

BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

IN RE TEST CLAIM ON:

California Department of Education Standards-Based Accountability Memoranda dated June 30, 1997 and April 15, 1998;

Filed on December 10, 1998;

By the San Diego Unified School District,
Claimant

No. 98-TC- 10

Standards-Based Accountability

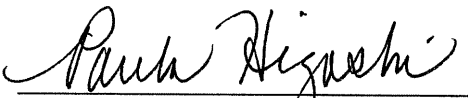
ADOPTION OF PARAMETERS AND
GUIDELINES PURSUANT TO
GOVERNMENT CODE SECTION 17557
AND TITLE 2, CALIFORNIA CODE OF
REGULATIONS, SECTION 1183.12

(Adopted on May 29, 2003)

PARAMETERS AND GUIDELINES

On May 29, 2003, the Commission on State Mandates adopted the attached Parameters and Guidelines.

This Decision shall become effective on June 4, 2003.



PAULA HIGASHI, Executive Director

PARAMETERS AND GUIDELINES

California Department of Education Standards-Based Accountability Memoranda dated
June 30, 1997 and April 15, 1998

Standards-Based Accountability

I. SUMMARY OF THE MANDATE

On August 29, 2002, the Commission on State Mandates (Commission) adopted its Statement of Decision by a 6-0 vote finding that California Department of Education memoranda dated June 30, 1997, and April 15, 1998, require new activities, as specified below, which constitute new programs or higher levels of service for school districts within the meaning of article XIII B, section 6, of the California Constitution, and impose costs mandated by the state pursuant to Government Code section 175 14.

Specifically, the Commission approved this test claim for the increased costs of performing the following specific new activities:

For those districts scheduled for a 1997-1998 Coordinated Compliance Review, or otherwise specifically required by the state to engage in these reporting activities.

- z Complete and submit to the state by November 1, 1997, the *District Assessment and Accountability System Description*, to explain the measures and methods used by the school district in assessing individual student achievement levels in reading/language arts and mathematics for the 1996-97 year.
- z Complete and submit to the state by November 1, 1997, one form for each school in the district, the *1996-97 Student Achievement Summary School Report*, to report the percentage of all students in each school that meet or exceed the district-established grade-level standards in reading/language arts and mathematics, and separately for students served under each of the following specially-funded programs: Title I ■ Targeted Assistance, Migrant Education, Limited English Proficient, Special Education, and/or Gifted and Talented.

For those districts scheduled for a 1998-1999 Coordinated Compliance Review:

- z Complete and submit to the state by November 1, 1998, *District Assessment and Accountability System Description*, to explain the measures and methods used by the school district in assessing individual student achievement levels in reading/language arts and mathematics for the 1997-98 year. One of the measures used shall be the STAR program.¹

¹ The STAR parameters and guidelines provide reimbursement for activities related to reporting STAR program results. STAR activities shall not be reimbursed under the *Standards-Based Accountability* program.

- z Complete and submit to the state by November 1, 1998, one form for each school in the district, *1997-98 Student Achievement Summary School Report*, to report the percentage of all students in each school that meet or exceed the district-established grade-level standards in reading/language arts and mathematics, and separately for students served under each of the following specially-funded programs: Title I - Targeted Assistance, Migrant Education, Limited English Proficient, Special Education, and/or Gifted and Talented.

Exception to reimbursement for some activities by Title I funded schools within districts otherwise eligible for reimbursement above.

- z For Title I funded schools completing the *Student Achievement Summary School Report* for Coordinated Compliance Review years 1997-1998 and/or 1998-1999, an exception to reimbursement exists under Government Code section 17556, subdivision (c). For Title I schools, reimbursement is allowed for disaggregating the results for Gifted and Talented Education students, and for reporting on assessments for more than one grade in each of the grade spans 3-5, 6-9, and 10-12, but not for any other activities.

II. ELIGIBLE CLAIMANTS

Any "school district," as defined in Government Code section 175 19, except for community colleges, which is scheduled for a 1997-98 or 1998-99 coordinated compliance review, and 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 must be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on December 10, 1998. Therefore, costs incurred on or after July 1, 1997 for compliance with the mandate are 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 1756 1, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of the issuance of the State Controller's claiming instructions.

For initial claims and annual claims filed on or after September 30, 2002, 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.

IV. REIMBURSABLE ACTIVITIES

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating, "I certify under

penalty of perjury under the laws of the State of California that the foregoing is true and correct,” 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.

Source documents for the *Standards-Based Accountability* program must include evidence that the school district was subject to the 1997-1998 and 1998-1999 Coordinated Compliance Reviews, or evidence that the California Department of Education specifically required the student performance data from that school district as part of the Department’s special study.

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:

A. For those districts scheduled for a 1997-1998 Coordinated Compliance Review, or otherwise specifically required by the CDE to engage in these reporting activities:

1. Complete and submit to the CDE by November 1, 1997, the *District Assessment and Accountability System Description*, to describe the measures and methods used by the school district in assessing individual student achievement levels in reading/language arts and mathematics for the 1996-97 year. The description of the measures and methods used to assess individual achievement must be based on at least two of the following measures: publisher’s norm- or criterion-referenced tests, performance-based assessments such as writing assessments, district-developed assessments, class grades or other teacher assessments, running records, the California Learning Record, portfolios with rubrics, skill inventories, and other valid and reliable measures.

