

ITEM 4
FINAL STAFF ANALYSIS
PROPOSED PARAMETERS AND GUIDELINES

Comprehensive School Safety Plans II
02-TC-33, from January 1, 2002, through June 30, 2009
07-TC-11, from January 1, 2005, through June 30, 2009

and

PROPOSED CONSOLIDATED
PARAMETERS AND GUIDELINES

Comprehensive School Safety Plans I and II
98-TC-01, 99-TC-10, 02-TC-33, 07-TC-11
beginning fiscal year 2009-2010

Education Code Sections 32281, 32282, 32286, and 32288
Statutes 1997, Chapter 736; Statutes 1999, Chapter 996;
Statutes 2001, Chapter 890; Statutes 2002, Chapter 506;
Statutes 2004, Chapter 895

EXECUTIVE SUMMARY

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

The Commission has adopted three Statements of Decision on the program: the test claim on the original program enacted in 1997 and 1999 (*Comprehensive School Safety Plans I*, 98-TC-01/99-TC-10), and the two test claims addressing statutory amendments enacted in 2001, 2002, and 2004 (*Comprehensive School Safety Plans II*, 02-TC-33, 07-TC-11). The parameters and guidelines for *Comprehensive School Safety Plans I* have already been adopted by the Commission.

This item includes the proposed parameters and guidelines for the initial years' costs for *Comprehensive School Safety Plans II* (02-TC-33, 07-TC-11); and proposed consolidated parameters and guidelines for *Comprehensive School Safety Plans I* (98-TC-01/99-TC-10) and *Comprehensive School Safety Plans II* (02-TC-33 and 07-TC-11) for costs incurred beginning July 1, 2009.

The State Controller's Office has filed comments to clarify the reimbursable activities for the initial years' costs in *Comprehensive School Safety Plans II* (07-TC-11). Those comments are addressed on pages 4-6 of the staff analysis.

Conclusion and Staff Recommendation

Staff recommends that the Commission adopt the following parameters and guidelines:

- Proposed parameters and guidelines for *Comprehensive School Safety Plans II* (02-TC-33), for reimbursement from January 1, 2002, through June 30, 2009.
- Proposed parameters and guidelines for *Comprehensive School Safety Plans II (Amendment)* (07-TC-11), for reimbursement from January 1, 2005, through June 30, 2009.
- Proposed consolidated parameters and guidelines for *Comprehensive School Safety Plans I* and *Comprehensive School Safety Plans II* (98-TC-01, 99-TC-10, 02-TC-33, 07-TC-11) for costs incurred beginning July 1, 2009.

Staff also recommends that the Commission authorize staff to make any non-substantive, technical corrections to the parameters and guidelines following the hearing.

Claimants

Bakersfield City School District, Sweetwater Union High School District, and San Diego Unified School District.

Chronology

08/23/01, 07/30/02

Commission adopts Statement of Decision in *Comprehensive School Safety Plans I* (98-TC-01, 99-TC-10)

03/29/06

Commission adopts amended parameters and guidelines for *Comprehensive School Safety Plans I* (98-TC-01, 99-TC-10) for costs incurred beginning fiscal year 2005-2006

06/26/08

Commission adopts Statement of Decision in *Comprehensive School Safety Plans II* (02-TC-33)

08/06/08

Claimant files proposed parameters and guidelines for 02-TC-33 (Ex. A)

09/25/09

Commission adopts Statement of Decision in *Comprehensive School Safety Plans II (Amendment)* (07-TC-11)

11/02/09

Claimant files proposed parameters and guidelines for 07-TC-11 (Ex. A)

10/21/10

Draft staff analysis and proposed parameters and guidelines for 02-TC-33 and 07-TC-11, and proposed consolidated parameters and guidelines for 98-TC-01/99-TC-10/02-TC-33/07-TC-11 issued for comment (Ex. E)

11/18/10

State Controller's Office files comments on the draft (Ex. F)

Background

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

On August 23, 2001, and July 30, 2002, the Commission on State Mandates (Commission) approved the *Comprehensive School Safety Plans I* test claim (98-TC-01, 99-TC-10, finding that former Education Code sections 35294.1, 35294.2, 39294.6, and 35294.8 (renumbered as Education Code sections 32281, 32282, 32286, and 32288) constitute a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514 for the one-time activities of writing and developing a comprehensive school safety plan and adopting the plan; and the ongoing activities to update and evaluate the plan once per year. Amended parameters and guidelines for *Comprehensive School Safety Plans I* were adopted on March 29, 2006, for costs incurred beginning fiscal year 2005-2006.¹

¹ Exhibit B.

