

**ITEM 10**  
**INCORRECT REDUCTION CLAIM**  
**PROPOSED DECISION**

Former Education Code Section 72246 (Renumbered as § 76355)<sup>1</sup>  
Statutes 1984, Chapter 1 (1983-1984 2nd Ex. Sess.); Statutes 1987, Chapter 1118

*Health Fee Elimination*

Fiscal Years 2002-2003, 2003-2004 and 2004-2005

08-4206-I-18

Los Rios Community College District, Claimant

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<sup>1</sup> Statutes 1993, chapter 8.

# SixTen and Associates Mandate Reimbursement Services

Exhibit A

KEITH B. PETERSEN, MPA, JD, President  
E-Mail: Kbpsixten@aol.com

**San Diego**  
5252 Balboa Avenue, Suite 900  
San Diego, CA 92117  
Telephone: (858) 514-8605  
Fax: (858) 514-8645

**Sacramento**  
3841 North Freeway Blvd., Suite 170  
Sacramento, CA 95834  
Telephone: (916) 565-6104  
Fax: (916) 564-6103

February 4, 2009

**RECEIVED**

FEB 05 2009

**COMMISSION ON  
STATE MANDATE**

Paula Higashi, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

RE: Health Fee Elimination  
Fiscal Years: 2002-03 through 2004-05  
Incorrect Reduction Claim

Dear Ms. Higashi:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for Los Rios Community College District.

SixTen and Associates has been appointed by the District as its representative for this matter and all interested parties should direct their inquiries to me, with a copy as follows:

Jon Sharpe, Deputy Chancellor  
Los Rios Community College District  
1919 Spanos Court  
Sacramento, CA 95825-3981

Thank you.

Sincerely,



Keith B. Petersen

# COMMISSION ON STATE MANDATES

## 1. INCORRECT REDUCTION CLAIM TITLE

1/84, 1118/87 Health Fee Elimination

## 2. CLAIMANT INFORMATION

Los Rios Community College District

Jon Sharpe  
Deputy Chancellor  
1919 Spanos Court  
Sacramento, CA 95825-3981  
Voice: 916-568-3058  
Fax: 916-568-3078  
E-Mail: SharpeJ@losrios.edu

## 3. CLAIMANT REPRESENTATIVE INFORMATION

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.

Keith B. Petersen, President  
SixTen and Associates  
3841 North Freeway Blvd., Suite 170  
Sacramento, CA 95834  
Voice: (916) 565-6104  
Fax: (916) 564-6103  
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For CSM Use Only

Filing Date:

**RECEIVED**

FEB 05 2009

**COMMISSION ON  
STATE MANDATES**

IRC #:

## 4. IDENTIFICATION OF STATUTES OR EXECUTIVE ORDERS

Statutes of 1984, Chapter 1, 2<sup>nd</sup> E.S.  
Statutes of 1987, Chapter 1118

## 5. AMOUNT OF INCORRECT REDUCTION

<u>Fiscal Year</u>	<u>Amount of Reduction</u>
2002-03	\$814,928
2003-04	\$865,621
2004-05	\$874,066
TOTAL:	\$2,554,615

## 6. NOTICE OF INTENT TO CONSOLIDATE

This claim is not being filed with the intent to consolidate on behalf of other claimants.

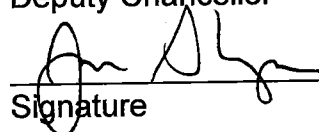
Sections 7-15 are attached as follows:

7. Written Detailed Narrative:	Pages 1 to 27
8. SCO Results of Review Letters:	Exhibit <u>A</u>
9. Parameters and Guidelines:	Exhibit <u>B</u>
10. Claiming Instructions:	Exhibit <u>C</u>
11. SCO Audit Report:	Exhibit <u>D</u>
12. January 22, 2007 email:	Exhibit <u>E</u>
13. CCC Budget & Accounting Manual, Ch. 4, 2000 ed.	Exhibit <u>F</u>
14. CCCC Health Fee letter:	Exhibit <u>G</u>
15. Annual Reimbursement Claims:	Exhibit <u>H</u>

## 16. CLAIM CERTIFICATION

This 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 submission is true and complete to the best of my own knowledge or information or belief.

Jon Sharpe  
Deputy Chancellor

  
Signature

1/29/09  
Date

1 Claim Prepared by:  
2 Keith B. Petersen  
3 SixTen and Associates  
4 3841 North Freeway Blvd., Suite 170  
5 Sacramento, California 95834  
6 Voice: (916) 565-6104  
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8 E-mail: Kbpsixten@aol.com  
9

10 BEFORE THE

11 COMMISSION ON STATE MANDATES

12 STATE OF CALIFORNIA

13 INCORRECT REDUCTION CLAIM OF: )

) No. CSM \_\_\_\_\_

) Chapter 1, Statutes of 1984, 2nd E.S.  
) Chapter 1118, Statutes of 1987

18 **LOS RIOS** )  
19 **Community College District,** )

) Education Code Section 76355

21 Claimant. )

**Health Fee Elimination**

) Annual Reimbursement Claims:

) Fiscal Year 2002-2003

) Fiscal Year 2003-2004

) Fiscal Year 2004-2005

28 \_\_\_\_\_ )  
29 INCORRECT REDUCTION CLAIM FILING

30 PART I. AUTHORITY FOR THE CLAIM

31 The Commission on State Mandates has the authority pursuant to Government  
32 Code Section 17551(d) “. . . to hear and decide upon a claim by a local agency or  
33 school district filed on or after January 1, 1985, that the Controller has incorrectly  
34 reduced payments to the local agency or school district pursuant to paragraph (2) of  
35 subdivision (d) of Section 17561.” Los Rios Community College District (hereafter  
36 “District” or “Claimant”) is a school district as defined in Government Code Section



Incorrect Reduction Claim of Los Rios Community College District  
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1 17519.<sup>1</sup> Title 2, CCR, Section 1185 (a), requires claimants to file an incorrect reduction  
2 claim with the Commission.

3 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b),  
4 requires incorrect reduction claims to be filed no later than three years following the  
5 date of the Controller's remittance advice notifying the claimant of a reduction. A  
6 Controller's audit report dated May 21, 2008, has been issued. The audit report  
7 constitutes a demand for repayment and adjudication of the claim. The Claimant also  
8 received three result of review letters dated May 30, 2008. Copies of these letters are  
9 attached as Exhibit "A."

10 There is no alternative dispute resolution process available from the Controller's  
11 office. The audit report states that an Incorrect Reduction Claim should be filed with the  
12 Commission if the claimant disagrees with the findings.

13 PART II. SUMMARY OF THE CLAIM

14 The Controller has conducted a field audit of the District's annual reimbursement  
15 claims for the actual costs of complying with the legislatively mandated Health Fee  
16 Elimination Program (Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session and  
17 Chapter 1118, Statutes of 1987) for the period of July 1, 2002 through June 30, 2005.  
18 As a result of the audit, the Controller determined that none of the claimed costs were

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<sup>1</sup> Government Code Section 17519, added by Chapter 1459, Statutes of 1984,  
Section 1:

"'School district' means any school district, community college district, or county  
superintendent of schools."

Incorrect Reduction Claim of Los Rios Community College District  
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1 allowable:

2	<u>Fiscal</u>	<u>Amount</u>	<u>Audit</u>	<u>SCO</u>	<u>Amount Due</u>
3	<u>Year</u>	<u>Claimed</u>	<u>Adjustment</u>	<u>Payments</u>	<u>&lt;State&gt;</u>
4	2002-03	\$814,928	\$814,928	\$814,928	<\$814,928>
5	2003-04	\$865,621*	\$865,621	\$0	\$0
6	2004-05	<u>\$874,066</u>	<u>\$874,066</u>	<u>\$0</u>	<u>\$0</u>
7	Totals	\$2,554,615	\$2,554,615	\$814,928	<\$814,928>

8 \* Net amount claimed after \$1,000 late filing penalty

9 PART III. PREVIOUS INCORRECT REDUCTION CLAIMS

10 On September 9, 2005, the District filed an incorrect reduction claim for fiscal  
 11 years 1997-98, 1998-99, 1999-00, 2000-01, and 2001-02 for this mandate. The District  
 12 is not aware of any incorrect reduction claims having been adjudicated on the specific  
 13 issues or subject matter raised by this incorrect reduction claim.

14 PART IV. BASIS FOR REIMBURSEMENT

15 1. Mandate Legislation

16 Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session, repealed Education  
 17 Code Section 72246 and added new Education Code Section 72246, which authorized  
 18 community college districts to charge a student health services fee for the purposes of  
 19 providing health supervision and services, and operating student health centers. This  
 20 statute also required that the scope of student health services provided by any  
 21 community college district during the 1983-84 fiscal year be maintained at that level in  
 22 the 1984-85 fiscal year and every year thereafter. The provisions of this statute were to

**Incorrect Reduction Claim of Los Rios Community College District  
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1 automatically repeal on December 31, 1987.

2 Chapter 1118, Statutes of 1987, Section 4, amended Education Code Section  
3 72246 to require any community college district that provided student health services in  
4 fiscal year 1986-87 to maintain student health services at that level in 1987-88 and  
5 each fiscal year thereafter.

6 Chapter 753, Statutes of 1992, Section 2, amended Education Code Section  
7 72246 to increase the maximum fee that community college districts were permitted to  
8 charge for student health service. This statute also provided for future increases in the  
9 amount of the authorized fees that were linked to the Implicit Price Deflator for State  
10 and Local Government Purchase of Goods and Services.

11 Chapter 8, Statutes of 1993, repealed Education Code Section 72246, and  
12 added Education Code Section 76355<sup>2</sup> containing substantially the same provisions as

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<sup>2</sup> Education Code Section 76355, added by Chapter 8, Statutes of 1993, Section 34, effective April 15, 1993, as last amended by Chapter 758, Statutes of 1995, Section 99:

“(a) The governing board of a district maintaining a community college may require community college students to pay a fee in the total amount of not more than ten dollars (\$10) for each semester, seven dollars (\$7) for summer school, seven dollars (\$7) for each intersession of at least four weeks, or seven dollars (\$7) for each quarter for health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center or centers, or both.

The governing board of each community college district may increase this fee by the same percentage increase as the Implicit Price Deflator for State and Local Government Purchase of Goods and Services. Whenever that calculation produces an increase of one dollar (\$1) above the existing fee, the fee may be increased by one dollar (\$1).

(b) If, pursuant to this section, a fee is required, the governing board of the district shall decide the amount of the fee, if any, that a part-time student is required to pay. The governing board may decide whether the fee shall be mandatory or optional.

Incorrect Reduction Claim of Los Rios Community College District  
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1 former Section 72246, effective April 15, 1993.

2 Chapter 320, Statutes of 2005, Section 2 amended Education Code Section

3 76355 to remove the fee exemption for low-income students under 76355(c)(3).

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(c) The governing board of a district maintaining a community college shall adopt rules and regulations that exempt the following students from any fee required pursuant to subdivision (a):

(1) Students who depend exclusively upon prayer for healing in accordance with the teachings of a bona fide religious sect, denomination, or organization.

(2) Students who are attending a community college under an approved apprenticeship training program.

(3) Low-income students, including students who demonstrate financial need in accordance with the methodology set forth in federal law or regulation for determining the expected family contribution of students seeking financial aid and students who demonstrate eligibility according to income standards established by the board of governors and contained in Section 58620 of Title 5 of the California Code of Regulations.

(d) All fees collected pursuant to this section shall be deposited in the fund of the district designated by the California Community Colleges Budget and Accounting Manual. These fees shall be expended only to provide health services as specified in regulations adopted by the board of governors.

Authorized expenditures shall not include, among other things, athletic trainers' salaries, athletic insurance, medical supplies for athletics, physical examinations for intercollegiate athletics, ambulance services, the salaries of health professionals for athletic events, any deductible portion of accident claims filed for athletic team members, or any other expense that is not available to all students. No student shall be denied a service supported by student health fees on account of participation in athletic programs.

(e) Any community college district that provided health services in the 1986-87 fiscal year shall maintain health services, at the level provided during the 1986-87 fiscal year, and each fiscal year thereafter. If the cost to maintain that level of service exceeds the limits specified in subdivision (a), the excess cost shall be borne by the district.

(f) A district that begins charging a health fee may use funds for startup costs from other district funds and may recover all or part of those funds from health fees collected within the first five years following the commencement of charging the fee.

(g) The board of governors shall adopt regulations that generally describe the types of health services included in the health service program."

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1 However, this amendment is not relevant to this claim because it was not in effect  
2 during the fiscal years that are the subject of this incorrect reduction claim.

3 2. Test Claim

4 On November 27, 1985, Rio Hondo Community College District filed a test claim  
5 alleging that Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session mandated  
6 increased costs within the meaning of California Constitution Article XIII B, Section 6, by  
7 requiring the provision of student health services that were previously provided at the  
8 discretion of the community college districts.

9 On November 20, 1986, the Commission on State Mandates determined that  
10 Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session, imposed a new program upon  
11 community college districts by requiring any community college district that provided  
12 student health services for which it was authorized to charge a fee pursuant to former  
13 Section 72246 in the 1983-1984 fiscal year, to maintain student health services at that  
14 level in the 1984-1985 fiscal year and each fiscal year thereafter.

15 At a hearing on April 27, 1989, the Commission on State Mandates determined  
16 that Chapter 1118, Statutes of 1987, amended this requirement to apply to all  
17 community college districts that provided student health services in fiscal year 1986-  
18 1987, and required them to maintain that level of student health services in fiscal year  
19 1987-1988 and each fiscal year thereafter.

20 3. Parameters and Guidelines

21 On August 27, 1987, the original parameters and guidelines were adopted. On

1 May 25, 1989, those parameters and guidelines were amended. A copy of the May 25,  
2 1989, parameters and guidelines is attached as Exhibit "B."

3 4. Claiming Instructions

4 The Controller has periodically issued or revised claiming instructions for the  
5 Health Fee Elimination mandate. A copy of the September 2003 revision of the claiming  
6 instructions is attached as Exhibit "C." The September 2003 claiming instructions are  
7 believed to be substantially similar to the version extant at the time the claims that are  
8 the subject of this incorrect reduction claim were filed. However, because the  
9 Controller's claim forms and instructions have not been adopted as regulations, they  
10 have no force of law and no effect on the outcome of this claim.

11 PART V. STATE CONTROLLER CLAIM ADJUDICATION

12 The Controller conducted an audit of the District's annual reimbursement claims  
13 for fiscal years 2002-03, 2003-04, and 2004-05. The audit concluded that none of the  
14 District's costs claimed were allowable. A copy of the May 21, 2008, final audit report is  
15 attached as Exhibit "D." Further, the District received three Results of Review letters,  
16 which stated the same result. Copies of the letters, dated May 30, 2008, are attached  
17 as Exhibit "A."

18 VI. CLAIMANT'S RESPONSE TO THE STATE CONTROLLER

19 By letter dated February 20, 2008, the Controller transmitted a copy of its draft  
20 audit report. The District objected to the proposed adjustments set forth in the draft  
21 audit report by letter dated March 11, 2008. A copy of the District's response is included

1 in Exhibit "D." The Controller revised Finding 1 to reduce the unallowable costs from  
2 \$194,335 (\$148,851 direct and \$45,484 indirect costs) to \$20,908 (\$16,019 direct and  
3 \$4,889 indirect costs) because the amounts in the draft audit report resulted from  
4 extrapolating non-statistically valid sample results to the total costs claimed. However,  
5 the Controller again concluded that none of the District's costs claimed were allowable.

6 **PART VII. STATEMENT OF THE ISSUES**

7 **Finding 1: Unallowable salaries and fringe benefits**

8 The Controller asserts unallowable salaries totaling \$16,019 and related indirect  
9 costs of \$4,889 for an increased level of student health services for American River  
10 College and insufficient supporting documentation for Consumnes River College and  
11 Sacramento City College. The audit work that generated these findings was a review of  
12 "service logs" for one month at each college for each fiscal year, with an additional  
13 month reviewed at Consumnes River College for one fiscal year. These logs are  
14 actually sign-in sheets on which persons obtaining service, with or without  
15 appointments, write their name and provide a four or five word description of their  
16 ailment. Some patients declined to state the reason for their visit, which is their right  
17 under state and federal law.

18 Based on a review of these logs, the audit concluded that some visits were for  
19 services not provided in the base year, and where the patient declined to state the  
20 reason for the visit, the audit determined that this was insufficient documentation and  
21 thus disallowed the visit. These "service logs" are inappropriate as the basis for

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1 "findings" for several reasons, and should not have been used for the Controller's audit  
2 in the first place.

3 Statutory and Regulatory Requirements

4 Education Code Section 76355, subdivision (e), states:

5 "Any community college district that provided health services in the 1986-87  
6 fiscal year shall maintain health services, at the level provided during the 1986-  
7 87 fiscal year, and each fiscal year thereafter."

8 The parameters and guidelines state at Part III Eligible Claimants:

9 "Community college districts which provided health services in 1986-87 fiscal  
10 year and continue to provide the same services as a result of this mandate are  
11 eligible to claim reimbursement of those costs."

12 Source Documentation

13 This finding is based, partially, upon the report's assertion that the "parameters  
14 and guidelines state that all costs claimed must be traceable to source documents  
15 and/or worksheets that show evidence of the validity of such costs." In the final audit  
16 report, the Controller claims "[t]he health service logs identify actual health services  
17 provided." However, the logs only stated what *ailments* the students *claimed* they had.  
18 No description of the *services used to treat these ailments* is ever stated.

19 There is no indication that the students who identified a reason for their visit were  
20 able to accurately diagnose themselves or predict the services necessary for their  
21 treatment. Moreover, the audit disallows those visits for which no reason is stated by  
22 the patient. This penalizes the District for complying with federal privacy requirements  
23 (e.g., HIPAA), which are absolutely essential in providing health services. In the



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1 present instance, two of the colleges maintained logs where a substantial number of  
2 students declined to state the reason for their visit, which is their right under state and  
3 federal law. In response, the audit disallowed the visit by virtue of “insufficient  
4 documentation.”

5 The final audit report concludes that the District’s compliance with HIPAA  
6 requirements is “not relevant,” but then suggests that the District could comply by  
7 providing the health service logs without patient names or that “District staff may  
8 contemporaneously identify the service(s) provided if the patient does not.” Providing  
9 the logs without patient names would be no different because students may still choose  
10 to exercise their rights and not disclose the reason for their visit on the log. This  
11 suggestion ignores the fact that the logs are not maintained for mandate reimbursement  
12 purposes. Similarly, the very essence of privacy laws would be violated if staff  
13 contemporaneously recorded the reason for the visit after the patient has decided not to  
14 disclose this on the log.

15 The service logs used by the Controller were not prepared for mandate or  
16 financial cost accounting purposes nor are they required by the parameters and  
17 guidelines. Neither the parameters and guidelines nor the Controller’s claiming  
18 instructions require the claimants to report the number or type of services actually  
19 *provided*, but only require the claimant to list an inventory of the services *available* and  
20 the costs associated with the mandate. The Controller cannot base an audit finding on  
21 lack of documentation that the District was never required to maintain.

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1           In an attempt to refute these arguments, the final audit report states that “. . . the  
2 district provided no other documentation related to patient visits or the actual amount of  
3 time spent on reimbursable activities.” Logs stating the ailments reported by those  
4 students who wished to disclose the reason for their visit do not become relevant to  
5 determining health services available simply because the Controller relied on the logs  
6 during the audit or because no other documentation existed. Similarly, the Controller  
7 cites the District’s failure to “. . . provide any documentation that shows the actual time  
8 spent on unallowable activities.” There is absolutely no requirement for the District to  
9 maintain records documenting time spent on non-mandated activities.

10           Finally, the audit report states that the Controller did not choose to review the  
11 health service logs, and that the District chose to supply them in response to a general  
12 request for supporting documentation. This statement is untrue. In an email dated  
13 January 22, 2007, Joyce Mendoza, Auditor, specifically requested that she be able to  
14 schedule visits to “. . . the three campuses to look at their Health Services daily logs  
15 (i.e., logs identifying what services were provided on a given date).” A copy of this email  
16 is attached as Exhibit “E.” The Controller incorrectly relied on documentation that was  
17 not prepared for mandate or financial cost accounting purposes, and which provided  
18 information only on the ailments reported by students and not the services provided or  
19 the costs of those services.

20           Services Provided vs. Services Rendered

21           During the audit, the Controller requested “documentation showing actual

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1 services that the district provided.” The final audit report also contains the  
2 “recommendation” that the district maintain logs identifying the health services actually  
3 provided. However, there is no provision in the parameters and guidelines that requires  
4 the District to maintain such records. The District is only required to maintain the  
5 availability of the same services as those offered in the 1986-87 fiscal year. Therefore,  
6 the only relevant documentation for the Controller’s audit is that which supports the  
7 costs associated with maintaining the availability of these services, and not the actual  
8 services provided. The Controller incorrectly audited services *rendered*, rather than  
9 services *available*.

10 Not only is the final audit report’s “recommendation” erroneous, it clearly  
11 oversteps the authority of the Controller by then suggesting, first, that the District should  
12 adopt uniform health service logs, and second, that the uniform logs should be those  
13 used by American River College during the audit years. The Controller does not have  
14 the authority to require documentation of services actually provided or to dictate to the  
15 District the proper procedure to document services actually provided.

16 The “recommendation” concludes that the District should “. . . claim only those  
17 costs related to health services that the district provided in FY 1986-87.” The statutory  
18 requirement is that at least the same level of services be *available*. There is no basis in  
19 law or fact that requires the entire variety of health care services *available* each year to  
20 actually have been utilized, which is to say *rendered*, each year. The costs of  
21 maintaining supplies and retaining trained personnel to make these services available

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1 are incurred regardless of whether students actually require a particular service each  
2 year. The District is certifying that the same level of services continue to be available,  
3 not that each and every service was rendered each year. For example, hearing tests  
4 may be available every year but there may be a year in which no hearing tests were  
5 required by students.

6 Incidences of diseases and courses of treatment change over time. This  
7 dynamic perhaps was not anticipated when the parameters and guidelines were  
8 adopted about twenty years ago. If so, this matter cannot be charged to the claimants,  
9 as it is a Commission adopted document. The Controller, as the audit agency imposing  
10 the adjustment, has the burden of proving the factual and legal basis for its  
11 adjustments. Instead, the Controller incorrectly audited the services rendered rather  
12 than services available to the students.

13 Calculation of Unallowable Costs

14 The final audit report calculates the unallowable salaries and benefits using a  
15 method that does not take into consideration the actual costs of providing the  
16 disallowed services. The Controller divided total salaries and benefits claimed for each  
17 fiscal year by 12, with no consideration for the actual costs incurred during the audited  
18 month. Next, the number of unallowable visits is converted into a percentage of total  
19 visits *recorded on the service logs*. The average monthly salary and benefit costs is  
20 then reduced by this percentage.

21 This method of calculation does not take into account the variance in monthly

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1 costs nor the variance in costs for different services. For example, the amount of time  
2 (and therefore the associated costs) for the simple removal of a splinter would be far  
3 less than for a full physical exam. But the audit report makes no distinction between the  
4 various visits disallowed. There is also no allowance for the seasonal workload  
5 variances caused by having fewer enrolled students during the summer. Further, this  
6 method assumes that all staff labor is applied only to patient visits. Therefore, the  
7 Controller's method of calculating the "unallowable" costs has no basis in fact.

8 In defense of this calculation method, the Controller cites the District's failure to  
9 provide a "reasonable alternative methodology" to calculate unallowable costs. It is not  
10 the duty of the Claimant to calculate the unallowable cost. Therefore, the Controller's  
11 method does not become relevant, accurate, or based in fact simply because the  
12 Claimant has not provided an alternate method.

13 The final audit report then states that the chosen methodology is reasonable  
14 because "[t]he district's failure to provide any evidence of the individual costs allegedly  
15 incurred puts its entire claim in question." This statement is absolutely untrue. If it were  
16 accurate, then there would be no basis for the entire claim and nothing for the  
17 Controller to audit. The auditor was provided with general ledger reports and other  
18 documentation (e.g., supporting payroll records).

19 Unreasonable or Excessive

20 None of the adjustments were made because the costs claimed were excessive

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1 or unreasonable. Government Code Section 17561(d)(2)<sup>3</sup> requires the Controller to pay  
2 claims, provided that the Controller may audit the records of any school district to verify  
3 the actual amount of the mandated costs, and may reduce any claim that the Controller  
4 determines is excessive or unreasonable. The Controller does not assert that the  
5 claimed costs were excessive or unreasonable. It would therefore appear that the entire  
6 findings are based upon the wrong standard for review. If the Controller wishes to  
7 enforce other audit standards for mandated cost reimbursement, the Controller should  
8 comply with the Administrative Procedure Act.

9 **Finding 2: Unallowable services and supplies**

10 The Controller asserts unallowable services and supplies totaling \$21,067 and  
11 related indirect costs of \$6,497 as services not reimbursable under the mandate  
12 program and services not provided in the base year. The statutory and regulatory  
13 requirements are the same as in Finding 1.

14 /

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<sup>3</sup> Government Code Section 17561, added by Chapter 879, Statutes of 1986, Section 6, as amended by Chapter 1124, Statutes of 2002, Section 30.6, effective September 30, 2002:

“(d)...

(2) In subsequent fiscal years each local agency or school district shall submit its claims as specified in Section 17560. The Controller shall pay these claims from funds appropriated therefor, provided that the Controller (A) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, (B) may reduce any claim that the Controller determines is excessive or unreasonable, and (C) shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years....”

Incorrect Reduction Claim of Los Rios Community College District  
1/84,1118/87 Health Fee Elimination

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1 Athletics

2 This finding includes a disallowance of "\$12,305 to provide medical services at  
3 sporting events and physical exams for intercollegiate athletes." In support of this  
4 adjustment, the Controller cites Education Code Section 76355, subdivision (d)(2),  
5 which prohibits physical examinations for intercollegiate athletes and the salaries of  
6 health professionals at athletic events (among other things) from being included in  
7 authorized expenditures. However, this subdivision must be read in context. Education  
8 Code Section 76355, subdivision (a), permits the collection of student fees for health  
9 services. Subdivision (d)(1) requires that these fees, if collected, be deposited in a  
10 designated fund and be expended only as authorized. Subdivision (d)(2) prohibits  
11 expenditures *from the fund* for physical examinations for intercollegiate athletics or the  
12 salaries of health professionals for athletic events. The prohibition only applies to the  
13 expenditure of funds from the special account into which the student fees are  
14 deposited. Since this District does not collect a student health service fee, there is no  
15 such restricted fund and the expenditures are not subject to the requirements of Section  
16 76355, subdivision (d)(2).

17 The Controller has already properly asserted that the parameters and guidelines  
18 define the scope of reimbursement. The parameters and guidelines expressly include  
19 *physicals for athletes*, as well as accident reports, a college physician, outside  
20 physician, registered nurse, examinations, first aid, and dressing changes, which would  
21 seem to satisfactorily encompass the scope of medical services provided at athletic

Incorrect Reduction Claim of Los Rios Community College District  
1/84,1118/87 Health Fee Elimination

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1 events. There is no prohibition in the parameters and guidelines against reimbursement  
2 for medical services related to intercollegiate athletics. Therefore, this adjustment by  
3 the Controller is in direct contradiction to the parameters and guidelines of this  
4 mandate.

5 Lab and Immunization Services

6 The finding disallows \$3,568 for laboratory services and \$5,194 for  
7 immunizations, with \$2,702 in related indirect costs, which the audit concludes were not  
8 provided in the base year. The District does not dispute this adjustment.

9 However, the audit report “recommends” that the District only claim costs for  
10 “those health services that it provided in FY 1986-87.” As discussed under Finding 1,  
11 the Controller is applying an incorrect standard. The Parameters and Guidelines require  
12 the District to make the same level of health services available. The costs of  
13 maintaining supplies and retaining trained personnel to make these services available  
14 are incurred regardless of whether students actually require a particular service each  
15 year. Therefore, it appears that the Controller applied the incorrect standard.

16 **Finding 3 - Overstated Indirect Cost Rates Claimed**

17 The Controller asserts that the District overstated its indirect costs in the amount  
18 of \$76,173 for FY 2002-03 and \$83,553 for FY 2003-04. Indirect costs were  
19 understated for FY 2004-05 by \$23,438, leaving a net audit adjustment of \$136,288.

20 This finding results from the District calculating the indirect cost rates using the  
21 CCSF-311 report’s characterizations of the various accounts as direct or indirect costs.



Incorrect Reduction Claim of Los Rios Community College District  
1/84,1118/87 Health Fee Elimination

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1 The Controller claims that the CCSF-311 report "does not identify accounts as direct or  
2 indirect." While the terms "direct" and "indirect" do not appear on the face of the report,  
3 it does make these classifications. The California Community College Budget and  
4 Accounting Manual provides direction for allocating expenses to specific accounts.  
5 These accounts are then directly translated to the CCSF-311 report and each is  
6 identified as a separate line item. A copy of Chapter 4 of the 2000 version of this  
7 manual is attached as Exhibit "F." For instance, "[t]he direct costs of classroom  
8 instruction are recorded by discipline within Activities 0100 through 4900." Account  
9 5900 includes benefits and retirement incentives for staff that are recorded in accounts  
10 0100 - 4900. These accounts are listed under the heading of "Instructional Activities" on  
11 the CCSF-311 report. The remaining accounts are listed under the general heading  
12 "Administrative and Support Activities."

13 CCFS-311

14 Both the District's method and the Controller's method utilize the same source  
15 document, the CCFS-311 annual financial and budget report required by the state. The  
16 difference in the claimed and audited methods is in the determination of which of those  
17 cost elements are direct costs and which are indirect costs. The Controller's method  
18 arbitrarily assigns certain costs to different categories. For example, the Controller  
19 does not include depreciation as an indirect cost for the first two fiscal years in this  
20 audit, but does for the third fiscal year. Another indication of the arbitrary nature of the  
21 Controller's method is the wide variation in "allowable" indirect costs rates derived from

Incorrect Reduction Claim of Los Rios Community College District  
1/84,1118/87 Health Fee Elimination

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1 it (16.26% - 35.96%) in comparison to the relatively stable rates derived from the  
2 District's method (29.66% - 31.96%). In the final audit report, the Controller asserts that  
3 "[t]he SCO calculated indirect cost rates based on its claiming instructions applicable in  
4 each fiscal year." This statement does not rebut the District's argument, because it is  
5 the development of the Controller's method, and not its application, that is arbitrary.

6 Regulatory Requirements

7 No particular indirect cost rate calculation is required by law. The Controller  
8 insists that the rate be calculated according to the claiming instructions. The  
9 parameters and guidelines state that "Indirect costs *may be claimed* in the manner  
10 described by the State Controller in his claiming instructions." The district claimed these  
11 indirect costs "in the manner" described by the Controller. The correct forms were used  
12 and the claimed amounts were entered at the correct locations. Further, "may" is not  
13 "shall"; the parameters and guidelines do not *require* that indirect costs be claimed in  
14 the manner described by the Controller.

15 The District utilized the CCSF-311 classification of accounts which is more  
16 rational and consistent than the Controller's evolving formula. Further, it should be  
17 noted that the Controller did not determine that the District's rate was excessive or  
18 unreasonable. In the audit report, the Controller asserts that because parameters and  
19 guidelines specifically references the claiming instructions, the claiming instructions  
20 thereby become authoritative criteria. Since the Controller's claiming instructions were  
21 never adopted as law, or regulations pursuant to the Administrative Procedure Act, the

Incorrect Reduction Claim of Los Rios Community College District  
1/84,1118/87 Health Fee Elimination

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1 claiming instructions are a statement of the Controller's interpretation and not law.

2 Unreasonable or Excessive

3 The Controller is authorized to reduce a claim only if it determines the claim to be  
4 excessive or unreasonable (see Finding 1). Here, the District has computed its ICRPs  
5 following the guidance of the California Community Colleges Budget and Accounting  
6 Manual in conjunction with the CCSF-311 report, and the Controller has disallowed it  
7 without a determination of whether the product of the District's calculation would, or  
8 would not, be excessive, unreasonable, or inconsistent with cost accounting principles.

9 Neither State law nor the parameters and guidelines make compliance with the  
10 Controller's claiming instructions a condition of reimbursement. The district has followed  
11 the parameters and guidelines. The burden of proof is on the Controller to prove that  
12 the product of the District's calculation is unreasonable, not to recalculate the rate  
13 according to its unenforceable ministerial preferences.

14 Indeed, federally "approved" rates that the Controller will accept without further  
15 action are "negotiated" rates calculated by the district and submitted for approval,  
16 indicating that the process is not an exact science, but a determination of the relevance  
17 and reasonableness of the cost allocation assumptions made for the method used. In  
18 conclusion, the Controller made no determination as to whether the method used by the  
19 District was reasonable and substituted its FAM-29C method for the method reported  
20 by the District. The substitution of the FAM-29C method is not a "finding" enforceable  
21 either by fact or law.

1 **Finding 4: Understated authorized health fee revenues claimed**

2 This finding is based on the Controller's conclusion that the District did not offset  
3 student health services program costs by the amount of authorized health fee revenues  
4 in the amount of \$3,554,470. The Controller calculated authorized health service fees  
5 using student enrollment data and health service fee rates from the Chancellor's Office.  
6 This finding reduces the claimed program costs by a calculated amount of student  
7 health services fees **never** collected. The District does not collect a student health  
8 services fee.

9 Government Code Section 17556

10 The Controller relies upon Government Code Section 17556 for the conclusion  
11 that "the COSM shall not find costs mandated by the State if the school district has the  
12 authority to levy fees to pay for the mandated program or increased level of service."

13 Government Code Section 17556 as last amended by Chapter 895/04 actually states:

14 The commission shall not find costs mandated by the state, as defined in Section  
15 17514, in any claim submitted by a local agency or school district, if, after a  
16 hearing, the commission finds that: . . .

17 (d) The local agency or school district has the authority to levy service  
18 charges, fees, or assessments sufficient to pay for the mandated program or  
19 increased level of service.

20 The Controller misrepresents the law. Government Code Section 17556  
21 prohibits the Commission on State Mandates from finding costs subject to  
22 reimbursement, that is, approving a test claim where there is authority to levy fees in an  
23 amount sufficient to offset the entire mandated costs. Here, the Commission has  
24 already made a finding of a new program or increased costs. It is not the position of the

Incorrect Reduction Claim of Los Rios Community College District  
1/84,1118/87 Health Fee Elimination

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1 Controller to second-guess the Commission's determinations or to use audits to  
2 promote its own interpretation of Section 17556.

3 Government Code Section 17514

4 Nor can the Controller rely upon Government Code Section 17514 for the  
5 conclusion that to the extent community college districts can charge a fee, they are not  
6 required to incur a cost. Government Code Section 17514, as added by Chapter 1459,  
7 Statutes of 1984, states:

8 "Costs mandated by the state" means any increased costs which a local agency  
9 or school district is required to incur after July 1, 1980, as a result of any statute  
10 enacted on or after January 1, 1975, or any executive order implementing any  
11 statute enacted on or after January 1, 1975, which mandates a new program or  
12 higher level of service of an existing program within the meaning of Section 6 of  
13 Article XIII B of the California Constitution.

14 There is nothing in the language of the statute regarding the authority to charge a fee,  
15 any nexus of fee revenue to increased cost, nor any language which describes the legal  
16 effect of fees collected.

17 Education Code Section 76355

18 Education Code Section 76355, subdivision (a), in relevant part, provides: "The  
19 governing board of a district maintaining a community college may require community  
20 college students to pay a fee . . . for health supervision and services . . ." (emphasis  
21 added). There is no requirement that community colleges levy these fees. The  
22 permissive nature of the provision is further illustrated in subdivision (b), which states  
23 "If, pursuant to this section, a fee is required, the governing board of the district shall  
24 decide the amount of the fee, *if any*, that a part-time student is required to pay. *The*

1 *governing board may decide whether the fee shall be mandatory or optional.”*

2 (emphasis added)

3 Parameters and Guidelines

4 The Controller notes that health service fees were included in the parameters  
5 and guidelines as a possible source of offsetting savings, and then concludes that fees  
6 authorized by Education Code Section 76355 must be deducted because “[t]o the  
7 extent districts have the authority to charge a fee, they are not required to incur a cost.”

8 The parameters and guidelines actually state:

9 Any offsetting savings that the claimant experiences as a direct result of this  
10 statute must be deducted from the costs claimed. In addition, reimbursement for  
11 this mandate received from any source, e.g., federal, state, etc., shall be  
12 identified and deducted from this claim. This shall include the amount of [student  
13 fees] as authorized by Education Code Section 72246(a)<sup>4</sup>.

14 In order for a district to “experience” these “offsetting savings” the district must actually  
15 have collected these fees. Note that the student health fees are named as a potential  
16 source of the reimbursement *received* in the previous sentence. The use of the term  
17 “any offsetting savings” further illustrates the permissive nature of the fees. Student  
18 fees actually collected must be used to offset costs, but not student fees that could  
19 have been collected and were not. Thus, this finding is based on an illogical  
20 interpretation of the parameters and guidelines by the Controller.

21 Finally, the Department of Finance proposed, as part of the amendments that

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<sup>4</sup> Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

Incorrect Reduction Claim of Los Rios Community College District  
1/84,1118/87 Health Fee Elimination

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1 were adopted on May 25, 1989, that a sentence be added to the offsetting savings  
2 section expressly stating that if no health service fee was charged, the claimant would  
3 be required to deduct the amount authorized. The Commission declined to add this  
4 requirement and adopted the parameters and guidelines without this language.

5 Therefore, it is evident that the Commission intends the language of the parameters  
6 and guidelines to be construed as written, and only those savings that are *experienced*  
7 are to be deducted.

8 Health Services Fee Amount

9 The Controller concludes that since the Chancellor's Office notified community  
10 college districts that they could charge a fee of \$12 per semester and \$9 per summer  
11 session for FY 2002-03 and FY 2003-04, and \$13 per semester and \$10 per summer  
12 session for FY 2004-05, the colleges will charge this amount. Districts receive notice of  
13 these fee amounts by letter from the Chancellor of the California Community Colleges.  
14 An example of one such notice is the Chancellor's letter dated March 5, 2001, attached  
15 as Exhibit "G." While Education Code Section 76355 provides for an increase in the  
16 student health services fees, it did not grant the Chancellor the authority to establish  
17 mandatory fee amounts or mandatory fee increases. No state agency was granted that  
18 authority by the Education Code, and no state agency has exercised its rulemaking  
19 authority to establish mandatory fees amounts. It should be noted that the Chancellor's  
20 letter properly states that increasing the amount of the fee is at the option of the district,  
21 and that the Chancellor is not asserting that authority. Therefore, the Controller cannot

Incorrect Reduction Claim of Los Rios Community College District  
1/84,1118/87 Health Fee Elimination

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1 rely upon the Chancellor's notice as a basis to adjust the claim for "collectible" student  
2 health services fees.

3 Fees Collected vs. Fees Collectible

4 This issue is one of student health fees revenue actually received, rather than  
5 student health fees which might be collected. The Commission determined, as stated  
6 in the parameters and guidelines that the student health fees "experienced" (*collected*)  
7 would reduce the amount subject to reimbursement. Student fees not collected are  
8 student fees not "experienced" and as such should not reduce reimbursement. Further,  
9 the amount "authorized" will never equal actual revenues collected due to changes in a  
10 student's BOGG eligibility, bad debt accounts, and refunds.

11 Because districts are not required to collect a fee from students for student  
12 health services, and if such a fee is collected the amount is to be determined by the  
13 district and not the Controller, the Controller's adjustment is without legal basis. What  
14 the parameters and guidelines require districts to do is to reduce the amount of their  
15 claimed costs by the amount of student health services fee revenue actually received.  
16 Therefore, student health fees are merely collectible, they are not mandatory, and it is  
17 inappropriate for the Controller to reduce claim amounts by revenues not received.

18 **Actual Amounts Paid by the State**

19 The audit report asserts in several locations that the District was paid \$814,928  
20 and this amount should be remitted to the state. The money was never "paid" to the  
21 District. According to the final audit report, "[t]he State discharged its FY 2002-03



1 indebtedness to the district by equally discharging the district's indebtedness to the  
2 State for other mandated program claims." The audit report does not provide proof that  
3 the debt was discharged.

4 PART VIII. RELIEF REQUESTED

5 The District filed its annual reimbursement claims within the time limits  
6 prescribed by the Government Code. The amounts claimed by the District for  
7 reimbursement of the costs of implementing the program imposed by Chapter 1,  
8 Statutes of 1984, 2nd E.S., Chapter 1118, Statutes of 1987, and Education Code  
9 Section 76355 represent the actual costs incurred by the District to carry out this  
10 program. These costs were properly claimed pursuant to the Commission's parameters  
11 and guidelines. Reimbursement of these costs is required under Article XIII B, Section 6  
12 of the California Constitution. The Controller denied reimbursement without any basis  
13 in law or fact. The District has met its burden of going forward on this claim by  
14 complying with the requirements of Section 1185, Title 2, California Code of  
15 Regulations. Because the Controller has enforced and is seeking to enforce these  
16 adjustments without benefit of statute or regulation, the burden of proof is now upon the  
17 Controller to establish a legal basis for its actions.

18 The District requests that the Commission make findings of fact and law on each  
19 and every adjustment made by the Controller and each and every procedural and  
20 jurisdictional issue raised in this claim, and order the Controller to correct its audit report  
21 findings therefrom.


Incorrect Reduction Claim of Los Rios Community College District  
1/84,1118/87 Health Fee Elimination

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PART IX. CERTIFICATION

By my signature below, I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief, and that the attached documents are true and correct copies of documents received from or sent by the state agency that originated the document.

Executed on January 29, 2009 at Sacramento, California, by

  
\_\_\_\_\_  
Jon Sharpe, Deputy Chancellor  
Los Rios Community College District  
1919 Spanos Court  
Sacramento, California 95825-3981  
Voice: 916-568-3058  
Fax: 916-568-3078  
E-mail: SharpeJ@losrios.edu

APPOINTMENT OF REPRESENTATIVE

Los Rios Community College District appoints Keith B. Petersen, SixTen and Associates, as its representative for this Incorrect reduction claim.

  
\_\_\_\_\_  
Jon Sharpe, Deputy Chancellor  
Los Rios Community College District

1/29/09  
\_\_\_\_\_  
Date

Attachments:

Exhibit "A" SCO Results of Review letters dated May 30, 2008  
Exhibit "B" Parameters and Guidelines as amended May 25, 1989  
Exhibit "C" Controller's Claiming Instructions September 2003  
Exhibit "D" SCO Audit Report dated May 21, 2008  
Exhibit "E" Email from Auditor Joyce Mendoza dated January 22, 2007  
Exhibit "F" CCC Budget and Accounting Manual, Ch. 4  
Exhibit "G" CCCCCO Health Fee letter dated March 5, 2001  
Exhibit "H" Annual Reimbursement Claims

*CPD*





California State Controller  
Division of Accounting and Reporting  
MAY 30, 2008

00259  
2008/05/30

BOARD OF TRUSTEES  
LOS RIOS COMM COLL DIST  
SACRAMENTO COUNTY  
1919 SPANOS COURT  
SACRAMENTO CA 95825

DEAR CLAIMANT:

RE: HEALTH FEE ELIMINATION (CC)

WE HAVE REVIEWED YOUR 2002/2003 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED		814,928.00
TOTAL ADJUSTMENTS (DETAILS BELOW)	-	814,928.00
TOTAL PRIOR PAYMENTS (DETAILS BELOW)		-814,928.00
AMOUNT DUE STATE		<u>\$ 814,928.00</u>

PLEASE REMIT A WARRANT IN THE AMOUNT OF \$ 814,928.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT FRAN STUART AT (916) 323-0766 OR IN WRITING AT THE ABOVE ADDRESS.

ADJUSTMENT TO CLAIM:			
FIELD AUDIT FINDINGS	-	814,928.00	
TOTAL ADJUSTMENTS			- 814,928.00
PRIOR PAYMENTS:			
SCHEDULE NO. MA64136A			
PAID 10-25-2006		-814,928.00	
TOTAL PRIOR PAYMENTS			-814,928.00

RECEIVED

JUN 02 2008

SINCERELY,

*Ginny Brummels*  
GINNY BRUMMELS, MANAGER

CHANCELLOR'S OFFICE  
LOS RIOS COMMUNITY COLLEGE DISTRICT

LOCAL REIMBURSEMENT SECTION  
P.O. BOX 942850 SACRAMENTO, CA 94250-5875

06-05-'08 12:33 FROM-

T-839 P003/004 F-159



California State Controller  
Division of Accounting and Reporting  
MAY 30, 2008

2008/05/30

BOARD OF TRUSTEES  
LOS RIOS COMM COLL DIST  
SACRAMENTO COUNTY  
1919 SPANOS COURT  
SACRAMENTO CA 95825

DEAR CLAIMANT:

RE: HEALTH FEE ELIMINATION (CC)

WE HAVE REVIEWED YOUR 2003/2004 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED		866,621.00
ADJUSTMENT TO CLAIM:		
FIELD AUDIT FINDINGS	-	865,621.00
LATE CLAIM PENALTY	-	1,000.00
TOTAL ADJUSTMENTS	-	866,621.00
AMOUNT DUE CLAIMANT		0.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT FRAN STUART AT (916) 323-0766 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

RECEIVED

JUN 02 2008

CHANCELLOR'S OFFICE  
LOS RIOS COMMUNITY COLLEGE DISTRICT

SINCERELY,

*Ginny Brummels*  
GINNY BRUMMELS, MANAGER

LOCAL REIMBURSEMENT SECTION  
P.O. BOX 942850 SACRAMENTO, CA 94250-5875



California State Controller 2008/05/30  
Division of Accounting and Reporting  
MAY 30, 2008

BOARD OF TRUSTEES  
LOS RIOS COMM COLL DIST  
SACRAMENTO COUNTY  
1919 SPANOS COURT  
SACRAMENTO CA 95825

DEAR CLAIMANT:

RE: HEALTH FEE ELIMINATION (CC)

WE HAVE REVIEWED YOUR 2004/2005 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED 874,066.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS - 874,066.00

TOTAL ADJUSTMENTS - 874,066.00

AMOUNT DUE CLAIMANT \$ 0.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT FRAN STUART AT (916) 323-0766 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

to Ray  
cc: Keith P.  
Gami B

CS  
6/5

SINCERELY,

*Ginny Brummels*  
GINNY BRUMMELS, MANAGER

RECEIVED

JUN 02 2008

CHANCELLOR'S OFFICE  
LOS RIOS COMMUNITY COLLEGE DISTRICT

LOCAL REIMBURSEMENT SECTION  
P.O. BOX 942850 SACRAMENTO, CA 94250-5875



Adopted: 8/27/87  
Amended: 5/25/89

PARAMETERS AND GUIDELINES  
Chapter 1, Statutes of 1984, 2nd E.S. .  
Chapter 1118, Statutes of 1987  
Health Fee Elimination

I. SUMMARY OF MANDATE

Chapter 1, Statutes of 1984, 2nd E.S. repealed Education Code Section 72246 which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. This statute also required that health services for which a community college district charged a fee during the 1983-84 fiscal year had to be maintained at that level in the 1984-85 fiscal year and every year thereafter. The provisions of this statute would automatically repeal on December 31, 1987, which would reinstate the community colleges districts' authority to charge a health fee as specified.

Chapter 1118, Statutes of 1987, amended Education Code section 72246 to require any community college district that provided health services in 1986-87 to maintain health services at the level provided during the 1986-87 fiscal year in 1987-88 and each fiscal year thereafter.

II. COMMISSION ON STATE MANDATES DECISION

At its hearing on November 20, 1986, the Commission on State Mandates determined that Chapter 1, Statutes of 1984, 2nd E.S. imposed a "new program" upon community college districts by requiring any community college district which provided health services for which it was authorized to charge a fee pursuant to former Section 72246 in the 1983-84 fiscal year to maintain health services at the level provided during the 1983-84 fiscal year in the 1984-85 fiscal year and each fiscal year thereafter. This maintenance of effort requirement applies to all community college districts which levied a health services fee in the 1983-84 fiscal year, regardless of the extent to which the health services fees collected offset the actual costs of providing health services at the 1983-84 fiscal. year level.

At its hearing of April 27, 1989, the Commission determined that Chapter 1118, Statutes of 1987, amended this maintenance of effort requirement to apply to all community college districts which provided health services in fiscal year 1986-87 and required them to maintain that level in fiscal year 1987-88 and each fiscal year thereafter.

III. ELIGIBLE CLAIMANTS

Community college districts which provided health services in 1986-87 fiscal year and continue to provide the same services as a result of this mandate are eligible to claim reimbursement of those costs.



#### IV. PERIOD OF REIMBURSEMENT

Chapter 1, Statutes of 1984, 2nd E.S., became effective July 1, 1984. Section 17557 of the Government Code states that a test claim must be submitted on or before November 30th following a given fiscal year to establish for that fiscal year. The test claim for this mandate was filed on November 27, 1985; therefore, costs incurred on or after July 1, 1984, are reimbursable. Chapter 1118, Statutes of 1987, became effective January 1, 1988. Title 2, California Code of Regulations, section 1185.3(a) states that a parameters and guidelines amendment filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines; therefore, costs incurred on or after January 1, 1988, for Chapter 1118, Statutes of 1987, are reimbursable.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim if applicable. Pursuant to Section 17561(d)(3) of the Government Code, all claims for reimbursement of costs shall be submitted within 120 days of notification by the State Controller of the enactment of the claims bill.

If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code Section 17564.

#### V. REIMBURSABLE COSTS

##### A. Scope of Mandate

Eligible community college districts shall be reimbursed for the costs of providing a health services program. Only services provided in 1986-87 fiscal year may be claimed.

##### B. Reimbursable Activities

For each eligible claimant, the following cost items are reimbursable to the extent they were provided by the community college district in fiscal year 1986-87:

##### ACCIDENT REPORTS

##### APPOINTMENTS

College Physician - Surgeon  
Dermatology, Family Practice, Internal Medicine  
Outside Physician  
Dental Services  
Outside Labs (X-ray, etc.)  
Psychologist, full services  
Cancel/Change Appointments  
R.N.  
Check Appointments

**ASSESSMENT, INTERVENTION 81 COUNSELING**

Birth Control  
Lab Reports  
Nutrition  
Test Results (office)  
VD  
Other Medical Problems  
CD  
URI  
ENT  
Eye/Vision  
Derm./Allergy  
Gyn/Pregnancy Services  
Neuro  
Ortho  
GU  
Dental  
GI  
Stress Counseling  
Crisis Intervention  
Child Abuse Reporting and Counseling  
Substance Abuse Identification and Counseling  
Aids  
Eating Disorders  
Weight Control  
Personal Hygiene  
Burnout

**EXAMINATIONS (Minor Illnesses)**

Recheck Minor Injury

**HEALTH TALKS OR FAIRS - INFORMATION**

Sexually Transmitted Disease  
Drugs  
Aids  
Child Abuse  
Birth Control/Family Planning  
Stop Smoking  
Etc.  
Library - videos and cassettes

**FIRST AID (Major Emergencies)**

**FIRST AID (Minor Emergencies)**

**FIRST AID KITS (Filled)**

**IMMUNIZATIONS**

Diphtheria/Tetanus  
Measles/Rubella  
Influenza  
Information

**INSURANCE**

On Campus Accident  
Voluntary  
Insurance Inquiry/Claim Administration

**LABORATORY TESTS DONE**

Inquiry/Interpretation  
Pap Smears

**PHYSICALS**

Employees  
Students  
Athletes

**MEDICATIONS (dispensed OTC for misc. illnesses)**

Antacids  
Antidiarrhial  
Antihistamines  
Aspirin, Tylenol, etc.  
Skin rash preparations  
Misc.  
Eye drops  
Ear drops  
Toothache - Oil cloves  
Stingkill  
Midol - Menstrual Cramps

**PARKING CARDS/ELEVATOR KEYS**

Tokens  
Return card/key  
Parking inquiry  
Elevator passes  
Temporary handicapped parking permits

**REFERRALS TO OUTSIDE AGENCIES**

Private Medical Doctor  
Health Department  
Clinic  
Dental  
Counseling Centers  
Crisis Centers  
Transitional Living Facilities (Battered/Homeless Women)  
Family Planning Facilities  
Other Health Agencies

**TESTS**

Blood Pressure  
Hearing  
Tuberculosis  
Reading  
Information  
Vision  
Glucometer  
Urinalysis

Hemoglobin  
E.K.G.  
Strep A testing  
P.G. testing  
Monospot  
Hemacult  
Misc.

**MISCELLANEOUS**

Absence Excuses/PE Waiver  
Allergy Injections  
Band-aids  
Booklets/Pamphlets  
Dressing Change  
Rest  
Suture Removal  
Temperature  
Weigh  
Misc.  
Information  
Report/Form  
Wart Removal

**COMMITTEES**

Safety  
Environmental  
Disaster Planning

**SAFETY DATA SHEETS**

Central file

**X-RAY SERVICES**

**COMMUNICABLE DISEASE CONTROL**

**BODY FAT MEASUREMENTS**

**MINOR SURGERIES**

**SELF-ESTEEM GROUPS**

**MENTAL HEALTH CRISIS**

**AA GROUP**

**ADULT CHILDREN OF ALCOHOLICS GROUP**

**WORKSHOPS**

Test Anxiety  
Stress Management  
Communication Skills  
Weight Loss  
Assertiveness Skills

## VI. CLAIM PREPARATION

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a list of each item for which reimbursement is claimed under this mandate.

### A. Description of Activity

1. Show the total number of full-time students enrolled per semester/quarter.
2. Show the total number of full-time students enrolled in the summer program.
3. Show the total number of part-time students enrolled per semester/quarter.
4. Show the total number of part-time students enrolled in the summer program.

### B. Actual Costs of Claim Year for Providing 1986-87 Fiscal Year Program Level of Service

Claimed costs should be supported by the following information:

#### 1. Employee Salaries and Benefits

Identify the employee,(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.

#### 2. Services and Supplies

Only expenditures which can be identified as a direct cost of the mandate can be claimed. List cost of materials which have been consumed or expended specifically for the purpose of this mandate.

#### 3. Allowable Overhead Cost

Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions.

## VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. This would include documentation for the fiscal year 1986-87 program to substantiate a maintenance of effort. These documents must be kept on file by the agency submitting the claim for a period of no

less than three years from the date of the final payment of the claim pursuant to this mandate, and made available on the request of the State Controller or his agent.

**VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS**

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim. This shall include the amount of \$7.50 per full-time student per semester, \$5.00 per full-time student for summer school, or \$5.00 per full-time student per quarter, as authorized by Education Code section 72246(a). This shall also include payments (fees) received from individuals other than students who are not covered by Education Code Section 72246 for health services.

**IX. REQUIRED CERTIFICATION**

The following certification must accompany the claim:

I DO HEREBY CERTIFY under penalty of perjury:

THAT the foregoing is true and correct:

THAT Section 1090 to 1096, inclusive, of the Government Code and other applicable provisions of the law have been complied with;

and

THAT I am the person authorized by the local agency to file claims for funds with the State of California.

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone No.

0350d



## HEALTH FEE ELIMINATION

### 1. Summary of Chapters 1/84, 2nd E.S., and Chapter 1118/87

Chapter 1, Statutes of 1984, 2nd E.S., repealed Education Code § 72246 which authorized community college districts to charge a fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. The statute also required community college districts that charged a fee in the 1983/84 fiscal year to maintain that level of health services in the 1984/85 fiscal year and each fiscal year thereafter. The provisions of this statute would automatically repeal on December 31, 1987, which would reinstate the community college districts' authority to charge a health fee as specified.

Chapter 1118, Statutes of 1987 amended Education Code § 72246 to require any community college district that provided health services in the 1986/87 fiscal year to maintain health services at that level in the 1986/87 fiscal year and each fiscal year thereafter. Chapter 8, Statutes of 1993, has revised the numbering of § 72246 to § 76355.

### 2. Eligible Claimants

Any community college district incurring increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

### 3. Appropriations

To determine if current funding is available for this program, refer to the schedule "Appropriations for State Mandated Cost Programs" in the "Annual Claiming Instructions for State Mandated Costs" issued in mid-September of each year to community college presidents.

### 4. Types of Claims

#### A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details 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

Section 17564(a), Government Code, provides that no claim shall be filed pursuant to Section 17561 unless such a claim exceeds \$200 per program per fiscal year.

### 5. Filing Deadline

- (1) Refer to item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by November 30, 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 November 30, of the following fiscal year regardless whether the payment was more or less than the actual costs. If the local agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the local 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. (See item 3 above).

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 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 Components

Eligible claimants will be reimbursed for health service costs at the level of service provided in the 1986/87 fiscal year. The reimbursement will be reduced by the amount of student health fees authorized per the Education Code § 76355.

After January 1, 1993, pursuant to Chapter 8, Statutes of 1993, the fees students were required to pay for health supervision and services were not more than:

\$10.00 per semester

\$5.00 for summer school

\$5.00 for each quarter

Beginning with the summer of 1997, the fees are:

\$11.00 per semester

\$8.00 for summer school or

\$8.00 for each quarter

The district may increase fees by the same percentage increase as the Implicit Price Deflator (IPD) for the state and local government purchase of goods and services. Whenever the IPD calculates an increase of one dollar (\$1) above the existing amount, the fees may be increased by one dollar (\$1).

## 7. Reimbursement Limitations

- A. If the level at which health services were provided during the fiscal year of reimbursement is less than the level of health services that were provided in the 1986/87 fiscal year, no reimbursement is forthcoming.
- B. Any offsetting savings or reimbursement the claimant received from any source (e.g. federal, state grants, foundations, etc.) as a 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 HFE-1.0, HFE-1.1, and form HFE-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 and 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 HFE-2, Health Services**

This form is used to list the health services the community college provided during the 1986/87 fiscal year and the fiscal year of the reimbursement claim.

**B. Form HFE-1.1, Claim Summary**

This form is used to compute the allowable increased costs an individual college of the community college district has incurred to comply with the state mandate. The level of health services reported on this form must be supported by official financial records of the community college district. A copy of the document must be submitted with the claim. The amount shown on line (13) of this form is carried to form HFE-1.0.

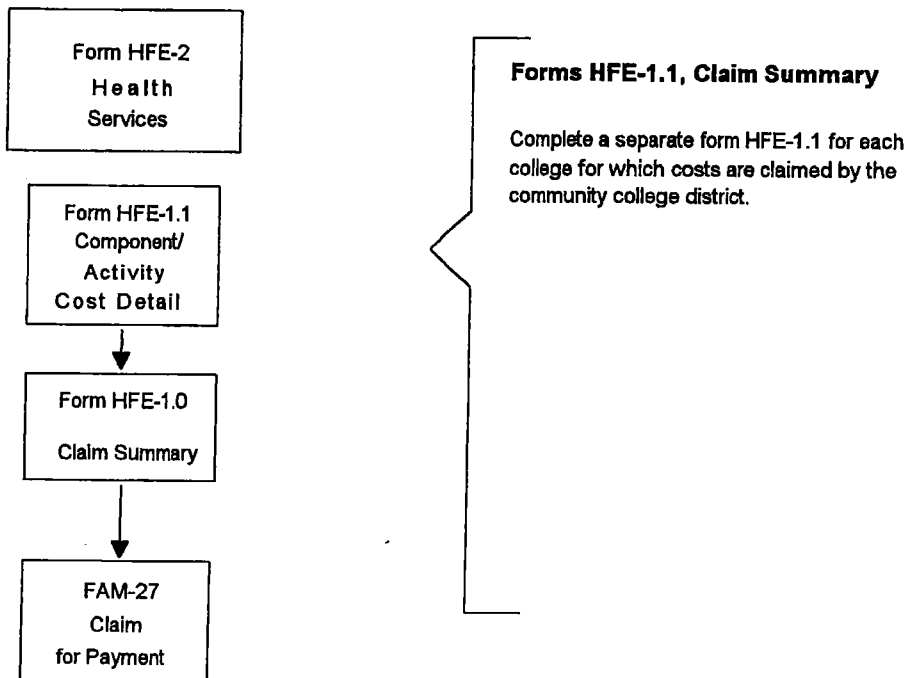
**C. Form HFE-1.0, Claim Summary**

This form is used to list the individual colleges that had increased costs due to the state mandate and to compute a total claimable cost for the district. The "Total Amount Claimed", line (04) on this form is carried forward to form FAM-27, line 13, for the reimbursement claim, or line (07) for the estimated claim.

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

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form HFE-1.0 and HFE 1.1 must be carried forward to this form for the State Controller's Office to process the claim for payment.

**Illustration of Claim Forms**



<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561  <b>HEALTH FEE ELIMINATION</b>	For State Controller Use Only (19) Program Number 00234 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	Program <span style="font-size: 2em; font-weight: bold;">234</span>
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L A B E L  H E R E	(01) Claimant Identification Number		<b>Reimbursement Claim Data</b>	
	(02) Claimant Name		(22) HFE-1.0, (04)(b)	
	County of Location		(23)	
	Street Address or P.O. Box		(24)	
	Suite			
	City		(25)	
State				
Zip Code		(26)		
<b>Type of Claim</b>	<b>Estimated Claim</b>	<b>Reimbursement Claim</b>	(27)	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(28)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(29)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(30)	
<b>Fiscal Year of Cost</b>	(06) 20__/20__	(12) 20__/20__	(31)	
<b>Total Claimed Amount</b>	(07)	(13)	(32)	
<b>Less: 10% Late Penalty, not to exceed \$1,000</b>		(14)	(33)	
<b>Less: Prior Claim Payment Received</b>		(15)	(34)	
<b>Net Claimed Amount</b>		(16)	(35)	
<b>Due from State</b>	(08)	(17)	(36)	
<b>Due to State</b>		(18)		

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district 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 Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings 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 amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or 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 \_\_\_\_\_

\_\_\_\_\_  
 Type or Print Name \_\_\_\_\_ Title \_\_\_\_\_

(38) Name of Contact Person for Claim \_\_\_\_\_ Telephone Number ( ) - Ext. \_\_\_\_\_  
 \_\_\_\_\_ E-Mail Address \_\_\_\_\_

<b>Program</b> <b>234</b>	<b>HEALTH FEE ELIMINATION</b> <b>Certification Claim Form</b> <b>Instructions</b>	<b>FORM</b> <b>FAM-27</b>
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) Leave blank.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form HFE-1.1 and enter the amount from line (13).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Leave blank.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for 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 from form HFE-1.1, line (13). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), or \$1,000, whichever is less.
- (15) If filing an actual reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (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) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., HFE-1.0, (04)(b), means the information is located on form HFE-1.0, block (04), column (b). 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. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **(To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)** Use the following mailing addresses:

**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 500  
 Sacramento, CA 95816

<b>MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY</b>		<b>FORM HFE-1.0</b>
(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 19__/19__
<b>(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)</b>		
(a) Name of College	(b) Claimed Amount	
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		
<b>(04) Total Amount Claimed</b>	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	

<b>HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions</b>	<b>FORM HFE-1.0</b>
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- (01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office on behalf of its colleges.
- (02) Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which the expenses were/are to be incurred. A separate claim must be filed for each fiscal year.

Form HFE-1.0 must be filed for a reimbursement claim. Do not complete form HFE-1.0 if you are filing an estimated claim and the estimate is not more than 110% of the previous fiscal year's actual costs. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, forms HFE-1.0 and HFE-1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

- (03) List all the colleges of the community college district which have increased costs. A separate form HFE-1.1 must be completed for each college showing how costs were derived.
- (04) Enter the total claimed amount of all colleges by adding the Claimed Amount, line (3.1b) + line (3.2b) ...+ (3.21b).

Program <b style="font-size: 24pt;">234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	FORM HFE-1.1
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(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 20__/20__
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(03) Name of College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986-87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS       SAME       MORE

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim			
(06) Cost of providing current fiscal year health services in excess of 1986-87			
(07) Cost of providing current fiscal year health services at 1986-87 level [Line (05) - line (06)]			

(08) Complete columns (a) through (g) to provide detail data for health fees

Collection Period	(a) Number of Students Enrolled	(b) Students Exempt per EC 76355(c)(1)	(c) Students Exempt per EC 76355(c)(2)	(d) Students Exempt per EC 76355(c)(3)	(e) Number of Students Subject to Health Fee (a)-(b)-(c)-(d)	(f) Unit Cost Per Student Per EC 76355	(g) Student Health Fees (e) x (f)
1. Per Fall Semester							
2. Per Spring Semester							
3. Per Summer Session							
4. Per First Quarter							
5. Per Second Quarter							
6. Per third Quarter							

(09) Total health fee that could have been collected: The sum of (Line (08)(1)(c) through line (08)(6)(c)

(10) Subtotal [Line (07) - line (09)]

**Cost Reduction**

(11) Less: Offsetting Savings

(12) Less: Other Reimbursements

(13) Total Claimed Amount [Line (10) - {(line (11) + line (12))}]

<b>Program</b> <b>234</b>	<b>HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions</b>	<b>FORM HFE-1.1</b>
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- (01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office (SCO) on behalf of its colleges.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form HFE-1.1 must be filed for a reimbursement claim. Do not complete form HFE-1.1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form HFE-1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the name of the college or community college district that provided student health services in the 1986-87 fiscal year and continue to provide the same services during the fiscal year of claim.
- (04) Compare the level of services provided during the fiscal year of reimbursement to the 1986-87 fiscal year and indicate the result by marking a check in the appropriate box. If the "Less" box is checked, STOP and do not complete the remaining part of this claim form. No reimbursement is forthcoming.
- (05) Enter the direct cost, indirect cost, and total cost of health services for the fiscal year of claim on line (05). Direct cost of health services is identified on the college expenditure report authorized by Education Code §76355 and included in the Community College Annual Financial and Budget Report CCFS-311, EDP Code 6440, column 5. If the amount of direct costs claimed is different than that shown on the expenditure report, provide a schedule listing those community college costs that are in addition to, or a reduction to expenditures shown on the report. For claiming indirect costs, college districts have the option of using a federally approved rate from the Office of Management and Budget Circular A-21, form FAM-29C, or a 7% indirect cost rate.
- (06) Enter the direct cost, indirect cost, and total cost of health services that are in excess of the level provided in the 1986-87 fiscal year.
- (07) Enter the difference of the cost of health services for the fiscal year of claim, line (05) and the cost of providing current fiscal year services that are in excess of the level provided in the 1986-87 fiscal year line (06).
- (08) Complete columns (a) through (g) to provide details on the number of students enrolled, the number of students exempt per EC Section 76355(c)(1), (2), and (3), and the amount of health service fees that could have been collected. After 05/01/01, the student fees for health supervision and services are \$12.00 per semester, \$9.00 for summer school, and \$9 for each quarter.
- (09) Enter the sum of student health fees that could have been collected, other than exempt students.
- (10) Enter the difference of the cost of providing health services at the 1986-87 level, line (07) and the total health fee that could have been collected, line (09). If line (09) is greater than line (07), no claim shall be filed.
- (11) Enter the total savings experienced by the school identified in line (03) as a direct cost of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Enter the total of other reimbursements received from any source, (i.e., federal, other state programs, etc..) Submit a detailed schedule of reimbursements with the claim.
- (13) Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12), from Total 1986-87 Health Service Cost excluding Student Health Fees.



<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant:		(02) Fiscal Year costs were incurred:	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Accident Reports			
Appointments			
College Physician, surgeon			
Dermatology, family practice			
Internal Medicine			
Outside Physician			
Dental Services			
Outside Labs, (X-ray, etc.)			
Psychologist, full services			
Cancel/Change Appointments			
Registered Nurse			
Check Appointments			
Assessment, Intervention and Counseling			
Birth Control			
Lab Reports			
Nutrition			
Test Results, office			
Venereal Disease			
Communicable Disease			
Upper Respiratory Infection			
Eyes, Nose and Throat			
Eye/Vision			
Dermatology/Allergy			
Gynecology/Pregnancy Service			
Neuralgic			
Orthopedic			
Genito/Urinary			
Dental			
Gastro-Intestinal			
Stress Counseling			
Crisis Intervention			
Child Abuse Reporting and Counseling			
Substance Abuse Identification and Counseling			
Acquired Immune Deficiency Syndrome			
Eating Disorders			
Weight Control			
Personal Hygiene			
Burnout			
Other Medical Problems, list			
Examinations, minor illnesses			
Recheck Minor Injury			
Health Talks or Fairs, Information			
Sexually Transmitted Disease			
Drugs			
Acquired Immune Deficiency Syndrome			

<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>	<b>FORM</b> <b>HFE-2</b>
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(01) Claimant:	(02) Fiscal Year costs were incurred:
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(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.	(a) FY 1986/87	(b) FY of Claim
<ul style="list-style-type: none"> <li>Child Abuse</li> <li>Birth Control/Family Planning</li> <li>Stop Smoking</li> <li>Library, Videos and Cassettes</li>   <li>First Aid, Major Emergencies</li>   <li>First Aid, Minor Emergencies</li>   <li>First Aid Kits, Filled</li>   <li>Immunizations                             <ul style="list-style-type: none"> <li>Diphtheria/Tetanus</li> <li>Measles/Rubella</li> <li>Influenza</li> <li>Information</li> </ul> </li>   <li>Insurance                             <ul style="list-style-type: none"> <li>On Campus Accident</li> <li>Voluntary</li> <li>Insurance Inquiry/Claim Administration</li> </ul> </li>   <li>Laboratory Tests Done                             <ul style="list-style-type: none"> <li>Inquiry/Interpretation</li> <li>Pap Smears</li> </ul> </li>   <li>Physical Examinations                             <ul style="list-style-type: none"> <li>Employees</li> <li>Students</li> <li>Athletes</li> </ul> </li>   <li>Medications                             <ul style="list-style-type: none"> <li>Antacids</li> <li>Antidiarrheal</li> <li>Aspirin, Tylenol, Etc</li> <li>Skin Rash Preparations</li> <li>Eye Drops</li> <li>Ear Drops</li> <li>Toothache, oil cloves</li> <li>Stingkill</li> <li>Midol, Menstrual Cramps</li> <li>Other, list</li> </ul> </li>   <li>Parking Cards/Elevator Keys                             <ul style="list-style-type: none"> <li>Tokens</li> <li>Return Card/Key</li> <li>Parking Inquiry</li> <li>Elevator Passes</li> <li>Temporary Handicapped Parking Permits</li> </ul> </li> </ul>		

<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>	<b>FORM</b> <b>HFE-2</b>
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(01) Claimant:	(02) Fiscal Year costs were incurred:
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(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.	(a) FY 1986/87	(b) FY of Claim
<b>Referrals to Outside Agencies</b> Private Medical Doctor Health Department Clinic Dental Counseling Centers Crisis Centers Transitional Living Facilities, battered/homeless women Family Planning Facilities Other Health Agencies		
<b>Tests</b> Blood Pressure Hearing Tuberculosis Reading Information Vision Glucometer Urinalysis Hemoglobin EKG Strep A testing PG Testing Monospot Hemacult Others, list		
<b>Miscellaneous</b> Absence Excuses/PE Waiver Allergy Injections Band-aids Booklets/Pamphlets Dressing Change Rest Suture Removal Temperature Weigh Information Report/Form Wart Removal Others, list		
<b>Committees</b> Safety Environmental Disaster Planning		



# LOS RIOS COMMUNITY COLLEGE DISTRICT

Audit Report

## HEALTH FEE ELIMINATION PROGRAM

Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session,  
and Chapter 1118, Statutes of 1987

*July 1, 2002, through June 30, 2005*



JOHN CHIANG  
California State Controller

May 2008



**JOHN CHIANG**  
California State Controller

May 21, 2008

Anne Blackwood, President  
Board of Trustees  
Los Rios Community College District  
1919 Spanos Court  
Sacramento, CA 95825-3981

Dear Ms. Blackwood:

The State Controller's Office audited the costs claimed by the Los Rios Community College District for the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session, and Chapter 1118, Statutes of 1987) for the period of July 1, 2002, through June 30, 2005.

The district claimed \$2,554,615 (\$2,555,615 less a \$1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that the entire amount is unallowable, primarily because the district did not report authorized health service fees. The State paid the district \$814,928, which the State will offset from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at CSM's Web site, at [www.csm.ca.gov](http://www.csm.ca.gov) (Guidebook link); you may obtain IRC forms by telephone, at (916) 323-3562, or by e-mail, at [csminfo@csm.ca.gov](mailto:csminfo@csm.ca.gov).

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

*Original signed by*

**JEFFREY V. BROWNFIELD**  
Chief, Division of Audits

JVB/vb

cc: Jon Sharpe, Deputy Chancellor  
    Los Rios Community College District  
Carrie Bray, Director, Accounting Services  
    Los Rios Community College District  
Marty Rubio, Specialist, Fiscal Accountability Section  
    California Community Colleges Chancellor's Office  
Jeannie Oropeza, Program Budget Manager  
    Education Systems Unit  
    Department of Finance

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the costs claimed by the Los Rios Community College District for the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session, and Chapter 1118, Statutes of 1987) for the period of July 1, 2002, through June 30, 2005.

The district claimed \$2,554,615 (\$2,555,615 less a \$1,000 penalty for filing a late claim) for the mandated program. Our audit disclosed that the entire amount is unallowable, primarily because the district did not report authorized health service fees. The State paid the district \$814,928, which the State will offset from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

## Background

Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session (E.S.) repealed Education Code section 72246 which authorized community college districts to charge a health fee for providing health supervision and services, providing medical and hospitalization services, and operating student health centers. This statute also required that health services for which a community college district charged a fee during fiscal year (FY) 1983-84 had to be maintained at that level in FY 1984-85 and every year thereafter. The provisions of this statute would automatically sunset on December 31, 1987, reinstating the community college districts' authority to charge a health service fee as specified.

Chapter 1118, Statutes of 1987, amended Education Code section 72246 (subsequently renumbered as section 76355 by Chapter 8, Statutes of 1993). The law requires any community college district that provided health services in FY 1986-87 to maintain health services at the level provided during that year in FY 1987-88 and each fiscal year thereafter.

On November 20, 1986, the Commission on State Mandates (CSM) determined that Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session imposed a "new program" upon community college districts by requiring specified community college districts that provided health services in FY 1983-84 to maintain health services at the level provided during that year in FY 1984-85 and each fiscal year thereafter. This maintenance-of-effort requirement applied to all community college districts that levied a health service fee in FY 1983-84.

On April 27, 1989, the CSM determined that Chapter 1118, Statutes of 1987, amended this maintenance-of-effort requirement to apply to all community college districts that provided health services in FY 1986-87, requiring them to maintain that level in FY 1987-88 and each fiscal year thereafter.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. CSM adopted parameters and guidelines on August 27, 1987, and amended them on May 25, 1989. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist school districts in claiming mandated program reimbursable costs.

## **Objective, Scope, and Methodology**

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Health Fee Elimination Program for the period of July 1, 2002, through June 30, 2005.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted the audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the costs claimed were supported.

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.

We asked the district's representative to submit a written representation letter regarding the district's accounting procedures, financial records, and mandated cost claiming procedures as recommended by *Government Auditing Standards*. However, the district declined our request.

## **Conclusion**

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, the Los Rios Community College District claimed \$2,554,615 (\$2,555,615 less a \$1,000 penalty for filing a late claim) for costs of the Health Fee Elimination Program. Our audit disclosed that the entire amount is unallowable.

The State paid the district \$814,928, which it will offset from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

**Views of  
Responsible  
Official**

We issued a draft audit report on February 20, 2008. Jon Sharpe, Deputy Chancellor, responded by letter dated March 11, 2008 (Attachment), disagreeing with the audit results. This final audit report includes the district's response.

After further review, we revised Finding 1 to eliminate previously reported unallowable costs that resulted from extrapolating non-statistical sample results to the population sampled. Finding 1 now shows unallowable salaries and benefits totaling \$16,019 and unallowable indirect costs totaling \$4,889. We previously reported unallowable salaries and benefits totaling \$148,851 and unallowable indirect costs totaling \$45,484.

