

**ITEM 7**  
**INCORRECT REDUCTION CLAIM**  
**PROPOSED DECISION**

Education Code Section 76300;

Statutes 1984, 2d Ex. Sess., Chapter 1; Statutes 1984, Chapters 274 and 1401;  
Statutes 1985, Chapters 920 and 1454; Statutes 1986, Chapters 46 and 394;  
Statutes 1987, Chapter 1118; Statutes 1989, Chapter 136;  
Statutes 1991, Chapter 114; Statutes 1992, Chapter 703;  
Statutes 1993, Chapters 8, 66, 67, and 1124; Statutes 1994, Chapters 153 and 422;  
Statutes 1995, Chapter 308; Statutes 1996, Chapter 63; Statutes 1999, Chapter 72;  
California Code of Regulations, Title 5, Sections 58501-58503, 58611-58613,  
58620, and 58630

*Enrollment Fee Collection and Waivers*

Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003,  
2003-2004, 2004-2005, 2005-2006, 2006-2007, and 2007-2008

13-9913-I-01

Gavilan Community College District, Claimant

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State Controller's Office Frequently Asked Questions Related to Mandated-Cost Programs

# SixTen and Associates

## Mandate Reimbursement Services

Exhibit A

KEITH B. PETERSEN, President  
P.O. Box 340430  
Sacramento, CA 95834-0430  
Telephone: (916) 419-7093  
Fax: (916) 263-9701

E-Mail: Kbpsixten@aol.com  
5252 Balboa Avenue, Suite 900  
San Diego, CA 92117  
Telephone: (858) 514-8605  
Fax: (858) 514-8645



March 26, 2014

Heather Halsey, Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

RE: **1(2nd Ex.)/84 Enrollment Fee Collection and Waivers**  
Gavilan Community College District  
Fiscal Years 1998-99 through 2007-08  
Incorrect Reduction Claim

Dear Ms. Halsey:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for Gavilan 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:

Steven M. Kinsella, Superintendent/President  
Gavilan Community College District  
5055 Santa Teresa Blvd.  
Gilroy, CA 95020-9599

Sincerely,

A handwritten signature in black ink, appearing to read "Keith B. Petersen".

Keith B. Petersen

Enclosure: Incorrect Reduction Claim

C: Steven M. Kinsella, Superintendent/President

COMMISSION ON STATE MANDATES



1. INCORRECT REDUCTION CLAIM TITLE

1(2nd Ex.)/84 Enrollment Fee Collection and Waivers

Filing Date: For CSM Use Only MAR 26 2014

2. CLAIMANT INFORMATION

Gavilan Community College District

Steven M. Kinsella, Superintendent/President
5055 Santa Teresa Blvd.
Gilroy, CA 95020-9599

Voice: 408-848-4711

Fax: 408-846-4994

E-Mail: skinsella@gavilan.edu

IRC #: 13-9913-I-01

4. IDENTIFICATION OF STATUTES OR EXECUTIVE ORDERS

Education Code Section 76300 and California Code of Regulations, Title 5, sections 58501-58503, 58611-58613, 58620 and 58630

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
P.O. Box 340430
Sacramento, CA 95834-0430
Voice: (916) 419-7093
Fax: (916) 263-9701
E-mail: Kbpsixten@aol.com

5. AMOUNT OF INCORRECT REDUCTION

Table with 2 columns: Fiscal Year, Amount of Reduction. Rows include 1998-1999 to 2007-2008 and a TOTAL row.

6. NOTICE OF NO INTENT TO CONSOLIDATE

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

Sections 7-12 are attached as follows:

- 7. Written Detailed Narrative: Pages 1 to 27
8. Final Audit Report: Exhibit A
9. SCO Adjustment Letters: Exhibit B
10. Parameters & Guidelines: Exhibit C
11. Claiming Instructions: Exhibit D
12. Reimbursement Claims: Exhibit E

13. 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.

Steven M. Kinsella, Superintendent/President

Signature: Steven M. Kinsella Date: 3/20/14

1 Claim Prepared by:  
2 Keith B. Petersen  
3 SixTen and Associates  
4 P.O. Box 340430  
5 Sacramento, California 95834-0430  
6 Telephone: (916) 419-7093  
7 Fax: (916) 263-9701  
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 \_\_\_\_\_  
14 )  
15 ) Statutes of 1984 Chapter 1 (2<sup>nd</sup> Ex.)  
16 ) Education Code Section 76300 and  
17 ) California Code of Regulations, Title 5,  
18 ) Sections 58501-58503, 58611-58613,  
19 ) 58620 and 58630  
20 )  
21 ) GAVILAN  
22 ) Community College District  
23 ) Enrollment Fee Collection & Waivers  
24 ) Annual Reimbursement Claims:  
25 ) Fiscal Year 1998-99  
26 ) Fiscal Year 1999-00  
27 ) Fiscal Year 2000-01  
28 ) Fiscal Year 2001-02  
29 ) Fiscal Year 2002-03  
30 ) Fiscal Year 2003-04  
31 ) Fiscal Year 2004-05  
32 ) Fiscal Year 2005-06  
33 ) Fiscal Year 2006-07  
34 ) Fiscal Year 2007-08  
35 )

36 \_\_\_\_\_ )  
INCORRECT REDUCTION CLAIM FILING

37 PART I. AUTHORITY FOR THE CLAIM

38 The Commission on State Mandates has the authority pursuant to Government  
39 Code Section 17551(d) " . . . to hear and decide upon a claim by a local agency or

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1 (2<sup>nd</sup> ex.)/84 Enrollment Fee Collection and Waivers

1 school district, filed on or after January 1, 1985, that the Controller has incorrectly  
2 reduced payments to the local agency or school district pursuant to paragraph (2) of  
3 subdivision (d) of Section 17561." Gavilan Community College District (hereafter  
4 "District") is a school district as defined in Government Code Section 17519. Title 2,  
5 CCR, Section 1185 (a), requires the claimant to file an incorrect reduction claim with the  
6 Commission.

7 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (c),  
8 requires incorrect reduction claims to be filed no later than three years following the  
9 date of the Controller's notice to the claimant of a reduction in payment for an annual  
10 claim. A Controller's audit report dated April 8, 2011, has been issued. See Exhibit "A."  
11 A Controller's claim action notice letter dated April 22, 2011, has been issued for each  
12 annual claim that constitutes notice of the field audit findings that resulted in a claim  
13 payment reduction. See Exhibit "B." The audit report and claim action letters each and  
14 both constitute a final adjudication of the claim and notice of payment reduction.

