



Filing Date:

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

IRC #: 22-1401-I-01

INCORRECT REDUCTION CLAIM FORM

Section 1

Proposed Incorrect Reduction Claim Title:

CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS PROGRAM (CA)

Section 2

Local Government (Local Agency/School District) Name:

Fresno Unified School District

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

Robert G. Nelson, Superintendent

Street Address, City, State, and Zip:

2309 Tulare Street, Fresno, CA 93721

Telephone Number

(559) 457-3882

Email Address

Bob.Nelson@fresnounified.org

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

Name and Title of Claimant Representative:

Arthur M. Palkowitz, Attorney

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

Street Address, City, State, Zip:

12807 Calle de la Siena

Telephone Number

(858)259-1055

Email Address

law@artpalk.onmicrosoft.com

Section 4 – Identification of Statutes or Executive Orders

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

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

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

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

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

Section 5 – Amount of Incorrect Reduction

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

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

Section 6 – Written Detailed Narrative

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

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

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

Section 7 – Documentary Evidence and Declarations

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

Pages IRC000013 to IRC000042.

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

Section 8 – Claiming Instructions

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

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

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

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

Pages IRC000084 to IRC000110.

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

Section 10 – Reimbursement Claims

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

Pages IRC000111 to IRC000122.

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

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

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

If yes is checked, the claimant certifies the following:

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

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

I intend to join a consolidated claim: Yes or No

If yes is checked, please complete the following:

Title of Consolidated Incorrect Reduction Claim:

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

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

Street Address, City, State, and Zip:

Telephone Number

Email Address

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

Yes or No

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

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

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

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

Robert G. Nelson

Superintendent

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

Print or Type Title



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

COMMISSION ON STATE MANDATES
INCORRECT REDUCTION CLAIM FORM

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

GENERAL INSTRUCTIONS

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

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

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

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

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

OPTING OUT PROCEDURES FOR A CLAIMANT-INITIATED CONSOLIDATION

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

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










IRC Form

Final Audit Report

2023-04-11

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

"IRC Form" History

-  Document created by CSM Sign (csmsign@csm.ca.gov)
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2023-04-11 - 4:49:14 PM GMT
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-  Signer law@artpalk.onmicrosoft.com entered name at signing as Arthur Palkowitz
2023-04-11 - 5:21:53 PM GMT
-  Form filled by Arthur Palkowitz (law@artpalk.onmicrosoft.com)
Form filling Date: 2023-04-11 - 5:21:55 PM GMT - Time Source: server
-  Document emailed to bob.nelson@fresnounified.org bob.nelson@fresnounified.org (bob.nelson@fresnounified.org) for signature
2023-04-11 - 5:21:57 PM GMT
-  Email viewed by bob.nelson@fresnounified.org bob.nelson@fresnounified.org (bob.nelson@fresnounified.org)
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**BEFORE THE
COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA**

Incorrect Reduction Claim of:
Fresno Unified School District
Claimant.

No. CSM _____

CALIFORNIA ASSESSMENT OF
STUDENT PERFORMANCE AND
PROGRESS PROGRAM (CAASPP)

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

I. STATEMENT OF THE CLAIM

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

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

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

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

II. AUTHORITY FOR THE CLAIM

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

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

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

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

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

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

A. District Timely Filed This IRC

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

III. BACKGROUND

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

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

A. Commission Approved CAASPP Mandate

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

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

The Commission approved reimbursable activities as follows:

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

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

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

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

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

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

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

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

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

B. Claimant Complied With Parameters and Guidelines

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

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

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

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

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

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

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

1. Testing Window: The actual testing window the district utilized was 35-day testing period that was permissible and allowed students as much instructional time as possible before taking such a test. (Exhibit 1, 2) The months of March and the first part of April were dedicated for instruction. This period provided approximately 75% more time than what is recommended by the Smarter Balance Calculator (150,000 unique testing days = 2,500 devices x 60 days) since the District is testing in 35 days instead of 60 days. The district needed approximately 263,800 (4,396 devices x 60 days) unique testing days¹ where a student had access to a device to complete the CAASPP testing. (Exhibit 2) The Smarter Balance Calculator assumed that 2,500 devices would be sufficient to complete the test timely and equitably.

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

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

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

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

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

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

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

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

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

D. District Implementation of CAASPP

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

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

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

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

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

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

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

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

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

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

E. SCO Audit Findings.

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

July 1, 2015, through June 30, 2016

Direct costs:

- Materials and supplies

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

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

July 1, 2016, through June 30, 2017:

Materials and supplies

Computers, browsers, or peripherals \$751,335

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

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

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

Materials and supplies

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

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

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

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

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

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

F. SCO Failed To Apply Parameters & Guidelines

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

CONCLUSION

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

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

This IRC is not contesting Findings 2 and 3. ¹

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

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

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

SECTION NUMBER: 6

DECLARATION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(IRC000018-20)

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

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

(IRC000021-22)

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

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

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

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

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

(IRC000023-27)

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

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

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

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

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

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

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

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

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

e. Exhibit 5: Computer Inventory:

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

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

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

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

(IRC000036- IRC000039)

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

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

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

(IRC000040-42)

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

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

Dated: March 2, 2023



KIM KELSTROM
CHIEF EXECUTIVE, FISCAL SERVICES
FRESNO UNIFIED SCHOOL DISTRICT

Exhibit 1

2016-17 CAASPP Testing Days

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

Exhibit 2

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

School Name	School Type	# of Testing Days	Grade Levels (GL) Tested	Testing Days Per GL (# of Testing Days/Grade Levels (GL) Tested)	CBEDS Enrollment by Grade Level											Total Enrollment	Unique Testing Days - # of days where a student needs a device for SBAC testing (Enrollment x Testing Days Per GL)											Total # of Recommended Unique Testing Days:	Difference
					3	4	5	6	7	8	11	3	4	5	6		7	8	11										
Addams	Elementary	28	4	7.00	107	111	98	108	0	0	0	0	424	749	777	686	756	0	0	0	0	0	0	2,968	1,688	1,280			
Anthony	Elementary	21	4	5.25	62	64	56	44	0	0	0	0	226	434	448	392	308	0	0	0	0	0	0	1,582	900	682			
Ayer	Elementary	18	4	4.50	111	81	92	96	0	0	0	0	380	777	567	644	672	0	0	0	0	0	0	2,660	1,513	1,147			
Aynesworth	Elementary	24	4	6.00	77	99	83	72	0	0	0	0	331	539	693	581	504	0	0	0	0	0	0	2,317	1,318	999			
Bakman	Elementary	18	4	4.50	115	103	120	108	0	0	0	0	445	805	721	840	756	0	0	0	0	0	0	3,122	1,775	1,347			
Balders	Elementary	23	4	5.75	102	99	79	87	0	0	0	0	367	714	693	553	609	0	0	0	0	0	0	2,569	1,461	1,108			
Birney	Elementary	12	4	3.00	105	110	106	103	0	0	0	0	424	735	770	742	721	0	0	0	0	0	0	2,968	1,688	1,280			
Burroughs	Elementary	26	4	6.50	108	120	102	95	0	0	0	0	425	756	840	714	665	0	0	0	0	0	0	2,975	1,692	1,283			
Calwa	Elementary	18	4	4.50	93	81	71	91	0	0	0	0	336	651	567	497	637	0	0	0	0	0	0	2,352	1,337	1,015			
Centennial	Elementary	18	4	4.50	121	92	107	113	0	0	0	0	433	847	644	749	791	0	0	0	0	0	0	3,031	1,724	1,307			
Columbia	Elementary	23	4	5.75	91	82	93	75	0	0	0	0	341	637	574	651	525	0	0	0	0	0	0	2,387	1,357	1,030			
Del Mar	Elementary	22	4	5.50	84	69	89	82	0	0	0	0	324	588	483	623	574	0	0	0	0	0	0	2,268	1,290	978			
Easterby	Elementary	9	4	2.25	100	93	91	79	0	0	0	0	363	700	651	637	553	0	0	0	0	0	0	2,541	1,445	1,096			
Eaton	Elementary	20	4	5.00	42	67	49	53	0	0	0	0	211	294	469	343	371	0	0	0	0	0	0	1,477	840	637			
Ericson	Elementary	20	4	5.00	116	94	92	97	0	0	0	0	399	812	658	644	679	0	0	0	0	0	0	2,793	1,588	1,205			
Ewing	Elementary	23	4	5.75	113	103	104	111	0	0	0	0	431	791	721	728	777	0	0	0	0	0	0	3,017	1,716	1,301			
Egarden	Elementary	17	4	4.25	101	83	101	86	0	0	0	0	362	679	581	707	602	0	0	0	0	0	0	2,569	1,461	1,108			
Forkner	Elementary	21	4	5.25	82	75	74	77	0	0	0	0	308	574	525	518	539	0	0	0	0	0	0	2,156	1,226	930			
Fremont	Elementary	24	4	6.00	94	78	85	63	0	0	0	0	320	658	546	595	441	0	0	0	0	0	0	2,240	1,274	966			
Gibson	Elementary	14	4	3.50	71	62	68	58	0	0	0	0	259	497	434	476	406	0	0	0	0	0	0	1,813	1,031	782			
Greenberg	Elementary	25	4	6.25	85	71	73	74	0	0	0	0	303	595	497	511	518	0	0	0	0	0	0	2,121	1,206	915			
Heaton	Elementary	24	4	6.00	96	78	75	48	0	0	0	0	293	673	543	605	336	0	0	0	0	0	0	2,051	1,166	885			
Hidalgo	Elementary	23	4	5.75	98	86	95	80	0	0	0	0	365	686	602	665	630	0	0	0	0	0	0	2,583	1,469	1,114			
Holland	Elementary	19	4	4.75	58	64	63	57	0	0	0	0	242	406	448	441	399	0	0	0	0	0	0	1,694	963	731			
Homan	Elementary	19	4	4.75	74	82	87	53	0	0	0	0	296	518	574	609	371	0	0	0	0	0	0	2,072	1,178	894			
Jackson	Elementary	24	4	6.00	56	55	58	51	0	0	0	0	220	392	385	406	357	0	0	0	0	0	0	1,540	876	664			
Jefferson	Elementary	15	4	3.75	61	66	66	64	0	0	0	0	257	427	462	462	448	0	0	0	0	0	0	1,799	1,023	776			
King	Elementary	18	4	4.50	77	89	77	83	0	0	0	0	308	539	613	469	512	0	0	0	0	0	0	2,228	1,226	902			
Kirk	Elementary	18	4	4.50	50	38	39	48	0	0	0	0	175	350	266	273	336	0	0	0	0	0	0	1,225	697	528			
Kratt	Elementary	23	4	5.75	73	66	68	81	0	0	0	0	288	511	462	476	567	0	0	0	0	0	0	2,016	1,146	870			
Lane	Elementary	13	4	3.25	96	113	91	96	0	0	0	0	396	672	791	637	672	0	0	0	0	0	0	1,576	1,196	980			
Lawless	Elementary	10	4	2.50	68	67	75	61	0	0	0	0	271	476	469	525	427	0	0	0	0	0	0	1,897	1,079	818			
Leavenworth	Elementary	19	4	4.75	122	111	127	105	0	0	0	0	465	854	777	899	735	0	0	0	0	0	0	2,555	1,851	1,404			
Lincoln	Elementary	24	4	6.00	79	63	77	77	0	0	0	0	308	594	604	482	476	399	0	0	0	0	0	0	1,841	1,047	794		
Lowell	Elementary	19	4	4.75	65	61	59	38	0	0	0	0	223	455	427	413	266	0	0	0	0	0	0	1,561	888	673			
Malloch	Elementary	24	4	6.00	44	72	66	55	0	0	0	0	237	308	504	462	385	0	0	0	0	0	0	0	1,659	943	716		
Manchester	Elementary	12	4	3.00	144	167	170	182	0	0	0	0	663	1008	1169	1190	1274	0	0	0	0	0	0	4,641	2,639	2,002			
Mayfair	Elementary	24	4	6.00	109	82	99	100	0	0	0	0	390	763	574	693	700	0	0	0	0	0	0	0	2,730	1,552	1,178		
McCardle	Elementary	23	4	5.75	68	70	56	64	0	0	0	0	258	476	490	392	448	0	0	0	0	0	0	0	1,806	1,027	779		
Muir	Elementary	15	4	3.75	59	70	70	56	0	0	0	0	251	413	490	490	392	0	0	0	0	0	0	0	1,785	1,015	770		
Norseman	Elementary	24	4	6.00	92	105	125	82	0	0	0	0	404	644	735	875	574	0	0	0	0	0	0	0	2,828	1,608	1,220		
Olmos	Elementary	24	4	6.00	117	110	96	104	0	0	0	0	427	819	770	672	728	0	0	0	0	0	0	0	2,989	1,700	1,289		
Phoenix Elementary	Elementary	14	4	3.50	11	11	12	9	0	0	0	0	43	77	77	84	63	0	0	0	0	0	0	0	301	171	130		
Powers-Ginsburg	Elementary	20	4	5.00	62	80	78	73	0	0	0	0	293	434	560	546	511	0	0	0	0	0	0	0	2,051	1,166	885		
Pyler	Elementary	28	4	7.00	101	103	95	88	0	0	0	0	386	707	714	665	616	0	0	0	0	0	0	0	2,792	1,538	1,166		
Robinson	Elementary	18	4	4.00	70	63	67	64	0	0	0	0	264	490	441	469	448	0	0	0	0	0	0	0	1,848	1,051	797		
Roeding	Elementary	24	4	6.00	120	113	105	84	0	0	0	0	422	840	791	735	588	0	0	0	0	0	0	0	2,954	1,680	1,274		
Rowell	Elementary	17	4	4.25	80	83	111	99	0	0	0	0	373	560	581	777	693	0	0	0	0	0	0	0	2,611	1,485	1,126		
Slater	Elementary	14	4	3.50	104	69	106	79	0	0	0	0	358	728	483	742	553	0	0	0	0	0	0	0	2,506	1,425	1,081		
Starr	Elementary	24	4	6.00	58	79	59	53	0	0	0	0	243	406	511	413	371	0	0	0	0	0	0	0	1,701	967	734		
Stoney	Elementary	25	4	6.25	100	127	149	136	0	0	0	0	554	980	889	1043	952	0	0	0	0	0	0	0	3,364	2,197	1,667		
Sunset	Elementary	20	4	5.00	38	31	29	24	0	0	0	0	122	266	217	203	168	0	0	0	0	0	0	0	854	486	368		
Thomas	Elementary																												