**Restricted Use**

This report is solely for the information and use of the Los Rios Community College District, the California Community Colleges Chancellor's Office, the California Department of Finance, and the 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 report, which is a matter of public record.

*Original signed by*

JEFFREY V. BROWNFIELD  
Chief, Division of Audits

May 21, 2008

**Schedule 1—  
Summary of Program Costs  
July 1, 2002, through June 30, 2005**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>July 1, 2002, through June 30, 2003</u>				
Direct costs:				
Salaries	\$ 501,152	\$ 498,087	\$ (3,065)	Finding 1
Benefits	115,242	114,542	(700)	Finding 1
Services and supplies	12,117	6,287	(5,830)	Finding 2
Total direct costs	628,511	618,916	(9,595)	
Indirect costs	186,417	107,398	(79,019)	Findings 1, 2, 3
Total direct and indirect costs	814,928	726,314	(88,614)	
Less authorized health service fees	—	(1,293,681)	(1,293,681)	Finding 4
Subtotal	814,928	(567,367)	(1,382,295)	
Audit adjustments that exceed costs claimed	—	567,367	567,367	
Total program costs	<u>\$ 814,928</u>	—	<u>\$ (814,928)</u>	
Less amount paid by the State		(814,928)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (814,928)</u>		
<u>July 1, 2003, through June 30, 2004</u>				
Direct costs:				
Salaries	\$ 516,187	\$ 508,796	\$ (7,391)	Finding 1
Benefits	128,945	127,151	(1,794)	Finding 1
Services and supplies	19,506	13,031	(6,475)	Finding 2
Total direct costs	664,638	648,978	(15,660)	
Indirect costs	201,983	113,671	(88,312)	Findings 1, 2, 3
Total direct and indirect costs	866,621	762,649	(103,972)	
Less authorized health service fees	—	(1,137,243)	(1,137,243)	Finding 4
Less late filing penalty	(1,000)	(1,000)	—	
Subtotal	865,621	(375,594)	(1,241,215)	
Audit adjustments that exceed costs claimed	—	375,594	375,594	
Total program costs	<u>\$ 865,621</u>	—	<u>\$ (865,621)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>		

## Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>July 1, 2004, through June 30, 2005</u>				
Direct costs:				
Salaries	\$ 516,410	\$ 513,946	\$ (2,464)	Finding 1
Benefits	128,609	128,004	(605)	Finding 1
Services and supplies	17,352	8,590	(8,762)	Finding 2
Total direct costs	662,371	650,540	(11,831)	
Indirect costs	211,695	231,352	19,657	Findings 1, 2, 3
Total direct and indirect costs	874,066	881,892	7,826	
Less authorized health service fees	—	(1,123,546)	(1,123,546)	Finding 4
Subtotal	874,066	(241,654)	(1,115,720)	
Audit adjustments that exceed costs claimed	—	241,654	241,654	
Total program costs	<u>\$ 874,066</u>	—	<u>\$ (874,066)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>		
<u>Summary: July 1, 2002, through June 30, 2005</u>				
Direct costs:				
Salaries	\$ 1,533,749	\$ 1,520,829	\$ (12,920)	
Benefits	372,796	369,697	(3,099)	
Services and supplies	48,975	27,908	(21,067)	
Total direct costs	1,955,520	1,918,434	(37,086)	
Indirect costs	600,095	452,421	(147,674)	
Total direct and indirect costs	2,555,615	2,370,855	(184,760)	
Less authorized health service fees	—	(3,554,470)	(3,554,470)	
Less late filing penalty	(1,000)	(1,000)	—	
Subtotal	2,554,615	(1,184,615)	(3,739,230)	
Audit adjustments that exceed costs claimed	—	1,184,615	1,184,615	
Total program costs	<u>\$ 2,554,615</u>	—	<u>\$(2,554,615)</u>	
Less amount paid by the State		(814,928)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (814,928)</u>		

<sup>1</sup> See the Findings and Recommendations section.

# Findings and Recommendations

## FINDING 1— Unallowable salaries and benefits

The district claimed unallowable salaries and benefits totaling \$16,019. The related indirect costs total \$4,889. The unallowable salaries and benefits are attributable to (1) the increased level of health services that American River College (ARC) provided and (2) the insufficient supporting documentation that Consumnes River College (CRC) and Sacramento City College (SCC) provided.

The district's claims identified the health services that the district provided during fiscal year (FY) 1986-87, the mandated program's base year. For each college, we examined health service logs that covered a one-month period in each fiscal year. For CRC, we expanded our sample to include a second one-month period in FY 2003-04. The health service logs identify actual health services provided. ARC's health service logs showed that it provided health services exceeding the services that the district provided during FY 1986-87. In addition, CRC's and SCC's health service logs included entries that did not identify the service provided. As a result, we were unable to verify that those services were mandate-related.

The following table shows the percentage of unallowable or unsupported health services provided and the resulting unallowable salaries and benefits for each college and fiscal year:

	ARC	CRC	SCC	Total
<b>Fiscal Year 2002-03:</b>				
Salaries and benefits claimed	\$ 241,188	\$ 145,430	\$ 229,776	
Number of months per year	÷ 12	÷ 12	÷ 12	
Average monthly salaries and benefits claimed	20,099	12,119	19,148	
Percentage of unallowable services provided	× (5.65)%	× (12.50)%	× (5.82)%	
Audit adjustment	<u>(1,136)</u>	<u>(1,515)</u>	<u>(1,114)</u>	\$ (3,765)
<b>Fiscal Year 2003-04:</b>				
Salaries and benefits claimed	240,486	179,984	224,662	
Number of months per year	÷ 12	÷ 12	÷ 12	
Average monthly salaries and benefits claimed	20,041	14,999	18,722	
Number of months audited	× 1	× 2	× 1	
Total salaries and benefits for months audited	20,041	29,998	18,722	
Percentage of unallowable services provided	× (4.20)%	× (24.09)%	× (5.96)%	
Audit adjustment	<u>(842)</u>	<u>(7,227)</u>	<u>(1,116)</u>	(9,185)
<b>Fiscal Year 2004-05:</b>				
Salaries and benefits claimed	253,007	178,176	213,836	
Number of months per year	÷ 12	÷ 12	÷ 12	
Average monthly salaries and benefits claimed	21,084	14,848	17,820	
Percentage of unallowable services provided	× (5.04)%	× (13.51)%	× —	
Audit adjustment	<u>(1,063)</u>	<u>(2,006)</u>	<u>—</u>	(3,069)
Total audit adjustment	<u>\$ (3,041)</u>	<u>\$ (10,748)</u>	<u>\$ (2,230)</u>	<u>\$ (16,019)</u>

The following table summarizes the unallowable salaries and benefits and the related indirect costs:

	Fiscal Year			Total
	2002-03	2003-04	2004-05	
Salaries and benefits	\$ (3,765)	\$ (9,185)	\$ (3,069)	\$ (16,019)
Related indirect costs	(1,117)	(2,791)	(981)	(4,889)
Audit adjustment	\$ (4,882)	\$ (11,976)	\$ (4,050)	\$ (20,908)

The program's parameters and guidelines state that a community college district may claim costs only for those health services that it provided in FY 1986-87. In addition, the parameters and guidelines state that "all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs."

### Recommendation

We recommend that the district maintain logs that consistently identify the health services actually provided. In addition, we recommend that the district adopt uniform health service logs by implementing ARC's health service log system for all colleges. We also recommend that the district claim only those costs related to health services that the district provided in FY 1986-87.

### District's Response

The audit work which generated these findings was a review of "service logs" . . . These logs are actually sign-in sheets in which persons obtaining service, with or without appointments, write their name and provide a four or five word description of their ailment. Some patients declined to state the reason for their visit, which is their right under state and federal laws, specifically HIPPA privacy laws.

The service logs were not prepared for mandate or financial cost accounting purposes nor are they required by the parameters and guidelines. Neither the parameters and guidelines nor the Controller's claiming instructions require the claimants to report the number or type of service actually provided, but only require the claimant to provide an inventory of services available to students.

There is no evidence that the service logs record all of the services provided each month. The extrapolation [finding] assumes that all staff labor is applied only to patient visits.

There is no indication that the number of services provided in each of these months is a statistically valid sample of the scope of services provided. That is, patient visits may not be representative of all types of services provided.

The time spent by staff to provide service varies by the type of service provided. The extrapolation assumes every patient visit requires the same amount of staff time to provide service.

The audit disallows those visits for which no reason is stated by the patient. This essentially disallows services which are probably allowable. This penalizes the District for complying with privacy requirements.

The audit report recommends that in the future the district maintain logs "that consistently identify the health services actually provided." This of course indicates that the auditor does not believe the current logs are representative of the services actually provided, yet the auditor used the logs for sampling and extrapolation. Therefore, the audit report concedes that findings are based on an incompetent source.

The audit report quotes the parameters and guidelines as the legal basis for the adjustment, specifically, that "... all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs." It is ironic and entirely unacceptable for the Controller to adjust claimed costs for insufficient documentation when the auditor chose documents never intended nor designed for cost accounting as the basis for these findings and then criticized the District's source documentation.

The district also objected to the SCO extrapolating sample results to total salaries and benefits claimed for each college and fiscal year.

#### SCO's Comment

We revised our audit finding to eliminate previously reported unallowable costs that resulted from extrapolating sample results to the full fiscal year for each college. For those colleges and fiscal years for which we sampled one month of services provided, we calculated unallowable costs by applying the percentage of unallowable services to the average monthly salaries and benefits claimed. Because we sampled two months for Consumnes River College's FY 2003-04 services provided, we doubled that amount. We also made non-substantive edits to our recommendation.

During our audit field work, we asked the district to provide documentation showing the actual services that the district provided. In response, the district provided the health service logs. We gave the district an opportunity to provide any other documentation that supports actual services provided. The district did not provide any other documentation during our audit fieldwork or in response to our draft audit report.

The district incorrectly states that the parameters and guidelines and the SCO's claiming instructions "only require the claimant to provide an inventory of services available to students." The parameters and guidelines actually state, "Only services provided in 1986-87 fiscal year may be claimed." They require the district to claim salaries and benefits by describing the mandated functions performed and specifying the actual number of hours devoted to each function. In addition, they state, "All costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs."

The district states that the service logs do not record all of the health services that it provided each month. However, the district provided no other documentation related to patient visits or the actual amount of time spent on reimbursable activities.



The district states, "The time spent by staff to provide service varies by the type of service provided. The extrapolation [finding] assumes every patient visit requires the same amount of staff time to provide service." However, the district did not provide any documentation that shows the actual time spent on unallowable activities. The district did not provide any documentation that specifies the actual number of hours devoted to each mandated function as required by the parameters and guidelines. In addition, the district failed to provide any reasonable alternative methodology to calculate costs claimed that are attributable to unallowable activities. The district's failure to provide any evidence of the individual costs allegedly incurred puts its entire claim in question. We conclude that the audit methodology is reasonable in light of the district's lack of supporting documentation.

The district also states, "The audit disallows those visits for which no reason is stated by the patient. This essentially disallows services which are probably allowable. This penalizes the District for complying with privacy requirements." The parameters and guidelines require the district to describe the mandated functions performed and specify the actual number of hours devoted to each function. The district provided no documentation showing that the referenced patient visits were "probably allowable." The district's compliance with Health Insurance Portability and Accountability Act (HIPAA) requirements is not relevant. It is the district's responsibility to maintain documentation that complies with the parameters and guidelines' requirements. The district may document actual services provided without violating HIPAA requirements simply by providing the same health service logs without disclosing patient names. District staff may contemporaneously identify the service(s) provided if the patient does not.

The district cites the audit report recommendation that states, "We recommend that the district maintain logs that consistently identify the health services actually provided." The district then incorrectly concludes that the SCO does not believe that the current logs are representative of the services actually provided and hypothesizes falsely that the audit report concedes to reporting a finding based on an incompetent source. Our recommendation only addresses the issue of documented patient visits that do not identify the actual service provided.

The district states, "It is ironic and entirely unacceptable for the Controller to adjust claimed costs for insufficient documentation when the auditor chose documents never intended nor designed for cost accounting as the basis for these findings and then criticized the District's source documentation." The SCO did not "choose" the documents. The SCO requested that the district provide documentation supporting actual services provided, in accordance with the parameters and guidelines' requirements. In response, the district provided copies of the health service logs. The district provided no other documentation to support actual services provided. The SCO did not "criticize" the source documentation, but instead noted instances in which the source documentation either did not identify the actual health services provided or identified unallowable services.

**FINDING 2—  
Unallowable services  
and supplies**

The district claimed unallowable services and supplies totaling \$21,067. The related indirect costs total \$6,497.

The district claimed \$12,305 to provide medical services at sporting events and physical examinations for intercollegiate athletes. Education Code section 76355, subdivision (d)(2), states that authorized expenditures shall not include physical examinations for intercollegiate athletics and the salaries of health professionals for athletic events.

In addition, the district claimed \$3,568 for laboratory service costs and \$5,194 for immunization costs. The district’s claims show that it did not provide these services during FY 1986-87. The parameters and guidelines state that a community college district may claim costs only for those health services that it provided in FY 1986-87.

The following table summarizes the audit adjustment:

	Fiscal Year			Total
	2002-03	2003-04	2004-05	
Services and supplies	\$ (5,830)	\$ (6,475)	\$ (8,762)	\$ (21,067)
Indirect costs	(1,729)	(1,968)	(2,800)	(6,497)
Audit adjustment	<u>\$ (7,559)</u>	<u>\$ (8,443)</u>	<u>\$ (11,562)</u>	<u>\$ (27,564)</u>

Recommendation

We recommend that the district claim costs only for those health services that it provided in FY 1986-87.

District’s Response

The audit findings do not state which tests and immunizations are disallowed, so it cannot be determined if the finding is accurate.

SCO’s Comment

Our finding and recommendation are unchanged. During our exit conference conducted January 10, 2008, we provided the district a detailed schedule showing each individual unallowable item, identified by both the district’s reference number and voucher number. The district did not provide any documentation to refute the audit finding.

**FINDING 3—  
Overstated and  
understated indirect  
cost rates claimed**

The district overstated its indirect cost rates for FY 2002-03 and FY 2003-04. The district understated its indirect cost rate for FY 2004-05. The overstated and understated indirect cost rates resulted in unallowable indirect costs totaling \$136,288.

The district prepared its FY 2002-03 and FY 2003-04 indirect cost rate proposals (ICRPs) using Office of Management and Budget (OMB) Circular A-21 methodology. However, the district did not obtain federal approval for these ICRPs.

The district prepared its FY 2004-05 ICRP using the SCO's FAM-29C methodology. However, the district did not prepare the ICRP according to the SCO's claiming instructions. The district prepared the FY 2004-05 ICRP using FY 2003-04 actual cost data and did not properly allocate costs as indirect costs or direct costs.

We calculated allowable indirect cost rates using the FAM-29C methodology that the SCO's claiming instructions allow. The following table summarizes the claimed and allowable indirect cost rates and the resulting audit adjustment.

	Fiscal Year			Total
	2002-03	2003-04	2004-05	
Allowable indirect cost rate	16.47%	16.26%	35.76%	
Claimed indirect cost rate	(29.66)%	(30.39)%	(31.96)%	
(Overstated)/understated indirect cost rate	(13.19)%	(14.13)%	3.80%	
Allowable direct costs claimed	\$ 577,502	\$ 591,315	\$ 616,785	
Audit adjustment	\$ (76,173)	\$ (83,553)	\$ 23,438	\$(136,288)

The parameters and guidelines state that "indirect costs may be claimed in the manner described by the State Controller in his claiming instructions." The SCO's claiming instructions state that districts must obtain federal approval for an ICRP prepared in accordance with OMB Circular A-21. Alternatively, the district may compute an indirect cost rate using Form FAM-29C, which is based on total fiscal year expenditures that the district reports in the California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311).

#### Recommendation

We recommend that the district claim indirect costs based on indirect cost rates computed in accordance with the SCO's claiming instructions. The district must obtain federal approval for ICRPs prepared in accordance with OMB Circular A-21. Alternatively, the district should prepare its ICRPs using SCO's Form FAM-29C.

#### District's Response

This finding results from the District calculating the indirect cost rate based upon how the CCSF-311 report characterizes the various accounts as direct or indirect costs. The Controller's method arbitrarily assigns certain costs to different categories. For example, for the first two fiscal years in this audit, the Controller does not include depreciation as an indirect cost, but does for the third fiscal year. The Controller insists that the rate be calculated according to the claiming instructions. The parameters and guidelines for Health Fee Elimination (as last amended on 5/25/89) state that "Indirect costs maybe claimed in the manner described by the State Controller in his claiming instructions." It does not require that indirect costs be claimed in the manner described by the State Controller. The District utilized the CCSF-311 classification of accounts which is more rational and consistent than the Controller's evolving formula.

SCO's Comment

Our finding and recommendation are unchanged. The district erroneously states that it calculated its indirect cost rates "based upon how the CCFS-311 report characterizes the various accounts as direct or indirect costs." The California Community Colleges Chancellor's Office's (CCCCO's) CCFS-311 report does not identify individual accounts as direct or indirect.

The SCO did not "arbitrarily" assign costs to direct or indirect cost categories. The SCO calculated indirect cost rates based on its claiming instructions applicable to each fiscal year. The SCO's Form FAM-29C methodology provides equitable rates that districts may use to allocate district administrative support costs to personnel that perform mandated program activities.

The district incorrectly concludes that the parameters and guidelines do not require that the district claim indirect costs according to the SCO's claiming instructions. The parameters and guidelines state, "Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions." The district misinterprets "may be claimed" by concluding that compliance with the claiming instructions is voluntary. Instead, "may be claimed" simply permits the district to claim indirect costs. However, if the district chooses to claim indirect costs, then it must comply with the SCO's claiming instructions.

**FINDING 4—  
Unreported authorized  
health service fees**

The district did not report authorized health service fees totaling \$3,554,470.

Mandated costs do not include costs that are reimbursable from authorized fees. Government Code section 17514 states that "costs mandated by the state" means any increased costs that a school district is required to incur. To the extent community college districts can charge a fee, they are not required to incur a cost. In addition, Government Code section 17556 states that the Commission on State Mandates (CSM) shall not find costs mandated by the State if the school district has the authority to levy fees to pay for the mandated program or increased level of service.

For the audit period, Education Code section 76355, subdivision (c), states that health fees are authorized for all students except those who: (1) depend exclusively on prayer for healing; (2) are attending a community college under an approved apprenticeship training program; or (3) demonstrate financial need. The CCCCCO identified the fees authorized by Education Code section 76355, subdivision (a). For FY 2002-03 and FY 2003-04, the authorized fees are \$12 per semester and \$9 per summer session. For FY 2004-05, the authorized fees are \$13 per semester and \$10 per summer session.

We obtained student enrollment, Board of Governors Grant (BOGG) recipient, and apprenticeship program enrollment data from the CCCCCO. The CCCCCO data is based on student data that the district reported. We calculated total authorized health service fees using the authorized health service fee rates that the CCCCCO identified.

The following table shows the authorized health service fee calculation and audit adjustment:

	Semester			Total
	Summer	Fall	Spring	
<b>Fiscal Year 2002-03:</b>				
Student enrollment	28,310	72,031	68,248	
BOGG recipients	(7,847)	(20,059)	(19,597)	
Apprenticeship program enrollees	(790)	(5,236)	(2,335)	
Students subject to health fee	19,673	46,736	46,316	
Authorized health fee rate	× \$ (9)	× \$ (12)	× \$ (12)	
Audit adjustment, FY 2002-03	<u>\$ (177,057)</u>	<u>\$ (560,832)</u>	<u>\$ (555,792)</u>	\$ (1,293,681)
<b>Fiscal Year 2003-04:</b>				
Student enrollment	25,500	67,881	67,013	
BOGG recipients	(9,579)	(23,472)	(23,344)	
Apprenticeship program enrollees	(674)	(2,244)	(2,499)	
Students subject to health fee	15,247	42,165	41,170	
Authorized health fee rate	× \$ (9)	× \$ (12)	× \$ (12)	
Audit adjustment, FY 2003-04	<u>\$ (137,223)</u>	<u>\$ (505,980)</u>	<u>\$ (494,040)</u>	(1,137,243)
<b>Fiscal Year 2004-05:</b>				
Student enrollment	25,290	67,316	67,936	
BOGG recipients	(11,302)	(27,138)	(27,250)	
Apprenticeship program enrollees	(1,385)	(2,461)	(1,671)	
Students subject to health fee	12,603	37,717	39,015	
Authorized health fee rate	× \$ (10)	× \$ (13)	× \$ (13)	
Audit adjustment, FY 2004-05	<u>\$ (126,030)</u>	<u>\$ (490,321)</u>	<u>\$ (507,195)</u>	(1,123,546)
Total audit adjustment				<u>\$ (3,554,470)</u>

### Recommendation

We recommend that the district deduct authorized health service fees from mandate-related costs claimed. The district should maintain records that support its calculation of authorized health service fees. These records should identify the actual non-duplicated student enrollment and students who are exempt from health service fees under Education Code section 76355, subdivision (c).

### District's Response

This finding reduces the claimed program costs by a calculated amount of student health services fees never collected. The District does not collect a student health services fee.

Education Code Section 76355, subdivision (a), in relevant part, provides: "The governing board of a district maintaining a community college *may require* community college students to pay a fee . . . for health supervision and services. . . ." There is no requirement that community colleges levy these fees. The permissive nature of the provision is further illustrated in subdivision (b) which states "If, pursuant to this section, a fee is required, the governing board of the district shall decide the amount of the fee, *if any*, that a part-time

student is required to pay. The governing board may decide whether the fee shall be mandatory or optional." (Emphasis supplied in both instances)

The Parameters and Guidelines, as last amended on 5/25/89, state, in relevant part, "Any offsetting savings . . . must be deducted from the costs claimed . . . This shall include the amount of (student fees) as authorized by Education Code Section 72246 (a)<sup>1</sup>." The use of the term "offsetting savings" further illustrates the permissive nature of the fees. Student fees actually collected must be used to offset costs, but not student fees that could have been collected and were not.

The audit report also cites Government Code Section 17556 which only prohibits the Commission on State Mandates from finding costs in certain instances. Here, the Commission has already made a finding of a new program or increased costs.

<sup>1</sup> Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

#### SCO's Comment

Our finding and recommendation are unchanged. We agree that community college districts may choose not to levy a health service fee. However, Education Code section 76355, subdivision (a), provides districts the authority to levy a health service fee. The CCCCO notifies districts of the fee amount authorized pursuant to Education Code section 76355, subdivision (a).

Regardless of the district's decision to levy or not levy a health service fee, the district does have the *authority* to levy the fee. Government Code section 17514 states, "Costs mandated by the state' means any increased costs which a local agency or school district is *required* to incur . . ." [Emphasis added]." To the extent the district is authorized to collect health service fees attributable to health service expenses, it is not *required* to incur a cost. Therefore, those health service expenses do not meet the statutory definition of mandated costs.

In addition, Government Code section 17556, subdivision (d), state that the CSM shall not find costs mandated by the State if the district has the authority to levy fees to pay for the mandated program or increased level of service. For the Health Fee Elimination Program, the CSM did recognize that another funding source was available by including health service fees as offsetting savings in the parameters and guidelines. The result is the same: To the extent districts have the authority to charge a fee, they are not required to incur a cost.

**ADDITIONAL ISSUE—  
Claim Payment**

The district's response included comments regarding the amounts paid by the State, as shown in Schedule 1, Summary of Program Costs. The district's response and SCO's comment are as follows:

District's Response

The audit report asserts in several locations that the District was paid \$814,928 and this amount should be remitted to the state. The money was never "paid" to the District. The Controller offset the amount payable by reductions to payments for other mandate claims and fiscal years.

SCO's Comment

The claim payment amount is unchanged. The term "paid" is simply the past tense of "pay," which is defined as "discharging indebtedness" <sup>1</sup>. The State discharged its FY 2002-03 indebtedness to the district by equally discharging the district's indebtedness to the State for other mandated program claims.

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<sup>1</sup> Merriam-Webster's Collegiate Dictionary, Tenth Edition

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

---



# LOS RIOS

COMMUNITY  
COLLEGE  
DISTRICT

CERTIFIED MAIL - RETURN RECEIPT REQUESTED



March 11, 2008

Jim L. Spano, Chief,  
Mandated Costs Audits Bureau  
Division of Audits  
Office of the State Controller  
P.O. Box 942850  
Sacramento, CA 94250-5874

Re: Chapter 1, Statutes of 1984  
Health Fee Elimination  
State Controller's Audit  
Fiscal Years: 2002-03, 2003-04, and 2004-05

Dear Mr. Spano:

This letter is the response of the Los Rios Community College District to the letter from Jeffrey V. Brownfield, Chief, Division of Audits, dated February 20, 2008, and received by the District on February 28, 2008, which transmitted the draft audit report for the above referenced mandate program and fiscal years.

## **Finding 1 - Unallowable salaries and benefits**

The draft audit report eliminates \$194,335 of salary and benefits for the three fiscal years. The stated reasons are that some of the services sampled exceeded those of the FY 1986-87 base year and that there was insufficient supporting documentation for other services. The audit work which generated these findings was a review of "service logs" for one month at each college for each fiscal year, with an additional month reviewed at Consumnes River College for one fiscal year. These logs are actually sign-in sheets in which persons obtaining service, with or without appointments, write their name and provide a four or five word description of their ailment. Some patients declined to state the reason for their visit, which is their right under state and federal laws, specifically HIPPA privacy laws.

Based on a review of these logs, the audit concluded that some visits were for services not provided in the base year, and where the patient declined to state the reason for the visit, the audit determined that this was insufficient documentation and thus disallowed the visit. These excess and unidentified services were determined to be "unallowable" and generated exception rates (ranging from about 4% to 24%) which were extrapolated to the entire cost of the salary and benefits for the student health services program.

American River College  
Cosumnes River College  
Folsom Lake College  
Sacramento City College

1919 Spanos Court  
Sacramento, CA 95825  
Phone: 916 568-3112  
Fax: 916 568-3061  
www.losrios.edu

These "service logs" are inappropriate as the basis for "findings" and extrapolation for the audit adjustments for several reasons:

-The service logs were not prepared for mandate or financial cost accounting purposes nor are they required by the parameters and guidelines. Neither the parameters and guidelines nor the Controller's claiming instructions require the claimants to report the number or type of service actually provided, but only require the claimant to provide an inventory of services available to students.

-There is no evidence that the one month of service logs reviewed for each of the three years (36 months of service) at each of the three colleges are representative of the entire year (total number of visits). There is definitely seasonal workload (fewer students in the summer) and seasonal staffing. The extrapolation assumes the workload and labor costs are the same each month.

-There is no evidence that the service logs record all of the services provided each month. The extrapolation is adjusting total salaries and benefits and therefore assumes that *all* staff labor is applied only to patient visits.

-There is no indication that the number of services provided in each of these months is a statistically valid sample of the scope of services provided. That is, patient visits may not be representative of all types of services provided.

-The time spent by staff to provide service varies by the type of service provided. The extrapolation assumes every patient visit requires the same amount of staff time to provide service.

-The audit disallows those visits for which no reason is stated by the patient. This essentially disallows services which are probably allowable. This penalizes the District for complying with privacy requirements.

-Extrapolation of sample findings requires a statistically valid sample. The service logs are not factually or statistically relevant to the cost of services so they cannot be used as a sample of services provided. The extrapolation of the exceptions to the total salary and benefits costs is not a relevant universe of cost for extrapolation of the service log. The audit report recommends that in the future the district maintain logs "that consistently identify the health services actually provided." This of course indicates that the auditor does not believe the current logs are representative of the services actually provided, yet the auditor used the logs for sampling and extrapolation. Therefore, the audit report concedes that findings are based on an incompetent source.

The audit report quotes the parameters and guidelines as the legal basis for the adjustment, specifically, that ". . . all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs." It is ironic and entirely unacceptable for the Controller to adjust claimed costs for insufficient

documentation when the auditor chose documents never intended nor designed for cost accounting as the basis for these findings and then criticized the District's source documentation.

## **Finding 2 - Unallowable services and supplies**

### Lab and Immunization Services

The finding disallows \$3,568 for laboratory services and \$5,194 for immunizations which the audit concludes were not provided in the base-year. The source of this conclusion was the health services inventory which is part of the claim. The audit findings do not state which tests and immunizations are disallowed, so it cannot be determined if the finding is accurate.

## **Finding 3 - Overstated and understated indirect cost rates claimed**

This finding results from the District calculating the indirect cost rate based upon how the CCSF-311 report characterizes the various accounts as direct or indirect costs. The Controller's method arbitrarily assigns certain costs to different categories. For example, for the first two fiscal years in this audit, the Controller does not include depreciation as an indirect cost, but does for the third fiscal year.

The Controller insists that the rate be calculated according to the claiming instructions. The parameters and guidelines for Health Fee Elimination (as last amended on 5/25/89) state that "Indirect costs *may be claimed* in the manner described by the State Controller in his claiming instructions." It does not require that indirect costs be claimed in the manner described by the State Controller. The District utilized the CCSF-311 classification of accounts which is more rational and consistent than the Controller's evolving formula.

## **Finding 4 - Understated authorized health service fees**

This finding reduces the claimed program costs by a calculated amount of student health services fees never collected. The District does not collect a student health services fee.

Education Code Section 76355, subdivision (a), in relevant part, provides: "The governing board of a district maintaining a community college *may require* community college students to pay a fee . . . for health supervision and services . . ." There is no requirement that community colleges levy these fees. The permissive nature of the provision is further illustrated in subdivision (b) which states "*If*, pursuant to this section, a fee is required, the governing board of the district shall decide the amount of the fee, *if any*, that a part-time student is required to pay. *The governing board may decide whether the fee shall be mandatory or optional.*" (Emphasis supplied in both instances)

The Parameters and Guidelines, as last amended on 5/25/89, state, in relevant part, "Any offsetting savings . . . must be deducted from the costs claimed . . . This shall include the amount of (student fees) as authorized by Education Code Section 72246(a)<sup>1</sup>." The use of the term "any offsetting savings" further illustrates the permissive nature of the fees. Student fees actually collected must be used to offset costs, but not student fees that could have been collected and were not.

The audit report also cites Government Code Section 17556 which only prohibits the Commission on State Mandates from finding costs in certain instances. Here, the Commission has already made a finding of a new program or increased costs.

The audit manager indicated at the entrance conference that this adjustment would be made and then stated at the exit conference that future claims would be audited to continue this adjustment. It would seem unnecessary to continue to burden the District and expend state staff resources for field audits when the Controller has decided that no costs will be allowed.

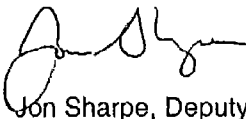
**Claim Payment**

The audit report asserts in several locations that the District was paid \$814,928 and this amount should be remitted to the state. The money was never "paid" to the District. The Controller offset the amount payable by reductions to payments for other mandate claims and fiscal years.

o o o

Therefore, for the reasons stated above, Los Rios Community College District requests that the audit report be changed to comply with the law.

Sincerely,



Jon Sharpe, Deputy Chancellor  
Los Rios Community College District

- C: Jeffrey V. Brownfield, Chief, Division of Audits
- Keith Petersen, SixTen and Associates
- Carrie Bray, Director, Accounting Services
- Raymond Andres, General Accounting Supervisor

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<sup>1</sup> Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

**State Controller's Office  
Division of Audits  
Post Office Box 942850  
Sacramento, CA 94250-5874**

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



**McNamee, Vickie**

---

**From:** jmendoza@sco.ca.gov  
**Sent:** Monday, January 22, 2007 9:48 AM  
**To:** Bray, Carrie  
**Cc:** Andres, Raymond; svanee@sco.ca.gov  
**Subject:** Health Fee Elimination audit  
**Attachments:** Daily Logs Sample.xls

Hi Carrie,

I'd like to go ahead and schedule a time for me to visit the three campuses to look at their Health Services daily logs (i.e. logs identifying what services were provided on a given date). Attached is the sample I have selected that I would like to review. I am available the week of January 29th and February 5th. I am anticipating that it will take me a few days at each campus. Please let me know when the records will be available. Thanks for your help.

**Joyce Mendoza, Auditor**

State Controller's Office  
Division of Audits  
(916) 323-3098  
FAX (916) 324-7223

**Los Rios Community College District  
Legislatively Mandated Health Fee Elimination Program  
Audit Period from July 1, 2002 through June 30, 2005**

<b>Fiscal Year</b>	<b>ARC</b>	<b>CRC</b>	<b>SCC</b>
FY 2002-03	October 2002	April 2003	September 2002
FY 2003-04	March 2004	November 2003	April 2004
FY 2004-05	September 2004	May 2005	February 2005

Note: Please provide daily logs for the months indicated above.





*California Community Colleges*

# **Budget and Accounting Manual**

*2000 Edition*



***Board of Governors***

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***Chancellor's Office  
Sacramento, California***

**California Community Colleges**

**BUDGET AND  
ACCOUNTING MANUAL**

2000 Edition

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Officially approved by the  
**Board of Governors**

in accordance with *Education Code* Section 70901  
for required use by California Community Colleges

Prepared under the direction of the  
**Fiscal Policy Division of the Chancellor's Office**  
**California Community Colleges**

with the cooperation of the  
**Association of Chief Business Officers Board**



## Publishing Information

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The California Community Colleges, *Budget and Accounting Manual, 2000 Edition*, was approved by the Board of Governors. This edition was prepared under the direction of the Fiscal Policy Division of the Chancellor's Office in cooperation with the Association of Chief Business Officers Board. The members of the Board of Governors at the time this edition of the manual was approved were:

Richard F. Alden, *Beverly Hills*

Phillip J. Forhan, *Fresno*

Thomas F. Kranz, *Los Angeles*

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Vishwas D. More, *Orinda*

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Patricia G. Siever, *Culver City*

Rosemary E. Thakar, *San Francisco*

The California Community Colleges, *Budget and Accounting Manual* was distributed under the provisions of the Library Distribution Act and *Government Code* Section 11096.

Copies of the manual are available on a limited basis. Requests should be sent to the Chancellor's Office, Fiscal and Business Services Unit, 1102 Q Street, Sacramento, CA 95814-6511. This manual is also available on the Internet at the Chancellor's Office Website at <http://www.cccco.edu/> within the Fiscal Policy Division.

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## *Preface*

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This revision of the Budget and Accounting Manual, effective July 1, 2000, presents primarily technical changes to update and improve the accounting procedures of the California Community Colleges. No new program nor increased level of district effort is mandated by this revision. Our goal continues to be to make those changes necessary to achieve greater conformance with generally accepted governmental accounting principles, promote greater consistency and validity of reported financial data, and make the manual more useful for all users.

There will always be accounting issues that need to be addressed. Therefore, it is expected that this manual will be periodically revised and updated.

Thomas J. Nussbaum  
Chancellor

Glee Johnson  
Deputy Chancellor

Patrick J. Lenz  
Vice Chancellor  
Fiscal Policy

Gary L. Cook  
Administrator  
Fiscal and Business Services

Sacramento  
September 1999



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## *Acknowledgements*

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The following individuals served on the Fiscal Standards and Accountability Committee of the Association of Chief Business Officials Board and were responsible for the review and update of this manual:

Louise Davatz, Co-Chair, Los Rios Community College District

Cheryl Miller, Co-Chair, Santa Monica Community College District

John Puthuff, State Coordinator, Chancellor's Office

Lois Meyer, Palomar Community College District

Nancy Rice, Mt. San Antonio Community College District

Teresa Scott, Yosemite Community College District

Jack Sherman, San Bernardino Community College District

Elias Regalado, Chancellor's Office

Robert Wickstrom, Sierra Joint Community College District

In addition to these members of the Fiscal Standards and Accountability Committee, there were a number of additional district volunteers that provided input to this project. Their assistance is greatly appreciated.

Special thanks to the Finalization Task Group responsible for putting the manual in its final form:

Cory Wathen, Los Rios Community College District

Vicki Reader, Sierra Joint Community College District

Elias Regalado, Chancellor's Office

The Chancellor's Office also recognizes Louise Davatz, Chief Business Officer of the Los Rios Community College District, for many years of outstanding service in developing and improving the Budget and Accounting Manual. Louise participated on the committees that produced an updated manual effective in 1983, 1985, 1993, and the current manual to be effective in 2000. Louise has added depth and continuity to the development process that has contributed to an improved accounting system for the community colleges.

## Accounting for Expenditures and Other Outgo

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### GENERAL

This chapter explains procedures for community college districts to use in accounting for expenditures (payments for employee compensation, goods and services). This chapter prescribes the minimum accounting standards for classifying expenditures by fund, activity, and object, and for abating expenditures.

Detailed expenditure accounting serves several important purposes in that it:

- provides districts with a uniform method of recognizing and classifying expenditures;
- captures information that districts must report in various financial statements; and
- facilitates district planning and budget preparation by providing historical information on costs of activities and programs.

The classification of expenditures by fund, discussed in Chapter 2, Fund Structure, establishes the rules for determining the appropriate fund and the timing for recognition of the obligation.

Generally, districts account for expenditures in the accounting period in which the liability is incurred. Consequently, reported expenditures will include both actual disbursements and recorded liabilities.

Minimum accounting standards for classifying expenditures by categorical programs within the Governmental Funds Group are not prescribed by this manual. Districts have the additional responsibility to maintain appropriate expenditure control in order to satisfy particular funding source requirements. Examples of such programs include, but are not limited to:

Federal	Vocational and Technical Education Act (VTEA)
State	Extended Opportunity Programs and Services (EOPS)
Local	Parking Services

**California Code of Regulations Section 58307** limits district expenditures to the amount appropriated for each major expenditure classification as approved by the district governing board through adoption of the district budget (CCR §58305) or as amended by subsequent intrabudget transfers or other budget revisions. Because of this statutory control language, the budget, and all documents dealing with appropriations, must be prepared according to the same classification plan as that employed to account for expenditures.

## CLASSIFICATION OF EXPENDITURES BY ACTIVITY

The classification of expenditures by activity reflects the purpose of the expenditures; it shows the aspect of college-district operations benefited by the expenditure. Generally, all activities are classified as either instructional or administrative and support. Some expenditures may directly benefit more than one activity and are properly allocable to more than one activity. Expenditures allocable to one or more activities may include any combination of objects of expenditure, such as salaries, fringe benefits, supplies, other operating expenses, and capital outlay. In this manual, the word "salaries" has the same meaning as the term "salaries and wages." While certain activities are recorded in a specific fund, some activities may be charged to multiple funds. For example, Activity 6900, Ancillary Services, such as bookstore or cafeteria should be recorded in the appropriate Special Revenue or Enterprise fund, while Activity 6500, Operation and Maintenance of Plant, may be applicable in multiple funds.

Descriptions of authorized instructional activities are contained in the *Taxonomy of Programs (TOP)* manual. Although the TOP manual provides the mechanism for detailed reporting of instructional activities, districts are required, for State fiscal purposes, to report instructional expenditures using a four digit account code comprised of the TOP two digit Discipline in the first two positions and two zero placeholders in the last two positions. Districts are strongly encouraged to maintain TOP detail, at the local level, to four positions for all direct instructional activities.

Descriptions of authorized Administrative and Support Activities (ASA) are contained in this chapter. Districts are required, for State fiscal purposes, to report administrative and support expenditures using a four-digit account code comprised of the ASA codes identified in this chapter. Districts may create subsidiary activity categories as needed.

Local district autonomy in priority-setting, budgetary allocation, and expenditure is to be maintained.

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**INSTRUCTIONAL ACTIVITIES**

- 0100 Agriculture and Natural Resources
  - 0200 Architecture and Environmental Design
  - 0400 Biological Sciences
  - 0500 Business and Management
  - 0600 Communications
  - 0700 Computer and Information Science
  - 0800 Education
  - 0900 Engineering and Related Industrial Technologies
  - 1000 Fine and Applied Arts
  - 1100 Foreign Language
  - 1200 Health
  - 1300 Consumer Education and Home Economics
  - 1400 Law
  - 1500 Humanities (Letters)
  - 1600 Library Science
  - 1700 Mathematics
  - 1800 Military Studies
  - 1900 Physical Sciences
  - 2000 Psychology
  - 2100 Public Affairs and Services
  - 2200 Social Sciences
  - 3000 Commercial Services
  - 4900 Interdisciplinary Studies
  - 5900 Instructional Staff-Retirees' Benefits and Retirement Incentives
- 

Expenditures incurred for instructional activities are classified by controlling accounts (CA) 0100 through 5900 as shown above. The direct costs of classroom instruction are recorded by discipline within Activities 0100 through 4900. Costs of instruction include expenses incurred in offering credit and noncredit courses approved, either individually or as a part of some larger program, by the Chancellor's Office. Also included are the salaries, benefits, and related expenses of those coordinators, supervisors, departmental chairpersons and their support staff whose duties are directly related to specific instructional activities. Directors or coordinators whose duties are not related to direct instructional activities, such as directors of EOPS and DSPS and their support staff, are not recorded in these activities but rather in the appropriate administrative and support activity to which their efforts are directed.

Activity 5900, Instructional Staff-Retirees' Benefits and Retirement Incentives, includes expenditures on behalf of retired faculty and prepayments for retirement incentives and benefits that cannot be identified to specific disciplines. Examples of these payments could be to a State retirement system, to a self insurance fund, joint powers agency or private insurer. Activity 5900 is to be used only to record amounts expended for a district's share of retirees' health and other benefit costs and for retirement incentive pay for instructors, and instructional aides whose salaries qualified for inclusion as salaries of classroom instructors (CCR §59204).

Also included in Activity 5900 are the prorated portions of the district's share of retirees' health and other benefit costs and retirement incentive pay for qualified staff who were not assigned full-time to instructional assignments. If staff performed instructional and noninstructional assignments in their last year of service, charges made to this activity shall be in the same proportion as the time assigned to instruction was to the total assigned hours for each individual (see Activity 6740, Noninstructional Staff—Retirees' Benefits and Retirement Incentives).

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

- 6000 Instructional Administration and Instructional Governance
  - 6100 Instructional Support Services
  - 6200 Admissions and Records
  - 6300 Student Counseling and Guidance
  - 6400 Other Student Services
  - 6500 Operation and Maintenance of Plant
  - 6600 Planning, Policymaking, and Coordination
  - 6700 General Institutional Support Services
  - 6800 Community Services and Economic Development
  - 6900 Ancillary Services
  - 7000 Auxiliary Operations
  - 7100 Physical Property and Related Acquisitions
  - 7200 Long-Term Debt and Other Financing
  - 7300 Transfers, Student Aid, and Other Outgo
  - 7900 Appropriation for Contingencies (for budgetary purposes only)
- 

Expenditures incurred for administrative and support activities are classified by Activities 6000-7900 as shown above. The costs of administrative and support activities include expenses incurred in providing various noninstructional services to students, faculty, and the community, necessary to achieve the function of the institution.

The classification of Administrative and Support Activities presented here provides major and subsidiary reporting categories used in recording expenditures by activity. Districts may create subsidiary activity categories as needed.

While certain activities are recorded in a specific fund, some activities may be charged to multiple funds. For example, Activity 6900, Ancillary Services, such as bookstore or cafeteria should be recorded in the appropriate Special Revenue or Enterprise fund, while Activity 6500, Operation and Maintenance of Plant, may be applicable in multiple funds.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES****6000 Instructional Administration and Instructional Governance**

- 6010 Academic Administration
  - 6020 Course and Curriculum Development
  - 6030 Academic/Faculty Senate
  - 6090 Other Instructional Administration and Instructional Governance
- 

This activity is used to record all expenditures associated with the administrative management of instructional activities. It includes the costs associated with the first level of administration immediately above the instructor. Positions at this level are commonly called (associate) deans of instruction or, in larger districts, division chairpersons. This activity includes salaries, benefits, and related expenses of these individuals and their support staff as well as the prorated portion of salaries, benefits and other expenses of faculty while serving on division or institutional committees, such as the Academic/Faculty Senate.

The costs of supervisors or coordinators and their support staff whose duties are specifically related to instructional activities are not recorded in this activity but rather in the appropriate TOP instructional activity (Activities 0100-4900). Also, directors or coordinators whose duties are not directly related to instructional activities, such as directors of EOPS and DSPS and their support staff, are not recorded in this activity but rather in the appropriate administrative and support activity to which their efforts are directed.

Activity 6000, Instructional Administration, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

**6010 Academic Administration**

Expenditures for current academic operations, including scheduling and starting of classes, identification and requisition of needed materials and equipment, and evaluation of instructors, courses, and programs.

**6020 Course and Curriculum Development**

Expenditures for activities established to improve or significantly add to instructional offerings. Costs of curriculum committees are included within this category even though some of their efforts are spent on current-year course administration problems.

**6030 Academic/Faculty Senate**

Expenditures for the prorated portion of salary, benefits and other expenses of faculty while serving on behalf of the Academic/Faculty Senate. This includes the salary and



benefits of faculty released to serve on collective bargaining. Also included here would be support staff and other operating expenses.

**6090 Other Instructional Administration and Instructional Governance**

Expenditures for the prorated portion of salary, benefits and other expenses of faculty while serving on instructional administrative and governance assignments that do not fall in the above categories (e.g., accreditation). Also included here would be support staff and other related operating expenses.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES****6100 Instructional Support Services**

- 6110 Learning Center
  - 6120 Library
  - 6130 Media
  - 6140 Museums and Galleries
  - 6150 Academic Information Systems and Technology
  - 6190 Other Instructional Support Services
- 

Activity 6100, Instructional Support Services, is the controlling account that is used to record expenditures for services directly provided by the following operations as supplement to the instructional effort within the appropriate subsidiary activity category:

**6110 Learning Center (Learning Resource Center)**

Expenditures for the operation of the learning center. A learning center is defined as the specific location set aside for the general student body and faculty to supplement instructional activities and provide educational enrichment for students. Activities in the learning center may generate Full-Time Equivalent Students (FTES) for State funding purposes if all requirements for generating FTES are met. Direct costs incurred in generating FTES must be reported in the appropriate instructional activity.

The center may contain audio-visual and computer equipment and nonprint media such as tapes, slides, films, records, and programmed materials to assist students in their studies and may be located within the college library. The library, as used in this section, is not synonymous with the learning center.

Examples of activities conducted in the learning center include, but are not limited to, tutorial, self-study, programmed instruction, and language laboratory.

**6120 Library**

Expenditures for the operation of the general college library.

The costs of department libraries and reference books primarily for the use of instructors and staff are recorded within the appropriate instructional activities.

**6130 Media**

Expenditures for general institutionwide media (audio-visual) services, facilities, and equipment.

Examples include costs of teleconferencing, television and radio facilities, equipment, and personnel associated with providing media services for instructional programs where the costs are not separately identifiable to any specific instructional activities. Costs of television and radio operations beyond those for instructional services and support are recorded within Activity 7000, Auxiliary Operations.

Costs of services readily identifiable to one or several instructional activities are identified within those activities.

#### **6140 Museums and Galleries**

Expenditures for the operation of museums or galleries for collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc.

#### **6150 Academic Information Systems and Technology**

Expenditures for instructional data processing and data management services. This activity is to be used if the district prorates or identifies instructional information systems expenditures and does not allocate such expenditures to individual instructional activities. (See Activity 6780, Management Information Systems.)

#### **6190 Other Instructional Support Services**

Expenditures for instructional support services not listed above.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

**6200 Admissions and Records**

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This activity is used to record all expenditures associated with student admissions and evaluations, including expenditures incurred in maintaining student records, statistics and reports, conducting transfer evaluations and registrations, and processing transcripts and degree certifications.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES****6300 Student Counseling and Guidance**

- 6310 Counseling and Guidance
  - 6320 Matriculation and Student Assessment
  - 6330 Transfer Programs
  - 6340 Career Guidance
  - 6390 Other Student Counseling and Guidance
- 

This activity is used to record all costs associated with formal student counseling and career guidance, but not costs associated with instructors' informal counseling. Costs of applicable activities include those associated with assisting students to select an occupation, to plan a program of study, or to deal with personal problems or other matters that affect academic performance. Costs of special testing services used to determine a student's aptitude for certain professions shall also be recorded as Student Counseling and Guidance activity expenditures.

This activity includes, but is not limited to, the salaries, benefits, and related expenses of counselors and support staff; operating expenses of the counseling office; supplies and materials; and testing equipment used by the counselors and guidance personnel.

Activity 6300, Student Counseling and Guidance, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

**6310 Counseling and Guidance**

Expenditures for general counseling and guidance.

**6320 Matriculation and Student Assessment**

Expenditures for the costs of instituting effective processes and services that are supportive of and aid in the success and assessment of students in establishing and achieving their educational goals.

**6330 Transfer Programs**

Expenditures for the costs associated with helping students determine requirements to transfer to other institutions of higher education.

**6340 Career Guidance**

Expenditures for career guidance.

**6390 Other Student Counseling and Guidance**

Expenditures for counseling and guidance activities not identified above.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES**
**6400 Other Student Services**

- 6420 Disabled Students Programs and Services (DSPS)
  - 6430 Extended Opportunities Programs and Services (EOPS)
  - 6440 Health Services
  - 6450 Student Personnel Administration
  - 6460 Financial Aid Administration
  - 6470 Job Placement Services
  - 6480 Veterans Services
  - 6490 Miscellaneous Student Services
- 

This activity is used to record all expenditures associated with providing to students the services listed above as subsidiary detail of Controlling Account 6400. Such services are not recorded within any other activity classification.

It should be noted that these services generally are not programs and, therefore, not all program costs will necessarily be identified within any one activity. For example, the cost of processing a veteran's application for educational benefits should be recorded within Activity 6480, Veterans Services; but, the payment to the veteran should be recorded within Activity 7320, Student Aid.

The two major categorical programs, DSPS and EOPS, are treated separately within this activity because they are perceived and administered as separate entities within the district. The costs of other categorical programs are to be recorded in the applicable activity codes, such as Counseling and Guidance or Other Student Services. Costs of EOPS and DSPS directors and coordinators and their support staff are recorded in these activities.

Activity 6400, Other Student Services, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

**6420 Disabled Students Programs and Services (DSPS)**

Expenditures for administration of the DSPS program and for direct services to DSPS students, excluding grants or other direct aid to students. Payments are recorded within Activity 7320, Student Aid. These payments are made from the Student Financial Aid Trust Fund, not the General Fund.

**6430 Extended Opportunities Programs and Services (EOPS)**

Expenditures for administration of the EOPS program and for direct services to EOPS students, excluding grants or other direct aid to students. Payments are recorded within Activity 7320, Student Aid. These payments are made from the Student Financial Aid Trust Fund, not the General Fund.

**6440 Health Services**

Expenditures to provide medical, dental, psychiatric, and nursing services, as well as student health insurance.

Student Health Fee revenues are recorded in Account 8876, Health Services in the General Fund–Restricted Subfund. Health Services Fees collected are restricted to allowable health services expenditures in accordance with *Education Code* Section 76355(d) and *California Code of Regulations* Section 54700 et seq. Any health services expenditures above the fees collected are from General Fund–Unrestricted Subfund moneys.

Districts subject to the maintenance-of-effort requirement of *Education Code* Section 76355(e) must separately identify these costs within this activity.

**6450 Student Personnel Administration**

Expenditures for college or district administration of student personnel activities, including costs of the dean of students, supporting staff and other operating expenses.

**6460 Financial Aid Administration**

Expenditures to administer grants, scholarships, loans, and other financial aid to students, including costs of determining student financial need.

Actual aid payments are recorded within Activity 7300, Student Aid.

**6470 Job Placement Services**

Expenditures for services to assist students in obtaining employment, such as providing job referral, assisting students to develop job finding skills, and coordinating on-campus interviews with employers.

Included here would be economic development activities, such as working with the community in the area of job creation and workforce development.

**6480 Veterans Services**

Expenditures to provide services to veterans and their dependents.

Applicable services would include the dissemination of information and verification of eligibility for educational benefits.

**6490 Miscellaneous Student Services**

Expenditures for other services for special student groups or the general student population.

Services include student transportation and coordination or referrals for housing. Special student groups include economically disadvantaged, women, and minorities. Although the Chancellor's Office does not require separate accounting of other costs, districts may need to maintain detailed records to fulfill the reporting requirements of other funding agencies or to facilitate budget preparation.

The operation of housing facilities such as dormitories are reported within Activity 6900, Ancillary Services.



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**ADMINISTRATIVE AND SUPPORT ACTIVITIES****6500 Operation and Maintenance of Plant**

- 6510 Building Maintenance and Repairs
  - 6530 Custodial Services
  - 6550 Grounds Maintenance and Repairs
  - 6570 Utilities
  - 6590 Other Operation and Maintenance of Plant
- 

This activity is used to record all expenditures associated with the routine operation and maintenance of buildings and grounds.

The following are expenditures that should **not** be charged to this activity, but instead should be charged to Activity 7100, Physical Property and Related Acquisitions.

- Purchase of land and buildings
- Initial equipping of buildings
- Purchase of equipment permanently affixed to buildings
- Construction of buildings
- Modifications that improve the functionality or extend the useful life of land or buildings
- Nonroutine repair and maintenance of buildings and other structures (e.g., scheduled maintenance and special repair items defined under *Education Code* Section 84660)
- Upgrades of telecommunications and information technology infrastructure

Repairs or replacements of equipment, including furniture, identifiable to specific activities are charged to those activities and not to Activity 6500, Operation and Maintenance of Plant.

Activity 6500, Operation and Maintenance of Plant, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

**6510 Building Maintenance and Repairs**

Expenditures for activities related to routine repair and maintenance of buildings and other structures, including preventive maintenance.

Repairs of items attached to and considered integral parts of buildings or other structures are also included.

**6530 Custodial Services**

Expenditures for custodial supplies and services.

**6550 Grounds Maintenance and Repairs**

Expenditures for the maintenance of landscapes and grounds.

Repairs of both grounds and grounds maintenance equipment, including underground systems such as sprinklers, are included. Repairs of underground systems not a part of the grounds, such as sewers, underground communications lines, and power lines, are reported within Activity 6590, Other Operation and Maintenance of Plant.

**6570 Utilities**

Expenditures for gas, water, electricity, telephone and other utilities necessary for the operation of the physical plant.

**6590 Other Operation and Maintenance of Plant**

Expenditures for all other plant maintenance and operation expenditures, including equipment repairs not assignable to any other activity.

Repairs of underground systems not a part of the grounds, such as sewers, underground communications lines, and power lines, are reported within this activity.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

**6600 Planning, Policymaking, and Coordination**

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This activity is used to record all expenditures associated with executive-level activities, such as board meetings or long-range planning, associated with management of a district. Applicable costs include expenditures for governing board and senior executive officers. Expenses for executive support staff, as well as expenditures for operating costs of the executive offices including legal services, analytical studies, institutional budget planning, and facilities development are also included.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES****6700 General Institutional Support Services**

- 6710 Community Relations
  - 6720 Fiscal Operations
  - 6730 Human Resources Management
  - 6740 Noninstructional Staff-Retirees' Benefits and Retirement Incentives
  - 6750 Staff Development
  - 6760 Staff Diversity
  - 6770 Logistical Services
  - 6780 Management Information Systems
  - 6790 Other General Institutional Support Services
- 

This activity is used to record all expenditures incurred in conducting district business services operations. Activity 6700, General Institutional Support Services, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

**6710 Community Relations**

Expenditures in developing and maintaining relationships with the general community, alumni, or other constituents, and conducting community fund raising activities.

**6720 Fiscal Operations**

Expenditures for budget control, audits, accounting, and fiscal management of contracts, grants, and investments.

**6730 Human Resources Management**

Expenditures for personnel management and maintenance of employee records.

**6740 Noninstructional Staff-Retirees' Benefits and Retirement Incentives**

Expenditures for a district's share of retirees' health and other benefit costs and retirement incentive pay for noninstructional staff. Costs of benefits for retired instructional staff are to be charged to Activity 5900, Instructional Staff-Retirees' Benefits and Retirement Incentives.

Included are the prorated portions of the district's share of retirees' health and other benefit costs and retirement incentive pay for qualified staff who were not assigned full-

time to noninstructional assignments. (See explanation of pro rated costs under Activity 5900, Instructional Staff-Retirees' Benefits and Retirement Incentives.)

#### **6750 Staff Development**

Expenditures for staff development, including amounts expended in accordance with the provisions of *Education Code* Section 87150 et seq. (Assembly Bill 1725/88). Sufficiently detailed records must be maintained to assure compliance with specific funding requirements of statutes and applicable regulations. Salary cost of attendance in staff development activities should be charged to the attendees regular salary activity. Costs such as transportation, tuition, etc. should be charged to Activity 6750.

#### **6760 Staff Diversity**

Amounts chargeable to enhancement of staff diversity, in accordance with the provisions of *Education Code* Section 87107 et seq. (Assembly Bill 1725/88), and applicable regulations.

#### **6770 Logistical Services**

Expenditures for campus security, fire protection, purchasing, warehouse and stores, environmental safety, insurance, central equipment and property management, garage and motor pool for staff transportation, and communication services such as reproduction, printing, noninstructional telecommunication services and mail services. As a district option, costs of services readily identified to one or more activities may be allocated accordingly. Monthly telephone usage and service charges are charged to Activity 6570, Utilities.

#### **6780 Management Information Systems**

Expenditures for noninstructional data processing and data management services. If a district prorates its information systems, the instructional portion could be allocated to the appropriate instructional activities or recorded within Activity 6150, Academic Information Systems and Technology.

#### **6790 Other General Institutional Support Services**

Expenditures for general institutional support services not listed above.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES**
**6800 Community Services and Economic Development**

- 6810 Community Recreation
  - 6820 Community Service Classes
  - 6830 Community Use of Facilities
  - 6840 Economic Development
  - 6890 Other Community Services and Economic Development
- 

This activity is used to record expenditures associated with providing general public services to the community-at-large or to business and special groups within the community. Applicable costs for community services include expenditures for conferences, lecture series, institutes, classes, and recreational activities, as well as the costs of providing facilities for the nonpartisan benefit of the community-at-large. Applicable costs for Economic Development include expenditures for education and services provided to the business community to advance California's economic growth and global competitiveness.

Activity 6800, Community Services and Economic Development, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

**6810 Community Recreation**

Expenditures to organize, promote and conduct community recreation programs sponsored by the district. **Governing boards shall not expend State general fund moneys for this purpose.**

**6820 Community Service Classes**

Expenditures as authorized by *Education Code* Section 78300 et seq., and implementing regulations in *California Code of Regulations* Section 55160 to provide instruction that contributes to the physical, mental, moral, economic, or civic development of individuals or groups enrolled therein, including the costs of contracted community service classes in music, drama, art, handicraft, science, literature, nature study, and athletics.

This excludes costs of courses approved by the Chancellor's Office either individually or as part of a credit or noncredit program, which are recorded within the applicable Instructional Activities 0100-4900. **Governing boards shall not expend State general fund moneys to establish and maintain community service classes.**

**6830 Community Use of Facilities**

Expenditures as authorized by *Education Code* Section 82537 et seq., to provide college buildings or grounds for public, literary, scientific, recreational, educational, or public agency meetings, or for the discussion of matters of general or public interest, subject to the limitations set forth in those sections.

**6840 Economic Development**

Expenditures pursuant to *Education Code* Section 66010.4(a)(3) and *Government Code* Section 15379.20 et seq., for services provided to the business community to advance California's economic growth and global competitiveness through education and services focusing on continuous workforce improvement, technology deployment, and business development. Expenditures for services to students should be recorded in the appropriate instructional or student services activity.

**6890 Other Community Services and Economic Development**

Expenditures for community services and economic development not identified above.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES****6900 Ancillary Services**

- 6910 Bookstores
  - 6920 Child Development Centers
  - 6930 Farm Operations
  - 6940 Food Services
  - 6950 Parking
  - 6960 Student and Co-curricular Activities
  - 6970 Student Housing
  - 6990 Other Ancillary Services
- 

This activity is used to record all expenditures for the operation of ancillary services (generally defined as self-sufficient entities providing services to students, faculty, and staff).

For most of the expenditures attributable to these activities, the appropriate Special Revenue Fund or Enterprise Fund, such as the Bookstore Fund, should be charged, rather than the General Fund. Examples of General Fund charges would be parking, co-curricular activities, and the incidental cost of administration or general support for these ancillary services activities.

Activity 6900, Ancillary Services is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

**6910 Bookstores**

Expenditures for the operation of district bookstores.

**6920 Child Development Centers**

Expenditures for day care centers; for learning laboratories for students enrolled in child development or child care programs; or for services to develop children's physical, mental, and educational skills.

**6930 Farm Operations**

Expenditures for farm operations.

**6940 Food Services**

Expenditures as authorized by *California Code of Regulations* Section 59013 for food vending machines and cafeteria operations.



**6950 Parking**

Expenditures as authorized by *Education Code* Section 76360 for parking services and facilities which include the administration of and direct services related to the purchase, construction, and operation and maintenance of parking facilities.

**6960 Student and Co-curricular Activities**

Expenditures for student and co-curricular activities that the district has elected to provide above and beyond the regular instructional program. Co-curricular activities are activities and events that are an extension of classroom instruction or related community college programs.

(Examples include the costs of such items as student newspapers, intramural athletics, intercollegiate athletics, and clubs.)

**6970 Student Housing**

Expenditures for the operation of dormitories and other housing facilities.

**6990 Other Ancillary Services**

Expenditures for all other ancillary services, including such items as student transportation services.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES****7000 Auxiliary Operations**

7010 Contract Education

7090 Other Auxiliary Operations

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This Activity is used to record expenditures within certain operations auxiliary to the regular instructional program, such as the operation of commercial rental property for income, that portion of radio or television station operations beyond that necessary for instruction and instructional services, or certain contract education classes.

This activity is not to be confused with auxiliary organizations formed under *Education Code* Section 72670 et seq.

Activity 7000, Auxiliary Operations, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

**7010 Contract Education**

Expenditures to conduct contracted classes that do not generate FTES (CCR §58050).

Contract Education classes are distinguished from Community Service classes (Activity 6820) by their intent to exclusively serve selected clientele.

Contract Education classes that generate FTES are to be reported within the applicable Instructional Activities 0100-4900.

**7090 Other Auxiliary Operations**

Expenditures for all other Auxiliary Operations.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES****7100 Physical Property and Related Acquisitions**

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This classification is used to record expenditures for capital outlay required in developing campus facilities. The following are examples of expenditures that should be charged to this activity:

- purchase of land and buildings
- initial equipping of buildings
- purchase of equipment permanently affixed to buildings
- construction of buildings
- modifications that improve the functionality or extend the useful life of land or buildings
- nonroutine repair and maintenance of buildings and other structures (e.g., scheduled maintenance and special repair items defined under *Education Code* Section 84660)
- upgrades of telecommunications and information technology infrastructure

The portion of the salaries and benefits of district personnel (e.g., Facilities and Information Technology managers, facilities planners, and support staff) related to the above expenditures are also charged to this activity.

If a district uses a day labor or force account, within the limits of the law, *Public Contract Code* Section 20650 et seq., for the above activities, the expenditures should be a direct charge to this activity.

Expenditures related to parking facilities are recorded within Activity 6950, Parking Expenditures for equipment purchased for a specific instructional or administrative and instructional support activity are recorded within that particular activity, except for initial equipping of buildings. Expenditures included within Activity 6500, Operation and Maintenance of Plant, would also not be recorded here.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

**7200 Long-Term Debt and Other Financing**

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This activity is used to record expenditures for principal, interest, and other costs (e.g., service charges) associated with long-term debt and interest and other costs associated with short-term debt.

**7210 Long-Term Debt**

Expenditures for payments of principal, interest, and other related service fees for bonds or other indebtedness [Object 7100, Debt Retirement (Long Term Debt)]. This activity is also used to record the amount deducted from General Apportionment by the State Controller for repayment of emergency apportionment (CCR §58316).

**7220 Tax Revenue Anticipation Notes (TRANS)**

Expenditures for interest and related service fees for TRANS [Object 5000, Interest (Current Loans)].

**7290 Other Financing**

Expenditures for other financing.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES****7300 Transfers, Student Aid, and Other Outgo**

- 7310 Transfers
  - 7320 Student Aid
  - 7390 Other Outgo
- 

This activity is used to record transfers, student aid, and other outgo. Activity 7300, Transfers and Student Aid, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

**7310 Transfers**

Amounts transferred from one fund to another (interfund transfers) and amounts transferred to/from the General Fund Unrestricted Subfund and the General Fund Restricted Subfund (intrafund transfer), as well as amounts transferred to the district from a lapsed or reorganized community college district.

Transfers made as a temporary loan or otherwise intended to be reimbursed shall not be recorded here but shall be accounted for in the balance sheet accounts as "Due To" or "Due From."

**7320 Student Aid**

Expenditures for direct financial aid payments to or for students, as well as maintenance allowance paid under *California Code of Regulations* Section 54200. Financial aid payments include direct financial aid (scholarships, grants, and loans) and payments to or for students for enrollment fees, books, supplies, and child care services, etc.

Work-study payments are reported as salaries within the activity receiving the benefit of the students' services.

**7390 Other Outgo**

Expenditures for other uses of funds such as bankruptcy losses, investment losses and other outgo.

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**ADMINISTRATIVE AND SUPPORT ACTIVITIES**

**7900 Appropriation for Contingencies (for budgetary purposes only)**

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This activity is an appropriation classification only; no expenditures shall be recorded within this activity.

This activity is used to record that portion of the current fiscal year's appropriation not designated for any specific purpose and held available for transfer to specific appropriations as needed during the fiscal year .

This activity is not to be confused with the General Reserve, which is a balance sheet account used to record the reserve budgeted to provide operating cash in the succeeding fiscal year until local property taxes and State funds become available.

Transfers to/from contingencies must be approved by a two-thirds vote of the board of trustees (CCR §58307).

## CLASSIFICATION OF EXPENDITURES BY OBJECT

District expenditures are classified both by activity and by object. Classification of expenditures by activity is explained in the preceding section of this chapter. In this manual, the word “salaries” has the same meaning as the term “salaries and wages.”

Expenditure classification by object is the accounting segregation of expenditures into seven major categories:

1. Academic Salaries
2. Classified Salaries and Other Nonacademic Salaries
3. Employee Benefits
4. Supplies and Materials
5. Other Operating Expenses and Services
6. Capital Outlay
7. Other Outgo

Costs may be incurred for expenditures that include more than one object. Such costs are prorated on an equitable basis to the objects or services received. For example, if a faculty employee provides classroom instruction half time and acts as a student counselor half time, that individual’s salary must be prorated one-half to Object 1100, Instructional Salaries, Contract or Regular Status, and one-half to Object 1200, Noninstructional Salaries, Contract or Regular Status.

The classification by object presented here provides major and subsidiary reporting categories to be used in recording expenditures. Account numbers have not been prescribed for some subordinate reporting classes in order that districts have discretionary control over the assignment of account numbers. Districts may create subsidiary object categories as needed.

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**1000 Academic Salaries**

- 1100 Instructional Salaries, Contract or Regular Status
  - 1200 Noninstructional Salaries, Contract or Regular Status
  - 1300 Instructional Salaries, Other
  - 1400 Noninstructional Salaries, Other
- 

This object is used to record all expenditures for salaries of employees in academic positions that require minimum qualifications established by the Board of Governors pursuant to *Education Code* Section 87356. (See CCR §53400 and EC §§87001, 87002, and 87003 for definitions.) If an individual is occupying two positions, only one of which requires minimum qualifications, then only that portion of the individual's salary related to the position requiring minimum qualifications shall be reported within Object 1000, Academic Salaries.

The employment status of Academic Employees is determined pursuant to *Education Code* Section 87477.

Object 1000, Academic Salaries, is the controlling account that summarizes expenditures recorded in the following subsidiary object categories:

**1100 Instructional Salaries, Contract or Regular Status**

Expenditures for the full or prorated portions of salaries of all employees in contract or regular faculty positions. Contract employee means an employee of a district who is employed on the basis of a contract in accordance with *Education Code* Sections 87601, 87605, 87608, or 87608.5. Regular employee means an employee of a district who is employed in accordance with *Education Code* Sections 87601, 87608, 87608.5, or 87609.

This object also includes the following expenditures:

- Prorated salaries of contract or regular instructors working a reduced load or whose assignment includes both instructional and noninstructional duties.
- Pro-rated salaries of administrators having a teaching assignment as part of their regular work assignment
- Salaries of instructors on sabbatical leave
- Extra duty days or assignments paid as a part of an instructor's regular salary

Salaries of instructors designated as temporary employees pursuant to *Education Code* Section 87477 and overload and stipend pay for instructors designated as contract employees or as regular employees are recorded within Object 1300, Instructional Salaries, Other, or Object 1400 Noninstructional Salaries, Other, as appropriate.



Authorized duties of academic employees whose salaries are to be reported in this object account include, but are not limited to:

- Classroom instruction to students
- Preparation for and evaluation of classroom work
- Extracurricular activities that arise out of, or are extensions of, classroom work
- Duties ordinarily assigned to faculty personnel in connection with the custody and control of students in situations other than in the classroom (work experience programs or field trips)
- Intermittent duties as assigned either individually or in connection with committee work, in-service training, or institutes whose purpose is the evaluation or improvement of the educational program in the district

#### **1200 Noninstructional Salaries, Contract or Regular Status**

Expenditures for the full and prorated portions of salaries of employees in contract or regular noninstructional academic positions.

Districts shall record such noninstructional salaries within the applicable subobject:

##### ***Educational Administrators***

Expenditures for the salaries of educational administrators. *Education Code* Section 87002 and *California Code of Regulations* Section 53402 define "educational administrator" as an administrator who is employed in an academic position designated by the governing board of the district as having direct responsibility for supervising the operation of or formulating policy regarding the instructional or student services program of the college or district. Educational administrators include, but are not limited to, chancellors, presidents, and other supervisory or management employees designated by the governing board as educational administrators. This subobject may include the salaries of chief business officers, chief human resources officers, chief information system officers, etc., if these positions are designated by the governing board as being educational administrator positions.

##### ***Other***

Expenditures for the salaries of academic employees, other than educational administrators, in contract or regular noninstructional academic positions. This includes librarians, counselors, community college health professionals, disabled students programs and services professionals, extended opportunity programs and

services professionals, and faculty on noninstructional assignments. Sabbatical Leave for these employees is also included.

### **1300 Instructional Salaries, Other**

Expenditures for the full or prorated portions of salaries of instructors who have **not** been designated as contract or regular employees. Included are the salaries of instructors designated as temporary employees pursuant to *Education Code* Section 87477 and overload and stipend pay for instructors designated as contract employees or as regular employees.

### **1400 Noninstructional Salaries, Other**

Expenditures for the full and prorated portions of salaries of noninstructional academic employees who have **not** been designated as contract or regular employees.

Districts shall record such noninstructional salaries within the applicable subobject:

#### ***Educational Administrators***

Expenditures for the salaries of educational administrators. *Education Code* Section 87002 and *California Code of Regulations* Section 53402 define “educational administrator” as an administrator who is employed in an academic position designated by the governing board of the district as having direct responsibility for supervising the operation of or formulating policy regarding the instructional or student services program of the college or district. Educational administrators include, but are not limited to, chancellors, presidents, and other supervisory or management employees designated by the governing board as educational administrators. This subobject may include the salaries of chief business officers, chief human resources officers, chief information system officers, etc., if these positions are designated by the governing board as being educational administrator positions.

#### ***Other***

Expenditures for the salaries of academic employees, other than educational administrators, in positions **not** designated as contract or regular noninstructional academic positions. This includes librarians, counselors, disabled students programs and services professionals, extended opportunity programs and services professionals, and faculty on noninstructional assignments.

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**2000 Classified and Other Nonacademic Salaries**

- 2100 Noninstructional Salaries, Regular Status
  - 2200 Instructional Aides, Regular Status
  - 2300 Noninstructional Salaries, Other
  - 2400 Instructional Aides, Other
- 

This object is used to record all expenditures for salaries of employees in positions that **do not** require minimum qualifications established by the Board of Governors pursuant to *Education Code* Section 87356. This includes the salaries of employees in the classified service as defined in *Education Code* Section 87001.5 and those positions and employees specifically exempted by *Education Code* Sections 88003 and 88076 from the classified service. These exempted positions include, but are not limited to, full-time and part-time students employed part time in any college work-study program or in a work experience education program conducted by a district and which is financed by State or federal funds, professional experts employed on a temporary basis for a specific project, and apprentice positions.

Object 2000, Classified and Other Nonacademic Salaries, is the controlling account that summarizes expenditures recorded in the following subsidiary object categories:

**2100 Noninstructional Salaries, Regular Status**

Expenditures for the full and prorated portions of salaries of employees in regular classified and other regular nonacademic positions. *Education Code* Section 88001 defines “regular” as a classified employee who has probationary or permanent status.

This object may include, but is not limited to, the salaries of administrators not designated as academic administrators by the district governing board, professionals, supervisors, purchasing agents, clerical, maintenance workers, custodians, gardeners, telephone operators, security personnel, and data processing staff.

Districts shall record such nonacademic salaries within the applicable subobject:

***Administrators and Supervisors***

Expenditures for salaries of administrators and supervisors as defined in *Education Code* Section 84362.

***Other***

Expenditures for salaries of employees in regular classified positions that are not designated as administrators and supervisors.

## 2200 Instructional Aides, Regular Status

Expenditures for the full and prorated portions of salaries paid to instructional aides (defined in EC §88243) who have been designated as regular employees. Overtime paid to instructional aides who have regular status is recorded within Object 2400, Instructional Aides, Other.

These expenditures must be separated into the following subobjects:

### *Direct Instruction*

Expenditures for the full and prorated portions of salaries paid to employees who are (a) assigned by governing board designation the basic title of “Instructional Aide” or any other appropriate title that denotes that the employees’ duties include instructional tasks, and (b) employed to assist instructors in classroom instruction tasks during any portion of their duties (per *Education Code* Section 84362, the 50 Percent Law). Employees providing students with assistance and training in computer labs can be classified as instructional aides if they qualify under *Education Code* Section 84362.

An employee shall be deemed to be under the supervision of an instructor for the purpose of *Education Code* Section 84362 if the employee performs duties under the direction of an instructor.

### *Other*

Although *Education Code* Section 88240 et seq. (and related regulations in CCR §59200 et seq.), are liberal in their definition of instructional aide, the intent of *Education Code* Section 84362 (the 50 Percent Law) restricts instructional aide salaries, that may be claimed as “salaries of classroom instructors” to salaries for the direct instruction of students. Therefore, instructional aide salaries must be segregated into those that participate in direct instruction of students and all others.

## 2300 Noninstructional Salaries, Other

Expenditures for the full and prorated portions of salaries of nonacademic employees that **do not** have regular status or who are paid for special work in excess of their regular work schedule, as well as overtime paid to nonacademic employees who have regular status. This object may include, but is not limited to, the salaries of student help, clerical staff, administrative personnel, professional staff, maintenance workers, custodians, gardeners, food service staff, telephone operators, transportation staff, and security personnel.

Districts shall record such nonacademic salaries within the appropriate subobject:

***Administrators and Supervisors***

Expenditures for the salaries of nonacademic administrators and supervisors as defined in *Education Code* Section 84362.

***Other***

Expenditures for the salaries of employees in classified positions or other nonacademic positions that are not designated as administrators and supervisors.

**2400 Instructional Aides, Other**

Expenditures for the full and prorated portions of salaries of instructional aides (defined in EC §88243) that **do not** have regular status as well as overtime paid to instructional aides who have regular status.

Such instructional aide salary expenditures must be separated into the following subobjects:

***Direct Instruction***

Expenditures for the full and prorated portions of salaries paid to employees who are (a) assigned by governing board designation the basic title of "Instructional Aide" or any other appropriate title which denotes that the employees' duties include instructional tasks, and (b) employed to assist instructors in classroom instructional tasks during any portion of their duties (per *Education Code* Section 84362, the 50 Percent Law). Employees providing students with assistance and training in computer labs can be classified as instructional aides if they qualify under *Education Code* Section 84362.

An employee shall be deemed to be under the supervision of an instructor for the purpose of *Education Code* Section 84362 if the employee performs duties under the direction of an instructor.