15 There is no alternative dispute resolution process available from the Controller's  
16 office. The audit report states that an incorrect reduction claim should be filed with the  
17 Commission if the claimant disagrees with the audit findings.

18 PART II. SUMMARY OF THE CLAIM

19 The Controller conducted a field audit of the District's annual reimbursement  
20 claims for Fiscal Years 1998-99 through 2007-08 for the cost of complying with the  
21 legislatively mandated program Enrollment Fee Collection and Waivers. As a result of

**Incorrect Reduction Claim of Gavilan Community College District  
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the audit, the Controller determined that \$3,766,932 of the claimed total costs of \$3,857,220 are unallowable:

Fiscal Year	Amount Claimed	Audit Adjustment	SCO Payments	Amount Due <State> District
1998-99	\$ 285,040	\$ 285,040	\$ 0	\$ 0
1999-00	\$ 319,563	\$ 319,563	\$ 0	\$ 0
2000-01	\$ 432,543	\$ 432,543	\$ 0	\$ 0
2001-02	\$ 401,017	\$ 407,017	\$ 0	\$ 0
2002-03	\$ 416,579	\$ 416,579	\$ 0	\$ 0
2003-04	\$ 412,966	\$ 412,966	\$ 0	\$ 0
2004-05	\$ 427,505	\$ 427,505	\$ 0	\$ 0
2005-06	\$ 450,729	\$ 450,729	\$ 0	\$ 0
2006-07	\$ 172,270	\$ 147,589	\$ 0	\$ 24,681
2007-08	\$ 533,008	\$ 467,401	\$ 0	\$ 65,607
Totals	\$3,857,220	\$3,766,932	\$ 0	\$ 90,288

Since the District had not received any payments for these claims as of the date of the audit report, the audit report states that \$90,288 is payable to the District.

**PART III. PREVIOUS INCORRECT REDUCTION CLAIMS**

The District has not filed any previous incorrect reduction claims for this mandate program. The District is not aware of any other incorrect reduction claims having been filed for this mandate program.

**PART IV. BASIS FOR REIMBURSEMENT**

**A. Test Claim**

The Commission on State Mandates Statement of Decision adopted April 24, 2003, found that the test claim legislation constitutes a new program or higher level of service for school districts within the meaning of Section 6, Article XIII B of the

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1 California Constitution. (The Statement of Decision is available to the public at the  
2 Commission web site.) The Commission determined that the following activities  
3 established costs mandated by the state, pursuant to Government Code section 17514,  
4 by requiring community college districts to:

5 (1) Calculate and collect the student enrollment fee for each student enrolled except  
6 for nonresidents and special part-time students.

7 (2) Waive student fees in accordance with the groups listed in section 76300,  
8 subdivisions (g) and (f).

9 (3) Waive fees for students who apply for and are eligible for BOGG fee waivers.

10 (4) Report to the Community Colleges Chancellor the number of and amounts  
provided for BOGG fee waivers.

12 (5) Adopt procedures that will document all financial assistance provided on behalf  
13 of students pursuant to Chapter 9 of Title 5 of California Code of Regulations.

14 B. Parameters and Guidelines

15 On January 26, 2006, the original parameters and guidelines were adopted.

16 There have been no subsequent amendments. A copy of the parameters and  
17 guidelines is attached as Exhibit "C."

18 C. Claiming Instructions

19 The Controller issued the first claiming instructions on April 3, 2006, for use to  
20 submit the initial claims for Fiscal Years 1998-99 through 2005-06. The claiming  
21 instructions have been annually revised for purposes of subsequent fiscal year filing

1 dates. A copy of these claiming instructions are attached. See Exhibit "D." However,  
2 since the Controller's claim forms and instructions have not been adopted as  
3 regulations, they have no force of law, and, therefore, have no effect on the outcome of  
4 this incorrect reduction claim.

5 **PART V. STATE CONTROLLER CLAIM ADJUDICATION**

6 The Controller conducted an audit of the District's annual reimbursement claims  
7 for Fiscal Years 1998-99 through 2007-08. The audit concluded that \$90,288 (about  
8 2%) of the District's \$3,857,220 claimed costs are allowable. A copy of the April 8,  
9 2011 audit report is attached as Exhibit "A." A Controller's claim action notice letter  
10 dated April 22, 2011, was issued for each annual claim. See Exhibit "B."

11 **VI. CLAIMANT'S RESPONSE TO THE STATE CONTROLLER**

12 By letter dated March 11, 2011, the Controller transmitted a copy of the draft  
13 audit report. By letter dated March 24, 2011, the District objected to the proposed  
14 adjustments set forth in the draft audit report. A copy of the District's letter of March 24,  
15 2011, is included as an attachment to the final audit report (Exhibit "A") and is  
16 incorporated in this claim by reference. The Controller then issued its final audit report  
17 on April 8, 2011, with some changes to the adjustments as previously stated in the draft  
18 audit report.

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

20 **Statute of Limitations for Audit**

21 The District asserts that the two-year statute of limitations to complete the audit

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1 had expired when the Controller issued its final audit report dated April 8, 2011  
2 (received by the District by United States mail on April 18, 2011), and that the audit is  
3 therefore a nullity. This issue is not a finding of the audit report. It is a threshold issue  
4 as to whether the Commission has jurisdiction to adjudicate the remaining issues raised  
5 in this incorrect reduction claim. The factual issue is the determination of the date the  
6 audit was "complete" and the date the audit was "commenced." Government Code  
7 Section 17558.5 (as amended by Statutes of 2004, Chapter 890, Section 18, operative  
8 January 1, 2005 ) states:

9 (a) A reimbursement claim for actual costs filed by a local agency or school  
10 district pursuant to this chapter is subject to the initiation of an audit by the  
11 Controller no later than three years after the date that the actual reimbursement  
12 claim is filed or last amended, whichever is later. However, if no funds are  
13 appropriated or no payment is made to a claimant for the program for the fiscal  
14 year for which the claim is filed, the time for the Controller to initiate an audit  
15 shall commence to run from the date of initial payment of the claim. *In any case,*  
16 *an audit shall be completed not later than two years after the date that the audit*  
17 *is commenced. (Emphasis added)*

18 All of the annual claims that were the subject of this audit were filed after  
19 January 1, 2005. The Commission can take notice that the parameters and guidelines  
20 for the mandate were adopted January 26, 2006, and the first claiming instructions  
21 issued April 3, 2006, so annual claims could not have been submitted before January 1,  
22 2005. The audit was complete with the issuance of the final audit report dated April 8,  
23 2011. However, the audit report was not received by the District by United States mail  
24 until April 18, 2011. This is evidenced by the District's date stamp on the front page of  
25 the audit report and an April 18, 2011 e-mail from Nancy Bailey (District) to Keith

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1 Petersen (SixTen and Associates, the District's mandate consultant). The ten-day  
2 difference exceeds a normal mailing period in the United States mail. Therefore, the  
3 April 8, 2011, date may not be the date the final report actually left the Controller's  
4 office.

