,” and *if* existing devices and technology infrastructure are insufficient to meet the minimum technology specifications, the claimant has the burden to provide documentation that increased costs are required to administer the *CAASPP* tests in accordance with those specifications.<sup>206</sup> Thus, the inventory of existing devices, alone, does not show they were insufficient to meet the minimum technology specifications or the claimant was compelled to purchase new devices to meet those specifications to administer the *CAASPP* test within the testing window identified in CDE regulations.

The claimant also alleged, in response to the draft audit report, many of these devices were inadequate for testing as they were at the end of their life cycle, and many were repurposed for other activities and could not be used for testing.<sup>207</sup> The claimant elaborated on this in the IRC filing by alleging some of its existing inventory of devices were being used for instructional purposes in classrooms, and could not be pulled away to use in *CAASPP* testing.<sup>208</sup> However, there is no documentation to support these allegations as required by the Parameters and Guidelines, and the mandate is to use existing computers purchased for teaching and learning for the *CAASPP* assessment.

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<sup>203</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 100 (Decision and Parameters and Guidelines).

<sup>204</sup> Exhibit A, IRC, filed December 21, 2022, page 104 (Final Audit Report).

<sup>205</sup> Exhibit A, IRC, filed December 21, 2022, page 109 (Final Audit Report).

<sup>206</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 93, 98 (Decision and Parameters and Guidelines). The following example was provided in the Decision: “However, SBAC also recognized that in some districts ‘certain equipment was purchased and deployed to specific sites and to specific user populations with program funding that requires it be kept at a single site, or be appropriated for a single population as a condition of the corresponding funds.’ [Footnote omitted.] Thus, program-limited funds, or other legal requirements attached to existing resources, may be a factor in determining whether a district has a sufficient inventory of existing technology infrastructure and devices to administer the assessment.” (Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 100.)

<sup>207</sup> Exhibit A, IRC, filed December 21, 2022, page 107 (Final Audit Report).

<sup>208</sup> Exhibit A, IRC, filed December 21, 2022, page 18.

“The Commission finds that claimants *are required*, based on the approved activity, and the technology specifications issued by the contractor(s), to use existing devices and technology infrastructure, if compatible (i.e., if there is an available secure browser and sufficient network speed).”<sup>209</sup> Moreover, the assertion the devices were not adequate for testing conflicts with the email correspondence between auditor Tien Nguyen and Eugene Trofimenko of Fresno Unified School District’s Fiscal Services department, verifying: the lists represent the existing inventory of computing devices available for student use at the start of each fiscal year; the lists did not contain any duplicative serial numbers, only included active computers and did not include any surplus or disposed devices; computers purchased during the year that were ready for use were included in the count; the list only contains devices that were logged into by students; devices used by both students and staff are highly unlikely because staff computers need higher speeds and specifications; and, the list does not include any monitors, projectors, or other accessories.<sup>210</sup> The Controller also excluded from the existing inventory all devices that did not meet the *CAASPP* technology requirements.<sup>211</sup>

The claimant also alleged in the IRC, without evidence, its large geographical range presented logistical challenges to transporting devices between schools.<sup>212</sup> “If existing devices and technology infrastructure are not sufficient, the burden is on the claimant to establish, based on supporting documentation, that increased costs are required to administer the assessments in accordance with the law.”<sup>213</sup> Because the claimant failed to provide documentation showing its existing inventory of computing devices was not sufficient to administer the *CAASPP* test to all eligible pupils within the testing window, the Controller denying the claimed expenses for purchasing new computing devices was correct as a matter of law.

Finally, the claimant also provided additional information about the procedures it utilized for testing during the audit period, namely it used a shorter, 35-day testing window for all pupils to allow more instructional time for students before taking the test and granted all students 75 percent more time on average to complete their assessments than is assumed by the SBAC Calculator.<sup>214</sup> The claimant has not provided any documentation

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<sup>209</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 100.

<sup>210</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 21-41 (Tab 3).

<sup>211</sup> Exhibit A, IRC, filed December 21, 2022, page 104 (Final Audit Report, “For each fiscal year, we accounted for the computing devices that did not meet the minimum technical specifications to determine the number of computing devices available to students for *CAASPP* assessments.”); Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 11.

<sup>212</sup> Exhibit A, IRC, filed December 21, 2022, page 15.

<sup>213</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 98-99 (Decision and Parameters and Guidelines).