***Other***

Although *Education Code* Section 88240 et seq., are liberal in their definition of instructional aide, the intent of *Education Code* Section 84362 (the 50 Percent Law) restricts instructional aide salaries that may be claimed as "salaries of classroom instructors" to those for the direct instruction of students. Therefore, instructional aide salaries must be segregated into those that participate in the direct instruction of students and all others.

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**3000 Employee Benefits**

- 3100 State Teachers' Retirement System (STRS) Fund
  - 3200 Public Employees' Retirement System (PERS) Fund
  - 3300 Old Age, Survivors, Disability, and Health Insurance
  - 3400 Health and Welfare Benefits
  - 3500 State Unemployment Insurance
  - 3600 Workers' Compensation Insurance
  - 3700 Local/Alternative Retirement Systems
  - 3900 Other Benefits
- 

This object is used to record all expenditures for the employer's share of contributions to retirement plans, as well as the costs of health and welfare benefits for current and retired employees and their dependents.

Districts may adopt either the cash basis or accrual basis for accounting for post-retirement benefits. If the district uses the cash basis for accounting, an actuarial study shall be conducted to determine the unfunded liability associated with retiree health benefits. At a minimum the total cost of the unfunded liability shall be disclosed in the footnotes of the district's audited financial statements.

Using the accrual basis, funded and unfunded liabilities associated with providing post-retirement benefits to active employees and retirees are reflected in the district's financial records, as well as the cost associated with the annual funding requirements. With this accounting method, districts may charge categorical programs for the projected future benefit costs for current employees assigned to the program. The benefit costs for retirees who were employed by the district in a categorical program may not be charged to such program funds. No matter which method is used, the employer's share of health and welfare benefit costs for all retired employees of the district is recorded within the appropriate subobject account in Object 3400, Health and Welfare Benefits.

Both STRS and PERS accounts may typically reflect employer contributions for academic and classified staff. PERS and STRS permit any employee who has been covered by one system and who takes a position covered by the other to choose which to be covered by. For example, if an instructor has been in STRS for a number of years and then obtains a classified position covered by PERS, the employee may elect to continue under STRS and retain the accrued credits under that system rather than starting anew under PERS.

Object 3000, Employee Benefits, is the controlling account that summarizes expenditures in the following subsidiary object categories:

**3100 State Teachers' Retirement System (STRS) Fund**

Expenditures for payments to STRS on behalf of employees.

STRS expenditures shall be separated into the following accounts:

***Academic Instructors and Instructional Aides (Direct Instruction)***

Expenditures as retirement contributions for employees providing or assisting in providing instruction to students. Applicable costs are for instructors and direct instruction-related instructional aides whose salaries are reported within Objects 1100, 1300, 2200 (Direct Instruction), and 2400 (Direct Instruction).

***Classified and Other Nonacademic Employees***

Expenditures for retirement contributions for classified and other nonacademic employees whose salaries are reported within Objects 2100, 2200 (Other), 2300, and 2400 (Other).

Instructional aide costs recorded here are those that are not related to direct instruction.

***Administrators and Supervisors***

Expenditures for applicable retirement contributions for administrators and supervisors as defined in *Education Code* Section 84362(2). (See Appendix B for definitions of these terms.)

***Other***

Expenditures for applicable retirement contributions for employees in classified positions or other nonacademic positions that are not designated as administrator and supervisors.

***Other Academic Employees (Noninstructional)***

Expenditures for retirement contributions for employees whose position is academic but who are noninstructional.

Related salaries are recorded within Objects 1200 and 1400.

***Educational Administrators***

Expenditures for applicable retirement contributions for educational administrators (EC §87002, CCR §53402(c)).

*Other*

Expenditures for applicable retirement contributions for academic employees other than educational administrators.

The remaining classifications of employee benefit objects of expenditures are based upon the same definitions of employee types that distinguish particular State Teachers' Retirement System Fund expenditures. Rather than reiterate these definitions within each following classification, the remaining employee benefit objects are presented without narrative. Districts shall record benefits for non-STRS employees with the same disaggregations as used in the STRS employee benefit object code narrative above.

**3200 Public Employees' Retirement System (PERS) Fund**

*Academic Instructors and Instructional Aides (Direct Instruction)*

*Classified and Other Nonacademic Employees*

*Administrators and Supervisors*

*Other*

*Other Academic Employees (Noninstructional)*

*Educational Administrators*

*Other*

**3300 Old Age, Survivors, Disability, and Health Insurance (OASDHI also known as OASDI or FICA). (Includes OASDHI Medicare for STRS employees not otherwise covered by OASDHI.)**

*Academic Instructors and Instructional Aides (Direct Instruction)*

*Classified and Other Nonacademic Employees*

*Administrators and Supervisors*

*Other*

*Other Academic Employees (Noninstructional)*

*Educational Administrators*



*Other*

**3400 Health and Welfare Benefits**

*Academic Instructors and Instructional Aides (Direct Instruction)*

*Classified and Other Nonacademic Employees*

*Administrators and Supervisors*

*Other*

*Other Academic Employees (Noninstructional)*

*Educational Administrators*

*Other*

The employer's share of health and welfare benefit costs for all current and retired employees of the district is recorded within the appropriate subobject account in Object 3400.

**3500 State Unemployment Insurance**

*Academic Instructors and Instructional Aides (Direct Instruction)*

*Classified and Other Nonacademic Employees*

*Administrators and Supervisors*

*Other*

*Other Academic Employees (Noninstructional)*

*Educational Administrators*

*Other*

**3600 Workers' Compensation Insurance**

*Academic Instructors and Instructional Aides (Direct Instruction)*

*Classified and Other Nonacademic Employees*

*Administrators and Supervisors*

*Other*

***Other Academic Employees (Noninstructional)***

*Educational Administrators*

*Other*

**3700 Local/Alternative Retirement Systems**

***Academic Instructors and Instructional Aides (Direct Instruction)***

***Classified and Other Nonacademic Employees***

*Administrators and Supervisors*

*Other*

***Other Academic Employees (Noninstructional)***

*Educational Administrators*

*Other*

**3900 Other Benefits**

***Academic Instructors and Instructional Aides (Direct Instruction)***

***Classified and Other Nonacademic Employees***

*Administrators and Supervisors*

*Other*

***Other Academic Employees (Noninstructional)***

*Educational Administrators*

*Other*

The employer's share of other benefits, including golden handshakes, for all employees and retirees employees of the district are recorded within the appropriate subobject account in Object 3900.

Employer's matching of Tax Sheltered Annuities and cash payments in lieu of health benefits shall be recorded within this object.

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**4000 Supplies and Materials**

Software  
Books, Magazines and Periodicals  
Instructional Supplies and Materials  
Noninstructional Supplies and Materials

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This object is used to record all expenditures for instructional and noninstructional supplies and materials, including costs of freight, sales/use tax and handling charges.

Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost. For distinguishing between supplies and equipment see Appendix E.

Included in this object are instructional, office, library, medical, food and food service supplies as well as tests, periodicals, magazines, pictures, maps, computer software, and other expendable items having a useful life of less than one year. Also included are supplies and materials used in the care and upkeep of equipment, buildings and grounds and other like items.

Object 4000, Supplies and Materials, is the controlling account that summarizes expenditures in the following subsidiary object categories:

**Software**

Expenditures for software purchases with a useful life less than one year or a purchase price less than \$200. Expenditures for payments to firms providing Internet access, on-line services, and software licensing are recorded within Object 5000, Contract Services. For additional information, see Appendix E, Guidelines for Distinguishing Between Supplies and Equipment.

**Books, Magazines and Periodicals**

Expenditures for books, magazines, periodicals other than those purchased for the district's library. Books purchased for a department/division library are to be recorded within this object as a supply. See Object 6300, Library Books.

**Instructional Supplies and Materials**

Expenditures for supplies to be used by students, faculty and other personnel in connection with an instructional program.

**Noninstructional Supplies and Materials**

Expenditures for supplies and materials used in institutional support services.

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**5000 Other Operating Expenses and Services**

Audit  
 Contract Services  
 Depreciation  
 Dues and Membership  
 Election  
 Insurance  
 Interest  
 Legal  
 Personal and Consultant Services  
 Postage  
 Rents and Leases  
 Repairs and Maintenance  
 Self-Insurance Claims  
 Travel and Conference Expenses  
 Utilities and Housekeeping Services  
 Other

---

This object is used to record all expenditures for services, leases, rents, travel, and other operating expenses.

Object 5000, Other Operating Expenses and Services, is the controlling account that summarizes expenditures in the following subsidiary object categories:

**Audit**

Expenditures for the annual financial and compliance audits conducted pursuant to *Education Code* Section 84040(b) and other audit costs.

**Contract Services**

Expenditures for payments to firms providing Internet access, on-line services, and software licensing. This object also includes contract services for another entity such as a joint powers agency to administer a self-insurance fund for the district.

**Depreciation**

Expenditures for the depreciation of exhaustible, income producing assets.

This object is for use only in the Proprietary Funds Group and, in some cases, in the Fiduciary Funds Group.

**Dues and Membership**

Expenditures as fees for district membership in any authorized society, association, or organization and for membership fees of the governing board, its members, or its employees who are required to join a society, association, or organization because of their position.

**Election**

Expenditures for election services provided by the county (*Elections Code §10002*).

**Insurance**

Expenditures for all forms of fire, casualty or liability insurance for the district. Also included are costs of property appraisals for insurance purposes, any bonds safeguarding the district against losses resulting from the actions of its employees, and insurance for students participating in intercollegiate athletics.

Payments to a self-insurance fund are described in Chapter 2, Fund Structure. Excluded are the employer's share of benefits recorded within Object 3000, Employee Benefits. Those items of health, dental, and workers' compensation insurance expenses are employee benefits, not insurance to the benefit of the district.

**Interest (Current Loans)**

Expenditures for interest on Tax Revenue Anticipation Notes (TRAN) or other loans used to finance operating expenses.

**Legal**

Expenditures as assessments for other than capital improvements (including State assessments for non use of school sites), advertisements of bond issues and other advertisements required by law, judgments, and lawyers' fees.

(Assessments for capital improvements to sites are recorded within Object 6100, Site Improvement.)

### **Personal and Consultant Services**

Expenditures as payments for contracts for personal or consultant services provided by an individual or firm. This object includes expenditures for the cost of surveys and appraisals. Appraisals and surveys in connection with site purchases shall be recorded within Object 6100, Sites and Site Improvements.

### **Postage**

Expenditures for sorting, handling, shipping and postage of mail and documents.

### **Rents and Leases**

Expenditures as payments for rent or lease of land, athletic fields, equipment, and buildings; payments to independent vendors for transportation.

Amounts expended for lease purchase agreements are recorded within Object 6000, Capital Outlay.

### **Repairs and Maintenance**

Expenditures for payments to independent vendors for repairs and maintenance to buildings or equipment, including maintenance agreements on equipment.

(Expenditures for lease purchase agreements are recorded within Object 6000, Capital Outlay.)

### **Self-Insurance Claims (Self-Insurance Fund Only)**

Expenditures for payments and/or accrued costs for claims to a self-insurance fund.

This account is for use only by districts maintaining a Self-Insurance Fund. Payments to an insurance joint powers agency are treated as insurance expense in the General Fund or applicable special fund, such as the Bookstore Fund; they are not to be shown as a Self-Insurance Fund.

### **Travel and Conference Expenses**

Expenditures for per diem and actual, necessary expenditures incurred by employees, board members, and other district representatives for authorized meetings, transportation (including mileage allowance), meals, and lodging.

**Utilities and Housekeeping Services**

Expenditures as payments for water, fuel, light, power, telephone, waste disposal, laundry, dry cleaning, and other similar expenses, including contracts for these services.

**Other**

Expenditures for bad debt expense, loan costs, physical examinations, fingerprinting, damage to personal property, cash variances, advertisements not required by law and all other operating costs not identifiable within any other Object 5000 category.



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<b>6000</b>	<b>Capital Outlay</b>
6100	Sites and Site Improvements
	Sites
	Site Improvement
6200	Buildings
6300	Library Books
6400	Equipment
	Additional
	Replacement

---

This object is used to record all Capital Outlay expenditures. Included are amounts paid for the acquisition of fixed assets or additions to fixed assets; land or existing buildings; improvements of grounds; building construction, remodeling, or additions; and equipment.

Lease purchases (agreement constitutes a purchase) shall be recorded appropriately as Sites, Buildings, or Equipment. A lease without option or intent to purchase is recorded within Object 5000, Rents and Leases

Object 6000, Capital Outlay, is the controlling account that summarizes expenditures recorded in the following subsidiary object categories:

#### **6100 Sites and Site Improvements**

Expenditures for this subobject shall be recorded by the prescribed subsidiary account:

##### ***Sites***

Expenditures for the purchase of land and incidental expenses of site acquisition, such as appraisal fees, title search and title insurance, surveys, and condemnation proceedings and fees.

If the site is not acquired, the incidental costs must be recorded within Object 5000, Other Operating Expenses and Services.

##### ***Site Improvement***

Expenditures for the costs of developing new sites or improving existing sites.

Applicable expenditures include:

- landscaping grading, seeding, and planting trees and shrubs;
- constructing sidewalks, roadways, retaining walls, sewers, and storm drains;

- installing hydrants;
- treating soil and surfacing athletic fields and tennis courts;
- furnishing and installing fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks that are not parts of building service systems;
- demolition work in connection with improvement of sites; and
- special assessments against the district for capital improvements, such as streets, curbs, sewers, drains, and pedestrian tunnels on or off district property.

### **6200 Buildings**

Expenditures for the costs of construction or purchase of new buildings, additions to existing buildings, and replacement of obsolete buildings.

Costs of construction include, but are not limited to, advertising; architectural and engineering fees; blueprinting and inspection services; demolition work in connection with construction of new buildings; tests and examinations; installation of plumbing, electrical, sprinkling, or warning devices; and the installation of built-in fixtures, such as heating and ventilating and their attachments.

Costs of purchase include fees for inspection, transfer title insurance, etc.

### **6300 Library Books**

Expenditures for the purchase of books, magazines, periodicals and non-print media for the college library.

The purchase of books, magazines, periodicals and non-print media for department/division libraries shall be recorded within Object 4000, Books, Magazines and Periodicals under the appropriate Instructional Activity.

### **6400 Equipment**

Expenditures for the purchase of tangible property with a purchase price at least \$200 and a useful life of more than one year, other than land or buildings and improvements thereon.

See Appendix E, Guidelines for Distinguishing Between Supplies and Equipment.

Districts shall maintain an historical inventory, audit trace inventory system, or any other acceptable inventory system that contains the description, name, identification numbers,

original cost, date of acquisition, location, and time and mode of disposal for all items of equipment that cost or had a market value at time of acquisition in excess of one thousand dollars (\$1,000). Items of equipment in the inventory system, as well as any additions, should be accounted for in the General Fixed Assets Account Group.

Built-in fixtures are an integral part of the building or building service system and are reported in Object 6200, Buildings.

Expenditures for equipment purchases shall be recorded by the prescribed subsidiary account:

*Additional*

Expenditures for the purchase of new equipment, or equipment of different quality or capacity, or restoration of equipment (necessitated by casualty loss).

*Replacement*

Expenditures for the identical replacement of equipment (necessitated by normal use) on a piece-for-piece basis to perform the same function(s).

Equipment, that differs in capacity, function, or quality shall be considered additional equipment.

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**7000 Other Outgo**

- 7100 Debt Retirement (Long-Term Debt)
  - 7200 Intrafund Transfers-Out
  - 7300 Interfund Transfers-Out
  - 7400 Other Transfers
  - 7500 Student Financial Aid
  - 7600 Other Student Aid
  - 7900 Reserve for Contingencies
- 

This object is used to record other expenses and nonexpenditure disbursements.

Object 7000, Other Outgo, is the controlling account that summarizes expenditures recorded in the following subsidiary object categories:

**7100 Debt Retirement (Long-Term Debt)*****Debt Reduction***

Expenditures for the costs of redeeming long-term bonds or other indebtedness sold for authorized purposes under *Education Code* Section 15100 or 81901 et seq., such as for purchasing land, constructing or purchasing buildings, equipping buildings, etc. This object is also used to record the amount deducted from General Apportionment by the State Controller for repayment of emergency apportionment (CCR §58316). The interest portion of the deduction is recorded below.

***Debt Interest and Other Service Charges***

Expenditures as the costs of interest and related service fees for bonds or other indebtedness.

Interest on loans to finance operating expenses (e.g., Tax Revenue Anticipation Notes) is to be recorded within Object 5000, Other Operating Expenses and Services, Subobject Interest (Current Loans).

**7200 Intrafund Transfers Out**

Intrafund transfers are the transfer of moneys within a fund of a district. An example of an intrafund transfer would be a transfer from the General Fund Unrestricted Subfund to the General Fund Restricted Subfund.

### **7300 Interfund Transfers-Out**

Interfund transfers are money that is taken from one fund and added to another fund without an expectation of repayment. Generally, moneys can be transferred only when the use of the moneys in the receiving fund is not inconsistent with any restriction on its use in the sending fund. An example of an interfund transfer would be the required match for scheduled maintenance that is transferred from the General Fund to the Capital Outlay Projects Fund.

It should be noted that moneys held in any fund may be temporarily transferred from one or more funds to another fund to be used for the payment of obligations, provided no provisions to the contrary exist. Such transfers are not reported here, but are reflected in the balance sheet accounts "Due to Other Fund" and "Due from Other Funds."

Payments to self-insurance funds are described in Chapter 2, Fund Structure.

### **7400 Other Transfers**

Amounts expended or transferred for extraordinary situations such as transfers from reorganized or lapsed district to another district, loss on investments or joint ventures, such as material, prior-year assessments to self-insurance programs, JPA's or consortiums.

### **7500 Student Financial Aid**

Expenditures for student aid in the form of grants, fellowships, scholarships, tuition reduction, etc.

Payments to students for services rendered, such as work-study, are expensed as classified salaries, chargeable to the activity benefited by the student's work.

Other payments to or for students, such as child care vouchers and bookstore vouchers, are to be recorded within object 7600, Other Student Aid.

### **7600 Other Student Aid**

Amounts paid to/for students for non-cash assistance, such as bus tickets, auto repairs related to commuting to college classes, child care vouchers, bookstore vouchers. These amounts are often provided to participants in EOPS, DSPS or other categorical programs.

Expenditures for student aid in the form of grants, fellowships, scholarships, tuition reduction, etc., are to be recorded within Object 7500 Student Financial Aid.

### **7900 Reserve for Contingencies**

This category is an appropriation classification only; no expenditures shall be recorded in this object.

This object includes amounts equal to that portion of the current fiscal year's appropriation that are not designated for any specific purpose, but are held in reserve to fund other appropriation items as may be needed during the fiscal year.

*California Code of Regulations* Section 58307 states:

#### **“District Budget Limitations on Expenditure**

The total amount budgeted as the proposed expenditure of the district for each major classification of district expenditures listed in the district budget forms prescribed by the board shall be the maximum amount which may be expended for that classification of expenditures for the school year. Transfers may be made from the reserve for contingencies to any expenditure classification or between expenditure classifications at any time by written resolution of the board of trustees of a district. A resolution providing for the transfer from the reserve for contingencies to any expenditure classification must be approved by a two thirds vote of the members of the governing board; a resolution providing the transfer between expenditure classifications must be approved by a majority of the members of the governing board.”

## EXPENDITURE ABATEMENTS

An abatement of expenditure is the return or cancellation of part or all of an expenditure previously recorded. Abatement of expenditure applies to both current expenses and capital outlay expenditures from all funds. Tuition receipts, fees, and rentals cannot be treated as abatement of expenditure. This definition must be observed in making all decisions as to whether a receipt is reported as income or as an abatement of expenditure.

The basic distinction is that an abatement of expenditure must always represent a receipt (or an accrual) that cancels a part or the whole of a determinable item of previous expenditure. If a receipt cannot be substantiated as a cancellation of a specific expenditure, it must be reported as revenue.

Applicable receipts must be accounted for by abating the object of expenditure account originally charged in the fiscal year received, irrespective of the fiscal year in which the original expenditure was recorded.

Whenever abatements of any particular type are numerous and, especially, if considerable amounts are involved, it is recommended that the credits be made to a "contra" account instead of directly to the expenditure account. The contra account should be identified as "Abatements of \_\_\_\_\_" (inserting the name of the expenditure account to which it relates). It should be maintained adjacent to the corresponding expenditure account in the expenditure (or appropriation) subsidiary ledger. The contra account will receive only credit entries for abatements. By this procedure, the undesirable features of a "mixed" account are avoided and gross expenditures, abatements, and net expenditures can be determined easily at any time.

The following shall be accounted for as abatement of expenditure:

- Receipts from sales of supplies and new materials at cost to other governmental units, including community college districts;
- Refunds of overpayments from instructors and other employees or from vendors and other payees;
- Refunds for return of containers, including oil drums, wire spools, and the like;
- Refunds from a transportation company for unused portions of transportation fare books, tickets, and the like;
- Refunds of gasoline tax for nonhighway use;
- Canceled warrants (excludes outdated and unclaimed warrants which remain a liability of the district);
- Abatements against salary for temporary disability payments offset against regular salary.
- Cancellation of payables over-accrued in a prior period.





**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

1102 Q STREET  
SACRAMENTO, CA 95814-6511  
(916) 445-8752  
HTTP://WWW.CCCCO.EDU



March 5, 2001

To; Superintendents/Presidents  
Chief Business Officers  
Chief Student Services Officers  
Health Services Program Directors  
Financial Aid Officers  
Admissions and Records Officers  
Extended Opportunity Program Directors

From: Thomas J. Nussbaum  
Chancellor

Subject: Student Health Fee Increase

Education Code Section 76355 provides the governing board of a community college district the option of increasing the student health services fee by the same percentage as the increase in the Implicit Price Deflator for State and Local Government Purchase of Goods and Services. Whenever that calculation produces an increase of one dollar above the existing fee, the fee may be increased by \$1.00.

Based on calculations by the Financial, Economic, and Demographic Unit in the Department of Finance, the Implicit Price Deflator Index has now increased enough since the last fee increase of March 1997 to support a one dollar increase in the student health fees. Effective with the Summer Session of 2001, districts may begin charging a maximum fee of \$12.00 per semester, \$9.00 for summer session, \$9.00 for each intersession of at least four weeks, or \$9.00 for each quarter.

For part-time students, the governing board shall decide the amount of the fee, if any, that the student is required to pay. The governing board may decide whether the fee shall be mandatory or optional.

The governing board operating a health services program must have rules that exempt the following students from any health services fee:

- Students who depend exclusively upon prayer for healing in accordance with the teachings of a bona fide religious sect, denomination, or organization.

- Students who are attending a community college under an approved apprenticeship training program.
- Students who receive Board of Governors Enrollment Fee Waivers, including students who demonstrate financial need in accordance with the methodology set forth in federal law or regulation for determining the expected family contribution of students seeking financial aid and students who demonstrate eligibility according to income standards established by the board of governors and contained in Section 58620 of Title 5 of the California Code of Regulations.

All fees collected pursuant to this section shall be deposited in the Student Health Fee Account in the Restricted General Fund of the district. These fees shall be expended only to provide health services as specified in regulations adopted by the board of governors. Allowable expenditures include health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center or centers, or both. Allowable expenditures exclude athletic-related salaries, services, insurance, insurance deductibles, or any other expense that is not available to all students. No student shall be denied a service supported by student health fee on account of participation in athletic programs.

If you have any questions about this memo or about student health services, please contact Mary Gill, Dean, Enrollment Management Unit at 916.323.5951. If you have any questions about the fee increase or the underlying calculations, please contact Patrick Ryan in Fiscal Services Unit at 916.327.6223.

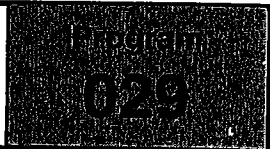
CC: Patrick J. Lenz  
Ralph Black  
Judith R. James  
Frederick E. Harris

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**CLAIM FOR PAYMENT**  
 Pursuant to Government Code Section 17561  
**HEALTH FEE ELIMINATION**

For State Controller Use only  
 (19) Program Number 00029  
 (20) Date File \_\_\_/\_\_\_/\_\_\_  
 (21) LRS Input \_\_\_/\_\_\_/\_\_\_



(01) Claimant Identification Number:  
 L S34050

A (02) Mailing Address:  
 B

E Claimant Name  
 L Los Rios Community College District

H County of Location  
 E Sacramento

R Street Address  
 E 1919 Spanos Court

E City State Zip Code  
 Sacramento CA 95825

Reimbursement Claim Data	
(22) HFE - 1.0, (04)(b)	\$ 814,928
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	
(37)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>
Fiscal Year of Cost	(06) 2003-2004	(12) 2002-2003
Total Claimed Amount	(07) \$ 800,000	(13) \$ 814,928
Less: 10% Late Penalty, but not to exceed \$1000		(14) \$ -
Less: Estimate Claim Payment Received		(15) \$ -
Net Claimed Amount		(16) \$ 814,928
Due from State	(08) \$ 800,000	(17) \$ 814,928
Due to State		(18) \$ -

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987, set forth on the attached statements.

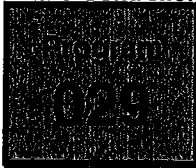
Signature of Authorized Officer \_\_\_\_\_ Date \_\_\_\_\_  
 Jdn Sharpe \_\_\_\_\_ Vice Chancellor Finance & Administration  
 Type of Print Name \_\_\_\_\_ Title \_\_\_\_\_

(39) Name of Contact Person or Claim  
 Telephone Number (858) 514-8605  
 SixTen and Associates  
 E-Mail Address kbpsixten@aol.com

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
CALCULATION OF INDIRECT COST RATE,  
FISCAL YEAR  
2001-2002**

*For  
02-03  
claims*

REFERENCE (CCFS 311)	DESCRIPTION	2001-2002
<b>INSTRUCTIONAL ACTIVITY</b>		
	<b>Instructional Costs</b>	
	Instructional Salaries and Benefits	88,131,259
	Instructional Operating Expenses	5,974,743
	Instructional Support Instructional Salaries and Benefits	459,075
	Auxiliary Operations Instructional Salaries and Benefits	16,669
	<b>TOTAL INSTRUCTIONAL COSTS 1</b>	<b>94,581,746</b>
	<b>Non-Instructional Costs</b>	
	Non-Instructional Salaries and Benefits	4,857,732
	Instructional Admin. Salaries and Benefits	10,341,284
	Instructional Admin. Operating Expenses	705,036
	Auxiliary Classes Non-Inst. Salaries and Benefits	1,097,003
	Auxiliary Classes Operating Expenses	918,625
	<b>TOTAL NON-INSTRUCTIONAL COSTS 2</b>	<b>17,919,680</b>
	<b>TOTAL INSTRUCTIONAL ACTIVITY COSTS 3 (1 + 2)</b>	<b>112,501,426</b>
<b>DIRECT SUPPORT ACTIVITY</b>		
	<b>Direct Support Costs</b>	
	Instructional Support Services Non Inst. Salaries and Benefits	5,680,323
	Instructional Support Services Operating Expenses	1,235,566
	Admissions and Records	2,552,558
	Counseling and Guidance	12,155,236
	Other Student Services	13,543,169
	<b>TOTAL DIRECT SUPPORT COSTS 4</b>	<b>35,166,852</b>
<b>TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS 5 (3 + 4)</b>		<b>147,668,278</b>
	<b>Indirect Support Costs</b>	
	Operation and Maintenance of Plant	15,657,969
	Planning and Policy Making	4,722,292
	General Instructional Support Services	23,417,761
	<b>TOTAL INDIRECT SUPPORT COSTS 6</b>	<b>43,798,022</b>
<b>TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT SUPPORT COSTS, AND TOTAL INDIRECT SUPPORT COSTS (5 + 6) = TOTAL COSTS</b>		<b>191,466,300</b>
<b>SUPPORT COSTS ALLOCATION RATES</b>		
Indirect Support Costs Allocation Rate =	Total Indirect Supports Costs (6) Total Instructional Activity Costs and Direct Support Costs (5)	29.66%
Direct Support Costs Allocation Rate =	Total Direct Support Costs (4) Total Instructional Activity Costs (3)	31.26%
Total Support Cost Allocation		60.92%



**MANDATED COSTS  
HEALTH FEE ELIMINATION  
CLAIM SUMMARY**

**FORM  
HFE-1.0**

<b>(01) Claimant:</b>	<b>(02) Type of Claim:</b>	Fiscal Year
Claimant Name	Reimbursement <input checked="" type="checkbox"/>	
Los Rios Community College District	Estimated <input type="checkbox"/>	2002-2003

**(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)**

(a) Name of College	(b) Claimed Amount
1. American River College	\$ 323,165.00
2. Consumes River College	\$ 190,716.00
3. Sacramento City College	\$ 301,047.00
4.	\$ -
5.	\$ -
6.	\$ -
7.	\$ -
8.	\$ -
9.	\$ -
10.	\$ -
11.	\$ -
12.	\$ -
13.	\$ -
14.	\$ -
15.	\$ -
16.	\$ -
17.	\$ -
18.	\$ -
19.	\$ -
20.	\$ -
21.	\$ -
<b>(04) Total Amount Claimed</b>	\$ 814,928

[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]

	<b>MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY</b>	<b>FORM HFE-1.1</b>
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<b>(01) Claimant:</b>  Los Rios Community College District	<b>(02) Type of Claim:</b> Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year  2002-2003
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**(03) Name of College** American River College

**(04)** Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, **STOP**, do not complete the form. No reimbursement is allowed.

LESS       SAME       MORE

	Direct Cost	Indirect Cost of: 29.66%	Total
<b>(05) Cost of Health Services for the Fiscal year of Claim</b>	\$ 249,240	\$ 73,925	\$ 323,165
<b>(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87</b>	\$ -	\$ -	\$ -
<b>(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]</b>	\$ 249,240	\$ 73,925	\$ 323,165

**(08) Complete Columns (a) through (g) to provide detail data for health fees**

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester				\$ -		\$ -	\$ -
2. Per spring semester				\$ -		\$ -	\$ -
3. Per summer session				\$ -		\$ -	\$ -
4. Per first quarter				\$ -		\$ -	\$ -
5. Per second quarter				\$ -		\$ -	\$ -
6. Per third quarter				\$ -		\$ -	\$ -

**(09) Total health fee that could have been collected** [Line (8.1g) + (8.2g) + .....(8.6g)] 0

**(10) Sub-total** [Line (07) - line (09)] \$ 323,165

**Cost Reduction**

<b>(11) Less: Offsetting Savings, if applicable</b>	\$ -
<b>(12) Less: Other Reimbursements, if applicable</b>	\$ -
<b>(13) Total Amount Claimed</b> [Line (10) - (line (11) + line (12))]	\$ 323,165

	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>HFE-1.2</b>
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<b>(01) Claimant:</b>  Los Rios Community College District	<b>(02) Type of Claim:</b> Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year  2002-2003
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**(03) Name of College** Cosumnes River College

**(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.**

LESS       SAME       MORE

	Direct Cost	Indirect Cost of: 29.66%	Total
<b>(05) Cost of Health Services for the Fiscal year of Claim</b>	\$ 147,089	\$ 43,627	\$ 190,716
<b>(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87</b>	\$ -	\$ -	\$ -
<b>(07) Cost of providing current fiscal year health services at the 1986/87 level</b> [Line (05) - line (06)]	\$ 147,089	\$ 43,627	\$ 190,716

**(08) Complete Columns (a) through (g) to provide detail data for health fees**

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester				\$ -		\$ -	\$ -
2. Per spring semester				\$ -		\$ -	\$ -
3. Per summer session				\$ -		\$ -	\$ -
4. Per first quarter				\$ -		\$ -	\$ -
5. Per second quarter				\$ -		\$ -	\$ -
6. Per third quarter				\$ -		\$ -	\$ -
<b>(09) Total health fee that could have been collected</b>	[Line (8.1g) + (8.2g) + .....(8.6g)]						0
<b>(10) Sub-total</b>	[Line (07) - line (09)]						\$ 190,716

<b>Cost Reduction</b>	
<b>(11) Less: Offsetting Savings, if applicable</b>	\$ -
<b>(12) Less: Other Reimbursements, if applicable</b>	\$ -
<b>(13) Total Amount Claimed</b>	[Line (10) - {line (11) + line (12)}] \$ 190,716



	<b>MANDATED COSTS</b>	
	<b>HEALTH FEE ELIMINATION</b>	<b>FORM</b>
	<b>CLAIM SUMMARY</b>	<b>HFE-1.3</b>

<b>(01) Claimant:</b>  Los Rios Community College District	<b>(02) Type of Claim:</b> Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year  2002-2003
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**(03) Name of College** Sacramento City College

**(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.**

LESS       SAME       MORE

	Direct Cost	Indirect Cost of: 29.66%	Total
<b>(05) Cost of Health Services for the Fiscal year of Claim</b>	\$ 232,182	\$ 68,865	\$ 301,047
<b>(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87</b>	\$ -	\$ -	\$ -
<b>(07) Cost of providing current fiscal year health services at the 1986/87 level</b> [Line (05) - line (06)]	\$ 232,182	\$ 68,865	\$ 301,047

**(08) Complete Columns (a) through (g) to provide detail data for health fees**

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester				\$ -		\$ -	\$ -
2. Per spring semester				\$ -		\$ -	\$ -
3. Per summer session				\$ -		\$ -	\$ -
4. Per first quarter				\$ -		\$ -	\$ -
5. Per second quarter				\$ -		\$ -	\$ -
6. Per third quarter				\$ -		\$ -	\$ -

<b>(09) Total health fee that could have been collected</b>	[Line (8.1g) + (8.2g) + .....(8.6g)]	0
<b>(10) Sub-total</b>	[Line (07) - line (09)]	\$ 301,047

**Cost Reduction**

(11) Less: Offsetting Savings, if applicable	\$ -
(12) Less: Other Reimbursements, if applicable	\$ -
<b>(13) Total Amount Claimed</b>	<b>\$ 301,047</b>

<b>Program 029</b>	<b>MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM HFE-2.1</b>
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(01) Claimant  Los Rios Community College District	Fiscal Year  2002-2003
--	------------------------------

(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.	(a) FY 1986/87	(b) FY of Claim
Accident Reports	X	X
Appointments		
College Physician, surgeon		
Dermatology, Family practice		
Internal Medicine		
Outside Physician		
Dental Services		
Outside Labs, (X-ray, etc.)		
Psychologist, full services		
Cancel/Change Appointments		
Registered Nurse	X	X
Check Appointments		
Assessment, Intervention and Counseling		
Birth Control		
Lab Reports	X	X
Nutrition		
Test Results, office		
Venereal Disease		
Communicable Disease	X	X
Upper Respiratory Infection	X	X
Eyes, Nose and Throat		
Eye/Vision	X	X
Dermatology/Allergy		
Gynecology/Pregnancy Service	X	X
Neuralgic		
Orthopedic		
Genito/Urinary		
Dental		
Gastro-Intestinal		
Stress Counseling	X	X
Crisis Intervention	X	X
Child Abuse Reporting and Counseling		
Substance Abuse Identification and Counseling		
Eating Disorders		
Weight Control	X	X
Personal Hygiene		
Burnout		
Other Medical Problems, list		
Examinations, minor illnesses		
Recheck Minor Injury		
Health Talks or Fairs, Information		
Sexually Transmitted Disease	X	X
Drugs	X	X
Acquired Immune Deficiency Syndrome	X	X
Child Abuse		

<b>Program</b> <b>029</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>		<b>FORM</b> <b>HFE-2.1</b>	
(01) Claimant  Los Rios Community College District		Fiscal Year  2002-2003		
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) FY 1986/87	(b) FY of Claim	
Birth Control/Family Planning Stop Smoking Library, Videos and Cassettes		X	X	
First Aid, Major Emergencies First Aid, Minor Emergencies First Aid Kits, Filled		X X X	X X X	
Immunizations Diphtheria/Tetanus Measles/Rubella Influenza Information		X	X	
Insurance On Campus Accident Voluntary Insurance Inquiry/Claim Administration		X	X	
Laboratory Tests Done Inquiry/Interpretation Pap Smears				
Physical Examinations Employees Students Athletes		X	X	
Medications Antacids Antidiarrheal Aspirin, Tylenol, etc., Skin Rash Preparations Eye Drops Ear Drops Toothache, oil cloves Stingkill Midol, Menstrual Cramps Other, list--> Ibuprofen		X X X X X X X X	X X X X X X X	
Parking Cards/Elevator Keys Tokens Return Card/Key Parking Inquiry Elevator Passes Temporary Handicapped Parking Permits		X	X	

<b>Program 029</b>	<b>MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM HFE-2.1</b>
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(01) Claimant  Los Rios Community College District	Fiscal Year  2002-2003
--	------------------------------

(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.	(a) FY 1986/87	(b) FY of Claim
--	----------------------	-----------------------

Referrals to Outside Agencies		
Private Medical Doctor	X	X
Health Department	X	X
Clinic	X	X
Dental	X	X
Counseling Centers	X	X
Crisis Centers	X	X
Transitional Living Facilities, battered/homeless women	X	X
Family Planning Facilities	X	X
Other Health Agencies	X	X
Tests		
Blood Pressure	X	X
Hearing	X	X
Tuberculosis		
Reading	X	X
Information	X	X
Vision	X	X
Glucometer	X	X
Urinalysis		
Hemoglobin		
EKG		
Strep A Testing		
PG Testing		
Monospot		
Hemacult		
Others, list		
Miscellaneous		
Absence Excuses/PE Waiver	X	X
Allergy Injections		
Band-aids	X	X
Booklets/Pamphlets	X	X
Dressing Change		X
Rest	X	X
Suture Removal		X
Temperature	X	X
Weigh	X	X
Information	X	X
Report/Form		
Wart Removal		
Others, list		
Committees		
Safety	X	X
Environmental		
Disaster Planning		
Skin Rash Preparations		
Eye Drops		



<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>HEALTH FEE ELIMINATION</b>	(19) Program Number 00234 (20) Date Filed <u>   </u> / <u>   </u> / <u>   </u> (21) LRS Input <u>   </u> / <u>   </u> / <u>   </u>	Program <b>234</b>
--	--	-----------------------

(01) Claimant Identification Number: <span style="float: right;">CC34050</span>	<b>Reimbursement Claim Data</b>	
(02) Claimant Name Los Rios Community College District	(22) HFE-1.0, (04)(b)	866,621
County of Location Sacramento	(23)	
Street Address 1919 Spanos Court	(24)	
City State Zip Code Sacramento CA 95825	(25)	

Type of Claim	Estimated Claim	Reimbursement Claim	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(26)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27)
	(05) Amended <input type="checkbox"/>	(11) Amended <input checked="" type="checkbox"/>	(28)
			(29)
<b>Fiscal Year of Cost</b>	(06)	(12) <b>2003-2004</b>	(30)
<b>Total Claimed Amount</b>	(07)	(13) \$ <b>866,621</b>	(31)
<b>Less: 10% Late Penalty</b>		(14) \$ -	(32)
<b>Less: Prior Claim Payment Received</b>		(15) \$ -	(33)
<b>Net Claimed Amount</b>		(16) \$ <b>866,621</b>	(34)
<b>Due from State</b>	(08)	(17) \$ <b>866,621</b>	(35)
<b>Due to State</b>		(18)	(36)

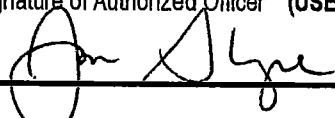
**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district 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 Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings 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 amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or 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 (USE BLUE INK)



Jon Sharpe

Date

1/11/06

Vice Chancellor, Finance & Administration

Type or Print Name (38) Name of Contact Person for Claim SixTen and Associates	Telephone Number: <u>(858) 514-8605</u> E-mail Address: <u>kbsixten@aol.com</u>
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<b>MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY</b>	<b>FORM HFE-1.0</b>
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(01) Claimant:  Los Rios Community College District	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year	2003-2004
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**(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)**

(a) Name of College	(b) Claimed Amount
1. American River College	\$328,988.31
2. Cosumnes River College	\$236,852.13
3. Sacramento City College	\$300,781.04
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<b>(04) Total Amount Claimed</b>	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	\$ 866,621
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<b>PROGRAM</b> <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>HFE-1.1</b>
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(01)	Claimant:  Los Rios Community College District	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2003-2004
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(03) Name of College: American River College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS                       SAME                       MORE

	Direct Cost	Indirect Cost of: 30.39%	Total
(05) Cost of Health Services for the Fiscal year of Claim	\$ 252,311	\$ 76,677	\$ 328,988
(06) Cost of providing current fiscal year health services in excess of 1986/87		\$ -	\$ -
(07) Cost of providing current fiscal year health services at 1986/87 level [Line (05) - line (06)]	\$ 252,311	\$ 76,677	\$ 328,988

(08) Complete Columns (a) through (g) to provide detail data for health fees

Collection Period	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code \$76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code \$76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per Fall Semester				\$ -		\$ -	\$ -
2. Per Spring Semester				\$ -		\$ -	\$ -
3. Per Summer Session				\$ -		\$ -	\$ -
4. Per First Quarter				\$ -		\$ -	\$ -
5. Per Second Quarter				\$ -		\$ -	\$ -
6. Per Third Quarter				\$ -		\$ -	\$ -

(09) Total health fee that could have been collected:	The sum of (Line (08)(1)(c) through line (08)(6)(c)	0
(10) Subtotal	[Line (07) - line (09)]	\$ 328,988

**Cost Reduction**

(11) Less: Offsetting Savings, if applicable	\$ -
(12) Less: Other Reimbursements, if applicable	\$ -
(13) Total Amount Claimed	\$ 328,988



<b>PROGRAM</b> <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>HFE-1.2</b>
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(01)	Claimant:  Los Rios Community College District	(02)	Type of Claim:  Reimbursement <input checked="" type="checkbox"/>  Estimated <input type="checkbox"/>	Fiscal Year  2003-2004
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(03) Name of College: Cosumnes River College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS                       SAME                       MORE

	Direct Cost	Indirect Cost of: 30.39%	Total
(05) Cost of Health Services for the Fiscal year of Claim	\$ 181,649	\$ 55,203	\$ 236,852
(06) Cost of providing current fiscal year health services in excess of 1986/87		\$ -	\$ -
(07) Cost of providing current fiscal year health services at 1986/87 level [Line (05) - line (06)]	\$ 181,649	\$ 55,203	\$ 236,852

(08) Complete Columns (a) through (g) to provide detail data for health fees

Collection Period	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code \$76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code \$76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per Fall Semester				\$ -		\$ -	\$ -
2. Per Spring Semester				\$ -		\$ -	\$ -
3. Per Summer Session				\$ -		\$ -	\$ -
4. Per First Quarter				\$ -		\$ -	\$ -
5. Per Second Quarter				\$ -		\$ -	\$ -
6. Per Third Quarter				\$ -		\$ -	\$ -

(09) Total health fee that could have been collected:	The sum of (Line (08)(1)(c) through line (08)(6)(c))	0
(10) Subtotal	[Line (07) - line (09)]	\$ 236,852

**Cost Reduction**

(11) Less: Offsetting Savings, if applicable	\$ -
(12) Less: Other Reimbursements, if applicable	\$ -
(13) Total Amount Claimed	\$ 236,852

<b>PROGRAM</b> <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>HFE-1.3</b>
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(01) Claimant:  Los Rios Community College District	(02) Type of Claim:  Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year  2003-2004
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(03) Name of College: Sacramento City College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS                       SAME                       MORE

	Direct Cost	Indirect Cost of: 30.39%	Total
(05) Cost of Health Services for the Fiscal year of Claim	\$ 230,678	\$ 70,103	\$ 300,781
(06) Cost of providing current fiscal year health services in excess of 1986/87		\$ -	\$ -
(07) Cost of providing current fiscal year health services at 1986/87 level [Line (05) - line (06)]	\$ 230,678	\$ 70,103	\$ 300,781

(08) Complete Columns (a) through (g) to provide detail data for health fees

Collection Period	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code \$76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code \$76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per Fall Semester				\$ -		\$ -	\$ -
2. Per Spring Semester				\$ -		\$ -	\$ -
3. Per Summer Session				\$ -		\$ -	\$ -
4. Per First Quarter				\$ -		\$ -	\$ -
5. Per Second Quarter				\$ -		\$ -	\$ -
6. Per Third Quarter				\$ -		\$ -	\$ -

(09) Total health fee that could have been collected:	The sum of (Line (08)(1)(c) through line (08)(6)(c))	0
(10) Subtotal	[Line (07) - line (09)]	\$ 300,781

**Cost Reduction**

(11) Less: Offsetting Savings, if applicable	\$ -
(12) Less: Other Reimbursements, if applicable	\$ -
(13) Total Amount Claimed	\$ 300,781

<b>Program</b> <b>029</b>	<b>MANDATED COSTS</b> <b>1/84 HEALTH FEE ELIMINATION</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant Los Rios Community College District		(02) Fiscal Year costs were incurred: 2003-2004		
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) FY 1986/87	(b) FY of Claim	
Accident Reports		X	X	
Appointments				
College Physician, surgeon				
Dermatology, Family practice				
Internal Medicine				
Outside Physician				
Dental Services				
Outside Labs, (X-ray, etc.)				
Psychologist, full services				
Cancel/Change Appointments		X	X	
Registered Nurse		X	X	
Check Appointments			X	
Assessment, Intervention and Counseling				
Birth Control		X	X	
Lab Reports			X	
Nutrition		X	X	
Test Results, office		X	X	
Venereal Disease		X	X	
Communicable Disease		X	X	
Upper Respiratory Infection		X	X	
Eyes, Nose and Throat		X	X	
Eye/Vision		X	X	
Dermatology/Allergy		X	X	
Gynecology/Pregnancy Service		X	X	
Neuralgic		X	X	
Orthopedic		X	X	
Genito/Urinary		X	X	
Dental				
Gastro-Intestinal		X	X	
Stress Counseling		X	X	
Crisis Intervention		X	X	
Child Abuse Reporting and Counseling		X	X	
Substance Abuse Identification and Counseling		X	X	
Eating Disorders		X	X	
Weight Control		X	X	
Personal Hygiene		X	X	
Burnout		X	X	
Other Medical Problems, list				
Examinations, minor illnesses				
Recheck Minor Injury		X	X	
Health Talks or Fairs, Information				
Sexually Transmitted Disease		X	X	
Drugs		X	X	
Acquired Immune Deficiency Syndrome		X	X	
Child Abuse		X	X	

Program <b>029</b>	<b>MANDATED COSTS 1/84 HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM HFE-2</b>	
(01) Claimant Los Rios Community College District		(02) Fiscal Year costs were incurred: 2003-2004	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) FY 1986/87	(b) FY of Claim
Birth Control/Family Planning		X	X
Stop Smoking		X	X
Library, Videos and Cassettes		X	X
First Aid, Major Emergencies		X	X
First Aid, Minor Emergencies		X	X
First Aid Kits, Filled		X	X
Immunizations			
Diphtheria/Tetanus			X
Measles/Rubella			X
Influenza			X
Information		X	X
Insurance			
On Campus Accident		X	X
Voluntary		X	X
Insurance Inquiry/Claim Administration		X	X
Laboratory Tests Done			
Inquiry/Interpretation			X
Pap Smears			
Physical Examinations			
Employees			
Students			
Athletes		X	X
Medications			
Antacids		X	X
Antidiarrheal		X	X
Aspirin, Tylenol, etc.,		X	X
Skin Rash Preparations		X	X
Eye Drops		X	X
Ear Drops			
Toothache, oil cloves			
Stingkill		X	X
Midol, Menstrual Cramps		X	X
Other, list--> Cold & Allergy		X	X
Parking Cards/Elevator Keys			
Tokens			
Return Card/Key			
Parking Inquiry		X	X
Elevator Passes			
Temporary Handicapped Parking Permits		X	X

<b>Program</b> <b>029</b>	<b>MANDATED COSTS</b> <b>1/84 HEALTH FEE ELIMINATION</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>HFE-2</b>	
(01) Claimant Los Rios Community College District		(02) Fiscal Year costs were incurred: 2003-2004	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) FY 1986/87	(b) FY of Claim
Referrals to Outside Agencies			
Private Medical Doctor		X	X
Health Department		X	X
Clinic		X	X
Dental		X	X
Counseling Centers		X	X
Crisis Centers		X	X
Transitional Living Facilities, battered/homeless women		X	X
Family Planning Facilities		X	X
Other Health Agencies		X	X
Tests			
Blood Pressure		X	X
Hearing		X	X
Tuberculosis		X	X
Reading		X	X
Information		X	X
Vision		X	X
Glucometer		X	X
Urinalysis		X	X
Hemoglobin			
EKG			
Strep A Testing			
PG Testing			X
Monospot			
Hemacult			
Others, list--> bodyfat			X
Miscellaneous			
Absence Excuses/PE Waiver		X	X
Allergy Injections			
Band-aids		X	X
Booklets/Pamphlets		X	X
Dressing Change		X	X
Rest		X	X
Suture Removal			X
Temperature		X	X
Weigh		X	X
Information		X	X
Report/Form		X	X
Wart Removal			
Others, list: Web research and links		X	X
Committees			
Safety		X	X
Environmental			X
Disaster Planning			X



<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>HEALTH FEE ELIMINATION</b>	For State Controller Use Only	<b>Program</b> <span style="font-size: 2em; font-weight: bold;">234</span>
	(19) Program Number 00234	
	(20) Date Filed <u>  /  /  </u>	
	(21) LRS Input <u>  /  /  </u>	

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(01) Claimant Identification Number: CC 34050	<b>Reimbursement Claim Data</b>	
(02) Claimant Name: Los Rios Community College District	(22) HFE-1.0, (04)(b)	874,066
County of Location: Sacramento	(23)	
Street Address: 1919 Spanos Court	(24)	
City: Sacramento      State: CA      Zip Code: 95825	(25)	

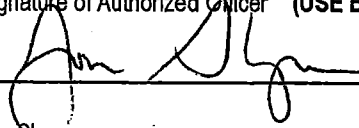
Type of Claim	Estimated Claim	Reimbursement Claim		
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28)	
			(29)	
Fiscal Year of Cost	(06) 2005-2006	(12) 2004-2005	(30)	
Total Claimed Amount	(07) \$ 961,000	(13) \$ 874,066	(31)	
Less: 10% Late Penalty		(14) \$ -	(32)	
Less: Prior Claim Payment Received		(15) \$ -	(33)	
Net Claimed Amount		(16) \$ 874,066	(34)	
Due from State	(08) \$ 961,000	(17) \$ 874,066	(35)	
Due to State		(18)	(36)	

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district 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 Government Code Sections 1090 to 1098, Inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings 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 amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or 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 (USE BLUE INK)  
  
 \_\_\_\_\_  
 Jon Sharpe  
 Type or Print Name

Date  
 \_\_\_\_\_  
 1/11/06  
 Deputy Chancellor  
 Title

(38) Name of Contact Person for Claim: SixTen and Associates  
 Telephone Number: (858) 514-8605  
 E-mail Address: kbpsixten@aol.com

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant:  Los Rios Community College District	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year  2004-2005
<b>(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)</b>		
(a) Name of College	(b) Claimed Amount	
1. American River College	\$351,030.75	
2. Consumnes River College	\$237,299.71	
3. Sacramento City College	\$285,735.63	
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<b>(04) Total Amount Claimed</b>	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	<b>\$ 874,066</b>



<b>PROGRAM</b> <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>HFE-1.1</b>
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(01) Claimant: Los Rios Community College District	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2004-2005
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(03) Name of College: American River College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS                       SAME                       MORE

	Direct Cost	Indirect Cost of: 31.96%	Total
(05) Cost of Health Services for the Fiscal year of Claim	\$ 266,013	\$ 85,018	\$ 351,031
(06) Cost of providing current fiscal year health services in excess of 1986/87		\$ -	\$ -
(07) Cost of providing current fiscal year health services at 1986/87 level [Line (05) - line (06)]	\$ 266,013	\$ 85,018	\$ 351,031

(08) Complete Columns (a) through (g) to provide detail data for health fees

Collection Period	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code \$76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code \$76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per Fall Semester				\$ -		\$ -	\$ -
2. Per Spring Semester				\$ -		\$ -	\$ -
3. Per Summer Session				\$ -		\$ -	\$ -
4. Per First Quarter				\$ -		\$ -	\$ -
5. Per Second Quarter				\$ -		\$ -	\$ -
6. Per Third Quarter				\$ -		\$ -	\$ -

(09) Total health fee that could have been collected:	The sum of (Line (08)(1)(c) through line (08)(6)(c))	\$ -
(10) Subtotal	[Line (07) - line (09)]	\$ 351,031

**Cost Reduction**

(11) Less: Offsetting Savings, if applicable	\$ -
(12) Less: Other Reimbursements, if applicable	\$ -
(13) Total Amount Claimed	[Line (10) - {line (11) + line (12)}]
	\$ 351,031

<b>PROGRAM</b> <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>HFE-1.2</b>
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(01)	Claimant:  Los Rios Community College District	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2004-2005
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(03) Name of College: Consumnes River College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS                       SAME                       MORE

	Direct Cost	Indirect Cost of: 31.96%	Total
(05) Cost of Health Services for the Fiscal year of Claim	\$ 179,827	\$ 57,473	\$ 237,300
(06) Cost of providing current fiscal year health services in excess of 1986/87		\$ -	\$ -
(07) Cost of providing current fiscal year health services at 1986/87 level [Line (05) - line (06)]	\$ 179,827	\$ 57,473	\$ 237,300

(08) Complete Columns (a) through (g) to provide detail data for health fees

Collection Period	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code \$76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code \$76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per Fall Semester				\$ -		\$ -	\$ -
2. Per Spring Semester				\$ -		\$ -	\$ -
3. Per Summer Session				\$ -		\$ -	\$ -
4. Per First Quarter				\$ -		\$ -	\$ -
5. Per Second Quarter				\$ -		\$ -	\$ -
6. Per Third Quarter				\$ -		\$ -	\$ -

(09) Total health fee that could have been collected:	The sum of (Line (08)(1)(c) through line (08)(6)(c)	\$ -
(10) Subtotal	[Line (07) - line (09)]	\$ 237,300

**Cost Reduction**

(11) Less: Offsetting Savings, if applicable	\$ -
(12) Less: Other Reimbursements, if applicable	\$ -
(13) Total Amount Claimed	\$ 237,300

<b>PROGRAM</b> <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>HFE-1.3</b>
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(01)	Claimant:  Los Rios Community College District	(02) Type of Claim:  Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year  2004-2005
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(03) Name of College: Sacramento City College

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.

LESS                       SAME                       MORE

	Direct Cost	Indirect Cost of: 31.96%	Total
(05) Cost of Health Services for the Fiscal year of Claim	\$ 216,532	\$ 69,204	\$ 285,736
(06) Cost of providing current fiscal year health services in excess of 1986/87		\$ -	\$ -
(07) Cost of providing current fiscal year health services at 1986/87 level [Line (05) - line (06)]	\$ 216,532	\$ 69,204	\$ 285,736

(08) Complete Columns (a) through (g) to provide detail data for health fees

Collection Period	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code §76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code §76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per Fall Semester				\$ -		\$ -	\$ -
2. Per Spring Semester				\$ -		\$ -	\$ -
3. Per Summer Session				\$ -		\$ -	\$ -
4. Per First Quarter				\$ -		\$ -	\$ -
5. Per Second Quarter				\$ -		\$ -	\$ -
6. Per Third Quarter				\$ -		\$ -	\$ -

(09) Total health fee that could have been collected:	The sum of (Line (08)(1)(c) through line (08)(6)(c))	\$ -
(10) Subtotal	[Line (07) - line (09)]	\$ 285,736

**Cost Reduction**

(11) Less: Offsetting Savings, if applicable	\$ -
(12) Less: Other Reimbursements, if applicable	\$ -
(13) Total Amount Claimed	\$ 285,736

<b>Program</b> <b>029</b>	<b>MANDATED COSTS</b> <b>1/84 HEALTH FEE ELIMINATION</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant Los Rios Community College District		(02) Fiscal Year costs were incurred: 2004-2005		
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) FY 1986/87	(b) FY of Claim	
Accident Reports		X	X	
Appointments College Physician, surgeon Dermatology, Family practice Internal Medicine Outside Physician Dental Services Outside Labs, (X-ray, etc.,) Psychologist, full services Cancel/Change Appointments Registered Nurse Check Appointments				
Assessment, Intervention and Counseling Birth Control Lab Reports Nutrition Test Results, office Venereal Disease Communicable Disease Upper Respiratory Infection Eyes, Nose and Throat Eye/Vision Dermatology/Allergy Gynecology/Pregnancy Service Neuralgic Orthopedic Genito/Urinary Dental Gastro-Intestinal Stress Counseling Crisis Intervention Child Abuse Reporting and Counseling Substance Abuse Identification and Counseling Eating Disorders Weight Control Personal Hygiene Burnout Other Medical Problems, list		X	X	
Examinations, minor illnesses Recheck Minor Injury		X	X	
Health Talks or Fairs, Information Sexually Transmitted Disease Drugs Acquired Immune Deficiency Syndrome Child Abuse		X	X	

<b>Program</b> <b>029</b>	<b>MANDATED COSTS</b> <b>1/84 HEALTH FEE ELIMINATION</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant Los Rios Community College District		(02) Fiscal Year costs were incurred: 2004-2005		
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) FY 1986/87	(b) FY of Claim	
Birth Control/Family Planning		X	X	
Stop Smoking		X	X	
Library, Videos and Cassettes		X	X	
First Aid, Major Emergencies		X	X	
First Aid, Minor Emergencies		X	X	
First Aid Kits, Filled		X	X	
Immunizations				
Diphtheria/Tetanus			X	
Measles/Rubella			X	
Influenza			X	
Information		X	X	
Insurance				
On Campus Accident		X	X	
Voluntary		X	X	
Insurance Inquiry/Claim Administration		X	X	
Laboratory Tests Done				
Inquiry/Interpretation			X	
Pap Smears				
Physical Examinations				
Employees				
Students				
Athletes		X	X	
Medications				
Antacids		X	X	
Antidiarrheal		X	X	
Aspirin, Tylenol, etc.,		X	X	
Skin Rash Preparations		X	X	
Eye Drops		X	X	
Ear Drops				
Toothache, oil cloves				
Stingkill		X	X	
Midol, Menstrual Cramps		X	X	
Other, list--> Cold and Allergy		X	X	
Parking Cards/Elevator Keys				
Tokens				
Return Card/Key				
Parking Inquiry		X	X	
Elevator Passes				
Temporary Handicapped Parking Permits		X	X	

<b>Program</b> <b>029</b>	<b>MANDATED COSTS</b> <b>1/84 HEALTH FEE ELIMINATION</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>		<b>FORM</b> <b>HFE-2</b>
(01) Claimant Los Rios Community College District	(02) Fiscal Year costs were incurred: 2004-2005		
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.	(a) FY 1986/87	(b) FY of Claim	
<b>Referrals to Outside Agencies</b>			
Private Medical Doctor	X	X	
Health Department	X	X	
Clinic	X	X	
Dental	X	X	
Counseling Centers	X	X	
Crisis Centers	X	X	
Transitional Living Facilities, battered/homeless women	X	X	
Family Planning Facilities	X	X	
Other Health Agencies	X	X	
<b>Tests</b>			
Blood Pressure	X	X	
Hearing	X	X	
Tuberculosis	X	X	
Reading	X	X	
Information	X	X	
Vision	X	X	
Glucometer	X	X	
Urinalysis	X	X	
Hemoglobin			
EKG			
Strep A Testing			
PG Testing		X	
Monospot			
Hemacult			
Others, list>Bodyfat		X	
<b>Miscellaneous</b>			
Absence Excuses/PE Waiver	X	X	
Allergy Injections			
Band-aids	X	X	
Booklets/Pamphlets	X	X	
Dressing Change	X	X	
Rest	X	X	
Suture Removal		X	
Temperature	X	X	
Weigh	X	X	
Information	X	X	
Report/Form	X	X	
Wart Removal			
Others, list>Web research and links	X	X	
<b>Committees</b>			
Safety	X	X	
Environmental		X	
Disaster Planning		X	



RECEIVED  
October 13, 2014  
Commission on  
State Mandates

**JOHN CHIANG**  
California State Controller

October 10, 2014

Heather Halsey  
Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

Re: **Incorrect Reduction Claim (IRC)**  
*Health Fee Elimination*, 08-4206-I-18  
Education Code Section 76355  
Statutes 1984, Chapter 1, 2<sup>nd</sup> E.S.; Statutes 1987, Chapter 1118  
Fiscal Years: 2002-03, 2003-2004, and 2004-2005  
Los Rios Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) is transmitting our response to the above-entitled IRC.

The district did not comply with the requirements of the claiming instructions in developing its indirect cost rates. The SCO's adjustment to the indirect cost rates based on the SCO's FAM-29C methodology is supported by the Commission's decisions on previous IRCs (e.g., statement of decision adopted on January 24, 2014, for the San Mateo County and San Bernardino community college districts on this same program). The parameters and guidelines, which were duly adopted at a Commission hearing, require compliance with the claiming instructions. The claiming instructions and related general provisions of the SCO's Mandated Cost Manual provide ample notice for claimants to properly claim indirect costs.

The district did not collect any revenues from student health fees and did not offset its claims by any fee amount. The SCO's reduction of reimbursement to the extent of fee authority the district was authorized to impose is supported by Education Code section 76355, the Commission's decisions on previous IRCs, as mentioned above, and the appellate court decision in *Clovis Unified School District v. Chiang*.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

JIM L. SPANO, Chief  
Mandated Cost Audits Bureau  
Division of Audits

JLS/sk

7836

**RESPONSE BY THE STATE CONTROLLER'S OFFICE  
TO THE INCORRECT REDUCTION CLAIM (IRC) BY  
LOS RIOS COMMUNITY COLLEGE DISTRICT  
Health Fee Elimination Program**

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Note: References to Exhibits relate to the district's IRC filed on February 5, 2009, as follows:

- Exhibit B – PDF page 34
- Exhibit C – PDF page 42
- Exhibit D – PDF page 55
- Exhibit H – PDF page 150



**Tab 1**

1 **OFFICE OF THE STATE CONTROLLER**

2 300 Capitol Mall, Suite 1850  
3 Sacramento, CA 94250  
4 Telephone No.: (916) 445-6854

4 BEFORE THE  
5 COMMISSION ON STATE MANDATES  
6 STATE OF CALIFORNIA  
7

8  
9  
10 INCORRECT REDUCTION CLAIM ON:

11 *Health Fee Elimination Program*

12 Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary  
13 Session; and Chapter 1118, Statutes of 1987

14 LOS RIOS COMMUNITY  
15 COLLEGE DISTRICT, Claimant

No.: CSM 08-4206-I-18

AFFIDAVIT OF BUREAU CHIEF

16 I, Jim L. Spano, make the following declarations:

- 17 1) I am an employee of the State Controller's Office and am over the age of 18 years.  
18 2) I am currently employed as a Bureau Chief, and have been so since April 21, 2000.  
19 Before that, I was employed as an audit manager for two years and three months.  
20 3) I am a California Certified Public Accountant (CPA).  
21 4) I reviewed the work performed by the State Controller's Office (SCO) auditor.  
22 5) Any attached copies of records are true copies of records, as provided by the Los Rios  
23 Community College District or retained at our place of business.  
24 6) The records include claims for reimbursement, along with any attached supporting  
25 documentation, explanatory letters, or other documents relating to the above-entitled  
Incorrect Reduction Claim.

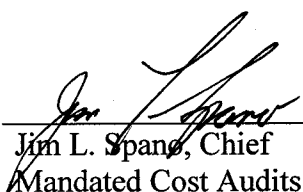
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7) A field audit of the claims for fiscal year (FY) 2002-03, FY 2003-04, and FY 2004-05 commenced on December 11, 2006, and ended on January 10, 2008.

I do declare that the above declarations are made under penalty of perjury and are true and correct to the best of my knowledge, and that such knowledge is based on personal observation, information, or belief.

Date: June 15, 2010

OFFICE OF THE STATE CONTROLLER

By:   
Jim L. Spang, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's Office

**Tab 2**

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE  
TO THE INCORRECT REDUCTION CLAIM BY  
LOS RIOS COMMUNITY COLLEGE DISTRICT  
For Fiscal Year (FY) 2002-03, FY 2003-04, and FY 2004-05**

**Health Fee Elimination Program**

**Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session; and Chapter 1118, Statutes of 1987**

**SUMMARY**

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim that the Los Rios Community College District filed on February 5, 2009. The SCO audited the district's claims for costs of the legislatively mandated Health Fee Elimination Program for the period of July 1, 2002, through June 30, 2005. The SCO issued its final report on May 21, 2008 (**Exhibit D**).

The district submitted reimbursement claims totaling \$2,554,615—\$814,928 for FY 2002-03, \$865,621 for FY 2003-04 (\$866,621 less a \$1,000 penalty for filing a late claim), and \$874,066 for FY 2004-05 (**Exhibit H**). Subsequently, the SCO performed an audit for the period of July 1, 2002, through June 30, 2005, and determined that the entire amount claimed is unallowable. The costs are unallowable primarily because the district understated authorized health service fees. The following table summarizes the audit results.

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 2002, through June 30, 2003</u>			
Direct costs:			
Salaries	\$ 501,152	\$ 498,087	\$ (3,065)
Benefits	115,242	114,542	(700)
Services and supplies	12,117	6,287	(5,830)
Total direct costs	628,511	618,916	(9,595)
Indirect costs	186,417	107,398	(79,019)
Total direct and indirect costs	814,928	726,314	(88,614)
Less authorized health service fees	—	(1,293,681)	(1,293,681)
Subtotal	814,928	(567,367)	(1,382,295)
Audit adjustments that exceed costs claimed	—	567,367	567,367
Total program costs	<u>\$ 814,928</u>	—	<u>\$ (814,928)</u>
Less amount paid by the State <sup>1</sup>		(814,928)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (814,928)</u>	
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Salaries	\$ 516,187	\$ 508,796	\$ (7,391)
Benefits	128,945	127,151	(1,794)
Services and supplies	19,506	13,031	(6,475)
Total direct costs	664,638	648,978	(15,660)
Indirect costs	201,983	113,671	(88,312)

<u>Cost Elements</u>	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2003, through June 30, 2004 (continued)</u>			
Total direct and indirect costs	866,621	762,649	(103,972)
Less authorized health service fees	—	(1,137,243)	(1,137,243)
Less late filing penalty	(1,000)	(1,000)	—
Subtotal	865,621	(375,594)	(1,241,215)
Audit adjustments that exceed costs claimed	—	375,594	375,594
Total program costs	<u>\$ 865,621</u>	—	<u>\$ (865,621)</u>
Less amount paid by the State <sup>1</sup>		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Salaries	\$ 516,410	\$ 513,946	\$ (2,464)
Benefits	128,609	128,004	(605)
Services and supplies	17,352	8,590	(8,762)
Total direct costs	662,371	650,540	(11,831)
Indirect costs	211,695	231,352	19,657
Total direct and indirect costs	874,066	881,892	7,826
Less authorized health service fees	—	(1,123,546)	(1,123,546)
Subtotal	874,066	(241,654)	(1,115,720)
Audit adjustments that exceed costs claimed	—	241,654	241,654
Total program costs	<u>\$ 874,066</u>	—	<u>\$ (874,066)</u>
Less amount paid by the State <sup>1</sup>		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	
<u>Summary: July 1, 2002, through June 30, 2005</u>			
Direct costs:			
Salaries	\$ 1,533,749	\$ 1,520,829	\$ (12,920)
Benefits	372,796	369,697	(3,099)
Services and supplies	48,975	27,908	(21,067)
Total direct costs	1,955,520	1,918,434	(37,086)
Indirect costs	600,095	452,421	(147,674)
Total direct and indirect costs	2,555,615	2,370,855	(184,760)
Less authorized health service fees	—	(3,554,470)	(3,554,470)
Less late filing penalty	(1,000)	(1,000)	—
Subtotal	2,554,615	(1,184,615)	(3,739,230)
Audit adjustments that exceed costs claimed	—	1,184,615	1,184,615
Total program costs	<u>\$ 2,554,615</u>	—	<u>\$ (2,554,615)</u>
Less amount paid by the State		(814,928)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (814,928)</u>	

<sup>1</sup> Payment information current as of June 14, 2010.

The district believes that all direct and indirect costs claimed are reimbursable under the mandated program. The district also believes that it was not required to report authorized health service fees.

## **I. HEALTH FEE ELIMINATION PROGRAM CRITERIA**

### **Parameters and Guidelines – May 25, 1989**

On August 27, 1987, the Commission on State Mandates (CSM) adopted the parameters and guidelines for Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session. The CSM amended the parameters and guidelines on May 25, 1989 (**Exhibit B**), because of Chapter 1118, Statutes of 1987.

Section V identifies the mandated program's scope and reimbursable activities as follows:

#### **V. REIMBURSABLE COSTS**

##### **A. Scope of Mandate**

Eligible community college districts shall be reimbursed for the costs of providing a health services program. Only services provided in 1986-87 fiscal year may be claimed.

##### **B. Reimbursable Activities**

For each eligible claimant, the following cost items are reimbursable to the extent they were provided by the community college district in fiscal year 1986-87. . . . [See **Exhibit B** for a list of reimbursable items.]

Section VI.B provides the following claim preparation criteria:

#### **VI. CLAIM PREPARATION**

##### **B. Actual Costs of Claim Year for Providing 1986-87 Fiscal Year Program Level of Service**

Claimed costs should be supported by the following information:

###### **1. Employee Salaries and Benefits**

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.

###### **2. Services and Supplies**

Only expenditures which can be identified as a direct cost of the mandate can be claimed. List cost of materials which have been consumed or expended specifically for the purpose of this mandate.

###### **3. Allowable Overhead Cost**

Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions.

Section VII defines supporting data as follows:

#### VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. This would include documentation for the fiscal year 1986-87 program to substantiate a maintenance of effort. These documents must be kept on file by the agency submitting the claim for a period of no less than three years from the date of the final payment of the claim pursuant to this mandate, and made available on the request of the State Controller or his agent.

Section VIII defines offsetting savings and other reimbursements as follows:

#### VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim. This shall include the amount . . . authorized by Education Code section 72246(a) [now Education Code section 76355]. . . .

#### SCO Claiming Instructions

The SCO annually issues mandated costs claiming instructions, which contain filing instructions for mandated cost programs. The September 2003 claiming instructions provide indirect cost claiming instructions for FY 2002-03 (**Tab 3**). The September 2004 claiming instructions provide indirect cost claiming instructions for FY 2003-04 (**Tab 4**). The December 2005 claiming instructions provide indirect cost claiming instructions for FY 2004-05 (**Tab 5**).

## II. **THE DISTRICT CLAIMED UNALLOWABLE SALARIES AND BENEFITS**

### Issue

The district claimed unallowable salaries and benefits totaling \$16,019. The related indirect costs total \$4,889. The unallowable salary costs are attributable to (1) the increased level of health services that American River College (ARC) provided and (2) the insufficient supporting documentation that Cosumnes River College (CRC) and Sacramento City College (SCC) maintained. The district believes these costs are allowable.

### **SCO Analysis:**

The district's claims identified the health services that the district provided during FY 1986-87, the mandated program's base year. For each college, we examined health service logs that covered a one-month period in each fiscal year. For CRC, we expanded our sample to include a second one-month period in FY 2003-04. The district provided the health service logs to identify actual health services provided. ARC's health service logs showed that it provided health services exceeding the services that the district provided during FY 1986-87. In addition, CRC's and SCC's health service logs included entries that did not identify the service provided. As a result, we were unable to verify that those services were mandate-related.

Our final audit report, Finding 1 (**Exhibit D**) includes a table that shows the percentage of unallowable or unsupported health services provided and the unallowable salaries and benefits for each college and fiscal year.



## District's Response

### Source Documentation

... In the final audit report, the Controller claims "[t]he health service logs identify actual health services provided." However, the logs only stated what *ailments* the students *claimed* they had. No description of the *services used to treat these ailments* is ever stated.

There is no indication that the students who identified a reason for their visit were able to accurately diagnose themselves or predict the services necessary for their treatment. Moreover, the audit disallows those visits for which no reason is stated by the patient. This penalizes the District for complying with federal privacy requirements (e.g., HIPAA), which are absolutely essential in providing health services. . . .

The final audit report concludes that the District's compliance with HIPAA requirements is "not relevant," but then suggests that the District could comply by providing the health service logs without patient names or that "District staff may contemporaneously identify the service(s) provided if the patient does not." Providing the logs without patient names would be no different because students may still choose to exercise their rights and not disclose the reason for their visit on the log. This suggestion ignores the fact that the logs are not maintained for mandate reimbursement purposes. Similarly, the very essence of privacy laws would be violated if staff contemporaneously recorded the reason for the visit after the patient has decided not to disclose this on the log.

The service logs used by the Controller were not prepared for mandate or financial cost accounting purposes nor are they required by the parameters and guidelines. Neither the parameters and guidelines nor the Controller's claiming instructions require the claimants to report the number or type of services actually *provided*, but only require the claimant to list an inventory of the services *available* and the costs associated with the mandate. The Controller cannot base an audit finding on lack of documentation that the District was never required to maintain.

In an attempt to refute these arguments, the final audit report states that "... the district provided no other documentation related to patient visits or the actual amount of time spent on reimbursable activities." Logs stating the ailments reported by those students who wished to disclose the reason for their visit do not become relevant to determining health services available simply because the Controller relied on the logs during the audit or because no other documentation existed. Similarly, the Controller cites the District's failure to "... provide any documentation that shows the actual time spent on unallowable activities." There is absolutely no requirement for the District to maintain records documenting time spent on non-mandated activities.

Finally, the audit report states that the Controller did not choose to review the health service logs, and that the District chose to supply them in response to a general request for supporting documentation. This statement is untrue. In an email dated January 22, 2007, Joyce Mendoza, Auditor, specifically requested that she be able to schedule visits to "... the three campuses to look at their Health Services daily logs (i.e., logs identifying what services were provided on a given date)." A copy of this email is attached as Exhibit "E." The Controller incorrectly relied on documentation that was not prepared for mandate or financial cost accounting purposes, and which provided information only on the ailments reported by students and not the services provided or the costs of those services.

## SCO's Comment

The district's response is factually inaccurate and presents information out of context. The program's parameters and guidelines, Section V, Reimbursable Costs, state:

### V. REIMBURSABLE COSTS

#### A. Scope of Mandate

Eligible community college districts shall be reimbursed for the costs of *providing* a health services program. Only services *provided* in 1986-87 fiscal year may be claimed. [Emphasis added.]

#### B. Reimbursable Activities

For each eligible claimant, the following cost items are reimbursable to the extent they were *provided* [emphasis added] by the community college district in fiscal year 1986-87. . . .

The parameters and guidelines, Section VI, subdivision B.1, Employee Salaries and Benefits, states:

### VI. CLAIM PREPARATION

#### B. Actual Costs of Claim Year for Providing 1986-87 Fiscal Year Program Level of Service

##### 1. Employee Salaries and Benefits

Identify the employee(s), show the classification of the employee(s) involved, *describe the mandated functions performed and specify the actual number of hours devoted to each function* [emphasis added]. . . .

The parameters and guidelines, Section VII, Supporting Data, state:

### VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs.

## Unallowable Salaries and Benefits

The audit report shows that we made adjustments to costs claimed for salaries and benefits based upon our review of health service logs provided by the district for each of its three colleges. Our review identified services that were not previously identified and services, per the logs, which were not provided during the base year. We documented our Analysis of Level of Health Services for Cosumnes River College (**Tab 12**), Sacramento City College (**Tab 13**), and American River College (**Tab 14**).

The district makes various statements as to whether the health service logs identify claimed ailments or services provided and whether the logs represent appropriate source documentation. The district states in part, "Logs stating the ailments reported . . . do not become relevant to determining health services available simply because the Controller relied on the logs during the audit or because no other documentation existed." The district provided the health service logs in response to our request for documentation of services provided. As such, the SCO used the logs for that purpose. Although we provided the opportunity, the district provided no other source documentation to support actual health services provided. If the district now contends that the health service logs are fully unreliable, then it has failed to document any of the services that it actually provided and its entire claim is unsupported and thus unallowable.