On June 26, 2008, the Commission adopted a Statement of Decision in *Comprehensive School Safety Plans II* (02-TC-33), which addressed the 2001 and 2002 amendments to the program. The Commission concluded that the test claim statutes constituted a reimbursable state-mandated program for the one-time activities to write and develop a discrimination and harassment policy and hate crime reporting procedures to include the policy and procedures into the comprehensive school safety plan, and to notify specified persons and entities of the public meeting held prior to the adoption of the plan. The Commission also recognized that the existing requirement for schools to update and evaluate the plan on a yearly basis, applied to the new provisions of the plan. The period of reimbursement for the approved activities begins January 1, 2002. However, reimbursement to write and develop hate crime reporting procedures and include those procedures in the existing comprehensive school safety plan ended October 6, 2005.²

On September 25, 2009, the Commission adopted a third Statement of Decision on the 2004 amendment to the program (07-TC-11), concluding that Education Code section 32282, subdivision (a)(2)(B), as amended in 2004, constitutes a reimbursable state-mandated program for the one-time activities to develop and establish an earthquake emergency procedure system; for all schools to develop and establish a procedure to allow a public agency, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare; and to include these systems and procedures in the comprehensive school safety plans. The period of reimbursement for the approved activities begins January 1, 2005.³

Staff Analysis and Proposed Parameters and Guidelines

The claimants have submitted proposed parameters and guidelines for 02-TC-33 and 07-TC-11, which identify the activities approved by the Commission as reimbursable state-mandated activities. The claimants also suggest that these parameters and guidelines be consolidated with the existing parameters and guidelines for *Comprehensive School Safety Plans I* (98-TC-01/99-TC-10) for reimbursement in future years.

Proposed Parameters and Guidelines for Initial Years' Costs for 02-TC-33 and 07-TC-11

Staff recommends that individual parameters and guidelines be adopted for the reimbursement of the initial years' costs for *Comprehensive School Safety Plans II* (02-TC-33 and 07-TC-11). The proposed parameters and guidelines for these test claims identify the reimbursable activities as one-time activities, identify the activities the Commission has found *not* be reimbursable under this program, clarify that on-going activities may be claimed under the parameters and guidelines for *Comprehensive School Safety Plans I* (98-TC-01/99-TC-10), identify the offsetting revenue found by the Commission to apply to this program, and clarify that reimbursement for the initial years' costs may be claimed from the start of the reimbursement periods until June 30, 2009.

The State Controller's Office filed comments on the draft staff analysis and proposed parameters and guidelines, arguing that the proposed parameters and guidelines for 07-TC-11 should be amended to delete the following one-time activity: to submit the safety plan with the earthquake emergency procedure system and the procedure for the use of school buildings for mass care and welfare shelters during disasters or other emergencies to the school district or county office of

² Exhibit C.

³ Exhibit D.

education for approval and adoption, in order to ensure compliance with the school safety plan requirements. The Controller's Office agrees that this activity is eligible for reimbursement, but contends that it is claimable under the 02-TC-33 claim.

The Education Code requires schools to review and update the comprehensive school safety plan every year, and to submit an updated plan for approval to the school district or county office of education. (Ed. Code, §§ 32286, subd. (a), 32282, subd. (f), and 32288, subd. (a).) The ongoing costs of submitting the updated plan to the school district or county office of education was approved in the original *Comprehensive School Safety Plans I* (98-TC-01, 99-TC-10) claim, and not in *Comprehensive School Safety Plans II* (02-TC-33) as suggested by the Controller.⁴ In the Commission's decision for 02-TC-33, however, the Commission acknowledged that the new content requirements imposed by the test claim statutes to be included in the plan (discrimination and harassment policy and hate crime reporting procedures) triggered the *existing* requirement to submit the updated plan to the school district or county office of education and other existing requirements that were already approved by the Commission in 98-TC-01/99-TC-10 and, thus, those existing requirements continued to be reimbursable for the new content.⁵ That is also true for the new content mandated by the 2004 statute pled in the 07-TC-11 claim.

Thus, the proposed parameters and guidelines covering the initial years' costs for 02-TC-33 and 07-TC-11 contain the following language for the one-time activity to submit the updated content requirements to the school district or county office of education:

Submit the safety plan with the new discrimination and harassment policy [or the earthquake emergency procedure system and the procedure for the use of school buildings for mass care and welfare shelters during disasters or other emergencies] to the school district or county office of education for approval and adoption, in order to ensure compliance with the school safety plan requirements. (Ed. Code, §§ 32282, subd. (f), 32288, subd. (a).)

