

AMENDED PARAMETERS AND GUIDELINES

Statutes 1997, Chapter 736
Statutes 1999, Chapter 996
Former Education Code Sections 35294.1, 35294.2, 35294.6, and 35294.8
[Renumbered Education Code Sections 32281, 32282, 32286, and 32288 by
Statutes 2003, Chapter 828]

Comprehensive School Safety Plans

Parameters and Guidelines for Reimbursement Claims filed for
Fiscal Year 2005-2006 and beyond

I. SUMMARY OF THE MANDATE

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

On July 30, 2002, the Commission approved amendments to the statement of decision adopted on August 23, 2001, for “*Comprehensive School Safety Plans*” (99-TC-10 amended by 98-TC-01). The Commission found that Education Code sections 35294.1, 35294.2, 39294.6, and 35294.8 constitute a reimbursable new program or higher level of service and imposes costs mandated by the state within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

II. ELIGIBLE CLAIMANTS

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

III. PERIOD OF REIMBURSEMENT

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

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

1. A local agency or school district may file an estimated reimbursement claim by January 15 of the fiscal year in which costs are to be incurred, and, by January 15 following that fiscal year shall file an annual reimbursement claim that details the costs actually incurred for that fiscal year; or it may comply with the provisions of subdivision (b).

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

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

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

IV. REIMBURSABLE ACTIVITIES

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

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

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

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

1. One-Time Activities

a. Review Existing Plan

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

b. Comprehensive School Safety Plans

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

- i. Write and develop a comprehensive school safety plan relevant to the needs and resources of each school site. (Former Ed. Code, §35294.1, subds. (a) & (b), renumbered § 32281, subds. (a) and (b), 32282, subd. (b).)³
- ii. Consult in writing with a law enforcement agency when writing and developing the plan. (Former Ed. Code, § 34294.1, subd. (b)(3), renumbered § 32281, subd. (b)(3).)⁴
- iii. Consult, cooperate and coordinate with other school sites, if practical, in developing a school safety plan. (Former Ed. Code, § 35294.2, subd. (d), renumbered § 32282, subd. (d).)
- iv. Assess the current status of school crime committed on school campuses and at school-related functions. (Former Ed. Code, §35294.2, subd. (a)(1), renumbered § 32282, subd. (a)(1).)
- v. Identify appropriate strategies and programs that will provide or maintain a high level of school safety and address the school's procedures for complying with existing laws related to school safety. (Former Ed. Code, §35294.2, subd (a)(2), renumbered § 32282, subd. (a)(2).)
- vi. Develop and include procedures in the school safety plan for:
- (a) Child abuse reporting procedures consistent with Article 2.5 (commencing with section 11164) of Title 1 of Part 4 of the Penal Code. (Ed. Code, § 32282, subd. (a)(2)(A).)

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

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

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

⁴ Ibid.