The district also makes various comments regarding the Health Insurance Portability and Accountability Act (HIPAA) and implies that it cannot identify services provided without violating HIPAA. We disagree. The parameters and guidelines require the district to not only identify services provided, but also to identify the actual hours that employees spent to provide those services. We do not state or imply that the district must identify those services by student name. Our final audit report recommendation provided the district with one alternative to provide such information; it is not the district's only alternative.

The district states, "Neither the parameters and guidelines nor the Controller's claiming instructions require the claimant to report the number or type of services actually provided. . . ." We disagree; the parameters and guidelines specifically state that claimants will be reimbursed only for services that they provided in FY 1986-87. They also require the claimant to identify the mandated functions performed and the actual number hours spent to provide those functions.

The district states that the SCO cited its failure to "provide any documentation that shows the actual time spent on unallowable activities" and states that there is no requirement to do so. The district quotes one phrase without providing the required context. The SCO's comment responded to the district's draft report response. The district contested the methodology that the SCO used to calculate the audit adjustment. Our final audit report responds to the district's comments by stating:

The district states, "The time spent by staff to provide service varies by the type of service provided. The extrapolation [finding] assumes every patient visit requires the same amount of staff time to provide service." *However, the district did not provide any documentation that shows the actual time spent on unallowable activities [emphasis added].* The district did not provide any documentation that specifies the actual number of hours devoted to each mandated function as required by the parameters and guidelines. In addition, the district failed to provide any reasonable alternative methodology to calculate costs claimed that are attributable to unallowable activities. The district's failure to provide any evidence of the individual costs allegedly incurred puts its entire claim in question. We conclude that the audit methodology is reasonable in light of the district's lack of supporting documentation.

The same district employees performed both reimbursable and non-reimbursable activities. Clearly, if the district documents actual time spent performing mandated activities, then by default it would also document time spent performing non-reimbursable activities. However, the district failed to document actual time that employees spent performing mandated activities.

The district contends that the SCO was untruthful in stating that it did not choose the health service logs as supporting documentation. The district cites an e-mail message as evidence that the SCO chose such documents. The district's allegation is erroneous. In fact, the district itself states, "During the audit, the Controller requested 'documentation showing actual services that the district provided.'" The referenced e-mail is simply a point-in-time communication between the auditor and the district. The auditor contacted the district to review supporting documentation. The auditor cited health service logs because the district provided those documents during our previous audit of the district's Health Fee Elimination Program. However, before reviewing any documentation, the auditor interviewed each college's health services staff on March 12, 2007, March 13, 2007, and March 20, 2007. In each instance, district staff testified that the health services logs are the source documentation identifying health services provided. The district provided no other source documentation showing actual services provided.

#### District's Response

##### Services Provided vs. Services Rendered

During the audit, the Controller requested "documentation showing actual services that the district provided." The final audit report also contains the "recommendation" that the district maintain logs identifying the health services actually provided. However, there is no provision in the parameters and guidelines that requires the District to maintain such records. The District is only required to maintain

the availability of the same services as those offered in the 1986-87 fiscal year. Therefore, the only relevant documentation for the Controller's audit is that which supports the costs associated with maintaining the availability of these services, and not the actual services provided. The Controller incorrectly audited services *rendered*, rather than services *available*.

Not only is the final audit report's "recommendation" erroneous, it clearly oversteps the authority of the Controller by then suggesting, first, that the District should adopt uniform health service logs, and second, that the uniform logs should be those used by American River College during the audit years. The Controller does not have the authority to require documentation of services actually provided or to dictate to the District the proper procedure to document services actually provided.

The "recommendation" concludes that the District should "...claim only those costs related to health services that the district provided in FY 1986-87." The statutory requirement is that at least the same level of services be *available*. There is no basis in law or fact that requires the entire variety of health care services *available* each year to actually have been utilized, which is to say *rendered*, each year.

#### SCO's Comment

The parameters and guidelines state, "Only services provided in 1986-87 fiscal year may be claimed." They also require the claimant to identify the mandated functions performed and the actual hours devoted to each function. Finally, they state that claimed costs must be "traceable to source documents and/or worksheets that show evidence of the validity of such costs." Therefore, the parameters and guidelines contain ample language that requires the district to maintain records identifying actual health services provided.

The district states, "The Controller incorrectly audited services rendered, rather than services available." There was no audit error. We audited services that the district "rendered" during the audit period to determine whether those services exceeded services that the district provided in FY 1986-87. When the district "renders" a service that it did not provide in FY 1986-87, the associated cost is not reimbursable under the mandated program.

The SCO's audit report recommendation is valid. We provide a recommendation to assist districts in complying with mandated program requirements. The parameters and guidelines require the district to document actual services provided; therefore, our recommendation is consistent with that requirement. We recommended that the district adopt uniform health service logs to assist the district in establishing consistency. We recommended that the district adopt logs that American River College used because those logs most closely mirrored the health services identified in the parameters and guidelines. The SCO does not "dictate to the district the proper procedure to document services." The district is responsible for providing documentation that meets the requirements of the parameters and guidelines.

The district states, "The statutory requirement is that at least the same level of services be available." This is irrelevant to the audit finding. Our audit disclosed that (1) the district provided services during the audit period that it did not provide during FY 1986-87, and (2) the district did not maintain source documentation that showed all services provided.

The district states, "There is no basis in law or fact that requires the entire variety of health care services available each year to actually have been utilized, which is to say rendered, each year." This is also irrelevant to the audit finding. The audit finding makes no comparison of services "available" to services "rendered" during each claim year.

## District's Response

### Calculation of Unallowable Costs

The final audit report calculates the unallowable salaries and benefits using a method that does not take into consideration the actual costs of providing the disallowed services. . . .

This method of calculation does not take into account the variance in monthly costs nor the variance in costs for different services . . . There is also no allowance for the seasonal workload variances caused by having fewer enrolled students during the summer. Further, this method assumes that all staff labor is applied only to patient visits. Therefore, the Controller's method of calculating the unallowable costs has no basis in fact.

In defense of this calculation method, the Controller cites the District's failure to provide a "reasonable alternative methodology" to calculate unallowable costs. It is not the duty of the Claimant to calculate the unallowable cost. Therefore, the Controller's method does not become relevant, accurate, or based in fact simply because the Claimant has not provided an alternate method.

The final audit report then states that the chosen methodology is reasonable because "[t]he district's failure to provide any evidence of the individual costs allegedly incurred puts its entire claim in question." This statement is absolutely untrue. If it were accurate, then there would be no basis for the entire claim and nothing for the Controller to audit. The auditor was provided with general ledger reports and other documentation (e.g., supporting payroll records).

### SCO's Comment

The district's response disregards the primary issue, which is that the district failed to file correct mandated cost claims. During the audit period, the district provided health services that exceeded services that the district provided in FY 1986-87. The district states, "It is not the duty of the claimant to calculate the unallowable cost." This statement directly contradicts the SCO's claiming instructions. Form HFE-1.1, Claim Summary (**Exhibit C**) directs claimants to "enter the direct cost, indirect cost, and total cost of health services that are in excess of the level provided in the 1986-87 fiscal year." However, during the audit period, the district submitted claims (**Exhibit H**) that show no deduction for the excess services provided.

Instead, the district submitted claims that included both reimbursable and non-reimbursable costs. The district infers that it supported its claims simply by providing general ledger reports and supporting payroll records. However, these documents do not segregate reimbursable and non-reimbursable costs. Further, the district provided no other documentation to segregate reimbursable and non-reimbursable costs. Essentially, the district failed to document actual mandated costs. Rather than concluding that the district's entire claim is unallowable, the SCO used a reasonable methodology to segregate reimbursable and non-reimbursable costs. During audit fieldwork, in its response to the draft audit report, and in this incorrect reduction claim, the district failed to identify any alternative methodology.

The district contests a portion of the SCO's methodology that is actually in the district's favor. The district states, "There is also no allowance for the seasonal workload variances caused by having fewer enrolled students during the summer." The district infers that it incurs less salary costs during the summer session than during the fall and spring semesters. However, the SCO conservatively assumed that the district incurred salary costs evenly throughout the year. Our audit finding resulted from substantive testing of health services that the district provided during the fall and spring semesters. If the SCO accounted for the alleged seasonal workload variances, the fall and spring semester monthly salary costs would be higher. Thus, the SCO's calculation would result in additional unallowable costs.

In addition, the district states, "This method of calculation does not take into account . . . the variance in costs for different services." The parameters and guidelines require claimants to "specify the actual number of hours devoted to each [mandated] function." The district failed to maintain records that document the actual cost of each mandated function that it performed, which in turn would enable the district to identify the cost of non-reimbursable activities.

#### District's Response

##### Unreasonable or Excessive

None of the adjustments were made because the costs claimed were excessive or unreasonable. Government Code Section 17561(d)(2) . . . requires the Controller to pay claims, provided that the Controller may audit the records of any school district to verify the actual amount of the mandated costs, and may reduce any claim that the Controller determines is excessive or unreasonable. The Controller does not assert that the claimed costs were excessive or unreasonable. It would therefore appear that the entire findings are based upon the wrong standard for review. If the Controller wishes to enforce other audit standards for mandated cost reimbursement, the Controller should comply with the Administrative Procedure Act.

##### SCO's Comment

The SCO did conclude that the district's claim was excessive. Excessive is defined as "Exceeding what is usual, *proper*, *necessary*, [emphasis added] or normal."<sup>2</sup> The district's mandated cost claims exceeded the proper amount based on the reimbursable costs that the parameters and guidelines identify. Therefore, the district's comments regarding the Administrative Procedure Act are irrelevant.

### **III. THE DISTRICT CLAIMED UNALLOWABLE SERVICES AND SUPPLIES**

#### Issue

The district claimed costs for services not reimbursable under the mandated program and services not provided in FY 1986-87. The district believes that athletic physicals are allowable and disagrees with the audit finding's recommendation.

#### **SCO Analysis:**

The district claimed costs for physical exams for intercollegiate athletics and salaries of health professionals present at athletic events. These costs are not reimbursable under the mandated program. The district also claimed laboratory service and immunization costs; however, the district did not provide these services during FY 1986-87.

#### Unallowable Services and Supplies

We prepared summary worksheets of how allowable and unallowable costs for services and supplies were determined for each year of the audit period. Our methodology for all three fiscal years of the audit (FY 2002-03, FY 2003-04, and FY 2004-05) was to find supporting documentation for all or most of the costs claimed. Our audit findings are based on our review of the supporting documentation. Costs claimed for any expenditures not selected for testing were allowable as claimed.

For FY 2002-03, the district claimed costs totaling \$12,117 for services and supplies. The district provided a General Ledger Expenditure Report documenting the amounts paid for services and supplies costs incurred by its health centers. We prepared a schedule of those costs and examined the supporting documentation provided by the district for all of the costs incurred that year. We noted adjusting journal entries made by district personnel reducing claimed costs by \$1,182.96, although

the district did not provide any support for the entries. Due to the immateriality of the amounts, we did not take an audit finding on the unsupported adjustments. During our review of the documentation supporting costs claimed, we found that \$5,830 was incurred for physical examinations for intercollegiate athletics and for salaries of health professionals present at athletic events. Our worksheet and the documentation supporting the unallowable costs are documented as "Analysis of Services and Supplies – FY 2002-03 (Tab 15).

For FY 2003-04, the district claimed costs totaling \$19,506 for services and supplies. The district provided a General Ledger Expenditure Report documenting the amounts paid for services and supplies costs incurred by its health centers. We prepared a schedule of those costs and examined the supporting documentation provided by the district for all of the costs incurred that year. We noted adjusting journal entries made by district personnel increasing claimed costs by \$874.11, although the district did not provide any support for the entries. Due to the immateriality of the amounts, we did not take an audit finding on the unsupported adjustments. During our review of the documentation supporting costs claimed, we found that \$6,475 was incurred for physical examinations for intercollegiate athletics and for salaries of health professionals present at athletic events. Our worksheet and the documentation supporting the unallowable costs are documented as "Analysis of Services and Supplies – FY 2003-04 (Tab 16).

For FY 2004-05, the district claimed costs totaling \$17,352 for services and supplies. The district provided a General Ledger Expenditure Report documenting the amounts paid for services and supplies costs incurred by its health centers. We prepared a schedule of those costs and examined the supporting documentation provided by the district for all of the costs incurred that year. Our audit finding of \$8,762 consists of costs incurred for laboratory services (\$3,568) and immunizations (\$5,193). The costs were unallowable because the district did not claim costs for these services in the base year. In addition, the district did not contest the audit adjustment for services that were not provided in the base year.

### District's Response

#### Athletics

This finding includes a disallowance of "\$12,305 to provide medical services at sporting events and physical exams for intercollegiate athletes." In support of this adjustment, the Controller cites Education Code Section 76355, subdivision (d)(2), which prohibits physical examinations for intercollegiate athletes and the salaries of health professionals at athletic events (among other things) from being included in authorized expenditures. However, this subdivision must be read in context. Education Code Section 76355, subdivision (a), permits the collection of student fees for health services. Subdivision (d)(1) requires that these fees, if collected, be deposited in a designated fund and be expended only as authorized. Subdivision (d)(2) prohibits expenditures *from the fund* for physical examinations for intercollegiate athletics or the salaries of health professionals for athletic events. The prohibition only applies to the expenditure of funds from the special account into which the student fees are deposited. Since this District does not collect a student health service fee, there is no such restricted fund and the expenditures are not subject to the requirements of Section 76355, subdivision (d)(2).

The Controller has already properly asserted that the parameters and guidelines define the scope of reimbursement. The parameters and guidelines expressly include *physicals for athletes*, as well as accident reports, a college physician, outside physician, registered nurse, examinations, first aid, and dressing changes, which would seem to satisfactorily encompass the scope of medical services provided at athletic events. There is no prohibition in the parameters and guidelines against reimbursement for medical services related to intercollegiate athletics. Therefore, this adjustment by the Controller is in direct contradiction to the parameters and guidelines of this mandate.

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<sup>2</sup> Merriam-Webster's Collegiate Dictionary, Tenth Edition, © 2001.

Lab and immunization Services

The District does not dispute this adjustment. However, the audit report “recommends” that the District only claim costs for “those health services that it provided in FY 1986-87.” As discussed under Finding 1, the Controller is applying an incorrect standard. The Parameters and Guidelines require the District to make the same level of health services available. The costs of maintaining supplies and retaining trained personnel to make these services available are incurred regardless of whether students actually require a particular service each year. Therefore, it appears that the Controller applied the incorrect standard.

SCO’s Comment

**Athletics**

We agree that Education Code section 76355, subdivision (d)(2) must be read in proper context. However, the district’s response is incorrect.

Education Code section 76355, subdivision (e), states, “Any community college district that provided health services in the 1986-87 fiscal year shall maintain health services, at the level provided during the 1986-87 fiscal year, and each fiscal year thereafter. If the cost to maintain that level of service exceeds the limits specified in subdivision (a), the excess cost shall be borne by the district.” Education Code section 76355, subdivision (a), defines the authorized health services fees. Thus, the mandated program “maintenance of effort” requirement applies to those health services for which the district is authorized to levy a fee. Education Code section 76355, subdivision (d)(2) states:

Authorized expenditures shall not include, among other things, athletic trainers’ salaries, athletic insurance, medical supplies for athletics, *physical examinations for intercollegiate athletics*, ambulance services, *the salaries of health professionals for athletic events*, any deductible portion of accident claims filed for athletic team members, *or any other expense that is not available to all students*. No student shall be denied a service supported by student health fees on account of participation in athletic programs. [Emphasis added.]

Because the mandated program does not *require* a “maintenance of effort” for athletic-related services, the district is not required to provide these services. Therefore, these costs are not mandated costs as defined by Government Code section 17514. In addition, the costs are unallowable because the related services were not available to all students. The unallowable costs are for services provided by the University of California – Davis Sports Medicine Program and Sacramento Knee & Sports Medical Corporation. These vendors provided services to intercollegiate athletes only, not all district students.

The district believes that the parameters and guidelines allow reimbursement for intercollegiate athletes’ physicals and medical personnel present at athletic events. The parameters and guidelines do not identify a reimbursable activity for health professionals present at intercollegiate athletic events. They do include the following entry:

- PHYSICALS
- Employees
- Students
- Athletes

However, this reimbursable activity does not include physicals that the district provides solely to intercollegiate athletes. Los Rios Community College District Board of Trustees Policy 2330 (Tab 6) states, “Responsibility for the supervision of the administration of California Community College intercollegiate athletic programs is exercised through the Commission on Athletics (COA).” COA bylaw 9.2.1 (Tab 7) states, “Each school shall obtain the services of a licensed physician to . . .



[d]evelop procedures to determine an athlete's *medical eligibility to participate in practice or competition.*" [Emphasis added.] Sacramento City College's Student-Athlete Handbook states, "Athletes must have a thorough physical examination, which includes an orthopedic screening . . . prior to beginning participation in SCC Athletics." Thus, an intercollegiate athlete's physical is separate and distinct from a general physical that is available to all students (including athletes).

#### **Lab and Immunization Services**

The district does not dispute the audit adjustment. The district contests the audit recommendation, stating that "the Controller is applying an incorrect standard."

The parameters and guidelines state, "Only services provided in 1986-87 fiscal year may be claimed." Our audit recommendation states, "We recommend that the district claim costs only for those health services that it provided in FY 1986-87." The recommendation is consistent with the parameters and guidelines.

The district states, "The costs of maintaining supplies and retaining trained personnel to make these services available are incurred regardless of whether students actually require a particular service each year." This statement is irrelevant to the audit finding. The district reported the FY 1986-87 health services that it provided on claim form HFE-2, Component/Activity Cost Detail. The district reported that it did not provide immunizations and laboratory services in FY 1986-87. Therefore, these costs are not reimbursable under the mandated program.

#### **IV. THE DISTRICT OVERSTATED ITS INDIRECT COST RATES CLAIMED**

##### **Issue**

The district overstated its indirect cost rates for FY 2002-03 and FY 2003-04. The district understated its indirect cost rate for FY 2004-05. The overstated and understated indirect cost rates resulted in unallowable indirect costs totaling \$136,288.

The district prepared its FY 2002-03 and FY 2003-04 indirect cost rate proposals (ICRPs) using the methodology from Title 2, Code of Federal Regulations, Part 220 (Office of Management and Budget [OMB] Circular A-21). However, the district did not obtain federal approval for these ICRPs.

The district prepared its FY 2004-05 ICRP using the SCO's FAM-29C methodology. However, the district did not prepare the ICRP according to the SCO's claiming instructions. The district prepared the FY 2004-05 ICRP using FY 2003-04 actual cost data and did not properly allocate costs as indirect costs or direct costs.

##### **SCO Analysis:**

The parameters and guidelines state, "Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions."

For FY 2002-03 and FY 2003-04, the SCO's claiming instructions (**Tabs 3 and 4**) state:

A college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 "Cost Principles for Educational Institutions," or the Controller's [FAM-29C] methodology . . . .

For FY 2004-05, the SCO's claiming instructions (**Tab 5**) state:

A CCD [community college district] may claim indirect costs using the Controller's methodology (FAM-29C) . . . If specifically allowed by a mandated program's P's & G's [parameters and guidelines], a district may alternately choose to claim indirect costs using either (1) a federally approved rate prepared in accordance with Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; or (2) a flat 7% rate.

#### District's Response

This finding results from the District calculating the indirect cost rates using the CCSF-311 report's characterizations of the various accounts as direct or indirect costs. The Controller claims that the CCSF-311 report "does not identify accounts as direct or indirect." While the terms "direct" and "indirect" do not appear on the face of the report, it does make these classifications. The California Community College Budget and Accounting Manual provides direction for allocating expenses to specific accounts. These accounts are then directly translated to the CCSF-311 report and each is identified as a separate line item. A copy of Chapter 4 of the 2000 version of this manual is attached as Exhibit "F." For instance, "[t]he direct costs of classroom instruction are recorded by discipline within Activities 0100 through 4900." Account 5900 includes benefits and retirement incentives for staff that are recorded in accounts 0100 - 4900. These accounts are listed under the heading of "Instructional Activities" on the CCSF-311 report. The remaining accounts are listed under the general heading "Administrative and Support Activities."

#### CCFS-311

Both the District's method and the Controller's method utilize the same source document, the CCFS-311 annual financial and budget report required by the state. The difference in the claimed and audited methods is in the determination of which of those cost elements are direct costs and which are indirect costs. The Controller's method arbitrarily assigns certain costs to different categories. . . .

In the final audit report, the Controller asserts that "[t]he SCO calculated indirect cost rates based on its claiming instructions applicable in each fiscal year." This statement does not rebut the District's argument, because it is the development of the Controller's method, and not its application, that is arbitrary.

#### Regulatory Requirements

No particular indirect cost rate calculation is required by law. The Controller insists that the rate be calculated according to the claiming instructions. The parameters and guidelines state that "Indirect costs *may be claimed* in the manner described by the State Controller in his claiming instructions." The district claimed these indirect costs "in the manner" described by the Controller. The correct forms were used and the claimed amounts were entered at the correct locations. Further, "may" is not "shall"; the parameters and guidelines do not *require* that indirect costs be claimed in the manner described by the Controller.

The District utilized the CCSF-311 classification of accounts which is more rational and consistent than the Controller's evolving formula. Further, it should be noted that the Controller did not determine that the District's rate was excessive or unreasonable. In the audit report, the Controller asserts that because parameters and guidelines specifically references the claiming instructions, the claiming instructions thereby become authoritative criteria. Since the Controller's claiming instructions were never adopted as law, or regulations pursuant to the Administrative Procedure Act, the claiming instructions are a statement of the Controller's interpretation and not law.

#### Unreasonable or Excessive

The Controller is authorized to reduce a claim only if it determines the claim to be excessive or unreasonable (see Finding 1). Here, the District has computed its ICRPs following the guidance of the California Community Colleges Budget and Accounting Manual in conjunction with the CCSF-311 report, and the Controller has disallowed it without a determination of whether the product of the

District's calculation would, or would not, be excessive, unreasonable, or inconsistent with cost accounting principles. Neither State law nor the parameters and guidelines make compliance with the Controller's claiming instructions a condition of reimbursement. The district has followed the parameters and guidelines. . . .

### SCO's Comment

Contrary to the district's response, the California Community Colleges Chancellor's Office's (CCCCO) Budget and Accounting Manual provides no guidance to calculate a district's indirect cost rate. The district misinterprets language that addresses the process of classifying expenditures by activity. The language that the district cites has no bearing on whether activities are appropriately allocated as direct or indirect when calculating an indirect cost rate. Similarly, the CCCCCO's Annual Financial and Budget Report (CCFS-311) (**Tab 8**) neither identifies direct and indirect costs nor provides any direction to calculate a district's indirect cost rate.

### **CCFS-311**

The district does not dispute that the SCO calculated the audited indirect cost rates according to the claiming instructions applicable to each fiscal year. Instead, the district states its *opinion* that the FAM-29C methodology is arbitrary. Title 2, California Code of Regulations (CCR), section 1185, subdivision (e)(3) states, "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." The district presented no evidence to support its assertion that the SCO's methodology is arbitrary. In addition, the district presents no authoritative criteria supporting the methodology that it used. Furthermore, neither this district nor any other district requested that the CSM review the SCO's claiming instructions pursuant to Title 2, CCR, section 1186 (i.e., the district did not exercise its right for public comment on the SCO's FAM-29C methodology). The district may not now request a review of the claiming instructions applicable to the audit period. Title 2, CCR, section 1186, subdivision (j) (2), states, "A request for review filed after the initial claiming deadline must be submitted on or before January 15 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year."

### **Regulatory Requirements**

The district states, "No particular indirect cost rate calculation is required by law." The district infers that it may calculate an indirect cost rate in any manner that it chooses. We disagree with the district's interpretation of the parameters and guidelines. The phrase "may be claimed" simply permits the district to claim indirect costs. However, if the district chooses to claim indirect costs, then the parameters and guidelines require that it comply with the SCO's claiming instructions. If the district believes that the program's parameters and guidelines are deficient, it should initiate a request to amend the parameters and guidelines pursuant to Government Code section 17557, subdivision (d). However, any such amendment would not apply to this audit period.

The district states that it "claimed these indirect costs 'in the manner' described by the Controller." The district did *not* claim indirect costs in accordance with the SCO's claiming instructions. The district prepared its FY 2002-03 and FY 2003-04 ICRPs using OMB Circular A-21 methodology. However, the district failed to obtain federal approval for these ICRPs, as the claiming instructions require. The district prepared its FY 2004-05 ICRP using the FAM-29C methodology; however, the district did not allocate direct and indirect costs according to the claiming instructions.

The district states that it "utilized the CCSF-311 classification of accounts which is more rational and consistent. . . ." As previously discussed, the CCFS-311 (**Tab 8**) provides *no* direction in classifying costs as direct or indirect for indirect cost rate calculations.

The district also states:

In the audit report, the Controller asserts that because the parameters and guidelines specifically reference the claiming instructions, the claiming instructions thereby become authoritative criteria. Since the Controller's claiming instructions were never adopted as law, or regulations pursuant to the Administrative Procedure Act, the claiming instructions are a statement of the Controller's interpretation and not law.

We disagree. The CSM adopted the parameters and guidelines pursuant to Government Code section 17557. The parameters and guidelines specifically reference the SCO's claiming instructions for claiming indirect costs. Government Code section 17527, subdivision (g), states that in carrying out its duties and responsibilities, the CSM shall have the following powers:

(g) To adopt, promulgate, amend, and rescind rules and regulations, *which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act* [emphasis added]. . . .

Therefore, the district's comments regarding the Administrative Procedure Act are without merit.

### **Unreasonable or Excessive**

Government Code section 17558.5 requires the district to file a reimbursement claim for actual mandate-related costs. Government Code section 17561, subdivision (d)(2), allows the SCO to audit the district's records to verify actual mandate-related costs *and* reduce any claim that the SCO determines is excessive or unreasonable. In addition, Government Code section 12410 states, "The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment."

In any case, the SCO did conclude that the district's claim was excessive. Excessive is defined as "Exceeding what is usual, *proper, necessary*, [emphasis added] or normal."<sup>3</sup> The district's indirect cost rates exceeded the proper amount based on the audited indirect cost rates that the SCO calculated according to the claiming instructions.

The district states that it "computed its ICRPs following the guidance of the California Community Colleges Budget and Accounting Manual. . . ." As discussed above, the CCCC Budget and Accounting Manual provides *no* guidance to calculate community college district indirect cost rates.

The district states, "Neither State law nor the parameters and guidelines make compliance with the Controller's claiming instructions a condition or [*sic*] reimbursement. The district has followed the parameters and guidelines." However, the district did *not* follow the parameters and guidelines. The parameters and guidelines state, "Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions." The district did not comply with the claiming instructions applicable to each fiscal year during the audit period.

## **V. THE DISTRICT UNDERSTATED AUTHORIZED HEALTH SERVICE FEES**

### **Issue**

For the audit period, the district understated authorized health service fees by \$3,554,470. The district believes that because it did not levy a health service fee, it is not required to report authorized health service fees.

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<sup>3</sup> Ibid.

## SCO Analysis:

The parameters and guidelines require districts to deduct authorized health fees from costs claimed. For the audit period, Education Code section 76355, subdivision (c), authorizes health fees for all students except those who: (1) depend exclusively on prayer for healing; (2) attend a community college under an approved apprenticeship training program; or (3) demonstrate financial need. (Effective with the Summer 2004 session, Education Code section 76355, subdivision (a), authorized a \$1 increase to health service fees.)

Government Code section 17514 defines "costs mandated by the state" as any increased costs that a school district is required to incur. To the extent community college districts can charge a fee, they are not required to incur a cost. In addition, Government Code section 17556 states that the CSM shall not find costs mandated by the State if the school district has the authority to levy fees to pay for the mandated program or increased level of service.

### District's Response

#### Government Code Section 17556

The Controller relies upon Government Code Section 17556 for the conclusion that "the COSM shall not find costs mandated by the State if the school district has the authority to levy fees to pay for the mandated program or increased level of service." . . . The Controller misrepresents the law. Government Code Section 17556 prohibits the Commission on State Mandates from finding costs subject to reimbursement, that is, approving a test claim where there is authority to levy fees in an amount sufficient to offset the entire mandated costs. Here, the Commission has already made a finding of a new program or increased costs. It is not the position of the Controller to second-guess the Commission's determinations or to use audits to promote its own interpretation of Section 17556.

#### Government Code Section 17514

Nor can the Controller rely upon Government Code Section 17514 for the conclusion that to the extent community college districts can charge a fee, they are not required to incur a cost. . . . There is nothing in the language of the statute regarding the authority to charge a fee, any nexus of fee revenue to increased cost, nor any language which describes the legal effect of fees collected.

#### Education Code Section 76355

Education Code Section 76355, subdivision (a), in relevant part, provides: "The governing board of a district maintaining a community college *may require* community college students to pay a fee . . . for health supervision and services. . . . There is no requirement that community colleges levy these fees. The permissive nature of the provision is further illustrated in subdivision (b), which states "*If, pursuant to this section, a fee is required, the governing board of the district shall decide the amount of the fee, if any, that a part-time student is required to pay. The governing board may decide whether the fee shall be mandatory or optional.*" [Emphasis added by district.]

#### Parameters and Guidelines

The Controller. . . concludes that fees authorized by Education Code section 76355 must be deducted because "[t]o the extent districts have the authority to charge a fee, they are not required to incur a cost." The parameters and guidelines actually state:

Any offsetting savings that the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim. This shall include the amount of [student fees] as authorized by Education Code Section 72246(a)<sup>4</sup>.

<sup>4</sup> Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, and was replaced by Education Code Section 76355.

In order for a district to “experience” these “offsetting savings” the district must actually have collected these fees. Note that the student health fees are named as a potential source of the reimbursement *received* in the previous sentence. The use of the term “any offsetting savings” further illustrates the permissive nature of the fees. Student fees actually collected must be used to offset costs, but not student fees that could have been collected and were not. . . .

Finally, the Department of Finance proposed, as part of the amendments that were adopted on May 25, 1989, that a sentence be added to the offsetting savings section expressly stating that if no health service fee was charged, the claimant would be required to deduct the amount authorized. The Commission declined to add this requirement and adopted the parameters and guidelines without this language. Therefore, it is evident that the Commission intends the language of the parameters and guidelines to be construed as written, and only those savings that are experienced are to be deducted.

#### Health Services Fee Amount

The Controller concludes that since the Chancellor’s Office notified community college districts that they could charge a fee of \$12 per semester and \$9 per summer session for FY 2002-03 and FY 2003-04, and \$13 per semester and \$10 per summer session for FY 2004-05, the colleges will charge this amount. Districts receive notice of these fee amounts by letter from the Chancellor of the California Community Colleges. An example of one such notice is the Chancellor’s letter dated March 5, 2001, attached as Exhibit “G.” While Education Code Section 76355 provides for an increase in the student health services fee, it did not grant the Chancellor the authority to establish mandatory fee amounts or mandatory fee increases. . . .Therefore, the Controller cannot rely upon the Chancellor’s notice as a basis to adjust the claim for “collectible” student health services fees.

#### Fees Collected vs. Fees Collectible

This issue is one of student health fees revenue actually received, rather than student health fees which might be collected. The Commission determined, as stated in the parameters and guidelines that the student health fees “experienced” (*collected*) would reduce the amount subject to reimbursement. Student fees not collected are student fees not “experienced” and as such should not reduce reimbursement. Further, the amount “authorized” will never equal actual revenues collected due to changes in a student’s BOGG eligibility, bad debt accounts, and refunds.

Because districts are not required to collect a fee from students for student health services, and if such a fee is collected the amount is to be determined by the district and not the Controller, the Controller’s adjustment is without legal basis. What the parameters and guidelines require districts to do is to reduce the amount of their claimed costs by the amount of student health services fee revenue actually received. Therefore, student health fees are merely collectible, they are not mandatory, and it is inappropriate for the Controller to reduce claim amounts by revenues not received.

#### SCO’s Comment

##### **Government Code Section 17556**

The SCO does not “second-guess” CSM determinations, nor does it “use audits to promote its own interpretation” of statutory language. The district presents an argument that the statutory language applies only when the fee authority is sufficient to offset the “entire” mandated costs. The argument is invalid. The CSM recognized that the Health Fee Elimination Program’s costs are not uniform among districts. Districts provided different levels of service in FY 1986-87 (the “base year”). Furthermore, districts provided these services at varying costs. As a result, the fee authority may be sufficient to pay for some districts’ mandated program costs, while it is insufficient to pay the “entire” costs of other districts. Meanwhile, Education Code section 76355 (formerly section 72246) established a uniform health service fee assessment for students statewide. Therefore, the CSM adopted parameters and guidelines that clearly recognize an available funding source by identifying the health service fees as offsetting reimbursements. To the extent that districts have authority to charge a fee, they are not required to incur a cost.

Two court cases addressed the issue of fee authority.<sup>5</sup> Both cases concluded that “costs” as used in the constitutional provision, exclude “expenses that are recoverable from sources other than taxes.” In both cases, the source other than taxes was fee authority.

#### **Government Code Section 17514**

Government Code section 17514 states, “‘Costs mandated by the state’ means any increased costs which a local agency or school district is *required* [emphasis added] to incur. . . .” If the district has authority to collect fees attributable to health service expenses, then it is not *required* to incur a cost. Therefore, mandated costs do not include those health service expenses that may be paid by authorized fees.

#### **Education Code Section 76355**

We agree that community college districts may choose not to levy a health service fee or to levy a fee less than the authorized amount. Regardless of the district’s decision to levy or not levy the authorized health service fee, Education Code section 76355, subdivision (a), provides districts the *authority* to levy the fee.

#### **Parameters and Guidelines**

We disagree with the district’s interpretation of the parameters and guidelines’ requirement regarding authorized health service fees. The CSM clearly recognized the *availability* of another funding source by including the fees as offsetting savings in the parameters and guidelines. The CSM’s staff analysis of May 25, 1989 (**Tab 10**), states the following regarding the proposed parameters and guidelines amendments that the CSM adopted that day:

Staff amended Item “VIII. Offsetting Savings and Other Reimbursements” to reflect the reinstatement of [the] fee authority.

In response to that amendment, the [Department of Finance (DOF)] has proposed the addition of the following language to Item VIII. to clarify the impact of the fee authority on claimants’ reimbursable costs:

“If a claimant does not levy the fee authorized by Education Code Section 72246(a), it shall deduct an amount equal to what it would have received had the fee been levied.”

*Staff concurs with the DOF proposed language which does not substantively change the scope of Item VIII [emphasis added].*

Thus, it is clear that the CSM intended that claimants deduct authorized health service fees from mandate-reimbursable costs claimed. Furthermore, the staff analysis included an attached letter from the CCCCCO dated April 3, 1989. In that letter, the CCCCCO concurred with the DOF and the CSM regarding authorized health service fees.

The district concludes that the CSM “declined” to add the sentence proposed by the DOF. We disagree. The CSM did not revise the proposed parameters and guidelines amendments further, since the CSM’s staff concluded that DOF’s proposed language did not substantively change the scope of staff’s proposed language. The CSM, DOF, and CCCCCO all agreed with the intent to offset authorized health service fees. The CSM’s meeting minutes of May 25, 1989 (**Tab 11**), show that the CSM adopted the proposed parameters and guidelines on consent. The Health Fee Elimination

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<sup>5</sup> *County of Fresno v. California* (1991) 53 Cal. 3d 482; *Connell v. Santa Margarita* (1997) 59 Cal. App. 4<sup>th</sup> 382.

Program amended parameters and guidelines were Item 6 on the meeting agenda. The meeting minutes state, "There being no discussion or appearances on Items 2, 3, 4, 5, 6, 7, 10, and 12, Member Buenrostro *moved adoption of the staff recommendation on these items* [emphasis added] on the consent calendar . . . The motion carried." Therefore, no community college districts objected and there was no change to the CSM's interpretation regarding authorized health service fees.

### **Health Services Fee Amount**

We agree that the CCCCCO is not authorized to direct districts to increase fees. Our finding states that the CCCCCO *identified* the fees authorized by Education Code section 76355, subdivision (a). In addition, our audit finding includes no reference to "mandatory" fee amounts or fee increases.

The parameters and guidelines require districts to deduct authorized health service fees from claimed costs. The CCCCCO identifies the fees authorized by the Education Code.

### **Fees Collected vs. Fees Collectible**

The district states, ". . . the amount 'authorized' will never equal actual revenues collected due to changes in a student's BOGG eligibility, bad debt accounts, and refunds." The SCO calculated authorized health service fees based on enrollment and BOGG recipient data that the district reported to the CCCCCO after each school term. The district is responsible for reporting accurate enrollment and BOGG recipient data, including any changes that result from BOGG eligibility or students who disenroll.

The district is authorized to assess health service fees. If the district fails to collect fees, it is not relieved from its responsibility to offset those fees from its mandated program claims nor is it permitted to claim bad debt expenses.

We agree that districts are not required to collect a fee. However, the Education Code authorizes the district to collect a fee and defines the authorized fee amount. To the extent that the Education Code authorizes the district to collect fees, it is not *required* to incur a cost. Pursuant to Government Code section 17514, mandated costs do not include any costs that the district may pay from authorized fees since the district is not *required* to incur a cost.

## **VI. ACTUAL AMOUNTS PAID BY THE STATE**

The SCO's final audit report (**Exhibit D**) states that the State paid the district \$814,928 for its FY 2002-03 claim. The district believes that it was never "paid" this amount.

### District's Response

The audit report asserts in several locations that the District was paid \$814,928 and this amount should be remitted to the state. The money was never "paid" to the District. According to the final audit report, "[t]he State discharged its FY 2002-03 indebtedness to the district by equally discharging the district's indebtedness to the State for other mandated program claims." The audit report does not provide proof that the debt was discharged.



### SCO's Comment

The term "paid" is simply past tense of "pay," which is defined as "discharging indebtedness."<sup>6</sup> The State discharged its FY 2002-03 indebtedness by equally discharging the district's indebtedness to the State. The SCO's claim adjustment notice dated October 25, 2006 (**Tab 9**), identifies the claim offsets that the SCO applied. The following table summarizes the district's indebtedness that the SCO discharged to "pay" the district's FY 2002-03 mandated program claim.

<u>Fiscal Year</u>	<u>District's Indebtedness Discharged</u>
1998-99	\$ 155,544
1999-2000	634,185
2000-01	<u>25,199</u>
Total	<u>\$ 814,928</u>

### **VII. CONCLUSION**

The State Controller's Office audited Los Rios Community College District's claims for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session; and Chapter 1118, Statutes of 1987) for the period of July 1, 2002, through June 30, 2005. The district claimed unallowable costs totaling \$2,554,615. The costs are unallowable because the district claimed unallowable salaries and benefits and unallowable services and supplies, overstated its indirect cost rates, and understated authorized health services fees.

The district claimed unallowable salaries and benefits applicable to an increased level of health services versus health services provided in the FY 1986-87 base year.

The district claimed unallowable services and supplies, including costs related to intercollegiate athletics, laboratory services, and immunizations.

The district overstated its FY 2002-03 and FY 2003-04 indirect cost rates. It understated its FY 2004-05 indirect cost rate. The district prepared its FY 2002-03 and FY 2003-04 rates using OMB Circular A-21 methodology; however, the district's rates were not federally approved. The district prepared its FY 2004-05 rate using the SCO's FAM-29C methodology; however, the district did not allocate direct and indirect costs according to the SCO's claiming instructions.

The district understated authorized health service fees. The district did not levy health service fees and mistakenly believed that it was not required to deduct authorized health service fees from costs claimed.

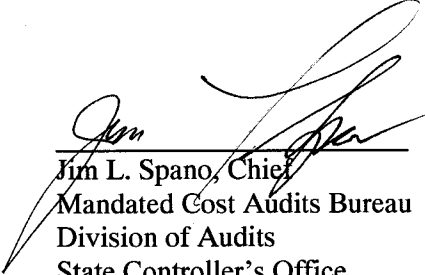
In conclusion, the Commission on State Mandates should find that: (1) the SCO correctly reduced the district's FY 2002-03 claim by \$814,928; (2) the SCO correctly reduced the district's FY 2003-04 claim by \$865,621; (3) the SCO correctly reduced the district's FY 2004-05 claim by \$874,066; and (4) the SCO paid the district \$814,928 for its FY 2002-03 claim.

<sup>6</sup> Merriam-Webster's Collegiate Dictionary, Tenth Edition, © 2001.

**VIII. CERTIFICATION**

I hereby certify by my signature below that the statements made in this document are true and correct of my own knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on October 10, 2014, at Sacramento, California, by:



\_\_\_\_\_  
Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's Office

**Tab 3**

number of private auto mileage traveled, and the cost of tolls and parking with receipts required for charges over \$10.00.

**(k) Documentation**

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

**8. Indirect Costs**

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. As noted previously, in order for a cost to be allowable, it must be allocable to a particular cost objective. With respect to indirect costs, this requires that the cost be distributed to benefiting cost objectives on bases, which produce an equitable result in relation to the benefits derived by the mandate.

A college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 "Cost Principles for Educational Institutions," or the Controller's methodology outlined in the following paragraphs. If the federal rate is used, it must be from the same fiscal year in which the costs were incurred.

The Controller allows the following methodology for use by community colleges in computing an indirect cost rate for state mandates. The objective of this computation is to determine an equitable rate for use in allocating administrative support to personnel that performed the mandated cost activities claimed by the community college. This methodology assumes that administrative services are provided to all activities of the institution in relation to the direct costs incurred in the performance of those activities. Form FAM-29C has been developed to assist the community college in computing an indirect cost rate for state mandates. Completion of this form consists of three main steps:

1. The elimination of unallowable costs from the expenses reported on the financial statements.
2. The segregation of the adjusted expenses between those incurred for direct and indirect activities.
3. The development of a ratio between the total indirect expenses and the total direct expenses incurred by the community college.

The computation is based on total expenditures as reported in "California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)." Expenditures classified by activity are segregated by the function they serve. Each function may include expenses for salaries, fringe benefits, supplies, and capital outlay. OMB Circular A-21 requires expenditures for capital outlays to be excluded from the indirect cost rate computation.

Generally, a direct cost is one incurred specifically for one activity, while indirect costs are of a more general nature and are incurred for the benefit of several activities. As previously noted, the objective of this computation is to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by the college. For the purpose of this computation we have defined indirect costs to be those costs which provide administrative support to personnel who perform mandated cost activities. We have defined direct costs to be those costs that do not provide administrative support to personnel who perform mandated cost activities and those costs that are directly related to instructional activities of the college. Accounts that should be classified

as indirect costs are: Planning, Policy Making and Coordination, Fiscal Operations, Human Resources Management, Management Information Systems, Other General Institutional Support Services, and Logistical Services. If any costs included in these accounts are claimed as a mandated cost, i.e., salaries of employees performing mandated cost activities, the cost should be reclassified as a direct cost. Accounts in the following groups of accounts should be classified as direct costs: Instruction, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operation and Maintenance of Plant, Community Relations, Staff Development, Staff Diversity, Non-instructional Staff-Retirees' Benefits and Retirement Incentives, Community Services, Ancillary Services and Auxiliary Operations. A college may classify a portion of the expenses reported in the account Operation and Maintenance of Plant as indirect. The claimant has the option of using a 7% or a higher indirect cost percentage if the college can support its allocation basis.

The indirect cost rate, derived by determining the ratio of total indirect expenses to total direct expenses when applied to the direct costs claimed, will result in an equitable distribution of the college's mandate related indirect costs. An example of the methodology used to compute an indirect cost rate is presented in Table 4.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$19,590,357	\$1,339,059	\$18,251,298	\$0	\$18,251,298
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,941,386	105,348	2,836,038	0	2,836,038
Course and Curriculum Develop.	6020	21,595	0	21,595	0	21,595
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	22,737	863	21,874	0	21,874
Library	6120	518,220	2,591	515,629	0	515,629
Media	6130	522,530	115,710	406,820	0	406,820
Museums and Galleries	6140	0	0	0	0	0
Academic Information Systems and Tech.	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	584,939	12,952	571,987	0	571,987
Counseling and Guidance	6300					
Counseling and Guidance	6310					
Matriculation and Student Assessment	6320					
Transfer Programs	6330					
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420					
Subtotal		\$24,201,764	\$1,576,523	\$22,625,241	\$0	\$22,625,241

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES					FORM FAM-29C	
(01) Claimant			(02) Period of Claim			
(03) Expenditures by Activity			(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430					
Health Services	6440	0	0	0	0	0
Student Personnel Admin.	6450	289,926	12,953	276,973	0	276,973
Financial Aid Administration	6460	391,459	20,724	370,735	0	370,735
Job Placement Services	6470	83,663	0	83,663	0	83,663
Veterans Services	6480	25,427	0	25,427	0	25,427
Miscellaneous Student Services	6490	0	0	0	0	0
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	1,079,260	44,039	1,035,221	0	1,035,221
Custodial Services	6530	1,227,668	33,677	1,193,991	0	1,193,991
Grounds Maintenance and Repairs	6550	596,257	70,807	525,450	0	525,450
Utilities	6570	1,236,305	0	1,236,305	0	1,236,305
Other	6590	3,454	3,454	0	0	0
Planning, Policy Making, and Coordination	6600	587,817	22,451	565,366	565,366	0
General Inst. Support Services	6700					
Community Relations	6710	0	0	0	0	0
Fiscal Operations	6720	634,605	17,270	617,335	553,184	(a) 64,151
Human Resources Management	6730					
Noninstructional Staff Benefits & Incentives	6740					
Staff Development	6750					
Staff Diversity	6760					
Logistical Services	6770					
Management Information Systems	6780					
Subtotal		\$30,357,605	\$1,801,898	\$28,555,707	\$1,118,550	\$27,437,157

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant				(02) Period of Claim			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
General Inst. Sup. Serv. (cont.)	6700						
Other General Institutional Support Services	6790						
Community Services	6800						
Community Recreation	6810	703,858	20,509	683,349	0	683,349	
Community Service Classes	6820	423,188	24,826	398,362	0	398,362	
Community Use of Facilities	6830	89,877	10,096	79,781	0	79,781	
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Ancillary Services	6900						
Bookstores	6910	0	0	0	0	0	
Child Development Center	6920	89,051	1,206	87,845	0	87,845	
Farm Operations	6930	0	0	0	0	0	
Food Services	6940	0	0	0	0	0	
Parking	6950	420,274	6,857	413,417	0	413,417	
Student Activities	6960	0	0	0	0	0	
Student Housing	6970	0	0	0	0	0	
Other	6990	0	0	0	0	0	
Auxiliary Operations	7000						
Auxiliary Classes	7010	1,124,557	12,401	1,112,156	0	1,112,156	
Other Auxiliary Operations	7090	0	0	0	0	0	
Physical Property Acquisitions	7100	814,318	814,318	0	0	0	
(05) Total		\$34,022,728	\$2,692,111	\$31,330,617	\$1,118,550	\$30,212,067	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				3,70233%			
(07) Notes							
(a) Mandated Cost activities designated as direct costs per claim instructions.							



**Tab 4**

perform the mandated activity. The claimant must give the name of the contractor, explain the reason for having to hire a contractor, describe the mandated activities performed, give the dates when the activities were performed, the number of hours spent performing the mandate, the hourly billing rate, and the total cost. The hourly billing rate shall not exceed the rate specified in the Parameters and Guidelines for the mandated program. The contractor's invoice, or statement, which includes an itemized list of costs for activities performed, must accompany the claim.

**(h) Equipment Rental Costs**

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the Parameters and Guidelines for the particular mandate. Equipment rentals used solely for the mandate are reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must explain the purpose and use for the equipment, the time period for which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the prorata portion of the rental costs can be claimed.

**(i) Capital Outlay**

Capital outlays for land, buildings, equipment, furniture and fixtures may be claimed if the Parameters and Guidelines specify them as allowable. If they are allowable, the claiming instructions for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the prorata portion of the purchase price used to implement the reimbursable activities can be claimed.

**(j) Travel Expenses**

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the Parameters and Guidelines may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the State Board of Control travel standards. When claiming travel expenses, the claimant must explain the purpose of the trip, identify the name and address of the persons incurring the expense, the date and time of departure and return for the trip, description of each expense claimed, the cost of transportation, number of private auto miles traveled, and the cost of tolls and parking with receipts required for charges over \$10.00.

**(k) Documentation**

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

**8. Indirect Costs**

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. As noted previously, in order for a cost to be allowable, it must be allocable to a particular cost objective. With respect to indirect costs, this requires that the cost be distributed to benefiting cost objectives on bases, which produce an equitable result in relation to the benefits

derived by the mandate.

A community college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 "Cost Principles for Educational Institutions," or the Controller's methodology outlined in the following paragraphs.

The Controller allows the following methodology for use by community colleges in computing an indirect cost rate for state mandates. The objective of this computation is to determine an equitable rate for use in allocating administrative support to personnel that performed the mandated cost activities claimed by the community college. This methodology assumes that administrative services are provided to all activities of the institution in relation to the direct costs incurred in the performance of those activities. Form FAM-29C has been developed to assist the community college in computing an indirect cost rate for state mandates. Completion of this form consists of three main steps:

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The indirect cost rate, derived by determining the ratio of total indirect expenses to total direct expenses when applied to the direct costs claimed, will result in an equitable distribution of the college's mandate related indirect costs. An example of the methodology used to compute an indirect cost rate is presented in Table 4.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$19,590,357	\$1,339,059	\$18,251,298	\$0	\$18,251,298
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,941,386	105,348	2,836,038	0	2,836,038
Course and Curriculum Develop.	6020	21,595	0	21,595	0	21,595
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	22,737	863	21,874	0	21,874
Library	6120	518,220	2,591	515,629	0	515,629
Media	6130	522,530	115,710	406,820	0	406,820
Museums and Galleries	6140	0	0	0	0	0
Academic Information Systems and Tech.	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	584,939	12,952	571,987	0	571,987
Counseling and Guidance	6300					
Student Counseling and Guidance	6310					
Matriculation and Student Assessment	6320					
Transfer Programs	6330					
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420					
Subtotal		\$24,201,764	\$1,576,523	\$22,625,241	\$0	\$22,625,241

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES					FORM FAM-29C	
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430					
Health Services	6440	0	0	0	0	0
Student Personnel Admin.	6450	289,926	12,953	276,973	0	276,973
Financial Aid Administration	6460	391,459	20,724	370,735	0	370,735
Job Placement Services	6470	83,663	0	83,663	0	83,663
Veterans Services	6480	25,427	0	25,427	0	25,427
Miscellaneous Student Services	6490	0	0	0	0	0
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	1,079,260	44,039	1,035,221	72,465	962,756
Custodial Services	6530	1,227,668	33,677	1,193,991	83,579	1,110,412
Grounds Maintenance and Repairs	6550	596,257	70,807	525,450	36,782	488,668
Utilities	6570	1,236,305	0	1,236,305	86,541	1,149,764
Other	6590	3,454	3,454	0	0	0
Planning, Policy Making, and Coordination	6600	587,817	22,451	565,366	565,366	0
General Inst. Support Services	6700					
Community Relations	6710	0	0	0	0	0
Fiscal Operations	6720	634,605	17,270	617,335	553,184	(a) 64,151
Human Resources Management	6730					
Noninstructional Staff Benefits & Incentives	6740					
Staff Development	6750					
Staff Diversity	6760					
Logistical Services	6770					
Management Information Systems	6780					
Subtotal		\$30,357,605	\$1,801,898	\$28,555,707	\$1,397,917	\$27,437,157

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Other General Institutional Support Services	6790					
Community Services and Economic Development	6800					
Community Recreation	6810	703,858	20,509	683,349	0	683,349
Community Service Classes	6820	423,188	24,826	398,362	0	398,362
Community Use of Facilities	6830	89,877	10,096	79,781	0	79,781
Economic Development	6840					
Other Community Svcs. & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910	0	0	0	0	0
Child Development Center	6920	89,051	1,206	87,845	0	87,845
Farm Operations	6930	0	0	0	0	0
Food Services	6940	0	0	0	0	0
Parking	6950	420,274	6,857	413,417	0	413,417
Student and Co-curricular Activities	6960	0	0	0	0	0
Student Housing	6970	0	0	0	0	0
Other	6990	0	0	0	0	0
Auxiliary Operations	7000					
Contract Education	7010	1,124,557	12,401	1,112,156	0	1,112,156
Other Auxiliary Operations	7090	0	0	0	0	0
Physical Property Acquisitions	7100	814,318	814,318	0	0	0
(05) Total		\$34,022,728	\$2,692,111	\$31,330,617	\$1,397,917	\$30,212,067
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				4.63%		
(07) Notes						
(a) Mandated Cost activities designated as direct costs per claim instructions.						
(b) 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.						

**Tab 5**

invoice, or statement, which includes an itemized list of costs for activities performed, must accompany the claim.

**(h) Equipment Rental Costs**

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the P's & G's for the particular mandate. Equipment rentals used solely for the mandate is reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must explain the purpose and use for the equipment, the time period for which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the pro rata portion of the rental costs can be claimed.

**(i) Capital Outlay**

Capital outlays for land, buildings, equipment, furniture and fixtures may be claimed if the P's & G's specify them as allowable. If they are allowable, the parameters and guidelines for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the pro rata portion of the purchase price used to implement the reimbursable activities can be claimed.

**(j) Travel Expenses**

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the P's & G's may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the State Board of Control travel standards. When claiming travel expenses, the claimant must explain the purpose of the trip, identify the name and address of the persons incurring the expense, the date and time of departure and return for the trip, description of each expense claimed, the cost of transportation, number of private auto miles traveled, and the cost of tolls and parking with receipts required for charges over \$10.00.

**(k) Documentation**

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

**8. Indirect Costs**

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. To be allowable, a cost must be allocable to a particular cost objective. Indirect costs must be distributed to benefiting cost objectives on bases which produce an equitable result related to the benefits derived by the mandate.

A CCD may claim indirect costs using the Controller's methodology (FAM-29C) outlined in the following paragraphs. If specifically allowed by a mandated program's P's & G's, a district may alternately choose to claim indirect costs using either (1) a federally approved rate prepared in



accordance with Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; or (2) a flat 7% rate.

The SCO developed FAM-29C to be consistent with OMB Circular A-21, cost accounting principles as they apply to mandated cost programs. The objective is to determine an equitable rate to allocate administrative support to personnel who performed the mandated cost activities. The FAM-29C methodology uses a direct cost base comprised of salary and benefit costs and operating expenses. Form FAM-29C provides a consistent indirect cost rate methodology for all CCD's mandated cost programs.

FAM-29C uses total expenditures that districts report in their *California Community Colleges Annual Financial and Budget Report* (CCFS-311), Expenditures by Activity for the General Fund – Combined. The computation excludes Capital Outlay and Other Outgo in accordance with OMB Circular A-21. The indirect cost rate computation includes any depreciation or use allowance applicable to district buildings and equipment. Districts calculate depreciation or use allowance costs separately from the CCFS-311 report and should calculate them in accordance with OMB Circular A-21.

OMB Circular A-21, Section C.4, states that cost is allocable to a particular cost objective in accordance with the relative benefits received. Also, Section E.2.b. states that the overall objective of the cost allocation process is to distribute indirect costs to the institution's major functions in proportions reasonably consistent with their use of the institution's resources. In addition, Section E.2.c. notes that where certain items or categories of expense relate to less than all functions, such expenses should be set aside for selective allocation.

OMB Circular A-21, Section H, describes a simplified method for indirect cost rate calculations. However, Section H.1.b. states that the simplified method should not be used where it produces results that appear inequitable. As previously noted, FAM-29C strives to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by CCD. For example, library costs and department administration expenses, normally classified fully or partly as indirect costs in OMB Circular A-21, are instead classified as direct costs for FAM-29C. These costs do not benefit mandated cost activities. In summary, FAM-29C indirect costs include Operation and Maintenance of Plant; Planning, Policy Making, and Coordination; General Institutional Support Services (excluding Community Relations); and depreciation or use allowance. Community Relations includes fundraising costs, which are unallowable under OMB Circular A-21. If the district claims any costs from these indirect accounts as a direct mandate-related costs, the same costs should be reclassified as direct on FAM-29C.

Table 4 presents an example of the FAM-29C methodology.

Table 4: Indirect Cost Rate for Community Colleges

MANDATED COST					FORM	
INDIRECT COST RATE FOR COMMUNITY COLLEGE DISTRICTS					FAM 29-C	
(1) Claimant			(02) Period of Claim			
Activity	EDP	Total Costs Per CCFS-311	Less: Capital Outlay and Other Outgo	FAM 29-C	Indirect	Direct
				Adjusted Total		
Instructional Activities	599	\$ 51,792,408	\$ (230,904)	\$ 51,561,504		\$ 51,561,504
Instruct. Admin. & Instruct. Governance	6000	6,882,034	(216,518)	6,665,516		6,665,516
Instructional Support Services	6100	4,155,095	(9,348)	4,145,747		4,145,747
Admissions and Records	6200	2,104,543	(3,824)	2,100,719		2,100,719
Student Counseling and Guidance	6300	4,570,658	(1,605)	4,569,053		4,569,053
Other Student Services	6400	5,426,510	(41,046)	5,385,464		5,385,464
Operation and Maintenance of Plant	6500	8,528,585	(111,743)	8,416,842	8,416,842	
Planning, Policy Making, and Coordination	6600	5,015,333	(23,660)	4,991,673	4,991,673	
General Institutional Support Services	6700			-		
Community Relations	6710	885,089	(6,091)	878,998		878,998
Fiscal Operations	6720	1,891,424	(40,854)	1,850,570	1,850,570	
Human Resources Management	6730	1,378,288	(25,899)	1,352,389	1,352,389	
Non-instructional Staff Retirees' Benefits and Retirement Incentives	6740	1,011,060		1,011,060	1,011,060	
Staff Development	6750	108,655	(8,782)	99,873	99,873	
Staff Diversity	6760	30,125		30,125	30,125	
Logistical Services	6770	2,790,091	(244,746)	2,545,345	2,545,345	
Management Information Systems	6780	2,595,214	(496,861)	2,098,353	2,098,353	
Other General Institutional Support Services	6790	33,155	(4,435)	28,720	28,720	
Community Services and Economic Development	6800	340,014		340,014		340,014
Ancillary Services	6900	1,148,730	(296)	1,148,434		1,148,434
Auxiliary Operations	7000			-		-
Depreciation or Use Allowance - Building				-	2,620,741	
Depreciation or Use Allowance - Equipment				-	1,706,396	
				-		
<b>Totals</b>		<u>\$100,687,011</u>	<u>\$ (1,466,612)</u>	<u>\$ 99,220,399</u>	<u>\$26,752,087</u>	<u>\$ 76,795,449</u>
					(A)	(B)
<b>Indirect Cost Rate (A)/(B)</b>					<u>34.84%</u>	

**Tab 6**

## Academic Advising Program P-2332

2300 STUDENT DEVELOPMENT  
2330 Intercollegiate Athletics

[Policy - 2000 Students](#) || [Table of Contents](#) || [Back](#) || [Next](#)

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### 1.0 Purpose and Scope

#### 1.1 Intercollegiate Athletic Policies

1.1.1 Responsibility for the supervision of the administration of California Community College intercollegiate athletic programs is exercised through the Commission on Athletics (COA). The COA is under the authority of the Board of Directors of the Community College League of California (CCLC). The COA delegates to the Board of Directors of the Chief Executive Officers of the California Community Colleges the power to review the policies and procedures of the COA as specified in the Athletic Code of the California Community Colleges.

1.1.2 All colleges participating in intercollegiate athletics are required to be members in good standing of the COA and to function under the Athletic Code of the California Community Colleges.

1.2 The Los Rios District Board of Trustees recognizes that students who represent the District's colleges through their participation in intercollegiate athletics are responsible to a set of unique academic requirements. This obligation indicates that a structure to assist them in meeting those requirements is essential. In response to this necessity, the Board of Trustees has established the Academic Advising Program for Student Athletes at each of the District's colleges with the purpose of providing all student athletes with the support necessary to assist them in developing and achieving their educational objectives.

### 2.0 Program Goals

2.1 The goals of the Academic Advising Program include the following:

2.1.1 An environment which promotes academic achievement for student athletes;

2.1.2 Participation in the mandated matriculation program as formatted for student athletes;

2.1.3 The acquisition of skills, habits, and attitudes necessary to achieve educational objectives;

2.1.4 Knowledge of the rules, regulations and responsibilities which affect both athletic and educational objectives.

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Policy Adopted: 6/15/94  
Policy Revised:  
Policy Reviewed:  
Adm. Regulation: [R-2332](#)

[Policy - 2000 Students](#) || [Table of Contents](#) || [Top of Page](#) || [Back](#) || [Next](#)

**Tab 7**

# BYLAW 9

## Medical Guidelines

*(Adopted & effective: October 19, 2007.)*

### 9.1 PROLOGUE

- 9.1.1 The COA recognizes that each student athlete's medical history, current health, and physical limitations are unique. It also acknowledges that each sport at each college places differing demands on student athletes and that each college has different facilities and staffing needs due to program size and financial capabilities.
- 9.1.2 The following guidelines for athletic and medical care represent the minimum standard for medical care as set forth for COA sanctioned sports. It is understood that each college must use its experience and common sense to tailor these guidelines to its specific needs. Student athletes should understand that each college will use its best efforts to provide for the safety and welfare of the athletes, but each student must exercise his/her good judgment as well. The COA does not warrant to the college or to the student athlete that adherence to these guidelines will prevent injuries.
- 9.1.3 This bylaw is supplemented by Bylaw 6, Postconference Competition.

### 9.2 THE STUDENT ATHLETE HEALTH AND WELFARE TEAM

#### 9.2.1 TEAM PHYSICIAN

Each school shall obtain the services of a licensed physician to oversee the implementation of the sports medicine program. This licensed physician shall herein be referred to as the team physician and is the final authority on all medical aspects of the athletic health and welfare program. The team physician is responsible for supervision of all medical aspects of the athletic health and welfare program and this includes:

- A. Develop procedures to determine an athlete's medical eligibility to participate in practice or competition. While other medical professionals may be consulted, the final decision concerning participation lies with the college's team physician.
- B. Approve protocols for the athletic program's first aid and emergency response consistent with the district policies.
- C. Establish rehabilitation programs used in the athletic training program.
- D. Provide medical direction to the athletic trainer(s)/athletic health care provider and staff.
- E. Participate as a member of the college's student athlete health and welfare team.

**Tab 8**

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

*(Financial Report for Fiscal Year 20xx-xx)*

*(Budget Report for Fiscal Year 20xx-xx)*

District: \_\_\_\_\_ District Code: \_\_\_\_\_

This is to certify that the Annual Financial and Budget Report was prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

\_\_\_\_\_  
*District Chief Business Officer*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*District Chief Executive Officer*

\_\_\_\_\_  
*Date*

In accordance with the *California Code of Regulations*, Section 58305(d), a copy of this report is due to the Chancellor's Office on or before October 10, 2009. Please submit the report as follows:

Chancellor's Office  
California Community Colleges  
Fiscal Services Unit  
1102 Q Street, Suite 400  
Sacramento, CA 95811-6511



# California Community Colleges

## ANNUAL FINANCIAL AND BUDGET REPORT

### General Instructions

A. On or before September 30, 20xx, this report is to be made available for review by the public. It is to be submitted to the Chancellor's Office **no later than October 10, 20xx**. A copy of this report is to be filed with the appropriate county officers for information and review. Refer to the Budget and CCFS 311 Calendar for the due dates for the district budget and CCFS 311.

B. This report is divided into two parts:

**PART 1 REVENUES, EXPENDITURES, AND FUND BALANCE DATA**

- 10 - General Fund
- 20 - Debt Service Funds
- 30 - Special Revenue Funds
- 40 - Capital Projects Funds
- 50 - Enterprise Funds
- 60 - Internal Service Funds
- 70 - Trust Funds

**PART 2 SUPPLEMENTAL DATA**

- a. Gann Appropriation Limit
- b. Analysis of Net Ending Balance for the General Fund
- c. Analysis of Compliance with the 50 Percent Law
- d. Detail of General Fund Revenues
- e. Expenditures by Activity for the General Fund
- f. Receipt and Expenditures of Lottery Proceeds
- g. Analysis of Interfund Transfers
- h. Worksheets and instructions for calculating compliance with the 50 Percent Law
- i. Balance Sheets by fund (*in Excel only*)

C. The California Community Colleges *Budget and Accounting Manual (2000 Edition)* should be consulted for general accounting structure and procedures, and for specific information regarding funds, accounts, etc.

D. Each page should be completed carefully and balanced. The district name and code number should be entered in the appropriate space on every page. The district should not use subfunds in this report. Only composite fund information should be used for each fund.

E. This report should be completed in whole numbers. Do not report cents.

F. Any questions regarding this report should be referred to:  
Chancellor's Office, California Community Colleges  
Fiscal Services Unit  
myarber@cccco.edu  
**(916) 327-6818**

**(916) 323-3057 FAX**

**California Community Colleges**

**ANNUAL FINANCIAL AND BUDGET REPORT**

**Annual Budget and CCFS 311 Calendar**

<b>Date</b>	<b>Action</b>	<b>Authority</b>
<b>June 15</b>	State Legislature sends Budget Act to Governor for signature	State Constitution, Article IV, 12(c)
<b>July 1</b>	Adopt a tentative budget and forward to appropriate county officer.	Title 5, 58305(a)
As required by the county	Data to compute property tax	Title 5, 58305(b)
Three days prior to public hearing	Newspaper notification of public hearing on district budget	Title 5, 58301
<b>September 15.</b> Allow 3 days for public review of budget before hearing	Schedule a public hearing of local governing board adopt district budget	Title 5, 58301
<b>September 15</b>	Adoption of district budget.	Title 5, 58305(c)
<b>September 30</b>	File 311 with County and make 311 available for public review.	Title 5, 58305(d)
<b>October 10</b>	Submit 311 to Chancellor's Office	Title 5, 58305(d)

**CCFS 311 – PART 1**  
**Revenues, Expenditures, and Fund Balance Data**  
**General Information**

EDP No.	Description/Definition
	– Funds. (See <i>Budget and Accounting Manual</i> , Chapter 2)
801	– Total Revenues. (See <i>Budget and Accounting Manual</i> , Chapter 3)
501	– Total Expenditures. (See <i>Budget and Accounting Manual</i> , Chapter 4)
201	– Excess/(Deficiency) of Revenues over Expenditures. The difference between Total Revenues (EDP 801) and Total Expenditures (EDP 501). Use brackets when a deficiency occurs.
901	– Net Increase/(Decrease) in Fund Balance. The net results of operations and other items (EDP 201 plus EDP 8900 less EDP 7000). Use brackets when there is a decrease.
902	– Net Beginning Balance, July 1. This is the same amount reported as Net Ending Balance for the preceding June 30 as reported on the CCFS-311.
903	– Prior Years Adjustments. (See <i>Budget and Accounting Manual</i> , Chapter 3–Property Taxes, Chapter 5–Fund Balance)

The beginning fund balance for the current period should equal the ending balance, as previously stated for the prior period. For each of the seven schedules of *Revenues, Expenditures, and Fund Balance Data*, Net Beginning Balance - July 1 (line 902) should be the same as the prior year's Ending Fund Balance - June 30 (line 905).

This beginning balance must then be adjusted for any prior year or other adjustments to correctly reflect the beginning balance. Such adjustments are entered on line 903 - Prior Year Adjustments. These adjustments include items such as

- Prior year audit adjustments of revenues or expenditures affecting the prior year's ending balance;
- Mathematical mistakes; and
- Oversight of facts that existed at the time the financial statements were prepared.

**Note:** Adjustments to local property tax revenues are treated as adjustments to current revenues and not as prior years' adjustments.

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Governmental Funds Group  
10 General Fund:

- 11 Unrestricted Subfund
- 12 Restricted Subfund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA  
For Actual Year: 20xx-xx and Budget Year: 20xx-xx

Description	State Use Only (EDP)	GENERAL FUND					
		<u>11</u> UNRESTRICTED SUBFUND		<u>12</u> RESTRICTED SUBFUND		<u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>TOTAL REVENUES</b>	<b>801</b>						
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>						
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>						
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>						
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902						
Prior Years Adjustments (See Instructions on back)	903						
Adjusted Beginning Balance	904						
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>						

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Governmental Funds Group**  
**20 Debt Service Funds:**

21 Bond Interest and Redemption Fund                      29 Other Debt Service Fund  
22 Revenue Bond Interest and Redemption Fund

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**  
**For Actual Year: 20xx-xx and Budget Year: 20xx-xx**

**DEBT SERVICE FUNDS**

Description	State Use Only (EDP)	21 BOND INTEREST AND REDEMPTION FUND		22 REVENUE BOND INTEREST AND REDEMPTION FUND		29 OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>TOTAL REVENUES</b>	<b>801</b>						
Other Financing Sources (CA 8900):							
Interfund Transfers – In	802						
Other Incoming Transfers	803						
<b>TOTAL — OTHER FINANCING SOURCES</b>	<b>808</b>						
Other Outgo (CA 7000):							
Debt Retirement (Long-Term Debt) (CA 7100):							
Debt Reduction	711						
Debt Interest and Other Service Charges	712						
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
<b>TOTAL — OTHER OUTGO</b>	<b>708</b>						
<b>NET OTHER FINANCING SOURCES/(OTHER OUTGO) CA 8900/7000</b>	<b>202</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>						
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>						

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Governmental Funds Group  
30 Special Revenue Funds:

- |                                  |                                      |
|----------------------------------|--------------------------------------|
| <u>31</u> Bookstore Fund         | <u>34</u> Farm Operations Fund       |
| <u>32</u> Cafeteria Fund         | <u>35</u> Revenue Bond Project Fund  |
| <u>33</u> Child Development Fund | <u>39</u> Other Special Revenue Fund |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA  
For Actual Year: 20xx-xx and Budget Year: 20xx-xx

SPECIAL REVENUE FUNDS

Description	State Use Only (EDP)	FUND		FUND		FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>TOTAL REVENUES</b>	<b>801</b>						
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>						
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>						
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>						
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>						

District  
Code No.

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Governmental Funds Group  
40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA  
For Actual Year: 20xx-xx and Budget Year: 20xx-xx

CAPITAL PROJECTS FUNDS

Description	State Use Only (EDP)	<u>41</u> CAPITAL OUTLAY PROJECTS FUND		<u>42</u> REVENUE BOND CONSTRUCTION FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)
		<b>REVENUES:</b>			
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
<b>TOTAL REVENUES</b>	<b>801</b>				
<b>EXPENDITURES:</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>TOTAL EXPENDITURES</b>	<b>501</b>				
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>				
<b>OTHER OUTGO</b>	<b>7000</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>				
<b>BEGINNING FUND BALANCE:</b>					
Net Beginning Balance, July 1	902				
Prior Years Adjustments	903				
Adjusted Beginning Balance	904				
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>				

District  
Code No.

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Proprietary Funds Group  
50 Enterprise Funds:

51 Bookstore Fund  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA  
For Actual Year: 20xx-xx and Budget Year: 20xx-xx

Description	State Use Only (EDP)	ENTERPRISE FUNDS			
		FUND		FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801				
COST OF SALES	510				
GROSS PROFIT OR (LOSS)	520				
EXPENDITURES:					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
TOTAL EXPENDITURES	501				
NET PROFIT OR (LOSS)	201				
OTHER FINANCING SOURCES	8900				
OTHER OUTGO	7000				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901				
BEGINNING FUND BALANCE:					
Net Beginning Balance, July 1	902				
Prior Years Adjustments	903				
Adjusted Beginning Balance	904				
ENDING FUND BALANCE, JUNE 30	905				

\_\_\_\_\_ District  
\_\_\_\_\_ Code No.



CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Proprietary Funds Group  
60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Services Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA  
For Actual Year: 20xx-xx and Budget Year: 20xx-xx

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	<u>61</u> SELF-INSURANCE FUND		<u>69</u> OTHER INTERNAL SERVICES FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>TOTAL INCOME</b>	<b>801</b>				
<b>EXPENDITURES:</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>TOTAL EXPENDITURES</b>	<b>501</b>				
<b>NET INCOME/(LOSS)</b>	<b>201</b>				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>				
<b>OTHER OUTGO</b>	<b>7000</b>				
<b>NET INCREASE/(DECREASE) IN RETAINED EARNINGS</b>	<b>901</b>				
<b>BEGINNING FUND BALANCE:</b>					
Net Beginning Balance, July 1	902				
Prior Years Adjustments	903				
Adjusted Beginning Balance	904				
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>				

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
70 Trust Funds:

- |  |                                     |
|--|-------------------------------------|
| 71 Associated Students Trust Fund        | 75 Scholarship and Loan Trust Fund  |
| 72 Student Representation Fee Trust Fund | 76 Investment Trust Fund            |
| 73 Student Body Center Fee Trust Fund    | 77 Deferred Compensation Trust Fund |
| 74 Student Financial Aid Trust Fund      | 79 Other Trust Funds                |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA  
For Actual Year: 20xx-xx and Budget Year: 20xx-xx

TRUST FUNDS

Description	State Use Only (EDP)	FUND		FUND		FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>TOTAL REVENUES</b>	<b>801</b>						
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>						
<b>EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>						
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>						
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>						
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>						

## PART 2

# SUPPLEMENTAL DATA

Gann Appropriation Limit

Analysis of Net Ending Balance for the General Fund

Analysis of Compliance with the 50 Percent Law

Detail of General Fund Revenues

Expenditures by Activity for the General Fund

Receipt and Expenditures of Lottery Proceeds

Analysis of Interfund Transfers

Worksheets and instructions for calculating compliance with the 50 Percent Law

Balance Sheets by fund (*in Excel only*)

**CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report**

**Gann Appropriation Limit**

**SUPPLEMENTAL DATA  
Proposition 4: Gann Appropriation Limit**

Proposition 4 (November 1979, Special Election) added Article XIII B to the State *Constitution* to place limitations on the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance, please provide district information for the budget year, pursuant to *Government Code* Sections 7908(c) and 7910, as follows:

Budget Year: 20xx-xx

Description	State Use Only (EDP)	S11 Amount
Appropriations limit.	11	\$
Appropriations subject to limit.	12	\$
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	(\$ )

**Instructions:**

Under Article XIII B of the *Constitution* (and subsequent legislation), districts are required to compute an annual appropriation limit. A Gann Worksheet for the budget year has been provided to complete the computational process (FSAM Memo 02-05 - Revised). The data to be reported above are obtained from the Gann Worksheet, as follows:

EDP No	From Gann Worksheet	Worksheet Source Line #
11	Appropriations limit.	I.G.
12	Appropriations subject to limit.	II.H.
13	State aid apportionments and subventions.	II.A. plus II.B.
14	Amounts excluded from the appropriations subject to limit.	II.G

\_\_\_\_\_ District  
 Code No.

SUPPLEMENTAL DATA  
Actual Year: 20xx-xx

Description	State Use Only (EDP)	General Fund Total No. S 10
<b>A. NET ENDING BALANCE</b>	905	
Identify the following legally restricted or Board designated amounts <i>within the net ending balance</i> :		
<b>B. Noncash Assets (Items of noncash nature not readily available to meet fund expenditures)</b>		
Investments (at cost) .....	611	
Student Loans Receivable .....	612	
Stores, Inventories, and Prepaid Items .....	613	
<b>Subtotal B</b>	619	
<b>C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for restricted purposes.</b>		
Federal and State .....	621	
Local .....	622	
<b>Subtotal C</b>	629	
<b>D. Subtotal, Reserved (B + C)</b>	675	
<b>E. Amounts committed by contract/other legal obligations:</b>		
Capital Outlay and Equipment Replacement .....	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts .....	632	
Other .....	633	
<b>Subtotal E</b>	639	
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
<b>H. Amounts designated by Board action for specific future purposes excluding amounts above:</b>		
Capital Outlay and Equipment Replacement .....	661	
Personal Services and/or Consulting Contracts .....	662	
General Reserve .....	663	
Other .....	664	
<b>Subtotal H</b>	669	
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	679	
<b>J. UNCOMMITTED BALANCE (A less I)</b>	690	

District  
Code No.