Developing the measures and methods used by the school district is not reimbursable.

2. Complete and submit to the CDE by November 1, 1997, one form for each school in the district, the *1996-97 Student Achievement Summary School Report*, to report the percentage of all students in each school that meet or exceed the district-established grade-level standards in reading/language arts and mathematics, and separately for students served under each of the following specially-funded programs: Title I - Targeted Assistance, Migrant Education, Limited English Proficient, Special Education, and/or Gifted and Talented. Completion of this form includes calculating and reporting the percentage of all students in each school that meet or exceed the standards pursuant to the formula described in the *District Assessment and Accountability System Description*.

Developing the measures and methods used by the school district is not reimbursable.

Exception To Reimbursement For Some Activities For Title I Funded Schools.

Title I funded schools completing the *Student Achievement Summary School Report for Coordinated Compliance Review* years 1997-98 and/or 1998/1990 are eligible for reimbursement for the following activities only:

- disaggregating the results for Gifted and Talented Education students; and

- reporting on assessments for more than one grade in each of the grade spans 3-5, 6-9, and 10-12, but not for any other activities.

Conducting the assessment of individual student achievement levels in reading/language arts and mathematics is not reimbursable under this mandate.

B. For those districts scheduled for a 19984999 Coordinated Compliance Review:

1. Complete and submit to the CDE by November 1, 1998, the *District Assessment and Accountability System Description*, to describe the measures and methods used by the school district in assessing individual student achievement levels in reading/language arts and mathematics for the 1997-98 year. This description must include steps and procedures that lead to rigor and comparability across classrooms and schools for all locally developed measures. When describing the methods and measures, school districts must:
 - a. Have at least one achievement measure each in reading/language arts and in mathematics for all students in Kindergarten and in grades 1- 12 for all schools included in the reporting.
 - b. Use multiple measures (i.e., a total of two or more measures per subject area) in reading/language arts and mathematics for all students in at least one grade for each of the IASA grade spans: 3-5, 6-9, and 10-12. One of the measures used shall be the Standardized Testing and Reporting (STAR) program.*

Developing the measures and methods used by the school district is not reimbursable.

2. Complete and submit to the CDE by November 1, 1998, one form for each school in the district, *1997-98 Student Achievement Summary School Report*, to report the percentage of all students in each school that meet or exceed the district-established grade-level standards in reading/language arts and mathematics, and separately for students served under each of the following specially-funded programs: Title I - Targeted Assistance, Migrant Education, Limited English Proficient, Special Education, and/or Gifted and Talented. Completion of this form includes calculating and reporting the percentage of all students in each school that meet or exceed the standards pursuant to the formula described in the *District Assessment and Accountability System Description*.

Developing the measures and methods used by the school district is not reimbursable.

Exception To Reimbursement For Some Activities For Title I Funded Schools:

Title I funded schools completing the *Student Achievement Summary School Report for Coordinated Compliance* Review years 1997-98 and/or 199811990 are eligible for reimbursement for the following activities only;

- disaggregating the results for Gifted and Talented Education students; and
- reporting on assessments for more than one grade in each of the grade spans 3-5, 6-9, and 10-12, but not for any other activities.

² The STAR parameters and guidelines provide reimbursement for activities related to reporting STAR program results. STAR activities shall not be reimbursed under the *Standards-Based Accountability* program.

Conducting the assessment of individual student achievement levels in reading/language arts and mathematics is not reimbursable under this mandate.

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. 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. 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.

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.

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.

VI. RECORD RETENTION

Pursuant to Government Code section 175585, 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.

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 statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

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

Pursuant to Government Code section 1756 1, 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 1757 1. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

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

DECLARATION OF SERVICE BY MAIL

I, the undersigned, declare as follows:

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

June 4, 2003, I served the:

Adopted Parameters and Guidelines
Standards-Based Accountability, 98-TC-10
San Diego Unified School District, Claimant
Department of Education Standards-Based
Accountability Memoranda dated June 30, 1997
and April 15, 1998

by placing a true copy thereof in an envelope addressed to:

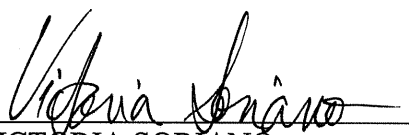
Mr. Art Palkowitz
Legislative Mandates Specialist
San Diego Unified School District
4100 Normal Street, Room 3159
San Diego, CA 92103

Mr. Mike Havey, Bureau Chief
State Controller's Office
Division of Accounting & Reporting
3301 C Street, Suite 500
Sacramento, CA 958 16

State Agencies and Interested Parties (See attached mailing list);

and by sealing and depositing said envelope in the United States mail at Sacramento, California, with postage thereon fully paid.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on June 4, 2003, at Sacramento, California.



VICTORIA SORIANO