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

The proposed language clarifies that if costs to submit the updated plan were claimed under the existing parameters and guidelines for 98-TC-01/99-TC-10 as part of the annual update and submittal to the school district or county office of education, then those costs are not reimbursable under the parameters and guidelines for 02-TC-33 or 07-TC-11. Staff recommends that this language remain in the parameters and guidelines for the initial years' costs to perform the one-time activities required to include the new content into the existing plan for both 02-TC-33 and 07-TC-11.

Upon further review, however, staff recommends that the following ongoing activities proposed in the draft for 02-TC-33 to annually review and update the new content in the plan be *deleted*

⁴ Exhibit B.

⁵ Statement of Decision for 02-TC-33, pages 18-21. (Ex. C.)

because these activities are claimable under the existing parameters and guidelines in 98-TC-01/99-TC-10:

Ongoing Activities

1. Beginning January 1, 2002, after the initial adoption of the discrimination and harassment policy, review and update the discrimination and harassment policy by March 1 every year (Ed. Code, § 32286, subd. (a).)

This activity is *not* reimbursable under these parameters and guidelines if the review and update of the discrimination and harassment policy are performed as part of the annual review and update of the entire comprehensive school safety plan and the costs are claimed under the existing parameters and guidelines for *Comprehensive School Safety Plans* (98-TC-01/99-TC-10).

2. From January 1, 2002, through October 6, 2005 only, after the initial adoption of the hate crime reporting procedures, review and update the hate crime reporting procedures by March 1 every year (Ed. Code, § 32286, subd. (a).)

This activity is *not* reimbursable under these parameters and guidelines if the review and update of the hate crime reporting procedures is performed as part of the annual review and update of the entire comprehensive school safety plan and the costs are claimed under the existing parameters and guidelines for *Comprehensive School Safety Plans* (98-TC-01/99-TC-10).

These ongoing activities in the proposed parameters and guidelines for 02-TC-33 are deleted (see strikeout language). In addition, language clarifying that the ongoing activities to annually review and update the new content of the plan are claimable under 98-TC-01/99-TC-10 is added to both proposed parameters and guidelines for 02-TC-33 and 07-TC-11 for clarification (see underlined language).

Proposed Consolidated Parameters and Guidelines Beginning in Fiscal Year 2009-2010

Annual reimbursement claims for costs incurred in the 2009-2010 fiscal year are due to be filed with the State Controller's Office on February 15, 2011. Thus, staff recommends that the Commission consolidate the existing parameters and guidelines for *Comprehensive School Safety Plans I* (98-TC-01/99-TC-10) with the parameters and guidelines for *Comprehensive School Safety Plans II* (02-TC-33 and 07-TC-11) for costs incurred beginning July 1, 2009. The proposed consolidated parameters and guidelines do the following (see strike-out and underline):

- Update the boilerplate language for the period of reimbursement and strike citations to former Education Codes that have since been renumbered.
- Clarify that the one-time activities to initially write and develop the comprehensive school safety plan, including the amended provisions, are reimbursable only for new schools established on or after July 1, 2009. Existing schools have been required to write and develop these plans since 1998, and write and develop the additions to the plans (represented in 02-TC-33 and 07-TC-11) since January 1, 2001 and January 1, 2005, respectively. Thus, by July 1, 2009, the costs for existing schools should have already been claimed.

- Merge the activities from 02-TC-33 and 07-TC-11 into the consolidated parameters and guidelines. The activity to write, develop, adopt, and include the hate crime reporting procedures is not included in the consolidated parameters and guidelines because the Commission found that the comprehensive school safety plan no longer had to include hate crime reporting procedures after October 6, 2005.
- Identify the non-reimbursable activities.
- Specifically identify the offsetting revenue as follows:
 - Safe School Plans for New Schools Grant Program;
 - School Safety Consolidated Competitive Grant Program;⁶
 - School Safety Block Grant;⁷
 - School and Library Improvement Block Grant⁸ and any other funds previously available to schoolsite councils established under Education Code sections 52012; and
 - Any funds available for schoolsite councils established under Education Code section 52852.

No comments on the proposed consolidated parameters and guidelines have been filed.