## Supplemental Data

### Analysis of Net Ending Balance for the General Fund

This analysis is for the purpose of identifying the Board designated and legally restricted amounts within the net ending fund balance of the General Fund. The intent is to provide the district with the opportunity to report the result of governing board actions to designate parts of the district's net ending fund balance for specific future liabilities and other purposes and to identify amounts within the net ending balance for which the district has little or no discretion as to use.

Board designations are the results of formal Board action, which would require further formal Board action to change. Adoption of the district's final budget would not be sufficient for this purpose. An exception is the establishment of the General Reserve.

#### Instructions

District shall maintain detailed documentation for each subcategory (items B through H) as specified.

A. For the General Fund, enter the net ending balance (from Part I—Revenues, Expenditures, and Fund Balance Data—EDP 905).

The following are category descriptions of legal restrictions and Board designations for this analysis. The district shall maintain and have available detailed listings of items and amounts, which make up the figures reported for each category and subcategory.

B. The amounts of noncash assets that are not readily available to meet the fund(s) current operation(s) needs. Revolving cash accounts and/or investments which are readily liquid are not to be reported here. The amount of investments (i.e., stocks and bonds) which are not readily liquid or marketable, should be reported.

C. The amounts of moneys restricted by law or limited by provision(s) and/or purpose(s) of grant(s); i.e., unexpended restricted fees/taxes, State and Federal categorical grant money not accounted for as deferred income, etc. Federal and State moneys, which are reimbursements of general purpose money already spent, are not to be reported.

D. Subtotal, Reserved. This figure is a subtotal of items B and C.

E. The amount of contract(s) or other legal obligation(s) designated by Board action to come from the net ending balance.

F. The amounts for district's self-insurance program designated by Board action to come from the net ending balance. Such amounts shall not be available for other future district operations.

G. The amounts required to be paid by court order(s) designated by Board actions to come from the net ending balance.

H. The amounts designated by Board action for specific future purposes (subject to change) to come from the net ending balance (excluding amounts reported in categories B through G).

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Analysis of Compliance with the 50 Percent Law (ECS 84362)**  
**The Current Expense of Education**

**SUPPLEMENTAL DATA**

Actual Year: 20xx-xx

**S11 GENERAL FUND—UNRESTRICTED SUBFUND**

Object Category	State Use Only (EDP)	ECS 84362(a)	ECS 84362(b)
		Instruc. Salary Costs (AC 0100-5900 and AC 6110) (1)	Total (AC 0100-6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	.....	.....
Noninstructional Salaries (CA 1200 and 1400)	408	.....	.....
<b>Subtotal Academic Salaries</b>	<b>409</b>		
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411	.....	.....
Instructional Aides (CA 2200 and 2400)	416	.....	.....
<b>Subtotal Classified Salaries</b>	<b>419</b>		
Employee Benefits (CA 3000)	429		
Supplies and Materials (CA 4000)	435	.....	
Other Operating Expenses and Services (CA 5000)	449		
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451	.....	
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>		
Less Exclusions for Current Expense of Education	469	(                    )	(                    )
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469)</b>	<b>470</b>		
Percentage of CEE (470, col. 1 + 470, col. 2)	471	_____ • _____%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		
Nonexempted Deficiency from second preceding fiscal year (if applicable)	473		
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		

***Use Worksheet A or B in the Appendix when completing this form. Please send the worksheet to the Chancellor's Office.***

**Supplemental Data  
Analysis of Compliance with the 50 Percent Law**

**Instructions**

As an aid to completing this form, use either Worksheet A or B included in the Appendix; or use an equivalent worksheet developed by the district. Worksheet A or B provides directions for identifying costs of Salaries of Classroom Instructors (SCI), for Current Expense of Education (CEE), and for authorized exclusions from CEE. The worksheet boxes for key expenditures such as Academic Salaries (Instructional and Total) are cross-referenced to the boxes on this page.

The worksheet is a public document for review by interested parties prior to submittal of the CCFS-311 to the Chancellor's Office. The worksheet is subject to independent audit by the contracted district auditor.

**NOTE:** Districts not achieving 50 percent are encouraged to file an application for exemption from the 50 Percent Law. If no application for exemption is made, the law prohibits consideration of an exemption (T5, Section 59213). Annually, the March Board of Governors' agenda includes a report on every district that does not achieve 50 percent. The BOG takes action on the Chancellor's recommendations for full, partial or no exemption. Districts with a deficiency are subject to T5, section 59213 which specifies that districts submit a plan by June 30 of the current fiscal year detailing how the deficiency will be expended for salaries of classroom instructors. Failure to provide this plan will result in the amount of the deficiency being withheld from state allocations.

To be eligible for consideration of an exemption, applications for an exemption must be filed with the Chancellor's Office not later than September 15. Please call for further instructions on filing and application for exemption.

**Crosswalk Table for Determining  
Salaries of Classroom Instructors and Current Expense of Education  
General Fund-Unrestricted  
Objects of Expenditures**

OBJECT	EDP	Current Expense of Education	
		Sal. of Clsm. Instr. (AC 0100-5900 & AC 6110) <sup>1/</sup> (1)	Total CEE <sup>2/</sup> (AC 0100-6799) (2)
1000 Academic Salaries:			
Instructional	407	1100, 1300	1100, 1300
Noninstructional	408		1200, 1400
2000 Classified Salaries:			
Noninstructional	411		2100, 2300
Instructional Aides	416	2200 <sup>3/</sup> 2400 <sup>3/</sup>	2200 2400
3000 Employee Benefits	429	3000 <sup>4/</sup>	3000
4000 Supplies and Materials	435		4000
5000 Other Operating Expenses	449	5000 <sup>5/</sup>	5000
6400 Equipment Replacement	451		6400 <sup>6/</sup>
Less Exclusions	469	Exclusions as defined	
<b>TOTAL</b>	<b>470</b>	<b>Salaries of Classroom Instructors</b>	<b>Current Expense of Education</b>

- <sup>1/</sup> Column 1, Salaries of Classroom Instructors includes applicable expenditures (by object) under activity codes 0100-5900 and activity code 6110, Learning Center.
- <sup>2/</sup> Column 2 includes all costs in the accounts listed in column 1.
- <sup>3/</sup> Includes those Instructional Aides costs in the subaccounts identified as Direct Instruction.
- <sup>4/</sup> Includes Employee Benefits, CA 3100 through 3900, subaccount Academic Instructors and Instructional Aides (Direct Instruction).
- <sup>5/</sup> Includes only direct instructional costs associated with Instructional Service Agreements.
- <sup>6/</sup> Includes those equipment costs in the replacement subaccount.

Reference: *California Education Code*, Section 84362  
*California Code of Regulations*, Title 5, Section 59200  
*Budget and Accounting Manual*, Chapters 4 and 5 (2000 Edition)



**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Detail of General Fund Revenues**

S10 General Fund:  
 S11 Unrestricted

S12 Restricted

**SUPPLEMENTAL DATA**

Actual Year: 20xx-xx

Description	-	Fund S11	Fund S12	Fund S10
	State Use Only (EDP)	Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110			
Higher Education Act	8120			
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140			
Student Financial Aid	8150			
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170			
Other Federal Revenues	8190			
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>			
<b>State Revenues (CA 8600):</b>				
<b>General Apportionments (CA 8610):</b>				
Apprenticeship Apportionment	121			
State General Apportionment	122			
Other General Apportionments	123			
<b>General Categorical Programs (CA 8620):</b>				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125			
Disabled Students Programs and Services (DSPS)	126			
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128			
Telecommunications & Tech. Infrastructure Pgm. (TTIP)	129			
Other General Categorical Programs	130			
<b>Reimbursable Categorical Programs (CA 8650):</b>				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133			
<b>State Tax Subventions (CA 8670):</b>				
Homeowners' Property Tax Relief	134			
Timber Yield Tax	135			
Other State Tax Subventions	136			
<b>State Non-Tax Revenues (CA 8680):</b>				
State Lottery Proceeds	137			
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
<b>TOTAL STATE REVENUES</b>	<b>8600</b>			

District

Code No.

## Supplemental Data

### Detail of General Fund Revenues

#### Instructions

Description of each revenue item is in Chapter 3 of the California Community Colleges *Budget and Accounting Manual* (2000 Edition).

Property taxes and State tax subventions reported in EDP 8811, 8812, 8813, 8816, 8817, 134, 135, and 136 are used for apportionment purposes and must be reported accurately. *Education Code* Section 84751 prescribes that these forms of property tax shall be used in calculating a district's revenue level for each fiscal year.

***In accordance with Education Code Section 84571(d), 47.5 % of redevelopment property tax revenues received pursuant to Health and Safety Code Sections 33492.15, 33607.5, 33607.7 (except those amounts allocated exclusively for educational facilities) are recorded in the applicable property tax account. Redevelopment property tax revenues allocated exclusively for educational facilities (52.5%) pursuant to these Health and Safety Code sections are recorded in Account 8890, Other Local Revenues, for either the General Fund or Capital Projects Fund.***

Tax levies for voted indebtedness are reported in the appropriate Debt Service Fund, which reflects the debt repayment, rather than in the General Fund.

State funds received under the Community College Construction Act and Scheduled Maintenance and Special Repair Programs are accounted for in the Capital Outlay Projects Fund and should not be reported as State revenues on this form.

Lottery revenue that is restricted for instructional materials pursuant to *Government Code* Section 8880.4 (Proposition 20 – Cardenas Textbook Act of 2000) should be recorded in Account 137—*State Lottery Proceeds* as restricted revenue. Lottery revenue not restricted for instructional materials is considered unrestricted General Fund revenue and should be recorded in Account 137—*State Lottery Proceeds* as unrestricted revenue.

Capital Outlay charges authorized by *Education Code* Section 76141 for nonresident students who are both citizens and residents of a foreign country can be expended only for purposes of capital outlay, maintenance, and equipment and therefore should be recorded in Account 8880—*Nonresident Tuition* as restricted revenue. Nonresident tuition fees authorized by *Education Code* Section 76140 should be recorded in Account 8880—*Nonresident Tuition* as unrestricted revenue.

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Detail of General Funds Revenues**

S10 General Fund:  
 S11 Unrestricted

S12 Restricted

**SUPPLEMENTAL DATA**

Actual Year: 20xx-xx

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA 8810):				
Tax Allocation, Secured Roll	8811			
Tax Allocation, Supplemental Roll	8812			
Tax Allocation, Unsecured Roll	8813			
Prior Years Taxes	8816			
Education Revenue Augmentation Fund (ERAF)	8817			
Contrib., Gifts, Grants, & Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141			
Sales and Commissions	8840			
Rentals and Leases	8850			
Interest and Investment Income	8860			
Student Fees and Charges				
Community Service Classes	8872			
Dormitory	8873			
Enrollment	8874			
Field Trips & Use of Nondistrict Facilities	8875			
Health Services	8876			
Instruct. Mtrls. Fees & Sales of Mtrls.	8877			
Insurance	8878			
Student Records	8879			
Nonresident Tuition	8880			
Parking Svcs. & Public Transportation	8881			
Other Student Fees and Charges	8885			
Other Local Revenues	8890			
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>			
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>			
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfers	8980			
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>			
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>			

District  
 Code No.

## Supplemental Data

### Expenditures by Activity

#### Instructions

The actual expenditures of the General Fund are captured by their activity classification and identified further by object of expenditure classification as defined in Chapter 4 of the California Community Colleges *Budget and Accounting Manual* (2000 Edition). The activity name and the four-digit numbers correspond to the classification title and controlling account number in Chapter 4, subsection: Classification of Expenditures by Activity.

Similarly, as defined in Chapter 4, subsection: Classification of Expenditures by Object, the objects are captured as combined academic and classified salaries and benefits as instructional (Col. 1) or noninstructional (Col. 2) categories; the material and supplies and other operating expenses are combined as operating expenses (Col. 3), capital outlay (Col. 4), and other outgo (Col. 5) giving total expenditures by activity (Col. 6). Only the salaries and benefits expenditures for instructors and instructional aides (direct instruction) shall be reported under Instructional by the appropriate activity line. Column 2, Noninstructional—Salaries and Benefits, are those not reported in Column 1.

**CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report**

**Expenditures by Activity  
S10 General Fund-Combined  
(Total Unrestricted and Restricted)**

**SUPPLEMENTAL DATA  
Actual Year: 20xx-xx**

**S10 GENERAL FUND-COMBINED**

Activity Clas-sification	State Use Only (EDP)	SALARIES AND BENEFITS		Operating Expenses (4000-5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000-7000) (6)
		Instruc-tional* (1)	Noninstruc-tional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400						
Business and Management	0500						
Communications	0600						
Information Technology	0700						
Education	0800						
Engineering and Industrial Technology	0900						
Fine and Applied Arts	1000						
Foreign Language	1100						
Health	1200						
Family and Consumer Sciences	1300						
Law	1400						
Humanities (Letters)	1500						
Library Science	1600						
Mathematics	1700						
Military Studies	1800						
Physical Sciences	1900						
Psychology	2000						
Public and Protective Services	2100						
Social Sciences	2200						
Commercial Services	3000						
Interdisciplinary Studies	4900						
Instruct. Staff-Retirees' Bnfts. & Retirement Incents.	5900						
<b>Subtotal-Instructional Activities</b>	<b>599</b>						

\* Salaries and benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Expenditures by Activity**  
**S10 General Fund-Combined**  
**(Total Unrestricted and Restricted)**

**SUPPLEMENTAL DATA**

Actual Year: 20xx-xx

**S10 GENERAL FUND-COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES AND BENEFITS		Operating Expenses (4000-5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000-7000) (6)
		Instruc-tional* (1)	Noninstruc-tional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010						
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal-Instructional Administration</b>	<b>6000</b>						
<b>Instructional Support Services (6100)</b>							
Learning Center	6110						
Library	6120						
Media	6130						
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
<b>Subtotal-Instructional Support Services</b>	<b>6100</b>						
<b>Admissions and Records</b>	<b>6200</b>						
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310						
Matriculation and Student Assessment	6320						
Transfer Programs	6330						
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal-Student Counseling and Guidance</b>	<b>6300</b>						
<b>Other Student Services (6400)</b>							
Disabled Students Programs & Services (DSPS)	6420						
Extended Opportunity Prgms. & Svcs. (EOPS)	6430						
Health Services	6440						
Student Personnel Administration	6450						
Financial Aid Administration	6460						
Job Placement Services	6470						
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal-Other Student Services</b>	<b>6400</b>						

\* Salaries and benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Expenditures by Activity**  
**S10 General Fund-Combined**  
**(Total Unrestricted and Restricted)**

**SUPPLEMENTAL DATA**

Actual Year: 20xx-xx

**S10 GENERAL FUND-COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES AND BENEFITS		Operating Expenses (4000-5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000-7000) (6)
		Instruc-tional* (1)	Noninstruc-tional** (2)				
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510						
Custodial Services	6530						
Grounds Maintenance and Repairs	6550						
Utilities	6570						
Other Operation and Maintenance of Plant	6590						
<b>Subtotal-Operation and Maintenance of Plant</b>	<b>6500</b>						
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>						
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710						
Fiscal Operations	6720						
Human Resources Management	6730						
Noninstrl. Staff-Retirees' Bnfts. & Retire. Incents.	6740						
Staff Development	6750						
Staff Diversity	6760						
Logistical Services	6770						
Management Information Systems	6780						
Other General Institutional Support Services	6790						
<b>Subtotal-General Institutional Support Services</b>	<b>6700</b>						
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810						
Community Service Classes	6820						
Community Use of Facilities	6830						
Economic Development	6840						
Other Community Svcs. & Economic Develop.	6890						
<b>Subtotal-Community Services</b>	<b>6800</b>						

\* Salaries and benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

District

Code No.

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Expenditures by Activity**  
**S10 General Fund-Combined**  
**(Total Unrestricted and Restricted)**

**SUPPLEMENTAL DATA**

Actual Year: 20xx-xx

**S10 GENERAL FUND-COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES AND BENEFITS		Operating Expenses (4000-5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000-7000) (6)
		Instruc-tional* (1)	Noninstruc-tional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950						
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal-Ancillary Services</b>	<b>6900</b>						
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090						
<b>Subtotal-Auxiliary Operations</b>	<b>7000</b>						
<b>Physical Prop. and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal-Long-Term Debt and Other Financing</b>	<b>7200</b>						
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310						
Student Aid	7320						
Other Outgo	7390						
<b>Subtotal-Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>						
<b>TOTAL EXPENDITURES AND OTHER OUTGO</b>	<b>391</b>						

\* Salaries and benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.



**Supplemental Data**  
**Receipt and Expenditures of Lottery Proceeds**  
**Instructions**

Government Code 8880.5. Allocations for education:

(k) As a condition of receiving any moneys pursuant to subdivision (a) or (b), each district and county superintendent of schools shall establish a separate account for the receipt and expenditure of those moneys, which account shall be clearly identified as a lottery education account.

1. Enter the reported June 30 balance (from the previous CCFS-311 report).
2. Enter any adjustments to the lottery funds between the reported ending balance (item 1) and the adjusted July 1 beginning balance (item 3).
3. As noted in Accounting Advisory No. 2000-01 (Proposition 20 – Lottery Funds for Instructional Materials), expenditures of lottery revenue restricted for instructional materials must be accounted for in the restricted subfund of the General Fund and recorded to revenue account 8680 State Non-Tax Revenues-State Lottery Proceeds. The expenditures are to be recorded within the subsidiary categories of Object 4000 Supplies and Materials: Software; Books; Magazines and Periodicals; and Instructional Supplies and Materials as appropriate. Also included are educational software licensing expenditures recorded within Object 5000 and educational software purchases recorded within Object 6400 Equipment if the cost and useful life requirements are met as prescribed in the Budget and Accounting Manual.

**Part I. Actual Fiscal Year Data**

4. (a) Enter cash received for the first three quarters of the year.  
(b) Enter the net accrued amount for April-June quarter.
5. Enter the amount of lottery proceeds expended for these object groupings by major activity code (AC): Instructional, Instructional and Institutional Support, and Others. Library Books and Equipment are the only capital outlay object of expenditure for which lottery proceeds may be expended and reported under item 8.
11. Enter June 30 balance (lines 3 + 4 - 10). This amount is also the July 1 beginning balance for Part II, Budget Data.

**Part II. Budget Fiscal Year Data**

12. Enter the anticipated lottery proceeds for the fiscal year based on current projections.
- 13-17. These items are defined at lines 5-9 above.

**CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA**

**Receipt and Expenditures of Lottery Proceeds**

**L11 GENERAL FUND**

**Actual Year: 20xx-xx / Budget Year: 20xx-xx**

Description	State Use Only (EDP)	Instructional Activities (0100-5900) (1)	Instructional & Institutional Support Activities (6000-6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 6/30/xx Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
(a) Cash Received	869A				
(b) Accrued	860A				
Expenditures:					
5. Salaries and Benefits (Obj. 1000-3000)	100A				
6. Supplies & Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A				
(e) Noninstructional Supplies & Mtrls	240A				
7. Other Oper. Exp. & Srvcs (Object 5000)	400A				
8. Capital Outlay					
(a) Library Books (Object 6300)	630A				
(b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A				
11. 6/30/xx Balance (lines 3 + 4 - 10)	905A				
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				
Expenditures:					
13. Salaries and Benefits (Obj. 1000-3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B				
(e) Noninstructional Supplies & Mtrls	240B				
15. Other Oper. Exp. & Srvcs (Object 5000)	400B				
16. Capital Outlay					
(a) Library Books (Object 6300)	630B				
(b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B				
19. 6/30/xx Projected Balance (add lines 11 + 12 - 18)	905B				

**CALIFORNIA COMMUNITY COLLEGES**

District  
Code No.

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Actual Year: 20xx-xx

Analysis of Interfund Transfers

Fund Number	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out

District  
Code No.

**Supplemental Data**  
**Analysis of Interfund Transfers**

**Instructions**

This form has been designed to provide a trail of Interfund Transfers between reported funds of the district.

For each Interfund Transfer transaction, enter the fund receiving the Interfund Transfer. Enter the corresponding dollar amount under the column titled "Amount Transferred In". On the next line, enter the fund transferring the money to the fund listed previously. Enter the corresponding dollar amount under the column titled "Amount Transferred Out".

The sum of amounts reported as Interfund Transfers -In should equal the total of the sums for all funds reported as Interfund Transfers-Out.

**Tab 9**

COMMAND ==>

LRS-RA 20061025 180011 CC34050  
 CONTROLLER OF CALIFORNIA  
 P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

SCROLL ==> SCREEN  
 P 4 R 1 C 1  
 CC34050

THIS NOTICE IS FOR INFORMATION PURPOSE ONLY.  
 NO WARRANT WILL BE MAILED.  
 THE NET PAYMENT AMOUNT WAS ZERO.

BOARD OF TRUSTEES  
 LOS RIOS COMM COLL DIST  
 SACRAMENTO COUNTY  
 1919 SPANOS COURT  
 SACRAMENTO CA 95825

\*\*\*\*\*.00

PAYEE: TREASURER, LOS RIOS COMM COLL DIST  
 FUND NAME: GENERAL FUND

PGM NBR: 00234

ISSUE DATE: 10/25/2006 CLAIM SCHEDULE NBR: MA64136A  
 REIMBURSEMENT OF STATE MANDATED COSTS

ANY QUERIES REGARDING THIS CLAIM PLEASE CALL GWEN @916-3242341

ACL : 1/84 PROG : HEALTH FEE ELIMINATION (CC)

2002/2003 ACTUAL PAYMENT CLAIMED AMT: 814,928.00

TOTAL ADJUSTMENTS: .00

TOTAL APPROVED CLAIMED AMT: 814,928.00

LESS PRIOR PAYMENTS: .00

PRORATA PERCENT: 100.000000

PRORATA BALANCE DUE: .00

APPROVED PAYMENT AMOUNT: 814,928.00

PAYMENT OFFSETS (ACL NBR, NAME, FY, AMT.):

1/84 HEALTH FEE ELIMINATION ( 00/01 25,199-

1/84 HEALTH FEE ELIMINATION ( 99/00 634,185-

1/84 HEALTH FEE ELIMINATION ( 98/99 155,544-

NET PAYMENT AMOUNT: .00

**Tab 10**

Hearing: 5/25/89  
File Number: CSM-4206  
Staff: Deborah Fraga-Decker  
WP 0366d

PROPOSED PARAMETERS AND GUIDELINES AMENDMENTS  
Chapter 1, Statutes of 1984, 2nd E.S.  
Chapter 1118, Statutes of 1987  
Health Fee Elimination ✓

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Executive Summary

At its hearing of November 20, 1986, the Commission on State Mandates found that Chapter 1, Statutes of 1984, 2nd E.S., imposed state mandated costs upon local community college districts by (1) requiring those community college districts which provided health services for which it was authorized to and did charge a fee to maintain such health services at the level provided during the 1983-84 fiscal year in the 1984-85 fiscal year and each fiscal year thereafter and (2) repealing the district's authority to charge a health fee. The requirements of this statute would repeal on December 31, 1987, unless subsequent legislation was enacted.

Chapter 1118, Statutes of 1987, was enacted September 24, 1987, and became effective January 1, 1988. Chapter 1118/87 modified the requirements contained in Chapter 1/84, 2nd E.S., to require those community college districts which provided health services in fiscal year 1986-87 to maintain such health services in the 1987-88 fiscal year and each fiscal year thereafter. Additionally, the language contained in Chapter 1/84, 2nd E.S., which repealed the districts' authority to charge a health fee to cover the costs of the health services program was allowed to sunset, thereby reinstating the districts' authority to charge a fee as specified. Parameters and guidelines amendments are appropriate to address the changes contained in Chapter 1118/87 because this statute amended the same Education Code sections previously enacted by Chapter 1/84, 2nd E.S., and found to contain a mandate.

Commission staff included the Department of Finance suggested non-substantive amendment to the staff's proposed parameters and guidelines amendments. The Chancellor's Office, the State Controller's Office, and the claimant are in agreement with these amendments. Therefore, staff recommends that the Commission adopt the parameters and guidelines amendments as requested by the Chancellor's Office and as developed by staff.

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Claimant

Rio Hondo Community College District

Requesting Party

California Community Colleges Chancellor's Office



Chronology

12/2/85 Test Claim filed with Commission on State Mandates.  
7/24/86 Test Claim continued at claimant's request.  
11/20/86 Commission approved mandate.  
1/22/87 Commission adopted Statement of Decision.  
4/9/87 Claimant submitted proposed parameters and guidelines.  
8/27/87 Commission adopted parameters and guidelines  
10/22/87 Commission adopted cost estimate  
9/28/88 Mandate funded in Commission's Claims Bill, Chapter 1425/88

Summary of Mandate

Chapter 1/84, 2nd E.S., effective July 1, 1984, repealed Education Code (EC) Section 72246 which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. The statute also required that any community college district which provided health services for which it was authorized to charge a fee shall maintain health services at the level provided during the 1983-84 fiscal year in the 1984-85 fiscal year and each fiscal year thereafter.

Prior to the passage of Chapter 1/84, 2nd E.S., the implementation of a health services program was at the local community college district's option. If implemented, the respective community college district had the authority to charge a health fee up to \$7.50 per semester for day and evening students, and \$5 per summer session.

Proposed Amendments

The Community Colleges Chancellor's Office (Chancellor's Office) has requested parameters and guidelines amendments be made to address the changes in mandated activities effectuated by Chapter 1118/87. (Attachment G) In order to expedite the process, staff has developed language to accomplish the following: (1) change the eligible claimants to those community college districts which provided a health services program in fiscal year 1986-87; and (2) change the offsetting savings and other reimbursements to include the reinstated authority to charge a health fee. (Attachment B)

Recommendations

The Department of Finance (DOF) proposed one non-substantive amendment to clarify the effect of the fee authority language on the scope of the reimbursable costs. With this amendment, the DOF believes the amendments to the parameters and guidelines are appropriate for this mandate and recommends the Commission adopt them. (Attachment C)

The Chancellor's Office recommends that the Commission approve the amended parameters and guidelines developed by staff with the additional language suggested by the DOF. (Attachment D)

The State Controller's Office (SCO), upon review of the proposed amendments, finds the proposals proper and acceptable. (Attachment E)

The claimant, in its recommendation, states its belief that the revisions are appropriate and concurs with the proposed changes. (Attachment F)

### Staff Analysis

#### Issue 1: Eligible Claimants

The mandate found in Chapter 1/84, 2nd E.S., was for a new program with a required maintenance of effort at the fiscal year 1983-84 level. Chapter 1118/87 superseded that level of service by requiring that community college districts which provided a health services program in fiscal year 1986-87 maintain that level of effort in fiscal year 1987-88 and each subsequent year thereafter. Additionally, this expanded the group of eligible claimants because the requirement is no longer imposed on only those community college districts which had charged a health fee for the program. At the time of enactment of Chapter 1118/87, there were 11 community college districts which provided the health services program but had never charged a health fee for the service.

Therefore, staff has amended the language in Item III. "Eligible Claimants" to reflect this change in the scope of the mandate.

#### Issue 2: Reimbursement Alternatives

In response to Chapter 1/84, 2nd E.S., Item VI.B. contained two alternatives for claiming reimbursement costs. This gave claimants a choice between claiming actual costs for providing the health services program, or funding the program as was done prior to the mandate when a health fee could be charged.

The first alternative was in Item VI.B.1. and provided for the use of the formula which the eligible claimants were authorized to utilize prior to the implementation of Chapter 1/84, 2nd E.S.--total eligible enrollment multiplied by the health fee charged per student in fiscal year 1983-84. With the sunset of the repeal of the health fee authority as contained in Chapter 1/84, 2nd E.S., claimants can now charge the health fee as was allowed prior to fiscal year 1983-84, thereby funding the program as was done prior to the mandate. Therefore, this alternative is no longer applicable to this mandate and has been deleted by staff.

The second alternative was in Item VI.B.2. and provided for the claiming of actual costs involved in maintaining a health services program at the fiscal year 1983-84 level. This alternative is now the sole method of reimbursement for this mandate. However, it has been amended to reflect that Chapter 1118/87 requires a maintenance of effort at the fiscal year 1986-87 level.

Issue 3: Offsetting Savings and Other Reimbursements

With the sunset of the repeal of the fee authority contained in Chapter 1/84, 2nd E.S., Education Code (EC) section 72246(a) again provides community college districts with the authority to charge a health fee as follows:

"72246.(a) The governing board of a district maintaining a community college may require community college students to pay a fee in the total amount of not more than seven dollars and fifty cents (\$7.50) for each semester, and five dollars (\$5) for summer school, or five dollars (\$5) for each quarter for health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center or centers, authorized by Section 72244, or both."

Staff amended Item "VIII. Offsetting Savings and Other Reimbursements" to reflect the reinstatement of this fee authority.

In response to that amendment, the DOF has proposed the addition of the following language to Item VIII. to clarify the impact of the fee authority on claimants' reimbursable costs:

"If a claimant does not levy the fee authorized by Education Code Section 72246(a), it shall deduct an amount equal to what it would have received had the fee been levied."

Staff concurs with the DOF proposed language which does not substantively change the scope of Item VIII.

Issue 4: Editorial Changes

In preparing the proposed parameters and guidelines amendments, it was not necessary for staff to make any of the normal editorial changes as the original parameters and guidelines contained the language usually adopted by the commission.

Staff, the DOF, the Chancellor's Office, the SCO, and the claimant are in agreement with the recommended amendments which are shown in Attachment A with additions indicated by underlining and deletions by strikeout.

Staff Recommendation

Staff recommends the adoption of the staff's proposed parameters and guidelines amendments, which are based on the original parameters and guidelines adopted in response to Chapter 1/84, 2nd E.S., and amended in response to Chapter 1118/87, as well as incorporating the amendment recommended by the DOF. All parties concur with these amendments.

Adopted: 8/27/87

PARAMETERS AND GUIDELINES  
Chapter 1118, Statutes of 1987, ~~1984~~ ~~1987~~  
Health Fee Elimination

I. SUMMARY OF MANDATE

Chapter 1, Statutes of 1984, 2nd E.S. repealed Education Code Section 72246 which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. This statute also required that health services for which a community college district charged a fee during the 1983-84 fiscal year had to be maintained at that level in the 1984-85 fiscal year and every year thereafter. The provisions of this statute would automatically repeal on December 31, 1987, which would reinstate the community colleges districts' authority to charge a health fee as specified.

Chapter 1118, Statutes of 1987, amended Education Code section 72246 to require any community college district that provided health services in 1986-87 to maintain health services at the level provided during the 1986-87 fiscal year in 1987-88 and each fiscal year thereafter.

II. COMMISSION ON STATE MANDATES' DECISION

At its hearing on November 20, 1986, the Commission on State Mandates determined that Chapter 1, Statutes of 1984, 2nd E.S. imposed a "new program" upon community college districts by requiring any community college district which provided health services for which it was authorized to charge a fee pursuant to former Section 72246 in the 1983-84 fiscal year to maintain health services at the level provided during the 1983-84 fiscal year in the 1984-85 fiscal year and each fiscal year thereafter. This maintenance of effort requirement applies to all community college districts which levied a health services fee in the 1983-84 fiscal year, regardless of the extent to which the health services fees collected offset the actual costs of providing health services at the 1983-84 fiscal year level.

At its hearing of April 27, 1989, the Commission determined that Chapter 1118, Statutes of 1987, amended this maintenance of effort requirement to apply to all community college districts which provided health services in fiscal year 1986-87 and required them to maintain that level in fiscal year 1987-88 and each fiscal year thereafter.

III. ELIGIBLE CLAIMANTS

Community college districts which provided health services ~~for fee~~ in 1986-87 fiscal year and continue to provide the same services as a result of this mandate are eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

Chapter 1, Statutes of 1984, 2nd E.S., became effective July 1, 1984. Section 17557 of the Government Code states that a test claim must be submitted on or before November 30th following a given fiscal year to establish for that fiscal year. The test claim for this mandate was filed on November 27, 1985; therefore, costs incurred on or after July 1, 1984, are reimbursable. Chapter 1118, Statutes of 1987, became effective January 1, 1988. Title 2, California Code of Regulations, section 1185.3(a) states that a parameters and guidelines amendment filed before the deadline for initial claims as specified in the Claiming Instructions shall apply to all years eligible for reimbursement as defined in the original parameters and guidelines; therefore, costs incurred on or after January 1, 1988, for Chapter 1118, Statutes of 1987, are reimbursable.

Actual costs for one fiscal year should be included in each claim. Estimated costs for the subsequent year may be included on the same claim if applicable. Pursuant to Section 17561(d)(3) of the Government Code, all claims for reimbursement of costs shall be submitted within 120 days of notification by the State Controller of the enactment of the claims bill.

If the total costs for a given fiscal year do not exceed \$200, no reimbursement shall be allowed, except as otherwise allowed by Government Code Section 17564.

V. REIMBURSEMENTABLE COSTS

A. Scope of Mandate

Eligible community college districts shall be reimbursed for the costs of providing a health services program ~~without the authority of the state~~. Only services provided ~~for the~~ in 1986-87 fiscal year may be claimed.

B. Reimbursable Activities

For each eligible claimant, the following cost items are reimbursable to the extent they were provided by the community college district in fiscal year ~~1986-87~~ 1986-87:

ACCIDENT REPORTS

APPOINTMENTS

- College Physician - Surgeon
  - Dermatology, Family Practice, Internal Medicine
- Outside Physician
- Dental Services
- Outside Labs (X-ray, etc.)
- Psychologist, full services
- Cancel/Change Appointments
- R.N.
- Check Appointments

ASSESSMENT, INTERVENTION & COUNSELING

- Birth Control
- Lab Reports
- Nutrition
- Test Results (office)
- VD
- Other Medical Problems
- CD
- URI
- ENT
- Eye/Vision
- Derm./Allergy
- Gyn/Pregnancy Services
- Neuro
- Ortho
- GU
- Dental
- GI
- Stress Counseling
- Crisis Intervention
- Child Abuse Reporting and Counseling
- Substance Abuse Identification and Counseling
- Aids
- Eating Disorders
- Weight Control
- Personal Hygiene
- Burnout

EXAMINATIONS (Minor Illnesses)

- Recheck Minor Injury

HEALTH TALKS OR FAIRS - INFORMATION

- Sexually Transmitted Disease
- Drugs
- Aids
- Child Abuse
- Birth Control/Family Planning
- Stop Smoking
- Etc.
- Library - videos and cassettes

FIRST AID (Major Emergencies)

FIRST AID (Minor Emergencies)

FIRST AID KITS (Filled)

IMMUNIZATIONS

- Diphtheria/Tetanus
- Measles/Rubella
- Influenza
- Information

INSURANCE

- On Campus Accident
- Voluntary
- Insurance Inquiry/Claim Administration

LABORATORY TESTS DONE  
Inquiry/Interpretation  
Pap Smears

PHYSICALS  
Employees  
Students  
Athletes

MEDICATIONS (dispensed OTC for misc. illnesses)  
Antacids  
Antidiarrhial  
Antihistamines  
Aspirin, Tylenol, etc.  
Skin rash preparations  
Misc.  
Eye drops  
Ear drops  
Toothache - Oil cloves  
Stingkill  
Midol - Menstrual Cramps

PARKING CARDS/ELEVATOR KEYS  
Tokens  
Return card/key  
Parking inquiry  
Elevator passes  
Temporary handicapped parking permits

REFERRALS TO OUTSIDE AGENCIES  
Private Medical Doctor  
Health Department  
Clinic  
Dental  
Counseling Centers  
Crisis Centers  
Transitional Living Facilities (Battered/Homeless Women)  
Family Planning Facilities  
Other Health Agencies

TESTS  
Blood Pressure  
Hearing  
Tuberculosis  
    Reading  
    Information  
Vision  
Glucometer  
Urinalysis  
Hemoglobin  
E.K.G.  
Strep A testing  
P.G. testing  
Monospot  
Hemacult  
Misc.

MISCELLANEOUS

- Absence Excuses/PE Waiver
- Allergy Injections
- Band-aids
- Booklets/Pamphlets
- Dressing Change
- Rest
- Suture Removal
- Temperature
- Weigh
- Misc.
- Information
- Report/Form
- Wart Removal

COMMITTEES

- Safety
- Environmental
- Disaster Planning

SAFETY DATA SHEETS

- Central file

X-RAY SERVICES

COMMUNICABLE DISEASE CONTROL

BODY FAT MEASUREMENTS

MINOR SURGERIES

SELF-ESTEEM GROUPS

MENTAL HEALTH CRISIS

AA GROUP

ADULT CHILDREN OF ALCOHOLICS GROUP

WORKSHOPS

- Test Anxiety
- Stress Management
- Communication Skills
- Weight Loss
- Assertiveness Skills

VI. CLAIM PREPARATION

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a list of each item for which reimbursement is claimed under this mandate. *//EYIGIWE/CYIWHANS/may/CYIWH/COSTS/under one/of/two/alternatives//XXX/Vee/amount/previously/collected/per student/and/enrollment/counsel/or/VZY/actual/costs/of/program/*



A. Description of Activity

1. Show the total number of full-time students enrolled per semester/quarter.
2. Show the total number of full-time students enrolled in the summer program.
3. Show the total number of part-time students enrolled per semester/quarter.
4. Show the total number of part-time students enrolled in the summer program.

B. CYdntng/ALternatives

Claimed costs should be supported by the following information:

ALternative/1//Vces/PreviouslY/Collected/in/1983/84/FiscdY/Year/

Y/ Vces/Collected/in/the/1983/84/FiscdY/Year/Lo/supporY  
the/Health/serVices/Program/

2/ ToYal/nuber/of/STudents/under/Item/VI/II//througH/4/  
above///Voting/this/ALternative//the/LoYal/amount  
clAimed/whid/be/Item/VI/II//mYllyped/by/Item  
VI/II//with/the/LoYal/amount/yeimbYsed/increased/by  
the/applicable/Impdite/PrYce/DetYalor/

ALternative/2///Actual Costs of Claim Year for Providing  
1983-84 Fiscal Year Program Level of Service.

1. Employee Salaries and Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.

2. Services and Supplies

Only expenditures which can be identified as a direct cost of the mandate can be claimed. List cost of materials which have been consumed or expended specifically for the purpose of this mandate.

3. Allowable Overhead Cost

Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions.

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. This would include documentation for the fiscal year 19876-847 program to substantiate a maintenance of effort. These documents must be kept on file by the agency submitting the claim for a period of no less than three years from the date of the final payment of the claim pursuant to this mandate, and made available on the request of the State Controller or his agent.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim. This shall include the amount of \$7.50 per full-time student per semester, \$5.00 per full-time student for summer school, or \$5.00 per full-time student per quarter, as authorized by Education Code section 72246(a). This shall also include payments (fees) ~~now~~ received from individuals other than students who ~~were~~ are not covered by ~~for~~ Education Code Section 72246 for health services.

IX. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY under penalty of perjury:

THAT the foregoing is true and correct:

THAT Section 1090 to 1096, inclusive, of the Government Code and other applicable provisions of the law have been complied with;

and

THAT I am the person authorized by the local agency to file claims for funds with the State of California.

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone No.

0350d

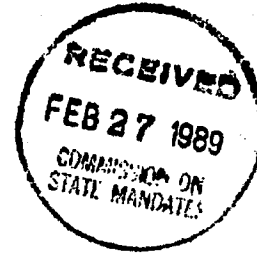
CHANCELLOR'S OFFICE

## CALIFORNIA COMMUNITY COLLEGES

1107 NINTH STREET  
SACRAMENTO, CALIFORNIA 95814  
(916) 445-8752 445-1163



February 22, 1989



Mr. Robert W. Eich  
Executive Director  
Commission on State Mandates  
1130 "K" Street, Suite LL50  
Sacramento, CA 95814-3927

Dear Mr. Eich:

As you know, the Commission on August 27, 1987 adopted Parameters and Guidelines for claiming reimbursements of mandated costs related to community college health services. Fees formerly collected by community colleges had been eliminated by Chapter 1, Statutes of 1984, Second Extraordinary Session. Last year's mandate claims bill (AB 2763) included funding to pay all these claims through 1988-89.

The Governor's partial approval of AB 2763 last September included a stipulation that claims for the current year would be paid this fiscal year, but prior-year claims will be paid in equal installments from the next three budget acts. The Governor did not address the fact that the ongoing costs of providing the mandated level of service will continue to exceed the maximum permissible fee of \$7.50 per student per semester.

On behalf of all eligible community college districts, the Chancellor's Office proposes the following changes in the Parameters and Guidelines:

- o Payment of 1988-89 mandated costs in excess of maximum permissible fees. (This amount is payable from AB 2763.)
- o Payment of all prior-year claims in installments over the next three years. (Funds for these payments will be included in the next 3 budget acts.)
- o Payment of future-years mandated costs in excess of the maximum permissible fees. (No funding has yet been provided for these costs.)

Mr. Eich

2

February 22, 1989

If you have any questions regarding this proposal, please contact Patrick Ryan at (916) 445-1163.

Sincerely,

*David Mertes*

DAVID MERTE  
Chancellor

DM:PR:mh

cc: Deborah Fraga-Decker, CSM  
Douglas Burris  
Joseph Newmyer  
Gary Cook

State of California

**Memorandum**

Date: March 22, 1989

To: Deborah Fraga-Decker  
 Program Analyst  
 Commission on State Mandates

From: Department of Finance

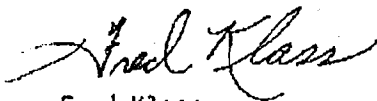
Proposed Amendments to Parameters and Guidelines for Claim No. CSM-4206 -- Chapter 1, Statutes of 1984, 2nd E.S. and Chapter 1118, Statutes of 1987 -- Health Fee Elimination

Pursuant to your request, the Department of Finance has reviewed the proposed amendments to the parameters and guidelines related to community college health services. These amendments, which are requested by the Chancellor's Office, reflect the impact that Chapter 1118/87 has on the original parameters adopted by the Commission for Chapter 1/84 on August 27, 1987. Specifically, Chapter 1118/87:

- (1) requires districts which were providing health services in 1986-87, rather than 1983-84, to continue to provide such services, irrespective of whether or not a fee was charged for the services; and
- (2) allows all districts to again charge a fee of up to \$7.50 per student for the services. In this regard, we would point out that the proposed amendment to "VIII. Offsetting Savings, and Other Reimbursements" could be interpreted to require that, if a district elected not to charge fees it would not have to deduct anything from its claim. We believe that, pursuant to Section 17556 (d) of the Government Code, an amount equal to \$7.50 per student must be deducted whether or not it is actually charged since the district has the authority to levy the fee. We suggest that the following language be added as a second paragraph under "VIII": "If a claimant does not levy the fee authorized by Education Code Section 72246 (a), it shall deduct an amount equal to what it would have received had the fee been levied."

With the amendment described above, we believe the amendments to the parameters and guidelines are appropriate for this mandate and recommend the Commission adopt them at its April 27, 1989, meeting.

Any questions regarding this recommendation should be directed to James M. Apps or Kim Clement of my staff at 324-0043.



Fred Klass  
 Assistant Program Budget Manager

cc: see second page

cc: Glen Beatie, Stat' Controller's Office  
Pat Ryan, Chancel 's Office, Community College  
Juliet Musso, Legislative Analyst's Office  
Richard Frank, Attorney General

LR:1988-2

GOVERNOR'S OFFICE

GEORGE DEUKMEJIAN, Governor

## CALIFORNIA COMMUNITY COLLEGES

1400 NINTH STREET  
 SACRAMENTO, CALIFORNIA 95814  
 (916) 8752 445-1163



April 3, 1989

Mr. Robert W. Eich  
 Executive Director  
 Commission on State Mandates  
 100 K Street, Suite LL50  
 Sacramento, CA 95814

Attention: Ms. Deborah Fraga-Decker

Subject: CSM 4206  
 Amendments to Parameters and Guidelines  
 Chapter 1, Statutes of 1984, 2nd E.S.  
 Chapter 118, Statutes of 1987  
Health Fee Elimination

Dear Mr. Eich:

In response to your request of March 8, we have reviewed the proposed language changes necessary to amend the existing parameters and guidelines to meet the requirements of Chapter 1118, Statutes of 1987.

The Department of Finance has also provided us a copy of their suggestion to add the following language in part VIII: "If a claimant does not levy the fee authorized by Education Code Section 72246(a), it shall deduct an amount equal to what it would have received had the fee been levied." This office concurs with their suggestion which is consistent with the law and with our request of February 22.

With the additional language suggested by the Department of Finance, the Chancellor's Office recommends approval of the amended parameters and guidelines as drafted for presentation to the Commission on April 27, 1989.

Sincerely,

DAVID MERTES  
 Chancellor

DM:PR:mh

cc: Jim Apps, Department of Finance  
 Glen Beatie, State Controller's Office  
 Richard Frank, Attorney General's Office  
 Juliet Muso, Legislative Analyst's Office  
 Douglas Burris  
 Joseph Newmyer  
 Gary Cook



**GRAY DAVIS**  
**Controller of the State of California**  
 P. O. BOX 942850  
 SACRAMENTO, CA 94250-0001

April 3, 1989



Ms. Deborah Fraga-Decker  
 Program Analyst  
 Commission on State Mandates  
 1130 K Street, Suite LL50  
 Sacramento, CA 95814

Re Ms. Fraga-Decker:

RE: Proposed Amendments to Parameters and Guidelines: Chapter 1/84, 2nd E.S., and Chapter 1118/87 - Health Fee Elimination

We have reviewed the amendments proposed on the above subject and find the proposals proper and acceptable.

However, the Commission may wish to clarify section "VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS" that the required offset is the amount received or would have received per student in the claim year.

If you have any questions, please call Glen Beatie at 3-8137.

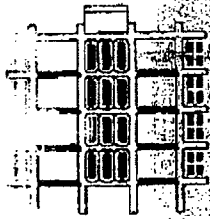
Sincerely,

Glenn Haas, Assistant Chief  
 Division of Accounting

GH/GB:dvl

SC81822





HRH/EO

**RIO HONDO COMMUNITY COLLEGE DISTRICT**  
 8600 Workman Mill Road • Whittier, CA 90608 • Phone (213) 692-0921



March 16, 1989

Ms. Deborah Fraga-Decker  
 Program Analyst  
 Commission on State Mandates  
 1130 K Street, Suite LL50  
 Sacramento, CA 95814

REFERENCE: CSM-4206  
 AMENDMENTS TO PARAMETERS AND GUIDELINES  
 CHAPTER 1, STATUTES OF 1984, 2ND E.S.  
 CHAPTER 1118, STATUTES OF 1987  
 HEALTH FEE ELIMINATION

Dear Deborah:

We have reviewed your letter of March 7 to Chancellor David Mertes and the attached amendments to the health fee parameters and guidelines. We believe these revisions to be most appropriate and concur totally with the changes you have proposed.

I would like to thank you again for your expertise and helpfulness throughout this entire process.

Yours very truly,

Timothy M. Wood  
 Vice President  
 Administrative Affairs

TMW:hh

**Tab 11**

MINUTES

COMMISSION ON STATE MANDATES

May 25, 1989

10:00 a.m.

State Capitol, Room 437  
Sacramento, California

Present were: Chairperson Russell Gould, Chief Deputy Director, Department of Finance; Fred R. Buenrostro, Representative of the State Treasurer; D. Robert Shuman, Representative of the State Controller; Robert Martinez, Director, Office of Planning and Research; and Robert C. Creighton, Public Member.

There being a quorum present, Chairperson Gould called the meeting to order at 10:02 a.m.

Item 1 Minutes

Chairperson Gould asked if there were any corrections or additions to the minutes of the Commission's hearing of April 27, 1989. There were no corrections or additions.

The minutes were adopted without objection.

Consent Calendar

The following items were on the Commission's consent agenda:

- Item 2 Proposed Statement of Decision  
Chapter 406, Statutes of 1988  
Special Election - Bridges
- Item 3 Proposed Statement of Decision  
Chapter 583, Statutes of 1985  
Infectious Waste Enforcement
- Item 4 Proposed Statement of Decision  
Chapter 980, Statutes of 1984  
Court Audits
- Item 5 Proposed Statement of Decision  
Chapter 1286, Statutes of 1985  
Homeless Mentally Ill

- Item 6 Proposed Parameters and Guidelines Amendment  
Chapter 1, Statutes of 1984, 2nd E.S.  
Chapter 1118, Statutes of 1987  
Health Fee Elimination
- Item 7 Proposed Parameters and Guidelines Amendment  
Chapter 8, Statutes of 1988  
Democratic Presidential Delegates
- Item 10 Proposed Statewide Cost Estimate  
Chapter 498, Statutes of 1983  
Education Code Section 48260.5  
Notification of Truancy
- Item 12 Proposed Statewide Cost Estimate  
Chapter 1226, Statutes of 1984  
Chapter 1526, Statutes of 1985  
Investment Reports

There being no discussion or appearances on Items 2, 3, 4, 5, 6, 7, 10, and 12, Member Buenrostro moved adoption of the staff recommendation on these items on the consent calendar. Member Martinez seconded the motion. The vote on the motion was unanimous. The motion carried.

The following items were continued:

- Item 13 Proposed Statewide Cost Estimate  
Chapter 1335, Statutes of 1986  
Trial Court Delay Reduction Act
- Item 16 Test Claim  
Chapter 841, Statutes of 1982  
Patients' Rights Advocates
- Item 17 Test Claim  
Chapter 921, Statutes of 1987  
Countywide Tax Rates

The next item to be heard by the Commission was:

- Item 8 Proposed Parameters and Guidelines Amendment  
Chapter 961, Statutes of 1975  
Collective Bargaining

The party requesting the proposed amendment, Fountain Valley School District, did not appear at the hearing. Carol Miller, appearing on behalf of the Education Mandated Cost Network, stated that the Network was interested in the issue of reimbursing a school district for the time the district Superintendent spent in, or preparing for, collective bargaining issues.

The Commission then discussed the issue of reimbursing the Superintendent's time as a direct cost to the mandated program or as an indirect cost as required by the federal publications OASC-10, and Federal Management Circular 74-4. Upon conclusion of this discussion, the Commission, staff, and Ms. Miller, agreed that the Commission could deny this proposed amendment by the Fountain Valley School District, and Ms. Miller could assist another district in an attempt to amend the parameters and guidelines to allow reimbursement of the Superintendent's cost relative to collective bargaining matters.

Member Creighton then inquired on the issue of holding collective bargaining sessions outside of normal working hours and the number of teachers the parameters and guidelines reimburse for participating in collective bargaining sessions. Ms. Miller stated that because of the classroom disruption that can result from the use of a substitute teacher, bargaining sessions are sometimes held outside of normal work hours for practical reasons. Ms. Miller also stated that the parameters and guidelines permit reimbursement for five substitute teachers.

Member Martinez moved and Member Buenrostro seconded a motion to adopt the staff recommendation to deny the proposed amendments to the parameters and guidelines. The roll call vote on the motion was unanimous. The motion carried.

Item 9 Proposed Statewide Cost Estimate  
Chapter 498, Statutes of 1983  
Education Code Section 51225.3  
Graduation Requirements

Carol Miller appeared on behalf of the claimant, Santa Barbara Unified School District, Jim Apps and Don Enderton appeared on behalf of the Department of Finance, and Rick Knott appeared on behalf of the San Diego Unified School District.

Carol Miller began the discussion on this matter by stating her objection to the Department of Finance raising issues that were already argued in the parameters and guidelines hearings for this mandate. Based on this objection, Ms. Miller requested that the Commission adopt staff's recommendation and allow the Controller's Office to handle any audit exceptions.

Jim Apps stated that because school districts did not report funds that have been received by them, then the data reported in the survey is suspect. Therefore, the Department of Finance is not convinced that the cost estimate based on the data received by the schools is legitimate.

Discussion continued on the validity of the cost estimate and on the figures presented to the Commission for its consideration.

Member Creighton then made a motion to adopt staff's recommendation. Member Shuman seconded the motion. The vote on the motion was: Member Buenrostro, no; Member Creighton, aye; Member Martinez, no; Member Shuman, aye; and Chairperson Gould, no. The motion failed.

Chairperson Gould made an alternative motion that staff, the Department of Finance, and the school districts, conduct a pre-hearing conference and agree on an estimate to be presented to the Commission at a future hearing. Member Buenrostro seconded the motion. The roll call vote on the motion was unanimous. The motion carried.

Item 11 Statewide Cost Estimate  
Chapter 815, Statutes of 1979  
Chapter 1327, Statutes of 1984  
Chapter 757, Statutes of 1985  
Short-Doyle Case Management

Pamela Stone, representing the County of Fresno, stated that the county was in agreement with the staff proposed statewide cost estimate of \$20,000,000 for the 1985-86 through 1989-90 fiscal years, and was opposed to the reduction of the costs estimate being proposed by the Department of Mental Health's late filing.

Lynn Whetstone, representing the Department of Mental Health, stated that the Department agrees with the methodology used by Commission staff to develop the cost estimate, however, the Department questioned the manner in which Commission staff extrapolated its survey figures into a statewide estimate. Ms. Whetstone stated that due to the reasons stated in its late filing, the Department believes that the cost estimate be reduced to \$17,280,000.

Member Shuman moved, and Member Martinez seconded a motion to adopt the staff proposed statewide cost estimate of \$20,000,000 for the 1985-86 through 1989-90 fiscal years. The roll call vote on the motion was unanimous. The motion carried.

Item 14 State Mandates Apportionment System  
Request for Review of Base Year Entitlement  
Chapter 1242, Statutes of 1977  
Senior Citizens' Property Tax Postponement

Leslie Hobson appeared on behalf of the claimant, County of Placer, and stated agreement with the staff analysis.

There were no other appearances and no further discussion.

Member Creighton moved approval of the staff recommendation. Member Shuman seconded the motion. The roll call vote was unanimous. The motion carried.

Item 15 Test Claim  
Chapter 670, Statutes of 1987  
Assigned Judges

Vicki Wajdak and Pamela Stone appeared on behalf of the claimant, County of Fresno. Beth Mullen appeared on behalf of the Administrative Office of

the Courts. Jim Apps appeared on behalf of the Department of Finance. Allan Burdick appeared on behalf of the County Supervisors Association of California. Pamela Stone restated the claimant's position that the revenue losses due to this statute were actually increased costs because Fresno is now required to compensate its part-time justice court judges for work performed for another county while on assignment. Beth Mullen stated her opposition to this interpretation because Fresno's part-time justice court judge cannot be assigned elsewhere until all work required to be performed for Fresno has been completed; therefore, Fresno is only required to compensate the judge for its own work.

There followed discussion by the parties and the Commission regarding the applicability of the Supreme Court's decisions in County of Los Angeles and Lucia Mar. Chairperson Gould asked Commission Counsel Gary Hori whether this statute imposed a new program and higher level of service as contemplated by these two decisions. Mr. Hori stated that it did meet the definition of new program and higher level of service as contemplated by the Supreme Court.

Member Creighton moved to adopt the staff recommendation to find a mandate on counties whose part-time justice court judge is assigned within the home county. Member Shuman seconded the motion. The roll call vote was unanimous. The motion carried.

Item 18 Test Claim  
Chapter 1247, Statutes of 1977  
Chapter 797, Statutes of 1980  
Chapter 1373, Statutes of 1980  
Public Law 99-372  
Attorney's Fees - Special Education

Chairperson Gould recused himself from the hearing on this item.

Clayton Parker, representing the Newport-Mesa Unified School District, submitted a late filing on the test claim rebutting the staff analysis. Member Creighton stated that he had not had an opportunity to review the late filing and inquired on whether the claim should be heard at this hearing. Staff informed Member Creighton and Member Buenrostro that in reviewing the filing before this item was called, the filing appeared to be summary of the claimant's position on the staff analysis, and that there appeared to be no reason to continue the item.

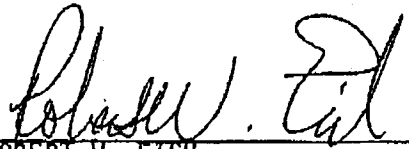
Mr. Parker stated that Commission staff had misstated the events that resulted in the claimant having to pay attorneys' fees to a pupil's guardians, and because of case law, courts do not have any discretion in awarding attorney's fees. Mr. Parker stated that because state legislation has codified the federal Education of the Handicapped Act, school districts are subject to the provisions of Public Law 94-142 and Public Law 99-372. Member Buenrostro then inquired whether staff was comfortable with discussing the issue of a state executive order incorporating federal law.

Minutes  
Hearing of May 25, 1989  
Page 6

Staff informed the Commission that it was not comfortable discussing this issue, and further noted that it appeared that Mr. Parker was basing his reasoning for finding P.L. 99-372 to be a state mandated program, on the Board of Control's finding that Chapter 1247, Statutes of 1977, and Chapter 797, Statutes of 1980, were a state mandated program. Staff noted that Board of Control's finding is currently the subject of the litigation in Huff v. Commission on State Mandates (Sacramento County Superior Court Case No. 352295).

Member Creighton moved and Member Martinez seconded a motion to continue this item and have legal counsel and staff review the arguments presented by Mr. Parker. The vote on the motion was unanimous. The motion carried.

With no further items on the agenda, Chairperson Gould adjourned the hearing at 11:45 a.m.



ROBERT W. EICH  
Executive Director

RWE:GLH:cm:0224g



**Tab 12**

# **Cosumnes River College**

**Los Rios Community College District  
 Legislatively Mandated Health Fee Elimination Program  
 Audit Period from July 1, 2002 through June 30, 2005  
 S07-MCC-0018**

SVZ  
12-05-07

**Analysis of Level of Health Services - CRC**

3G/17-20

April 2003					
	Date	Student ID	Reason for Visit	Allowable	Unallowable
1	04/03/2003	0949478	appt for results of TB	1	
2	04/29/2003	0774531	Band-aid	1	
3	04/22/2003	7618	Blood pressure	1	
4	04/24/2003		Blood pressure	1	
5	04/30/2003	7618	Blood pressure	1	
6	04/04/2003	0709685	burn	1	
7	04/23/2003		chest pains	1	
8	04/01/2003	0774531	cold	1	
9	04/23/2003	0921498	cold	1	
10	04/09/2003	0819213	cut finger	1	
11	04/24/2003	0921498	ear check	1	
12	04/28/2003		Eye checkup	1	
13	04/30/2003	7618	fell on sidewalk	1	
14	04/09/2003		headache	1	
15	04/30/2003	09289222	headache	1	
16	04/08/2003		Low blood/pregnant	1	
17	04/08/2003	0928307	Nose bleed	1	
18	04/02/2003	Not indicated	Not indicated		1
19	04/07/2003		Not indicated		1
20	04/07/2003		Not indicated		1
21	04/08/2003		Not indicated		1
22	04/10/2003	0000748	Not indicated		1
23	04/23/2003	6855784	Not indicated		1
24	04/24/2003		Not indicated		1
25	04/25/2003		Not indicated		1
26	04/28/2003	0559675	Not indicated		1
27	04/30/2003		Not indicated		1
28	04/03/2003	0834906	P.E. class chest pain	1	
29	04/01/2003	Not indicated	pads	1	
30	04/10/2003	0798995	pain	1	
31	04/30/2003	00005454	pain	1	
32	04/21/2003	0009633	Pain reliever	1	
33	04/22/2003	0022983	Quit kit (for smoking)	1	
34	04/22/2003	0000703	Quit kit (for smoking)	1	
35	04/08/2003	07083636	rolled rt ankle	1	
36	04/30/2003	0946096	saw dust in eye	1	
37	04/01/2003	0949478	scheduled appt	1	
38	04/01/2003	6540	TB	1	
39	04/04/2003	7514	TB	1	
40	04/07/2003	7298	TB	1	
41	04/08/2003		TB	1	
42	04/09/2003	7184	TB	1	
43	04/09/2003	0005097	TB	1	
44	04/25/2003		TB	1	
45	04/28/2003		TB	1	
46	04/08/2003		TB blood pressure	1	
47	04/07/2003	7436	TB check	1	
48	04/28/2003		TB check	1	

**Los Rios Community College District**  
**Legislatively Mandated Health Fee Elimination Program**  
**Audit Period from July 1, 2002 through June 30, 2005**  
**S07-MCC-0018**

*SN*  
*12-05-07*

**Analysis of Level of Health Services - CRC**

49	04/28/2003	0710448	TB check	1	
50	04/02/2003	7365	TB reading	1	
51	04/02/2003	64028	TB reading	1	
52	04/03/2003	6540	TB reading	1	
53	04/10/2003	7621	TB reading	1	
54	04/11/2003	5614	TB reading	1	
55	04/11/2003	7184	TB reading	1	
56	04/28/2003	[REDACTED]	TB reading	1	
57	04/24/2003	0842931	TB results	1	
58	04/01/2003	Not indicated	TB test	1	
59	04/01/2003	7169	TB test	1	
60	04/02/2003	7261	TB test	1	
61	04/04/2003	7436	TB test	1	
62	04/09/2003	5614	TB test	1	
63	04/21/2003	0004933	TB test	1	
64	04/21/2003	0004619	TB test	1	
65	04/22/2003	0842931	TB test	1	
66	04/22/2003	0002873	TB test	1	
67	04/22/2003	[REDACTED]	TB test	1	
68	04/23/2003	0004933	TB test	1	
69	04/23/2003	[REDACTED]	TB test	1	
70	04/24/2003	0002873	TB test	1	
71	04/25/2003	0710448	TB test	1	
72	04/25/2003	[REDACTED]	TB test	1	
73	04/28/2003	[REDACTED]	TB test	1	
74	04/28/2003	7261	TB test	1	
75	04/30/2003	[REDACTED]	TB test	1	
76	04/30/2003	7177	TB test	1	
77	04/30/2003	7261	TB test	1	
78	04/23/2003	0004619	TB test result	1	
79	04/07/2003	[REDACTED]	Throat	1	
80	04/28/2003	0819275	throat probs	1	

*from*  
*12/17-20*

70                      10  
 12.50% error rate  
*36/2*

Note: Per Reona James, no activity from 4/12 - 4/20 due to school break.

**Los Rios Community College District**  
**Legislatively Mandated Health Fee Elimination Program**  
**Audit Period from July 1, 2002 through June 30, 2005**  
**S07-MCC-0018**

*SV2  
12-05-07*

**Analysis of Level of Health Services - CRC**

*59/21-23*

November 2003					
	Date	Student ID	Reason	Allowable	Unallowable
1	11/03/2003	0002615	blood pressure	1	
2	11/25/2003	0727782	blood pressure	1	
3	11/25/2003	0952373	credit	1	
4	11/06/2003	7359	eye drop	1	
5	11/03/2003	0902146	finger cut	1	
6	11/05/2003	0668651	had fallen	1	
7	11/26/2003	0959491	headache/migraine	1	
8	11/26/2003	[REDACTED]	headache/migraine	1	
9	11/11/2003	0946879	Health information	1	
10	11/13/2003	0946879	Health information	1	
11	11/14/2003	[REDACTED]	Health kit	1	
12	11/17/2003	0768417	Health test	1	
13	11/13/2003	[REDACTED]	hurt finger	1	
14	11/03/2003	0572380	interview	1	
15	11/12/2003	0913272	interview	1	
16	11/17/2003	0913272	interview	1	
17	11/17/2003	[REDACTED]	Minor cut	1	
18	11/07/2003	7172	Need aspirin	1	
19	11/07/2003	[REDACTED]	Need aspirin	1	
20	11/07/2003	0910844	Nose bleed	1	
21	11/03/2003	[REDACTED]	Not indicated		1
22	11/03/2003	0629304	Not indicated		1
23	11/06/2003	[REDACTED]	Not indicated		1
24	11/06/2003	[REDACTED]	Not indicated		1
25	11/11/2003	0911904	Not indicated		1
26	11/11/2003	0732462	Not indicated		1
27	11/11/2003	7359	Not indicated		1
28	11/14/2003	[REDACTED]	Not indicated		1
29	11/18/2003	0722433	Not indicated		1
30	11/20/2003	[REDACTED]	Not indicated		1
31	11/20/2003	0672431	Not indicated		1
32	11/24/2003	0829842	Not indicated		1
33	11/12/2003	0911904	Nurse		1
34	11/25/2003	0687286	Question	1	
35	11/20/2003	0817901	result	1	
36	11/17/2003	0722433	Self		1
37	11/14/2003	0804528	smoking kit	1	
38	11/03/2003	0675647	T.B	1	
39	11/25/2003	0727782	TB	1	
40	11/13/2003	0005358	TB check	1	
41	11/21/2003	[REDACTED]	TB reading	1	
42	11/07/2003	0551602	TB results	1	
43	11/20/2003	0914499	TB results	1	
44	11/05/2003	00007508	TB test	1	
45	11/05/2003	0551603	TB test	1	
46	11/11/2003	0005358	TB test	1	
47	11/17/2003	0943123	TB test	1	
48	11/18/2003	0914499	TB test	1	

**Los Rios Community College District  
 Legislatively Mandated Health Fee Elimination Program  
 Audit Period from July 1, 2002 through June 30, 2005  
 S07-MCC-0018**

*SV2  
 12-05-07*

**Analysis of Level of Health Services - CRC**

49	11/05/2003	0675647	TB to be read		1	
50	11/17/2003	0817901	test		1	
51	11/18/2003	0817901	test	<i>from</i>	1	
52	11/18/2003	0768417	Test	<i>3G/21-23</i>	1	
53	11/18/2003	0021899	Test		1	
54	11/20/2003	0943123	Test		1	

40                      14  
 25.93% error rate  
*3G/2*

**Los Rios Community College District  
 Legislatively Mandated Health Fee Elimination Program  
 Audit Period from July 1, 2002 through June 30, 2005  
 S07-MCC-0018**

SV2  
12-05-07

**Analysis of Level of Health Services - CRC**

26/24  
 May 2005'

	Date	Student ID	Reason	Allowable	Unallowable
1	05/04/2005	0779652	aspirin	1	
2	05/16/2005	0784310	aspirin	1	
3	05/13/2005	0983859	band aid	1	
4	05/06/2005	1045218	bandage	1	
5	05/12/2005	0981114	blood drive	1	
6	05/10/2005	0994052	blood pressure	1	
7	05/17/2005	[REDACTED]	blood pressure	1	
8	05/17/2005	[REDACTED]	blood pressure	1	
9	05/02/2005	0011942	borrow crutches	1	
10	05/09/2005	0965150	check TB test	1	
11	05/11/2005	1022911	drop off operation papers	1	
12	05/05/2005	0812268	finger injury	1	
13	05/06/2005	1003074	get info	1	
14	05/06/2005	[REDACTED]	headache	1	
15	05/05/2005	0970362	Health assessment	1	
16	05/17/2005	1043575	Health assessment	1	
17	05/13/2005	0780460	Health class	1	
18	05/06/2005	0965150	Health HW	1	
19	05/04/2005	0965521	inquiry - ice bag	1	
20	05/05/2005	1025234	Insurance	1	
21	05/02/2005	1042001	Interview	1	
22	05/16/2005	0668705	itching	1	
23	05/03/2005	0003856	left index finger	1	
24	05/04/2005	1024820	meeting w/ Michelle		1
25	05/16/2005	1002060	need to talk		1
26	05/02/2005	1012131	Not indicated		1
27	05/05/2005	0961061	Not indicated		1
28	05/05/2005	1046881	Not indicated		1
29	05/12/2005	0805105	Not indicated		1
30	05/13/2005	0830519	Not indicated		1
31	05/03/2005	0910895	painful toes	1	
32	05/10/2005	0479992	pencil poke to hand	1	
33	05/06/2005	1019155	personal		1
34	05/09/2005	1029754	personal		1
35	05/03/2005	[REDACTED]	personal stuff		1
36	05/12/2005	0683634	Questions about health care	1	
37	05/11/2005	0974264	sick	1	
38	05/16/2005	0843547	TB reading	1	
39	05/09/2005	0124650	TB result	1	
40	05/12/2005	0918860	TB result	1	
41	05/03/2005	124650	TB skin test	1	
42	05/09/2005	0961061	TB skin test	1	
43	05/11/2005	08433547	TB skin test	1	
44	05/13/2005	0843547	TB skin test	1	
45	05/02/2005	0767311	TB test	1	
46	05/02/2005	0561602	TB test	1	
47	05/03/2005	0017558	TB test	1	
48	05/03/2005	0778731	TB test	1	

**Los Rios Community College District  
 Legislatively Mandated Health Fee Elimination Program  
 Audit Period from July 1, 2002 through June 30, 2005  
 S07-MCC-0018**

*SV2  
 12-05-07*

**Analysis of Level of Health Services - CRC**

49	05/03/2005	[REDACTED]	TB test	1	
50	05/03/2005	1046681	TB test	1	
51	05/03/2005	1049558	TB test	1	
52	05/05/2005	1049558	TB test	1	
53	05/05/2005	0561602	TB test	1	
54	05/13/2005	[REDACTED]	TB test	1	
55	05/13/2005	1028566	TB test	1	
56	05/13/2005	0958310	TB test	1	
57	05/16/2005	[REDACTED]	TB test	1	
58	05/16/2005	1033511	TB test	1	
59	05/17/2005	0780460	TB test	1	
60	05/18/2005	0986401	TB test	1	
61	05/21/2005	[REDACTED]	TB test	1	
62	05/05/2005	0767311	TB test / blood pressure	1	
63	05/16/2005	0958310	TB test results	1	
64	05/16/2005	1028546	TB test results	1	
65	05/18/2005	0974280	TB test results	1	
66	05/18/2005	1033511	TB test results	1	
67	05/23/2005	[REDACTED]	TB test results	1	
68	05/16/2005	0086401	TB testing	1	
69	05/16/2005	0974280	TB testing	1	
70	05/18/2005	0003856	temperature	1	
71	05/10/2005	0985264	thyroid function screening	1	
72	05/16/2005	0754829	tooth problem	1	
73	05/02/2005	0003856	Visine eye drops	1	
74	05/04/2005	0665299	workshop	1	

64                      10  
 13.51% error rate  
*36/2*





**Cosumnes River College  
Health Office Sign-In Sheet**

Date	Time	Name (Please PRINT)	Student ID # or Staff Ext. #	M	F	Staff	Student	Reason for Visit
3/26	12:30	[REDACTED]	[REDACTED]		X			Interview
3/28	12:30	[REDACTED]	7059			X		TB Read
3/28	12:30	[REDACTED]	X7363	X		X		TB TEST
3/31	2:21	[REDACTED]	X7365		X	X		TB Test
3	11:10	[REDACTED]			X		X	handicapped
3/1/03	12:20	[REDACTED]	X7369	X		X		TB Read
3/3/03	12:40	[REDACTED]			X		X	
3-3-03	12:42	[REDACTED]	X 14028	X		X		TB
3/10/03	12:58	[REDACTED]	0004372		X			TB
3/10/03	3:55	[REDACTED]	6971763	X		X		eye test, hearing, BP
4/10/03	9:50	[REDACTED]		X		X		for pads.
4/1/03	12:28	[REDACTED]	X6540		X	X		TB
4/1/03	1:55	[REDACTED]			X	X		TB TEST
4/1/03	2:10	[REDACTED]	X 7169		X	X		TB TEST
4/10/03	2:30	[REDACTED]	0774521	X		X		COLA
4/1/03	3:00	[REDACTED]	0949478		X		X	scheduled appt.
4/2/03	2:30	[REDACTED]	X7365		X	X		TB reading
4/2/03	12:00	[REDACTED]			X		X	TB reading
4/2/03	2:25	[REDACTED]	64028	X		X		TB TEST
4/2/03	2:36	[REDACTED]	X 7361		X	X		PE class chest pain
4/3/03	10:00 AM	[REDACTED]	8289960834906	X		X		TB reading
3-03	12:43	[REDACTED]	X6540	X		X		Appt. for result of TB
3-03	3:40P	[REDACTED]	0949478	X		X		

Ad. Date: 4/19/04  
 Date: 4/19/04  
 Page: 17  
 S/S: 2-03-07  
 P/S: 17-24



# Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student ID # or Staff Ext. #	M	F	Staff	Student	Reason for Visit
4/25	1:00	[REDACTED]		✓				TB
4/28	9:18	[REDACTED]	0819275	✓			✓	throat probs
4-28-03	9:45	[REDACTED]		✓				TB check
4-28-03	9:55	[REDACTED]		✓				TB
4-28-03	11:00	[REDACTED]	0559675	✓			✓	
4/28/03	11:20	[REDACTED]		✓			✓	TB read
4/28/03	11:23	[REDACTED]		✓			✓	Eye check up
4/28/03	11:34	[REDACTED]	0710448	✓			✓	TB check 36
4/28/03	1:10	[REDACTED]		✓			✓	TB Test 11-12
4/28/03	2:08	[REDACTED]	7261	✓			✓	TB Test
4/29/03	10:40	[REDACTED]	0774531	✓			✓	band-aid
5-30-03	9:00	[REDACTED]		✓			✓	TB TEST
1-30-03	10:00	[REDACTED]	7177	✓			✓	TB TEST
-30-03	11:20	[REDACTED]	0205457	✓			✓	rain-Headache
1-30-03	11:50	[REDACTED]	0128800	✓			✓	
1-30-03	1:30	[REDACTED]		✓			✓	
3/0/07	1:55	[REDACTED]	7261	✓			✓	TB skin test
3/0/03	2:20	[REDACTED]	0946096	✓			✓	SAW Dust in eye
3-30-03	2:57	[REDACTED]	7018	✓			✓	Blood pressure ✓
11	4:40	[REDACTED]	"	"			"	fell on sidewalk
1/01	9:30	[REDACTED]	0911987	✓			✓	
2/1	10:10	[REDACTED]	X7380	X			X	insect bite/sting
3/1	10:45	[REDACTED]	0779854	X			X	Sore throat/cold

Aud. Date: 4/19/07 W/S No. 24 Page 20



# Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student ID # or Staff Ext. #	M	F	Staff	Student	Reason for Visit
10/24/03		[REDACTED]	0945844				✓	eye irritation
10/27/03	8:20	[REDACTED]	0570251	✓			✓	wrist
10/27/03	8:55	[REDACTED]	0907657	✓			✓	Arms
10/28/03	9:45	[REDACTED]	0908525	✓			✓	Blood Pressure
10/27/03	11:50	[REDACTED]	0907479	✓			✓	Hot flushes
1/28/03	2:15	[REDACTED]	0913272	✓			✓	interview
01/28/03	4:10	[REDACTED]	0722529	✓			✓	Phonac
01/29/03	12:15	[REDACTED]						INFO
01/29/03	12:35	[REDACTED]		✓			✓	INFO
1/29/03	12:30	[REDACTED]	0908580	✓			✓	assessment
1/30/03	1:50	[REDACTED]	0984917	✓			✓	Smoke Nit
01/30/03	3:30	[REDACTED]						aspirin
01/31/03	1pm	[REDACTED]	Staff	✓			✓	TPO
1/31/03	11:05	[REDACTED]	0902146	✓			✓	Finger Cut
1/31/03	11:15	[REDACTED]	0002615	✓			✓	Blood Pressure
3/1/03		[REDACTED]						
3-03	1:50	[REDACTED]	0675647	✓			✓	T.B. to have done it
1-03-03	2:20	[REDACTED]	0572380	✓			✓	interview
1/25/03	10:50	[REDACTED]	0629304					
1/2	2:55	[REDACTED]	0668654	✓			✓	VISIT REONA
1/5	10:55	[REDACTED]	0668654	✓			✓	HAD FALLEN FROM LABS
1/10	11:00	[REDACTED]	00007006	✓			✓	TB test
5-03	1:55	[REDACTED]	0695649	✓			✓	TB to be read
1/5/03	3:10	[REDACTED]	0551602	✓			✓	TB Test



# Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student ID # or Staff Ext. #	M	F	Staff	Student	Reason for Visit
11/6/03	11:20	[REDACTED]	Staff 735A		✓	✓		eye drops
11-6-03	11:30	[REDACTED]					✓	
11/7/03	8:35	[REDACTED]	Staff 7172		✓	✓		Need aspirin
11/7/03	9:35	[REDACTED]	0551602		✓		✓	TB RESULTS
11/7/03	10:40	[REDACTED]	Cal works		✓			Need aspirin
11/7/03	11:45	[REDACTED]	0910844		✓		✓	Nose Bleed
11/11/03	8:40	[REDACTED]	0911904		✓		✓	
11-11-03	9:30	[REDACTED]	0005358		✓	✓		TB test
11/11-03	10:00	[REDACTED]	0702462		X		X	
11/11/03	11:20	[REDACTED]	Staff 735A			✓		
11/11/03	1:55	[REDACTED]	0946879				X	Health Information BG/13-14
11/12/03	12:00	[REDACTED]	0913272		X		X	Interview
11/16/03	8:55	[REDACTED]	0911904		X		✓	nurse
11-13-03	9:30	[REDACTED]	0005358		✓	✓		TBCK
11-13-03	10:55	[REDACTED]	0946879				✓	Health Information
11-13-03	11:40	[REDACTED]	216-11-3206		✓		✓	Hurt finger
11-14-03	9:55	[REDACTED]	6804528	✓			✓	Sucking kit
11-14-03	11:00	[REDACTED]			X		✓	Health kit
11/14/03	1:00	[REDACTED]		X			X	
11/17/03	9:00	[REDACTED]	0722433		X		X	Self
11/17/03	11:25	[REDACTED]	0768417	X			✓	Health test
11/17/03	12:17	[REDACTED]	665-01-2502	X			✓	Minor cut
11/17/03	1:20	[REDACTED]	091327295		X		✓	Int...
11/17/03	8:00	[REDACTED]	na nani		✓			

Aud. Date 11/19/03 Page 22 W/S No. 22

## Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student	Staff	Student ID or Staff Ext #	F	M	Reason for Visit
17-03	3:40 PM	[REDACTED]	yes		0943123	✓		TB test
18-03	4:00	[REDACTED]	yes		0914499	✓		TB test
18/03	4:55	[REDACTED]	✓		0817901	✓		Test
18-03	9:00	[REDACTED]	✓		0722433	✓		
18/03	11:45	[REDACTED]	✓		0768417		✓	Test
18/03	4:10	[REDACTED]	✓		0021899	✓		Test
20/03	10:26	[REDACTED]	✓				✓	
20/03	11:00	[REDACTED]	✓		0670431	✓		
20/03	11:35	[REDACTED]	✓		0943123			Test
20/03	4:55	[REDACTED]	✓		0817901	✓		Result
20/03	5:00	[REDACTED]	yes		0914499	✓		TB Results
21/03	10:30	[REDACTED]	X				X	TB Run
24/03	11:30	[REDACTED]	X		0829842			
25/03	1:55	[REDACTED]	yes		0727282		✓	TB & Blood pressure Test
25/03	2:30	[REDACTED]	yes		0687284	✓		Question
27/03	3:55	[REDACTED]	yes		09152393	✓		credit
<del>28/03</del>	<del>4:55</del>	<del>[REDACTED]</del>	<del>yes</del>		<del>0880</del>	<del>✓</del>		<del>Blood pressure</del>
20	12:00	[REDACTED]	yes	✓	0959491	✓		headache/migraine
26	2:15	[REDACTED]	yes			✓		headache
12/11/03	11:50	[REDACTED]	yes				✓	Appt.
10/3	2:04	[REDACTED]	✓					TB test
<del>11/3</del>	<del>12:00</del>	<del>[REDACTED]</del>	<del>yes</del>		<del>0715522</del>	<del>✓</del>		<del>Blood pressure</del>
12/03	8:55	[REDACTED]	yes		0928222	✓		Feel like I'm sick
	1:25	[REDACTED]	✓		0727282	✓		TB / BP
	12:26	[REDACTED]	✓			✓		BP

26/13/14

**Cosumnes River College Health Office**

Date: 5/2/05 Time: 11:30 am

Please Print (Last, First)

Name: [REDACTED]

Please circle one:  Student  Staff

Student ID# 1042001

Staff Extension: \_\_\_\_\_

Please circle one:  Male  Female

Reason for visit: Interview 3G/15

**Cosumnes River College Health Office**

Date: 5-2-05 Time: 1:00

Please Print (Last, First)

Name: [REDACTED]

Please circle one:  Student  Staff

Student ID# 0011942

Staff Extension: 7276

Please circle one:  Female  Male

Reason for visit: borrow crutches 3G/15

Note: Intake cards were being used during this sample month. Two cards were copied (above) for the newspapers to show as an example.