Exhibit 2

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

Sunnyside	High	15	3	15.00	0	0	0	0	0	624	624	0	0	0	0	0	4368	4,368	2,484	1,884					
Ahwahnee	Middle	13	2	6.50	0	0	0	372	343	0	715	0	0	0	0	2604	2401	0	5,005	2,846	2,159				
Baird	Middle	20	2	10.00	0	0	156	157	147	0	618	0	0	1092	1106	1099	1029	0	4,326	2,460	1,866				
Computech	Middle	6	2	3.00	0	0	0	419	387	0	806	0	0	0	0	2933	2709	0	5,642	3,208	2,434				
Cooper	Middle	20	2	10.00	0	0	0	157	233	199	0	589	0	0	1099	1631	1393	0	4,123	2,344	1,779				
Ft. Miller	Middle	24	2	12.00	0	0	0	330	326	0	656	0	0	0	2310	2282	0	4,592	2,611	1,981					
Gaston	Middle	14	2	7.00	0	0	0	451	407	0	858	0	0	0	3157	2849	0	6,086	3,415	2,591					
Kings Canyon	Middle	23	2	11.50	0	0	0	463	435	0	898	0	0	0	3241	3045	0	6,286	3,574	2,712					
Scandinavian	Middle	24	2	12.00	0	0	0	430	378	0	808	0	0	0	3010	2646	0	5,656	3,216	2,440					
Sequoia	Middle	24	2	12.00	0	0	0	426	431	0	857	0	0	0	2982	3017	0	5,999	3,411	2,588					
Tehijpte	Middle	25	2	12.50	0	0	0	244	229	0	473	0	0	0	1708	1603	0	3,311	1,883	1,428					
Tenaya	Middle	21	2	10.50	0	0	0	414	431	0	845	0	0	0	2898	3017	0	5,915	3,363	2,552					
Tenonez	Middle	28	2	12.00	0	0	0	319	370	0	689	0	0	0	2233	2590	0	4,823	2,743	2,080					
Tioga	Middle	21	2	10.50	0	0	0	319	307	0	626	0	0	0	2233	2149	0	4,382	2,492	1,890					
Wawona	Middle	9	2	4.50	0	0	0	217	248	0	465	0	0	0	1519	1736	0	3,255	1,851	1,404					
Yosemite	Middle	24	2	12.00	0	0	0	335	343	0	678	0	0	0	2345	2401	0	4,746	2,699	2,047					
								5,794	5,576	5,801	5,552	5,393	5,218	4,350	37,684	40,558	39,032	40,607	38,864	37,751	36,526	30,450	263,788	150,000	113,788