<sup>214</sup> Exhibit A, IRC, filed December 21, 2022, page 107 (Final Audit Report).

to support the argument its existing devices were insufficient to comply with state requirements when factoring in these local decisions. As the Controller pointed out in its comments on the IRC, a 35-day testing window would still only require 4,215 devices in fiscal year 2015-2016 and 4,182 devices in fiscal year 2016-2017 according to the SBAC calculator, well within their existing inventory of 31,816 devices in fiscal year 2015-2016, and 33,920 devices in fiscal year 2016-2017.<sup>215</sup>

More importantly, any increased costs to provide additional computing devices resulting from these local decisions are not mandated by the state and are not eligible for reimbursement under the Parameters and Guidelines. The Parameters and Guidelines authorize reimbursement to provide a sufficient number of devices to meet SBAC's "minimum technology specifications" to administer the *CAASPP* test to all eligible pupils "within the testing window provided by CDE regulations."<sup>216</sup> The *CAASPP* testing window is provided in section 855 of the CDE regulations, which stated in relevant part the following:

(a) Beginning in the 2015-16 school year, the *CAASPP* achievement tests pursuant to Education Code section 60640(b) shall be administered to each pupil at some time during the following available testing windows:

(1) Unless otherwise stated in these regulations, the available testing window shall begin on the day in which 66 percent of the school's or track's annual instructional days have been completed, and testing may continue up to and including the last day of instruction for the regular school's or track's annual calendar.

(2) For grade 11, the available testing window shall begin on the day in which 80 percent of the school's or track's annual instructional days have been completed, and testing may continue up to and including the last day of instruction for the regular school's or track's annual calendar.<sup>217</sup>

Thus, for fiscal years 2015-2016 and 2016-2017, these regulations provided a testing window to begin for grades three through eight on the 118th instructional day in a 180-day school year, leaving a 12-week or 60-day regulatory testing window for pupils in grades three through eight, and not 35 days selected by the claimant.

In addition, *CAASPP* tests are intended to take around two hours per test, or eight hours total, although exact estimates vary from year to year and between grade levels.<sup>218</sup> The SBAC calculator based its estimations for how long it would take to

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<sup>215</sup> Exhibit A, IRC, filed December 21, 2022, page 104 (Final Audit Report); Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 17.

<sup>216</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 115 (Parameters and Guidelines).

<sup>217</sup> California Code of Regulations, title 5, section 855 (Register 2015, No. 48).

<sup>218</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, pages 71 (Fiscal Year 2015-2016 Smarter Balanced Online Test Administration Manual), 80 (Fiscal Year 2016-2017 *CAASPP* Online Test Administration Manual).



complete testing on each test taking two hours, noting because the tests are taken untimed and allow for breaks, some students may need more time.<sup>219</sup> With devices only available for testing for two hours per day, this would mean each student would need approximately four days to complete testing. The claimant allotted seven days per student on average to complete testing.<sup>220</sup>

Although school districts have the authority under section 855(b) of the regulations to shorten the testing window as long as it is no less than 25 days long, which the claimant shortened to 35 days for all pupils, and to allow all students more time to complete the tests, both of which may increase the number of computing devices needed to administer the *CAASPP* test, those costs are triggered by local discretionary decisions, are outside of the “minimum technology specifications,” and are not mandated by the state. The Parameters and Guidelines authorize reimbursement only for the “minimum technology specifications” required to administer the *CAASPP* test during the window period “provided in CDE regulations.” The state-mandated program is designed to work within the district’s existing resources. Thus, to be entitled to reimbursement, a claimant is required to show with documentation its existing computing devices are insufficient to administer the *CAASPP* test to students within the 60-day testing window identified in the CDE regulations. If a claimant chooses to alter those minimum technology specifications causing it to purchase more devices, reimbursement is not required. Thus, the Controller’s reduction of costs for 5,155 new computers is correct as a matter of law.

Likewise, the claimant did not provide supporting documentation showing its existing broadband internet services were insufficient to comply with the *CAASPP* program, as required by the Parameters and Guidelines.<sup>221</sup> The minimum technology specifications require school districts’ broadband internet services provide at minimum 20Kbps per pupil to be tested simultaneously.<sup>222</sup> The only information provided about the claimant’s existing broadband internet service is that speeds varied between schools; ranging from 100 Mbps to 1 Gbps.<sup>223</sup> The claimant asserted in its response to the audit:

These infrastructure upgrades were necessary to meet the minimum bandwidth and network connectivity requirements to administer the testing to all eligible pupils. Due to the District’s large geographical reach in Fresno County, the District was required to improve the network infrastructure to ensure there was equity across the District for all school

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<sup>219</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 133-138 (Example Smarter Balanced Technology Readiness Calculator Results).

<sup>220</sup> Exhibit A, IRC, filed December 21, 2022, pages 26-28 (Exhibit 1); 29-30 (Exhibit 2).

<sup>221</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 115 (Parameters and Guidelines).

<sup>222</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, page 115 (Parameters and Guidelines).