- (b) Routine and emergency disaster procedures. (Ed. Code, § 32282, subd. (a)(2)(B).)
 - (c) Policies pursuant to subdivision (d) of section 48915 (listing particular circumstances for expulsion) for pupils who have committed a listed act and other school-designated serious acts which could lead to suspension, expulsion, or mandatory expulsion recommendations, pursuant to Article 1 (commencing with section 48900) of Chapter 6 of Part 27, but only to the extent that these costs have not been claimed under *Suspensions, Expulsions, and Expulsion Appeals* (Statutes 1975, chapter 1253). (Ed. Code, § 32282, subd. (a)(2)(C).)
 - (d) The definition of “gang-related apparel” if a school has adopted a dress code. The definition shall be limited to apparel that, if worn or displayed on a school campus, reasonably could be determined to threaten the health and safety of the school environment. (Ed. Code, § 32282, subd. (a)(2)(F).)
 - (e) Procedures for safe ingress and egress of pupils, parents and school employees to and from school. (Ed. Code, § 32282, subd. (a)(2)(G).)
 - (f) Procedures for a safe and orderly environment conducive to learning at the school. (Ed. Code, § 32282, subd. (a)(2)(H).) (Former Ed. Code, §35294.2, subd. (a)(2).)
 - vii. Integrate existing policies and procedures on sexual harassment, emergency disasters, dress code, notification to teachers of dangerous pupils, and school discipline into the school safety plan. (Ed. Code, § 32282, subd. (a)(2)(D), (E), (F), & (I).)
- c. Adoption of the Initial Plan
- i. Before adopting its comprehensive school safety plan, the schoolsite council or school safety planning committee holding a public meeting at the school site to allow members of the public the opportunity to express an opinion about the school safety plan. (Former Ed. Code, §35294.8, subd. (b), renumbered Ed. Code, § 32288, subd. (b)(1).) Any activities already reimbursed under the *Open Meetings Act* (Statutes 1986, chapter 641) shall not be reimbursed under *Comprehensive School Safety Plans*.
 - ii. Adoption by the school of a comprehensive school safety plan by March 1, 2000. (Former Ed. Code, §35294.6, subd. (a), renumbered § 32286, subd. (a).)⁵
 - iii. In order to ensure compliance with this article, submission by each school of its comprehensive school safety plan to the school district or county

⁵ This statute was amended by Statutes 2002, chapter 91 to require schools that begin offering classes after March 1, 2001, to adopt comprehensive school safety plans within one year of initiating operation of the school, and to update their plans annually by March 1. This amendment is the subject of a new test claim *Comprehensive School Safety Plans II* (02-TC-35), filed on June 23, 2003.

office of education for approval. (Former Ed. Code, §35294.2, subd. (f) and §35294.8, subd. (a), renumbered §§ 32282, subd. (f) and 32288, subd. (a).)

2. On-Going Activities

a. Update the Plan

- i. No less than once per year, evaluate and amend, as needed, the comprehensive school safety plan by the school safety planning committee to ensure the plan is properly implemented. (Former Ed. Code, §35294.2, subd. (e), renumbered § 32282, subd. (e).)
- ii. On or before March 1 of each year, review and update the plan. (Former Ed. Code, §35294.6, subd. (a), renumbered § 32286, subd. (a).)
- iii. Consult, cooperate and coordinate with other school sites, *if practical*, in updating the safety plan. (Former Ed. Code, §35294.2, subd. (d), renumbered § 32282, subd. (d).)
- ii. Beginning in July 2000, and on or before July 1 of each year, each school shall include the status of their safety plan, including a description of its key elements, in the annual school accountability report card. (Ed. Code, §35294.6, subd. (b).) Any activities already reimbursed under the *School Accountability Report Cards* program (Statutes 1989, chapter 1463) shall not be reimbursed under *Comprehensive School Safety Plans*.
- iii. Submit the updated plan to the school district or county office of education. (Former Ed. Code, § 35294.2, subd. (f) and § 35294.8, subd. (c), renumbered § 32282, subd. (f), & § 32288, subd. (a).)
- iv. On or before October 15 of each year school districts and county offices of education shall report to the State Department of Education any schools that have not complied with the requirement to write and develop a safety plan. (Former Ed. Code, §35294.8, subd. (c), renumbered § 32288, subd. (c).)
- v. Each school district shall make available an updated file of all safety-related plans and materials for public inspection. (Former Ed. Code, §35294.2, subd. (e), renumbered § 32282, subd. (e).)

V. CLAIM PREPARATION AND SUBMISSION

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

A. Direct Cost Reporting

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

1. Salaries and Benefits

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

2. Materials and Supplies

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

3. Contracted Services

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

4. Fixed Assets and Equipment

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

5. Travel

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

6. Training

Training is not eligible for reimbursement under this program.

B. Indirect Cost Rates

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

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

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

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

VI. RECORD RETENTION

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

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

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

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

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

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

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

IX. REMEDIES BEFORE THE COMMISSION

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

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