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

Exhibit 3

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

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

Exhibit 3

Fresno Unified School District
2015-16 CAASPP Claim- Hardware

Year	SRC	Code	Organization	Start	End	Grade	Count	Value	Category	Agency	Agency	Agency	Agency	Agency	Agency	Agency	Agency	Agency	Agency				
2016	SRQ	0005	00050023	ADDAMS ELEMENTARY	13-Oct-15	19-Nov-15	111113	ASUS Y100EA	353.65	1	5	353.65	0	2	030	7140	0000	0005	1110	1000	4300	General Fu Gifted & Tj Addams El	1
2016	SRQ	0005	00050023	ADDAMS ELEMENTARY	13-Oct-15	19-Nov-15	111113	ASUS Y100EA	353.65	1	5	353.65	0	2	030	7091	0000	0005	4760	1000	4300	General Fu LCFP for Er Addams El	1
2016	SRQ	0010	06250023	AHWHANEE MIDDLE SCHOOL	28-Sep-15	15-Oct-15	111114	ASUS YP50EA	544.89	7	5	3,814.23	7	1	030	0625	0000	0010	1110	2420	4300	General Fu Additional Alhwannee	1
2016	SRQ	0010	70990023	AHWHANEE MIDDLE SCHOOL	02-Jul-15	19-Jul-15	111114	ASUS YP50EA	544.97	19	5	10,354.43	19	1	030	7090	0000	0010	1110	1000	4400	General Fu LCFP Suppl Alhwannee	1
2016	SRQ	0010	70990023	AHWHANEE MIDDLE SCHOOL	02-Jul-15	02-Jul-15	111114	ASUS YP50EA	544.97	11	5	5,994.67	11	1	030	7099	0000	0010	1110	2420	4300	General Fu EIA Library Alhwannee	1
2016	SRQ	0015	01130023	ANTHONY ELEMENTARY	24-Sep-15	05-Oct-15	111113	ASUS Y100EA	353.65	15	5	5,304.75	15	1	030	0113	0000	0015	1110	1000	4300	General Fu Increased Anthony El	1
2016	SRQ	0015	70980023	ANTHONY ELEMENTARY	20-Jan-16	24-Feb-16	111114	ASUS YP50EA	544.89	4	5	2,179.56	4	1	030	7090	0000	0015	1110	1000	4400	General Fu LCFP Suppl Anthony El	1
2016	SRQ	0025	70900023	AYNESWORTH ELEMENTARY	20-Jan-16	21-Jan-16	111113	ASUS Y100EA	353.65	14	5	4,951.10	14	1	030	7090	0000	0025	1110	1000	4400	General Fu LCFP Suppl Ayneswort	1
2016	SRQ	0025	70900023	AYNESWORTH ELEMENTARY	22-Apr-16	06-May-16	111113	ASUS Y100EA	374.38	25	5	9,350.25	25	1	030	7090	0000	0025	1110	1000	4400	General Fu LCFP Suppl Ayneswort	1
2016	SRQ	0030	70990023	BAIRD MIDDLE SCHOOL	07-Oct-15	08-Oct-15	111114	ASUS YP50EA	544.89	1	5	544.89	1	1	030	7099	0000	0030	1110	2420	4300	General Fu EIA Library Baird Midc	1
2016	SRQ	0035	06250023	BALDERS ELEMENTARY	22-Mar-16	04-May-16	111113	ASUS Y100EA	353.65	12	5	4,243.80	12	1	030	0625	0000	0035	1110	2420	4300	General Fu Additional Balders El	1
2016	SRQ	0035	70900023	BALDERS ELEMENTARY	22-Mar-16	25-Apr-16	111113	ASUS Y100EA	353.65	24	5	8,487.60	24	1	030	7090	0000	0035	1110	1000	4300	General Fu LCFP Suppl Balders El	1
2016	SRQ	0045	01100063	BIRNEY ELEMENTARY	31-Aug-15	08-Sep-15	111113	ASUS Y100EA	353.65	5	5	1,768.25	5	1	030	0110	0000	0045	1110	1000	4300	General Fu Elementan Birney Eler	2
2016	SRQ	0045	70900023	BIRNEY ELEMENTARY	31-Aug-15	08-Sep-15	111113	ASUS Y100EA	353.65	5	5	1,768.25	5	1	030	7090	0000	0045	1110	1000	4300	General Fu LCFP Suppl Birney Eler	1
2016	SRQ	0045	70910023	BIRNEY ELEMENTARY	23-Apr-16	06-May-16	111113	ASUS Y100EA	374.38	24	5	8,985.12	24	1	030	7091	0000	0045	4760	1000	4300	General Fu LCFP for Er Birney Eler	2
2016	SRQ	0055	06240023	BULLARD HIGH SCHOOL	29-Apr-16	15-Jun-16	111113	ASUS Y100EA	374.38	2	5	748.76	2	1	030	7140	0000	0055	1110	1000	4300	General Fu Gifted & Tj Bullard Hg	1
2016	SRQ	0055	01250023	BULLARD HIGH SCHOOL	15-Jan-16	24-Feb-16	111114	ASUS YP50EA	544.89	10	5	5,448.90	10	1	030	0125	0000	0055	1110	1000	4300	General Fu High Schoc Bullard Hig	1
2016	SRQ	0055	06250023	BULLARD HIGH SCHOOL	29-Jan-16	24-Feb-16	111114	ASUS YP50EA	544.89	1	5	544.89	1	1	030	0125	0000	0055	1110	1000	4300	General Fu High Schoc Bullard Hig	1
2016	SRQ	0055	06250023	BULLARD HIGH SCHOOL	11-Dec-15	11-Dec-15	111114	ASUS YP50EA	544.89	3	5	1,645.67	3	1	030	0624	0000	0055	1315	2420	4200	General Fu Library Pro Bullard Hig	1
2016	SRQ	0055	06250023	BULLARD HIGH SCHOOL	13-Nov-15	18-Nov-15	111114	ASUS YP50EA	544.89	1	5	544.89	1	1	030	0625	0000	0055	1110	2420	4300	General Fu Additional Bullard Hig	2
2016	SRQ	0055	08510023	BULLARD HIGH SCHOOL	01-Dec-15	03-Dec-15	111113	ASUS Y100EA	353.65	1	5	353.65	1	1	680	0851	0000	0880	0000	6000	5858	Liability-Se Liability/Pf Benefits & 1	
2016	SRQ	0060	70900023	BULLARD TALENT ELEMENTARY	26-Feb-16	01-Apr-16	111113	ASUS Y100EA	353.65	23	5	8,133.95	23	1	030	7090	0000	0060	1110	1000	4300	General Fu LCFP Suppl Bullard Tal	1
2016	SRQ	0060	70900024	BULLARD TALENT ELEMENTARY	02-May-16	12-May-16	111113	ASUS Y100EA	374.38	5	5	1,871.90	5	1	030	7090	0000	0060	1110	1000	4400	General Fu LCFP Suppl Bullard Tal	1
2016	SRQ	0070	00000068	BURROUGHS ELEMENTARY	04-Sep-15	21-Sep-15	111114	ASUS YP50EA	544.89	4	5	2,179.56	4	1	030	7091	0000	0070	4760	1000	4300	General Fu LCFP for Er Burroughs	1
2016	SRQ	0070	70900023	BURROUGHS ELEMENTARY	09-Mar-16	25-Apr-16	111113	ASUS Y100EA	353.65	5	5	1,768.25	5	1	030	7090	0000	0070	1110	1000	4300	General Fu LCFP Suppl Burroughs	1
2016	SRQ	0070	70900023	BURROUGHS ELEMENTARY	21-Apr-16	22-Apr-16	111114	ASUS YP50EA	597.3626	15	5	8,960.44	15	1	030	7090	0000	0070	1110	1000	4300	General Fu LCFP Suppl Burroughs	1
2016	SRQ	0075	70900023	CALWA ELEMENTARY	22-Apr-16	06-May-16	111114	ASUS YP50EA	374.38	31	5	11,655.78	31	1	030	7090	0000	0075	1110	1000	4400	General Fu LCFP Suppl Calwa Elen	1
2016	SRQ	0075	70910023	CALWA ELEMENTARY	06-Nov-15	10-Nov-15	111113	ASUS Y100EA	353.65	20	5	7,073.00	20	1	030	7091	0000	0075	4760	1000	4400	General Fu LCFP for Er Calwa Elen	2
2016	SRQ	0075	70910023	CALWA ELEMENTARY	02-Dec-15	03-Dec-15	111113	ASUS Y100EA	353.65	15	5	5,304.75	15	1	030	7091	0000	0075	4760	1000	4400	General Fu LCFP for Er Calwa Elen	1
2016	SRQ	0090	06250023	CENTENAL ELEMENTARY	20-Sep-15	05-Oct-15	111114	ASUS YP50EA	544.89	5	5	2,724.45	5	1	030	0625	0000	0090	1110	2420	4300	General Fu Additional Centenal	1
2016	SRQ	0100	70900023	COMPUTECH MIDDLE SCHOOL	04-Aug-16	04-Aug-16	111114	ASUS YP50EA	544.89	2	5	1,080.78	2	1	030	7090	0000	0100	1110	1000	4400	General Fu LCFP Suppl Computec	1
2016	SRQ	0100	70900023	COMPUTECH MIDDLE SCHOOL	22-Sep-15	15-Oct-15	111114	ASUS YP50EA	544.89	1	5	544.89	1	1	030	7090	0000	0100	1110	1000	4400	General Fu LCFP Suppl Computec	1
2016	SRQ	0100	70900023	COMPUTECH MIDDLE SCHOOL	25-Apr-16	26-Apr-16	111114	ASUS YP50EA	597.3626	3	5	1,792.09	3	1	030	7090	0000	0100	1110	1000	4300	General Fu LCFP Suppl Computec	1
2016	SRQ	0102	24300023	PHOENIX SECONDARY SCHOOL	29-Sep-15	05-Oct-15	111114	ASUS YP50EA	544.89	2	5	1,089.78	2	1	030	2430	0000	0102	3550	1000	4400	General Fu Communt Phoenix Se	1
2016	SRQ	0120	70900023	ELI MAR ELEMENTARY	29-Apr-16	12-May-16	111113	ASUS Y100EA	374.38	21	5	7,831.37	21	1	030	7090	0000	0120	1110	1000	4400	General Fu LCFP Suppl Elia Mar El	1
2016	SRQ	0123	00000068	DESIGN SCIENCE HIGH SCHOOL	19-Aug-15	19-Aug-15	111114	ASUS YP50EA	544.89	5	5	2,724.45	5	1	030	7090	0000	0123	1110	1000	4400	General Fu LCFP Suppl Design Sci	1
2016	SRQ	0123	06250023	DESIGN SCIENCE HIGH SCHOOL	31-May-16	29-Jun-16	111114	ASUS YP50EA	597.6	14	5	8,366.40	14	1	030	0625	0000	0123	1110	2420	4400	General Fu Additional Design Sci	1
2016	SRQ	0123	06250023	DESIGN SCIENCE HIGH SCHOOL	31-May-16	29-Jun-16	111114	ASUS YP50EA	597.6	14	5	8,366.40	14	1	030	7099	0000	0123	1110	1000	4400	General Fu EIA Library Design Sci	1
2016	SRQ	0123	70900023	DESIGN SCIENCE HIGH SCHOOL	31-May-16	29-Jun-16	111114	ASUS YP50EA	597.6	14	5	8,366.40	14	1	030	7090	0000	0123	1110	1000	4400	General Fu LCFP Suppl Design Sci	1
2016	SRQ	0123	70900023	DESIGN SCIENCE HIGH SCHOOL	25-Aug-15	31-Aug-15	111114	ASUS YP50EA	544.89	5	5	2,724.45	5	1	030	7099	0000	0123	1110	1000	4400	General Fu EIA Library Design Sci	1
2016	SRQ	0125	00000068	DEWOLF HIGH SCHOOL	21-Dec-15	21-Dec-15	111114	ASUS YP50EA	544.89	1	5	544.89	1	1	030	0124	0000	0125	3200	2700	4300	General Fu Continuat Dewolf Hig	1
2016	SRQ	0127	06250023	PATINO HIGH SCHOOL	11-Mar-16	06-Apr-16	111114	ASUS YP50EA	597.3626	1	5	597.37	1	1	030	0625	0000	0127	1110	2420	4300	General Fu Additional Phillip J Pa	2
2016	SRQ	0130	06250023	DUNCAN POLYTECHNICAL HIGH	01-Mar-16	01-Mar-16	111114	ASUS YP50EA	597.3626	1	5	597.37	1	1	030	0125	0000	0130	1110	1000	4300	General Fu High Schoc Duncan Po	1
2016	SRQ	0130	70900023	DUNCAN POLYTECHNICAL HIGH	23-Dec-15	23-Dec-15	111114	ASUS YP50EA	544.89	8	5	4,359.12	8	1	030	7090	0000	0130	1110	1000	4300	General Fu LCFP Suppl Duncan Po	1
2016	SRQ	0130	70910023	DUNCAN POLYTECHNICAL HIGH	20-Apr-16	04-May-16	111113	ASUS Y100EA	374.38	2	5	748.76	2	1	030	7091	0000	0130	4760	1000	4400	General Fu LCFP for Er Duncan Po	1
2016	SRQ	0135	01100064	EASTERBY ELEMENTARY	11-Mar-16	11-Mar-16	111114	ASUS YP50EA	597.3626	1	5	597.37	1	1	030	0110	0000	0135	1110	1000	4300	General Fu Elementan Easterby El	1
2016	SRQ	0135	01110023	EASTERBY ELEMENTARY	11-Mar-16	11-Mar-16	111114	ASUS YP50EA	597.3626	1	5	597.37	1	1	030	0111	0000	0135	1110	2700	4300	General Fu Elementan Easterby El	1
2016	SRQ	0135	70900023	EASTERBY ELEMENTARY	07-Jul-15	07-Jul-15	111113	ASUS Y100EA	413.45	18	5												