5 The audit commencement date is the date of first contact made by Controller to  
6 the claimant. Jim Spano, Bureau Chief, Mandated Cost Audit Bureau, State  
7 Controller's Office, in an e-mail dated November 22, 2011, to Nancy Patton, Assistant  
8 Executive Director of the Commission at that time, and Keith Petersen stated the  
9 following:

10 At the same meeting, Commission staff asked what we believe constitutes the  
11 initiation of an audit pursuant to Government Code section 17558.5. We  
12 consider the event that initiates an audit pursuant to Government Code section  
13 17558.5 to be the date of the initial contact by the SCO to the auditee (generally  
14 a telephone contact) to inform them and put them on notice of the SCO's  
15 intention to perform the audit. *In addition, we consider this same date as the*  
16 *event that commences the two-year period to complete an audit pursuant to*  
17 *Government Code section 17558.5. (Emphasis added).*

18 The Controller's (John Cobbinah, Audit Manager) audit notification letter to the District  
19 (Joseph D. Keeler, Vice President) dated April 8, 2009, stated that "(T)his letter  
20 confirms that Curt Chiesa [the auditor] has scheduled an audit . . ." thus indicating  
21 some prior contact with the District. An e-mail dated March 16, 2009, from Keith  
22 Petersen to Nancy Bailey (District) indicates that the District was aware no later than  
23 March 16, 2009, about three weeks before the April 8, 2009-letter, that an audit was  
24 scheduled for the District. Therefore, the final audit report was issued more than two  
25 years from the date the audit commenced. By e-mail dated November 22, 2011, Keith

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1 Petersen notified Mr. Spano that the Gavilan final audit report date was more than two  
2 years after the initial phone contact and requested that the audit be cancelled. There  
3 was no response by Mr. Spano to the November 22, 2011 e-mail.

4 All referenced correspondence is located at Exhibit "E."

5 **Audit Standards**

6 The District asserts that the Controller either used the wrong audit standard for  
7 the audit or has misrepresented the actual nature and scope of the audit. The audit  
8 report states:

9 We conducted this *performance audit* under the authority of Government Code  
10 sections 12410, 17558.5, and 17561. We did not audit the district's financial  
11 statements. Except for the issue noted below, we conducted the audit *in*  
12 *accordance with generally accepted government auditing standards*. Those  
13 standards require that we plan and perform the audit to obtain sufficient,  
14 appropriate evidence to provide a reasonable basis for our findings and  
15 conclusions based on our audit objectives. We believe that the evidence  
16 obtained provides a reasonable basis for our findings and conclusions based on  
17 our audit objectives. *Emphasis added.*

18 Government Code Section 17558.5

19 Government Code Section 17558.5 describes the time to commence and finish  
20 an audit and is not an audit content or process standard.

21 Government Code Section 17561

22 Government Code Section 17561 (d), subdivisions (1) and (2), authorize the  
23 Controller to audit initial and subsequent annual reimbursement claims and to "(r)educe  
24 any claim that the Controller determines is excessive or unreasonable." This is a  
25 distinct scope statement. Adjustments based on lack of documentation are not

1 adjustments based on excessive or unreasonable costs.

2 Government Code Section 12410

3 Government Code Section 12410 states: "The Controller shall audit all claims  
4 against the state, and may audit the disbursement of any state money, for correctness,  
5 legality, and for sufficient provisions of law for payment." However, Section 12410 is  
6 found in the part of the Government Code that provides a general description of the  
7 duties of the Controller and dates back to 1945. It is not specific to the audit of  
8 mandate reimbursement claims. The only applicable audit standard for mandate  
9 reimbursement claims is found in Government Code Section 17561(d). The fact that  
10 Section 17561(d) specifies its own audit standard (excessive or unreasonable) implies  
11 that the general Controller audit standard (correctness, legality, and sufficient provisions  
12 of law) does not apply here, it is the case of more specific language circumscribing the  
13 general language. Therefore, the Controller may only reduce a mandate reimbursement  
14 claim if it specifically finds that the amounts claimed are unreasonable or excessive  
15 under Section 17561(d).

16 Further, the Controller has not asserted or demonstrated that, if Section 12410  
17 was the applicable standard, the audit adjustments were made in accordance with this  
18 standard. There is no allegation in the audit report that the claim was in any way illegal.  
19 The phrase "sufficient provisions of law for payment" refers to the requirement that  
20 there be adequate appropriations prior to the disbursement of any funds. There is no  
21 indication that any funds were disbursed for these claims without sufficient

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1 appropriations. Thus, even if the standards of Section 12410 were applicable to  
2 mandate reimbursement audits, the Controller has failed to put forth any evidence that  
3 these standards are not met or even relevant. There is no indication that the Controller  
4 is actually relying on the audit standards set forth in Section 12410 for the adjustments  
5 to the District's reimbursement claims.

6 Generally Accepted Government Auditing Standards

7 The Generally Accepted Government Auditing Standards (GAGAS), commonly  
8 referred to as the "Yellow Book,"<sup>1</sup> is for use by auditors of government entities, entities  
9 that receive government awards, and other audit organizations performing Yellow Book  
10 audits. These standards apply when required by law, regulation, agreement, contract,  
11 or policy. The audit report does not cite any law or agreement or policy that makes the  
12 Yellow Book applicable to audits of state mandated costs.

13 Regardless, the audit report states that the audit was a "performance audit." The  
14 Yellow Book standards for performance audits are:

15 2.6 A performance audit is an objective and systematic examination of  
16 evidence for the purpose of providing an independent assessment of the  
17 performance of a government organization, program, activity, or function in order  
18 to provide information to improve public accountability and facilitate decision-  
19 making by parties with responsibility to oversee or initiate corrective action.

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<sup>1</sup> Generally Accepted Government Auditing Standards

The Generally Accepted Government Auditing Standards (GAGAS), commonly referred to as the "Yellow Book," are published by the United States Government Accountability Office (GAO): <http://www.gao.gov/govaud/ybook.pdf>.

