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# PHYSICAL PERFORMANCE TESTS

## 1. Summary of Chapter 975/95

Education Code Section 60800 as added by Chapter 975, Statutes of 1995, and the California Department of Education Memorandum dated February 16, 1996, imposed a reimbursable state mandated program on school districts. However, the Commission limited its decision to the following reimbursable state mandated activities:

Acquiring materials and equipment to administer the State Board of Education's designated physical performance test to students in grades 5, 7, and 9;

Training teachers to conduct the designated physical performance test;

Processing and analyzing score data by school personnel other than teachers; and

Responding to requests by the California Department of Education for testing results pursuant to Education Code Section 60800, Subdivision (b).

The Commission on State Mandates in the Statement of Decision adopted at the June 25, 1998, hearing determined that Education Code Section 60800 and the California Department of Education Memorandum dated February 6, 1996, impose a reimbursable state mandated new program or higher level of service upon school districts within the meaning of Section 6, Article XIII B of the California Constitution and Section 17514 of the Government Code.

## 2. Eligible Claimants

Any school district (K-12) or county board of education that incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs.

## 3. Appropriation

These claiming instructions are issued following the adoption of the program's parameters and guidelines by the Commission on State Mandates. Funding for payment of initial claims covering fiscal years 1995-96, 1996-97, 1997-98, and 1998-99 may be made available in a future appropriation act subject to the approval of the Legislature and the Governor.

To determine if this program is funded in subsequent fiscal years, refer to the schedule, "Appropriation for State Mandated Cost Programs," in the *Annual Claiming Instructions for State Mandated Costs* issued in October of each year to county superintendents of schools and superintendents of schools.

## 4. Types of Claims

### A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim detail the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

### B. Minimum Claim

Government Code § 17564(a) provides that no claim shall be filed pursuant to Government Code § 17561 unless such a claim exceeds \$200 per program per fiscal year. However, as fiscal agent for the school district, any county superintendent of schools may submit a combined claim in excess of \$200 on behalf of one or more districts within the county even if the individual district's claim does not exceed \$200. A combined claim must show the individual costs for each district. Once a combined claim is filed all subsequent years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing a written notice to the county superintendent of schools and the State Controller's Office of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim.

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**5. Filing Deadline****A. Initial Claims**

Pursuant to Government Code Section 17561, Subdivision (d)(3), initial claims must be filed within 120 days from the issuance of claiming instructions. Accordingly:

Reimbursement claims detailing the actual costs incurred for the 1995-96, 1996-97, and 1997-98 fiscal years must be filed with the State Controller's Office and postmarked by April 14, 1999. If the reimbursement claim is filed after the deadline of April 14, 1999, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

Estimated claims for costs to be incurred during the 1998-99 fiscal year must be filed with the State Controller's Office and postmarked by April 14, 1999. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1998-99 reimbursement claim must be filed by January 15, 2000.

**B. Annually Thereafter**

Refer to the item, "Reimbursable State Mandated Cost Programs", contained in the cover letter for mandated cost programs issued annually in October that identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19\_\_/19\_\_ Reimbursement Claim", and/or "19\_\_/19\_\_ Estimated Claim", claims may be filed as follows:

An estimated claim filed with the State Controller's Office must be postmarked by January 15 of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by January 15 of the following fiscal year. If the district fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed the agency may file a reimbursement claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims refer to the schedule, "Appropriation for State Mandated Cost Programs," in the previous fiscal year's annual claiming instructions.

A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by January 15 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by January 15 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

**6. Reimbursable Activities**

For each eligible school district and county office of education the direct and indirect costs of labor, supplies, contract services, equipment, travel, and training incurred for the following mandated components are reimbursable:

**A. Acquisition of Supplies and Equipment**

The following activities associated with the acquisition of materials, supplies, and equipment to administer the State Board of Education's designated Prudential Fitnessgram testing program to students in grades 5, 7, and 9, are eligible for reimbursement:

Contacting the test provider and negotiating the purchase of materials, preparing contracts or purchase orders, administering the purchase of materials;

Purchasing materials, supplies, and equipment including test administration manuals, test materials, testing equipment, test scoring and reporting materials, and related software; and

Conducting an inventory of purchased materials and distributing materials.

**B. Training**

The following activities associated with training teachers and other school district personnel to conduct, score, and process the physical performance tests and test results of students in grades 5, 7, and 9, are eligible for reimbursement:

Reviewing the requirements of the testing program selected by the State Board of Education (currently the Prudential Fitnessgram) by administrators, teachers, and other school district personnel;

Preparing policies and procedures;

Developing and preparing for training sessions;

Attending training sessions; and

Providing materials and supplies in training sessions.

Increased costs for substitute teacher time during the school day or for teacher stipends to attend training sessions outside the regular school day (after school or on Saturday) **are** eligible for reimbursement. However, the labor time of the teacher spent in attending training sessions during the teacher's normal classroom hours **is not** reimbursable.

**C. Conducting the Physical Performance Tests**

The activity associated with conducting the physical performance tests is eligible for reimbursement. However, refer to Reimbursement Limitations, Section 7.A.

**D. Processing and Analyzing Score Data**

The following activities associated with the processing and analyzing of test score data by school district personnel other than teachers are eligible for reimbursement:

Re-recording raw test scores onto "scantron" or other score sheets used to process test scores, processing and analyzing test scores, and preparing and distributing personalized test score results; and

Data processing of test scores by the district, consultants, or other entities.