Exhibit 3

Fresno Unified School District
2015-16 CAASPP Claim - Hardware

2016	SRQ	0208	70900023	1	HAMILTON SCHOOL	11-Apr-16	28-Apr-16	111174	ASUS TFS0 EA	597.3626	1	5	597.37	1	1	680	0851	0000	0880	0000	6200	5858	Liability-Se/Liability/P/Benefits &	1
2016	SRQ	0208	70900023	1	HAMILTON SCHOOL	26-Apr-16	13-May-16	111173	ASUS T100 EA	374.38	15	5	5,615.70	15	1	030	7090	0000	0208	1110	1000	4400	General Fu/LCFF Suppl/Hamilton 1	1
2016	SRQ	0208	70900023	1	HAMILTON SCHOOL	26-Apr-16	13-May-16	111174	ASUS TFS0 EA	597.3626	4	5	2,389.46	4	1	030	7090	0000	0208	1110	1000	4400	General Fu/LCFF Suppl/Hamilton 2	1
2016	SRQ	0208	70900024	1	HAMILTON SCHOOL	20-May-16	29-Jun-16	111174	ASUS TFS0 EA	597.6	3	5	1,922.80	3	1	030	7090	0000	0208	1110	1000	4400	General Fu/LCFF Suppl/Hamilton 1	1
2016	SRQ	0208	70900024	1	HAMILTON SCHOOL	20-May-16	20-May-16	111173	ASUS T100 EA	374.38	3	5	1,123.14	3	1	030	7090	0000	0208	1110	1000	4400	General Fu/LCFF Suppl/Hamilton 1	1
2016	SRQ	0208	70900024	1	HAMILTON SCHOOL	20-May-16	20-May-16	111173	ASUS T100 EA	374.38	3	5	1,123.14	3	1	030	7090	0000	0208	1110	1000	4400	General Fu/LCFF Suppl/Hamilton 1	1
2016	SRQ	0208	70900024	1	HAMILTON SCHOOL	20-May-16	20-May-16	111173	ASUS T100 EA	374.38	3	5	1,123.14	3	1	030	7090	0000	0208	1110	1000	4400	General Fu/LCFF Suppl/Hamilton 1	1
2016	SRQ	0208	70900024	1	HAMILTON SCHOOL	20-May-16	20-May-16	111173	ASUS T100 EA	374.38	3	5	1,123.14	3	1	030	7090	0000	0208	1110	1000	4400	General Fu/LCFF Suppl/Hamilton 1	1
2016	SRQ	0208	70910023	1	HAMILTON SCHOOL	26-Feb-16	07-Mar-16	111174	ASUS TFS0 EA	597.6	1	5	597.60	1	1	030	7091	0000	0208	4760	1000	4400	General Fu/LCFF for Er/Hamilton 1	1
2016	SRQ	0210	70900023	1	HEATON ELEMENTARY	08-Dec-15	16-Dec-15	111174	ASUS TFS0 EA	544.89	7	5	3,814.23	7	1	030	0625	0000	0210	1110	2420	4300	General Fu/Additional/Heaton Ele	1
2016	SRQ	0210	70900023	1	HEATON ELEMENTARY	08-Mar-16	08-Mar-16	111174	ASUS TFS0 EA	597.3626	1	5	597.37	1	1	030	7090	0000	0210	1110	1000	4400	General Fu/LCFF Suppl/Heaton Ele	1
2016	SRQ	0210	70900023	1	HEATON ELEMENTARY	11-Mar-16	14-Mar-16	111174	ASUS TFS0 EA	597.3626	1	5	597.37	1	1	030	7091	0000	0210	4760	1000	4400	General Fu/LCFF for Er/Heaton Ele	1
2016	SRQ	0210	70900023	1	HEATON ELEMENTARY	08-Dec-15	11-Dec-15	111174	ASUS TFS0 EA	544.89	1	5	544.89	1	1	030	7099	0000	0210	1110	2420	4400	General Fu/EIA Library/Heaton Ele	1
2016	SRQ	0210	70900023	1	HEATON ELEMENTARY	08-Apr-16	11-Apr-16	111174	ASUS TFS0 EA	597.3626	1	5	597.37	1	1	030	7099	0000	0210	1110	2420	4400	General Fu/EIA Library/Heaton Ele	1
2016	SRQ	0215	01100603	1	HIDALGO ELEMENTARY	17-Sep-15	21-Sep-15	111174	ASUS TFS0 EA	544.89	2	5	1,089.79	2	1	030	0110	0000	0215	1110	1000	4300	General Fu/Elementar/Hidalgo Ele	1
2016	SRQ	0215	70900023	1	HIDALGO ELEMENTARY	27-Oct-15	01-Nov-15	111174	ASUS TFS0 EA	544.89	3	5	1,634.67	3	1	030	7090	0000	0215	1110	1000	4400	General Fu/LCFF Suppl/Hidalgo Ele	1
2016	SRQ	0215	70900023	1	HIDALGO ELEMENTARY	11-Dec-15	07-Jan-16	111174	ASUS TFS0 EA	544.89	4	5	2,179.56	4	1	030	7090	0000	0215	1110	1000	4400	General Fu/LCFF Suppl/Hidalgo Ele	1
2016	SRQ	0220	70900023	1	HOLLAND ELEMENTARY	28-Apr-16	13-May-16	111173	ASUS T100 EA	374.38	9	5	3,369.42	9	1	030	7090	0000	0220	1110	1000	4300	General Fu/LCFF Suppl/Holland Ele	1
2016	SRQ	0220	70910023	1	HOLLAND ELEMENTARY	28-Apr-16	13-May-16	111173	ASUS T100 EA	374.38	5	5	1,871.90	5	1	030	7091	0000	0220	4760	1000	4300	General Fu/LCFF for Er/Holland Ele	1
2016	SRQ	0225	70900023	1	HOMAN ELEMENTARY	16-Jun-15	10-Aug-15	111173	ASUS T100 EA	413.45	10	5	4,316.50	10	1	030	7090	0000	0225	1110	1000	4300	General Fu/LCFF Suppl/Homan Ele	1
2016	SRQ	0225	70900023	2	HOMAN ELEMENTARY	05-Nov-15	05-Nov-15	111173	ASUS T100 EA	353.65	7	5	2,475.55	7	1	030	7090	0000	0225	1110	1000	4400	General Fu/LCFF Suppl/Homan Ele	2
2016	SRQ	0225	70900023	1	HOMAN ELEMENTARY	25-Feb-16	01-Apr-16	111173	ASUS T100 EA	353.65	18	5	6,365.70	18	1	030	7090	0000	0225	1110	1000	4400	General Fu/LCFF Suppl/Homan Ele	1
2016	SRQ	0230	70900024	1	CAMBRIDGE HIGH SCHOOL	29-Apr-16	13-May-16	111173	ASUS T100 EA	374.38	20	5	7,487.60	20	1	030	7090	0000	0230	4200	1000	4400	General Fu/LCFF Suppl/Cambridge 1	1
2016	SRQ	0230	70910023	1	CAMBRIDGE HIGH SCHOOL	04-Apr-16	25-Apr-16	111173	ASUS T100 EA	374.38	26	5	9,733.88	26	1	030	7091	0000	0230	4760	1000	4400	General Fu/LCFF for Er/Cambridge	1
2016	SRQ	0235	01720023	1	HOOVER HIGH SCHOOL	14-Jan-16	10-Feb-16	111174	ASUS TFS0 EA	544.89	1	5	544.89	1	1	030	0172	0000	0235	1110	4000	4300	General Fu/Extracurric/Hoover Hig	1
2016	SRQ	0235	70900023	1	HOOVER HIGH SCHOOL	08-Apr-16	08-Apr-16	111174	ASUS TFS0 EA	597.3626	35	5	20,907.69	35	1	030	7090	0000	0235	1110	1000	4300	General Fu/LCFF Suppl/Hoover Hig	1
2016	SRQ	0235	70900023	1	HOOVER HIGH SCHOOL	25-Apr-16	25-Apr-16	111174	ASUS TFS0 EA	597.3626	5	5	2,986.82	5	1	030	7090	0000	0235	1110	1000	4300	General Fu/LCFF Suppl/Hoover Hig	2
2016	SRQ	0240	01280023	1	J.E. YOUNG ACADEMIC CTR	09-Jul-15	09-Jul-15	111173	ASUS T100 EA	413.45	37	5	15,297.65	37	1	030	7090	0000	0240	3300	1000	4400	Liability-Se/Liability/P/Benefits &	1
2016	SRQ	0240	70900023	1	J.E. YOUNG ACADEMIC CTR	09-Jul-15	09-Jul-15	111173	ASUS T100 EA	413.45	37	5	15,297.65	37	1	030	7090	0000	0240	3300	1000	4400	General Fu/LCFF Suppl/JE Young n	1
2016	SRQ	0250	70900023	1	JACKSON ELEMENTARY	21-Sep-15	05-Oct-15	111174	ASUS TFS0 EA	544.89	3	5	1,634.67	3	1	030	7090	0000	0250	1110	1000	4300	General Fu/LCFF Suppl/Jackson Ele	1
2016	SRQ	0255	70900023	1	JEFFERSON ELEMENTARY	27-Feb-16	13-Mar-16	111173	ASUS T100 EA	374.38	15	5	5,435.70	15	1	030	7091	0000	0255	4760	1000	4400	General Fu/LCFF Suppl/Jefferson E	1
2016	SRQ	0255	70900023	1	JEFFERSON ELEMENTARY	25-Feb-16	01-Apr-16	111173	ASUS T100 EA	353.65	4	5	1,414.60	4	1	030	7099	0000	0255	1110	2420	4300	General Fu/EIA Library/Jefferson E	1
2016	SRQ	0260	01100604	1	KING ELEMENTARY	17-Jun-15	01-Jul-15	111174	ASUS TFS0 EA	544.97	1	5	544.97	1	1	030	0110	0000	0260	1110	1000	4300	General Fu/Elementar/King Eleme	1
2016	SRQ	0265	70900023	1	KINGS CANYON MIDDLE SCHOOL	31-Mar-16	25-Apr-16	111173	ASUS T100 EA	374.38	32	5	11,980.16	32	1	030	7090	0000	0265	1110	1000	4300	General Fu/LCFF Suppl/Kings Cany	1
2016	SRQ	0265	70900023	1	KINGS CANYON MIDDLE SCHOOL	31-Mar-16	25-Apr-16	111173	ASUS T100 EA	374.38	32	5	11,980.16	32	2	030	7090	0000	0265	1110	1000	4400	General Fu/LCFF Suppl/Kings Cany	1
2016	SRQ	0265	70900023	1	KINGS CANYON MIDDLE SCHOOL	29-Apr-16	06-May-16	111173	ASUS T100 EA	374.38	20	5	7,487.60	20	1	030	7090	0000	0265	1110	1000	4300	General Fu/LCFF Suppl/Kings Cany	1
2016	SRQ	0265	71400023	1	KINGS CANYON MIDDLE SCHOOL	25-Apr-16	04-May-16	111173	ASUS T100 EA	374.38	8	5	2,995.04	8	1	030	7140	0000	0265	1110	1000	4300	General Fu/Gifted & Talents King	1
2016	SRQ	0270	70900023	1	KIRK ELEMENTARY	17-Jul-15	19-Jul-15	111174	ASUS TFS0 EA	544.89	10	5	5,448.90	10	1	030	7090	0000	0270	1110	1000	4400	General Fu/LCFF Suppl/Kirk Eleme	1
2016	SRQ	0270	70900023	1	KIRK ELEMENTARY	28-Apr-16	25-Apr-16	111173	ASUS T100 EA	353.65	20	5	7,071.00	20	1	030	7090	0000	0270	1110	1000	4400	General Fu/LCFF Suppl/Kirk Eleme	1
2016	SRQ	0270	70910023	1	KIRK ELEMENTARY	18-Mar-16	25-Apr-16	111173	ASUS T100 EA	353.65	7	5	2,475.55	7	1	030	7091	0000	0270	4760	1000	4400	General Fu/LCFF for Er/Kirk Eleme	1
2016	SRQ	0285	70900023	1	KRATT ELEMENTARY	06-Jul-15	19-Jul-15	111174	ASUS TFS0 EA	544.97	1	5	544.97	1	1	030	7090	0000	0285	1110	1000	4300	General Fu/LCFF Suppl/Kratt Eleme	1
2016	SRQ	0285	70900023	1	KRATT ELEMENTARY	27-Aug-15	08-Sep-15	111173	ASUS T100 EA	413.45	20	5	8,269.00	20	1	030	7090	0000	0285	1110	1000	4400	General Fu/LCFF Suppl/Kratt Eleme	1
2016	SRQ	0285	70900023	1	KRATT ELEMENTARY	12-Nov-15	12-Nov-15	111173	ASUS T100 EA	353.65	12	5	4,243.80	12	1	030	7090	0000	0285	1110	1000	4400	General Fu/LCFF Suppl/Kratt Eleme	1
2016	SRQ	0285	70900023	1	KRATT ELEMENTARY	19-Apr-16	06-May-16	111173	ASUS T100 EA	374.38	26	5	9,733.88	26	1	030	7090	0000	0285	1110	1000	4400	General Fu/LCFF Suppl/Kratt Eleme	1
2016	SRQ	0290	01100604	1	LANE ELEMENTARY	25-Apr-16	09-May-16	111174	ASUS TFS0 EA	597.3626	2	5	1,194.73	2	1	680	0851	0000	0880	0000	6000	5858	Liability-Se/Liability/P/Benefits &	2
2016	SRQ	0290	01100604	1	LANE ELEMENTARY	29-Apr-16	29-Jun-16	111173	ASUS T100 EA	374.38	31	5	11,605.78	31	1	030	0113	0000	0290	1110	1000	4300	General Fu/Increased/Lane Eleme	2
2016	SRQ	0290	01100604	1	LANE ELEMENTARY	29-Apr-16	29-Jun-16	111174	ASUS TFS0 EA	597.3626	5	5	2,386.82	5										