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- 1           2.7   Performance audits include economy and efficiency and program audits.  
2           a.     Economy and efficiency audits include determining (1) whether the entity  
3           is acquiring, protecting, and using its resources (such as personnel,  
4           property, and space) economically and efficiently, (2) the causes of  
5           inefficiencies or uneconomical practices, and (3) whether the entity has  
6           complied with laws and regulations on matters of economy and efficiency.  
7           b.     Program audits include determining (1) the extent to which the desired  
8           results or benefits established by the legislature or other authorizing body  
9           are being achieved, (2) the effectiveness of organizations, programs,  
10          activities, or functions, and (3) whether the entity has complied with  
11          significant laws and regulations applicable to the program.

12           The results of the 14 Enrollment Fee Collection and Waivers audits<sup>2</sup> published to  
13           date range from a 18% to 100% disallowance of costs:

	Date	Audited Cost
	Issued	Percentage
<u>Community College District</u>		<u>Disallowed</u>
Palo Verde Community College District	12/02/2010	87%
Contra Costa Community College District	03/16/2011	19%
Gavilan Community College District	04/08/2011	98%
Santa Monica Community College District	10/04/2012	37%
Los Angeles Community College District	10/16/2012	78%
Coast Community College District	12/13/2012	91%
College of the Sequoias Community College District	01/29/2013	46%
Mira Costa Community College District	03/29/2013	50%
Mount San Antonio Community College District	03/29/2013	78%
Palomar Community College District	04/22/2013	99%
San Luis Obispo Community College District	05/03/2013	79%
Merced Community College District	05/08/2013	64%
Lake Tahoe Community College District	06/07/2013	18%
North Orange Community College District	08/06/2013	100%

31           These audit reports made no findings based on the above performance criteria.

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<sup>2</sup>           These audits reports are located at the Controller's web site:  
[http://www.sco.ca.gov/aud\\_mancost\\_commmcolleges\\_costrpt.html](http://www.sco.ca.gov/aud_mancost_commmcolleges_costrpt.html)

1 Rather, documentation audits were conducted.

2 **Documentation Standards**

3 The audit inconsistently applied the documentation standards stated in the  
4 parameters and guidelines. The findings instead relied upon post facto anecdotal  
5 information. The majority of the direct costs claimed each year is the staff time spent to  
6 implement the mandated activities. Most of this time is disallowed by the audit. The  
7 audit report essentially asserts that the provided source documents are inappropriately  
8 or insufficiently documented. The report cites--but only the part underlined below--the  
9 parameters and guidelines as the legal standard for source documentation:

10 **IV. REIMBURSABLE ACTIVITIES**

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

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

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

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1           It should be remembered that the parameters and guidelines were adopted and  
2 the first claiming instructions were issued seven years after the first fiscal year in the  
3 audit period. Thus, claimants were not on notice of the activities approved for  
4 reimbursement that should be documented until the eighth year of the eligibility period.  
5 It would seem patently unreasonable to require contemporaneous documentation of  
6 daily staff time for the retroactive initial fiscal years. While some historic staff time can  
7 be reconstructed from calendars and desk diaries, other staff time cannot and must be  
8 reported as a good-faith estimate where the desired information is not maintained in the  
9 regular course of business. While the District agrees with the audit report  
10 recommendation that claimants maintain records that document actual time spent on  
11 mandate related activities, it would be a more realistic standard only for the fiscal year  
12 annual claims filed after the initial fiscal year claims.

13           None of the governmental entities that establish the financial accounting  
14 standards and reporting requirements that community college districts are otherwise  
15 subject to publish any standards or reporting requirements for state mandate cost  
16 accounting. Nor does the Controller, whose particular responsibility has been the  
17 payment and audit of the mandate annual claims for more than thirty years, publish cost  
18 accounting forms for use by claimants to record staff time spent on mandates. In the  
19 absence of governmental standards, claimants must retroactively rely upon  
20 documentation produced in the regular course of business, as well as additional forms  
21 designed usually by mandate consultants, for the collection of staff mandate time not

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1 otherwise available from regular business records. Uniform compliance would be more  
2 likely if the Controller published forms for this purpose, as the Controller has done for  
3 other programs within the Controller's payment and audit jurisdiction.

4 This District utilized forms prepared by its consultant to document staff time  
5 spent on the mandates. These forms are in the nature of certified declarations of time  
6 logs that are within the scope of the parameters and guidelines documentation  
7 standards. Where these forms or other documentation was apparently sufficient, the  
8 auditor made qualitative judgments regarding the scope of activities as to whether they  
9 were related to the mandate program. Where it was not, the auditor disallowed the  
10 claimed costs for insufficient documentation. In some cases (enrollment fee collection  
11 ongoing costs), average staff time per activity was disallowed. Other similar forms were  
12 accepted (enrollment fee waiver ongoing costs), thus validating the concept of using  
13 average times as an acceptable method for the calculation of the mandate costs.  
14 Where the District's reported time and workload statistics were accepted by the auditor  
15 for some activities, the Controller is validating the District's good faith method and the  
16 mandate consultant's forms as an acceptable method for estimating average time. The  
17 different treatment of similar supporting documentation appears to be the result of  
18 anecdotal information gained from post facto interviews with some of the District staff.

19 The audit report states that the Controller relies on the documentation  
20 requirements stated in the parameters and guidelines. However, the Controller's  
21 inconsistent treatment of similar District documentation makes that reliance seem

1 capricious and not enforceable.

2 **Finding 1 - Overstated salaries and benefits**

3 The audit report states that the District claimed unallowable salaries and benefits  
4 in the amount of \$652,279. This amount consists of \$116,550 of costs for the one-time  
5 activities for which no documentation was provided, and \$535,729 for errors applying  
6 time allowances.

7 **Unsupported Costs**

8 Policies and Procedures

9 A total of \$43,387 was disallowed for staff time claimed for polices and  
10 procedures. The audit report states:

11 For the one-time activity of preparing district policies and procedures, we allowed  
12 costs in the first fiscal year they were claimed totaling \$7,263 for fiscal year (FY)  
13 1998-99 enrollment fee collection costs and \$173 for FY 1999-2000 enrollment  
14 fee waivers costs. For the remaining years (FY 1999-2000 through FY 2005-06  
15 for enrollment fee collection costs and FY 2000-01 through FY 2005-06 for  
16 enrollment fee waivers costs), the district did not provide support for such costs.