Conclusion and Staff Recommendation

Staff recommends that the Commission adopt the following parameters and guidelines:

- Proposed parameters and guidelines for *Comprehensive School Safety Plans II* (02-TC-33), for reimbursement from January 1, 2002, through June 30, 2009.
- Proposed parameters and guidelines for *Comprehensive School Safety Plans II (Amendment)* (07-TC-11), for reimbursement from January 1, 2005, through June 30, 2009.
- Proposed consolidated parameters and guidelines for *Comprehensive School Safety Plans I* and *Comprehensive School Safety Plans II* (98-TC-01, 99-TC-10, 02-TC-33, 07-TC-11) for costs incurred beginning July 1, 2009.

Staff also recommends that the Commission authorize staff to make any non-substantive, technical corrections to the parameters and guidelines following the hearing.

⁶ Education Code sections 41510 et seq. (Stats. 2004, ch. 871 (AB 825); allocations made under Line Item 6110-248-0001.)

⁷ Line Item 6110-228-0001.

⁸ Line Item 6110-247-0001.

Proposed Adoption: _____

PROPOSED PARAMETERS AND GUIDELINES

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

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

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

02-TC-33

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

I. SUMMARY OF THE MANDATE

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

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

1. The following activities, for incorporating a discrimination and harassment policy as required by Education Code section 32282, subdivision (a)(2)(E) (except to the extent a policy was previously required to address sexual harassment), and hate crime reporting procedures as required by Education Code section 32282, subdivision (a)(2)(J) (but only for the period of January 1, 2002, through October 6, 2005):
 - Write and develop a discrimination and harassment policy and hate crime reporting procedures for inclusion in the school safety plan that is relevant to the needs and resources of that particular school. (Ed. Code § 32281, subd. (b)(1).)
 - Consult with a representative from a law enforcement agency in writing and developing a discrimination and harassment policy and hate crime reporting procedures for inclusion in the school safety plan. (Ed. Code, § 32281, subd. (b)(3).)
 - Identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety with regard to a discrimination and harassment policy and hate crime reporting procedures. (Ed. Code, § 32282, subd. (a)(2).)
 - Consult, cooperate and coordinate with other school sites, where practical, in developing a discrimination and harassment policy and hate crime reporting procedures for inclusion in the school safety plan. (Ed. Code, § 32282, subd. (d).)

- Hold a public meeting at the schoolsite in order to allow members of the public the opportunity to express an opinion about the discrimination and harassment policy and hate crime reporting procedures to be included in the school safety plan. (Ed. Code, § 32288, subd. (b).)
 - Submit the safety plan with the new discrimination and harassment policy and hate crime reporting procedures, as written and updated, to the school district or county office of education for approval, in order to ensure compliance with the school safety plan requirements. (Ed. Code, §§ 32282, subd. (f), 32288, subd. (a).)
 - Review and update the discrimination and harassment policy and hate crime reporting procedures by March 1 every year. (Ed. Code, § 32286, subd. (a).)
2. For any comprehensive school safety plan being adopted, notify the following persons in writing of the public meeting held prior to adoption of the plan, pursuant to Education Code section 32288, subdivision (b)(2), but only when the school safety planning committee established pursuant to Education Code section 32281, subdivisions (b)(2) or (b)(4), is providing such notice:
- the local mayor;
 - a representative of the local school employee organization;
 - a representative of each parent organization at the schoolsite, including the parent teacher association and parent teacher clubs;
 - a representative of each teacher organization at the schoolsite;
 - a representative of the student body government; and
 - all persons that have indicated they want to be notified.

All other statutes pled in the test claim were denied.