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2016	SRQ	0430	70900023	1	STONEY ELEMENTARY	30-Nov-15	11-Dec-15	11/11/14	ASUS T750 EA	544.89	5	5	2,724.45	5	1	030	7090	0000	0430	1110	1000	4400	General Fu	LCFF Supp	Stoney Ele	1
2016	SRQ	0430	70900023	1	STONEY ELEMENTARY	14-Apr-16	04-May-16	11/11/13	ASUS T100 EA	374.38	43	5	16,698.34	30	3	030	7090	0000	0430	1110	1000	4400	General Fu	LCFF Supp	Stoney Ele	1
2016	SRQ	0430	70900023	1	STONEY ELEMENTARY	14-Apr-16	04-May-16	11/11/13	ASUS T100 EA	374.38	43	5	16,698.34	11	3	030	7091	0000	0430	4760	1000	4400	General Fu	LCFF For Er	Stoney Ele	1
2016	SRQ	0435	70900024	1	SUNSET ELEMENTARY	29-Apr-16	29-Jun-16	11/11/14	ASUS T750 EA	597.3626	4	5	2,389.46	4	1	030	7090	0000	0435	1110	1000	4300	General Fu	LCFF Supp	Sunset Ele	2
2016	SRQ	0435	70900024	1	SUNSET ELEMENTARY	29-Apr-16	29-Jun-16	11/11/13	ASUS T100 EA	374.38	2	5	748.76	2	1	030	7090	0000	0435	1110	1000	4300	General Fu	LCFF Supp	Sunset Ele	5
2016	SRQ	0435	70900023	1	SUNSET ELEMENTARY	04-Mar-16	04-Mar-16	11/11/14	ASUS T750 EA	597.3626	1	5	597.37	1	1	030	7099	0000	0435	1110	2420	4300	General Fu	EIA Library	Sunset Ele	1
2016	SRQ	0440	70910023	1	TEHIPTE MIDDLE SCHOOL	28-Apr-16	11-May-16	11/11/14	ASUS T750 EA	597.3626	2	5	1,194.73	2	1	030	0171	0000	0440	1110	4000	4300	General Fu	Engagemt	Tehipite M	1
2016	SRQ	0440	70900023	1	TEHIPTE MIDDLE SCHOOL	26-Jan-16	24-Feb-16	11/11/13	ASUS T100 EA	353.65	14	5	4,951.10	14	1	030	7090	0000	0440	1110	1000	4400	General Fu	LCFF Supp	Tehipite M	2
2016	SRQ	0440	70900023	1	TEHIPTE MIDDLE SCHOOL	26-Jan-16	24-Feb-16	11/11/14	ASUS T750 EA	544.89	8	5	4,359.12	8	1	030	7090	0000	0440	1110	1000	4400	General Fu	LCFF Supp	Tehipite M	3
2016	SRQ	0440	70900023	1	TEHIPTE MIDDLE SCHOOL	24-Feb-16	01-Apr-16	11/11/13	ASUS T100 EA	353.65	2	5	707.30	2	1	030	7090	0000	0440	1110	1000	4300	General Fu	LCFF Supp	Tehipite M	4
2016	SRQ	0440	70900023	1	TEHIPTE MIDDLE SCHOOL	24-Feb-16	01-Apr-16	11/11/14	ASUS T750 EA	597.3626	2	5	1,194.73	2	1	030	7090	0000	0440	1110	1000	4300	General Fu	LCFF Supp	Tehipite M	5
2016	SRQ	0440	70900023	1	TEHIPTE MIDDLE SCHOOL	15-Apr-16	25-Apr-16	11/11/13	ASUS T750 EA	374.38	10	5	3,743.80	10	1	030	7090	0000	0440	1110	1000	4400	General Fu	LCFF Supp	Tehipite M	1
2016	SRQ	0440	70900023	1	TEHIPTE MIDDLE SCHOOL	06-Apr-16	25-Apr-16	11/11/13	ASUS T100 EA	374.38	14	5	5,241.32	14	1	030	7091	0000	0440	4760	1000	4400	General Fu	LCFF For Er	Tehipite M	1
2016	SRQ	0445	01380023	1	TENAYA MIDDLE SCHOOL	19-Jan-16	22-Jan-16	11/11/13	ASUS T100 EA	353.65	35	5	12,377.75	35	1	030	0138	0000	0445	1110	1000	4400	General Fu	Middle Sch	Tenaya M	1
2016	SRQ	0445	01380023	1	TENAYA MIDDLE SCHOOL	18-Apr-16	17-May-16	11/11/13	ASUS T100 EA	374.38	10	5	3,743.80	10	1	030	0138	0000	0445	1110	1000	4400	General Fu	Middle Sch	Tenaya M	1
2016	SRQ	0445	70900023	1	TENAYA MIDDLE SCHOOL	27-Aug-15	31-Aug-15	11/11/14	ASUS T750 EA	544.89	1	5	544.89	1	1	030	7090	0000	0445	1110	1000	4300	General Fu	LCFF Supp	Tenaya M	1
2016	SRQ	0445	70910023	1	TENAYA MIDDLE SCHOOL	18-Apr-16	17-May-16	11/11/13	ASUS T100 EA	374.38	2	5	748.76	2	1	030	7091	0000	0445	4760	1000	4400	General Fu	LCFF For Er	Tenaya M	1
2016	SRQ	0450	01710023	1	THOMAS ELEMENTARY	28-Apr-16	31-May-16	11/11/13	ASUS T100 EA	374.38	6	5	2,246.28	6	1	030	0171	0000	0450	1110	4000	4300	General Fu	Engagemt	Thomas Ele	1
2016	SRQ	0450	70990023	1	THOMAS ELEMENTARY	06-Aug-15	06-Aug-15	11/11/14	ASUS T750 EA	544.89	1	5	544.89	1	1	030	7099	0000	0450	1110	4000	4300	General Fu	EIA Library	Thomas Ele	1
2016	SRQ	0455	01140023	1	TIOGA MIDDLE SCHOOL	19-Jan-16	24-Feb-16	11/11/14	ASUS T750 EA	544.89	1	5	544.89	1	1	030	0114	0000	0455	1110	2700	4300	General Fu	Middle Sch	Tioga M	1
2016	SRQ	0455	70900023	1	TIOGA MIDDLE SCHOOL	06-Apr-16	06-Apr-16	11/11/14	ASUS T750 EA	597.3626	2	5	1,194.73	2	1	030	7090	0000	0455	1110	1000	4400	General Fu	LCFF Supp	Tioga M	1
2016	SRQ	0455	70900024	1	TIOGA MIDDLE SCHOOL	29-Apr-16	13-May-16	11/11/13	ASUS T100 EA	374.38	16	5	5,990.08	16	1	030	7090	0000	0455	1110	1000	4300	General Fu	LCFF Supp	Tioga M	2
2016	SRQ	0455	70900024	1	TIOGA MIDDLE SCHOOL	29-Apr-16	13-May-16	11/11/13	ASUS T100 EA	374.38	16	5	5,990.08	16	1	030	7090	0000	0455	1110	1000	4400	General Fu	LCFF Supp	Tioga M	1
2016	SRQ	0460	03710023	1	TURNER ELEMENTARY	28-Apr-16	10-May-16	11/11/13	ASUS T100 EA	374.38	10	5	3,743.80	10	1	030	0171	0000	0460	1110	4000	4300	General Fu	Engagemt	Turner Ele	1
2016	SRQ	0465	70910023	1	TURNER ELEMENTARY	28-Apr-16	13-May-16	11/11/13	ASUS T100 EA	374.38	6	5	2,246.28	6	1	030	7091	0000	0460	4760	1000	4300	General Fu	LCFF For Er	Turner Ele	1
2016	SRQ	0465	70900023	1	VIKING ELEMENTARY	07-Jan-16	11-Jan-16	11/11/13	ASUS T100 EA	353.65	30	5	10,609.50	30	1	030	7090	0000	0465	1110	1000	4400	General Fu	LCFF Supp	Viking Ele	1
2016	SRQ	0465	70900023	1	VIKING ELEMENTARY	28-Apr-16	13-May-16	11/11/13	ASUS T100 EA	374.38	30	5	11,231.40	30	1	030	7090	0000	0465	1110	1000	4400	General Fu	LCFF Supp	Viking Ele	1
2016	SRQ	0470	01300023	1	VINLAND ELEMENTARY	11-Sep-15	11-Sep-15	11/11/13	ASUS T100 EA	353.65	6	5	2,121.90	6	1	030	0110	0000	0470	1110	1000	4300	General Fu	Element	Vinland Ele	1
2016	SRQ	0470	70900023	1	VINLAND ELEMENTARY	01-Jul-15	05-Aug-15	11/11/13	ASUS T100 EA	413.45	2	5	826.90	2	1	030	7090	0000	0470	1110	1000	4300	General Fu	LCFF Supp	Vinland Ele	1
2016	SRQ	0470	70900023	1	VINLAND ELEMENTARY	11-Sep-15	11-Sep-15	11/11/13	ASUS T100 EA	353.65	6	5	2,121.90	6	1	030	7090	0000	0470	1110	1000	4300	General Fu	LCFF Supp	Vinland Ele	1
2016	SRQ	0470	70900023	1	VINLAND ELEMENTARY	19-Oct-15	20-Oct-15	11/11/14	ASUS T750 EA	544.89	1	5	544.89	1	1	030	7090	0000	0470	1110	1000	4300	General Fu	LCFF Supp	Vinland Ele	1
2016	SRQ	0470	70900023	1	VINLAND ELEMENTARY	02-Nov-15	03-Nov-15	11/11/13	ASUS T100 EA	353.65	2	5	707.30	2	1	030	7090	0000	0470	1110	1000	4300	General Fu	LCFF Supp	Vinland Ele	1
2016	SRQ	0470	70900023	1	VINLAND ELEMENTARY	24-Mar-16	29-Mar-16	11/11/14	ASUS T750 EA	597.3626	1	5	597.37	1	1	030	7090	0000	0470	1110	1000	4300	General Fu	LCFF Supp	Vinland Ele	1
2016	SRQ	0470	70900024	1	VINLAND ELEMENTARY	29-Apr-16	06-May-16	11/11/13	ASUS T100 EA	374.38	4	5	1,497.52	4	1	030	7090	0000	0470	1110	1000	4300	General Fu	LCFF Supp	Vinland Ele	1
2016	SRQ	0470	70900024	1	VINLAND ELEMENTARY	29-Apr-16	13-May-16	11/11/13	ASUS T750 EA	597.3626	2	5	1,194.73	2	1	030	7091	0000	0470	4760	1000	4300	General Fu	LCFF For Er	Vinland Ele	2
2016	SRQ	0470	70910023	1	VINLAND ELEMENTARY	01-Jul-15	05-Aug-15	11/11/13	ASUS T100 EA	413.45	2	5	826.90	2	1	030	7091	0000	0470	4760	1000	4300	General Fu	LCFF For Er	Vinland Ele	1
2016	SRQ	0470	70910023	1	VINLAND ELEMENTARY	05-Nov-15	05-Nov-15	11/11/14	ASUS T750 EA	544.89	1	5	544.89	1	1	030	7091	0000	0470	4760	1000	4300	General Fu	LCFF For Er	Vinland Ele	1
2016	SRQ	0470	70910023	1	VINLAND ELEMENTARY	05-Nov-15	05-Nov-15	11/11/13	ASUS T100 EA	353.65	1	5	353.65	1	1	030	7091	0000	0470	4760	1000	4300	General Fu	LCFF For Er	Vinland Ele	1
2016	SRQ	0470	70910023	1	VINLAND ELEMENTARY	29-Apr-16	11-May-16	11/11/13	ASUS T100 EA	374.38	6	5	3,584.18	6	1	030	7091	0000	0470	4760	1000	4300	General Fu	LCFF For Er	Vinland Ele	1
2016	SRQ	0470	70910023	1	VINLAND ELEMENTARY	29-Apr-16	11-May-16	11/11/13	ASUS T100 EA	374.38	4	5	1,497.52	4	1	030	7091	0000	0470	4760	1000	4300	General Fu	LCFF For Er	Vinland Ele	2
2016	SRQ	0475	01380023	1	WAWONA MIDDLE SCHOOL	22-Oct-15	03-Nov-15	11/11/14	ASUS T750 EA	544.89	4	5	2,179.56	4	1	030	0138	0000	0475	1110	1000	4400	General Fu	Middle Sch	Wawona N	1
2016	SRQ	0475	01380023	1	WAWONA MIDDLE SCHOOL	22-Oct-15	03-Nov-15	11/11/14	ASUS T750 EA	544.89	30	5	16,346.70	30	1	030	0138	0000	0475	1110	1000	4400	General Fu	Middle Sch	Wawona N	1
2016	SRQ	0475	70910023	1	WAWONA MIDDLE SCHOOL	29-Apr-16	29-Jun-16	11/11/14	ASUS T750 EA	597.3626	12	5	7,168.36	12	1	030	0138	0000	0475	1110	1000	4400	General Fu	Middle Sch	Wawona N	1
2016	SRQ	0485	07610023	1	WILSON ELEMENTARY	16-Dec-15	11-Jan-16	11/11/14	ASUS T750 EA	544.89	6	5	3,369.34	6	1	070	0761	0000	0485	7111	6000	4400	Non Agnc	Non-agnc	Wilson Ele	3
2016	SRQ	0485	70900023	1	WILSON ELEMENTARY	15-Oct-15	15-Oct-15	11/11/14	ASUS T750 EA	544.89	5	5	2,724.45													