17 All of the disallowed costs were claimed before FY 2006-07 when the parameters and  
18 guidelines became available to claimants. Only the first year of reported costs for this  
19 activity were allowed. These first year amounts were allowed in full and the remaining  
20 years were disallowed even though the same documentation and support was provided  
21 for all fiscal years. None of the staff time was disallowed as unreasonable.

22 The parameters and guidelines state that preparing district policies and  
23 procedures is reimbursable as a one-time activity. There is no stated requirement to

Incorrect Reduction Claim of Gavilan Community College District  
1 (2<sup>nd</sup> ex.)/84 Enrollment Fee Collection and Waivers

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1 distinguish this work performed as either the result of a change in district procedure or  
2 a direct result of changes in state law as asserted by the audit report. The audit report  
3 cites the Commission Final Staff Analysis for the parameters and guidelines for the  
4 premise, not stated in the parameters and guidelines, that updates to policies and  
5 procedures result from changes in local policy. This is an unenforceable presumption  
6 and not supported by audit findings. The audit report essentially disallows staff time for  
7 policies and procedures after the first instances of reported costs for these activities in  
8 FY 1998-99 as a duplication of one-time costs without regard to actual subsequent  
9 changes made to the policies and procedures.

10 Staff Training

11 A total of \$73,163 was disallowed for staff time claimed for training. The audit  
12 report states:

13 For the one-time activity of staff training (one time per employee), we allowed  
14 costs in the first year employees were claimed totaling \$681 for FY 1998-99 and  
15 \$568 for FY 2002-03 for enrollment fee collection costs. We allowed all  
16 enrollment fee waivers staff training costs totaling \$42. For FY 1999-2000  
17 through FY 2005-06, we determined that \$9,488 in enrollment fee collection  
18 costs were unallowable because the employees had been claimed previously.  
19 The district provided no documentation related to the nature of the training. For  
20 FY 2006-07, the district claimed no training costs. For FY 2007-08 we  
21 determined, based on documentation the district provided, that \$63,675 of  
22 \$82,358 claimed for enrollment fee collection costs were unallowable. Most of  
23 the costs related to non-mandated activities.

24 None of the staff time was disallowed as unreasonable. These first year amounts  
25 were allowed in full, but the remaining years were disallowed even though essentially  
26 the same documentation and support were provided for all fiscal years. The audit

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1 (2<sup>nd</sup> ex.)/84 Enrollment Fee Collection and Waivers

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1 report also cites here for training costs the Commission Final Staff Analysis for the  
2 parameters and guidelines for the premise that updates to policies and procedures  
3 result from changes in local policy. The same unenforceable presumption and absence  
4 of actual audit findings for that assertion exist here. If any presumption should exist, it  
5 should be considered that the content of the training would change over the span of  
6 years; thus, new content would be a new one-time activity for any repeat staff  
7 members. It should also be anticipated that the name of the supervisors or managers  
8 conducting the training would appear in the claims for several years. There should be  
9 no blanket disallowance of staff time for persons whose name appears more than once,  
10 whether a new or existing employee, without a determination of whether the subject  
matter of the training was duplicate of previously claimed training activities.

12 Salary and Benefits (PHR)

13 It cannot be determined from the audit report what adjustments, if any, were  
14 made to salary and benefits productive hourly rates for the persons for whom time was  
15 allowed.

16 /

17 **Errors in Application of Time Allowances for Ongoing Activities**

18 The audit report asserts that, in applying the time allowances, the District did not  
19 report the correct workload statistics relevant to the various cost components. The  
20 audit recalculated reimbursable activities and determined that the District overstated  
21 salaries and benefits by \$535,729, comprising overstated enrollment fee collection

Incorrect Reduction Claim of Gavilan Community College District  
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1 costs totaling \$544,326 and understated enrollment fee waivers costs totaling \$8,597.

2 Twelve ongoing activities are identified by the parameters and guidelines; six for  
3 enrollment fee collection (1-6) and six for enrollment fee waivers (7-12). Using time log  
4 certification forms developed by the District's mandated cost consultant, the District  
5 claimed salaries and benefits for the 12 activities using time allowances developed from  
6 the time estimated by individual staff to implement the various activities. The  
7 calculation of the ultimate cost of staff time to implement these mandate activities  
8 utilizes three components: the average time to implement each activity, multiplied by  
9 the average productive hourly rate for the relevant positions, then multiplied by the  
10 relevant workload statistic (e.g., the number of students paying an enrollment fee). This  
11 part of the finding only adjusts the various workload multipliers, the third component of  
12 the calculation.

13 The audit report states that the District did not report the correct number of  
14 students relevant to the various cost components and did not support the numbers  
15 used for the multipliers. The claims utilized information available from District records  
16 or the Chancellor's web site at the time the annual claims were prepared. The auditor  
17 used a post facto specific data query from the Chancellor's MIS database that  
18 eliminated specific elements (e.g., duplicated students by term and special admit  
19 students) not available in the usual course of business at the time of the claim  
20 preparation. These seasoned statistics may be satisfactory, however, the tables  
21 provided on page 11 of the audit report do not segregate the adjustments to the

1 workload multipliers from the overall three-part calculation. Instead, the tables only  
2 report the net effect of the audited changes to the multipliers. Therefore, it cannot be  
3 determined from the evidence on the record the workload statistics used by the  
4 Controller for this audit.

5 **Finding 2 - Unsupported Salaries and Benefits**

6 The audit report eliminates \$2,097,258 of the cost of staff time reported for the  
7 ongoing activities for enrollment fee collection. As stated before, the calculation of the  
8 cost of staff time to implement these activities utilizes three components: the average  
9 time to implement each activity, multiplied by the average productive hourly rate for the  
10 relevant positions, then multiplied by the relevant workload statistic (e.g., the number of  
11 students paying an enrollment fee). This part of the findings only adjusts the average  
12 time reported, the first component of the calculation, for Activities 1-4, only. The table  
13 provided on page 21 of the audit report does not segregate the changes to the average  
14 times from the overall three-part calculation, nor the effect of Finding 1. Instead the  
15 table only reports the net effect of the audited disallowance of the average times.