**Tab 13**

# **Sacramento City College**



Los Rios Community College District  
 Legislatively Mandated Health Fee Elimination Program  
 Audit Period from July 1, 2002 through June 30, 2005  
 S07-MCC-0018

SVZ  
 12-05-07

Analysis of Level of Service Provided - SCC

36/41

September 2002						
Provided By	Date	Name	Reason for Visit	Allowalbe	Unallowable	
1	Clark, J.	09/24/02	[REDACTED]	abrasion rt elbow	1	
2	Clark, J.	09/26/02	[REDACTED]	acid stomach	1	
3	Clark, J.	09/30/02	[REDACTED]	acid stomach	1	
4	Clark, J.	09/24/02	[REDACTED]	allergies	1	
5	Clark, J.	09/05/02	[REDACTED]	Back pain	1	
6	Clark, J.	09/12/02	[REDACTED]	Back pain	1	
7	Clark, J.	09/30/02	[REDACTED]	Back pain	1	
8	Clark, J.	09/11/02	[REDACTED]	bite on stomach	1	
9	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
10	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
11	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
12	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
13	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
14	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
15	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
16	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
17	Clark, J.	09/04/02	[REDACTED]	bodyfat	1	
18	Clark, J.	09/04/02	[REDACTED]	bodyfat	1	
19	Clark, J.	09/04/02	[REDACTED]	bodyfat	1	
20	Clark, J.	09/06/02	[REDACTED]	bodyfat	1	
21	Clark, J.	09/06/02	[REDACTED]	bodyfat	1	
22	Clark, J.	09/09/02	[REDACTED]	bodyfat	1	
23	Clark, J.	09/09/02	[REDACTED]	bodyfat	1	
24	Clark, J.	09/09/02	[REDACTED]	bodyfat	1	
25	Clark, J.	09/09/02	[REDACTED]	bodyfat	1	
26	Clark, J.	09/09/02	[REDACTED]	bodyfat	1	
27	Clark, J.	09/12/02	[REDACTED]	bodyfat	1	
28	Clark, J.	09/12/02	[REDACTED]	bodyfat	1	
29	Clark, J.	09/12/02	[REDACTED]	bodyfat	1	
30	Clark, J.	09/12/02	[REDACTED]	bodyfat	1	
31	Clark, J.	09/12/02	[REDACTED]	bodyfat	1	
32	Clark, J.	09/25/02	[REDACTED]	bodyfat	1	
33	Clark, J.	09/25/02	[REDACTED]	bodyfat	1	
34	Clark, J.	09/26/02	[REDACTED]	bodyfat	1	
35	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
36	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
37	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
38	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
39	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
40	Clark, J.	09/04/02	[REDACTED]	bodyfat	1	
41	Clark, J.	09/05/02	[REDACTED]	bodyfat	1	
42	Clark, J.	09/10/02	[REDACTED]	bodyfat	1	
43	Clark, J.	09/11/02	[REDACTED]	bodyfat	1	
44	Clark, J.	09/06/02	[REDACTED]	BP	1	
45	Clark, J.	09/19/02	[REDACTED]	BP	1	
46	Clark, J.	09/26/02	[REDACTED]	BP	1	
47	Clark, J.	09/17/02	[REDACTED]	BP	1	
48	Clark, J.	09/04/02	[REDACTED]	chest lightness	1	
49	Clark, J.	09/16/02	[REDACTED]	cold	1	
50	Clark, J.	09/25/02	[REDACTED]	cold	1	
51	Clark, J.	09/26/02	[REDACTED]	cold	1	
52	Clark, J.	09/09/02	[REDACTED]	cramps	1	
53	Clark, J.	09/12/02	[REDACTED]	cramps	1	
54	Clark, J.	09/17/02	[REDACTED]	cramps	1	

Los Rios Community College District  
 Legislatively Mandated Health Fee Elimination Program  
 Audit Period from July 1, 2002 through June 30, 2005  
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SU2  
 12-05-07

Analysis of Level of Service Provided - SCC

36/41

55	Clark, J.	09/23/02	[REDACTED]	dizziness	1	
56	Clark, J.	09/16/02	[REDACTED]	fell, had slight seizure	1	
57	Clark, J.	09/03/02	[REDACTED]	headache	1	
58	Clark, J.	09/03/02	[REDACTED]	headache	1	
59	Clark, J.	09/10/02	[REDACTED]	headache	1	
60	Clark, J.	09/13/02	[REDACTED]	headache	1	
61	Clark, J.	09/16/02	[REDACTED]	headache	1	
62	Clark, J.	09/16/02	[REDACTED]	headache	1	
63	Clark, J.	09/16/02	[REDACTED]	headache	1	
64	Clark, J.	09/25/02	[REDACTED]	headache	1	
65	Clark, J.	09/30/02	[REDACTED]	headache	1	
66	Clark, J.	09/17/02	[REDACTED]	help to bathroom	1	
67	Clark, J.	09/27/02	[REDACTED]	ibuprofen	1	
68	Clark, J.	09/04/02	[REDACTED]	Not indicated		1
69	Clark, J.	09/04/02	[REDACTED]	Not indicated		1
70	Clark, J.	09/09/02	[REDACTED]	Not indicated		1
71	Clark, J.	09/10/02	[REDACTED]	Not indicated		1
72	Clark, J.	09/11/02	[REDACTED]	Not indicated		1
73	Clark, J.	09/12/02	[REDACTED]	Not indicated		1
74	Clark, J.	09/13/02	[REDACTED]	Not indicated		1
75	Clark, J.	09/17/02	[REDACTED]	Not indicated		1
76	Clark, J.	09/19/02	[REDACTED]	Not indicated		1
77	Clark, J.	09/27/02	[REDACTED]	Not indicated		1
78	Clark, J.	09/03/02	[REDACTED]	Not indicated		1
79	Clark, J.	09/24/02	[REDACTED]	out ill	1	
80	Clark, J.	09/05/02	[REDACTED]	pain abdomen	1	
81	Clark, J.	09/09/02	[REDACTED]	physical	1	
82	Clark, J.	09/26/02	[REDACTED]	possible seizure	1	
83	Clark, J.	09/03/02	[REDACTED]	PPD	1	
84	Clark, J.	09/03/02	[REDACTED]	PPD	1	
85	Clark, J.	09/03/02	[REDACTED]	PPD	1	
86	Clark, J.	09/03/02	[REDACTED]	PPD	1	
87	Clark, J.	09/03/02	[REDACTED]	PPD	1	
88	Clark, J.	09/03/02	[REDACTED]	PPD	1	
89	Clark, J.	09/03/02	[REDACTED]	PPD	1	
90	Clark, J.	09/03/02	[REDACTED]	PPD	1	
91	Clark, J.	09/03/02	[REDACTED]	PPD	1	
92	Clark, J.	09/04/02	[REDACTED]	PPD	1	
93	Clark, J.	09/04/02	[REDACTED]	PPD	1	
94	Clark, J.	09/06/02	[REDACTED]	PPD	1	
95	Clark, J.	09/06/02	[REDACTED]	PPD	1	
96	Clark, J.	09/06/02	[REDACTED]	PPD	1	
97	Clark, J.	09/06/02	[REDACTED]	PPD	1	
98	Clark, J.	09/09/02	[REDACTED]	PPD	1	
99	Clark, J.	09/09/02	[REDACTED]	PPD	1	
100	Clark, J.	09/09/02	[REDACTED]	PPD	1	
101	Clark, J.	09/09/02	[REDACTED]	PPD	1	
102	Clark, J.	09/10/02	[REDACTED]	PPD	1	
103	Clark, J.	09/10/02	[REDACTED]	PPD	1	
104	Clark, J.	09/10/02	[REDACTED]	PPD	1	
105	Clark, J.	09/10/02	[REDACTED]	PPD	1	
106	Clark, J.	09/10/02	[REDACTED]	PPD	1	
107	Clark, J.	09/13/02	[REDACTED]	PPD	1	
108	Clark, J.	09/13/02	[REDACTED]	PPD	1	
109	Clark, J.	09/13/02	[REDACTED]	PPD	1	
110	Clark, J.	09/16/02	[REDACTED]	PPD	1	
111	Clark, J.	09/16/02	[REDACTED]	PPD	1	

Los Rios Community College District  
 Legislatively Mandated Health Fee Elimination Program  
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S12  
 12-05-07

Analysis of Level of Service Provided - SCC

		39/41			
112	Clark, J.	09/16/02	[REDACTED]	PPD	1
113	Clark, J.	09/16/02	[REDACTED]	PPD	1
114	Clark, J.	09/16/02	[REDACTED]	PPD	1
115	Clark, J.	09/17/02	[REDACTED]	PPD	1
116	Clark, J.	09/17/02	[REDACTED]	PPD	1
117	Clark, J.	09/17/02	[REDACTED]	PPD	1
118	Clark, J.	09/17/02	[REDACTED]	PPD	1
119	Clark, J.	09/23/02	[REDACTED]	PPD	1
120	Clark, J.	09/23/02	[REDACTED]	PPD	1
121	Clark, J.	09/23/02	[REDACTED]	PPD	1
122	Clark, J.	09/23/02	[REDACTED]	PPD	1
123	Clark, J.	09/23/02	[REDACTED]	PPD	1
124	Clark, J.	09/23/02	[REDACTED]	PPD	1
125	Clark, J.	09/23/02	[REDACTED]	PPD	1
126	Clark, J.	09/24/02	[REDACTED]	PPD	1
127	Clark, J.	09/25/02	[REDACTED]	PPD	1
128	Clark, J.	09/25/02	[REDACTED]	PPD	1
129	Clark, J.	09/25/02	[REDACTED]	PPD	1
130	Clark, J.	09/25/02	[REDACTED]	PPD	1
131	Clark, J.	09/25/02	[REDACTED]	PPD	1
132	Clark, J.	09/25/02	[REDACTED]	PPD	1
133	Clark, J.	09/25/02	[REDACTED]	PPD	1
134	Clark, J.	09/27/02	[REDACTED]	PPD	1
135	Clark, J.	09/30/02	[REDACTED]	PPD	1
136	Clark, J.	09/30/02	[REDACTED]	PPD	1
137	Clark, J.	09/30/02	[REDACTED]	PPD	1
138	Clark, J.	09/30/02	[REDACTED]	PPD	1
139	Clark, J.	09/09/02	[REDACTED]	PPD	1
140	Clark, J.	09/06/02	[REDACTED]	PPD	1
141	Clark, J.	09/13/02	[REDACTED]	PPD	1
142	Clark, J.	09/13/02	[REDACTED]	PPD	1
143	Clark, J.	09/13/02	[REDACTED]	PPD	1
144	Clark, J.	09/16/02	[REDACTED]	PPD	1
145	Clark, J.	09/16/02	[REDACTED]	PPD	1
146	Clark, J.	09/05/02	[REDACTED]	PPD read	1
147	Clark, J.	09/05/02	[REDACTED]	PPD read	1
148	Clark, J.	09/05/02	[REDACTED]	PPD read	1
149	Clark, J.	09/05/02	[REDACTED]	PPD read	1
150	Clark, J.	09/06/02	[REDACTED]	PPD read	1
151	Clark, J.	09/06/02	[REDACTED]	PPD read	1
152	Clark, J.	09/06/02	[REDACTED]	PPD read	1
153	Clark, J.	09/06/02	[REDACTED]	PPD read	1
154	Clark, J.	09/06/02	[REDACTED]	PPD read	1
155	Clark, J.	09/06/02	[REDACTED]	PPD read	1
156	Clark, J.	09/09/02	[REDACTED]	PPD read	1
157	Clark, J.	09/11/02	[REDACTED]	PPD read	1
158	Clark, J.	09/11/02	[REDACTED]	PPD read	1
159	Clark, J.	09/11/02	[REDACTED]	PPD read	1
160	Clark, J.	09/11/02	[REDACTED]	PPD read	1
161	Clark, J.	09/12/02	[REDACTED]	PPD read	1
162	Clark, J.	09/12/02	[REDACTED]	PPD read	1
163	Clark, J.	09/12/02	[REDACTED]	PPD read	1
164	Clark, J.	09/13/02	[REDACTED]	PPD read	1
165	Clark, J.	09/16/02	[REDACTED]	PPD read	1
166	Clark, J.	09/16/02	[REDACTED]	PPD read	1
167	Clark, J.	09/16/02	[REDACTED]	PPD read	1
168	Clark, J.	09/16/02	[REDACTED]	PPD read	1

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 12-05-07

Analysis of Level of Service Provided - SCC

36/41

169	Clark, J.	09/16/02	[REDACTED]	PPD read	1	
170	Clark, J.	09/16/02	[REDACTED]	PPD read	1	
171	Clark, J.	09/19/02	[REDACTED]	PPD read	1	
172	Clark, J.	09/24/02	[REDACTED]	PPD read	1	
173	Clark, J.	09/26/02	[REDACTED]	PPD read	1	
174	Clark, J.	09/26/02	[REDACTED]	PPD read	1	
175	Clark, J.	09/27/02	[REDACTED]	PPD read	1	
176	Clark, J.	09/27/02	[REDACTED]	PPD read	1	
177	Clark, J.	09/30/02	[REDACTED]	PPD read	1	
178	Clark, J.	09/30/02	[REDACTED]	PPD read	1	
179	Clark, J.	09/09/02	[REDACTED]	pre-physical	1	
180	Clark, J.	09/09/02	[REDACTED]	pre-physical	1	
181	Clark, J.	09/30/02	[REDACTED]	pre-physical	1	
182	Clark, J.	09/27/02	[REDACTED]	small cut on head	1	
183	Clark, J.	09/05/02	[REDACTED]	special parking	1	
184	Clark, J.	09/09/02	[REDACTED]	special parking	1	
185	Clark, J.	09/25/02	[REDACTED]	swollen left eyelid	1	
186	Clark, J.	09/03/02	[REDACTED]	tampon	1	
187	Clark, J.	09/04/02	[REDACTED]	toothache	1	
188	Clark, J.	09/06/02	[REDACTED]	upset stomach	1	
189	Clark, J.	09/30/02	[REDACTED]	upset stomach	1	

178      11  
 5.82% error rate  
36/2

Note: Pre-physical is taking of the vitals such as blood pressure, bodyfat, weight, paperwork, etc.

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SVZ  
 12-25-07  
 P88 29-31

Analysis of Level of Service Provided - SCC

39/38-40

April 2004						
Provided By	Date	Name	Reason for Visit	Allowable	Unallowable	
1	Clark, J.	04/23/04	[REDACTED]	1/2 inch cut on arm	1	
2	Cousin, P.	04/15/04	[REDACTED]	Advil	1	
3	Clark, J.	04/29/04	[REDACTED]	allergic reaction	1	
4	Clark, J.	04/01/04	[REDACTED]	allergies	1	
5	Clark, J.	04/01/04	[REDACTED]	allergies	1	
6	Clark, J.	04/22/04	[REDACTED]	allergies	1	
7	Clark, J.	04/01/04	[REDACTED]	back pain	1	
8	Clark, J.	04/29/04	[REDACTED]	back pain	1	
9	Clark, J.	04/29/04	[REDACTED]	back pain after fight	1	
10	Clark, J.	04/21/04	[REDACTED]	back pain, requests Tylenol	1	
11	Clark, J.	04/28/04	[REDACTED]	bladder infection	1	
12	Cousin, P.	04/15/04	[REDACTED]	Bodyfat	1	
13	Tanner, J.	04/02/04	[REDACTED]	bodyfat	1	
14	Tanner, J.	04/19/04	[REDACTED]	Bodyfat	1	
15	Tanner, J.	04/27/04	[REDACTED]	bodyfat	1	
16	Clark, J.	04/01/04	[REDACTED]	bodyfat	1	
17	Clark, J.	04/15/04	[REDACTED]	bodyfat	1	
18	Clark, J.	04/19/04	[REDACTED]	bodyfat	1	
19	Clark, J.	04/19/04	[REDACTED]	bodyfat	1	
20	Clark, J.	04/21/04	[REDACTED]	bodyfat	1	
21	Clark, J.	04/22/04	[REDACTED]	bodyfat	1	
22	Clark, J.	04/22/04	[REDACTED]	bodyfat	1	
23	Clark, J.	04/28/04	[REDACTED]	bodyfat	1	
24	Clark, J.	04/28/04	[REDACTED]	bodyfat	1	
25	Clark, J.	04/28/04	[REDACTED]	bodyfat	1	
26	Clark, J.	04/15/04	[REDACTED]	bodyfat	1	
27	Clark, J.	04/15/04	[REDACTED]	bodyfat	1	
28	Clark, J.	04/19/04	[REDACTED]	bodyfat	1	
29	Clark, J.	04/29/04	[REDACTED]	bodyfat	1	
30	Clark, J.	04/30/04	[REDACTED]	bodyfat	1	
31	Clark, J.	04/30/04	[REDACTED]	bodyfat	1	
32	Cousin, P.	04/16/04	[REDACTED]	Bodyfat and BP	1	
33	Tanner, J.	04/19/04	[REDACTED]	bodyfat, BP	1	
34	Tanner, J.	04/20/04	[REDACTED]	bodyfat, BP	1	
35	Tanner, J.	04/20/04	[REDACTED]	bodyfat, BP	1	
36	Tanner, J.	04/21/04	[REDACTED]	bodyfat, BP	1	
37	Tanner, J.	04/27/04	[REDACTED]	bodyfat, BP	1	
38	Clark, J.	04/19/04	[REDACTED]	bodyfat, BP	1	
39	Clark, J.	04/19/04	[REDACTED]	bodyfat, BP	1	
40	Clark, J.	04/19/04	[REDACTED]	bodyfat, BP	1	
41	Clark, J.	04/19/04	[REDACTED]	bodyfat, BP	1	
42	Clark, J.	04/21/04	[REDACTED]	bodyfat, BP	1	
43	Clark, J.	04/22/04	[REDACTED]	bodyfat, BP	1	
44	Clark, J.	04/27/04	[REDACTED]	bodyfat, BP	1	
45	Clark, J.	04/15/04	[REDACTED]	bodyfat, BP	1	
46	Clark, J.	04/15/04	[REDACTED]	bodyfat, BP	1	
47	Clark, J.	04/16/04	[REDACTED]	bodyfat, BP	1	
48	Clark, J.	04/16/04	[REDACTED]	bodyfat, BP	1	
49	Clark, J.	04/16/04	[REDACTED]	bodyfat, BP	1	
50	Clark, J.	04/19/04	[REDACTED]	bodyfat, BP	1	
51	Clark, J.	04/20/04	[REDACTED]	bodyfat, BP	1	
52	Clark, J.	04/20/04	[REDACTED]	bodyfat, BP	1	
53	Clark, J.	04/20/04	[REDACTED]	bodyfat, BP	1	
54	Clark, J.	04/27/04	[REDACTED]	bodyfat, BP	1	

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55	Clark, J.	04/29/04	[REDACTED]	bodyfat, BP	1	
56	Tanner, J.	04/02/04	[REDACTED]	BP	1	
57	Tanner, J.	04/20/04	[REDACTED]	BP	1	
58	Tanner, J.	04/21/04	[REDACTED]	BP	1	
59	Tanner, J.	04/22/04	[REDACTED]	BP	1	
60	Tanner, J.	04/02/04	[REDACTED]	BP	1	
61	Clark, J.	04/12/04	[REDACTED]	BP	1	
62	Clark, J.	04/16/04	[REDACTED]	BP	1	
63	Clark, J.	04/21/04	[REDACTED]	BP	1	
64	Clark, J.	04/29/04	[REDACTED]	BP	1	
65	Tanner, J.	04/19/04	[REDACTED]	BP and Bodyfat	1	
66	Clark, J.	04/15/04	[REDACTED]	BP and Bodyfat	1	
67	Clark, J.	04/15/04	[REDACTED]	BP and Bodyfat	1	
68	Clark, J.	04/15/04	[REDACTED]	BP and Bodyfat	1	
69	Tanner, J.	04/21/04	[REDACTED]	BP, Bodyfat	1	
70	Tanner, J.	04/22/04	[REDACTED]	BP, Bodyfat	1	
71	Tanner, J.	04/26/04	[REDACTED]	BP, bodyfat	1	
72	Tanner, J.	04/26/04	[REDACTED]	broken tooth	1	
73	Clark, J.	04/15/04	[REDACTED]	chipped tooth	1	
74	Cousin, P.	04/15/04	[REDACTED]	consult	1	
75	Cousin, P.	04/15/04	[REDACTED]	consult	1	
76	Clark, J.	04/15/04	[REDACTED]	copy of drug policy	1	
77	Tanner, J.	04/21/04	[REDACTED]	cramps	1	
78	Clark, J.	04/19/04	[REDACTED]	cut finger yesterday, painful	1	
79	Clark, J.	04/28/04	[REDACTED]	cut hand in woodshop	1	
80	Clark, J.	04/28/04	[REDACTED]	cut on hand	1	
81	Clark, J.	04/21/04	[REDACTED]	eye irritation	1	
82	Clark, J.	04/28/04	[REDACTED]	eye irritation	1	
83	Clark, J.	04/28/04	[REDACTED]	eye irritation	1	
84	Tanner, J.	04/02/04	[REDACTED]	feeling achy	1	
85	Tanner, J.	04/26/04	[REDACTED]	fell on forehead	1	
86	Cousin, P.	04/17/04	[REDACTED]	Headache	1	
87	Clark, J.	04/15/04	[REDACTED]	headache	1	
88	Clark, J.	04/16/04	[REDACTED]	headache	1	
89	Clark, J.	04/22/04	[REDACTED]	headache	1	
90	Clark, J.	04/29/04	[REDACTED]	headache	1	
91	Clark, J.	04/30/04	[REDACTED]	headache	1	
92	Clark, J.	04/13/04	[REDACTED]	Headache and congestion	1	
93	Clark, J.	04/20/04	[REDACTED]	headache for several days	1	
94	Cousin, P.	04/15/04	[REDACTED]	Health class	1	
95	Clark, J.	04/28/04	[REDACTED]	health counseling	1	
96	Cousin, P.	04/15/04	[REDACTED]	Health-missing class	1	
97	Clark, J.	04/12/04	[REDACTED]	insect bite	1	
98	Clark, J.	04/29/04	[REDACTED]	medical referral	1	
99	Clark, J.	04/14/04	[REDACTED]	not feeling well	1	
100	Cousin, P.	04/15/04	[REDACTED]	Not indicated		1
101	Cousin, P.	04/15/04	[REDACTED]	Not indicated		1
102	Cousin, P.	04/16/04	[REDACTED]	Not indicated		1
103	Tanner, J.	04/02/04	[REDACTED]	Not indicated		1
104	Tanner, J.	04/19/04	[REDACTED]	Not indicated		1
105	Tanner, J.	04/19/04	[REDACTED]	Not indicated		1
106	Tanner, J.	04/27/04	[REDACTED]	Not indicated		1
107	Tanner, J.	04/27/04	[REDACTED]	Not indicated		1
108	Clark, J.	04/12/04	[REDACTED]	Not indicated		1
109	Clark, J.	04/21/04	[REDACTED]	nutrition counseling	1	
110	Clark, J.	04/21/04	[REDACTED]	pain lt wrist	1	
111	Cousin, P.	04/16/04	[REDACTED]	PPD	1	

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112	Tanner, J.	04/21/04	[REDACTED]	PPD	1	
113	Tanner, J.	04/22/04	[REDACTED]	PPD	1	
114	Tanner, J.	04/26/04	[REDACTED]	PPD	1	
115	Tanner, J.	04/26/04	[REDACTED]	PPD	1	
116	Tanner, J.	04/26/04	[REDACTED]	PPD	1	
117	Tanner, J.	04/27/04	[REDACTED]	PPD	1	
118	Clark, J.	04/12/04	[REDACTED]	PPD	1	
119	Clark, J.	04/13/04	[REDACTED]	PPD	1	
120	Clark, J.	04/13/04	[REDACTED]	PPD	1	
121	Clark, J.	04/20/04	[REDACTED]	PPD	1	
122	Clark, J.	04/20/04	[REDACTED]	PPD	1	
123	Clark, J.	04/27/04	[REDACTED]	PPD	1	
124	Clark, J.	04/14/04	[REDACTED]	PPD	1	
125	Clark, J.	04/14/04	[REDACTED]	PPD	1	
126	Clark, J.	04/14/04	[REDACTED]	PPD	1	
127	Clark, J.	04/14/04	[REDACTED]	PPD	1	
128	Clark, J.	04/19/04	[REDACTED]	PPD	1	
129	Tanner, J.	04/21/04	[REDACTED]	PPD read	1	
130	Tanner, J.	04/22/04	[REDACTED]	PPD read	1	
131	Clark, J.	04/15/04	[REDACTED]	PPD read	1	
132	Clark, J.	04/16/04	[REDACTED]	PPD read	1	
133	Clark, J.	04/16/04	[REDACTED]	PPD read	1	
134	Clark, J.	04/16/04	[REDACTED]	PPD read	1	
135	Clark, J.	04/22/04	[REDACTED]	PPD read	1	
136	Clark, J.	04/23/04	[REDACTED]	PPD read	1	
137	Clark, J.	04/28/04	[REDACTED]	PPD read	1	
138	Tanner, J.	04/26/04	[REDACTED]	Rash	1	
139	Tanner, J.	04/26/04	[REDACTED]	rash on arms	1	
140	Clark, J.	04/26/04	[REDACTED]	several medical concerns & no	1	
141	Clark, J.	04/16/04	[REDACTED]	shortness of breath	1	
142	Clark, J.	04/15/04	[REDACTED]	skin rash on abdomen	1	
143	Clark, J.	04/01/04	[REDACTED]	special parking	1	
144	Clark, J.	04/12/04	[REDACTED]	special parking	1	
145	Clark, J.	04/16/04	[REDACTED]	special parking	1	
146	Clark, J.	04/01/04	[REDACTED]	stomach upset	1	
147	Clark, J.	04/22/04	[REDACTED]	stomach upset	1	
148	Tanner, J.	04/02/04	[REDACTED]	swollen glands & sore tongue	1	
149	Clark, J.	04/16/04	[REDACTED]	TB test read	1	
150	Tanner, J.	04/02/04	[REDACTED]	upset stomach	1	
151	Clark, J.	04/21/04	[REDACTED]	upset stomach for 3 days	1	

142                      9  
 5.96% error rate  
36/2

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SV2  
 12-05-07  
 PS 32-37

Analysis of Level of Service Provided - SCC

36/42-46

February 2005						
	Provided By	Date	Name	Reason for Visit	Allowable	Unallowable
1	Clark, J	02/08/05	[REDACTED]	Acid reflux	1	
2	Clark, J	02/28/05	[REDACTED]	Back pain	1	
3	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
4	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
5	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
6	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
7	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
8	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
9	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
10	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
11	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
12	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
13	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
14	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
15	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
16	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
17	Clark, J	02/08/05	[REDACTED]	Body fat test	1	
18	Clark, J	02/08/05	[REDACTED]	Body fat test	1	
19	Clark, J	02/08/05	[REDACTED]	Body fat test	1	
20	Clark, J	02/09/05	[REDACTED]	Body fat test	1	
21	Clark, J	02/10/05	[REDACTED]	Body fat test	1	
22	Clark, J	02/14/05	[REDACTED]	Body fat test	1	
23	Clark, J	02/14/05	[REDACTED]	Body fat test	1	
24	Clark, J	02/14/05	[REDACTED]	Body fat test	1	
25	Clark, J	02/15/05	[REDACTED]	Body fat test	1	
26	Clark, J	02/15/05	[REDACTED]	Body fat test	1	
27	Clark, J	02/15/05	[REDACTED]	Body fat test	1	
28	Clark, J	02/15/05	[REDACTED]	Body fat test	1	
29	Clark, J	02/15/05	[REDACTED]	Body fat test	1	
30	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
31	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
32	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
33	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
34	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
35	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
36	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
37	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
38	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
39	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
40	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
41	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
42	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
43	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
44	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
45	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
46	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
47	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
48	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
49	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
50	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
51	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
52	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
53	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
54	Clark, J	02/28/05	[REDACTED]	Body fat test	1	



Los Rios Community College District  
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Analysis of Level of Service Provided - SCC

29/42-46

55	Tanner, J	02/01/05	[REDACTED]	Body fat test	1	
56	Tanner, J	02/01/05	[REDACTED]	Body fat test	1	
57	Tanner, J	02/02/05	[REDACTED]	Body fat test	1	
58	Tanner, J	02/02/05	[REDACTED]	Body fat test	1	
59	Tanner, J	02/02/05	[REDACTED]	Body fat test	1	
60	Tanner, J	02/02/05	[REDACTED]	Body fat test	1	
61	Tanner, J	02/02/05	[REDACTED]	Body fat test	1	
62	Tanner, J	02/02/05	[REDACTED]	Body fat test	1	
63	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
64	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
65	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
66	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
67	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
68	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
69	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
70	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
71	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
72	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
73	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
74	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
75	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
76	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
77	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
78	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
79	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
80	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
81	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
82	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
83	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
84	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
85	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
86	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
87	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
88	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
89	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
90	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
91	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
92	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
93	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
94	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
95	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
96	Tanner, J	02/07/05	[REDACTED]	Body fat test	1	
97	Tanner, J	02/08/05	[REDACTED]	Body fat test	1	
98	Tanner, J	02/08/05	[REDACTED]	Body fat test	1	
99	Tanner, J	02/08/05	[REDACTED]	Body fat test	1	
100	Tanner, J	02/11/05	[REDACTED]	Body fat test	1	
101	Tanner, J	02/14/05	[REDACTED]	Body fat test	1	
102	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
103	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
104	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
105	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
106	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
107	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
108	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
109	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
110	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
111	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	

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Analysis of Level of Service Provided - SCC

39/42-46

112	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
113	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
114	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
115	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
116	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
117	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
118	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
119	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
120	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
121	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
122	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
123	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
124	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
125	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
126	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
127	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
128	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
129	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
130	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
131	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
132	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
133	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
134	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
135	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
136	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
137	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
138	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
139	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
140	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
141	Tanner, J	02/24/05	[REDACTED]	Body fat test	1	
142	Tanner, J	02/26/05	[REDACTED]	Body fat test	1	
143	Clark, J	02/28/05	[REDACTED]	Boil	1	
144	Clark, J	02/15/05	[REDACTED]	BP	1	
145	Clark, J	02/16/05	[REDACTED]	BP	1	
146	Tanner, J	02/01/05	[REDACTED]	BP	1	
147	Tanner, J	02/04/05	[REDACTED]	BP	1	
148	Tanner, J	02/10/05	[REDACTED]	BP	1	
149	Tanner, J	02/11/05	[REDACTED]	BP	1	
150	Tanner, J	02/15/05	[REDACTED]	BP	1	
151	Tanner, J	02/16/05	[REDACTED]	BP	1	
152	Tanner, J	02/22/05	[REDACTED]	BP	1	
153	Tanner, J	02/23/05	[REDACTED]	BP	1	
154	Tanner, J	02/02/05	[REDACTED]	c/o "runny nose"	1	
155	Tanner, J	02/07/05	[REDACTED]	c/o back pain	1	
156	Tanner, J	02/03/05	[REDACTED]	c/o cold symptoms	1	
157	Tanner, J	02/03/05	[REDACTED]	c/o headache	1	
158	Tanner, J	02/22/05	[REDACTED]	c/o headache	1	
159	Tanner, J	02/28/05	[REDACTED]	c/o headache	1	
160	Tanner, J	02/01/05	[REDACTED]	c/o sinus headache	1	
161	Tanner, J	02/24/05	[REDACTED]	c/o upset stomach	1	
162	Cousin, P.	02/11/05	[REDACTED]	Class assignment	1	
163	Clark, J	02/02/05	[REDACTED]	Cold	1	
164	Clark, J	02/02/05	[REDACTED]	Cold	1	
165	Clark, J	02/07/05	[REDACTED]	Cold	1	
166	Clark, J	02/15/05	[REDACTED]	Cold	1	
167	Tanner, J	02/28/05	[REDACTED]	Conjunctivites	1	
168	Cousin, P.	02/17/05	[REDACTED]	contractions, paramedics called	1	

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35/42-46

169	Clark, J	02/02/05	[REDACTED]	Cough	1	
170	Clark, J	02/10/05	[REDACTED]	Cramps	1	
171	Tanner, J	02/16/05	[REDACTED]	Cramps	1	
172	Tanner, J	02/28/05	[REDACTED]	Cramps	1	
173	Clark, J	02/14/05	[REDACTED]	cut finger	1	
174	Tanner, J	02/15/05	[REDACTED]	cut finger	1	
175	Tanner, J	02/23/05	[REDACTED]	Cut on finger	1	
176	Tanner, J	02/11/05	[REDACTED]	Cut on neck	1	
177	Tanner, J	02/03/05	[REDACTED]	Dizzy	1	
178	Cousin, P.	02/10/05	[REDACTED]	eyedrops	1	
179	Tanner, J	02/07/05	[REDACTED]	Feeling dizzy	1	
180	Clark, J	02/07/05	[REDACTED]	Feeling ill	1	
181	Clark, J	02/28/05	[REDACTED]	Fell in LRC	1	
182	Clark, J	02/10/05	[REDACTED]	Felt faint in dance class	1	
183	Clark, J	02/14/05	[REDACTED]	Felt faint while exercising	1	
184	Cousin, P.	02/01/05	[REDACTED]	HCD class	1	
185	Cousin, P.	02/01/05	[REDACTED]	HCD class	1	
186	Cousin, P.	02/02/05	[REDACTED]	HCD class	1	
187	Clark, J	02/02/05	[REDACTED]	Headache	1	
188	Clark, J	02/17/05	[REDACTED]	Headache	1	
189	Clark, J	02/28/05	[REDACTED]	Headache	1	
190	Tanner, J	02/22/05	[REDACTED]	Hearing Test	1	
191	Clark, J	02/08/05	[REDACTED]	Help to bathroom	1	
192	Clark, J	02/14/05	[REDACTED]	Help to bathroom	1	
193	Clark, J	02/15/05	[REDACTED]	Help to bathroom	1	
194	Clark, J	02/17/05	[REDACTED]	Help to bathroom	1	
195	Clark, J	02/10/05	[REDACTED]	Hit in face w/exercise belt	1	
196	Clark, J	02/17/05	[REDACTED]	Hit L hand on door	1	
197	Tanner, J	02/07/05	[REDACTED]	Hives	1	
198	Cousin, P.	02/03/05	[REDACTED]	Ibuprofen, headache	1	
199	Cousin, P.	02/10/05	[REDACTED]	Ibuprofen, headache	1	
200	Clark, J	02/28/05	[REDACTED]	Infected cuticle	1	
201	Clark, J	02/16/05	[REDACTED]	Infected ear lobes	1	
202	Clark, J	02/01/05	[REDACTED]	Injured L. ring finger	1	
203	Cousin, P.	02/01/05	[REDACTED]	insurance	1	
204	Clark, J	02/14/05	[REDACTED]	Irritated R eye	1	
205	Tanner, J	02/14/05	[REDACTED]	Itching due to chlorine	1	
206	Cousin, P.	02/02/05	[REDACTED]	letters to instructors	1	
207	Cousin, P.	02/03/05	[REDACTED]	letters to instructors	1	
208	Cousin, P.	02/04/05	[REDACTED]	letters to instructors	1	
209	Cousin, P.	02/11/05	[REDACTED]	letters to instructors	1	
210	Clark, J	02/08/05	[REDACTED]	Low back pain	1	
211	Clark, J	02/02/05	[REDACTED]	Neck pain	1	
212	Tanner, J	02/23/05	[REDACTED]	Need to rest	1	
213	Clark, J	02/02/05	[REDACTED]	Not feeling well	1	
214	Clark, J	02/07/05	[REDACTED]	Not feeling well	1	
215	Tanner, J	02/03/05	[REDACTED]	Note for work	1	
216	Clark, J	02/07/05	[REDACTED]	Pain R ankle	1	
217	Tanner, J	02/22/05	[REDACTED]	Personal Care	1	
218	Tanner, J	02/22/05	[REDACTED]	Personal Care	1	
219	Clark, J	02/01/05	[REDACTED]	PPD	1	
220	Clark, J	02/01/05	[REDACTED]	PPD	1	
221	Clark, J	02/01/05	[REDACTED]	PPD	1	
222	Clark, J	02/01/05	[REDACTED]	PPD	1	
223	Clark, J	02/01/05	[REDACTED]	PPD	1	
224	Clark, J	02/01/05	[REDACTED]	PPD	1	
225	Clark, J	02/02/05	[REDACTED]	PPD	1	

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Analysis of Level of Service Provided - SCC

36/42-46

226	Clark, J	02/02/05	[REDACTED]	PPD	1	
227	Clark, J	02/07/05	[REDACTED]	PPD	1	
228	Clark, J	02/07/05	[REDACTED]	PPD	1	
229	Clark, J	02/08/05	[REDACTED]	PPD	1	
230	Clark, J	02/08/05	[REDACTED]	PPD	1	
231	Clark, J	02/09/05	[REDACTED]	PPD	1	
232	Clark, J	02/14/05	[REDACTED]	PPD	1	
233	Clark, J	02/14/05	[REDACTED]	PPD	1	
234	Clark, J	02/28/05	[REDACTED]	PPD	1	
235	Clark, J	02/28/05	[REDACTED]	PPD	1	
236	Clark, J	02/28/05	[REDACTED]	PPD	1	
237	Clark, J	02/28/05	[REDACTED]	PPD	1	
238	Tanner, J	02/01/05	[REDACTED]	PPD	1	
239	Tanner, J	02/01/05	[REDACTED]	PPD	1	
240	Tanner, J	02/01/05	[REDACTED]	PPD	1	
241	Tanner, J	02/02/05	[REDACTED]	PPD	1	
242	Tanner, J	02/02/05	[REDACTED]	PPD	1	
243	Tanner, J	02/02/05	[REDACTED]	PPD	1	
244	Tanner, J	02/04/05	[REDACTED]	PPD	1	
245	Tanner, J	02/04/05	[REDACTED]	PPD	1	
246	Tanner, J	02/07/05	[REDACTED]	PPD	1	
247	Tanner, J	02/07/05	[REDACTED]	PPD	1	
248	Tanner, J	02/09/05	[REDACTED]	PPD	1	
249	Tanner, J	02/11/05	[REDACTED]	PPD	1	
250	Tanner, J	02/22/05	[REDACTED]	PPD	1	
251	Tanner, J	02/22/05	[REDACTED]	PPD	1	
252	Tanner, J	02/22/05	[REDACTED]	PPD	1	
253	Tanner, J	02/22/05	[REDACTED]	PPD	1	
254	Tanner, J	02/22/05	[REDACTED]	PPD	1	
255	Tanner, J	02/22/05	[REDACTED]	PPD	1	
256	Tanner, J	02/23/05	[REDACTED]	PPD	1	
257	Tanner, J	02/23/05	[REDACTED]	PPD	1	
258	Tanner, J	02/26/05	[REDACTED]	PPD	1	
259	Tanner, J	02/28/05	[REDACTED]	PPD	1	
260	Tanner, J	02/28/05	[REDACTED]	PPD	1	
261	Tanner, J	02/28/05	[REDACTED]	PPD	1	
262	Tanner, J	02/28/05	[REDACTED]	PPD	1	
263	Tanner, J	02/28/05	[REDACTED]	PPD	1	
264	Tanner, J	02/28/05	[REDACTED]	PPD	1	
265	Tanner, J	02/28/05	[REDACTED]	PPD	1	
266	Clark, J	02/14/05	[REDACTED]	PPD	1	
267	Clark, J	02/02/05	[REDACTED]	PPD read	1	
268	Clark, J	02/02/05	[REDACTED]	PPD read	1	
269	Clark, J	02/07/05	[REDACTED]	PPD read	1	
270	Clark, J	02/09/05	[REDACTED]	PPD read	1	
271	Clark, J	02/09/05	[REDACTED]	PPD read	1	
272	Clark, J	02/09/05	[REDACTED]	PPD read	1	
273	Clark, J	02/10/05	[REDACTED]	PPD read	1	
274	Clark, J	02/16/05	[REDACTED]	PPD read	1	
275	Clark, J	02/16/05	[REDACTED]	PPD read	1	
276	Tanner, J	02/02/05	[REDACTED]	PPD read	1	
277	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
278	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
279	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
280	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
281	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
282	Tanner, J	02/03/05	[REDACTED]	PPD read	1	

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283	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
284	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
285	Tanner, J	02/04/05	[REDACTED]	PPD read	1	
286	Tanner, J	02/04/05	[REDACTED]	PPD read	1	
287	Tanner, J	02/04/05	[REDACTED]	PPD read	1	
288	Tanner, J	02/04/05	[REDACTED]	PPD read	1	
289	Tanner, J	02/09/05	[REDACTED]	PPD read	1	
290	Tanner, J	02/11/05	[REDACTED]	PPD read	1	
291	Tanner, J	02/11/05	[REDACTED]	PPD read	1	
292	Tanner, J	02/14/05	[REDACTED]	PPD read	1	
293	Tanner, J	02/16/05	[REDACTED]	PPD read	1	
294	Tanner, J	02/24/05	[REDACTED]	PPD read	1	
295	Tanner, J	02/24/05	[REDACTED]	PPD read	1	
296	Tanner, J	02/24/05	[REDACTED]	PPD read	1	
297	Tanner, J	02/24/05	[REDACTED]	PPD read	1	
298	Tanner, J	02/24/05	[REDACTED]	PPD read	1	
299	Tanner, J	02/24/05	[REDACTED]	PPD read	1	
300	Tanner, J	02/26/05	[REDACTED]	PPD read	1	
301	Tanner, J	02/07/05	[REDACTED]	Prephysical	1	
302	Tanner, J	02/26/05	[REDACTED]	Prephysical	1	
303	Clark, J	02/17/05	[REDACTED]	Problem w/left ear	1	
304	Clark, J	02/10/05	[REDACTED]	Puffy L eye	1	
305	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
306	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
307	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
308	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
309	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
310	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
311	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
312	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
313	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
314	Cousin, P.	02/15/05	[REDACTED]	Quit Kit	1	
315	Cousin, P.	02/15/05	[REDACTED]	Quit Kit	1	
316	Cousin, P.	02/16/05	[REDACTED]	Quit Kit	1	
317	Clark, J	02/17/05	[REDACTED]	Rash on arm	1	
318	Tanner, J	02/24/05	[REDACTED]	Rash on face	1	
319	Clark, J	02/07/05	[REDACTED]	Raw area upper lip	1	
320	Cousin, P.	02/02/05	[REDACTED]	Sinus meds	1	
321	Tanner, J	02/22/05	[REDACTED]	Skin fold test	1	
322	Cousin, P.	02/17/05	[REDACTED]	smashed hand, ice pack	1	
323	Clark, J	02/15/05	[REDACTED]	Sore throat	1	
324	Clark, J	02/01/05	[REDACTED]	Special Parking	1	
325	Clark, J	02/01/05	[REDACTED]	Spider bite	1	
326	Cousin, P.	02/04/05	[REDACTED]	stomach ache	1	
327	Clark, J	02/17/05	[REDACTED]	Temp. not feeling well	1	
328	Cousin, P.	02/17/05	[REDACTED]	temperature	1	

328 0  
 0% error rate

Note: HCD, or "Human Career Development" is a class that helps students become more successful in college. The class informs students of what resources/services are available to them.

PAT

And.

4/19/07

W/S No. 38

38

Date

Page

# HEALTH SERVICES SIGN-IN

P. COUSIN

SV2  
12-05-07  
PSS 38-46

Date

Name & ID #

Reason for visit

Date	Name & ID #	Reason for visit
	[REDACTED]	
	[REDACTED]	
	[REDACTED]	
4/15/07	[REDACTED]	Consult
4/15	[REDACTED]	Consult
4/15	[REDACTED]	admit
4/15	[REDACTED]	
4/15	[REDACTED]	
4/15	[REDACTED]	
4/15	[REDACTED]	Body FAT
4/15	[REDACTED]	Health class
4/15	[REDACTED]	Health - missing class
4/16	[REDACTED]	PPD
4/16	[REDACTED]	
4/16	[REDACTED]	Body fat @ B/P at 06:21:20
4/17	[REDACTED]	Head ach

38/29-31

NOTE: one page provided as example

JUDY

SACRAMENTO CITY COLLEGE  
HEALTH OFFICE DAILY RECORD

J. TANNER

DATE 4/2/04

Adm 11:00 AM

NAME	REASON FOR VISIT	DISPOSITION
[REDACTED]	Ch swollen gland & sore throat x 1 mo.	Referred
[REDACTED]	Ch upset Stomach	Skier 11 Sept to beamol
[REDACTED]	Ch feeling ache.	Temp 98.6
[REDACTED]	BP	130/74
[REDACTED]	Bodyspal	33.5
[REDACTED]		110/80
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		
[REDACTED]		

36/29-31

NOTE: one page provided as example.

IC4rt horecord.096

Joyce's

SACRAMENTO CITY COLLEGE  
 HEALTH OFFICE DAILY RECORD

J. CLARK

DATE 4-1-04

NAME	REASON FOR VISIT	DISPOSITION
[REDACTED]	stomach upset vomiting	advised to go home, given pepto bismol
[REDACTED]	allergies	benadryl
[REDACTED]	back pain	ibuprofen
[REDACTED]	allergies	advised
[REDACTED]	special parking	approved for 1 month
[REDACTED]	body fat	16.2%

NOTE! one page provided as example

36/29-3



JOYCE

SACRAMENTO CITY COLLEGE  
 HEALTH OFFICE DAILY RECORD

DATE 9-3-02

NAME & SS#	REASON FOR VISIT	DISPOSITION
[REDACTED]		11.4%
[REDACTED]		12.2%
[REDACTED]		17.5%
[REDACTED]		13.7%
[REDACTED]	PPD	given
[REDACTED]	tampoon	given 36/25-27
[REDACTED]	PPD	given
[REDACTED]	PPD	given
[REDACTED]	,	29.8%
[REDACTED]	PPD	given
[REDACTED]		

NOTE! One page provided as an example

# HEALTH SERVICES SIGN-IN

P. COUSIN

Date	Name & ID #	Reason for visit
2/10/05	[REDACTED]	headache / IB
	[REDACTED]	eye drops
2/11/05	[REDACTED]	As to instructions
	[REDACTED]	Class assignment
2/14/05	[REDACTED]	Copy of TB results
	[REDACTED]	Quit Kit
	[REDACTED]	Quit Kit
	[REDACTED]	Quit Kit
	[REDACTED]	
	[REDACTED]	
	[REDACTED]	
	[REDACTED]	
2/14/05	[REDACTED]	
2/14/05	[REDACTED]	
2/14/05	[REDACTED]	Quit Kit
2/15/05	[REDACTED]	Quit Kit
2/15/05	[REDACTED]	2 2
2/16/05	[REDACTED]	Quit Kit
2/17/05	[REDACTED]	Smashed hand (wanted ice pack) against door (IB)
2/17/05	[REDACTED]	Contractions (called police who called paramedics)
2/17/05	[REDACTED]	wanted to take temp - (gave temp stick to her.)

30/32-31

NOTE: one page provided as example

39/44  
J. TANNER

2/1/2005	[REDACTED]	PPD	Judy
2/1/2005	[REDACTED]	BP	Judy
2/1/2005	[REDACTED]	Body fat test	Judy
2/1/2005	[REDACTED]	c/o sinus headache	Judy
2/1/2005	[REDACTED]	Body fat test	Judy
2/1/2005	[REDACTED]	PPD	Judy
2/1/2005	[REDACTED]	PPD	Judy
2/2/2005	[REDACTED]	Body fat test	Judy
2/2/2005	[REDACTED]	PPD	Judy
2/2/2005	[REDACTED]	PPD	Judy
2/2/2005	[REDACTED]	PPD read	Judy
2/2/2005	[REDACTED]	c/o "runny nose"	Judy
2/2/2005	[REDACTED]	Body fat test	Judy
2/2/2005	[REDACTED]	Body fat test	Judy
2/2/2005	[REDACTED]	Body fat test	Judy
2/2/2005	[REDACTED]	Body fat test	Judy
2/2/2005	[REDACTED]	PPD	Judy
2/2/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	c/o headache	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	Note for work	Judy

39/32-37

SACRAMENTO CITY COLLEGE  
 HEALTH OFFICE DAILY RECORD

DATE 2/3/05

NAME	REASON FOR VISIT	DISPOSITION
[REDACTED]		122/80
[REDACTED]		18.2
[REDACTED]		150/90
[REDACTED]		94/70
[REDACTED]		116/90
[REDACTED]		27.6
[REDACTED]		100/60
[REDACTED]		31.7
[REDACTED]	PPD read	neg
[REDACTED]	PPD read	neg
[REDACTED]	PPD read	neg
[REDACTED]	PPD read	neg
[REDACTED]		104/62
[REDACTED]		24.5
[REDACTED]	PPD	120/60
[REDACTED]		27.0/70
[REDACTED]		118/68
[REDACTED]		37.5

36/43

XC/drr record.096

J. CLARK <sup>39/46</sup>

Date	Name	Reason for visit	Seen by
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	Special Parking	Joyce
2/1/2005	[REDACTED]	PPD	Joyce
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	PPD	Joyce
2/1/2005	[REDACTED]	Spider bite	Joyce
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	PPD	Joyce
2/1/2005	[REDACTED]	Injured L. ring finger	Joyce
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	PPD	Joyce
2/1/2005	[REDACTED]	PPD	Joyce
2/1/2005	[REDACTED]	PPD	Joyce
2/2/2005	[REDACTED]	PPD	Joyce
2/2/2005	[REDACTED]	PPD read	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	Not feeling well	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	Neck pain	Joyce
2/2/2005	[REDACTED]	Headache	Joyce
2/2/2005	[REDACTED]	Cough	Joyce
2/2/2005	[REDACTED]	Cold	Joyce
2/2/2005	[REDACTED]	Cold	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	PPD	Joyce
2/2/2005	[REDACTED]	PPD read	Joyce
2/7/2005	[REDACTED]	Not feeling well	Joyce
2/7/2005	[REDACTED]	Pain R ankle	Joyce
2/7/2005	[REDACTED]	PPD read	Joyce
2/7/2005	[REDACTED]	PPD	Joyce
2/7/2005	[REDACTED]	Feeling ill	Joyce
2/7/2005	[REDACTED]	Cold	Joyce
2/7/2005	[REDACTED]	PPD	Joyce
2/7/2005	[REDACTED]	Raw area upper lip	Joyce
2/8/2005	[REDACTED]	PPD	Joyce
2/8/2005	[REDACTED]	Body fat test	Joyce
2/8/2005	[REDACTED]	Body fat test	Joyce
2/8/2005	[REDACTED]	Body fat test	Joyce

39/32-37

SACRAMENTO CITY COLLEGE  
 HEALTH OFFICE DAILY RECORD

DATE 2-1-05

NAME	REASON FOR VISIT	DISPOSITION
[REDACTED]		23.5%
[REDACTED]	special parking	
[REDACTED]	PRD	given
[REDACTED]		
[REDACTED]		36.5%
[REDACTED]	PRD	given 36/45
[REDACTED]	bitten by a spider	
[REDACTED]		90/66, 27.4%
[REDACTED]		126/70, 32.6%
[REDACTED]	PRD	given
[REDACTED]	injured @ ring finger	

**Tab 14**

# **American River College**



**Los Rios Community College District  
Legislatively Mandated Health Fee Elimination Program  
Audit Period from July 1, 2002 through June 30, 2005  
S07-MCC-0019**

**Analysis of Level of Health Services - ARC**

October 2002		3G/58-59																			Totals	Unallowable			
Code	Description	10/1	10/2	10/3	10/4	10/7	10/8	10/9	10/10	10/14	10/15	10/16	10/17	10/18	10/21	10/22	10/23	10/24	10/25	10/28	10/29	10/30	10/31		
<b>Administrative</b>																									
2	Absence Note				1	1					2	1				1		1		1				8	8
3	Absence Report			2																				2	2
4	Allied Health Record		2	4	3		1	1			2		1			2						1		17	
5	Athletic PE Follow up																							0	
6	Equipment Loan				1				1															2	
7	General info																							0	
8	HDCP Record																							0	
9	Insurance Follow up																							0	
10	Insurance Info					1									1	1							2	5	
11	Parking Permit	1				1	2		3	1	1				1			1		1				12	
13	W/D										1						1				2		1	5	
14	Workman's Compensation																	2						2	
15	Other	2	1	1	1	3	1	1	1	1	2	5		1		2		1					2	25	
17	Other			1																	1			2	
<b>Health Assessment</b>																									
101	Cardiovascular																							0	
102	Dental							1			1													2	
103	Dermatology		2	5				3	3	6	3				4		1			3		1		31	
104	ENT														2	1				1		2		6	
105	Eye	2				1							1											4	
106	Endocrine						1																	1	
107	GI	1	1			1					1				1									5	
108	GU																							0	
109	GYN			1			1		1				1											4	4
110	Headache								1				1		3									5	
111	Musculoskeletal			1			1	4	5	1	1	1	1	1	2	1	1						1	21	
112	Neurological													1							1			3	
113	Respiratory	1	1	1					1		2	1	1							1				9	
114	STD																		1	1				2	
115	Substance Abuse																							0	
116	Mental/Emotional									1			1			2								4	
117	Other										1					1							3	5	
<b>Counseling-Education</b>																									
200	AIDS info																							0	
202	Health info	4	2	1		2	3	7	2	2	5	1	5	1	6	3	2	2	1	1	1		1	52	
203	Pregnancy																							0	
204	Family Planning			1			1				2									1				5	
205	Mental Health																							0	
207	Sexuality																							0	
208	Stress										1													1	
209	Substance Abuse																							0	
210	Nutrition																1							1	
211	Blood Borne Pathogen training																							0	
214	STD Counseling						1				1													2	
215	Other																							0	
<b>Screening</b>																									
301	Blood Glucose					1										1							2	4	

Date: 11/19/01 Page: 51  
 SNV  
 10/25/05  
 10/19/05

**Los Rios Community College District**  
**Legislatively Mandated Health Fee Elimination Program**  
**Audit Period from July 1, 2002 through June 30, 2005**  
**S07-MCC-0019**

**Analysis of Level of Health Services - ARC**

<b>October 2002</b>		<b>30/58-59</b>																				<b>Totals</b>	<b>Unallowable</b>			
<b>Code</b>	<b>Description</b>	10/1	10/2	10/3	10/4	10/7	10/8	10/9	10/10	10/14	10/15	10/16	10/17	10/18	10/21	10/22	10/23	10/24	10/25	10/28	10/29	10/30	10/31			
302	Blood Pressure	3	1	2	2	2	3	3	1	1	2	2	2	1	1	1	3	2	1	5	1		2	41		
303	Hearing				1																			1		
304	Height																							0		
305	TB Skin Test	2	7		6	9	2		1	7	7	1	5	2	3	2	1			4	2	1		62		
306	TB Skin Test Reading		5	1	8	4		5	4			6		3	2		3	1	2			4	1	49		
307	TB Symptoms Review								1			1												2		
308	Temperature							1								1				1				3		
309	Vision				1																			1		
310	Weight				1	2	1	1	1	1	2			1	2	2				1	1	1		17		
311	Pregnancy Test										2													2		
<b>Immunizations</b>																										
400	Tetanus	1						2		2		1			1						1	2	5	15	15	
401	MMR	2	1							1													1	5	5	
402	Hep B	1							1		1													3	3	
<b>First Aid -Care</b>																										
500	First Aid Minor				2	1	1	1	2		1	2	1		1				1			1		14		
501	First Aid Major	1		2																				3		
502	Follow-up Visit																							0		
503	Medication	2	1			2		1	1	1		3	1		3					1		1		17		
504	Rest						1	2			1	2			1				1				1	9		
505	Special HDCCP Care			1	1																1			3		
506	Other (Band aids, sewing kits, pins)			1				1	1	2	1		1							1	1	1		10		
<b>Emergencies</b>																										
600	Health Center																	1						1		
601	Campus						1	1			1	1			1				1		1			7		
604	Calling an ambulance																							0		
<b>Referrals - Consults</b>																										
700	ARC Counselor																							0		
701	County Clinic					1			1										1	1				4		
702	Immediate Care Clinic				1		2				1	1	1		1	1	1			1				10		
703	Community Resource					2	1								1						1			5		
704	County Agency							1																1		
705	Dentist																							0		
706	Emergency Room			1											1	1								3		
707	Kaiser			1			1	1	2	1					1									7		
708	MediCal										2													2		
709	Military																							0		
710	Private Doctor	1	1	1		1		1	2	1		2	1		2					2		1	1	17		
711	Self Care	2	2						1	4					1	1						2	2	15		
713	Other																							0		
715	ARC instructor	1																						1		
716	ARC DSP&S									1														1		
717	ARC Other					1												1						2		
718	Lab. Referral																							0		
<b>Medications</b>																										
800	Acetaminophen	1			2				3	1	1		1			3		1		1		1	1	16		
801	Antihistamine																							0		
802	Aspirin			1			1				1	1		1	3							1		9		

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 Date 4/19/01  
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**Los Rios Community College District  
Legislatively Mandated Health Fee Elimination Program  
Audit Period from July 1, 2002 through June 30, 2005  
S07-MCC-0019**

**Analysis of Level of Health Services - ARC**

<b>October 2002</b>		<i>36/58-59</i>																				<b>Totals</b>	<b>Unallowable</b>			
<b>Code</b>	<b>Description</b>	10/1	10/2	10/3	10/4	10/7	10/8	10/9	10/10	10/14	10/15	10/16	10/17	10/18	10/21	10/22	10/23	10/24	10/25	10/28	10/29	10/30	10/31			
803	Benadryl														1		1								2	
804	Blistex Ointment																								0	
805	Bronchodilator																	2	1						3	
806	Caladryl																								0	
808	Cough Drops																					1			1	
810	Eyewash																								0	
812	Hydrocortisone		1								1				1										3	
813	Ibuprofen	2	1	1				2	2	2		1	1			1	2	1	3	3		1	2		25	
814	Immodium																1								1	
815	Liquid Tears					1																			1	
816	Maalox					1																			1	
817	Nycoff							1																	1	
818	Pepto Bismol														1										1	
821	Pseudophedrine	2			1			2				1									2		2		10	
823	Triple Antibiotic Ointment	1																							1	
STAND*	Quit kit																								0	
	<b>Totals</b>	<b>33</b>	<b>29</b>	<b>30</b>	<b>31</b>	<b>35</b>	<b>26</b>	<b>47</b>	<b>41</b>	<b>38</b>	<b>42</b>	<b>42</b>	<b>27</b>	<b>11</b>	<b>47</b>	<b>28</b>	<b>20</b>	<b>14</b>	<b>15</b>	<b>33</b>	<b>17</b>	<b>23</b>	<b>26</b>	<b>655</b>	<b>37</b>	

\*Sacramento taking action against nicotine dependence

5.65% error rate  
*36/2*

**Los Rios Community College District**  
**Legislatively Mandated Health Fee Elimination Program**  
**Audit Period from July 1, 2002 through June 30, 2005**  
**S07-MCC-0019**

**Analysis of Level of Health Services - ARC**

March 2004		06/01-03																				Totals	Unallowable			
Code	Description	3/1	3/2	3/3	3/4	3/5	3/8	3/9	3/10	3/11	3/12	3/15	3/16	3/17	3/18	3/19	3/22	3/23	3/24	3/25	3/26	3/29	3/30	3/31		
<b>Administrative</b>																										
2	Absence Note	1		1			3			1	1				1							2			10	10
3	Absence Report		1							1								2							4	4
4	Allied Health Record	5	3	5	2	1			2	4	2	2	4		4	4	4	5	3	7		2	5	1	65	
5	Athletic PE Follow up																								0	
6	Equipment Loan																								0	
7	General info																								0	
8	HDCP Record																								0	
9	Insurance Follow up												1												1	
10	Insurance Info	1			4		2	1	1	1	2		1	1	2				2	1	1				20	
11	Parking Permit			2	1		1		1				1		1	1	1					1	1		11	
13	W/D	1										1													3	
14	Workman's Compensation		1	1																1		2			5	
15	Other		1		1		1	1				2	1	3	1			1			1	2		2	17	
17	Other																								0	
<b>Health Assessment</b>																										
101	Cardiovascular																								0	
102	Dental								1	1		2	1		1								2		8	
103	Dermatology	2	2			1	3	3	1			4	1	1	4		3	3	3	4	2	1		1	39	
104	ENT	1		1	1	1	1					4	2	2		1		1	2		2	8	2	1	30	
105	Eye		1									1				1	1		1	1	1				7	
106	Endocrine			1								1						1							3	
107	GI			1	1		1	1								1					1		1		7	
108	GU			1																		1			1	
109	GYN		1				1	1						2			4					1		1	11	11
110	Headache					1											3	2	2		1			1	10	
111	Musculoskeletal	1	1	1		1	3	1		1		2		1	1		1	1	1	3	1	2	1		23	
112	Neurological	1	2	1															2	2		1			9	
113	Respiratory					1	1					1				1	2		1				1	1	9	
114	STD							1																	1	
115	Substance Abuse																								0	
116	Mental/Emotional					1						1													2	
117	Other	1	1		2		1			1								2		1		3	1		13	
<b>Counseling-Education</b>																										
200	AIDS info																								0	
202	Health info	4	3	5	5	6	7	5	2		1	6	1	7	3	3	3	3	7	4	3	3	5	2	88	
203	Pregnancy											1					1	1							3	
204	Family Planning						1	1									1								3	
205	Mental Health			1		1	2						2	1						1					8	
207	Sexuality																								0	
208	Stress		1	1							1	1	3							1	1				9	
209	Substance Abuse												1					1				1			3	
210	Nutrition										3													1	4	
211	Blood Borne Pathogen training		1																						1	
214	STD Counseling		1				1	2					3										1		8	

**Los Rios Community College District  
Legislatively Mandated Health Fee Elimination Program  
Audit Period from July 1, 2002 through June 30, 2005  
S07-MCC-0019**

**Analysis of Level of Health Services - ARC**

March 2004		3G/61-63																				Totals	Unallowable			
Code	Description	3/1	3/2	3/3	3/4	3/5	3/8	3/9	3/10	3/11	3/12	3/15	3/16	3/17	3/18	3/19	3/22	3/23	3/24	3/25	3/26	3/29	3/30	3/31		
215	Other		2			2								2					1					1	8	
<b>Screening</b>																										
301	Blood Glucose			1							1							1	1			1	1	6		
302	Blood Pressure					1	2	1	2	3	1	1	3		1	1	3	3	1	4			1	28		
303	Hearing																					1		1		
304	Height																1							1		
305	TB Skin Test	4	3	1		5	3	1				2	4	3		3	5	3	2		1	3	2	2	47	
306	TB Skin Test Reading	4		2	3	2	5		2	2	1	1		1	4	5	1		1	4	4	1		3	46	
307	TB Symptoms Review																								0	
308	Temperature	3		1			1					1				1			1			1	1	1	11	
309	Vision			1																					1	
310	Weight					1		1		1	1					1			1						6	
311	Pregnancy Test															1	1								2	
<b>Immunizations</b>																										
400	Tetanus			2										1		1									4	4
401	MMR	1														1									2	2
402	Hep B							1				1					2	2				1	2		9	9
<b>First Aid -Care</b>																										
500	First Aid Minor	4	3	1		1		1	4	2		2	2		2	1	1	1	2		1	1	1		30	
501	First Aid Major																								0	
502	Follow-up Visit			1								1					1					1			4	
503	Medication							3				3	2	2	1	2	4	4	4		2	2	1	1	31	
504	Rest	3		1	1	2	3			2		1					2	2	1	3		1	1	2	24	
505	Special HDCP Care								1	1			1	1		1			1	1	1	1	2		10	
506	Other (Band aids, sewing kits, pins)	1	2	2			1	2	1	3	1	2	1				1		1		1		1		20	
<b>Emergencies</b>																										
600	Health Center																								0	
601	Campus	1	1																2					1	5	
604	Calling an ambulance																								0	
<b>Referrals - Consults</b>																										
700	ARC Counselor			1																					1	
701	County Clinic							1		1		1					1						1	1	6	
702	Immediate Care Clinic	2	1						1	1	1	1	1	1	1		2	1	1	2	1			2	19	
703	Community Resource		3	3	1		3	2	1	3		4	4	4	1	1			2	2	1	1	2	1	39	
704	County Agency									1	1														2	
705	Dentist																								0	
706	Emergency Room	1	1																					1	3	
707	Kaiser					1	1								1						1	2			6	
708	MediCal																								0	
709	Military																								0	
710	Private Doctor	3	3	2	1	2	3					2	1	1	1		4	2	3	3	2	2	3		38	
711	Self Care	2	1	1	1		2	1				3	1		1		1	1	2	2	1	2	1		23	
713	Other																				1				1	
715	ARC instructor				2	1																			3	
716	ARC DSP&S															1									1	

Los Rios Community College District  
 Legislatively Mandated Health Fee Elimination Program  
 Audit Period from July 1, 2002 through June 30, 2005  
 S07-MCC-0019

Analysis of Level of Health Services - ARC

March 2004		<i>3G/61-63</i>																				Totals	Unallowable			
Code	Description	3/1	3/2	3/3	3/4	3/5	3/8	3/9	3/10	3/11	3/12	3/15	3/16	3/17	3/18	3/19	3/22	3/23	3/24	3/25	3/26	3/29	3/30	3/31		
717	ARC Other	1										1													2	
718	Lab. Referral	1	1											1				1			1		1		6	
<b>Medications</b>																										
800	Acetaminophen		2					1	1		1	1		1			5	2	2		1	1			18	
801	Antihistamine															1									1	
802	Aspirin	2										1					2		1		1				7	
803	Benadryl																	1							1	
804	Blistex Ointment					1																			1	
805	Bronchodilator							1																	1	
806	Caladryl																								0	
808	Cough Drops			1							1									1					3	
810	Eyewash															1									1	
812	Hydrocortisone											1						1							2	
813	Ibuprofen	1	1	1						2	1	1		1		1	1			3		1	1		15	
814	Immodium																								0	
815	Liquid Tears																								0	
816	Maalox																								0	
817	Nycoff											1													1	
818	Pepto Bismol							1	1		1					1									4	
821	Pseudophedrine		1									1	1	1	1	1				1	1	1		1	10	
823	Triple Antibiotic Ointment							2				1								2					5	
STAND	Quit kit																								0	
	<b>Totals</b>	<b>51</b>	<b>46</b>	<b>44</b>	<b>26</b>	<b>32</b>	<b>53</b>	<b>37</b>	<b>22</b>	<b>32</b>	<b>15</b>	<b>63</b>	<b>44</b>	<b>40</b>	<b>34</b>	<b>39</b>	<b>63</b>	<b>48</b>	<b>58</b>	<b>49</b>	<b>34</b>	<b>54</b>	<b>39</b>	<b>29</b>	<b>952</b>	<b>40</b>

4.20% error rate

*3G/2*

**Los Rios Community College District**  
**Legislatively Mandated Health Fee Elimination Program**  
**Audit Period from July 1, 2002 through June 30, 2005**  
**S07-MCC-0018**

**Analysis of Level of Health Services - ARC**

**September 2004**  
**Code Description**

*20/05-07*

	9/1	9/2	9/3	9/7	9/8	9/9	9/10	9/13	9/14	9/15	9/16	9/17	9/20	9/21	9/22	9/23	9/24	9/27	9/28	9/29	9/30	Totals	Unallowable
<b>Administrative</b>																							
2 Absence Note	1		1	1			2	2					2	1			1	1				12	12
3 Absence Report		1		1		1						1	2					1				7	7
4 Allied Health Record	5	7	11	12	6	11	11	3	17	8	6	3	3	5	2	3	2	2	4	1	4	126	
5 Athletic PE Follow up																		1				1	
6 Equipment Loan							2															2	
7 General info								2					1						1			4	
8 HDCP Record				1	1								2									4	
9 Insurance Follow up																						0	
10 Insurance Info	2	2		3	1	1		1		1	2		2					1	1			17	
11 Parking Permit	2		2		1			2		1	1		1	2	3			1	1	3		20	
13 W/D			1	1																		2	
14 Workman's Compensation		1											1						1		1	4	
15 Other	3	1	2	2		1		2			1				1		1		1	2	3	20	
17 Other																						0	
<b>Health Assessment</b>																						0	
101 Cardiovascular				2		2							1								1	6	
102 Dental								1	1										1	1		4	
103 Dermatology	1	2	5	5	2	3	4	5	1		1	2	4	6	1	3	2	1	1	3	1	53	
104 ENT	1	1	1		1				3		1		1			2	1	2		2		16	
105 Eye	1			1	1	1							1						1	1		7	
106 Endocrine					1														1			2	
107 GI		1			1		1		1	1	1			1			2	1				10	
108 GU			1	1																		2	
109 GYN		2				1		3	1				3		1		1	2			1	15	15
110 Headache	1		1	1	1	1			3				1	2						1	2	14	
111 Musculoskeletal			3	1	2	3	1	2	2	2		2			2		1		2	1	3	27	
112 Neurological		1	1	1	1	2					1		1		1			1				10	
113 Respiratory			1		2		1				1					1	1		1		1	9	
114 STD		1									1	1										3	
115 Substance Abuse																						0	
116 Mental/Emotional		1	1	2	1	1	2							1					1			10	
117 Other	1	1	2	1	1	2	1		2	3	3	1	2	3	2		1	1		1	2	30	
<b>Counseling-Education</b>																						0	
200 AIDS info		2																				2	
202 Health info	4	3	3	14	5	9	4	7	11		4	1	5	2	4	4	5	4	16	1	1	107	
203 Pregnancy				1					1										3			5	
204 Family Planning			1					1							1		1		1			5	
205 Mental Health								1										1	1			3	
207 Sexuality																						0	
208 Stress			1						1	1					2				1	1		7	
209 Substance Abuse				1		2							1			1		1				6	
210 Nutrition				1	2									1					1			5	
211 Blood Borne Pathogen training																						0	
214 STD Counseling	1		1	1															1			4	

**Los Rios Community College District  
Legislatively Mandated Health Fee Elimination Program  
Audit Period from July 1, 2002 through June 30, 2005  
S07-MCC-0018**

**Analysis of Level of Health Services - ARC**

*39/65-67*

**September 2004**

Code	Description	9/1	9/2	9/3	9/7	9/8	9/9	9/10	9/13	9/14	9/15	9/16	9/17	9/20	9/21	9/22	9/23	9/24	9/27	9/28	9/29	9/30	Totals	Unallowable
215	Other						1	1		1											1		4	
<b>Screening</b>																								
301	Blood Glucose				1	2					1												0	
302	Blood Pressure		4	1	2	5	7		1	3		2		3	1	2	1		2	1		1	36	
303	Hearing								1														1	
304	Height															4							4	
305	TB Skin Test	10			15	11		7	18	13	1		1	11	3			5	4	5	1		105	
306	TB Skin Test Reading	5	13	15			12	14	6		11	14	3	1		3	10	3	5		4	2	121	
307	TB Symptoms Review																						0	
308	Temperature		1			4			1	1		1		1				1				1	11	
309	Vision						1			1										1			3	
310	Weight	1	1	1	1		3					2			2				1	1		1	14	
311	Pregnancy Test							1												1			2	
<b>Immunizations</b>																								
400	Tetanus	4		1	1	2	1	1		1						2				1			14	14
401	MMR	1			1					2	1		1							1			7	7
402	Hep B		2		1	1			1	1		2			1	1	1						11	11
<b>First Aid - Care</b>																								
500	First Aid Minor	2	2	5	5	2	1	2	2		1	1	2	4	3	2	2	2	3		1	1	43	
501	First Aid Major						1													1	1	1	4	
502	Follow-up Visit	1				1	1			1													4	
503	Medication	2	2	3	1	3	5		3	1		1	2	1	4	1				1	1	5	36	
504	Rest		1	1	2		2		1	1	1	2	1			1	1	3	1	2	1		21	
505	Special HDCP Care					1				1	1												3	
506	Other (Band aids, sewing kits, pins)		1	1		1	1	2	2	4	1	1	1	1	3	3	3	1			1		27	
<b>Emergencies</b>																								
600	Health Center																						0	
601	Campus		1				1			1	2				1							1	7	
604	Calling an ambulance																						0	
<b>Referrals - Consults</b>																								
700	ARC Counselor																						0	
701	County Clinic						1		1	1	2			1				1		1			8	
702	Immediate Care Clinic			1			1			2		1		2						3		1	11	
703	Community Resource	1	1	2	4	1	3		4	1		1	1	5	1	1		2	1	4			33	
704	County Agency						1													1			2	
705	Dentist																				1		1	
706	Emergency Room		1								1											1	3	
707	Kaiser				1		2		1	1					1					1		1	8	
708	MediCal													2									2	
709	Military																						0	
710	Private Doctor	1	1	2	4	4	3	3	1	2	3	1		2		3			3	2	3	1	39	
711	Self Care			2	1	3	2	1	2		1		1		3		1			1	2	1	21	
713	Other						1																1	
715	ARC instructor									1	1	1											3	
716	ARC DSP&S																						0	

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**Los Rios Community College District  
Legislatively Mandated Health Fee Elimination Program  
Audit Period from July 1, 2002 through June 30, 2005  
S07-MCC-0018**

**Analysis of Level of Health Services - ARC**

**September 2004**

*39/95-04*

	9/1	9/2	9/3	9/7	9/8	9/9	9/10	9/13	9/14	9/15	9/16	9/17	9/20	9/21	9/22	9/23	9/24	9/27	9/28	9/29	9/30	Totals	Unallowable
717 ARC Other									1			1										2	
718 Lab. Referral			1				1	1	2	1	1			2	2							11	
<b>Medications</b>																						0	
800 Acetaminophen	1			1	1	1			5		2	3	1		2	1				1	3	22	
801 Antihistamine						1							1									2	
802 Aspirin			1			1		1			1							1		1		6	
803 Benadryl				1	1											1						3	
804 Blistex Ointment	1				1		1	1				1					1					6	
805 Bronchodilator																						0	
806 Caladryl																						0	
808 Cough Drops					1													1	2	1		5	
810 Eyewash																			1			1	
812 Hydrocortisone				1				2						1								4	
813 Ibuprofen	2	1	1		2	5		1	3	2			1	2	1			1	1	2	4	29	
814 Immodium		1																				1	
815 Liquid Tears																						0	
816 Maalox																						0	
817 Nycoff																						0	
818 Pepto Bismol																		1	1			2	
821 Pseudophedrine		1		1	1		1			1	1			1		1		1	2	2		13	
823 Triple Antibiotic Ointment	1		1		1									3								7	
STAND Quit kit																						0	
<b>Totals</b>	<b>56</b>	<b>61</b>	<b>78</b>	<b>98</b>	<b>79</b>	<b>100</b>	<b>64</b>	<b>83</b>	<b>95</b>	<b>49</b>	<b>58</b>	<b>29</b>	<b>71</b>	<b>56</b>	<b>48</b>	<b>36</b>	<b>38</b>	<b>47</b>	<b>77</b>	<b>41</b>	<b>45</b>	<b>1309</b>	<b>66</b>

5.04% error rate  
*39/2*

## LEGEND FOR CODES USED BY ARC

<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">#</th> <th style="width: 95%;">ADMINISTRATIVE ( 0 - 99 )</th> </tr> </thead> <tbody> <tr><td>02</td><td>Absence Note</td></tr> <tr><td>03</td><td>Accident Report</td></tr> <tr><td>04</td><td>Allied Health Record</td></tr> <tr><td>05</td><td>Athletic PE Follow up</td></tr> <tr><td>06</td><td>Equipment Loan</td></tr> <tr><td>07</td><td>General Information</td></tr> <tr><td>08</td><td>HDCP Record</td></tr> <tr><td>09</td><td>Insurance Follow up</td></tr> <tr><td>10</td><td>Insurance Information</td></tr> <tr><td>11</td><td>Parking Permit</td></tr> <tr><td>12</td><td>P.E. Waiver</td></tr> <tr><td>13</td><td>W/D</td></tr> <tr><td>14</td><td>Workman's Compensation</td></tr> <tr><td>15</td><td>Other</td></tr> <tr><td colspan="2"> </td></tr> <tr> <th>#</th> <th>HEALTH ASSESSMENT ( 100 - 199 )</th> </tr> <tr><td>101</td><td>Cardiovascular</td></tr> <tr><td>102</td><td>Dental</td></tr> <tr><td>103</td><td>Dermatology</td></tr> <tr><td>104</td><td>ENT</td></tr> <tr><td>105</td><td>Eye</td></tr> <tr><td>106</td><td>Endocrine</td></tr> <tr><td>107</td><td>GI</td></tr> <tr><td>108</td><td>GU</td></tr> <tr><td>109</td><td>GYN</td></tr> <tr><td>110</td><td>Headache</td></tr> <tr><td>111</td><td>Musculoskeletal</td></tr> <tr><td>112</td><td>Neurological</td></tr> <tr><td>113</td><td>Respiratory</td></tr> <tr><td>114</td><td>STD</td></tr> <tr><td>115</td><td>Substance Abuse</td></tr> <tr><td>116</td><td>Mental/Emotional</td></tr> <tr><td>117</td><td>Other</td></tr> <tr><td colspan="2"> </td></tr> <tr> <th>#</th> <th>COUNSELING-EDUCATION ( 200 - 299 )</th> </tr> <tr><td>200</td><td>AIDS Information</td></tr> <tr><td>201</td><td>Career</td></tr> <tr><td>202</td><td>Health Information</td></tr> <tr><td>203</td><td>Pregnancy</td></tr> <tr><td>204</td><td>Family Planning</td></tr> <tr><td>205</td><td>Mental Health</td></tr> <tr><td>206</td><td>Eating Disorder</td></tr> <tr><td>207</td><td>Sexuality</td></tr> <tr><td>208</td><td>Stress</td></tr> <tr><td>209</td><td>Substance Abuse</td></tr> <tr><td>210</td><td>Nutrition</td></tr> <tr><td>211</td><td>Blood Borne Pathogen training</td></tr> <tr><td>212</td><td>Classroom presentations</td></tr> <tr><td>213</td><td>Non-Violent Crisis intervention training</td></tr> <tr><td>214</td><td>STD Counseling</td></tr> <tr><td>215</td><td>Other</td></tr> <tr><td colspan="2"> </td></tr> <tr> <th>#</th> <th>SCREENING ( 300 - 399 )</th> </tr> <tr><td>300</td><td>Athletic Physical</td></tr> <tr><td>301</td><td>Blood Glucose</td></tr> <tr><td>302</td><td>Blood Pressure</td></tr> <tr><td>303</td><td>Hearing</td></tr> <tr><td>304</td><td>Height</td></tr> <tr><td>305</td><td>TB Skin Test</td></tr> <tr><td>306</td><td>TB Skin Test Reading</td></tr> <tr><td>307</td><td>TB Symptoms Review</td></tr> <tr><td>308</td><td>Temperature</td></tr> <tr><td>309</td><td>Vision</td></tr> <tr><td>310</td><td>Weight</td></tr> <tr><td>311</td><td>Pregnancy Test</td></tr> </tbody> </table>	#	ADMINISTRATIVE ( 0 - 99 )	02	Absence Note	03	Accident Report	04	Allied Health Record	05	Athletic PE Follow up	06	Equipment Loan	07	General Information	08	HDCP Record	09	Insurance Follow up	10	Insurance Information	11	Parking Permit	12	P.E. 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817	Nycoff																																																																																																																																																																																																																																																																				
818	Pepto Bismol																																																																																																																																																																																																																																																																				
819	Riopan																																																																																																																																																																																																																																																																				
820	Saline Solution																																																																																																																																																																																																																																																																				
821	Pseudoephedrine																																																																																																																																																																																																																																																																				
822	Tinactin																																																																																																																																																																																																																																																																				
823	Triple Antibiotic Ointment																																																																																																																																																																																																																																																																				

Oct. 2002 District's tally of services

#	ADMINISTRATIVE (0-99)
02	
03	
04	
05	
06	
07	
08	
09	
10	
11	
12	
13	
14	
15	
17	
#	HEALTH ASSESSMENT (100-199)
101	
102	2
103	31
104	5
105	4
106	1
107	6
108	
109	4
110	7
111	22
112	3
113	11
114	1
115	1
116	4
117	
#	COUNSELING-EDUCATION (200-299)
200	
201	
202	
203	
204	
205	
206	
207	
208	
209	
210	
211	
212	
214	
#	SCREENING (300-399)
300	
301	
302	
303	
304	
305	
306	
307	
308	
309	
310	
311	

50

305) |||||  
 306) |||||  
 307) ||

#	IMMUNIZATIONS (400-499)
400	17
401	5
402	3
#	FIRST AID-CARE (500-599)
500	14
501	3
502	
503	16
504	10
505	3
506	10
#	EMERGENCIES (600-699)
600	
601	
602	
603	
604	
#	REFERRALS-CONSULTS (700-799)
700	
701	4
702	11
703	4
704	1
705	
706	3
707	7
708	2
709	
710	16
711	12
712	
713	
714	
715	1
716	1
717	2
#	MEDICATIONS (800-899)
800	
801	
802	
803	
804	
805	
806	
807	
808	
809	
810	
811	
812	
813	
814	
815	
816	
817	
818	
819	
820	
821	
822	
823	

# HEALTH CENTER

Date TUESDAY, OCTOBER 1, 2002

Staff use only

Time	Name <small>Please Print First &amp; Last Name</small>	LAST 4 DIGITS ONLY <small>(of your Social Security number)</small>	F	M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
8:06	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	2	800	G.F.
9:00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	715	G.F.
9:06	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	Hep B #1 400/401 Tetanus 402 MMR	JO
9:15	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	2	105/711	MP
9:20	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	105	MP
9:30	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	15	G.F.
9:40	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	821	G.F.
10:45	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	202	MP
11:20	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	503/813	G.F.
11:26	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	15	JO
11:35	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	113	MP
11:55	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	107/711/710 2 Ann 702	MP
11:56	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	302/821	G.F.