<sup>223</sup> Exhibit A, IRC, filed December 21, 2022, page 104 (Final Audit Report).

sites so the CAASPP test could be administered. During this period, there were school sites in Southeast Fresno that required improvement to the bandwidth as this region was lacking in network infrastructure needed to administer testing. In addition, there were over 2,000 access ports that were replaced throughout the District and core switches for all instructional sites were replaced to help increase the bandwidth. These additions made it possible for sites to administer the testing and to reduce the amount of wireless interference. These network improvements were necessary for CAASPP testing and would not have been completed if the CAASPP did not require electronic testing.<sup>224</sup>

The assertions improving network infrastructure and ensuring equity across the district made these improvements necessary to meet the “minimum technology specifications” for CAASPP testing are not supported by any evidence or documentation from the claimant. The only documentation regarding its broadband internet services the claimant provided was a table showing \$135,277.64 for broadband internet services incurred in fiscal year 2016-2017, of which the Executive Director of IT Phil Neufield asserted 30 percent of those expenses were for the CAASPP program.<sup>225</sup> This is a source document showing the actual costs for improving the claimant’s broadband internet service, but not showing the improvements were necessary to be able to meet the minimum technology specifications to provide sufficient broadband internet service to students being tested simultaneously during the window period provided in CDE regulations. The claimant’s supporting documentation does not show it was unable to provide 20 Kbps internet service to each student being tested simultaneously without making improvements to its broadband internet service. Thus, the Commission finds the Controller correctly determined “the district provided no supporting documentation to show the networking upgrades were mandated, and no support to show how the existing infrastructure prevented it from conducting the CAASPP testing within the mandated 60-day window.”<sup>226</sup>

Therefore, the claimant did not provide supporting documentation showing how its existing computer devices and broadband internet service were insufficient to administer the CAASPP test to all eligible pupils within the CDE testing window as required by the Parameters and Guidelines, and denying the claimed expenses was correct as a matter of law.

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<sup>224</sup> Exhibit A, IRC, filed December 21, 2022, pages 116-117 (Final Audit Report).

<sup>225</sup> Exhibit A, IRC, filed December 21, 2022, page 38 (Exhibit 4).

<sup>226</sup> Exhibit A, IRC, filed December 21, 2022, page 111 (Final Audit Report).



CAASPP test within the testing window.”<sup>231</sup> Instead, as described below, the Controller exercised its audit authority to find the minimum number of computing devices and broadband internet service the claimant needed to administer CAASPP during the testing window, leaving open the possibility the claimant’s existing inventory of devices and broadband internet services was in fact insufficient, even if the supporting documents did not show it.

- a. It was not arbitrary, capricious, or entirely lacking in evidentiary support for the Controller to use the SBAC calculator to find the minimum number of devices the claimant needed to complete CAASPP testing for all eligible students within the testing window.

The Controller determined the minimum number of computing devices and broadband internet services required for the claimant to comply with the CAASPP testing program using the “Smarter Balance Technology Readiness Calculator” (SBAC Calculator) provided on CDE’s website.<sup>232</sup> The SBAC Calculator was created to help schools determine how long it would take to administer the CAASPP test, given the number of students, number of available devices, hours per day available for testing, and internet connection speed, and thus determine those factors in accordance with the minimum technology specifications. The SBAC Calculator has users input the number of students to be tested, number of devices available for testing, hours per day devices are available for testing, and available broadband internet speed, and it outputs the number of days needed to complete testing and the bandwidth required, expressed both in terms of bits per second and as a percentage of the existing internet service’s bandwidth.<sup>233</sup>

The Controller found the claimant tested 36,876 students in fiscal year 2015-2016 and 36,595 students in fiscal year 2016-2017, based on the claimant’s CAASPP test results on record.<sup>234</sup> The claimant provided the Controller with inventories of its existing devices for both fiscal years, which after excluding duplicate serial numbers, surplus or disposed computers, devices used by staff, and devices that did not meet the program’s minimum specifications, showed there were 31,816 devices in fiscal year 2015-2016, and 33,920 devices in fiscal year 2016-2017.<sup>235</sup> The claimant asserted, for both fiscal years, devices were available for testing for two hours per day and broadband internet speeds varied between sites, ranging from 100 Mbps to 1 Gbps, so the Controller

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<sup>231</sup> Exhibit A, IRC, filed December 21, 2022, page 108 (Final Audit Report).

<sup>232</sup> Exhibit X (1), Smarter Balanced Assessment Consortium, Smarter Balanced Technology Readiness Calculator, <https://www3.cde.ca.gov/sbactechcalc/> (accessed June 10, 2024).

<sup>233</sup> Exhibit B, Controller’s Late Comments on the IRC, filed October 2, 2023, pages 133-137 (Tab 11).

<sup>234</sup> Exhibit B, Controller’s Late Comments on the IRC, filed on October 2, 2023, page 14.