16 However, it appears that all ongoing time for enrollment fee collections was disallowed.

17 Using certification forms developed by the District's mandated cost consultant,  
18 staff who implemented the mandate estimated their individual times required to perform  
19 the reimbursable activities in four different surveys conducted over the ten-year audit  
20 period. The audit report states that these individual times resulted in the average times  
21 per student enrollment fee payment transaction of 14.5 to 45.4 minutes for Activities 1

Incorrect Reduction Claim of Gavilan Community College District  
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1 through 4 for the four surveys. The audit concludes that the good faith estimates  
2 reported by District staff are not acceptable source documentation of actual costs and  
3 rejects the time estimates for the four activities.

4 The auditor observed at the main campus cashier office a reported seven in-  
5 person enrollment payment transactions during a three-hour observation period which  
6 yielded an average time to perform all four activities of 2 to 3.5 minutes. The  
7 contemporaneous process observed by the auditor was different from the process in  
8 prior years. Based on this observation and several staff interviews, it appears that all  
9 time claimed for Activities 1-4 was disallowed. Clearly the auditor's observation sample  
10 size of seven transactions is statistically meaningless. The District's annual student  
11 headcount reported in the Chancellor's MIS database ranges about 12,000 to 17,000  
12 per year over the ten years. Each headcount represents an enrollment, with or without  
13 fees collected, and usually at least twice per year per student. The audit finding  
14 essentially relies upon a narration of anecdotal reasons to disallow the claimed average  
15 times, to which the District responded in its letter of March 24, 2011. If a claimant were  
16 to base their annual claims on similar directed interviews of a few staff or observation of  
17 just seven transactions out of perhaps more than 25,000 such transactions per year,  
18 the information obtained would not be considered by the Controller as representative  
19 because it is not.

20 The disparate conclusions from the auditor's interviews highlights the challenge  
21 in all mandate time reporting in that each individual must interpret the activity

Incorrect Reduction Claim of Gavilan Community College District  
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1 descriptions on the forms used to collect staff time. In the case of the District forms  
2 used that were prepared by our mandate consultant the activity descriptions are taken  
3 from the parameters and guidelines language, even where it is vague or confusing,  
4 since any modification has been criticized over the years by state agency personnel as  
5 soliciting a preferred response. To the contrary, the auditor's interviews allowed the  
6 auditor the opportunity to provide his own clarifications. Thus, as is often the case, the  
7 parameters and guidelines language is inadequate for the task of cost accounting, but  
8 since the Controller provides no forms for this purpose, and the state agencies criticize  
9 any interpretation by the claimants of the parameters and guidelines language, this  
10 problem will persist. Given these constraints, it is the District's position that, absent  
11 empirical information to the contrary, the individual staff person's contemporaneous  
12 interpretation of the parameters and guidelines language, since they implement the  
13 mandate program, is more valid than a post facto interpretation by an auditor who does  
14 not implement the mandate program. In this audit, the auditor has not provided any  
15 empirical findings that contradict the responses of the staff who performed the  
16 reimbursable activities.

17 **Finding 3 - Unallowable contract services**

18 The audit report disallows \$73,011 of a total \$91,273 in contract payments made  
19 to Sungard to provide training on the new Banner system beginning FY 2007-08 as a  
20 pro-rata portion not relevant to the implementation of this mandate. The audit report  
21 concludes that the invoices provided by the District for these training costs did not relate

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1 entirely to procedures for the collecting of enrollment fees and for determining which  
 2 students are eligible for waiver of the enrollment fees. The audit report does not  
 3 document the qualitative criteria for the disallowances made by the auditor and an  
 4 independent review of the invoices by the Commission will be necessary.

5 **Finding 4 - Overstated indirect costs**

6 The audit report concludes that the District overstated indirect costs by  
 7 \$1,002,702 because the District did not correctly compute the FAM-29C indirect cost  
 8 rates. The dollar-amount magnitude of the adjustment is a result of the reduction from  
 9 Findings 1 through 3. The audit report states that the rates were recalculated based  
 10 on the FAM-29C methodology allowed by the parameters and guidelines and the  
 11 Controller's claiming instructions. The audit report does not state that the District's  
 12 indirect cost rates are unreasonable, just that they aren't the same as the Controller's  
 13 calculations using the same method.

14	15	16	17	18	19	20	21	22	23	24	25
	<u>Fiscal Year</u>	<u>Allowable</u>	<u>Claimed Indirect</u>	<u>Understated</u>							
		<u>Cost Rate</u>	<u>Cost Rate</u>	<u>(Overstated)</u>							
	1998-99	18.52%	35.68%	(17.16)%							
	1999-00	14.10%	34.23%	(20.13)%							
	2000-01	15.62%	36.55%	(20.93)%							
	2001-02	16.34%	35.86%	(19.52)%							
	2002-03	14.50%	32.88%	(18.38)%							
	2003-04	14.75%	36.29%	(21.54)%							
	2004-05	31.63%	33.96%	(2.33)%							
	2005-06	33.66%	36.92%	(3.26)%							
	2006-07	33.67%	36.45%	(2.78)%							
	2007-08	35.09%	39.55%	(4.46)%							

26  
 27 The District asserts that the Controller's claiming instructions are not alone  
 28 enforceable as a matter of law as they are not regulations nor were they adopted

1 pursuant to the administrative rulemaking process required to enforce agency manuals  
2 and instructions. Therefore, any documentation "standards" or cost accounting  
3 formulas published in the claiming instructions, to be enforceable, must derive from  
4 another source. The parameters and guidelines state that:

5 B. Indirect Cost Rates

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

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

18 Community colleges have the option of using: (1) a federally approved rate,  
19 utilizing the cost accounting principles from the Office of Management and  
20 Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate  
21 calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

22 The District computed indirect cost rates utilizing the FAM-29C method allowed  
23 by the parameters and guidelines and made choices on which "indirect costs are those  
24 remaining to be allocated to benefitted cost objectives." The annual claims and the  
25 audit used the CCFS-311 as the source document for the FAM-29C calculation. The  
26 CCFS-311 is the state-mandated financial accounting report for community colleges.  
27 The minor differences (2.33% to 4.46%) between the claimed amounts and audit  
28 results, beginning FY 2004-05, are derived from the choice of how some of the costs

Incorrect Reduction Claim of Gavilan Community College District  
1 (2<sup>nd</sup> ex.)/84 Enrollment Fee Collection and Waivers

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1 are categorized as either direct or indirect for purposes of the calculation. These minor  
2 differences are within the realm of a reasonable interpretation of the nature (either  
3 direct or indirect) of the costs reported for each CCFS-311 account and the audit  
4 findings have not indicated otherwise. The large differences (17.16% to 21.54%) prior  
5 to FY 2004-05, are the result of the District including capital costs and the Controller  
6 excluding capital costs from the calculation. The annual claims used the "capital costs"  
7 reported in the CCFS-311 until FY 2006-07, and thereafter used annual CPA-audited  
8 financial statement depreciation expense in lieu of capital costs. The audit excluded  
9 the capital costs every year until FY 2004-05 when depreciation was included by  
10 change in Controller policy. The Controller has not stated a legal or factual reason to  
previously exclude or now include capital or depreciation costs.