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

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

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

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

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

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

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

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

IV. REIMBURSABLE ACTIVITIES

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

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

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

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

One-Time Activities (per schoolsite)¹

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

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

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

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

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

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

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

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

1. Write and develop the discrimination and harassment policy:
 - a) Write and develop a discrimination and harassment policy consistent with the prohibition against discrimination contained in Chapter 2 (commencing with Section 200) of Part 1 of the Education Code and relevant to the needs and resources of the particular school for inclusion in the school safety plan. (Ed. Code, § 32281, subd. (b)(1).
 - b) Consult with a representative from a law enforcement agency in writing and developing a discrimination and harassment policy for inclusion in the school safety plan. (Ed. Code, § 32281, subd. (b)(3).)
 - c) Identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety with regard to a discrimination and harassment policy. (Ed. Code, § 32282, subd. (a)(2).)
 - d) Consult, cooperate and coordinate with other school sites, where practical, in developing a discrimination and harassment policy for inclusion in the school safety plan. (Ed. Code, § 32282, subd. (d).)
2. Before adoption of the discrimination and harassment policy to be included in the school safety plan, hold a public meeting at the schoolsite in order to allow members of the public the opportunity to express an opinion about the discrimination and harassment policy. (Ed. Code, § 32288, subd. (b).) Any activities already reimbursed under the *Open Meetings Act* (Statutes 1986, chapter 641) shall not be reimbursed under *Comprehensive School Safety Plans II*.
3. Submit the safety plan with the new discrimination and harassment policy to the school district or county office of education for approval and adoption, in order to ensure compliance with the school safety plan requirements. (Ed. Code, §§ 32282, subd. (f), 32288, subd. (a).)

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

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

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

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

- b) Consult with a representative from a law enforcement agency in writing and developing hate crime reporting procedures for inclusion in the school safety plan. (Ed. Code, § 32281, subd. (b)(3).)
 - c) Identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety with regard to hate crime reporting procedures. (Ed. Code, § 32282, subd. (a)(2).)
 - d) Consult, cooperate and coordinate with other school sites, where practical, in developing hate crime reporting procedures. (Ed. Code, § 32282, subd. (d).)
2. Before adoption of the hate crime reporting procedures to be included in the school safety plan, hold a public meeting at the schoolsite in order to allow members of the public the opportunity to express an opinion about the hate crime reporting procedures. (Ed. Code, § 32288, subd. (b).) Any activities already reimbursed under the *Open Meetings Act* (Statutes 1986, chapter 641) shall not be reimbursed under *Comprehensive School Safety Plans II*.
 3. Submit the safety plan with the new hate crime reporting procedures to the school district or county office of education for approval and adoption, in order to ensure compliance with the school safety plan requirements. (Ed. Code, §§ 32282, subd. (f), 32288, subd. (a).)

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

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

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

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

Ongoing Activities

- ~~1. Beginning January 1, 2002, after the initial adoption of the discrimination and harassment policy, review and update the discrimination and harassment policy by March 1 every year (Ed. Code, § 32286, subd. (a).)~~

~~This activity is **not** reimbursable under these parameters and guidelines if the review and update of the discrimination and harassment policy are performed as part of the annual review and update of the entire comprehensive school safety plan and the costs are claimed under the existing parameters and guidelines for *Comprehensive School Safety Plans* (98 TC 01/99 TC 10).~~

- ~~2. From January 1, 2002, through October 6, 2005 only, after the initial adoption of the hate crime reporting procedures, review and update the hate crime reporting procedures by March 1 every year (Ed. Code, § 32286, subd. (a).)~~

~~This activity is **not** reimbursable under these parameters and guidelines if the review and update of the hate crime reporting procedures is performed as part of the annual review and update of the entire comprehensive school safety plan and the costs are claimed under the existing parameters and guidelines for *Comprehensive School Safety Plans* (98 TC 01/99 TC 10).~~

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

Non-Reimbursable Activities

The following activities are not reimbursable:

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

V. CLAIM PREPARATION AND SUBMISSION

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

A. Direct Cost Reporting

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

1. Salaries and Benefits

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

2. Materials and Supplies

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

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services were also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and invoices with the claim and a description of the contract scope of services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Travel

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

6. Training

Training is not eligible for reimbursement under this program.

B. Indirect Cost Rates

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

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

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

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

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

VI. RECORDS RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter⁴ is subject to the initiation of an audit by the State Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

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

- Safe School Plans for New Schools Grant Program;
- School Safety Consolidated Competitive Grant Program;⁵
- School Safety Block Grant;⁶
- School and Library Improvement Block Grant⁷ and any other funds previously available to schoolsite councils established under Education Code sections 52012; and
- Any funds available for schoolsite councils established under Education Code section 52852.

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

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

⁶ Line Item 6110-228-0001.

⁷ Line Item 6110-247-0001.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

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

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

IX. REMEDIES BEFORE THE COMMISSION

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

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

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

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

Proposed Adoption: _____

PROPOSED PARAMETERS AND GUIDELINES

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

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

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

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

I. SUMMARY OF THE MANDATE

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

- For new schools established on or after January 1, 2005, that have 50 or more pupils or more than one classroom, develop and establish an earthquake emergency procedure system in every public school building having an occupant capacity of 50 or more pupils or more than one classroom. The system shall include, but not be limited to, all of the following:
 - (I) A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of pupils and staff.
 - (II) A drop procedure whereby each pupil and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows. A drop procedure practice shall be held at least once each school quarter in elementary schools and at least once a semester in secondary schools.
 - (III) Protective measures to be taken before, during, and following an earthquake.
 - (IV) A program to ensure that pupils and both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system. (Ed. Code, § 32282, subd. (a)(2)(B)(i).)