<sup>235</sup> Exhibit A, IRC, filed December 21, 2022, page 104 (Final Audit Report).

treated 100 Mbps as the available internet speed across the district.<sup>236</sup> The Controller treated the number of students, hours per day devices were available, and existing internet speeds as fixed variables in the SBAC Calculator, and adjusted the number of devices available to find the minimum number of devices needed to complete testing within a given number of days. Using this method, the Controller found the claimant could complete testing in the maximum allowable testing window of 60 days using 2,459 devices in fiscal year 2015-2016, and 2,440 devices in 2016-2017.<sup>237</sup> As these numbers were significantly less than the number of existing devices for either year, the Controller found the claimant had a sufficient existing inventory of devices.

The claimant objects to the Controller's use of the SBAC Calculator, because the Parameters and Guidelines do not specify the number of computing devices needed to administer *CAASPP* tests is to be based on the SBAC Calculator's formula.<sup>238</sup> The Parameters and Guidelines do not specifically require claimants use the SBAC Calculator to determine the number of devices needed to administer *CAASPP* testing to all eligible pupils. However, as indicated in the Parameters and Guidelines, claimants are required to comply with the minimum technology requirements specifications identified by SBAC when administering the *CAASPP* assessments to all pupils via computer.<sup>239</sup> The Decision and Parameters and Guidelines also recognized the SBAC Calculator as a tool to assist school districts in determining how to meet those specifications within the CDE testing window, including the number of devices and bandwidth needed to comply with the program.

SBAC states, on its "Technology" web page: "A bandwidth test will measure current internet bandwidth at your school...You can use information obtained from these tools with the Technology Readiness Calculator..." which "can help schools estimate the number of days and associated network bandwidth required to complete the assessments given the number of students, number of computers, and number of hours per day computers are available for testing at the school."<sup>240</sup>

Moreover, the final audit report did not assert the SBAC Calculator is the only means to find the number of devices a claimant needed, as the claimant alleges; it is just one viable method the Controller chose to use under its audit authority. Since the SBAC Calculator was identified in the Decision on the Parameters and Guidelines as being created to help schools administer the *CAASPP* test, the Controller's decision to use the

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<sup>236</sup> Exhibit A, IRC, filed December 21, 2022, pages 104-105 (Final Audit Report).

<sup>237</sup> Exhibit A, IRC, filed December 21, 2022, page 105 (Final Audit Report).

<sup>238</sup> Exhibit A, IRC, filed December 21, 2022, page 106 (Final Audit Report).

<sup>239</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 115 (Parameters and Guidelines); California Code of Regulations, title 5, section 857(e).

<sup>240</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 94 (Decision and Parameters and Guidelines).

Calculator to determine the minimum number of devices and broadband internet needed was therefore not arbitrary, capricious, or entirely lacking in evidentiary support.

The claimant further argues the Controller's use of the SBAC calculator was arbitrary and capricious since there were several "mitigating factors" not taken into consideration in the calculator's estimates, including the claimant's use of the 35-day testing window for all students and the additional time the claimant gave to students to complete the tests.<sup>241</sup> As indicated above, however, these factors are outside of the minimum technology specifications and, as a matter of law, are not eligible for reimbursement. Thus, the Controller's reduction, notwithstanding these "mitigating factors" is correct as a matter of law and is not arbitrary, capricious, or entirely lacking in evidentiary support.<sup>242</sup>

When reviewing an agency's decision for alleged abuse of discretion, "court[s] must ensure that an agency has adequately considered all relevant factors, and has demonstrated a rational connection between those factors, the choice made, and the purposes of the enabling statute."<sup>243</sup> The Commission finds that the Controller adequately considered the claimant's documentation, all relevant factors, and demonstrated a rational connection between those factors and the adjustments made.<sup>244</sup> Thus, the Controller's reduction of costs claimed for the 5,155 computers is not arbitrary, capricious, or entirely lacking in evidentiary support.

- b. The Controller basing the claimant's broadband internet needs on the SBAC Calculator's findings was not arbitrary, capricious, or entirely lacking in evidentiary support.

Regarding the claimed broadband internet expenses, there is nothing arbitrary, capricious, or lacking in evidentiary support about the Controller's method used to determine the claimant's broadband internet needs. The Controller found the claimant's schools would need to have 49.18 Mbps available bandwidth for testing in fiscal year 2015-2016, and 48.80 Mbps in fiscal year 2016-2017, based on the minimum number of devices needed according to the SBAC Calculator.<sup>245</sup> The SBAC Calculator estimates broadband internet requirements by multiplying the number of devices the user input for its available devices by 20 Kbps, the minimum bandwidth specification that must be provided to each student for CAASPP testing. This assumes all devices are being used simultaneously at the same testing location.<sup>246</sup> This method was not arbitrary,

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<sup>241</sup> Exhibit A, IRC, filed December 21, 2022, page 15.

<sup>242</sup> Exhibit A, IRC, filed December 21, 2022, pages 109-110 (Final Audit Report).

<sup>243</sup> *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 548.