12 In the absence of legally enforceable claiming instructions, rules or methods, or  
13 standards or specific language in the parameters and guidelines for the indirect cost  
14 rate calculation, the remaining standard is the Government Code Section 17561(d)(2)  
15 excessive or unreasonable standard. The Controller is authorized to reduce a claim if  
16 the Controller determines the claim to be excessive or unreasonable. There is no  
17 rebuttable presumption that the Controller's classification of indirect costs are per se the  
18 only reasonable choices. The Controller made no determination as to whether the  
19 method used by the District was reasonable or not, but merely substituted the auditor's  
20 choices for the choices made by the District.

21 /

1 **Finding 5 - Overstated offsetting savings/reimbursement**

2 The offsetting amounts are not actually "reimbursements," rather they are  
3 program funds provided by the state to implement the program and are based on  
4 statutory rates and not actual cost. The offsetting revenues identified in the parameters  
5 and guidelines (Part VII) are of three types: the enrollment fee collection 2%  
6 administrative offset for all fiscal years, the enrollment fee waiver 2% BFAP allocation  
7 beginning FY 2000-01, and the \$0.91 per unit waived BFAP-SFAA allocation beginning  
8 FY 2000-01 (7% for FY 1999-00 only). The audit report concludes that the District  
9 understated these funds for enrollment fee collections by \$74,854 and overstated  
10 enrollment fee waivers by \$16,536 for the audit period. However, since the audit report  
11 does not include the source documentation for the amounts, there is no way to evaluate  
12 this source documentation.

13 Whether the audited revenue amounts are correct or not, the District disputes  
14 the application of these program revenues to claimed costs for the preparation of  
15 policies and procedures and staff training. These costs are not within the scope of  
16 costs for which the program funds are applicable. The 2% enrollment fee program  
17 revenue is for the administrative cost of collecting the enrollment fee. The various  
18 enrollment fee waiver program funds are for the purpose of the determining the  
19 financial need and delivery of student financial aid services. The offsets should be  
20 reduced accordingly.

21 /



Incorrect Reduction Claim of Gavilan Community College District  
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1 PART IX. CERTIFICATION

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

7 Executed on March 20, 2014, at Gilroy, California, by

8 

9 Steven M. Kinsella, Superintendent/President  
10 Gavilan Community College District  
11 5055 Santa Teresa Blvd.  
12 Gilroy, CA 95020-9599  
13 Voice: 408-848-4711  
14 Fax: 408-846-4994  
15 E-Mail: skinsella@gavilan.edu

APPOINTMENT OF REPRESENTATIVE

17 Gavilan Community College District appoints Keith B. Petersen, SixTen and Associates,  
18 as its representative for this incorrect reduction claim.

19 

20 Steven M. Kinsella, Superintendent/President  
21 Gavilan Community College District

3/20/14

Date

22 Attachments:

23 Exhibit "A" Controller's Audit Report dated April 8, 2011  
24 Exhibit "B" Controller's claim action notice letters dated April 22, 2011  
25 Exhibit "C" Parameters and Guidelines dated January 26, 2006  
26 Exhibit "D" Controller's Claiming Instructions  
27 Exhibit "E" Statute of Limitations documents:  
28 - Audit Report title page District date stamp April 18, 2011  
29 - Nancy Bailey e-mail dated April 18, 2011  
30 - Jim Spano e-mail dated November 22, 2011  
31 - Controller's audit notification letter dated April 8, 2009  
32 - Keith Petersen e-mail dated March 16, 2009  
33 - Keith Petersen e-mail dated November 22, 2011



# **GAVILAN COMMUNITY COLLEGE DISTRICT**

Audit Report

## **ENROLLMENT FEE COLLECTION AND WAIVERS PROGRAM**

Education Code Section 76300 and *California Code of Regulations*,  
Title 5, sections 58501-58503, 58611-58613, 58620, and 58630

*July 1, 1998, through June 30, 2008*



**JOHN CHIANG**  
California State Controller

April 2011



**JOHN CHIANG**  
**California State Controller**

April 8, 2011

Laura A. Perry, Esq., President  
Board of Trustee  
Gavilan Community College District  
5055 Santa Teresa Boulevard  
Gilroy, CA 95020

Dear Ms. Perry:

The State Controller's Office audited the costs claimed by Gavilan Community College District for the legislatively mandated Enrollment Fee Collection and Waivers Program (Education Code section 76300 and California Code of Regulations, Title 5, sections 58501-58503, 58611-58613, 58620, and 58630) for the period of July 1, 1998, through June 30, 2008.

The district claimed \$3,857,220 for the mandated program. Our audit disclosed that \$90,288 is allowable and \$3,766,932 is unallowable. The costs are unallowable because the district claimed unsupported and ineligible salaries and benefits and contract services, overstated the indirect cost rates, and overstated offsetting savings/reimbursements. The State made no payment to the district. The State will pay allowable costs claimed that exceed the amount paid, totaling \$90,288, contingent upon available appropriations.

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 the CSM's Web site at [www.csm.ca.gov/docs/IRCForm.pdf](http://www.csm.ca.gov/docs/IRCForm.pdf).

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/WM

Laura A. Perry, Esq., President

-2-

April 8, 2011

cc: Steven M. Kinsella, D.B .A.  
Superintendent/President  
Joseph D. Keeler  
Vice President of Administrative Services  
Gavilan Community College District  
Christine Atalig, Auditor  
Fiscal Services Unit  
California Community Colleges Chancellor's Office  
Thomas Todd, Principal Program Budget Analyst  
Education Systems Unit  
Department of Finance  
Jay Lal, Manager  
Division of Accounting and Reporting  
State Controller's Office

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the costs claimed by Gavilan Community College District for the legislatively mandated Enrollment Fee Collection and Waivers Program (Education Code section 76300 and California Code of Regulations, Title 5, sections 58501-58503, 58611-58613, 58620, and 58630) for the period of July 1, 1998, through June 30, 2008.