Exhibit 3

Fresno Unified School District
2015-16 CAASPP Claim- Hardware

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

Equipment purchased by the school sites

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

Exhibit 4**Fresno Unified School District
2016-17 CAASPP Claim**

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

Exhibit 4

Fresno Unified School District
2016-17 CAASPP Claim- Hardware

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

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

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

Exhibit 4

Fresno Unified School District
2016-17 CAASPP Claim- Broadband

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

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

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

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

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

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

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

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

Exhibit 5

Fresno Unified School District Computer Inventory

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

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

Exhibit 5

Fresno Unified School District Computer Inventory

HP Compaq 6715b AL992US ABA	25		5			30
HP Compaq 6715b GP778US			1			1
HP Compaq 6715b GP778US ABA	155		21			176
HP Compaq 6715b GP779US ABA	1					1
HP Compaq 6715b GP780US ABA	24		6			30
HP Compaq 6715b GP781US ABA	35		8			43
HP Compaq 6715b KA449UT ABA	3					3
HP Compaq 6715b KD745US ABA			10			10
HP Compaq 6715b KG780US ABA	2					2
HP Compaq 6715b RM167UT ABA	3		1			4
HP Compaq 6715b RM177UA ABA			2			2
HP Compaq 6715b RM178UA ABA	3					3
HP Compaq 6720s	2		1			3
HP Compaq 6730b AR236US			1			1
HP Compaq 6730b AR236US ABA	56		48			104
HP Compaq 6730b AS907US ABA	1					1
HP Compaq 6730b AW715US ABA	2		31			33
HP Compaq 6730b FH005AW ABA	1					1
HP Compaq 6730b GW687AV	37		32			69
HP Compaq 6730b KS178UT ABA			1			1
HP Compaq 6735b	124		42			166
HP Compaq 6820s	1					1
HP Compaq 6910p	70		45			115
HP Compaq 6910p	11		2			13
HP Compaq 6910p AM071US	1					1
HP Compaq 6910p AM071US ABA	1					1
HP Compaq 8510p KR890UA	1					1
HP Compaq 8710p			1			1
HP Compaq 8710p RM253UA ABA			1			1
HP Compaq 8710w KV633UC			1			1
HP Compaq dc5100 MTP2541UA	7					7
HP Compaq dc5700 Microtower					3	3
HP Compaq dc5700 Small Form Factor	11					11
HP Compaq dc5750 Microtower	1					1
HP Compaq dc5750 Small Form Factor	2					2
HP Compaq dc5850 Small Form Factor	2					2
HP Compaq dc7100 CMTDX438AV	3					3
HP Compaq dc7100 CMTJP360UA	23				1	24
HP Compaq dc7100 SFFPC924A					1	1
HP Compaq dc7600 Convertible Minitower	13				1	14
HP Compaq dc7600 Small Form Factor	6				1	7
HP Compaq dc7700 Convertible Minitower	7					7
HP Compaq dc7800 Small Form Factor	1		44		1	46
HP Compaq dc7800p Convertible Minitower	11					11
HP Compaq Elite 8300 Touch All-in-One PC	84		18			102
HP Compaq nc6120 EU908US ABA	1					1
HP Compaq nc6220 EU909US ABA	3					3
HP Compaq nc6230 PZ317UA ABA	3					3
HP Compaq nc6230 PZ517UA ABA	1					1
HP Compaq nc6320 EN371UA ABA	2					2
HP Compaq nc6400 RB515UA ABA	6		3			9
HP Compaq nx6125 PZ222UA ABA	1					1
HP Compaq nx6325 EN188UT AB	1					1
HP Compaq nx6325 EN188UT ABA	2		12			14
HP Compaq nx6325 GJ907US ABA	1					1
HP Compaq nx6325 GJ908US ABA	2					2
HP Compaq nx6325 GJ913US ABA	4					4
HP Compaq nx7400 EN353UA ABA	1		1			2
HP Compaq nx9420 RM149UT ABA			1			1
HP d220 MT DQ867A					3	3
HP d530 CMTDCS77AV	1				5	6

Exhibit 5

Fresno Unified School District Computer Inventory

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

Exhibit 5

Fresno Unified School District Computer Inventory

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

Exhibit 6

Fresno Unified School District
CAASPP Testing Sites

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

94

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

Exhibit 6

Fresno Unified School District
CAASPP Testing Sites

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

Exhibit 6

**Fresno Unified School District
CAASPP Testing Sites**

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

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

JULY 1, 2016

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the California Assessment of Student Performance and Progress (CAASPP) program. The SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The Ps & Gs are included as an integral part of the claiming instructions.

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

Exception

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

Eligible Claimants

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

Reimbursement Claim Deadline

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

Penalty

- **Initial Reimbursement Claims**

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

- **Annual Reimbursement Claims**

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

Minimum Claim Cost

GC section 17564, subdivision (a), states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds **\$1,000**, even if the individual school district's claim does not each exceed **\$1,000**. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement will be allowed except as otherwise allowed by GC section 17564. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to the SCO at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by the CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a claimant is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to the SCO on request.