36/47-49

Note: one page provided as an example

Date: 10/1/02 Page: 335

# HEALTH CENTER

Date TUESDAY, OCTOBER 1, 2002

Time	Name <small>Please Print First &amp; Last Name</small>	Staff use only				
		F	M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
	[REDACTED]			1	202	G.F.
12:05 12:15	[REDACTED]			1	202/401	G.F.
	[REDACTED]					
12:30	[REDACTED]			1	11	G.F.
12:41	[REDACTED]		X	2	305	MP
12:45	[REDACTED]	X		Student	305	JO
1:35	[REDACTED]	X		2	501	GF
2:13	[REDACTED]		X	2	302	GF
2:18	[REDACTED]	✓		2	302	GF
2:25	[REDACTED]	X		2	503/513/523	GO
2:40	[REDACTED]	✓		2	302	GF
3:08	[REDACTED]	✓		1	202	GF

36/41-49 1/10 2/1

Note: one page ~~386~~ provided as an example

Date 4/19/01 Page 3/14

03				401		
04	<del>     </del>			402	<del>     </del>	10
05					First Aid-Care (500-599)	
06				500	<del>     </del>	30
07				501		
08				502		
09				503	<del>     </del>	
10	<del>     </del>			504	<del>     </del>	
11	<del>     </del>			505	<del>     </del>	
12				506	<del>     </del>	
13					Emergencies (600-699)	
14				600		
15	<del>     </del>			601	<del>     </del>	
	Health Assessment (100-199)			602		
101				603		
102	<del>     </del>	7		604		
103	<del>     </del>	40			Referrals-Consults (700-799)	
104	<del>     </del>	31	700			1
105	<del>     </del>	7	701	<del>     </del>		6
106		3	702	<del>     </del>		20
107	<del>     </del>	7	703	<del>     </del>		42
108		1	704			2
109	<del>     </del>	12	705			
110	<del>     </del>	9	706			3
111	<del>     </del>	23	707	<del>     </del>		5
112	<del>     </del>	9	708			
113	<del>     </del>	9	709			
114		1	710	<del>     </del>		39
115			711	<del>     </del>		23
116		2	712			
117	<del>     </del>	13	713			2
	Counseling-Educa. (200-299)		714			
200			715			3
201			716			1
202	<del>     </del>	88	717			2
203		2			Medications (800-899)	
204		3	800	<del>     </del>		
205	<del>     </del>	8	801			
206			802	<del>     </del>		
207		1	803			
208	<del>     </del>	9	804			
209		3	805			
210		4	806			
211		1	807			
212			808			
213			809			
214	<del>     </del>	8	810			
215	<del>     </del>	8	811			
	Screening (300-399)		812			
300			813	<del>     </del>		
301	<del>     </del>		814			
302	<del>     </del>	28	815			
303			816			
304			817			
305	<del>     </del>	47	818			
306	<del>     </del>	43	819			
307			820			
308	<del>     </del>		821	<del>     </del>		
309			822			
310	<del>     </del>		823			

District's Tally  
of Services -  
March 2004

718 ~~|||||~~ = 7

1      2      3  
 26    7      1

### HEALTH CENTER

Date MONDAY, MARCH 1, 2004

Time	Name Please Print First & Last Name
8:10	[REDACTED]
8:15	[REDACTED]
8:40	[REDACTED]
8:45	[REDACTED]
8:50	[REDACTED]
8:55	[REDACTED]
9:00	[REDACTED]
9:10	[REDACTED]
	[REDACTED]
9:20	[REDACTED]
9:32	[REDACTED]
9:40	[REDACTED]
9:45	[REDACTED]

Staff use only

M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
✓	3	COC Note Home	MP.
✓	1	813	G.F.
✓	1	4 308/504	MP.
	2	306	G.F.
	1	STAND	G.F.
	1	500	G.F.
	1	02	G.F.
	1	306	G.F.
✓	1	111/ <sup>202</sup> 500/ <sup>710</sup> 202/202	MP
✓	2	305	MP
	1	104/308/711/ <sup>202</sup> 710	MP.
	2	305	MP
	1	04	G.F.

RA: 14 ————— 3G/50-52 —————

Med. 18 Note! <sup>338</sup> One day provided as an example.

# HEALTH CENTER

Date MONDAY, MARCH 1, 2004

Time	Name Please Print First & Last Name
10:22	[REDACTED]
10:25	[REDACTED]
10:25	[REDACTED]
10:50	[REDACTED]
11:00	[REDACTED]
11:10	[REDACTED]
11:20	[REDACTED]
11:30	[REDACTED]
11:35	[REDACTED]
11:40	[REDACTED]
11:56	[REDACTED]
1:30	[REDACTED]
1:19	[REDACTED]

Staff use only

M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
	2	802	G.F.
/	1	<del>202</del> 103/711/718 <sup>per</sup>	MP
	1	844	G.F.
\	/	Chem-Shoulder-	MP
	1	601/706/112	JD
	1	306	G.F.
	2	117	G.F.
	1	13	G.F.
	2	504	G.F.
	1	500	G.F.
X	1	305	SD
	1	04	G.F.
	1	<del>506</del> 103/500/202	MP

36/50-52



# HEALTH CENTER

Date MONDAY, MARCH 1, 2004

Staff use only

Time	Name <small>Please Print First &amp; Last Name</small>	F	M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
1:15	[REDACTED]	✓		1	10	G.F.
1:26	[REDACTED]	✓		2	308	G.F.
1:45	[REDACTED]	✓		1	305	JO.
1:58	[REDACTED]	✓		1	mmr	MP.
2:10	[REDACTED]			1	306	G.F.
3:05	[REDACTED]		X	1	802/504	90
6:30	[REDACTED]		X	1	04/702	90
6:42	[REDACTED]		X	1	04/718	90

39/50-52

02		11	400		
03		7	401		
04		122	402		
05		1		First Aid-Care (500-599)	
06		2	500		44
07		5	501		3
08		4	502		4
09			503		35
10		17	504		18
11		21	505		3
12			506		27
13		2		Emergencies (600-699)	
14		3	600		
15		20	601		7
	Health Assessment (100-199)		602		
101		6	603		
102		4	604		
52 11111	103	52		Referrals-Consults (700-799)	
	104	17	700		
	105	7	701		8
	106	2	702		11
	107	11	703		31
	108	2	704		2
	109	14	705		1
	110	15	706		4
	111	25	707		7
	112	9	708		3
	113	9	709		2
	114	3	710		46
	115		711		20
	116	10	712		
	117	28	713		1
	Counseling-Educa. (200-299)		714		
	200	2	715		2
	201		716		
	202	105	717		2
	203	5		Medications (800-899)	
	204	5	800		21
	205	3	801		2
	206		802		5
	207	1	803		3
	208	7	804		5
	209	7	805		
	210	4	806	District's	1
	211		807	tally of services	4
	212		808		
	213		809		
	214	4	810	Sept. 2004	1
	215	4	811		
	Screening (300-399)		812		4
	300		813		29
	301	4	814		1
	302	35	815		
	303	1	816		
	304		817		
	305	109	818		2
	306	115	819		
	307		820		
	308	9	821		11
	309	2	822		
	310	13	823		7
	311				

Handwritten scribbles in the top left corner.

Handwritten scribbles on the left side of the table.

Handwritten scribbles at the bottom left of the table.

718: 11111 = 1

1 2 3 4  
45 3

Date Wed., Sept. 1, 2004

**HEALTH CENTER**

Welcome Day Booth 10-2

Staff use only

Time	Name Please Print First & Last Name
7:30	[REDACTED]
7:30	[REDACTED]
8:40	[REDACTED]
8:45	[REDACTED]
8:55	[REDACTED]
9:09	[REDACTED]
9:15	[REDACTED]
9:20	[REDACTED]
9:30	[REDACTED]
9:40	[REDACTED]
9:40	[REDACTED]
10:00	[REDACTED]
10:00	[REDACTED]

M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
	1	305	JO
	1	305	JO
	1	500	JO
	1	305	MP
	1	02	G.F.
1	1	306	G.F.
	1	305	MP
1	1	<sup>103/500</sup> 502/503/823	JO
	2	305	MP
	(1)	305	MP
	1	<sup>Med</sup> 110/505/813	JO
	1	804	G.F.
	1	800	G.F.

MA: 19 29/53-55

RW: 29 Note: One day <sup>342</sup> provided as an example

# HEALTH CENTER

Date Wed., Sept. 1, 2004

Staff use only

Time	Name <small>Please Print First &amp; Last Name</small>	F	M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
10:15	[REDACTED]	✓		Student	104/710pm	MP
11:45	[REDACTED]	X		student	Tetanus	MP
10:50	[REDACTED]	X		Staff	\$10	G.F
10:55	[REDACTED]	X		1	15	MP
11:15	[REDACTED]	✓		1	04	G.F
11:18	[REDACTED]		X	2	306/202	G.F.
11:25	[REDACTED]	X		1	214/703	MP
11:25	[REDACTED]		X	1	Tetanus <sup>400</sup>	MP
11:40	[REDACTED]	X		1	STAND CANCER	G.F
11:42	[REDACTED]	X		1	STAND	G.F
11:42	[REDACTED]	X		1	STAND	G.F
11:43	[REDACTED]	X		1	STAND	G.F
12:00	[REDACTED]	X		1	305	J.O.

12:00 Hardeep Mundh 301/53-55  
343

X Student mmm/404 JO

# HEALTH CENTER

Date Wed., Sept. 1, 2004

Staff use only

Time	Name <small>Please Print First &amp; Last Name</small>
2:30	[REDACTED]
2:30	[REDACTED]
2:45	[REDACTED]
3:15	[REDACTED]
3:25	[REDACTED]
3:25	[REDACTED]
3/30	[REDACTED]
3:50	Male [REDACTED]

F	M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
X		1	305	MP
X		1	202	MP
X		1	15	90
X		1	202	90
X		1	400	MP
X		1	400	MP
X		1	202	90
X		1	<del>305</del> 20	90
	✓	1	10	MP

39/53-55

**Cosumnes River College—Additional  
Testing**

**Los Rios Community College District**  
**Legislatively Mandated Health Fee Elimination Program**  
**Audit Period from July 1, 2002 through June 30, 2005**  
**S07-MCC-0018**

*SV2*  
*12-02-07*

**Analysis of Level of Health Services - CRC**

*36/13*

November 2003					
	Date	Student ID	Reason	Allowable	Unallowable
1	11/03/2003	0002615	blood pressure	1	
2	11/25/2003	0727782	blood pressure	1	
3	11/25/2003	0952373	credit	1	
4	11/06/2003	7359	eye drop	1	
5	11/03/2003	0902146	finger cut	1	
6	11/05/2003	0668651	had fallen	1	
7	11/26/2003	0959491	headache/migraine	1	
8	11/26/2003	[REDACTED]	headache/migraine	1	
9	11/11/2003	0946879	Health information	1	
10	11/13/2003	0946879	Health information	1	
11	11/14/2003	[REDACTED]	Health kit	1	
12	11/17/2003	0768417	Health test	1	
13	11/13/2003	[REDACTED]	hurt finger	1	
14	11/03/2003	0572380	interview	1	
15	11/12/2003	0913272	interview	1	
16	11/17/2003	0913272	interview	1	
17	11/17/2003	[REDACTED]	Minor cut	1	
18	11/07/2003	7172	Need aspirin	1	
19	11/07/2003	[REDACTED]	Need aspirin	1	
20	11/07/2003	0910844	Nose bleed	1	
21	11/03/2003	[REDACTED]	Not indicated		1
22	11/03/2003	0629304	Not indicated		1
23	11/06/2003	[REDACTED]	Not indicated		1
24	11/06/2003	[REDACTED]	Not indicated		1
25	11/11/2003	0911904	Not indicated		1
26	11/11/2003	0732462	Not indicated		1
27	11/11/2003	7359	Not indicated		1
28	11/14/2003	[REDACTED]	Not indicated		1
29	11/18/2003	0722433	Not indicated		1
30	11/20/2003	[REDACTED]	Not indicated		1
31	11/20/2003	0672431	Not indicated		1
32	11/24/2003	0829842	Not indicated		1
33	11/12/2003	0911904	Nurse		1
34	11/25/2003	0687286	Question	1	
35	11/20/2003	0817901	result	1	
36	11/17/2003	0722433	Self		1
37	11/14/2003	0804528	smoking kit	1	
38	11/03/2003	0675647	T.B	1	
39	11/25/2003	0727782	TB	1	
40	11/13/2003	0005358	TB check	1	
41	11/21/2003	[REDACTED]	TB reading	1	
42	11/07/2003	0551602	TB results	1	
43	11/20/2003	0914499	TB results	1	
44	11/05/2003	00007508	TB test	1	
45	11/05/2003	0551603	TB test	1	
46	11/11/2003	0005358	TB test	1	
47	11/17/2003	0943123	TB test	1	
48	11/18/2003	0914499	TB test	1	

**Los Rios Community College District**  
**Legislatively Mandated Health Fee Elimination Program**  
**Audit Period from July 1, 2002 through June 30, 2005**  
**S07-MCC-0018**

*SV2  
12-06-07*

**Analysis of Level of Health Services - CRC**

49	11/05/2003	0675647	TB to be read	1	
50	11/17/2003	0817901	test	1	
51	11/18/2003	0817901	test	1	
52	11/18/2003	0768417	Test	1	
53	11/18/2003	0021899	Test	1	
54	11/20/2003	0943123	Test	1	

*from  
3G/13-14*

**40**      **14**  
**25.93% error rate**

*3G/71-75*

**February 2004**

Date	Student ID	Reason	Allowable	Unallowable
1	02/02/2004	██████████	Ace bandage and aspirin	1
2	02/19/2004	██████████	aspirin	1
3	02/11/2004	0955881	Bandaaid	1
4	02/20/2004	0753864	bug bite	1
5	02/06/2004	0746612	check TB test	1
6	02/25/2004	0767213	checked TB	1
7	02/17/2004	0703902	Chest pains/headache	1
8	02/03/2004	0575436	First Aid	1
9	02/04/2004	x7464	First Aid Kit refilled	1
10	02/17/2004	692723	gauze	1
11	02/11/2004	██████████	Headache	1
12	02/19/2004	034906	nausea, dizzy	1
13	02/02/2004	0690312	News	1
14	02/02/2004	██████████	Not indicated	1
15	02/03/2004	0984917	Not indicated	1
16	02/03/2004	0913611	Not indicated	1
17	02/04/2004	0746612	Not indicated	1
18	02/04/2004	0990094	Not indicated	1
19	02/10/2004	██████████	Not indicated	1
20	02/10/2004	0926751	Not indicated	1
21	02/10/2004	0835691	Not indicated	1
22	02/11/2004	0926753	Not indicated	1
23	02/12/2004	██████████	Not indicated	1
24	02/12/2004	██████████	Not indicated	1
25	02/17/2004	0951287	Not indicated	1
26	02/17/2004	0731735	Not indicated	1
27	02/17/2004	0792441	Not indicated	1
28	02/23/2004	0732462	Not indicated	1
29	02/24/2004	0928222	Not indicated	1
30	02/25/2004	██████████	Not indicated	1
31	02/26/2004	0989980	Not indicated	1
32	02/26/2004	x7659	owie	1
33	02/24/2004	0807108	Personal	1
34	02/11/2004	██████████	Quit Kit	1
35	02/20/2004	0018800	Quit Kit	1
36	02/27/2004	██████████	Read test	1
37	02/19/2004	██████████	sick	1
38	02/19/2004	██████████	sick	1
39	02/20/2004	██████████	sick	1
40	02/11/2004	0961470	Stop Smoking kit	1



**Los Rios Community College District**  
**Legislatively Mandated Health Fee Elimination Program**  
**Audit Period from July 1, 2002 through June 30, 2005**  
**S07-MCC-0018**

*SV2*  
*12-26-07*

**Analysis of Level of Health Services - CRC**

41	02/05/2004	0970310	stung by bee	1	
42	02/25/2004	0999474	Swollen eye	1	
43	02/18/2004	0851831	talk about smokers	1	
44	02/02/2004	0752529	TB	1	
45	02/02/2004	0820273	TB	1	
46	02/23/2004	0751218	TB	1	
47	02/23/2004	0767213	TB	1	
48	02/11/2004	0021388	TB result	1	
49	02/09/2004	0002896	TB test	1	
50	02/09/2004	0967500	TB test	1	
51	02/09/2004	0021388	TB test	1	
52	02/09/2004	x7321	TB test	1	
53	02/09/2004	x7251	TB test	1	
54	02/09/2004	x7199	TB test	1	
55	02/09/2004	x7511	TB test	1	
56	02/09/2004	x7408	TB test	1	
57	02/10/2004	x7449	TB test	1	
58	02/10/2004	0855862	TB test	1	
59	02/10/2004	0001492	TB test	1	
60	02/10/2004	x7286	TB test	1	
61	02/12/2004	0004347	TB test	1	
62	02/12/2004	0001185	TB test	1	
63	02/13/2004	0855862	TB test	1	
64	02/17/2004	[REDACTED]	TB test	1	
65	02/17/2004	[REDACTED]	TB test	1	
66	02/17/2004	[REDACTED]	TB test	1	
67	02/17/2004	0022783	TB test	1	
68	02/17/2004	[REDACTED]	TB test	1	
69	02/19/2004	[REDACTED]	TB test	1	
70	02/20/2004	0751218	TB test	1	
71	02/23/2004	0022783	TB test	1	
72	02/24/2004	x7403	TB test	1	
73	02/25/2004	0959980	TB test	1	
74	02/25/2004	0916522	TB test	1	
75	02/25/2004	0000819	TB test	1	
76	02/25/2004	0007326	TB test	1	
77	02/25/2004	[REDACTED]	TB test	1	
78	02/10/2004	0731735	TB test (copy)	1	
79	02/27/2004	0916522	TB test read	1	
80	02/27/2004	custodial 7403	TB test read	1	
81	02/19/2004	[REDACTED]	TB test reading	1	
82	02/04/2004	0079233	TB test results	1	
83	02/03/2004	0834906	weight assessment	1	

*from*  
*39/71-75*

64            19  
 22.89% error rate

Total of Nov. 2003 and Feb. 2004

104            33  
 24.09% error rate

*39/2*



## Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student ID or Staff Ext #		F	M	Reason for Visit
			Student	Staff			
1/27/04	11:25	[REDACTED]	X		0575436	X	Make Appt
1/27/04	12:17	[REDACTED]	⊙		0679233		test
1/27/04	2:21	[REDACTED]					
1/28/04	9:00	[REDACTED]	✓		0781805	✓	TB checked
1/28/04	9:35	[REDACTED]	✓		0013911	✓	
1/28/04	10:05	[REDACTED]	✓		007863	✓	skin is itch
1/28/04	11:15	[REDACTED]	✓		0820273	X	TB Injection
1/28/04	1:50	[REDACTED]	X		0958292	X	health insurance inquiry
1/28/04	2:50	[REDACTED]	X			X	Counseling
1/28/04	5:30pm	[REDACTED]		X		X	check TB
1/29/04	11:35	[REDACTED]	X			X	Cuts
1/29/04	12/10	[REDACTED]	X		0679233		test
1/29/04	1:20	[REDACTED]		X	0003856	X	Kit / michelle
1/29/04	2:30	[REDACTED]	X		0575436	X	T.B ✓
1/30/04	8:26	[REDACTED]	✓		0752529	✓	TB
1/30/04	9:55	[REDACTED]	✓		0820273	✓	TB injection
1/30/04	1:00	[REDACTED]	X		0690312		Mews
2/2/04	9:53	[REDACTED]	✓		0752529	✓	T.B
2/2/04	10:55	[REDACTED]	✓		0820273	✓	✓TB
2/2/04	10:30	[REDACTED]		✓		✓	Bece Bandage & Aspirin
2/2/04	11:50	[REDACTED]	✓			✓	✓
2/2/04	1:30	[REDACTED]	✓		0690312	X	Mews
2/3/04	11:35	[REDACTED]	✓		0575436	X	First Aid
2/4/04	12:25	[REDACTED]	X		0679233		TB test result
2-3-04	12:59	[REDACTED]	X		0834906	X	weight assessment

SN 10  
 10-0-05  
 10-0-05



## Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student	Staff	Student ID or Staff Ext #	F	M	Reason for Visit
2/6/04	4:40	[REDACTED]	X		0984917	X		
2/5/04	4:40	[REDACTED]	X		0913611	X		
2/4/04	11:15	[REDACTED]	X		0746612	X		
2/4/04	1:40	[REDACTED]		X	7464		X	First Aid Kit Refilled
2/4/04	2:55	[REDACTED]	X		0990094	X		
2/5/04	1:50	[REDACTED]	X		0970310		X	Stung by Bee
2/6/04	12:10	[REDACTED]	X		0746612	X		check T.B. Test
2/9/04	8:47	[REDACTED]		X	0002896	X		TB test
2/9/04	11:05	[REDACTED]	X		0967500	X		TB test
2/9/04	11:06	[REDACTED]	X		0021388	X		TB test
2/9/04	11:50	[REDACTED]		X	X7321	X		TB Test
✓	12:30	[REDACTED]		X	7251	X		TB test
2/9/04	2:15	[REDACTED]		X	7199	X		TB Test
2/9/04	2:15	[REDACTED]		X	7511	X		TB Test
2/9/04	3:00	[REDACTED]		X	7408	X		TB test
2/10/04	8:30	[REDACTED]		X	7449	X		TB test
2/10/04	9:05	[REDACTED]	X		0731735	X		TB test (copy)
2/10/04	12:00	[REDACTED]	X			X		
2-10-04	12:00	[REDACTED]	X		0855862	X		T.B. Test
2/10/04	2:10	[REDACTED]	X		0926751			
2-10-04	4:15	[REDACTED]		X	0001492	X		TB TEST
2-10-04	4:30	[REDACTED]		X	X7286	X		TB TEST
2/10/04	5:40	[REDACTED]	X		0835691		X	
2/10/04	5:30 AM	[REDACTED]		X	0955881	X		Randall
2/11/04	9:00am	[REDACTED]	X		0021388	X		TB result

39/69-70



## Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student	Staff	Student ID or Staff Ext #	F	M	Reason for Visit
2/11	11:40	[REDACTED]	0961470			X		STOP Smoking Kit
2/11	12:01	[REDACTED]	0926752					
2/11	12:20	[REDACTED]						Quit Kit.
2/11		[REDACTED]						Headach
2/12	8:30	[REDACTED]		0004347	7449	X		T.B. test
2/13	12:40	[REDACTED]	0855862			X		T.B Test ✓
2/12	12:40	[REDACTED]						
2/12	12:55	[REDACTED]				X		
2-12-	5:15	[REDACTED]			0001185		X	TB Test ✓
2-17	9:30	[REDACTED]		P		P		TB Test
2-17		[REDACTED]	692727					Grave
2-17	10:10	[REDACTED]					X	TB test
2/17	11:15	[REDACTED]	0961297					
2/17	12:30	[REDACTED]	6731735					
2/17	12:35	[REDACTED]	0703902					Chest pain → Head ache
2/17	2:50	[REDACTED]	092441					
2/17	4:10	[REDACTED]		X				TB Test
2/17	5:20	[REDACTED]	0022783			X		TB Test
2/17	5:35	[REDACTED]		X				TB Test
2/18	1:40	[REDACTED]	0551831					Edk about smokers
2/19	9:00	[REDACTED]				X		Sick Cleme
2/19	9:45	[REDACTED]		✓		✓		TB Test
2/19	9:45	[REDACTED]	034900			X		Nausea, dizzy
2/19	1:05	[REDACTED]				X		Sick Cleme
2/19	2:50	[REDACTED]						ASPIRIN

36/69-70



## Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student	Staff	Student ID or Staff Ext #	F	M	Reason for Visit
2/19	3:00	[REDACTED]	X	X		X		TB test Reading
2/20	9:20	[REDACTED]	X			X		Sick
2/20	9:30	[REDACTED]	X		0753864	X		POD BITR.
2/20	1:25	[REDACTED]	X		0751218	X		TB TEST
2/20	8:30	[REDACTED]	X		0018800	X		Quit Kit
2/23	9:30	[REDACTED]	X		0022783	X		TB Test
		[REDACTED]	X		0732462	X		
	12:10	[REDACTED]						
2/23	1:30	[REDACTED]	X		0751218	X		TB ✓
2/23	3:15	[REDACTED]	X		0767213			TB
2/24	12:24	[REDACTED]	X		0928222			
2/24	1:00	[REDACTED]	X		0807100	X		Personal
2/24	6:25	[REDACTED]	X	X	Staff 7403	X		TB TEST
2/25	8:15	[REDACTED]						
2/25	10:25	[REDACTED]	X		0959980	X		TB test
2/25	12:55	[REDACTED]	X		0916522	X		TB TEST
2/25	2:00	[REDACTED]	X		0999474		X	Swollen Eye
2/25	2:30	[REDACTED]	X		0767213	X		checked TB
2/25	3:15	[REDACTED]		X	0005819	X		TB TEST
2/25	5:15	[REDACTED]		X	0007306	X		TB test
2/25	5:40	[REDACTED]		X				TB TEST
2/26	2:45	[REDACTED]		X	71659	X		owid
2/26	8:45	[REDACTED]	X		0959980	X		
2/27	10:11	[REDACTED]	X		0916522	X		TB TEST RD
2-27	2:30 pm	[REDACTED]		X	CUSTODIAN 7403			TB test RD

39/69-70



## Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student	Staff	Student ID or Staff Ext #	F	M	Reason for Visit
2-27-04	3 p.m.	[REDACTED]		✓				Read test 3/9/09-10
02/01/04	10:46 AM	[REDACTED]		✓				T.B. Test
3/1/04	11:03 AM	[REDACTED]	✓		0904121	✓		Tonsil Abscess
3/1/04	11:59	[REDACTED]	✓		0906291	✓		
3/2/04	8:45 AM	[REDACTED]		✓	0004212	✓		PB
3/3/04	1 p.m.	[REDACTED]		✓		✓		TB Test
3/3/04	1 PM	[REDACTED]	✓		0835691		✓	
3/4/04	11 AM	[REDACTED]	✓		0971708	✓		Ankle injury
3/5/04	9:30 A	[REDACTED]		✓	0004212	✓		PB
3/5/04	12:53	[REDACTED]		✓		✓		TB ck.
3/5/04	12:55	[REDACTED]	✓		0018900	✓		mold concern
3/11/04	10:40	[REDACTED]		✓		✓		TB Check
3/12/04	9:10	[REDACTED]	✓					
3/12/04	11:58	[REDACTED]		✓	*7372		✓	TB Check
3/15/04	2:00	[REDACTED]		✓	0005454	✓		TB Test
3/15/04	3:00	[REDACTED]	✓		0003911	✓		TB Test
3/16/04	10:40	[REDACTED]	✓		0018900	✓		make an appointment
3/17/04	9:00	[REDACTED]	✓		0013911	✓		TB Test.
3/17/04	11:15	[REDACTED]	✓		0784128	✓		NEED MORTIM
3/17/04	11:55	[REDACTED]		✓	0005454	✓		read TB test
3/17/04	12:12	[REDACTED]	✓		0946176	✓		ankle injury
3/17/04	1:05	[REDACTED]	✓		0835691	✓		
3/17/04	3:31	[REDACTED]	✓		0000960	✓		PRD
3/17/04	4:15	[REDACTED]	X			✓		withdrawal
3/17/04	5:00	[REDACTED]	✓		0914239	✓		Workshop

**Tab 15**

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 LEGISLATIVELY MANDATED HEALTH FEE ELIMINATION PROGRAM  
 AUDIT PERIOD FROM JULY 1, 2002 THROUGH JUNE 30, 2006  
 S07-MCC-0018

ANALYSIS OF SERVICES AND SUPPLIES - FY 2003/04

Sum of Expended		DeptID Acct								CR.VS.HLTH			SC.VS.HLTH		Grand Total	ALLOWED	DISALLOWED	NOTES
Warrant #	Voucher	4500	4503	5200	5201	5500	5600	5890	6490	4500	5201	5600	4500	5890				
0	0	78.75				(33.49)	335.00			1.59			492.26		\$874.11	\$874.11	0.00	1,3
0094108625	00117283	110.52													\$110.52	\$110.52	\$0.00	medical supplies
0094108791	00117576	39.00													\$39.00	\$39.00	\$0.00	medical supplies
0094108996	00117806					4.00									\$4.00	\$4.00	\$0.00	Verizon messaging svcs
0094109955	00118305					3.99									\$3.99	\$3.99	\$0.00	Verizon messaging svcs
0094110733	00119211	19.42													\$19.42	\$19.42	\$0.00	medical supplies
	00119212	182.86													\$182.86	\$182.86	\$0.00	medical supplies
0094112179	00120476									82.06					\$82.06	\$82.06	\$0.00	medical supplies
0094112201	00120494	20.75													\$20.75	\$20.75	\$0.00	medical supplies
0094112263	00119986									27.84					\$27.84	\$27.84	\$0.00	medical supplies
0094113552	00120813									26.94					\$26.94	\$26.94	\$0.00	office supplies
0094113725	00121395									24.95					\$24.95	\$24.95	\$0.00	medical supplies
0094113747	C2356									154.74					\$154.74	\$154.74	\$0.00	office supplies
0094113905	00120897					4.01									\$4.01	\$4.01	\$0.00	Verizon messaging svcs
0094115480	00122844					4.00									\$4.00	\$4.00	\$0.00	Verizon messaging svcs
0094115888	00123775									55.18					\$55.18	\$55.18	\$0.00	medical supplies
	00123776									(7.01)					(\$7.01)	(\$7.01)	\$0.00	medical supplies
0094115944	A3629	64.60													\$64.60	\$64.60	\$0.00	booklet
0094116604	00124491						65.00								\$65.00	\$65.00	\$0.00	fax machine repair
0094116929	00124522												169.29		\$169.29	\$169.29	\$0.00	3
0094117008	00125241					4.00									\$4.00	\$4.00	\$0.00	Verizon messaging svcs
0094117498	00125682									14.25					\$14.25	\$14.25	\$0.00	office supplies / OTC meds
0094117729	00126480												159.76		\$159.76	\$159.76	\$0.00	medical supplies
0094117751	C2389									130.80					\$130.80	\$130.80	\$0.00	office supplies
0094117757	00126089				272.30										\$272.30	\$272.30	\$0.00	travel - health conference
0094118717	00127481									154.46					\$154.46	\$154.46	\$0.00	medical supplies
0094118839	00126530										14.40				\$14.40	\$14.40	\$0.00	travel - workshop
0094118920	00127183	252.82													\$252.82	\$252.82	\$0.00	medical supplies
	00127251	70.65													\$70.65	\$70.65	\$0.00	medical supplies
0094118925	C2393									52.95					\$52.95	\$52.95	\$0.00	3
0094119006	00126509												493.52		\$493.52	\$493.52	\$0.00	medical supplies
0094119098	00127565					4.00									\$4.00	\$4.00	\$0.00	Verizon messaging svcs
0094119875	00128214	94.38													\$94.38	\$94.38	\$0.00	Booklets/pamphlets
0094119950	00128329	103.59													\$103.59	\$103.59	\$0.00	medical supplies
0094120026	00127792													420.00	\$420.00	\$0.00	\$420.00	2
	00127793													660.00	\$660.00	\$0.00	\$660.00	2
	00127794													450.00	\$450.00	\$0.00	\$450.00	2
	00127795													1,320.00	\$1,320.00	\$0.00	\$1,320.00	2
0094120324	00130134									33.21					\$33.21	\$33.21	\$0.00	Booklets/pamphlets
0094120652	00129592					4.00									\$4.00	\$4.00	\$0.00	Verizon messaging svcs
0094121318	00130615									66.84					\$66.84	\$66.84	\$0.00	office supplies
0094121563	00130556									60.39					\$60.39	\$60.39	\$0.00	medical supplies
0094123232	00131840	287.83													\$287.83	\$287.83	\$0.00	medical supplies
	00131841	1.50													\$1.50	\$1.50	\$0.00	medical supplies
0094123309	00132121												4.96		\$4.96	\$4.96	\$0.00	3
0094123398	00131468					4.06									\$4.06	\$4.06	\$0.00	3
0094126719	00134078	161.19													\$161.19	\$161.19	\$0.00	Booklets/pamphlets

3E/24-29

Aud. Date 4/16/01 Page 35  
 W/S No. 22  
 12-01-07



**LOS RIOS COMMUNITY COLLEGE DISTRICT  
LEGISLATIVELY MANDATED HEALTH FEE ELIMINATION PROGRAM  
AUDIT PERIOD FROM JULY 1, 2002 THROUGH JUNE 30, 2006  
S07-MCC-0018**

**ANALYSIS OF SERVICES AND SUPPLIES - FY 2003/04**

Sum of Expended		DeptID Acct		AR.VS.HLTH						CR.VS.HLTH			SC.VS.HLTH		Grand Total	ALLOWED	DISALLOWED	NOTES
Warrant #	Voucher	4500	4503	5200	5201	5500	5600	5890	6490	4500	5201	5600	4500	5890				
0094127022	00133628					4.00									\$4.00	\$4.00	\$0.00	<sup>3</sup>
0094127715	C2487									10.00					\$10.00	\$10.00	\$0.00	Booklets/pamphlets
0094128554	00135505										10.80				\$10.80	\$10.80	\$0.00	travel - mileage
	00135508										18.00				\$18.00	\$18.00	\$0.00	travel - mileage
0094128875	C2488									66.97					\$66.97	\$66.97	\$0.00	<sup>3</sup>
0094128880	00135521			463.20											\$463.20	\$463.20	\$0.00	travel - conference
0094128901	00135522			390.70											\$390.70	\$390.70	\$0.00	travel-conference
0094129024	00136401					4.00									\$4.00	\$4.00	\$0.00	<sup>3</sup>
0094129612	00136832												230.05		\$230.05	\$230.05	\$0.00	Booklets/pamphlets
0094129675	00136968									111.17					\$111.17	\$111.17	\$0.00	medical supplies
0094129681	C2488CM									(7.81)					(\$7.81)	(\$7.81)	\$0.00	<sup>3</sup>
0094129736	00136713													330.00	\$330.00	\$0.00	\$330.00	<sup>2</sup>
	00136715													240.00	\$240.00	\$0.00	\$240.00	<sup>2</sup>
0094129743	00136834												12.88		\$12.88	\$12.88	\$0.00	office supplies
0094129744	00136680												170.07		\$170.07	\$170.07	\$0.00	medical/office supplies
0094130370	00138445												314.14		\$314.14	\$314.14	\$0.00	medical supplies
0094130577	00138516					4.00									\$4.00	\$4.00	\$0.00	<sup>3</sup>
0094131094	C2540											105.09			\$105.09	\$105.09	\$0.00	service on audio equip.
0094131186	00139123									14.20					\$14.20	\$14.20	\$0.00	travel - training class
0094131821	S3079												53.86		\$53.86	\$53.86	\$0.00	office supplies
0094131892	00140491							5,149.03							\$5,149.03	\$5,149.03	\$0.00	computer equipment
0094131959	00140209	61.23													\$61.23	\$61.23	\$0.00	Booklets/pamphlets
0094132038	00140065												311.73		\$311.73	\$311.73	\$0.00	medical supplies
0094132056	00140455	284.29													\$284.29	\$284.29	\$0.00	medical supplies
	00140775									61.34					\$61.34	\$61.34	\$0.00	medical supplies
	00140776	13.60													\$13.60	\$13.60	\$0.00	medical supplies
0094132063	C2566									189.97					\$189.97	\$189.97	\$0.00	<sup>3</sup>
0094132814	00141426	16.75													\$16.75	\$16.75	\$0.00	Booklets/pamphlets
0094132930	00141651			90.00											\$90.00	\$90.00	\$0.00	travel - mileage
0094133007	00142647												183.14		\$183.14	\$183.14	\$0.00	office supplies
0094134041	A3904		56.03												\$56.03	\$56.03	\$0.00	computer software
0094134113	00142786				55.40										\$55.40	\$55.40	\$0.00	travel-mileage
0094134197	00142925									9.00					\$9.00	\$9.00	\$0.00	travel-mileage
	00142928									10.80					\$10.80	\$10.80	\$0.00	travel-mileage
0094134366	00143484							3,055.00							\$3,055.00	\$0.00	\$3,055.00	<sup>2</sup>
0094134689	00144098	15.00													\$15.00	\$15.00	\$0.00	Booklets/pamphlets
0094134907	00143318									172.56					\$172.56	\$172.56	\$0.00	medical supplies
0094135010	00144447					4.00									\$4.00	\$4.00	\$0.00	Verizon messaging svcs
<b>Grand Total</b>		1,878.73	56.03	1,126.20	145.40	14.57	400.00	3,055.00	5,149.03	1,483.39	77.20	105.09	2,595.66	3,420.00	<b>\$19,506.30</b>	<b>\$13,031.30</b>	<b>\$6,475.00</b>	

**NOTES**

- Per district personnel, these were adjusting amounts made by campus personnel.
- Education Code Section 76355(d) states that "Authorized expenditures shall not include physical examinations for intercollegiate athletics [and] the salaries of health professionals for athletic events." The disallowed costs are for physical examinations for athletes and medical personnel present at athletic games.
- The auditor did not test these claimed costs.

Aud. Date: 4/16/07 Page 25  
 W/S No. 3E  
 12-04-07 5/22/07

30/1, 3E/1

LOS RIOS COMMUNITY COLLEGE  
 1919 Spanos Court  
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS  
 350 California Street  
 San Francisco, CA 94104  
 11-49/1210

And. *Jan* W/S No. *3E*  
 Date *4/10/07* Page *24*  
 0094-120026

*SV2*  
*12-04-07*  
*POS 24-29*

Date Dec-15-2003

Pay Amount \$2,850.00\*\*\*

Pay \*\*\*\*\*TWO THOUSAND EIGHT HUNDRED FIFTY AND 00/100 DOLLAR\*\*\*\*\*

To The Order Of SACRAMENTO KNEE AND SPORTS  
 MEDICINE  
 2801 K STREET STE 310  
 SACRAMENTO, CA 95816

**VOID**

Authorized Signature

\* NON-NEGOTIABLE \*

*3E/25-29*

Check Date: 15.Dec.2003		GENFD GENERAL FUND		Warrant No.120026		
Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
B140001	SH 200331	Nov-19-2003	00127792 ✓	420.00	0.00	420.00
B140001	SH 300620	Nov-19-2003	00127793 ✓	660.00	0.00	660.00
B140001	SH 600003	Nov-19-2003	00127794 ✓	450.00	0.00	450.00
B140001	SH 800004	Nov-19-2003	00127795 ✓	1,320.00	0.00	1,320.00

*3E/22*

**File Copy**

Vendor Number	Name		Total Discounts		
0000004792	SACRAMENTO KNEE AND SPORTS		\$0.00		
Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount	
120026	Dec-15-2003	\$2,850.00	\$0.00	\$2,850.00	

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 1919 Spanos Court • Sacramento, CA 95825-3981

**BLANKET ORDER RELEASE FORM**

- ARC
- CRC
- EDC
- FLC
- OTHER \_\_\_\_\_
- SCC  XX
- DO
- FM
- TS

Release No.  <b>207819</b>	Purchase Order No.  <b>B140001</b>
----------------------------------	--

**Sacramento Knee & Sports Medicine**  
 Vendor Name (As it appears on Purchase Order) Vendor Code

Invoice No. or Packing Slip No. \_\_\_\_\_ Date Items Received \_\_\_\_\_  
 (Please check if attached and write total dollar amount below)

DESCRIPTION (Do Not Complete if Attaching Invoice or Packing Slip)	QUANTITY	UNIT	UNIT PRICE	TOTAL
Invoices Attached				
Purchases Charged to Categorical Programs, Grants or Special Projects This purchase is in compliance with the requirements of _____ For grants/special projects _____			Total Amount or Estimate	<b>\$ 2850.00</b> ✓ <i>2E/24</i>
Program Director/Coordinator Signature _____		Program Name _____ Project/Grant Number _____		
Program Goal/Objective Number/Explanation _____				

I hereby certify the items/services listed above are to be obtained in accordance with District Regulation 8323, Section 4, Conflict of Interest, and all other applicable district, state, and federal policies, rules, regulations, and laws.

Joyce Clark 11/24/03  
 AUTHORIZED PURCHASER SIGNATURE (must be listed on Purchase Order) Date

[Signature] 11-25-03  
 APPROVED SUPERVISOR, DEAN OR OTHER AUTHORIZED SIGNATURE Date

GENFD / 5890 / 11 / SC.VS.HLTH	(15)
Bus Unit Account Fund Org	
64400 / 00000 / 04 / 041A	\$ 2850.00
Program Sub-Class BY Proj/Grnt Amount	
Bus. Unit Account Fund Org	
Program Sub-Class BY Proj/Grnt Amount	

127792

SAC KNEE & SPORTS MED CORP  
DAVID B. COWARD M.D.  
2801 K STREET STE. 310  
SACRAMENTO CA 95816

IRS# 680027799  
PRVD# ZZZ003557  
(916)454-6677

INVOICE

GUAR: SAC. CITY COLLEGE  
3835 FREEPORT BLVD  
SACRAMENTO CA 95822

DATE 11/19/03  
ACCOUNT: SH 200331

PATIENT: SAC. CITY COLLEGE

B140001

DATE	PROCEDURE	DESCRIPTION	AMOUNT	BALANCE	DOCTOR	DIAG
09/13/03	90000-00	SCC GAME	240.00	240.00	COWARD, MD	
09/13/03	DESC -00	4 HRS @ \$60/HR	.00	240.00	COWARD, MD	
09/24/03	90000-00	TRAINING ROOM	60.00	300.00	COWARD, MD	
09/24/03	DESC -00	1 HR @ \$60/EA	.00	300.00	COWARD, MD	
10/22/03	90000-00	TRAINING ROOM	60.00	360.00	COWARD, MD	
10/22/03	DESC -00	1 HR @ \$60/HR	.00	360.00	COWARD, MD	
11/12/03	90000-00	TRAINING ROOM	60.00	420.00	COWARD, MD	
11/12/03	DESC -00	1 HR @ \$60/EA	.00	420.00	COWARD, MD	

INVOICE TOTAL:

420.00  
3E/24

127793

SAC KNEE & SPORTS MED CORP  
STEPHEN C. WEBER M.D.  
2801 K STREET STE. 310  
SACRAMENTO CA 95816

IRS# 680027799  
PRVD# ZZZ00355Z  
  
(916)454-6677

INVOICE

GUAR: SAC. CITY COLLEGE  
3835 FREEPORT BLVD  
SACRAMENTO CA 95822

DATE : 11/19/03  
ACCOUNT: SH 300620

PATIENT: SAC. CITY COLLEGE

B14000/

DATE	PROCEDURE	DESCRIPTION	AMOUNT	BALANCE	DOCTOR	DIAG
09/30/03	90000-00	SCC TRNG ROOM	60.00	60.00	WEBER, M.D.	
09/30/03	DESC -00	1 HOUR @ \$60	.00	60.00	WEBER, M.D.	
10/04/03	90000-00	SCC GAME	240.00	300.00	WEBER, M.D.	
10/04/03	DESC -00	4 HRS @ \$60/HR	.00	300.00	WEBER, M.D.	
10/13/03	90000-00	TRAINING ROOM	60.00	360.00	WEBER, M.D.	
10/13/03	DESC -00	1 HR @ \$60/HR	.00	360.00	WEBER, M.D.	
10/18/03	90000-00	SCC GAME	240.00	600.00	WEBER, M.D.	
10/18/03	DESC -00	4 HRS @ \$60/HR	.00	600.00	WEBER, M.D.	
11/03/03	90000-00	TRAINING ROOM	60.00	660.00	WEBER, M.D.	
11/03/03	DESC -00	1 HR @ \$60/HR	.00	660.00	WEBER, M.D.	

INVOICE TOTAL:

660.00  
3E/24

127794

SAC KNEE & SPORTS MED CORP  
 DONALD G. DOWNS, M.D.  
 2801 K STREET STE. 310  
 SACRAMENTO CA 95816

IRS# 680027799  
 PRVD# 727003557  
 (916)454-6677

INVOICE

TO: SAC. CITY COLLEGE  
 3835 FREEPORT BLVD  
 SACRAMENTO CA 95822

DATE : 11/19/03  
 ACCOUNT: SH 600003

PATIENT: SAC. CITY COLLEGE

B40001

DATE	DOCTOR	PROCEDURE	DESCRIPTION	DIAG	AMOUNT
7/24/03	DOWNS, MD	90000 00	3CC PHYSICALS		120.00
7/24/03	DOWNS, MD	DESC 00	2 HRS @ \$60/HR		.00
8/05/03	DOWNS, MD	90001 00	SCC PHYSICALS		120.00
8/05/03	DOWNS, MD	DESC 00	2 HRS @ \$60/HR		.00
8/25/03	DOWNS, MD	90000 00	SCC PHYSICALS		60.00
/25/03	DOWNS, MD	DESC 00	1 HR @ \$60/HR		.00
9/16/03	DOWNS, MD	90000 00	TRAINING ROOM		60.00
9/16/03	DOWNS, MD	DESC 00	1 HOUR @ \$60/HR		.00
10/14/03	DOWNS, MD	DESC 00	SCC PHYSICALS		90.00

1 1/2 HOUR @ \$60/HR

INVOICE TOTAL:

450.00  
 30/24

127795

SAC KNEE & SPORTS MED CORP  
JEFFREY T KAUFFMAN M.D.  
2801 K STREET STE. 310  
SACRAMENTO CA 95816

IRS# 680027799  
PRVD# ZZZ00355Z  
  
(916)454-6677

INVOICE

GUAR: SAC. CITY COLLEGE  
3835 FREEPORT BLVD  
SACRAMENTO CA 95822

DATE: 11/19/03  
ACCOUNT: SH 800004

PATIENT: SAC. CITY COLLEGE

B140001

DATE	PROCEDURE	DESCRIPTION	AMOUNT	BALANCE	DOCTOR	DJAG
07/29/03	90000-00	SCC PHYSICALS	120.00	120.00	KAUFFMAN, MD	
07/29/03	DESC -00	2 HRS @ \$60/EA	.00	120.00	KAUFFMAN, MD	
08/14/03	90000-00	SCC PHYSICALS	120.00	240.00	KAUFFMAN, MD	
08/14/03	DESC -00	2 HRS @ \$60/EA	.00	240.00	KAUFFMAN, MD	
08/19/03	90000-00	SCC PHYSICALS	120.00	360.00	KAUFFMAN, MD	
08/19/03	DESC -00	2 HRS @ \$60/EA	.00	360.00	KAUFFMAN, MD	
09/06/03	90000-00	SCC GAME	240.00	600.00	KAUFFMAN, MD	
09/06/03	DESC -00	4 HRS @ \$60/EA	.00	600.00	KAUFFMAN, MD	
09/09/03	90000-00	TRAINING ROOM	60.00	660.00	KAUFFMAN, MD	
09/09/03	DESC -00	1 HR @ \$60/EA	.00	660.00	KAUFFMAN, MD	
10/08/03	90000-00	TRAINING ROOM	60.00	720.00	KAUFFMAN, MD	
10/08/03	DESC -00	1 HR @ \$60/EA	.00	720.00	KAUFFMAN, MD	
10/25/03	90000-00	SCC GAME	240.00	960.00	KAUFFMAN, MD	
10/25/03	DESC -00	4 HRS @ \$60/EA	.00	960.00	KAUFFMAN, MD	
10/27/03	90000-00	TRAINING ROOM	60.00	1020.00	KAUFFMAN, MD	
10/27/03	DESC -00	1 HR @ \$60/EA	.00	1020.00	KAUFFMAN, MD	
11/15/03	90000-00	SCC GAME	240.00	1260.00	KAUFFMAN, MD	
11/15/03	DESC -00	4 HRS @ \$60/EA	.00	1260.00	KAUFFMAN, MD	
11/18/03	90000-00	TRAINING ROOM	60.00	1320.00	KAUFFMAN, MD	
11/18/03	DESC -00	1 HR @ \$60/EA	.00	1320.00	KAUFFMAN, MD	

INVOICE TOTAL:

1,320.00  
3E/24

Aud. 4/16/07 W/S No. 30  
 Date 4/16/07 Page 30  
 SV2  
 12-04-07  
 PS 30-34

LOS RIOS COMMUNITY COLLEGE  
 1919 Spanos Court  
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS  
 350 California Street  
 San Francisco, CA 94104  
 11-49/1210

0094-129736

Date Apr-15-2004

Pay Amount \$570.00\*\*\*

Pay \*\*\*\*\*FIVE HUNDRED SEVENTY AND NO / 100 US DOLLAR\*\*\*\*\*

To The Order Of SACRAMENTO KNEE AND SPORTS  
 MEDICINE  
 2801 K STREET STE 310  
 SACRAMENTO, CA 95816

**VOID**

Authorized Signature

\* NON-NEGOTIABLE \*

3E/31-34

Check Date: 15.Apr.2004		GENFD GENERAL FUND		Warrant No.129736		
Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
B140001	SH 600003	Mar-25-2004	00136713 ✓	330.00	0.00	330.00
B140001	SH 800004	Mar-25-2004	00136715 ✓	240.00	0.00	240.00

3E/23

**File Copy**

Vendor Number	Name		Total Discounts		
0000004792	SACRAMENTO KNEE AND SPORTS		\$0.00		
Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount	
129736	Apr-15-2004	\$570.00	\$0.00	\$570.00	



LOS RIOS COMMUNITY COLLEGE DISTRICT  
 1919 Spanos Court • Sacramento, CA 95825-3981

BLANKET ORDER RELEASE FORM

ARC  SCC   
 CRC  DO   
 EDC  FM   
 FLC  TS   
 OTHER \_\_\_\_\_

Release No. <b>208516</b>	Purchase Order No. B140001
------------------------------	-------------------------------

SACRAMENTO KNEE AND SPORTS  
 Vendor Name (As it appears on Purchase Order) Vendor Code

SH 600003  
 Invoice No. or Packing Slip No. \_\_\_\_\_ Date Items Received \_\_\_\_\_  
 (Please check if attached and write total dollar amount below)

DESCRIPTION (Do Not Complete if Attaching Invoice or Packing Slip)	QUANTITY	UNIT	UNIT PRICE	TOTAL
Purchases Charged to Categorical Programs, Grants or Special Projects This purchase is in compliance with the requirements of _____			Total Amount or Estimate	\$ 330.00 <u>3E/30</u>
Program Director/Coordinator Signature _____		Program Name _____		
_____		Project/Grant Number _____		
Program Goal/Objective Number/Explanation _____				

I hereby certify the items/services listed above are to be obtained in accordance with District Regulation 8323, Section 4, Conflict of Interest, and all other applicable district, state, and federal policies, rules, regulations, and laws.

Joyce J. Clark 3-29-04  
 AUTHORIZED PURCHASER SIGNATURE (must be listed on Purchase Order) Date  
[Signature] 3-30-04  
 APPROVED SUPERVISOR, DEAN OR OTHER AUTHORIZED SIGNATURE Date

GENED	/	5890	/	11	/	SC.VS.	HT/TH	
Bus. Unit		Account		Fund		Org		
64400	/	00000	/	04	/	041A		\$ 330.00
Program		Sub-Class		BY		Proj/Gmt		Amount
	/		/		/			
Bus. Unit		Account		Fund		Org		\$
	/		/		/			
Program		Sub-Class		BY		Proj/Gmt		Amount



136713

SAC KNEE & SPORTS MED CORP  
 DONALD G. DOWNS, M.D.  
 2801 K STREET STE. 310  
 SACRAMENTO CA 95816

IRS# 680027799  
 PRVD# ZZZ00355Z  
 (916) 454-6677

INVOICE

GUAR: SAC. CITY COLLEGE  
 3835 FREEPORT BLVD  
 SACRAMENTO CA 95822

DATE : 3/25/04  
 ACCOUNT: SH 600003

PATIENT: SAC. CITY COLLEGE

B140001

DATE	PROCEDURE	DESCRIPTION	AMOUNT	BALANCE	DOCTOR	DIAG
12/11/03	90000-00	PHYSICALS 2 HOURS	120.00	120.00	DOWNS, MD	
12/11/03	DESC -00	@ \$60 / PER HOUR	.00	120.00	DOWNS, MD	
01/08/04	90000-00	PHYSICALS 2 HOURS	120.00	240.00	DOWNS, MD	
01/08/04	DESC -00	@ \$60 / PER HOUR	.00	240.00	DOWNS, MD	
01/29/04	90000-00	PHYSICALS 1.5 HOURS	90.00	330.00	DOWNS, MD	

INVOICE TOTAL:

330.00  
 3E/31

136715

SAC KNEE & SPORTS MED CORP  
JEFFREY I KAUFFMAN M.D.,  
2801 K STREET STE. 310  
SACRAMENTO CA 95816

IRS# 680027799  
PRVD# ZZZ00355Z  
(916)454-6677

INVOICE

TO: SAC. CITY COLLEGE  
3835 FREEPORT BLVD  
SACRAMENTO CA 95822

DATE: 3/25/04  
ACCOUNT: SH 800004

PATIENT: SAC. CITY COLLEGE

B140001

DATE	DOCTOR	PROCEDURE	DESCRIPTION	DIAG	AMOUNT
12/03/03	KAUFFMAN, MD	90000 00	PHYSICALS 2 HOURS		120.00
12/03/03	KAUFFMAN, MD	DESC 00	@ \$50/HR		.00
1/16/04	KAUFFMAN, MD	90000 00	PHYSICALS 2 HOURS		120.00
1/16/04	KAUFFMAN, MD	DESC 00	@ \$50/HR		.00

INVOICE TOTAL:

240.00  
DE/32

LOS RIOS COMMUNITY COLLEGE  
 1919 Spanos Court  
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS  
 350 California Street  
 San Francisco, CA 94104  
 11-49/1210

0094-134366

SV2  
 12-04-07  
 PPS 35-38

Date Jun-23-2004

Pay Amount \$3,055.00\*\*\*

Pay \*\*\*\*THREE THOUSAND FIFTY-FIVE AND X/100 US DOLLAR

To The Order Of REGENTS OF THE UNIV OF CALIF  
 CASHIER'S OFF. 1200 DUTTON HALL  
 UNIV OF CA ONE SHIELDS AVE  
 DAVIS, CA 95616

**VOID**

Authorized Signature

\* NON-NEGOTIABLE \*

2E/36-38

Check Date: 23 Jun. 2004		GENFD GENERAL FUND		Warrant No. 134366		
Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
0001023881	069865 PREPAY	Jun-08-2004	00143484	3,055.00	0.00	3,055.00

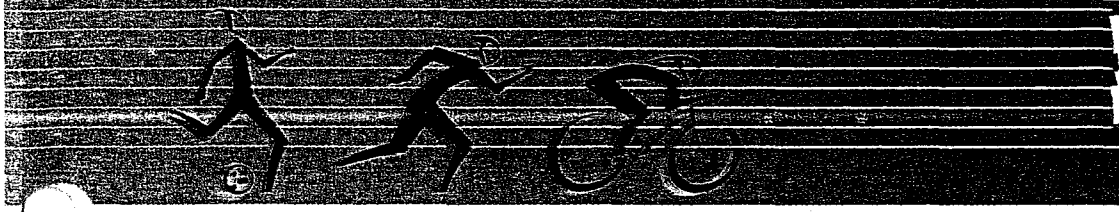
2E/23

**File Copy**

Vendor Number	Name	Total Discounts
0000004561	REGENTS OF THE UNIV OF CALIF	\$0.00

Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount
134366	Jun-23-2004	\$3,055.00	\$0.00	\$3,055.00



*Sports Medicine*  
Bummi Beckley, M.D.  
David Cosca, M.D.  
Gina Lokna, M.D.  
Jeffrey Tanji, M.D.  
Massimo Testa, M.D.

June 8, 2004  
  
American River College  
4700 College Oak Drive  
Sacramento, CA 95864  
Attn: Gin Fierro

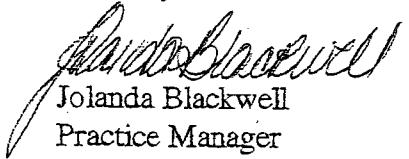
*Orthopaedic Surgery*  
Eric Heiden, M.D.  
Karen Heiden, M.D.  
Richard Marder, M.D.  
Stephen Pinney, M.D.  
Anthony Van Bergeyk, M.D.

RE: Physician Team Services (Agreement No. 96-09125V)

The purpose of this correspondence is to request payment for services rendered to the American River College Intercollegiate Athletics Program by the UC Davis Sports Medicine Program from July 2003 through June 2004. Please forward the a check for \$3,055.00 made payable to the UC Regents and the attached yellow invoice to:

3E/35  
Cashier's Office  
1200 Dutton Hall  
University of California  
One Shields Avenue  
Davis, CA 95616-8549

Thank you for the opportunity to work with your organization. If you have any questions or require additional information, please do not hesitate to contact me at (916) 734-2985.

Sincerely,  
  
Jolanda Blackwell  
Practice Manager  
UC Davis Sports Medicine Program

Attachments

Regents of Univ

Presby 143484



INVOICE  
N<sup>o</sup> 069835

INVOICE  
UNIVERSITY OF CALIFORNIA, DAVIS  
DAVIS, CALIFORNIA 95616-8709  
PHONE (530)752-3649 - FAX (530)752-5718  
FED. ID. #94-6036494

CUSTOMER NO. 991009878	DATE June 8, 2004
CUSTOMER NAME & ADDRESS  Los Rios Community College District American River College 4700 College Oak Drive Sacramento, CA 95841	DEPARTMENT Sports Medicine
	PREPARED BY Jolanda Blackwell
	PHONE NO. 916 734-2985
DETAIL CODE(S) 2N55	AMOUNT 3055.00
SALES TAX (IF APPLICABLE) STAX	

20 103881

DESCRIPTION	AMOUNT
Payment for services rendered by the UC Davis Sports Medicine Program from July 2003 through June 2004	3055.00 3E/35

PAYMENT IS DUE UPON RECEIPT. PLEASE RETURN YELLOW COPY WITH YOUR PAYMENT

PLEASE MAKE CHECKS PAYABLE TO: THE REGENTS OF THE U. C.  
Mail or make payment in person to: Cashier's Office, 1200 Dutton Hall  
University of California, One Shields Avenue, Davis, CA 95616-8549

# INVOICE

Date: 5/18/04

**BILLED TO:**  
 Gin Fierro  
 American River College  
 4700 College Oak Dr.  
 Sacramento, CA 95864

**FROM:**  
 UCD Sports Medicine  
 2825 J Street, Suite 300  
 Sacramento, CA 95816

## DESCRIPTION OF SERVICE:

Physician coverage to American River College for sport physical evaluations and football game coverage for the 2003/04 school year at \$65.00/hour.

**Physicals:**

07/09/03	2:30 pm to 4:30 pm	2.0hrs	\$130.00
08/06/03	1:30 pm to 5:00 pm	3.5hrs	\$227.50
08/13/03	1:30 pm to 5:30 pm	4.0hrs	\$260.00
08/20/03	1:30 pm to 5:00 pm	3.5hrs	\$227.50
08/27/03	1:30 pm to 3:30 pm	2.0hrs	\$130.00
10/01/03	1:30 pm to 4:30 pm	3.0hrs	\$195.00
12/10/03	1:30 pm to 4:30 pm	3.0hrs	\$195.00
01/21/04	1:30 pm to 4:30 pm	3.0hrs	\$195.00
01/28/04	1:30 pm to 4:30 pm	3.0hrs	\$195.00
			<u>\$1755.00</u>

**Football Game:**

09/13/03	5:30pm to 9:30pm	4hrs	\$260.00
09/20/03	5:30pm to 9:30pm	4hrs	\$260.00
10/04/03	1:30pm to 5:30pm	4hrs	\$260.00
10/25/02	12:30pm to 4:30pm	4hrs	\$260.00
11/15/02	12:30pm to 4:30pm	4hrs	\$260.00
		Total	\$1300.00

Total \$3055.00  
 3E/35



**Tab 16**

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
LEGISLATIVELY MANDATED HEALTH FEE ELIMINATION PROGRAM  
AUDIT PERIOD FROM JULY 1, 2002 THROUGH JUNE 30, 2006  
S07-MCC-0018**

**ANALYSIS OF SERVICES AND SUPPLIES - FY 2002/03**

Warrant #	Voucher	AR.VS.HLTH						CR.VS.HLTH			SC.VS.HLTH				TOTAL	ALLOWED	DISALLOWED	NOTES
		4500	5200	5500	5600	5890	6490	4500	5300	5600	4500	4504	5200	5890				
0	0	8.39		25.93		(1,300.00)		1.45			80.76	0.51		(1,182.96)	(\$1,182.96)	\$0.00	1	
0094077875	00085370			7.56										7.56	\$7.56	\$0.00	Verizon messaging svcs	
0094078534	00085622	13.47												13.47	\$13.47	\$0.00	office supplies	
0094081133	C1985							42.02						42.02	\$42.02	\$0.00	office supplies	
0094082221	C1900									138.49				138.49	\$138.49	\$0.00	service on audio equip.	
0094084664	00091199	352.71												352.71	\$351.71	\$0.00	medical supplies	
0094086627	C2024							138.31						138.31	\$138.31	\$0.00	office supplies	
	C2025							173.22						173.22	\$173.22	\$0.00	office supplies	
0094088348	00093216												120.00	120.00	\$0.00	\$120.00	2	
	00093217												240.00	240.00	\$0.00	\$240.00	2	
	00093219												660.00	660.00	\$0.00	\$660.00	2	
0094089846	00096032												24.00	24.00	\$24.00	\$0.00	travel-health conference	
0094090006	00096050							75.00						75.00	\$75.00	\$0.00	membership	
0094090131	00095974										602.99			602.99	\$602.99	\$0.00	medical supplies	
	00096674							499.82						499.82	\$499.82	\$0.00	medical supplies	
0094090166	00097177		174.49											174.49	\$174.49	\$0.00	travel-health conference	
0094090192	00096701		98.88											98.88	\$98.88	\$0.00	travel-health conference	
0094090262	00096734							85.75						85.75	\$85.75	\$0.00	office supplies	
0094090777	00097656							6.45						6.45	\$6.45	\$0.00	supplies	
0094090778	00098105							102.96						102.96	\$102.96	\$0.00	medical supplies	
0094091066	00097639							273.08						273.08	\$273.08	\$0.00	office supplies	
0094091695	00098639				316.40									316.40	\$316.40	\$0.00	copier maintenance	
0094092811	00101184			6.56										6.56	\$6.56	\$0.00	Verizon messaging svcs	
	00101188			6.56										6.56	\$6.56	\$0.00	Verizon messaging svcs	
	00101198			6.56										6.56	\$6.56	\$0.00	Verizon messaging svcs	
	00101215			6.56										6.56	\$6.56	\$0.00	Verizon messaging svcs	
0094093721	00102127										112.06			112.06	\$112.06	\$0.00	medical supplies	
0094099464	00105486			6.56										6.56	\$6.56	\$0.00	Verizon messaging svcs	
	00105491			6.56										6.56	\$6.56	\$0.00	Verizon messaging svcs	
0094101284	00108638	309.47					239.21							548.68	\$548.68	\$0.00	medical supplies	
0094101297	00107367		656.30											656.30	\$656.30	\$0.00	travel - health conference	
0094101310	00108148		190.68											190.68	\$190.68	\$0.00	travel-stress mgt workshop	
0094101356	00108293										109.14			109.14	\$109.14	\$0.00	medical supplies	
0094101413	00107368												176.00	176.00	\$176.00	\$0.00	travel - health conference	
0094101437	00108354		2.86											2.86	\$2.86	\$0.00	Verizon messaging svcs	
0094102123	00109362										83.00			83.00	\$83.00	\$0.00	booklets/pamphlets	
0094102337	00110373							32.67						32.67	\$32.67	\$0.00	office supplies	
0094102370	C2212									90.00				90.00	\$90.00	\$0.00	service on audio equip.	
0094102588	00109893										196.84			196.84	\$196.84	\$0.00	medical supplies	
0094102910	00109836		70.00											70.00	\$70.00	\$0.00	travel - health conference	
0094104316	00113281				90.00									90.00	\$90.00	\$0.00	service on audio equip.	
0094104813	00113305		4.02											4.02	\$4.02	\$0.00	Verizon messaging svcs	

3E/5-8 }  
120.00  
240.00  
660.00

12-04-07  
522

ADD. W/S No. 3  
Date: 12/01/01  
Page 3

**LOS RIOS COMMUNITY COLLEGE DISTRICT  
LEGISLATIVELY MANDATED HEALTH FEE ELIMINATION PROGRAM  
AUDIT PERIOD FROM JULY 1, 2002 THROUGH JUNE 30, 2006  
S07-MCC-0018**

**ANALYSIS OF SERVICES AND SUPPLIES - FY 2002/03**

Warrant #	Voucher	AR.VS.HLTH						GR.VS.HLTH			SC.VS.HLTH				TOTAL	ALLOWED	DISALLOWED	NOTES
		4500	5200	5500	5600	5890	6490	4500	5300	5600	4500	4504	5200	5890				
0094106697	00115110	643.02													643.02	\$643.02	\$0.00	medical supplies
0094106751	00115860					3,055.00									3,055.00	\$0.00	\$3,055.00	<sup>2</sup>
0094106752	00115925					1,300.00									1,300.00	\$1,300.00	\$0.00	correctly backed out by auditee
0094106753	00116141					1,755.00									1,755.00	\$0.00	\$1,755.00	<sup>2</sup>
<b>TOTAL</b>		1,327.06	1,190.35	79.73	406.40	4,810.00	239.21	1,355.73	75.00	228.49	1,101.79	83.51	200.00	1,020.00	<b>12,117.27</b>	<b>\$6,286.27</b>	<b>\$5,830.00</b>	

ZE/9-14 ✓  
ZE/15-16 ✓  
ZE/11-21 ✓

30/1

ZE/1

**NOTES**

<sup>1</sup> Per district personnel, these adjusting amounts were made by campus personnel. Supporting documents are not available at the district offices. Due to the immaterial amount (\$1,182.96 less -\$1,300 is \$117.04), the auditor will pass on testing.