This activity does *not* impose a reimbursable state-mandated program for schools that were established before January 1, 2005.
- Develop and establish a procedure to allow a public agency, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters

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

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

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

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

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

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

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

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

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

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

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

IV. REIMBURSABLE ACTIVITIES

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

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

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

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

One-Time Activities (per schoolsite)¹

- A. For new schools established on or after January 1, 2005, that have 50 or more pupils or more than one classroom, develop and establish an earthquake emergency procedure system in every public school building having an occupant capacity of 50 or more pupils or more than one classroom. A district or county office may work with the Office of Emergency Services and the Seismic Safety Commission to develop and establish the earthquake emergency procedure system. The system shall include, but not be limited to, all of the following:
1. A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of pupils and staff;
 2. A drop procedure whereby each pupil and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows. A drop procedure practice shall be held at least once each school quarter in elementary schools and at least once a semester in secondary schools;
 3. Protective measures to be taken before, during, and following an earthquake; and
 4. A program to ensure that pupils and both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system. (Ed. Code, § 32282, subd. (a)(2)(B)(i).)

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

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

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

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

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

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

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

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

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

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

V. CLAIM PREPARATION AND SUBMISSION

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

A. Direct Cost Reporting

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

1. Salaries and Benefits

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

2. Materials and Supplies

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

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services were also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and invoices with the claim and a description of the contract scope of services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Travel

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

6. Training

Training is not eligible for reimbursement under this program.

B. Indirect Cost Rates

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

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

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

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

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

VI. RECORDS RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter² is subject to the initiation of an audit by the State Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

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

- Safe School Plans for New Schools Grant Program;
- School Safety Consolidated Competitive Grant Program;³
- School Safety Block Grant;⁴
- School and Library Improvement Block Grant⁵ and any other funds previously available to schoolsite councils established under Education Code sections 52012; and
- Any funds available for schoolsite councils established under Education Code section 52852.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

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

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

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

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

⁴ Line Item 6110-228-0001.

⁵ Line Item 6110-247-0001.

IX. REMEDIES BEFORE THE COMMISSION

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

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

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

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

AMENDED
PROPOSED CONSOLIDATED
PARAMETERS AND GUIDELINES

Statutes 1997, Chapter 736; Statutes 1999, Chapter 996
~~Former Education Code Sections 35294.1, 35294.2, 35294.6, and 35294.8~~
~~{Renumbered Education Code Sections 32281, 32282, 32286, and 32288 by~~
~~Statutes 2003, Chapter 828}~~
Statutes 2001, Chapter 890; Statutes 2002, Chapter 506;
Statutes 2004, Chapter 895

Education Code Sections 32281, 32282, 32286, and 32288

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

Parameters and Guidelines for Reimbursement Claims filed for
Fiscal Year 2005-2006 and beyond
(Effective for costs incurred beginning in fiscal year 2009-2010)

I. SUMMARY OF THE MANDATE

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

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

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

On June 26, 2008, the Commission adopted a Statement of Decision in *Comprehensive School Safety Plans II* (02-TC-33), which addressed the 2001 and 2002 amendments to the program. The Commission concluded that the test claim statutes constituted a reimbursable state-mandated

program for the one-time activities to write and develop a discrimination and harassment policy, to include that policy into the comprehensive school safety plan, and to notify specified persons and entities of the public meeting held prior to the adoption of the plan. The Commission also recognized that schools were required to update and evaluate the new provisions of the plan on a yearly basis.

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

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

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

This ~~amended~~ consolidated set of parameters and guidelines is operative for reimbursement claims ~~(including estimated claims)~~ filed for fiscal years ~~2005-2006~~ 2009-2010 and beyond.

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

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

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

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

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

~~Reimbursable actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561 (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the State Controller's claiming instructions. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.~~

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

IV. REIMBURSABLE ACTIVITIES

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

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

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

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

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

~~a. Review Existing Plan~~

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

a. Write and Develop Comprehensive School Safety Plans

Schools satisfying Education Code sections 32281,¹ subdivision (d) (small school district if it develops a district-wide plan applicable to each school site)² are exempt from activities b. i. – vi. Schools that are exempt may not seek reimbursement for these activities.