Record Retention

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

Claim Submission

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

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

Use the following mailing addresses:

If delivered by

U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by

other delivery services:

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

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

Adopted: March 25, 2016

PARAMETERS AND GUIDELINES

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

California Assessment of Student Performance and Progress (CAASPP)

14-TC-01 and 14-TC-04

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

I. SUMMARY OF THE MANDATE

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

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

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

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

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

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

- Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.⁵
- Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.⁶
- Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.⁷
- Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.⁸

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

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

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

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

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

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

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

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

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

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

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

IV. REIMBURSABLE ACTIVITIES

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

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

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

For each eligible claimant that incurs increased costs, the following activities are reimbursable:

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

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

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

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

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

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

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

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

- D. Beginning February 3, 2014, score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or CDE.¹³
- E. Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.¹⁴
- F. Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.¹⁵
- G. Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.¹⁶ Only participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows:
 - 1. *All LEA CAASPP Coordinators, CAASPP Test Site Coordinators (SCs), Test Administrators (TAs), and school administrative staff who will be involved in the Smarter Balanced assessment administration to review the applicable supplemental videos and archived Webcasts, which can be found on the CAASPP Current Administration Training Web page at <http://caaspp.org/training/caaspp/>.*
 - 2. *Prior to administering a test, Test Administrators (and any other individuals who will be administering any secure Smarter Balanced assessment) to read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the Test Administrator (TA) Reference Guide, and view the associated Smarter Balanced training modules. All of these documents are linked on the CAASPP Instructions and Manuals Web page at <http://caaspp.org/administration/instructions/>.*
- H. Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.¹⁷

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.

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

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

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

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

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

A. Direct Cost Reporting

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

1. Salaries and Benefits

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

2. Materials and Supplies

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

3. Contracted Services

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

4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities, in accordance with Section IV.A of these parameters and guidelines. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Training

Report the cost of training an employee as specified in Section IV.G. of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. Report employee training time according to the rules of cost element A.1., Salaries and Benefits.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost

objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

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

School districts must use the CDE approved indirect cost rate for the year that funds are expended.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter¹⁸ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

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

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

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

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

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

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from these parameters and guidelines and the decisions on the consolidated test claim and parameters and guidelines adopted by the Commission.

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

IX. REMEDIES BEFORE THE COMMISSION

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

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.17.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

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

CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM FOR PAYMENT		For State Controller Use Only	PROGRAM 369
		(19) Program Number 00369 (20) Date Filed (21) LRS Input	
(01) Claimant Identification Number		Reimbursement Claim Data	
(02) Claimant Name		(22) FORM 1, (04) A. 1. (f)	
County of Location		(23) FORM 1, (04) A. 2. (f)	
Street Address or P.O. Box		(24) FORM 1, (04) B. (f)	
Suite			
City		(25) FORM 1, (04) C. (f)	
State			
Zip Code			
Type of Claim		(26) FORM 1, (04) D. (f)	
(03)	(09) Reimbursement <input type="checkbox"/>	(27) FORM 1, (04) E. (f)	
(04)	(10) Combined <input type="checkbox"/>	(28) FORM 1, (04) F. (f)	
(05)	(11) Amended <input type="checkbox"/>	(29) FORM 1, (04) G. 1. (f)	
Fiscal Year of Cost	(06)	(12)	(30) FORM 1, (04) G. 2. (f)
Total Claimed Amount	(07)	(13)	(31) FORM 1, (04) H. (f)
Less: 10% Late Penalty (refer to attached Instructions)		(14)	(32) FORM 1, (06)
Less: Prior Claim Payment Received		(15)	(33) FORM 1, (07)
Net Claimed Amount		(16)	(34) FORM 1, (09)
Due from State	(08)	(17)	(35) FORM 1, (10)
Due to State		(18)	(36)
(37) CERTIFICATION OF CLAIM			
<p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the school district or county office of education to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			
Signature of Authorized Officer _____			
Date Signed _____			
Telephone Number _____			
Email Address _____			
Type or Print Name and Title of Authorized Signatory _____			
(38) Name of Agency Contact Person for Claim		Telephone Number _____	
		Email Address _____	
Name of Consulting Firm/Claim Preparer		Telephone Number _____	
		Email Address _____	

PROGRAM 369	CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, State, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the penalty amount as a result of the calculation formula as follows:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., Form 1, (04) A. 1. (f) means the information is located on Form 1, block (04), line A. 1., column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. The indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. **Completion of this data block will expedite the process.**
- (37) Read the statement of Certification of Claim. The claim must be signed and dated by the agency's authorized officer, type or print name and title, telephone number, and email address. **Claims cannot be paid unless accompanied by an original signed certification. (Please sign the Form FAM-27 in blue ink and attach the copy to the top of the claim package.)**
- (38) Enter the name, telephone number, and email address of the agency contact person for the claim. If the claim was prepared by a consultant, type or print the name of the consulting firm, the claim preparer, telephone number, and email address.

SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:**Address, if delivered by U.S. Postal Service:**

Office of the State Controller
 Attn: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Address, if delivered by other delivery service:

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

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

(03) Leave blank.

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

Beginning 1/1/2014

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

Beginning 2/3/2014

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

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

PROGRAM 369	CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Leave blank.
- (04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row. Total each row.

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

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

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

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

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

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

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

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

Beginning 1/1/2014 – Activity A

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

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

Beginning 2/3/2014 – Activities B through G

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

Beginning 8/27/2014 – Activity H

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

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

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

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

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

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

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

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

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

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

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

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (h) on Form 1, block (04), columns (a) through (e) in the appropriate row.

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

July 1, 2016

Revised October 1, 2017

In accordance with Government Code (GC) sections 17560 and 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state-mandated cost programs. This document contains claiming instructions and forms that eligible claimants must use for filing claims for the California Assessment of Student Performance and Progress (CAASPP) program. SCO issues these claiming instructions subsequent to the Commission on State Mandates (CSM) adopting the program's Parameters and Guidelines (Ps & Gs). The Ps & Gs are included as an integral part of the claiming instructions.

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

Exception

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

Eligible Claimants

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

Reimbursement Claim Deadline

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

Penalty

- **Initial Reimbursement Claims**

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

- **Annual Reimbursement Claims**

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

Minimum Claim Cost

GC section 17564(a), states that no claim may be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars (**\$1,000**), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds **\$1,000**, even if the individual school district's claim does not each exceed **\$1,000**. If the total costs for a given fiscal year do not exceed \$1,000, no reimbursement will be allowed except as otherwise allowed by GC section 17564. The county superintendent of schools will determine if the submission of the combined claim is economically feasible and be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate will only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools and to SCO at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

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

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Declarations must include a certification or declaration stating: "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, these documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to SCO are subject to review to determine if costs are related to the mandate, are reasonable and not excessive, and if the claim was prepared in accordance with the SCO's claiming instructions and the Ps & Gs adopted by CSM. If any adjustments are made to a claim, the claimant will be notified of the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by SCO as deemed necessary. Pursuant to GC section 17558.5(a), a reimbursement claim for actual costs filed by a claimant is subject to audit by SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for SCO to initiate an audit will commence to run from the date of initial payment of the claim.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by SCO during the period subject to audit, the

retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be made available to SCO on request.

Record Retention

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

Claim Submission

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

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

Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and
Services Division
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

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

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

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

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the school district or county office of education to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.

I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer	Date Signed	
	Telephone Number	
Type or Print Name and Title of Authorized Signatory	Email Address	

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

PROGRAM 369	CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM FOR PAYMENT INSTRUCTIONS	FORM FAM-27
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- (01) Enter the claimant identification number assigned by the State Controller's Office.
- (02) Enter claimant official name, county of location, street or postal office box address, city, state, and zip code.
- (03) to (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year in which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate Form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim as shown on Form 1, line (11). The total claimed amount must exceed \$1,000; minimum claim must be \$1,001.
- (14) Initial reimbursement claims must be filed as specified in the claiming instructions. Annual reimbursement claims must be filed by **February 15**, or as specified in the claiming instructions following the fiscal year in which costs were incurred. Claims filed after the specified date must be reduced by a late penalty. Enter zero if the claim was filed on time. Otherwise, enter the result from the following penalty calculation formula:
- Late Initial Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, without limitation; or
 - Late Annual Reimbursement Claims: Form FAM-27, line (13) multiplied by 10%, late penalty not to exceed \$10,000.
- (15) Enter the amount of payment, if any, received for the claim. If no payment was received, enter zero.
- (16) Enter the net claimed amount by subtracting the sum of lines (14) and (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.

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

SUBMIT A SIGNED ORIGINAL FORM FAM-27 AND ONE COPY WITH ALL OTHER FORMS TO:

Address, if delivered by U.S. Postal Service:

**Office of the State Controller
Attn: Local Reimbursements Section
Local Government Programs and Services Division
P.O. Box 942850
Sacramento, CA 94250**

Address, if delivered by other delivery service:

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

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

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

PROGRAM 369	CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM SUMMARY INSTRUCTIONS	FORM 1
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year of costs.
- (03) Leave blank.
- (04) For each reimbursable activity, enter the total from Form 2, line (05), columns (d) through (h) to Form 1, block (04), columns (a) through (e) in the appropriate row. Total each row.

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

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

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

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

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

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

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

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

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

PROGRAM 369	CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year 20__ / 20__
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(04) Description of Expenses <i>(Continued)</i>	Object Accounts
-------------------------------------------------	------------------------

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

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

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

- (05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail activity costs, number each page. Enter totals from line (05), columns (d) through (h) on Form 1, block (04), columns (a) through (e) in the appropriate row.

Adopted: March 25, 2016

PARAMETERS AND GUIDELINES

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

California Assessment of Student Performance and Progress (CAASPP)

14-TC-01 and 14-TC-04

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

I. SUMMARY OF THE MANDATE

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

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

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

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

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

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

- Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.⁵
- Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.⁶
- Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.⁷
- Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.⁸

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

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

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

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

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

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

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

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

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

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

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

IV. REIMBURSABLE ACTIVITIES

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

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

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

For each eligible claimant that incurs increased costs, the following activities are reimbursable:

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

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

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

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

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

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

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

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

- D. Beginning February 3, 2014, score and transmit the CAASPP tests in accordance with manuals or other instructions provided by the contractor or CDE.¹³
- E. Beginning February 3, 2014, identify pupils unable to access the computer-based version of the CAASPP tests; and report to the CAASPP contractor the number of pupils unable to access the computer-based version of the test.¹⁴
- F. Beginning February 3, 2014, report to CDE if a pupil in grade 2 was administered a diagnostic assessment in language arts and mathematics that is aligned to the common core academic content standards pursuant to Education Code section 60644.¹⁵
- G. Beginning February 3, 2014, comply with any and all requests from CAASPP contractors, and abide by any and all instructions provided by the CAASPP contractor or consortium, whether written or oral, that are provided for training or provided for in the administration of a CAASPP test.¹⁶ Only participation in the training directed by the CAASPP contractor or consortium is reimbursable as follows:
1. *All LEA CAASPP Coordinators, CAASPP Test Site Coordinators (SCs), Test Administrators (TAs), and school administrative staff who will be involved in the Smarter Balanced assessment administration to review the applicable supplemental videos and archived Webcasts, which can be found on the CAASPP Current Administration Training Web page at <http://caaspp.org/training/caaspp/>.*
 2. *Prior to administering a test, Test Administrators (and any other individuals who will be administering any secure Smarter Balanced assessment) to read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the Test Administrator (TA) Reference Guide, and view the associated Smarter Balanced training modules. All of these documents are linked on the CAASPP Instructions and Manuals Web page at <http://caaspp.org/administration/instructions/>.*
- H. Beginning August 27, 2014, the CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.¹⁷

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.