<sup>244</sup> See *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547-548.

<sup>245</sup> Exhibit A, IRC, filed December 21, 2022, page 105 (Final Audit Report).

<sup>246</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 133, fn. 2.

capricious, or lacking in evidentiary support, as it demonstrates the highest possible internet bandwidth needed to complete testing using the minimum number of devices, as required by the Parameters and Guidelines. For any one school to have greater bandwidth requirements than the Controller's estimate, it would have tested more than 2,440 students simultaneously, an unlikely scenario given the actual enrollment at the claimant's schools.<sup>247</sup> If anything, this method overestimates the claimant's actual needs and gave the claimant its best possible chance at the Controller finding the claimant's existing bandwidth was insufficient.

The Controller found 100 Mbps to be the claimant's existing bandwidth, based on reports from the claimant that broadband internet services varied between its schools, ranging from 100 Mbps to 1 Gbps.<sup>248</sup> The SBAC Calculator acknowledges actual bandwidth depends on the external connection to the Internet, the speed and utilization of the internal network, and the connections between the computers used by students and those connections to the internal network; and it encourages using an internet speed test to verify the actual bandwidth available.<sup>249</sup> The claimant provided no information on how it determined the existing internet speeds at its schools. Thus, the Controller simply used 100 Mbps, the slowest internet speed reported by the claimant.

The claimant argued in the audit, without evidence:

Due to the District's large geographical reach in Fresno County, the District was required to improve the network infrastructure to ensure that there was equity across the District for all school sites so the CAASPP test could be administered. During this period, there were school sites in South East Fresno that required improvement to the bandwidth as this region was lacking the network infrastructure needed to administer testing. In addition, there were over 2,000 access points that were replaced throughout the District and core switches for all instructional sites were replaced to help increase the bandwidth. These additions made it possible for sites to administer the testing and to reduce the amount of wireless interference. These network improvements were necessary for CAASPP testing and would not have been completed if the CAASPP did not require electronic testing. Before these improvements were implemented, the network team spent significant time assisting, troubleshooting, and

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<sup>247</sup> See Exhibit A, IRC, filed December 21, 2022, pages 29-30 (Exhibit 2, which shows the total enrollment of eligible students at each of the claimant's schools in fiscal year 2016-2017. Note the school with the highest number of eligible pupils was Kings Canyon Middle School with 898 students, while the school with the highest number of eligible pupils in a single grade level was Sunnyside High School with 624 students in grade 11).

<sup>248</sup> Exhibit A, IRC, filed December 21, 2022, page 104 (Final Audit Report).

<sup>249</sup> Exhibit B, Controller's Late Comments on the IRC, filed October 2, 2023, page 133, fn. 2.

supporting the network in 2014/15 to ensure that there was no loss in connectivity while testing was occurring.<sup>250</sup>

The claimant also included a less detailed argument in its IRC filing that:

In 2015-16 and 2016-17, the network reimbursement expenses claimed were necessary for all school sites across the district that had the bandwidth requirements to administer the testing. Due to the District's large geographical reach in Fresno County the District improved the network infrastructure to ensure there was equity within the District for all school sites. During this period, there were school sites in Southeast Fresno that required improvement to the bandwidth so that testing could be administered.<sup>251</sup>

While increasing bandwidth and reducing the amount of wireless interference would be reasonable measures for addressing insufficient broadband internet services, the claimant skipped over the threshold issue of establishing the schools' existing internet service was insufficient to provide 20 Kbps to each student being tested simultaneously so that these improvements were necessary in the first place. The only documentation the claimant provided regarding its broadband internet services was an invoice for fiscal year 2016-2017 with an attached note from the executive director of the claimant's IT department stating that 30 percent of the total broadband internet service expenses that year were for the *CAASPP* program.<sup>252</sup> This only supports that the costs occurred and were internally attributed to the *CAASPP* program, not why they were necessary. As the Controller could only rely on the claimant's own assertions that its existing internet service provided schools at least 100Mbps, assertions that the claimant made no effort to correct, it was not arbitrary, capricious, or lacking in evidentiary support to use 100 Mbps as the claimant's existing internet service. As 100 Mbps is greater than the 49.18 Mbps the Controller found the claimant needed for the program at most, the Controller's concluded that there was sufficient existing broadband internet service.

The Commission finds that the Controller adequately considered the claimant's documentation, all relevant factors, and demonstrated a rational connection between those factors and the adjustments made to reduce the costs claimed for the broadband internet service.<sup>253</sup> The Controller's reduction of costs was not arbitrary, capricious, or lacking evidentiary support.

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<sup>250</sup> Exhibit A, IRC, filed December 21, 2022, page 107-108 (Final Audit Report).

<sup>251</sup> Exhibit A, IRC, filed December 21, 2022, page 16.

<sup>252</sup> Exhibit A, IRC, filed December 21, 2022, page 38 (Exhibit 4).