- i. Write and develop a comprehensive school safety plan relevant to the needs and resources of each school site. (~~Former Ed. Code, §35294.1, subs. (a) & (b), renumbered § 32281, subs. (a) and (b), 32282, subd. (b).~~)³
- ii. Consult in writing with a law enforcement agency when writing and developing the plan. (~~Former Ed. Code, § 34294.1, subd. (b)(3); renumbered § 32281, subd. (b)(3).~~)⁴
- iii. Consult, cooperate and coordinate with other school sites, if practical, in developing a school safety plan. (~~Former Ed. Code, § 35294.2, subd. (d); renumbered § 32282, subd. (d).~~)
- iv. Assess the current status of school crime committed on school campuses and at school-related functions. (~~Former Ed. Code, §35294.2, subd. (a)(1); renumbered § 32282, subd. (a)(1).~~)
- v. Identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety. (~~Former Ed. Code, §35294.2, subd (a)(2), renumbered § 32282, subd. (a)(2).~~)

¹ ~~Former Education Code section 35294.1 was renumbered section 32281 by Statutes 2003, chapter 828 (Sen. Bill No. 719).~~

² ~~Former Education Code section 35294.9 was repealed by Statutes 2003, chapter 828 (Sen. Bill No. 719).~~

³ ~~Former section 35294.1 was renumbered by Statutes 2003, chapter 828 (Sen. Bill No. 719).~~

⁴ ~~Ibid.~~

- vi. Develop and include procedures in the school safety plan for:
 - (a) Child abuse reporting procedures consistent with Article 2.5 (commencing with section 11164) of Title 1 of Part 4 of the Penal Code. (Ed. Code, § 32282, subd. (a)(2)(A).)
 - (b) Routine and emergency disaster procedures. (Ed. Code, § 32282, subd. (a)(2)(B).) The disaster procedures shall include, but not be limited to, both of the following:
 - (1) Establishing an earthquake emergency procedure system in every public school building having an occupant capacity of 50 or more pupils or more than one classroom. A district or county office may work with the Office of Emergency Services and the Seismic Safety Commission to develop and establish the earthquake emergency procedure system. The system shall include, but not be limited to, all of the following:
 - (I) A school building disaster plan, ready for implementation at any time, for maintaining the safety and care of pupils and staff.
 - (II) A drop procedure whereby each pupil and staff member takes cover under a table or desk, dropping to his or her knees, with the head protected by the arms, and the back to the windows. A drop procedure practice shall be held at least once each school quarter in elementary schools and at least once a semester in secondary schools.
 - (III) Protective measures to be taken before, during, and following an earthquake.
 - (IV) A program to ensure that pupils and both the certificated and classified staff are aware of, and properly trained in, the earthquake emergency procedure system.
 - 2. Establishing a procedure to allow a public agency, including the American Red Cross, to use school buildings, grounds, and equipment for mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare. The district or county office shall cooperate with the public agency in furnishing and maintaining the services as the district or county office may deem necessary to meet the needs of the community.
 - (c) Policies pursuant to subdivision (d) of section 48915 (listing particular circumstances for expulsion) for pupils who have committed a listed

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

- (d) A discrimination and harassment policy consistent with the prohibitions against discrimination contained in Chapter 2 (commencing with Section 200) of Part I of the Education Code. (Ed. Code, § 32282, subd. (a)(2)(E))⁵
- (e) The definition of “gang-related apparel” if a school has adopted a dress code. The definition shall be limited to apparel that, if worn or displayed on a school campus, reasonably could be determined to threaten the health and safety of the school environment. (Ed. Code, § 32282, subd. (a)(2)(F).)
- (f) Procedures for safe ingress and egress of pupils, parents and school employees to and from school. (Ed. Code, § 32282, subd. (a)(2)(G).)
- (g) Procedures for a safe and orderly environment conducive to learning at the school. (Ed. Code, § 32282, subd. (a)(2)(H).) ~~(Former Ed. Code, §35294.2, subd. (a)(2).)~~
- vii. Integrate existing policies and procedures on sexual harassment, ~~emergency disasters~~, dress code, notification to teachers of dangerous pupils, and school discipline into the school safety plan. (Ed. Code, § 32282, subd. (a)(2)(D), ~~(E)~~, (F), & (I).)

c. Adoption of the Initial Plan

- i. Before adopting ~~it's the~~ comprehensive school safety plan, ~~the school site council or school safety planning committee~~ holding a public meeting at the school site to allow members of the public the opportunity to express an opinion about the school safety plan. Notify, in writing, the following persons and entities, if available, of the public meeting:

⁵ Education Code section 200 provides the following:

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

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

~~(Former Ed. Code, §35294.8, subd. (b), renumbered Ed. Code, § 32288, subd. (b)(1).)~~ Any activities already reimbursed under the *Open Meetings Act* (Statutes 1986, chapter 641) shall not be reimbursed under *Comprehensive School Safety Plans*.