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

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

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

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

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

A. Direct Cost Reporting

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

1. Salaries and Benefits

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

2. Materials and Supplies

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

3. Contracted Services

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

4. Fixed Assets

Report the purchase price paid for fixed assets (including computers) necessary to implement the reimbursable activities, in accordance with Section IV.A of these parameters and guidelines. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

5. Training

Report the cost of training an employee as specified in Section IV.G. of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. Report employee training time according to the rules of cost element A.1., Salaries and Benefits.

B. Indirect Cost Rates

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost

objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

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

School districts must use the CDE approved indirect cost rate for the year that funds are expended.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5(a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter¹⁸ is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND REIMBURSEMENTS

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

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

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

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

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

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558(b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 90 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from these parameters and guidelines and the decisions on the consolidated test claim and parameters and guidelines adopted by the Commission.

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

IX. REMEDIES BEFORE THE COMMISSION

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

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557(d), and California Code of Regulations, title 2, section 1183.17.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

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

FRESNO UNIFIED SCHOOL DISTRICT

Audit Report

CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS PROGRAM

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

July 1, 2015, through June 30, 2017



BETTY T. YEE
California State Controller

December 2020



BETTY T. YEE
California State Controller

December 16, 2020

CERTIFIED MAIL—RETURN RECEIPT REQUESTED

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

Dear Dr. Nelson:

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

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

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

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

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

Sincerely,

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

JLS/ac

IRC000085

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

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Audit Report

Summary

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

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

Background

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

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

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

The Commission approved reimbursable activities as follows:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Objective, Scope,
and Methodology**

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

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

To achieve our objective, we:

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

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

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

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

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

Conclusion

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

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

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

**Follow-up on
Prior Audit
Findings**

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

**Views of
Responsible
Officials**

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

Restricted Use

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

Original signed by

JIM L. SPANO, CPA
Chief, Division of Audits

December 16, 2020

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

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

Schedule (continued)

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

¹ See the Findings and Recommendations section.

² Payment amount current as of November 12, 2020.

Findings and Recommendations

FINDING 1— Unallowable materials and supplies

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

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

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

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

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

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

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

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

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

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

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

Existing inventory of computing devices and broadband internet service

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

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

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

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

Determining the sufficiency of existing computing devices and broadband internet service

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

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

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

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

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

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

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

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

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

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

Recommendation

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

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

District's Response

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

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

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

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

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

SCO Comment

Our finding and recommendation remain unchanged.

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

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

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

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

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

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

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

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

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

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

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

Per the Commission’s decision:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

B. Indirect Cost Rates

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

department or agency of the governmental unit carrying out state mandated programs; and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

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

School districts must use the CDE approved indirect cost rate for the year that funds are expended.

Recommendation

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

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

District’s Response

The District agrees with the recommendation.

**FINDING 3—
Underreported
offsetting revenue**

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

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

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

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

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

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

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

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

Recommendation

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

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

District’s Response

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

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



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SUPERINTENDENT
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October 29, 2020

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

Re: CAASPP Audit Finding Responses

Dear Ms. Kurokawa:

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

Finding 1 – Unallowable Materials and Supplies

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

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

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

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

Finding 2 – Allowable indirect costs related to salaries and benefits

- District Response: The District agrees with the recommendation.

Finding 3 – Underreporting Offsetting Revenues

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

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

Sincerely,



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

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

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

S20-MCC-0003

IRC000110

State Controller's Office

School Mandated Cost Manual

CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM FOR PAYMENT		PROGRAM	
		369	
(19) Program Number 00369 (20) Date Filed (21) LRS Input			
(01) Claimant Identification Number S10085		Reimbursement Claim Data	
(02) Claimant Name FRESNO UNIFIED SCHOOL DISTRICT		(22) FORM 1, (04) A. 1. (f)	\$1,604,004
County of Location FRESNO		(23) FORM 1, (04) A. 2. (f)	
Street Address or P.O. Box 2309 TULARE STREET Suite		(24) FORM 1, (04) B. (f)	
City FRESNO	State CA	Zip Code 93721	(25) FORM 1, (04) C. (f)
		Type of Claim	
		(03) (09) Reimbursement <input checked="" type="checkbox"/>	(26) FORM 1, (04) D. (f)
		(04) (10) Combined <input type="checkbox"/>	(27) FORM 1, (04) E. (f)
		(05) (11) Amended <input type="checkbox"/>	(28) FORM 1, (04) F. (f)
(06) Fiscal Year of Cost (12) 2015-2016		(29) FORM 1, (04) G. 1. (f)	
(07) Total Claimed Amount (13) \$1,511,445		(30) FORM 1, (04) G. 2. (f)	\$167,331
Less: 10% Late Penalty (refer to attached instructions) (14)		(31) FORM 1, (04) H. (f)	
Less: Prior Claim Payment Received (15)		(32) FORM 1, (08)	
Net Claimed Amount (16) \$1,511,445		(33) FORM 1, (07)	
Due from State (17) \$1,511,445		(34) FORM 1, (09)	\$159,890
Due to State (18)		(35) FORM 1, (10)	
(37) CERTIFICATION OF CLAIM			
<p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the school district or county office of education to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			
Signature of Authorized Officer		Date Signed	1/24/17
 JACQUIE CANFIELD - FISCAL EXECUTIVE OFFICER Type or Print Name and Title of Authorized Signatory		Telephone Number	559-457-3907
		Email Address	jacquie.canfield@fresnounified.org
(38) Name of Agency Contact Person for Claim		Telephone Number	559-457-3537
Eugene Trofimenko - Fiscal Financial Analyst		Email Address	eugene.trofimenko@fresnounified.org
Name of Consulting Firm/Claim Preparer		Telephone Number	
		Email Address	

Form FAM-27 (New 07/16)

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

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

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

PROGRAM 369	CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL	FORM 2
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(01) Claimant FRESNO UNIFIED SCHOOL DISTRICT	(02)	Fiscal Year 20 <u>15</u> / 20 <u>16</u>
-------------------------------------------------	------	--------------------------------------------

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

Beginning 1/1/2014 – Activity A

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

Beginning 2/3/2014 – Activities B through G

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

Beginning 8/27/2014 – Activity H

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

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

CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) CLAIM FOR PAYMENT		For State Controller Use Only		PROGRAM
		(19) Program Number 00389 (20) Date Filed (21) LRS Input	369	
(01) Claimant Identification Number	S10085	Reimbursement Claim Data		
(02) Claimant Name	Fresno Unified School District	(22) FORM 1, (04) A. 1. (f)	\$751,335	
County of Location	Fresno	(23) FORM 1, (04) A. 2. (f)	\$40,583	
Street Address or P.O. Box	2309 Tulare St	(24) FORM 1, (04) B. (f)	\$80,973	
City	Fresno	(25) FORM 1, (04) C. (f)		
	State CA Zip Code 93721	(26) FORM 1, (04) D. (f)		
	Type of Claim	(27) FORM 1, (04) E. (f)		
(03)	(09) Reimbursement <input checked="" type="checkbox"/>	(28) FORM 1, (04) F. (f)		
(04)	(10) Combined <input type="checkbox"/>	(29) FORM 1, (04) G. 1. (f)		
(05)	(11) Amended <input type="checkbox"/>	(30) FORM 1, (04) G. 2. (f)		
(06) Fiscal Year of Cost	(12) 2016-2017	(31) FORM 1, (04) H. (f)		
(07) Total Claimed Amount	(13) \$1,385,621	(32) FORM 1, (06)		
Less: 10% Late Penalty (refer to attached Instructions)	(14)	(33) FORM 1, (07)		
Less: Prior Claim Payment Received	(15)	(34) FORM 1, (09)	\$512,730	
Net Claimed Amount	(16) \$1,385,621	(35) FORM 1, (10)		
(08) Due from State	(17) \$1,385,621	(36)		
Due to State	(18)			
(37) CERTIFICATION OF CLAIM				
<p>In accordance with the provisions of Government Code sections 17560 and 17561, I certify that I am the officer authorized by the school district or county office of education to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Article 4, Chapter 1 of Division 4 of Title 1 of the Government Code.</p> <p>I further certify that there was no application other than from the claimant, nor any grant(s) or payment(s) received, for reimbursement of costs claimed herein; claimed costs are for a new program or increased level of services of an existing program; and claimed amounts do not include charter school costs, either directly or through a third party. All offsetting revenues and reimbursements set forth in the parameters and guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amount for this reimbursement is hereby claimed from the State for payment of actual costs set forth on the attached statements.</p> <p>I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				
Signature of Authorized Officer		Date Signed	2/14/18	
		Telephone Number	559-457-3907	
Kim Kelstrom- Fiscal Executive Officer		Email Address	kim.kelstrom@fresnounified.org	
Type or Print Name and Title of Authorized Signatory		Telephone Number	559-457-3537	
(38) Name of Agency Contact Person for Claim		Email Address	kaleb.neufeld@fresnounified.org	
Kaleb Neufeld- Fiscal Financial Analyst		Telephone Number		
Name of Consulting Firm/Claim Preparer		Email Address		

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

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

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

PROGRAM 369	CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year 2016 / 2017
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

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

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

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

- 1. Review the applicable supplemental videos and archived Webcasts.
- 2. Read the CAASPP Smarter Balanced Online Test Administration Manual, the Smarter Balanced Usability, Accessibility, and Accommodations Guidelines, and the TA Reference Guide, and view the associated Smarter Balanced training modules.
- H. The CAASPP test site coordinator shall be responsible for ensuring that all designated supports, accommodations and individualized aids are entered into the registration system.

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Training
				\$40,583			

PROGRAM 369	CALIFORNIA ASSESSMENT OF STUDENT PERFORMANCE AND PROGRESS (CAASPP) ACTIVITY COST DETAIL	FORM 2
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(01) Claimant	(02) Fiscal Year 20 <u>16</u> / 20 <u>17</u>
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(04) Description of Expenses <i>(Continued)</i>	Object Accounts
-------------------------------------------------	------------------------

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

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

I, the undersigned, declare as follows:

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

On April 14, 2023, I served the:

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

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

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

Fiscal Years: 2015-2016 and 2016-2017

Fresno Unified School District, Claimant

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

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



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COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 4/14/23

Claim Number: 22-1401-I-01

Matter: California Assessment of Student Performance and Progress

Claimant: Fresno Unified School District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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