<sup>253</sup> See *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547-548.



## **V. Conclusion**

Based on the forgoing analysis, the Commission finds that the Controller's reduction of costs was correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

Accordingly, the Commission denies this IRC.

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On July 17, 2024, I served the:

- **Current Mailing List dated July 10, 2024**
- **Draft Proposed Decision, Schedule for Comments, and Notice of Hearing issued July 17, 2024**

*California Assessment of Student Performance and Progress (CAASPP),  
22-1401-I-01*

Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), 864 (Register 2014, Nos. 6, 30, and 35)

Fiscal Years: 2015-2016 and 2016-2017

Fresno Unified School District, Claimant

By making it available on the Commission’s website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 17, 2024 at Sacramento, California.



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Jill Magee  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 7/10/24

**Claim Number:** 22-1401-I-01

**Matter:** California Assessment of Student Performance and Progress

**Claimant:** Fresno Unified School District

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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## Exhibit F

MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

**RECEIVED**  
July 19, 2024  
**Commission on  
State Mandates**

July 19, 2024

Heather Halsey, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

**Re: Draft Proposed Decision**

*California Assessment of Student Performance and Progress (CAASPP)*, 22-1401-I-01  
Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and  
Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850,  
852, 853, 853.5, 857, 861(b)(5), and 864 (Register 2014, Nos. 6, 30, and 35)  
Fiscal Years: 2015-2016 and 2016-2017  
Fresno Unified School District, Claimant

Dear Ms. Halsey:

The State Controller's Office has reviewed the Commission on State Mandates' draft proposed decision dated July 17, 2024, for the above incorrect reduction claim filed by Fresno Unified School District. We agree with the Commission's conclusion to support our reduction of costs claimed for the engagement period.

I declare under penalty of perjury that the foregoing is true and correct to the best of my personal knowledge, information, and belief.

If you have any questions, please contact me by telephone at (916) 327-3138 or by email at [lkurokawa@sco.ca.gov](mailto:lkurokawa@sco.ca.gov).

Sincerely,

A handwritten signature in cursive script that reads "Lisa Kurokawa".

LISA KUROKAWA, Bureau Chief  
Compliance Audits Bureau  
Division of Audits

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On July 19, 2024, I served the:

- **Current Mailing List dated July 10, 2024**
- **Controller’s Comments on the Draft Proposed Decision filed July 19, 2024**  
*California Assessment of Student Performance and Progress (CAASPP),*  
22-1401-I-01  
Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), 864 (Register 2014, Nos. 6, 30, and 35)  
Fiscal Years: 2015-2016 and 2016-2017  
Fresno Unified School District, Claimant

By making it available on the Commission’s website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 19, 2024 at Sacramento, California.

*Jill Magee*

---

Jill Magee  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562



# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 7/10/24

**Claim Number:** 22-1401-I-01

**Matter:** California Assessment of Student Performance and Progress

**Claimant:** Fresno Unified School District

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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August 7, 2024

Heather Halsey  
Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
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**Re: Incorrect Reduction Claim-Draft Proposed Decision  
Claimant's Comments**

California Assessment of Student Performance And Progress Program (CAASPP), 22-1401-I-01; Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), and 864, as added or amended by Register 2014, Nos. 6, 30, and 35.  
Fiscal Years: 2015-2016 and 2016-2017  
Fresno Unified School District, Claimant

Dear Ms. Halsey:

Fresno Unified School District ("District" or "Claimant") submits the following comments in response to the Draft Proposed Decision.

***I. Controller Decision Was Arbitrary Capricious and entirely lacking in evidentiary support.***

The Commission on State Mandates ("Commission") must determine whether the State Controller's Office ("Controller") audit decisions, were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency. (*Johnston v. Sonoma County Agricultural Preservation and Open Space District* (2002) 100 Cal.App.4th 973, 983-984.)

Incorrect Reduction Claim-Draft Proposed Decision:  
Claimant's Comments:  
California Assessment of Student Performance And Progress Program  
(CAASPP), 22-1401-I-01

"We review decisions regarding consistency with a general plan under the arbitrary and capricious standard" asking "whether the decision is arbitrary, capricious, entirely lacking in evidentiary support, unlawful, or procedurally unfair." (*Endangered Habitats League, Inc. v. County of Orange*, 131 Cal. App. 4th 777, 782 Cal. App. 4th Dist. (2005).)

## **II. District Had Discretion to Determine Duration of the Testing Period**

District has provided ample evidence supporting their decision of the length of the testing period and the requirement to purchase additional computers or computational devices. Controller's decision in denying the claim was "procedurally unfair."