**E. Response to Requests by California Department of Education**

The following activities associated with responding to a request for physical fitness test results by the California Department of Education pursuant to Education Code Section 60800, Subdivision (b), are eligible for reimbursement:

Data processing and analysis, preparing reports, and filing reports.

**7. Reimbursement Limitations**

Since physical performance testing requires teachers to substitute the tests for other activities, the time to administer and score the tests is absorbed into the regular school day with no resultant increased costs to the school district. Hence the Commission on State Mandates determined that the labor time of the teacher spent in conducting the activities listed in **Reimbursable Activities, 6. C. and D.**, during the teacher's normal classroom hours **is not** reimbursable.

Any offsetting savings or reimbursement the claimant received from any source including, but not limited to, service fees collected and other state funds as a direct result of this mandate shall be identified and deducted so only net local costs are claimed.

**8. Claiming Forms and Instructions**

The diagram, "Illustration of Claim Forms," provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms PPT-1 and PPT-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances new

replacement forms will be mailed to claimants.

#### A. Form PPT-2, Component/Activity Cost Detail

This form is used to segregate the detailed costs by claim component. A separate form PPT-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

##### 1) Salaries and Benefits

Identify the employee(s) and/or show the classification of the employee(s) involved. Describe the mandated functions performed and specify the actual time devoted to each function by each employee, productive hourly rate, and related fringe benefits.

In lieu of actual hours the average number of hours devoted to each reimbursable activity can be claimed if supported by a documented time study. At present no instructions are available for performing a time study. Therefore, it is suggested that claims be based on actual costs.

Reimbursement of personnel services includes compensation paid for salaries, wages, and employee fringe benefits. Employee fringe benefits include regular compensation paid to an employee during periods of authorized absences (e.g., annual leave, sick leave) and the employer's contribution of social security, pension plans, insurance, and worker's compensation insurance. Fringe benefits are eligible for reimbursement when distributed equitably to all job activities, which the employee performs.

Source documents may include, but are not limited to, time logs evidencing actual costs claimed under Reimbursable Activities, time sheets, payroll records, canceled payroll warrants, organization charts, duty statements, pay rate schedules, and other documents evidencing the expenditure. If a documented time study is the basis for claimed time spent attach the time records with the claim. The State Controller's Office will review the documented time study for precision and reliability.

##### 2) Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of supplies consumed specifically for the purposes of this mandate. Purchases shall be claimed at the actual price after deducting cash discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged based on a recognized method of costing consistently applied.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the expenditure.

##### 3) Contract Services

Provide the name(s) of contractor(s) who performed the service(s), including any fixed contracts for services. Describe the reimbursable activity (ies) performed by each named contractor, and give the number of actual hours spent on the activities, if applicable. Show the actual dates when services were performed and itemize all costs for those services. Attach consultant invoices with the claim.

Source documents may include, but are not limited to, general and subsidiary ledgers, contracts, invoices, canceled warrants, and other documents evidencing the expenditure.

##### 4) Equipment

List the cost of equipment and other capital assets acquired for the purpose of this mandate. Explain the use of each type of equipment. Leased equipment (with an option to purchase) is considered purchases. The cost of the equipment cannot be expensed for the year of purchase unless permitted by the Commission on State Mandates. Only the equipment's yearly depreciated value, using the straight-line method, may be claimed. The Internal Revenue Service "Publication 946" may be used to obtain an estimated useful life of the equipment. If the equipment is acquired for the subject state mandate, but is utilized in some

way not directly related to the program, only the pro-rated portion of the equipment that is used for purposes of this program is reimbursable.

Source documents may include, but are not limited to, general and subsidiary ledgers, invoices, purchase orders, receipts, canceled warrants, inventory records, and other documents evidencing the purchases.

5) Travel Expenses

Travel expenses for mileage, per diem, lodging, and other employee entitlements are reimbursable in accordance with the rules of the local jurisdiction. Provide the name(s) of the traveler(s), purpose of travel, inclusive travel dates, destination points, and costs.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the travel expenses.

6) Training

The cost of training specified in Section 6. B., Reimbursable Activities, is reimbursable. Give the class title, dates, location, and name(s) of the employee(s) attending training associated with the mandate. Reimbursable costs include, but are not limited to, salaries and benefits of personnel conducting or attending the training, registration fees, transportation, lodging, and per diem.

Source documents may include, but are not limited to, employee travel expense claims, receipts, and other documents evidencing the training expenses.

For audit purposes all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. If no funds are appropriated for the initial claim at the time the claim was filed supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

**A. Form PPT-1, Claim Summary**

This form is used to summarize direct costs by claim component and compute allowable indirect costs for the mandate. Claim statistics shall identify the work performed for costs claimed. The claimant must give the total number of students tested in the fiscal year of claim.

School districts and local boards of education may compute the amount of indirect costs utilizing the State Department of Education's Annual Program Cost Data Report J-380 or J-580 rate, as applicable. The cost data on this form is carried forward to form FAM-27.

**B. Form FAM-27, Claim for Payment**

Form FAM-27 contains a certification that must be signed by an authorized representative of the district. All applicable information that from form PPT-1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

**C. Cost Accounting Statistics**

The Commission on State Mandates requests that claimants send a copy of form PPT-1 for each of the initial years' reimbursement claims by mail or facsimile to the Commission on State Mandates, 1300 I Street, Suite 950, Sacramento, CA 95814, Facsimile: (916) 445-0278. Although providing this information is not a condition of payment, claimants are encouraged to provide this information to enable the Commission to develop a statewide cost estimate and recommend an appropriation to the Legislature.