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

- ~~ii. Adoption by the school of a comprehensive school safety plan by March 1, 2000. (Former Ed. Code, §35294.6, subd. (a), renumbered § 32286, subd. (a).)⁶~~
- ii. In order to ensure compliance with this article, ~~submission by each school of~~ it's the comprehensive school safety plan to the school district or county office of education for approval and adoption. ~~(Former Ed. Code, §35294.2, subd. (f) and §35294.8, subd. (a), renumbered §§ 32282, subd. (f) and 32288, subd. (a).)~~

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

a. Update the Plan

- i. No less than once per year, evaluate ~~and amend, as needed,~~ the comprehensive school safety plan ~~by the school safety planning committee~~ to ensure the plan is properly implemented. ~~(Former Ed. Code, §35294.2, subd. (e), renumbered § 32282, subd. (e).)~~
- b. On or before March 1 of each year, review and update the plan. ~~(Former Ed. Code, §35294.6, subd. (a), renumbered § 32286, subd. (a).)~~

⁶~~This statute was amended by Statutes 2002, chapter 91 to require schools that begin offering classes after March 1, 2001, to adopt comprehensive school safety plans within one year of initiating operation of the school, and to update their plans annually by March 1. This amendment is the subject of a new test claim *Comprehensive School Safety Plans II* (02-TC-35), filed on June 23, 2003.~~

- c. Consult, cooperate and coordinate with other school sites, *if practical*, in updating the safety plan. (~~Former Ed. Code, §35294.2, subd. (d), renumbered § 32282, subd. (d).~~)
- d. ~~Beginning in July 2000, and on~~ On or before July 1 of each year, each school shall include the status of their safety plan, including a description of its key elements, in the annual school accountability report card. (Ed. Code, ~~§35294.6, subd. (b) 32286, subd. (b).~~) Any activities already reimbursed under the *School Accountability Report Cards* program (Statutes 1989, chapter 1463) shall not be reimbursed under *Comprehensive School Safety Plans*.
- e. Submit the updated plan for approval to the school district or county office of education. (~~Former Ed. Code, § 35294.2, subd. (f) and § 35294.8, subd. (e), renumbered § 32282, subd. (f), & § 32288, subd. (a).~~)
- f. On or before October 15 of each year, school districts and county offices of education shall report to the State Department of Education any schools that have not complied with the requirement to write and develop a safety plan. (~~Former Ed. Code, §35294.8, subd. (e), renumbered § 32288, subd. (c).~~)
- g. Each school district shall make available an updated file of all safety-related plans and materials for public inspection. (~~Former Ed. Code, §35294.2, subd. (e), renumbered § 32282, subd. (e).~~)

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

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

V. CLAIM PREPARATION AND SUBMISSION

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

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. Direct costs that are eligible for reimbursement are:

1. Salaries and Benefits

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

2. Materials and Supplies

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

3. Contracted Services

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

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price necessary to implement the reimbursable activities can be claimed.

5. Travel

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

6. Training

Training is not eligible for reimbursement under this program.

B. Indirect Cost Rates

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

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

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

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

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter* is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

~~VII. OFFSETTING SAVINGS AND REIMBURSEMENTS~~

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

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

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

- Safe School Plans for New Schools Grant Program;
- School Safety Consolidated Competitive Grant Program;⁷
- School Safety Block Grant;⁸
- School and Library Improvement Block Grant⁹ and any other funds previously available to schoolsite councils established under Education Code sections 52012; and
- Any funds available for schoolsite councils established under Education Code section 52852.

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

⁷ Education Code sections 41510 et seq. (Stats. 2004, ch. 871 (AB 825); allocations made under Line Item 6110-248-0001.)

⁸ Line Item 6110-228-0001.

⁹ Line Item 6110-247-0001.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

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

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

IX. REMEDIES BEFORE THE COMMISSION

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

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

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

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