District has met their burden supporting a finding of increased costs required to administer the mandated CAASPP testing by complying with the requirement when to start the testing.<sup>1</sup> District had discretion to shorten the duration of the time period to implement the mandated CAASPP testing, as long as the testing period was not beyond the maximum limit. Controller agrees District (LEAs) have the option to select a shorter window testing. "*It is undisputed LEAs [Local Education Agencies] have the option to select a shorter testing window.*" (Tab 6, page 5.)

There was no requirement when the testing is to be completed as long as the testing is within a 12-week regulatory testing window for grades three through eight and a seven-week regulatory testing window for grade eleven testing. (Controller Comments: page 12). Controller arbitrarily, unlawfully and procedurally unfairly selected the broadest testing window when determining the mandated testing window for the entire District testing. (Controller Comments: page 10).

---

<sup>1</sup> Pursuant to the California Code of Regulations, Title 5 (5 CCR), sections 855(a)(1), 855(a)(2), 855 (a)(3), 855(b), and 855(c), the rules for the establishment of the testing windows for the Smarter Balanced assessments are as follows:

- FY 2015-16, for grades three through eight – The testing window *shall* begin on the day in which 66% of a school's annual instructional days have been completed (Tab 6, page 5).

- FY 2015-16, for grade eleven – The testing window *shall* begin on the day in which 80% of the school's annual instructional days have been completed (Tab 6, page 5).

California Code of Regulations, Title 5 (5 CCR), sections 855(a)(1), 855(a)(2), 855 (a)(3), 855(b), and 855(c) anticipated LEAs would have the discretion when to complete the testing as long as it did not go beyond the maximum twelve-week period for grades three through eight and a seven-week period for grade eleven.

Incorrect Reduction Claim-Draft Proposed Decision:

Claimant's Comments:

California Assessment of Student Performance And Progress Program (CAASPP), 22-1401-I-01

The District utilized a 35-day testing period that was permissible and allowed students additional instructional time prior to taking the test. (District's IRC: Exhibits 1, 2) The month of March and the first part of April were dedicated for instruction.

There is no authority prohibiting the testing period to be 35 days. Controller set the testing window at 60 days (12 weeks x 5 days a week), which was the maximum number of days allowed per the testing window. ("Sixty-six percent of a school year occurs on the 118th instructional day in a 180-day school year, leaving a 12-week regulatory testing window for grades three through eight testing...") (Tab 6, page 5). (Controller Comments: page 14).

To achieve the permissible 35-day testing period the District purchased computing devices. Controller agreed that "To encourage adoption of the CAASPP program on a statewide level, SBAC purposefully designed the assessments to be compatible with existing technology available at many districts but acknowledged some school districts may need to consider purchasing additional computers." (Controller Comments: page 18).

**III. Purchase of additional computers was approved by the Commission decision and inevitable.**

The approved mandate required the District to purchase additional "computing device, the use of an assessment technology platform, and the adaptive engine" to administer the CAASPP assessments to all pupils via computer, which includes the acquisition of and ongoing compliance with minimum technology requirements." (Controller Comments: page 10).

SBAC (Smarter Balance Calculator) also recognizes school districts may be required to make new purchases. "There will also be a need in certain scenarios for various districts to consider the purchase of additional computers or computational devices...most new hardware will naturally fall well into the specifications released so far..." (CAASPP: Statement of Decision p.10.)

The Commission's test claim decision acknowledged the purchase of computing devices, and the upgrade of testing devices is inevitable, if somewhat uneven from year to year and from one district to the next. (CAASPP: Statement of Decision p.51.)

Incorrect Reduction Claim-Draft Proposed Decision:  
 Claimant's Comments:  
 California Assessment of Student Performance And Progress Program  
 (CAASPP), 22-1401-I-01

A student was required to have access to a computational device to complete the CAASPP testing. (Exhibit 2) If the District were to administer the test over the entire 60-day period, there would be inequities across the District with students taking the test at the end of the testing window would have received additional instruction compared to the students taking the test at the beginning of the test period.

In addition, the logistics to transport devices from school site to school site throughout the District during the 35-day testing period requires additional devices. Due to the District's large geographical reach in Fresno County, (six thousand square miles) with ninety-five sites tested in both 2015/16 and 2016/17, the District faced logistical challenges moving devices from school to school.

**IV. District's Exhibit 3, 4 Lists the New Devices Purchased.**

District's Exhibit 3 Lists the FY 2015-2016 New Devices purchased in the total amount of \$1,504,004 as follows:

ASUS T1 00HA-C4-GR TRANSORMER BOOK	809	\$605,600
ASUS TI00TA-CI-GR TRANSORMERBOOK	1,650	\$309,245
ASUS TP500 LAPTOP	704	\$383,611
ASUS TP501 LAPTOP	<u>346</u>	<u>\$205,547</u>
Total	3,509	\$1,504,004 (Finding 1)

District's Exhibit 4 Lists the FY 2016-2017 New Devices purchased in the total amount of \$791,918.00 as follows:

	<u>Unit Price</u>	<u>Units Received</u>	<u>Total Cost</u>
TP 200	\$342.25	1171	\$400,774.75
TP 501	\$539.75	<u>475</u>	<u>\$256,381.25</u>
		1646	\$657,156.00
Absolute Tracking Software:		\$26,336.00	
CA\ E-Waste Recycling Fee		\$5,094.00	
Sales Tax		<u>\$62,749.46</u>	
Total Hardware (SBAC)		\$751,335.46 (IRC000026)	



Incorrect Reduction Claim-Draft Proposed Decision:

Claimant's Comments:

California Assessment of Student Performance And Progress Program (CAASPP), 22-1401-I-01

Broadband (SBAC) \$40,583.29 (IRC000027)

Total material and supplies \$791,918.00 (Finding I)

District opposes Controller's Finding I for the FY 2015-2016 disallowing \$1,504,004 and Controller's Finding I for the FY 2016-2017 disallowing \$791,918.00 was arbitrary and capricious or is entirely lacking in evidentiary support.

The one-time purchase of the equipment was reasonable, permissible and necessary to perform the CAASSP testing as was anticipated by SBAC that school districts may be required to make new purchases of additional computers or computational devices. (CAASPP: Statement of Decision p.10.) With a shorter testing period more students are simultaneously performing the tests requiring more devices.

## **V. Conclusion**

The Commission's decision approved the purchase of additional computers or computational devices. (CAASPP: Statement of Decision p.10.) Controller's audit findings failed to comply with the Parameters & Guidelines ("P & G"). Controller determined the number of computing devices the District needed to administer the CAASPP tests are to be solely "based on calculations on the Smarter Balanced Technology Readiness Calculator's formula." (District's Audit Response dated October 29, 2020.) This application is not required in the P & G and is arbitrarily and capricious.

The District provided supporting documentary evidence they supplemented their existing computing devices and the expansion of the existing technology infrastructure due to the testing requirements of CAASPP. It was well-defined during the approval of the test claim and the subsequent parameters and guidelines process and anticipated by SBAC, that it was reasonable, permissible and necessary that a District may be required to supplement their existing inventory of computers with one-time purchase of the equipment that was to perform the CAASSP testing.

The District's increase of devices by 15% for the testing of 40,000 students is reasonable and appropriate based on the District's documentation provided to SCO during the audit. Controller failed to rely on the test claim and P & G that the upgrade of testing devices is inevitable, if somewhat uneven from year to year and from one district to the next. In addition, the technology requirements to implement the assessment were deliberately established as a low entry point to help ensure that


Incorrect Reduction Claim-Draft Proposed Decision:  
Claimant's Comments:  
California Assessment of Student Performance And Progress Program  
(CAASPP), 22-1401-I-01

technology-purchasing decisions are made based on instructional plans and to increase the likelihood that schools will successfully engage in online testing.

**A. Certification**

I certify by my signature below, under penalty of perjury under the laws of the State of California, that the statements made in this document are true and complete to the best of my own personal knowledge or based on information and belief and that I am authorized and competent to do so.

August 7, 2024

  
Arthur M. Palkowitz  
Representative for the Claimant

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On August 7, 2024, I served the:

- **Current Mailing List dated July 22, 2024**
- **Claimant’s Comments on the Draft Proposed Decision filed August 7, 2024**

*California Assessment of Student Performance and Progress (CAASPP),*  
22-1401-I-01

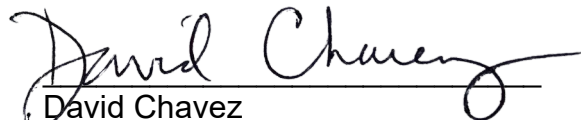
Education Code Section 60640, as amended by Statutes 2013, Chapter 489 (AB 484) and Statutes 2014, Chapter 32 (SB 858); California Code of Regulations, Title 5, Sections 850, 852, 853, 853.5, 857, 861(b)(5), 864 (Register 2014, Nos. 6, 30, and 35)

Fiscal Years: 2015-2016 and 2016-2017

Fresno Unified School District, Claimant

By making it available on the Commission’s website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on August 7, 2024 at Sacramento, California.



David Chavez  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

## COMMISSION ON STATE MANDATES

### Mailing List

**Last Updated:** 7/22/24

**Claim  
Number:** 22-1401-I-01

**Matter:** California Assessment of Student Performance and Progress

**Claimant:** Fresno Unified School District

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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## Smarter Balanced Technology Readiness Calculator

This calculator estimates the number of days and associated network bandwidth required to administer English Language Arts (ELA) and Mathematics assessments given the number of students, number of computers, and number of hours per day computers are available for testing at a specific school. The estimates are displayed at the bottom of the screen below the buttons.

Number of students testing:

Number of computers available:

Computer hours available per day:

Internet connection speed:

Calculate

Reset