<sup>2</sup> Education Code Section 76355(d) states that "Authorized expenditures shall not include physical examinations for intercollegiate athletics [and] the salaries of health professionals for athletic events." The disallowed costs are for physical examinations for athletes and medical personnel present at athletic games.

10-10-01 SVZ

Aud. Date 10/01/01 W/S No. 4 Page 2E

LOS RIOS COMMUNITY COLLEGE  
 1919 Spanos Court  
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS  
 350 California Street  
 San Francisco, CA 94104  
 11-49/1210

0094-088348

SV2  
 12-4-07  
 Pgs 5-8

Date Oct-17-2002

Pay Amount \$1,020.00\*\*\*

Pay \*\*\*\*ONE THOUSAND TWENTY AND XX / 100 US DOLLAR\*\*\*\*

To The Order Of SACRAMENTO KNEE AND SPORTS  
 MEDICINE  
 2801 K STREET STE 310  
 SACRAMENTO, CA 95816

**VOID**

Authorized Signature

\* NON-NEGOTIABLE \*

3E/6-8

Check Date: 17.Oct.2002

GENFD GENERAL FUND

Warrant No.088348

Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
0001015868 ✓	PREPAY SH300620	Sep-25-2002	00093217 ✓	240.00	0.00	240.00
0001015868 ✓	PREPAY SH600003	Sep-25-2002	00093216 ✓	120.00	0.00	120.00
0001015868 ✓	PREPAY SH800004	Sep-25-2002	00093219 ✓	660.00	0.00	660.00

3E/3

**File Copy**

Vendor Number	Name	Total Discounts		
0000004792	SACRAMENTO KNEE AND SPORTS	\$0.00		
Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount
088348	Oct-17-2002	\$1,020.00	\$0.00	\$1,020.00

93217

SAC KNEE & SPORTS MED CORP  
STEPHEN C. WEBER M.D.  
2801 K STREET STE. 310  
SACRAMENTO CA 95816

IRS# 680027799  
PRVD# ZZZ00355Z  
(916)454-6677

INVOICE

TO: SAC. CITY COLLEGE  
3835 FREEPORT BLVD  
SACRAMENTO CA 95822

DATE : 9/25/02  
ACCOUNT: SH 300620

PATIENT: SAC. CITY COLLEGE

PO- 1015868

DATE	DOCTOR	PROCEDURE	DESCRIPTION	DIAG	AMOUNT
9/21/02	WEBER, M.D.	90000 00	9/21 (GAME - 4)		240.00
9/21/02	WEBER, M.D.	DESC 00	PHYSICIAN SERVICES		.00

INVOICE TOTAL:

240.00  
3E/5

Line  
2

93216

3  
2

SAC KNEE & SPORTS MED CORP  
DONALD G. DOWNS, M.D.  
2801 K STREET STE. 310  
SACRAMENTO CA 95816

IRS# 680027799  
PRVD# ZZZ00355Z

(916)454-6677

INVOICE

TO: SAC. CITY COLLEGE  
3835 FREEPORT BLVD  
SACRAMENTO CA 95822

DATE : 9/25/02  
ACCOUNT: SH 600003

PATIENT: SAC. CITY COLLEGE

PO. 1015868

DATE	DOCTOR	PROCEDURE	DESCRIPTION	DIAG	AMOUNT
7/11/02	DOWNS, MD	90000 00	PHYSICIAN SERVICES (2)		120.00

INVOICE TOTAL:

120.00  
3E/5

we 1

93219

SAC KNEE & SPORTS MED CORP  
 KAUFFMAN M.D., JEFFREY I  
 2801 K STREET STE. 310  
 SACRAMENTO CA 95816

IRS# 680027799  
 PRVD# ZZZ00355Z  
 (916)454-6677

INVOICE

GUAR: SAC. CITY COLLEGE  
 3835 FREEPORT BLVD  
 SACRAMENTO CA 95822

DATE : 9/25/02  
 ACCOUNT: SH 800004

PATIENT: SAC. CITY COLLEGE

P.O. 1015868

DATE	PROCEDURE	DESCRIPTION	AMOUNT	BALANCE	DOCTOR	DIAG
09/25/02	90000-00	PHYSICIAN SERVICES	660.00	660.00	KAUFFMAN, MD	
09/25/02	DESC -00	07/11 (2); 07/30 (2)	.00	660.00	KAUFFMAN, MD	
09/25/02	DESC -00	08/12 (2); 08/16 (1)	.00	660.00	KAUFFMAN, MD	
09/25/02	DESC -00	08/22 (2); 09/09 (1)	.00	660.00	KAUFFMAN, MD	
09/25/02	DESC -00	09/17 (2); 09/24 (1)	.00	660.00	KAUFFMAN, MD	

INVOICE TOTAL:

660.00  
 3E/5

*we*  
 3

LOS RIOS COMMUNITY COLLEGE  
 1919 Spanos Court  
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS  
 350 California Street  
 San Francisco, CA 94104  
 11-49/1210

0094-106751

*SW*  
*12-4-07*  
*9-14*  
*pgs*

Date Jun-25-2003

Pay Amount \$3,055.00\*\*\*

Pay \*\*\*\*THREE THOUSAND FIFTY-FIVE AND XX / 100 US DOLLAR

To The Order Of REGENTS OF THE UNIV OF CALIF  
 CASHIER'S OFF. 1200 DUTTON HALL  
 UNIV OF CA ONE SHIELDS AVE  
 DAVIS, CA 95616

**Void**

Authorized Signature

\* NON-NEGOTIABLE \*

3E/10-14

Check Date: 25 Jun. 2003		GENFD	GENERAL FUND	Warrant No. 106751		
Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
B130446	064644	Jun-12-2003	00115860	3,055.00	0.00	3,055.00

*3E/4*

**File Copy**

Vendor Number	Name	Total Discounts
0000004561	REGENTS OF THE UNIV OF CALIF	\$0.00

Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount
106751	Jun-25-2003	\$3,055.00	\$0.00	\$3,055.00



**MEDICAL GROUP**  
**SPORTS MEDICINE**

*Sports Medicine*  
David Cosca, M.D.  
Gina Lokna, M.D.  
Jeffrey Tanji, M.D.  
Massimo Testa, M.D.

June 12, 2003  
  
Los Rios Community College District  
American River College  
4700 College Oak Drive  
Sacramento, CA 95841

*Orthopedic Surgery*  
*& Arthroscopy*  
Eric Heiden, M.D.  
Richard Marder, M.D.  
John Raskind, M.D.

RE: Physician Team Services (Agreement No. 96-09125V)

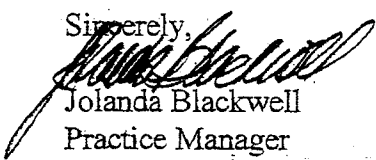
*Physical Medicine*  
*& Rehabilitation*  
Viviane Ugalde, M.D.

The purpose of this correspondence is to request payment for services rendered to the American River College Intercollegiate Athletics Program by the UC Davis Sports Medicine Program from July, 2002 through June, 2003. Please forward the attached yellow invoice and a check for \$3,055.00 made payable to:

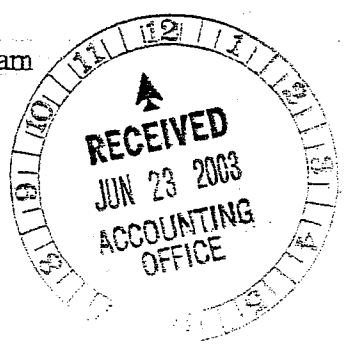
Cashier's Office  
1200 Dutton Hall  
University of California  
One Shields Avenue  
Davis, CA 95616-8549

SE/9

Thank you for the opportunity to work with your organization. If you have any questions or require additional information, please do not hesitate to contact me at (916) 734-2985.

Sincerely,  
  
Jolanda Blackwell  
Practice Manager  
UC Davis Sports Medicine Program

Attachments



115800



INVOICE  
 No. 064644

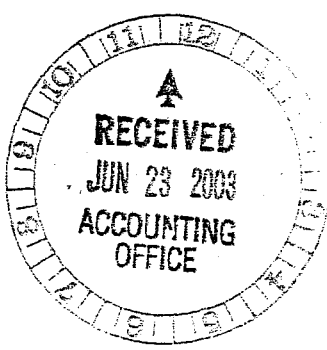
Regents of INVOICE  
 UNIVERSITY OF CALIFORNIA, DAVIS  
 DAVIS, CALIFORNIA 95616-8709  
 PHONE (530)752-3649 - FAX (530)752-5718  
 FED. ID. #94-6036494

4564

CUSTOMER NO. 991009878	DATE June 12, 2003
CUSTOMER NAME & ADDRESS Los Rios Community College District American River College 4700 College Oak Drive Sacramento, 95841	DEPARTMENT Sports Medicine
	PREPARED BY J. Blackwell
	PHONE NO. 916-734-2985
DETAIL CODE(S) 2N55	AMOUNT 3,055 00
SALES TAX (IF APPLICABLE) STAX	

3130446

DESCRIPTION	AMOUNT
Payment for services rendered by the UC Davis Sports Medicine Program from July, 2002 through June, 2003	3,055 00 3E/9



PAYMENT IS DUE UPON RECEIPT. PLEASE RETURN YELLOW COPY WITH YOUR PAYMENT  
 PLEASE MAKE CHECKS PAYABLE TO: THE REGENTS OF THE U. C.  
 Mail or make payment in person to: Cashier's Office, 1200 Dutton Hall  
 University of California, One Shields Avenue, Davis, CA 95616-8549

381

# INVOICE

Date: 4/01/03

**BILLED TO:**  
 Gin Fierro  
 American River College  
 4700 College Oak Dr.  
 Sacramento, CA 95864

**FROM:**  
 UCD Sports Medicine  
 2825 J Street, Suite 300  
 Sacramento, CA 95816

## DESCRIPTION OF SERVICE:

Physician coverage to American River College for sport physical evaluations and football game coverage for the 2002/03 school year at \$65.00/hour.

**Physicals:**

06/26/02	3:00 pm to 5:00 pm	2.0hrs	\$130.00
08/07/02	1:30 pm to 5:00 pm	3.5hrs	\$227.50
08/14/02	1:30 pm to 5:30 pm	4.0hrs	\$260.00
08/21/02	1:30 pm to 5:00 pm	3.5hrs	\$227.50
08/26/02	1:30 pm to 3:30 pm	2.0hrs	\$130.00
10/09/02	1:30 pm to 4:30 pm	3.0hrs	\$195.00
12/11/02	1:30 pm to 4:30 pm	3.0hrs	\$195.00
01/22/02	1:30 pm to 4:30 pm	3.0hrs	\$195.00
01/29/02	1:30 pm to 4:30 pm	3.0hrs	\$195.00
		<u>3E/13</u>	<u>\$1755.00</u>

**Football Game:**

09/14/02	5:30pm to 9:30pm	4hrs	\$260.00
10/05/02	5:30pm to 9:30pm	4hrs	\$260.00
10/26/02	1:30pm to 5:30pm	4hrs	\$260.00
11/09/02	12:30pm to 4:30pm	4hrs	\$260.00
11/16/02	12:30pm to 4:30pm	4hrs	\$260.00
		<u>3E/14</u>	<u>\$1300.00</u>

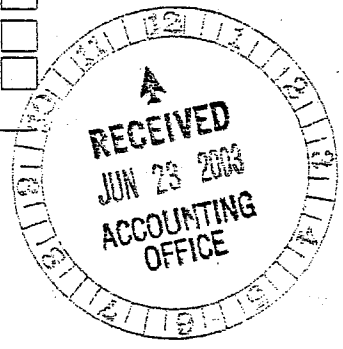
Total 3E/9 \$3055.00



LOS RIOS COMMUNITY COLLEGE DISTRICT  
 1919 Spanos Court • Sacramento, CA 95825-3981

**BLANKET ORDER RELEASE FORM**

- ARC
- CRC
- EDC
- FLC
- OTHER \_\_\_\_\_
- SCC
- DO
- FM
- TS



Release No. <b>225536</b>	Purchase Order No. <b>B/30446</b>
------------------------------	--------------------------------------

REGENTS OF UNIVERSITY OF CALIFORNIA  
 Vendor Name (As it appears on Purchase Order) Vendor Code  
UCDAVIS MEDICAL GROUP / SPENTZ MEDICINE  
COST CMT 9949

Invoice No. or Packing Slip No. \_\_\_\_\_ Date Items Received \_\_\_\_\_  
 (Please check if attached and write total dollar amount below)

DESCRIPTION (Do Not Complete if Attaching Invoice or Packing Slip)	QUANTITY	UNIT	UNIT PRICE	TOTAL
<u>PHYSICIAN COVERAGE FOR</u>				
<u>PHYSICALS FOR FALL 2002</u>				
<u>AND SPRING 2003</u>				
<u>6-26-02 3-5pm</u>	<u>2 hrs</u>		<u>65/hr</u>	<u>130.00</u>
<u>8-7-02 1:30-5pm</u>	<u>3.5 hrs</u>		<u>65/hr</u>	<u>227.50</u>
<u>8-14-02 1:30-5:30pm</u>	<u>4 hrs</u>		<u>65/hr</u>	<u>260.00</u>
<u>8-26-02 1:30-5pm</u>	<u>3.5 hrs</u>		<u>65/hr</u>	<u>227.50</u>
<u>10-28-02 1:30-3:30pm</u>	<u>2 hrs</u>		<u>65/hr</u>	<u>130.00</u>
<u>10-9-02 1:30-4:30</u>	<u>3 hrs</u>		<u>65/hr</u>	<u>195.00</u>
<u>12-17-02 1:30-4:30</u>	<u>3 hrs</u>		<u>65/hr</u>	<u>195.00</u>
<u>1-28-03 1:30-4:30</u>	<u>3 hrs</u>		<u>65/hr</u>	<u>195.00</u>
<u>1-29-03 1:30-4:30</u>	<u>3 hrs</u>		<u>65/hr</u>	<u>195.00</u>
Purchases Charged to Categorical Programs, Grants or Special Projects This purchase is in compliance with the requirements of _____			Total Amount or Estimate	\$ <u>1755.00</u> <u>2E/12</u>
Program Director/Coordinator Signature _____		Program Name _____		
_____ For grants/special projects		Project/Grant Number _____		
Program Goal/Objective Number/Explanation _____				

I hereby certify the items/services listed above are to be obtained in accordance with District Regulation 8323, Section 4, Conflict of Interest, and all other applicable district, state, and federal policies, rules, regulations, and laws.

<u>GENFD</u>	<u>/ 5890</u>	<u>/ 11</u>	<u>/ AR.VS.HLTH</u>
Bus. Unit	Account	Fund	Org
<u>64400</u>	<u>/ 00000</u>	<u>/ 2003</u>	<u>041A</u>
Program	Sub-Class	BY	Proj/Gmt
			Amount
			\$ <u>1,755.00</u>

Virginia C Trella 6.20.03  
 AUTHORIZED PURCHASER SIGNATURE (must be listed on Purchase Order) Date

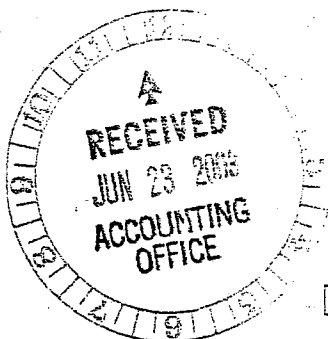
[Signature] 6/20/03  
 OVER: SUPERVISOR, DEAN OR OTHER AUTHORIZED SIGNATURE Date

Bus. Unit	Account	Fund	Org	
				\$
Program	Sub-Class	BY	Proj/Gmt	Amount

LOS RIOS COMMUNITY COLLEGE DISTRICT  
 1919 Spanos Court • Sacramento, CA 95825-3981

BLANKET ORDER RELEASE FORM

- ARC  SCC   
 CRC  DO   
 EDC  FM   
 FLC  TS   
 OTHER \_\_\_\_\_



Release No. <b>225535</b>	Purchase Order No. <del>XXXXXXXXXX</del> <b>B130446</b>
------------------------------	---

REGENTS OF UNIVERSITY OF CALIFORNIA  
 Vendor Name (As it appears on Purchase Order) Vendor Code  
UC DAVIS MEDICAL GROUP / SPORTS MEDICINE  
COST CENT 9949

Invoice No. or Packing Slip No. \_\_\_\_\_ Date Items Received \_\_\_\_\_  
 (Please check if attached and write total dollar amount below)

DESCRIPTION (Do Not Complete if Attaching Invoice or Packing Slip)	QUANTITY	UNIT	UNIT PRICE	TOTAL
<u>PHYSICIAN COVERAGE FOR</u>				
<u>FOOTBALL GAMES FOR 2002</u>				
<u>SCHOOL YEAR</u>				
<u>FB Games</u>				
<u>9-14-02 West Valley College 5:30-9:30</u>	<u>4 hrs</u>		<u>65/hr</u>	<u>260.00</u>
<u>10-5-02 City of San Francisco 5:30-9:30</u>	<u>4 hrs</u>		<u>65/hr</u>	<u>260.00</u>
<u>10-26-02 College of Siskiyous 1:30-5:30</u>	<u>4 hrs</u>		<u>65/hr</u>	<u>260.00</u>
<u>11-9-02 Santa Rosa JC 12:30-4:30</u>	<u>4 hrs</u>		<u>65/hr</u>	<u>260.00</u>
<u>11-16-02 Siskiyou College 12:30-4:30</u>	<u>4 hrs</u>		<u>65/hr</u>	<u>260.00</u>
Purchases Charged to Categorical Programs, Grants or Special Projects This purchase is in compliance with the requirements of _____				Total Amount or Estimate <u>\$1300.00</u> <u>3E/12</u>
Program Director/Coordinator Signature _____		Program Name _____		
Program Goal/Objective Number/Explanation _____		Project/Grant Number _____		

I hereby certify the items/services listed above are to be obtained in accordance with District Regulation 8323, Section 4, Conflict of Interest, and all other applicable district, state, and federal policies, rules, regulations, and laws.

Virginia C. Feller 6.20.03  
 AUTHORIZED PURCHASER SIGNATURE (must be listed on Purchase Order) Date

meane 6/26/03  
 APPROVED: SUPERVISOR, DEAN OR OTHER AUTHORIZED SIGNATURE Date

<u>GENFD / 5890 / 11 / AR.VS.HLTH</u>				
Bus. Unit	Account	Fund	Org	
<u>64400</u>	<u>/00000</u>	<u>/2003</u>	<u>/041A</u>	<u>\$1,300.00</u>
Program	Sub-Class	BY	Proj/Grnt	Amount
Bus. Unit	Account	Fund	Org	
				\$
Program	Sub-Class	BY	Proj/Grnt	Amount

LOS RIOS COMMUNITY COLLEGE  
 1919 Spanos Court  
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS  
 350 California Street  
 San Francisco, CA 94104  
 11-49/1210

Aud. PA W/S No. 2E  
 Date 4/16/04 Page 15

SVZ  
 12-4-07  
 Pgs 15-16

Date Jun-25-2003

Pay Amount \$1,300.00\*\*\*

Pay \*\*\*\*ONE THOUSAND THREE HUNDRED AND XX/100 US DOLLAR\*\*\*

To The Order Of REGENTS OF THE UNIV OF CALIF  
 CASHIER'S OFF. 1200 DUTTON HALL  
 UNIV OF CA ONE SHIELDS AVE  
 DAVIS, CA 95616

**Void**

Authorized Signature

\* NON-NEGOTIABLE \*

Check Date: 25 Jun 2003

GENFD GENERAL FUND

Warrant No. 106752

2E/16  
 2E/4

Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
B120587	064648	Jun-23-2003	00115925	1,300.00	0.00	1,300.00

**File Copy**

Vendor Number	Name	Total Discounts		
0000004561	REGENTS OF THE UNIV OF CALIF	\$0.00		
Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount
106752	Jun-25-2003	\$1,300.00	\$0.00	\$1,300.00

LOS RIOS COMMUNITY COLLEGE DISTRICT  
1919 Spanos Court • Sacramento, CA 95825-3981

Aud. 40 W/S No. 3E  
Date 4/16/02 Page 16

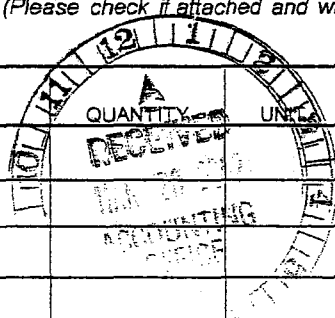
BLANKET ORDER RELEASE FORM

ARC  SCC   
CRC  DO   
EDC  FM   
FLC  TS   
OTHER \_\_\_\_\_

Release No. <b>212429</b>	Purchase Order No. <b>B120587</b>
------------------------------	--------------------------------------

REGENTS OF UNIVERSITY OF CALIFORNIA  
Vendor Name (As it appears on Purchase Order) Vendor Code  
**UC DAVIS MEDICAL GROUP / SPORTS MEDICINE**

Invoice No. or Packing Slip No. \_\_\_\_\_ Date Items Received \_\_\_\_\_  
 (Please check if attached and write total dollar amount below)



DESCRIPTION (Do Not Complete if Attaching Invoice or Packing Slip)	QUANTITY	UNIT	UNIT PRICE	TOTAL
PHYSICIAN COVERAGE FOR FB GAMES FOR 2001 SCHOOL YEAR				
FB Games				
9-8-01 COS 6:30-10:30	4 HRS		65/Hr	260.00
9-22-01 SEQUOIA 6:30-10:30	4 HRS		65/Hr	260.00
10-27-01 LMC 6:30-10:30	4 HRS		65/Hr	260.00
11-3-01 DOTA 6:30-10:30	4 HRS		65/Hr	260.00
11-17-01 Gateway 6:30-10:30	4 HRS		65/Hr	260.00

Purchases Charged to Categorical Programs, Grants or Special Projects This purchase is in compliance with the requirements of _____		Total Amount or Estimate <b>\$ 1,300.00</b>
Program Director/Coordinator Signature _____ For grants/special projects _____	Program Name _____ Project/Grant Number _____	
Program Goal/Objective Number/Explanation _____		<b>3E/15</b>

I hereby certify the items/services listed above are to be obtained in accordance with District Regulation 8323, Section 4, Conflict of Interest, and all other applicable district, state, and federal policies, rules, regulations, and laws.

GENFD / 5890 / 11 / AR.VS.HLTH
Bus. Unit Account Fund Org
64400 / 00000 / 2002 / 041A \$ 1,300.00
Program Sub-Class BY Proj/Gmt Amount
Bus. Unit Account Fund Org
Program Sub-Class BY Proj/Gmt Amount

Virginia Flores  
AUTHORIZED PURCHASER SIGNATURE (must be listed on Purchase Order) Date 3/15/02

APPROVED: SUPERVISOR, DEAN OR OTHER AUTHORIZED SIGNATURE Date \_\_\_\_\_

LOS RIOS COMMUNITY COLLEGE  
 1919 Spanos Court  
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS  
 350 California Street  
 San Francisco, CA 94104  
 11-49/1210

Aud. AV W/S No. 3E  
 Date 4/6/03 - 106753 17

SV2  
 12-4-07  
 P88 17-2

Date Jun-25-2003

Pay Amount \$1,755.00\*\*\*

Pay \*\*\*\*\*ONE THOUSAND SEVEN HUNDRED FIFTY-FIVE AND 00/100 DOLLAR\*\*\*\*\*

To The Order Of  
 REGENTS OF THE UNIV OF CALIF  
 CASHIER'S OFF. 1200 DUTTON HALL  
 UNIV OF CA ONE SHIELDS AVE  
 DAVIS, CA 95616

**Void**

Authorized Signature

\* NON-NEGOTIABLE \*

————— 3E/18-21 —————

Check Date:	25.Jun.2003	GENFD	GENERAL FUND	Warrant No.	106753	
Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
B120587	064648A	Jun-23-2003	00116141	1,755.00	0.00	1,755.00

3E/4

**File Copy**

Vendor Number	Name		Total Discounts	
0000004561	REGENTS OF THE UNIV OF CALIF		\$0.00	
Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount
106753	Jun-25-2003	\$1,755.00	\$0.00	\$1,755.00



**Sports Medicine**

David Cosca, M.D.

Gina Lokna, M.D.

Jeffrey Tanji, M.D.

Massimo Testa, M.D.

June 23, 2003

Los Rios Community College District  
 American River College  
 1919 Spanos Court  
 Sacramento, CA 95825-3981

**Orthopedic Surgery****& Arthroscopy**

Eric Heiden, M.D.

Richard Marder, M.D.

John Raskind, M.D.

RE: Physician Team Services (Agreement No. 96-09125V)

**Physical Medicine****& Rehabilitation**

Viviane Ugalde, M.D.

The purpose of this correspondence is to request payment for services rendered to the American River College Intercollegiate Athletics Program by the UC Davis Sports Medicine Program from July, 2001 through June, 2002. Please forward the attached yellow invoice and a check for \$3,055.00 made payable to:

Cashier's Office  
 1200 Dutton Hall  
 University of California  
 One Shields Avenue  
 Davis, CA 95616-8549

Thank you for the opportunity to work with your organization. If you have any questions or require additional information, please do not hesitate to contact me at (916) 734-2985.

Sincerely,

  
 Jolanda Blackwell

Practice Manager

UC Davis Sports Medicine Program

Attachments

INVOICE  
No 064648

*116141*  
*Regents of* INVOICE  
UNIVERSITY OF CALIFORNIA, DAVIS  
DAVIS, CALIFORNIA 95616-8709  
PHONE (530)752-3649 - FAX (530)752-5718  
FED. ID. #94-6036494



*B12058*

CUSTOMER NO. 99100878	DATE June 23, 2003						
CUSTOMER NAME & ADDRESS Los Rios Community College District American River College 1919 Spanos Court Sacramento, CA 95825-3981	DEPARTMENT Sports Medicine PREPARED BY Jolanda Blackwell PHONE NO. (916) 734-2985						
<table border="1"> <thead> <tr> <th>DESCRIPTION</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>2N55</td> <td>3,055.00</td> </tr> <tr> <td colspan="2" style="text-align: center;">STAX</td> </tr> </tbody> </table>	DESCRIPTION	AMOUNT	2N55	3,055.00	STAX		
DESCRIPTION	AMOUNT						
2N55	3,055.00						
STAX							

DESCRIPTION	AMOUNT
Payment for services rendered by the UC Davis Sports Medicine Program from <u>July, 2001</u> through <u>June, 2002</u>	3,055 00
	<i>1755 00</i>
	<i>1300 00</i>

*Acc*  
*Bal.* *1755 00*  
*2E/19*  
*Pd* *1300 00*

PAYMENT IS DUE UPON RECEIPT. PLEASE RETURN YELLOW COPY WITH YOUR PAYMENT  
PLEASE MAKE CHECKS PAYABLE TO: THE REGENTS OF THE U. C.  
Mail or make payment in person to: Cashier's Office, 1200 Dutton Hall  
University of California, One Shields Avenue, Davis, CA 95616-8549

*UC Regent's*

*PO* ~~512 0440~~

# INVOICE

Date: 3/15/02

**BILLED TO:**  
Gin Fictro  
American River College  
4700 College Oak Dr.  
Sacramento, CA 95864

**FROM:**  
UCD Sports Medicine  
2825 J Street, Suite 300  
Sacramento, CA 95816

## DESCRIPTION OF SERVICE:

Physician coverage to American River College for sport physical evaluations and football game coverage for the 2001/02 school year at \$65.00/hour.

### Physicals:

07/11/01	1:30 pm to 5pm	3.5hrs	\$227.50
08/08/01	1:00 pm to 5pm	4.0hrs	\$260.00
08/15/01	1:30pm to 5:00pm	3.5hrs	\$227.50
08/19/01	1pm to 5pm	4.0hrs	\$260.00
10/03/01	1:30pm to 4:30pm	3.0hrs	\$195.00
12/12/01	1:30 pm to 5pm	3.5hrs	\$227.50
01/23/02	1:30 pm to 5pm	3.5hrs	\$227.50
01/30/02	1:30 pm to 3:30pm	2.0hrs	\$130.00
			<b>\$1755.00</b>

### Football Game:

09/08/01	6:30pm to 10:30pm	4hrs	\$260.00
09/22/01	6:30pm to 10:30pm	4hrs	\$260.00
10/27/01	6:30pm to 10:30pm	4hrs	\$260.00
11/03/01	6:30pm to 10:30pm	4hrs	\$260.00
11/17/01	6:30pm to 10:30pm	4hrs	\$260.00
			<b>Total</b>

Physician coverage to American River College for sport physical evaluations and football game coverage for the 2001/02 school year at \$65.00/hour.

**Total**  
\$1300.00  
**\$3055.00**

### Physicals:

07/11/01	1:30 pm to 5pm	3.5hrs	\$227.50
08/08/01	1:00 pm to 5pm	4.0hrs	\$260.00
08/15/01	1:30pm to 5:00pm	3.5hrs	\$227.50
08/19/01	1pm to 5pm	4.0hrs	\$260.00
10/03/01	1:30pm to 4:30pm	3.0hrs	\$195.00
12/12/01	1:30 pm to 5pm	3.5hrs	\$227.50
01/23/02	1:30 pm to 5pm	3.5hrs	\$227.50
01/30/02	1:30 pm to 3:30pm	2.0hrs	\$130.00
			<b>Total</b>

### Football Game:

09/08/01	6:30pm to 10:30pm	4hrs	\$260.00
09/22/01	6:30pm to 10:30pm	4hrs	\$260.00
10/27/01	6:30pm to 10:30pm	4hrs	\$260.00
11/03/01	6:30pm to 10:30pm	4hrs	\$260.00
11/17/01	6:30pm to 10:30pm	4hrs	\$260.00
			<b>Total</b>

*VC*

*4500*

**Wong, Barbara**

**From:** Vang, Koue  
**Sent:** Wednesday, June 25, 2003 4:13 PM  
**To:** Wong, Barbara; Finnecy, Tim  
**Cc:** Gorrell, Raelean  
**Subject:** RE: BPO B130446 to Regents of UC Davis

Barbara,

Go ahead and pay for the additional \$1,755.

*Tim - If you have any questions about this, please let me know.*

Koue

-----Original Message-----

**From:** Wong, Barbara  
**Sent:** Wednesday, June 25, 2003 3:04 PM  
**To:** Finnecy, Tim; Vang, Koue  
**Cc:** Gorrell, Raelean  
**Subject:** RE: BPO B130446 to Regents of UC Davis  
**Importance:** High

Thanks for clarifying the dates, Tim.

Koue and Tim, we do not have the blanket order release for the physical exams done on 7/11/01, 08/08/01, 08/15/01, 08/19/01, 10/03/01, 12/12/01, 1/23/02, and 01/30/02 that total to \$1,755.00. We only had the blanket order release at FY2002 year-end for the football game activity for \$1,300.00 which we accrued. The \$1,755.00 will have to come out of your current year budget. Koue, we need your authorization to process the additional \$1,755.00 against the PO using your current year budget.

Let me know if you need to discuss this further. Thanks for your help to clean up this matter. If we can get a fax for the release, we will process for payment tonight. If not, we will have to accrue for payment next fiscal year.

-----Original Message-----

**From:** Finnecy, Tim  
**Sent:** Wednesday, June 25, 2003 2:31 PM  
**To:** Wong, Barbara  
**Subject:** RE: BPO B130446 to Regents of UC Davis

Barbara,

We hold physical exams at different times during the year to accommodate the sports that start at different times. October physical exams are for the Men's and Women's Basketball teams; December and January physical exams are for The Spring sports; baseball, softball, men's and women's track, men's and women's tennis, men's and women's swimming, golf. Every athlete must have a current physical exam before the season starts so we try to do the physical exams early. By getting them done prior to the start of the seasons we can identify individuals who are at risk and not delay the start date.

Tim

-----Original Message-----

**From:** Wong, Barbara  
**Sent:** Tuesday, June 24, 2003 5:44 PM  
**To:** Bianco, Michelle; Vang, Koue; Finnecy, Tim  
**Subject:** BPO B130446 to Regents of UC Davis

I received clarification from Smitty in General Services that the contract does cover pre-participation physical exams, and 5 home football games @ \$65 per game. We will process payment for B130446 in the amount of \$3,055.00 and close the PO. Thank you for your patience and understanding in this matter.

Tim, why are there physical exams in October, December, and January? Just want to be sure these exams are also covered by the contract. Thanks.

**Barbara Wong**  
Accounting Operations Supervisor

**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 October 14, 2014, I served the:

**SCO Comments**

*Health Fee Elimination, 08-4206-I-18*

Education Code Section 76355

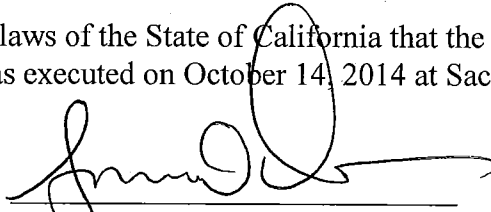
Statutes 1984, 2<sup>nd</sup> E.S.; Chapter 1; Statutes 1987, Chapter 1118;

Fiscal Years: 2002-2003, 2003-2004 and 2004-2005

Los Rios Community College 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 October 14, 2014 at Sacramento, California.



Lorenzo Duran  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 10/3/14

**Claim Number:** 08-4206-I-18

**Matter:** Health Fee Elimination

**Claimant:** Los Rios Community College 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.)

**Socorro Aquino**, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

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mdelfin@sco.ca.gov

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donna.ferebee@dof.ca.gov

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susan.geanacou@dof.ca.gov

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Yazmin.meza@dof.ca.gov

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1121 L Street, Suite 1060, Sacramento, CA 95814  
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robertm@sscal.com

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1857 44th Street, Sacramento, CA 95819  
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andy@nichols-consulting.com

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kbsixten@aol.com

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sandrareynolds\_30@msn.com

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krios@sco.ca.gov

**Nicolas Schweizer**, *Department of Finance*

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95814  
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nicolas.schweizer@dof.ca.gov

**David Scribner**, *Max8550*  
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dscribner@max8550.com

**Jim Spano**, Chief, Mandated Cost Audits Bureau, *State Controller's Office*  
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jspano@sco.ca.gov

**Dennis Speciale**, *State Controller's Office*  
Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816  
Phone: (916) 324-0254  
DSpeciale@sco.ca.gov





**BEST BEST & KRIEGER**  
ATTORNEYS AT LAW

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(760) 568-2611  
Irvine  
(949) 263-2600  
Los Angeles  
(213) 617-8100  
Ontario  
(909) 989-8584

500 Capitol Mall, Suite 1700, Sacramento, CA 95814  
Phone: (916) 325-4000 | Fax: (916) 325-4010 | www.bbklaw.com

Riverside  
(951) 686-1450  
San Diego  
(619) 525-1300  
Walnut Creek  
(925) 977-3300  
Washington, DC  
(202) 785-0600

**Sigrid K. Asmundson**  
(916) 551-2853  
sigrid.asmundson@bbklaw.com

**RECEIVED**  
December 12, 2014  
**Commission on  
State Mandates**

December 12, 2014

Heather Halsey, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

Re: **Rebuttal to State Controller Comments Filed October 13, 2014**  
Incorrect Reduction Claim  
*Health Fee Elimination, 08-4206-I-18*

Dear Ms. Halsey:

This letter serves as Claimant Los Rios Community College District’s (“Claimant”) rebuttal to the State Controller’s Office (“SCO”) comments, dated October 10, 2014, to the above referenced Incorrect Reduction Claim (“IRC”).

The SCO’s comments should not be considered as evidence by the Commission on State Mandates (“Commission”) in its consideration of the IRC. Pursuant to Government Code section 17553(d):

The Controller **shall have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim.** The failure of the Controller to file a rebuttal to an incorrect reduction claim shall not serve to delay the consideration of the claim by the commission.

(Emphasis added.)

The Commission notified Claimant and the SCO by letter, dated February 10, 2009, that the IRC filing was complete. The Commission informed the SCO in this letter that it must file its response and supporting documentation “regarding this claim within 90 days of the date of this letter.” However, the SCO ignored both the legislative directive of Section 17553(d) and the Commission’s instructions by failing to file its comments until October 13, 2014, over 5 years after the IRC filing was complete.

If the SCO required additional time to file a rebuttal to the IRC it could have filed a request for an extension of time in accordance with Commission regulations. (See Title 2, California Code of Regulations §1187.9(a).) No request for an extension of time was filed. Indeed, even if the SCO had filed a request for an extension of time, a 5 year extension would be



**BEST BEST & KRIEGER**  
ATTORNEYS AT LAW

Health Fee Elimination 08-4206-I-18

December 12, 2014

Page 2

excessive for this IRC. As noted in the Commission's letter, dated October 28, 2014, approving Claimant's request for an extension of time to submit this rebuttal, Claimant's request for a 90 day extension was modified to only 30 days as a 90 day extension would result in a "delay [that] is too long, particularly for a relatively simple matter such as this IRC."

To consider the SCO's comments would be in direct violation of Government Code section 17553(d) and the legislative intent of Section 17553(d) which prohibits the SCO from filing comments, without a valid request for extension, subsequent to the 90 day period. The plain language of Section 17553(d) creates a clear statute of limitations of 90 days in which the SCO may file comments. If the SCO comments are allowed to be submitted to, and relied upon by, the Commission this would make the language of Section 17553(d) superfluous.<sup>1</sup>

Because Government Code section 17553(d) prohibits the inclusion of the SCO's comments in the record and as evidence on which to base the Commission's statement of decision, it is unnecessary and inappropriate for Claimant to rebut the specific arguments made by the SCO. Instead, Claimant reaffirms the IRC including, without limitation, the Statement of the Issues set forth in Part VII.

Your consideration of this matter is greatly appreciated. Please do not hesitate to contact me should you have any questions.

Sincerely,

Sigrid K. Asmundson  
for BEST BEST & KRIEGER LLP

---

<sup>1</sup> *Beck v. Prupis* (2000) 529 U.S. 494, 506 [It is a "longstanding canon of statutory construction that terms in a statute should not be construed so as to render any provision of that statute meaningless or superfluous."]; *In re C.H.* (2011) 53 Cal.4th 94, 103 ["It is a settled principle of statutory construction that courts should 'strive to give meaning to every word in a statute and to avoid constructions that render words, phrases, or clauses superfluous.' [Citations.] We harmonize statutory provisions, if possible, giving each provision full effect."]; *Weber v. County of Santa Barbara* (1940) 15 Cal.2d 82, 86 ["It is a cardinal rule of statutory construction that in attempting to ascertain the legislative intention effect should be given, whenever possible, to the statute as a whole and to every word and clause thereof, leaving no part or provision useless or deprived of meaning."].

82453.00010\9457597.1

**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 December 15, 2014, I served the:

**Claimant Rebuttal Comments dated December 12, 2014**

*Health Fee Elimination, 08-4206-I-18*

Education Code Section 76355

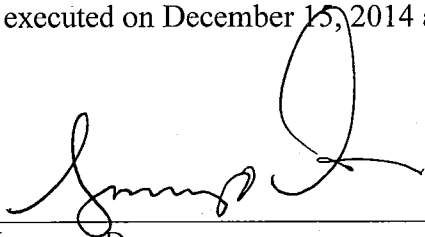
Statutes 1984, 2<sup>nd</sup> E.S.; Chapter 1; Statutes 1987, Chapter 1118;

Fiscal Years: 2002-2003, 2003-2004 and 2004-2005

Los Rios Community College 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 December 15, 2014 at Sacramento, California.



---

Lorenzo Duran  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 11/19/14

**Claim Number:** 08-4206-I-18

**Matter:** Health Fee Elimination

**Claimant:** Los Rios Community College District

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SAquino@sco.ca.gov

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**Claimant Representative**

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Sigrid.Asmundson@bbklaw.com

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brayc@losrios.edu

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JLal@sco.ca.gov

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Yazmin.meza@dof.ca.gov

**Robert Miyashiro**, *Education Mandated Cost Network*  
1121 L Street, Suite 1060, Sacramento, CA 95814  
Phone: (916) 446-7517  
robertm@sscal.com

**Jameel Naqvi**, Analyst, *Legislative Analysts' Office*  
Education Section, 925 L Street, Suite 1000, Sacramento, CA 95814  
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**Andy Nichols**, *Nichols Consulting*  
1857 44th Street, Sacramento, CA 95819  
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**Christian Osmena**, *Department of Finance*

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## COMMISSION ON STATE MANDATES

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January 9, 2015

Ms. Sigrid Asmundson  
 Best Best & Krieger LLP  
 500 Capitol Mall, Suite 1700  
 Sacramento, CA 95814

Ms. Jill Kanemasu  
 State Controller's Office  
 Accounting and Reporting  
 3301 C Street, Suite 700  
 Sacramento, CA 95816

*And Parties, Interested Parties, and Interested Persons (See Mailing List)*

Re: **Draft Proposed Decision, Schedule for Comments, and Notice of Hearing**  
*Health Fee Elimination*, 08-4206-I-18  
 Education Code Section 76355  
 Statutes 1984, Chapter 1, 2nd E.S.; Statutes 1987, Chapter 1118  
 Fiscal Years 2002-2003, 2003-2004, and 2004-2005  
 Los Rios Community College District, Claimant

Dear Ms. Asmundson and Ms. Kanemasu:

The draft proposed decision for the above-named matter is enclosed for your review and comment.

### Written Comments

Written comments may be filed on the draft proposed decision by **January 30, 2015**. You are advised that comments filed with the Commission are required to be simultaneously served on the other interested parties on the mailing list, and to be accompanied by a proof of service. However, this requirement may also be satisfied by electronically filing your documents. Please see <http://www.csm.ca.gov/dropbox.shtml> on the Commission's website for instructions on electronic filing. (Cal. Code Regs., tit. 2, § 1181.3.)

If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission's regulations.

### Hearing

This matter is set for hearing on **Friday, March 27, 2015**, at 10:00 a.m., State Capitol, Room 447, Sacramento, California. The proposed decision will be issued on or about March 13, 2015. Please let us know in advance if you or a representative of your agency will testify at the hearing, and if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1187.9(b) of the Commission's regulations.

Sincerely,

Heather Halsey  
 Executive Director

**ITEM \_\_**  
**INCORRECT REDUCTION CLAIM**  
**DRAFT PROPOSED DECISION**

Former Education Code Section 72246 (Renumbered as § 76355)<sup>1</sup>  
Statutes 1984, Chapter 1 (1983-1984 2nd Ex. Sess.); Statutes 1987, Chapter 1118

*Health Fee Elimination*

Fiscal Years 2002-2003, 2003-2004, and 2004-2005

08-4206-I-18

Los Rios Community College District, Claimant

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**EXECUTIVE SUMMARY**

**Overview**

This analysis addresses reductions totaling \$2,554,615 made by the State Controller's Office (Controller) to reimbursement claims filed by Los Rios Community College District (Claimant) for fiscal years 2002-2003, 2003-2004 and 2004-2005 under the *Health Fee Elimination* program.

The following issues are in dispute:

- Reduction of all costs claimed for salaries and benefits and services and supplies claimed that the Controller found were unallowable or not supported by documentation;
- Reduction of indirect costs based on asserted faults in the development and application of indirect cost rates; and
- The amount of offsetting revenue to be applied from health service fee authority.
- An alleged \$814,928 already paid to the claimant, or discharged as debt.

Although the parties raise several substantive issues, the sole issue discussed and determined in this incorrect reduction claim (IRC) is the reduction for the offsetting health fee revenue of \$3,554,470 authorized to be charged and applied to this program. Staff finds that the adjustment is correct as a matter of law and is not arbitrary, capricious, or entirely lacking in evidentiary support. Since the offsetting revenue covers the total amount claimed for this program in fiscal years 2002-2003 through 2004-2005 (\$2,554,615), the remaining issues are not addressed.

**Health Fee Elimination Program**

Prior to 1984, former Education Code section 72246 authorized community college districts to charge almost all students a general fee (health service fee) for the purpose of voluntarily providing health supervision and services, direct and indirect medical hospitalization services,

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<sup>1</sup> Statutes 1993, chapter 8.



and operation of student health centers.<sup>2</sup> In 1984, the Legislature repealed the community colleges' fee authority for health services.<sup>3</sup> However, the Legislature also reenacted section 72246, to become operative on January 1, 1988, in order to reauthorize the fee, at \$7.50 for each semester (or \$5 for quarter or summer semester).<sup>4</sup>

In addition to temporarily repealing community college districts' authority to levy a health services fee, the 1984 enactment required any district that provided health services during the 1983-1984 fiscal year, for which districts were previously authorized to charge a fee, to maintain health services at the level provided during the 1983-1984 fiscal year for every subsequent fiscal year until January 1, 1988.<sup>5</sup> As a result, community college districts were required to maintain health services provided in the 1983-1984 fiscal year without any fee authority for this purpose until January 1, 1988.

In 1987, the Legislature amended former Education Code section 72246, operative January 1, 1988, to incorporate and extend the maintenance of effort provisions of former Education Code section 72246.5, which became inoperative by its own terms as of January 1, 1988.<sup>6</sup> In addition, Statutes 1987, chapter 1118 restated that the fee would be reestablished at not more than \$7.50 for each semester, or \$5 for each quarter or summer semester.<sup>7</sup> As a result, beginning January 1, 1988 all community college districts were required to maintain the same level of health services they provided in the 1986-1987 fiscal year each year thereafter, with limited fee authority to offset the costs of those services. In 1992, section 72246 was amended to provide that the health fee could be increased by the same percentage as the Implicit Price Deflator whenever that calculation would produce an increase of one dollar.<sup>8</sup>

### **Procedural History**

Claimant filed its reimbursement claim for 2002-2003 on January 8, 2004,<sup>9</sup> for 2003-2004 on January 11, 2006,<sup>10</sup> and for 2004-2005 on January 11, 2006.<sup>11</sup> Controller issued its final audit

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<sup>2</sup> Former Education Code section 72246 (Stats. 1981, ch. 763) [Low-income students, students that depend upon prayer for healing, and students attending a college under an approved apprenticeship training program, were exempt from the fee.]

<sup>3</sup> Statutes 1984, 2nd Extraordinary Session, chapter 1, section 4 [repealing Education Code section 72246].

<sup>4</sup> Statutes 1984, 2nd Extraordinary Session, chapter 1, section 4.5.

<sup>5</sup> Education Code section 72246.5 (Stats. 1984, 2d. Ex. Sess., ch. 1, § 4.7).

<sup>6</sup> Education Code section 72246 (as amended, Stats. 1987, ch. 1118). See also former Education Code section 72246.5 (Stats. 1984, 2d Ex. Sess., ch. 1, § 4.7).

<sup>7</sup> Education Code section 72246 (as amended, Stats. 1987, ch. 1118).

<sup>8</sup> Education Code section 72246 (as amended, Stats. 1992, ch. 753). In 1993, former Education Code section 72246, was renumbered as Education Code section 76355. (Stats. 1993, ch. 8).

<sup>9</sup> Exhibit A, IRC attachment, page 151.

<sup>10</sup> Exhibit A, IRC attachment, page 161.

<sup>11</sup> Exhibit A, IRC attachment, page 170.

report on May 21, 2008.<sup>12</sup> Claimant filed the IRC on February 5, 2009.<sup>13</sup> The Controller filed comments on the IRC on October 13, 2014.<sup>14</sup> Claimant filed rebuttal comments on December 12, 2014.<sup>15</sup> Commission staff issued a draft proposed decision on the IRC on January 9, 2015.

### **Commission Responsibilities**

Government Code section 17561(b) 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 that the Controller determines is excessive or unreasonable.

Government Code Section 17551(d) requires the 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 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.<sup>16</sup> The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional 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."<sup>17</sup>

With regard to 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.<sup>18</sup>

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.<sup>19</sup> In addition, section

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<sup>12</sup> Exhibit A, IRC attachment, page 57.

<sup>13</sup> Exhibit A, IRC, page 2.

<sup>14</sup> Exhibit B, Controller's comments on the IRC.

<sup>15</sup> Exhibit C, Claimant's comments on the IRC.

<sup>16</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

<sup>17</sup> *County of Sonoma*, supra, 84 Cal.App.4th 1264, 1281, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

<sup>18</sup> *Johnston v. Sonoma County Agricultural* (2002) 100 Cal.App.4th 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

<sup>19</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

1185.2I 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.<sup>20</sup>

**Claims**

The following chart provides a brief summary of the claims and issues raised and staff’s recommendation.

Issue	Description	Staff Recommendation
Reduction based on offsetting student health fee authority.	Claimant asserts that the Controller incorrectly reduced the costs claimed based on health fees authorized to be charged, rather than health fees actually collected. Since the claimant does not impose a health fee on its students, it collected \$0 in health service fees during the fiscal years at issue. Claimant therefore asserts that no offsetting revenues were required to be identified.	<p><i>Correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.</i></p> <p>This issue has been conclusively decided by <i>Clovis Unified School District v. Chiang</i> (2010) 188 Cal.App.4<sup>th</sup> 794, in which the court held that to the extent a local agency or school district “has the authority” to charge for the mandated program or increased level of service, the costs cannot be recovered as a state-mandated cost.</p> <p>In addition, the Controller’s calculation of authorized health service fees (\$3,554,470), based on enrollment data provided by the claimant, is not arbitrary, capricious, or entirely lacking in evidentiary support.</p>

**Staff Analysis**

- A. The Controller’s Reduction of Costs Claimed for Unreported Offsetting Revenue Authority pursuant to *Clovis Unified* and the Health Fee Rule was Correct as a Matter of Law, and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.**

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<sup>20</sup> Government Code section 17559(b), which 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.

The Controller reduced all costs claimed for the three fiscal years at issue based on claimant's health service fee authority, multiplied by the number of students subject to the fee. Because the district does not collect a health services fee,<sup>21</sup> no offsetting revenue was identified by claimant in the reimbursement claims. Claimant argues that the parameters and guidelines only require a claimant to declare offsetting revenues that the claimant "experiences," and that while the fee that community college districts were authorized to impose may have increased during the applicable audit period, nothing in the Education Code made the increase of those fees mandatory. Claimant argues that the issue is the difference between fees collected and fees collectible.<sup>22</sup>

After the claimant filed its IRC, the Third District Court of Appeal issued its opinion in *Clovis Unified School Dist. V. Chiang*, which specifically addressed the Controller's practice of reducing claims of community college districts by the maximum fee amount that districts are statutorily authorized to charge students, whether or not a district chooses to charge its students those fees. As cited by the court, the "Health Fee Rule" states in pertinent part:

Eligible claimants will be reimbursed for health service costs at the level of service provided in the 1986/87 fiscal year. The reimbursement will be reduced by the amount of student health fees authorized per the Education Code [section] 76355.<sup>23</sup>

The court in *Clovis Unified* upheld the Controller's use of the Health Fee Rule to reduce reimbursement claims based on the fee districts are *authorized* to charge. In making its decision the court noted that the concept underlying the state mandates process that Government Code sections 17514 and 17556(d) embody is:

To the extent a local agency or school district "has the authority" to charge for the mandated program or increased level of service, that charge cannot be recovered as a state-mandated cost.<sup>24</sup>

The court also noted that, "this basic principle flows from common sense as well. As the Controller succinctly puts it, 'Claimants can choose not to require these fees, but not at the state's expense.'"<sup>25</sup> Since the *Clovis* case is a final decision of the court addressing the merits of the issue presented here, the Commission, under principles of stare decisis, is required to apply the rule set forth by the court.<sup>26</sup>

Therefore, staff finds that the Controller's reduction of unreported offsetting health service fee authority to the extent of the district's fee authority is correct as a matter of law.

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<sup>21</sup> Exhibit A, IRC, page 23.

<sup>22</sup> Exhibit A, IRC, pages 23-25.

<sup>23</sup> *Clovis Unified School Dist. v. Chiang, supra*, 188 Cal.App.4th 811.

<sup>24</sup> *Clovis Unified School Dist. v. Chiang, supra*, 188 Cal.App.4th 812.

<sup>25</sup> *Ibid.*

<sup>26</sup> *Fenske v. Board of Administration* (1980) 103 Cal.App.3d 590, 596.

Staff further finds that the Controller's calculation of the claimant's authorized offsetting fee revenue totaling \$3,554,470 is not arbitrary, capricious, or entirely lacking in evidentiary support since the Controller used the enrollment data available and reported by the claimant.<sup>27</sup>

Since the amount authorized to be charged and required to be identified as offsetting revenue (\$3,554,470) exceeds the total amount claimed (\$2,554,615), the remaining substantive are not addressed in the proposed decision.

### **Conclusion**

Pursuant to Government Code section 17551(d), staff concludes that the reduction for offsetting health service fee revenue is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support.

### **Staff Recommendation**

Staff recommends that the Commission adopt the proposed decision to deny the IRC, and authorize staff to make any technical, non-substantive changes following the hearing.

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<sup>27</sup> Exhibit A, final audit report, page 72.

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIM  
ON:

Former Education Code Section 72246  
(Renumbered as § 76355)<sup>28</sup>

Statutes 1984, Chapter 1 (1983-1984 2<sup>nd</sup> Ex.  
Sess.) (AB2X 1) and Statutes 1987, Chapter  
1118 (AB 2336)

Fiscal Years 2002-2003, 2003-2004, and 2004-  
2005

Los Rios Community College District,  
Claimant.

Case No.: 08-4206-I-18

*Health Fee Elimination*

DECISION PURSUANT TO  
GOVERNMENT CODE SECTION 17500  
ET SEQ.; CALIFORNIA CODE OF  
REGULATIONS, TITLE 2, DIVISION 2,  
CHAPTER 2.5. ARTICLE 7

*(Adopted March 27, 2015)*

**DECISION**

The Commission on State Mandates (Commission) heard and decided this incorrect reduction claim (IRC) during a regularly scheduled hearing on March 27, 2015. [Witness list will be included in the adopted decision.]

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq., and related case law.

The Commission [adopted/modified] the proposed decision to [approve/partially approve/deny] the IRC at the hearing by a vote of [vote count will be included in the adopted decision].

**Summary of the Findings**

This analysis addresses an IRC filed by Los Rios Community College District (claimant) for reductions by the State Controller's Office (Controller) to reimbursement claims for costs incurred during fiscal years 2002-2003, 2003-2004, and 2004-2005 under the *Health Fee Elimination* program. The Controller reduced all costs claimed during the three fiscal years at issue (\$2,554,615) for a number of reasons not addressed in this decision.

The Commission finds that the reduction of costs based on offsetting health fee authority of \$3,554,470, which exceeds claimant's costs for the mandated program, is correct as a matter of law. The reduction is consistent with the *Clovis Unified School District* decision, which upheld the Controller's reduction of reimbursement claims based on the health service fees districts are authorized to charge.<sup>29</sup> In addition, the Controller's calculation of authorized health service fees,

<sup>28</sup> Statutes 1993, chapter 8.

<sup>29</sup> *Clovis Unified School Dist. v. Chiang* (2010) 188 Cal.App.4th 794, 812.

based on enrollment data provided by the claimant, is not arbitrary, capricious, or entirely lacking in evidentiary support.

Pursuant to Government Code section 17551(d), the Commission concludes that the reduction of costs claimed is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support. Therefore, the Commission denies this IRC.

## COMMISSION FINDINGS

### I. Chronology

- 01/08/04 Claimant filed its fiscal year 2002-2003 reimbursement claim.<sup>30</sup>
- 01/11/06 Claimant filed its reimbursement claims for 2003-2004<sup>31</sup> and 2004-2005.<sup>32</sup>
- 05/21/08 Controller issued its final audit report.<sup>33</sup>
- 02/05/09 Claimant filed the IRC.<sup>34</sup>
- 10/13/14 Controller filed comments on the IRC.<sup>35</sup>
- 12/12/14 Claimant filed rebuttal comments.<sup>36</sup>
- 01/09/15 Commission staff issued the draft proposed decision.

### II. Background

#### Health Fee Elimination Program

Prior to 1984, former Education Code section 72246 authorized community college districts to charge almost all students a general fee (health service fee) for the purpose of voluntarily providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers.<sup>37</sup> In 1984, the Legislature repealed the community colleges' fee authority for health services.<sup>38</sup> However, the Legislature also reenacted

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<sup>30</sup> Exhibit A, IRC, page 151.

<sup>31</sup> Exhibit A, IRC, page 161.

<sup>32</sup> Exhibit A, IRC, page 170.

<sup>33</sup> Exhibit A, IRC, page 57.

<sup>34</sup> Exhibit A, IRC, page 2.

<sup>35</sup> Exhibit B, Controller's comments on the IRC.

<sup>36</sup> Exhibit C, Claimant's comments on the IRC.

<sup>37</sup> Former Education Code section 72246 (Stats. 1981, ch. 763) [Low-income students, students that depend upon prayer for healing, and students attending a college under an approved apprenticeship training program, were exempt from the fee.].

<sup>38</sup> Statutes 1984, 2nd Extraordinary Session, chapter 1, section 4 [repealing Education Code section 72246].

section 72246, to become operative on January 1, 1988, in order to reauthorize the fee at \$7.50 for each semester (or \$5 for quarter or summer semester).<sup>39</sup>

In addition to temporarily repealing community college districts' authority to levy a health services fee, the 1984 enactment required any district that provided health services during the 1983-1984 fiscal year, for which districts were previously authorized to charge a fee, to maintain health services at the level provided during the 1983-1984 fiscal year for every subsequent fiscal year until January 1, 1988.<sup>40</sup> As a result, community college districts were required to maintain health services provided in the 1983-1984 fiscal year without fee authority for this purpose until January 1, 1988.

In 1987, the Legislature amended former Education Code section 72246, operative January 1, 1988, to incorporate and extend the maintenance of effort provisions of former Education Code section 72246.5, which became inoperative by its own terms as of January 1, 1988.<sup>41</sup> In addition, Statutes 1987, chapter 1118 restated that the fee would be reestablished at not more than \$7.50 for each semester, or \$5 for each quarter or summer semester.<sup>42</sup> As a result, beginning January 1, 1988 all community college districts were required to maintain the same level of health services they provided in the 1986-1987 fiscal year each year thereafter, with limited fee authority to offset the costs of those services.<sup>43</sup> In 1992, section 72246 was amended to provide that the health fee could be increased by the same percentage as the Implicit Price Deflator whenever that calculation would produce an increase of one dollar.<sup>44</sup>

On November 20, 1986, the Commission determined that Statutes 1984, chapter 1 imposed a reimbursable state-mandated new program on community college districts. On August 27, 1987, the Commission adopted parameters and guidelines for the *Health Fee Elimination* program. On May 25, 1989, the Commission adopted amendments to the parameters and guidelines to reflect amendments made by Statutes 1987, chapter 1118.

The parameters and guidelines generally provide that eligible community college districts shall be reimbursed for the costs of providing a health services program, and that only services specified in the parameters and guidelines and provided by the community college in the 1986-1987 fiscal year may be claimed.

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<sup>39</sup> Statutes 1984, 2nd Extraordinary Session, chapter 1, section 4.5.

<sup>40</sup> Education Code section 72246.5 (Stats. 1984, 2d. Ex. Sess., ch. 1, § 4.7).

<sup>41</sup> Education Code section 72246 (as amended, Stats. 1987, ch. 1118). See also former Education Code section 72246.5 (Stats. 1984, 2d Ex. Sess., ch. 1, § 4.7).

<sup>42</sup> Education Code section 72246 (as amended, Stats. 1987, ch. 1118).

<sup>43</sup> In 1992, section 72246 was amended to provide that the health fee could be increased by the same percentage as the Implicit Price Deflator whenever that calculation would produce an increase of one dollar. (Education Code section 72246 (as amended, Stats. 1992, ch. 753). In 1993, former Education Code section 72246, was renumbered as Education Code section 76355. (Stats. 1993, ch. 8).

<sup>44</sup> Education Code section 72246 (as amended, Stats. 1992, ch. 753). In 1993, former Education Code section 72246, was renumbered as Education Code section 76355. (Stats. 1993, ch. 8).



## Controller's Audit and Summary of the Issues

The Controller reduced the reimbursement claims for costs allegedly incurred during fiscal years 2002-2003, 2003-2004 and 2004-2005 under the *Health Fee Elimination* program. The following reductions are in dispute:

- Salaries and benefits of \$20,908 for an increased level of health services provided at American River College, and insufficient documentation at Consumnes River College and Sacramento City College;
- Services and supplies of \$27,564, including medical services at sporting events and physical examinations for intercollegiate athletes;
- Overstated indirect costs for fiscal years 2002-2003 and 2003-2004, and understated indirect costs for 2004-2005, resulting in \$136,288 in overstated indirect costs;
- Offsetting revenue of \$3,554,470 applied from claimant's health service fee authority; and
- An alleged \$814,928 already paid to the claimant, or discharged as debt.

The sole issue discussed and determined in this IRC is the reduction of costs based on offsetting health fee authority of \$3,554,470. Since the offsetting revenue exceeds the total amount claimed for this program in fiscal years 2002-2003 through 2004-2005 (\$2,554,615), the remaining issues are not addressed.

### **III. Positions of the Parties**

#### Los Rios Community College District

The claimant asserts that the Controller incorrectly reduced all costs claimed for fiscal years 2002-2005. Claimant asserts that the Controller's findings regarding salaries and benefits are incorrect as a matter of law. Claimant argues that neither the parameters and guidelines nor the claiming instructions require claimants to report the number or type of services actually provided, but only require claimants to report the number or types of services available. Claimant also criticizes the method used to calculate the costs as not taking into consideration the actual costs to provide the services, and not accounting for variance in monthly costs or different services.

The reduction for services and supplies included disallowance of costs to provide medical services at sporting events and physical exams for intercollegiate athletics. Claimant disagrees with the Controller's interpretation of Education Code section 76355(d)(2) used to justify its reduction for physical examinations for intercollegiate athletics or salary costs for health professionals at athletic events. Claimant argues that because it does not charge a health services fee, the statute that prohibits expenditures from the fund for these purposes does not apply to claimant.

Although claimant did not obtain federal approval for its indirect cost rate under OMB A-21 for its 2002-2003 and 2003-2004 claims as required by the claiming instructions, claimant asserts that the parameters and guidelines do not require indirect costs to be claimed in accordance with the claiming instructions, and that the claiming instructions are not adopted pursuant to the Administrative Procedure Act. The reduction for indirect costs also results from the Controller's

allocation of various costs as direct or indirect pursuant to the claiming instructions. Claimant argues that the Controller's method arbitrarily assigns costs to different categories of direct or indirect costs.

Claimant also argues that a reduction of its total claim based on uncollected authorized health service fees was incorrect because the parameters and guidelines require claimants to state offsetting savings "experienced," and claimant did not experience offsetting savings for fees that it did not charge to students.<sup>45</sup>

In claimant's rebuttal comments, claimant argues that the Controller's comments of October 12, 2014 "should not be considered as evidence by the Commission in its consideration of the IRC" because they were submitted late in violation of Government Code section 17553(d), which states that the Controller "shall have no more than 90 days after the date the claim is delivered or mailed to file any rebuttal to an incorrect reduction claim." Claimant argues that section 17553(d) "creates a clear statute of limitations of 90 days in which the SCO may file comments," and that if the SCO comments are allowed to be submitted and relied upon, the language of the statute would be superfluous.<sup>46</sup>

#### State Controller's Office

The Controller maintains that the audit adjustments are correct and that this IRC should be denied. The Controller found that the district provided services during the audit period that it did not provide during 1986-1987, and that the district did not maintain source documentation that showed all services provided. The Controller used the health logs because that was what claimant provided in response to a request for source documentation, and no other documentation was provided. The Controller disagrees with claimant's assertion that neither the parameters and guidelines nor the claiming instructions require claimants to report the number or type of services actually provided.

As to services and supplies, the Controller asserts that Education Code section 76355(d)(2) defines authorized expenditures to not include physical examinations for intercollegiate athletics or the salaries of health professionals for athletic events. Because the mandated program does not require a "maintenance of effort" for athletic-related services, the district is not required to provide these services. Therefore, these are not mandated costs as defined by Government Code section 17514.

The audit also found that overstated and understated indirect cost rates resulted in unallowable indirect costs totaling \$136,288. Claimant did not obtain federal approval for its indirect cost rate under OMB A-21 for its 2002-2003 and 2003-2004 claims. For its 2004-2005 claim, claimant did not allocate direct and indirect costs according to the Controller's claiming instructions. Because the claiming instructions are incorporated by reference into the parameters and guidelines, they do not need to be adopted pursuant to the Administrative Procedure Act.

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<sup>45</sup> Exhibit A, IRC, pages 10-28.

<sup>46</sup> Exhibit C, Claimant's comments on the IRC. The Commission does not address the claimant's interpretation of Government Code section 17553(d) because this decision is based solely on the findings in the audit report, which has not been challenged as untimely, and the decision resolves the IRC as a matter of law.

In addition, the Controller found that the claimant understated its authorized health service fees for the audit period by approximately \$3.5 million. Using enrollment and exemption data, the Controller recalculated the health fees that the claimant was authorized to collect, and reduced the claim by the amount not stated as offsetting revenues. The Controller argues that “if the district fails to collect fees, it is not relieved from its responsibility to offset those fees from its mandated program claims.”<sup>47</sup>

#### **IV. Discussion**

Government Code section 17561(b) 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 that the Controller determines is excessive or unreasonable.

Government Code Section 17551(d) requires the 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 statement of decision to the Controller and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of the 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.<sup>48</sup> The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional 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.”<sup>49</sup>

With regard to 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.<sup>50</sup> Under this standard, the courts have found that:

When reviewing the exercise of discretion, “[t]he scope of review is limited, out of deference to the agency’s authority and presumed expertise: ‘The court may not reweigh the evidence or substitute its judgment for that of the agency. [Citation.]’” ... “In general ... the inquiry is limited to whether the decision was

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<sup>47</sup> Exhibit B, Controller’s Comments on IRC, pages 10-26.

<sup>48</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

<sup>49</sup> *County of Sonoma, supra*, 84 Cal.App.4th 1264, 1281, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

<sup>50</sup> *Johnston v. Sonoma County Agricultural* (2002) 100 Cal.App.4th 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547.

arbitrary, capricious, or entirely lacking in evidentiary support. . . .” [Citations.]  
When making that inquiry, the “ “court must ensure that an agency has adequately considered all relevant factors, and has demonstrated a rational connection between those factors, the choice made, and the purposes of the enabling statute.” [Citation.]’ ”<sup>51</sup>

The Commission must 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.<sup>52</sup> In addition, section 1185.2(c) 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.<sup>53</sup>

**A. The Controller’s Reductions for Unreported Offsetting Health Service Fee Authority Pursuant to *Clovis Unified* and the Health Fee Rule were Correct as a Matter of Law, and Not Arbitrary, Capricious, or Entirely Lacking in Evidentiary Support.**

The Controller reduced all costs claimed for the three fiscal years at issue based on claimant’s health service fee authority, multiplied by the number of students subject to the fee. Because the district does not collect a health services fee,<sup>54</sup> no offsetting revenue was identified by claimant in the reimbursement claims.

Claimant argues that the Education Code permits, but does not require, a community college district to levy a health services fee, and that the parameters and guidelines require a community college district to deduct from its reimbursement claims “[a]ny offsetting savings that the claimant experiences as a direct result of this statute...” Claimant argues that “[i]n order for the district to ‘experience’ these ‘offsetting savings’ the district must actually have collected these fees.” Claimant concludes that “[s]tudent fees actually collected must be used to offset costs, but not student fees that could have been collected and were not.”<sup>55</sup>

The Commission finds that the correct calculation and application of offsetting revenue from student health service fees has been resolved by *Clovis Unified School Dist. v. Chiang*, and that the reduction is consistent with the court’s decision and is correct as a matter of law.

After the claimant filed its IRC, the Third District Court of Appeal issued its opinion in *Clovis Unified*, which specifically addressed the Controller’s practice of reducing claims of community college districts by the maximum fee amount that districts are statutorily authorized to charge

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<sup>51</sup> *American Bd. of Cosmetic Surgery, Inc, supra*, 162 Cal.App.4th at pgs. 547-548.

<sup>52</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

<sup>53</sup> Government Code section 17559(b), which 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.

<sup>54</sup> Exhibit A, IRC, page 23.

<sup>55</sup> Exhibit A, IRC, pages 24-25.

students, whether or not a district chooses to charge those fees. As expressed by the court, the “Health Fee Rule” states in pertinent part:

Eligible claimants will be reimbursed for health service costs at the level of service provided in the 1986/87 fiscal year. The reimbursement will be reduced by the amount of student health fees authorized per the Education Code [section] 76355.<sup>56</sup> (Underline in original.)

The Health Fee Rule relies on Education Code section 76355(a), which provides in relevant part:

(a)(1) The governing board of a district maintaining a community college may require community college students to pay a fee in the total amount of not more than ten dollars (\$10) for each semester, seven dollars (\$7) for summer school, seven dollars (\$7) for each intersession of at least four weeks, or seven dollars (\$7) for each quarter for health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center or centers, or both.

(a)(2) The governing board of each community college district may increase [the health service fee] by the same percentage increase as the Implicit Price Deflator for State and Local Government Purchase of Goods and Services. Whenever that calculation produces an increase of one dollar (\$1) above the existing fee, the fee may be increased by one dollar (\$1).<sup>57</sup>

Pursuant to the plain language of Education Code section 76355(a)(2), the fee authority given to districts automatically increases at the same rate as the Implicit Price Deflator; when that calculation produces an increase of one dollar above the existing fee, the fee may be increased by one dollar.<sup>58</sup> The Chancellor of the California Community Colleges issues a notice to the governing boards of all community colleges when a fee increase is triggered.<sup>59</sup> Claimant argues that the Controller cannot rely on the Chancellor’s notice to adjust the claim for ‘collectible’ student health services fees because the fees levied on students are raised by the governing board of the community college district.<sup>60</sup> But the *authority* to impose the health service fees increases automatically with the Implicit Price Deflator, as noticed by the Chancellor. Accordingly, the

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<sup>56</sup> *Clovis Unified School Dist. v. Chiang, supra*, 188 Cal.App.4th 794, 811.

<sup>57</sup> Education Code section 76355(d)(2) (Stats. 1993, ch. 8 (AB 46); Stats. 1993, ch. 1132 (AB 39); Stats. 1994, ch. 422 (AB 2589); Stats. 1995, ch. 758 (AB 446); Stats. 2005, ch. 320 (AB 982)) [Formerly Education Code section 72246(e) (Stats. 1987, ch. 118)].

<sup>58</sup> See Education Code section 76355 (Stats. 1995, ch. 758 (AB 446)). The Implicit Price Deflator for State and Local Purchase of Goods and Services is a number computed annually (and quarterly) by the United States Department of Commerce as part of its statistical series on measuring national income and product, and is used to adjust government expenditure data for the effect of inflation.

<sup>59</sup> Exhibit A, IRC, California Community Colleges Chancellor’s Office, Student Health Fee Increase, March 5, 2001, pages 148-149.

<sup>60</sup> Exhibit A, IRC, pages 23-27.

court in *Clovis Unified* upheld the Controller’s use of the Health Fee Rule to reduce reimbursement claims based on the fees districts are *authorized* to charge. In making its decision the court notes that the concept underlying the state mandates process that Government Code sections 17514 and 17556(d) embody is:

To the extent a local agency or school district “has the authority” to charge for the mandated program or increased level of service, that charge cannot be recovered as a state-mandated cost.<sup>61</sup>

The court also notes that, “this basic principle flows from common sense as well. As the Controller succinctly puts it, ‘Claimants can choose not to require these fees, but not at the state’s expense.’”<sup>62</sup> Additionally, in responding to claimant’s argument that, “since the Health Fee Rule is a claiming instruction, its validity must be determined *solely* through the Commission’s P&G’s”,<sup>63</sup> the court held:

To accept this argument, though, we would have to ignore, and so would the Controller, the fundamental legal principles underlying state-mandated costs. We conclude *the Health Fee Rule is valid*.<sup>64</sup> (Italics added.)

Thus, pursuant to the court’s decision in *Clovis Unified*, the Health Fee Rule used by the Controller to adjust reimbursement claims filed by claimant for the *Health Fee Elimination* program is valid. Since the *Clovis* case is a final decision of the court addressing the merits of the issue presented here, the Commission, under principles of stare decisis, is required to apply the rule set forth by the court.<sup>65</sup> In addition, the *Clovis* decision is binding on the claimant under principles of collateral estoppel.<sup>66</sup> Collateral estoppel applies when (1) the issue necessarily decided in the previous proceeding is identical to the one that is currently being decided; (2) the previous proceeding terminated with a final judgment on the merits; (3) the party against whom collateral estoppel is asserted is a party to or in privity with a party in the previous proceeding; and (4) the party against whom the earlier decision is asserted had a full and fair opportunity to litigate the issue.<sup>67</sup> Although the claimant to this IRC was not a party to the *Clovis* action, the claimant is in privity with the petitioners in *Clovis*. “A party is adequately represented for

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<sup>61</sup> *Clovis Unified School Dist. v. Chiang, supra*, 188 Cal.App.4th 794, 812.

<sup>62</sup> *Ibid.*

<sup>63</sup> *Ibid.* (Original italics.)

<sup>64</sup> *Clovis Unified School Dist. v. Chiang, supra*, 188 Cal.App.4th 794, 812.

<sup>65</sup> *Fenske v. Board of Administration* (1980) 103 Cal.App.3d 590, 596.

<sup>66</sup> The petitioners in the *Clovis* case included Clovis Unified School District, El Camino Community College District, Fremont Unified School District, Newport-Mesa Unified School District, Norwalk-La Mirada Unified School District, Riverside Unified School District, San Mateo Community College District, Santa Monica Community College District, State Center Community College District, and Sweetwater Union High School District.

<sup>67</sup> *Roos v. Red* (2006) 130 Cal.App.4th 870, 879-880.

purposes of the privity rule if his or her interests are so similar to a party's interest that the latter was the former's virtual representative in the earlier action."<sup>68</sup>

The Commission further finds that the Controller's calculation of the claimant's authorized offsetting fee revenue totaling \$3,554,470 is not arbitrary, capricious, or entirely lacking in evidentiary support since the Controller used the enrollment data available and reported by the claimant. The Controller obtained student enrollment, Board of Governors Grant (BOGG) recipient, and apprenticeship program enrollment data that the claimant reported to the Chancellor's Office, and calculated the authorized health service fees using the rates that the Chancellor's Office noticed during the fiscal years at issue.<sup>69</sup>

Therefore, the Commission finds that the Controller's reduction of costs based on the claimant's unreported offsetting fee authority is correct as a matter of law, and is not arbitrary, capricious, or entirely lacking in evidentiary support. Since the amount authorized to be charged and required to be identified as offsetting revenue (\$3,554,470) exceeds the total amount claimed (\$2,554,615), the remaining substantive are not addressed.

#### **V. Conclusion**

Pursuant to Government Code section 17551(d), the Commission concludes that the reduction of costs claimed is correct as a matter of law, and not arbitrary, capricious, or entirely lacking in evidentiary support. The Commission denies this IRC.

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<sup>68</sup> *Rodgers v. Sargent Controls & Aerospace* (2006) 136 Cal.App.4th 82, 91.

<sup>69</sup> Exhibit A, final audit report, page 72.

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Solano 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 January 9, 2015, I served the:

**Draft Proposed Decision, Schedule for Comments, and Notice of Hearing**  
*Health Fee Elimination*, 08-4206-I-18  
Education Code Section 76355  
Statutes 1984, Chapter 1, 2nd E.S.; Statutes 1987, Chapter 1118  
Fiscal Years 2002-2003, 2003-2004, and 2004-2005  
Los Rios Community College 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 January 9, 2015 at Sacramento, California.



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Heidi J. Palchik  
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# COMMISSION ON STATE MANDATES

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**Last Updated:** 11/19/14

**Claim Number:** 08-4206-I-18

**Matter:** Health Fee Elimination

**Claimant:** Los Rios Community College District

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