The district claimed \$3,857,220 for the mandated program. Our audit disclosed that \$90,288 is allowable and \$3,766,932 is unallowable. The costs are unallowable because the district claimed unsupported and ineligible salaries and benefits and contract services, overstated the indirect cost rates, and overstated offsetting savings/reimbursements. The State made no payment to the district. The State will pay allowable costs claimed that exceed the amount paid, totaling \$90,288, contingent upon available appropriations.

## Background

Education Code section 76300 and California Code of Regulations, Title 5, sections 58501-58503; 58611-58613; 58620; and 58630 requires community college districts to perform specific activities related to collecting enrollment fees; and granting fee waivers, Board of Governor's (BOG) Grants and financial assistance to students.

The sections were added and/or amended by:

- Chapter 1, Statutes of 1984
- Chapters 274 and 1401, Statutes of 1984
- Chapters 920 and 1454, Statutes of 1985
- Chapters 46 and 395, Statutes of 1986
- Chapter 1118, Statutes of 1987
- Chapter 136, Statutes of 1989
- Chapter 114, Statutes of 1991
- Chapter 703, Statutes of 1992
- Chapters 8, 66, 67, and 1124, Statutes of 1993
- Chapters 153 and 422, Statutes of 1994
- Chapter 308, Statutes of 1995
- Chapter 63, Statutes of 1996
- Chapter 72, Statutes of 1999

On April 24, 2003, the Commission on State Mandates (CSM) adopted the statement of decision for the Enrollment Fee Collection and Waivers Program. The CSM found that the test claim legislation constitutes a new program or higher level of service and imposes a reimbursable state-mandated program on community college districts within the meaning of Article XIII B, section 6 of the California Constitution and Government Code section 17514.

The CSM found that the following activities are reimbursable:

- Calculating and collecting the student enrollment fee for each student enrolled except for nonresidents, and except for special part-time students cited in section 76300, subdivision (f).
- Waiving student fees in accordance with the groups listed in Education Code section 76300, subdivisions (g) and (h).
- Waiving fees for students who apply for and are eligible for BOG fee waivers.
- Adopting procedures that will document all financial assistance provided on behalf of students pursuant to Chapter 9 of Title 5 of the California Code of Regulations; and including in the procedures the rules for retention of support documentation which will enable an independent determination regarding accuracy of the district's certification of need for financial assistance.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. The CSM adopted the parameters and guidelines on January 26, 2006. In compliance with Government Code section 17558, SCO issues claiming instructions to assist local agencies and 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 Enrollment Fee Collection and Waivers Program for the period of July 1, 1998, through June 30, 2008.

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 this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. Except for the issue noted below, we conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We were unable to assess fraud risk because the district, based on its consultant's advice, did not respond to our inquiries regarding fraud assessment. We increased our substantive testing; however, increased testing would not necessarily identify a fraud or abuse that may have occurred.

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 to submit a written representation letter regarding the district's accounting procedures, financial records, and mandated cost claiming procedures as recommended by generally accepted government auditing standards. However, the district declined our request and did not submit a representation letter.

## **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, Gavilan Community College District claimed \$3,857,220 for costs of the Enrollment Fee Collection and Waivers Program. Our audit disclosed that \$90,288 is allowable and \$3,766,932 is unallowable.

The State made no payment to the district. The State will pay allowable costs claimed that exceed the amount paid, totaling \$71,974, contingent upon available appropriations.

## **Views of Responsible Officials**

We issued a draft audit report on March 11, 2011. Joseph K. Keeler, Vice President of Administrative Services responded by letter dated March 24, 2011 (Attached) disagreeing with the audit results. The final audit report includes the district's response.

## **Restricted Use**

This report is solely for the information and use of Gavilan 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

April 8, 2011

**Schedule 1—  
Summary of Program Costs  
July 1, 1998, through June 30, 2008**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>July 1, 1998, through June 30, 1999</u>				
Direct costs:				
Salaries and benefits	\$ 214,360	\$ 8,503	\$ (205,857)	Findings 1, 2
Total direct costs	214,360	8,503	(205,857)	
Indirect costs	76,483	1,575	(74,908)	Finding 4
Total direct and indirect costs	290,843	10,078	(280,765)	
Less offsetting reimbursements:				
Enrollment fee collection	(5,803)	(10,078)	(4,275)	Finding 5
Total program costs	<u>\$ 285,040</u>	—	<u>\$ (285,040)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>		
<u>July 1, 1999, through June 30, 2000</u>				
Direct costs:				
Salaries and benefits	\$ 250,594	\$ 11,880	\$ (238,714)	Findings 1, 2
Total direct costs	250,594	11,880	(238,714)	
Indirect costs	85,778	1,675	(84,103)	Finding 4
Total direct and indirect costs	336,372	13,555	(322,817)	
Less offsetting reimbursements:				
Enrollment fee collection	(5,448)	(591)	4,857	Finding 5
Enrollment fee waivers	(11,361)	(12,964)	(1,603)	Finding 5
Total program costs	<u>\$ 319,563</u>	—	<u>\$ (319,563)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>		
<u>July 1, 2000, through June 30, 2001</u>				
Direct costs:				
Salaries and benefits	\$ 329,358	\$ 12,445	\$ (316,913)	Findings 1, 2
Total direct costs	329,358	12,445	(316,913)	
Indirect costs	120,380	1,944	(118,436)	Finding 4
Total direct and indirect costs	449,738	14,389	(435,349)	
Less offsetting reimbursements:				
Enrollment fee collection	(5,194)	(718)	4,476	Finding 5
Enrollment fee waivers	(12,001)	(13,671)	(1,670)	Finding 5
Total program costs	<u>\$ 432,543</u>	—	<u>\$ (432,543)</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, 2001, through June 30, 2002</u>				
Direct costs:				
Salaries and benefits	\$ 313,425	\$ 14,379	\$ (299,046)	Findings 1, 2
Total direct costs	313,425	14,379	(299,046)	
Indirect costs	112,394	2,350	(110,044)	Finding 4
Total direct and indirect costs	425,819	16,729	(409,090)	
Less offsetting reimbursements:				
Enrollment fee collection	(5,036)	(920)	4,116	Finding 5
Enrollment fee waivers	(13,766)	(15,809)	(2,043)	Finding 5
Total program costs	<u>\$ 407,017</u>	—	<u>\$ (407,017)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>		
<u>July 1, 2002, through June 30, 2003</u>				
Direct costs:				
Salaries and benefits	\$ 332,386	\$ 21,644	\$ (310,742)	Findings 1, 2
Total direct costs	332,386	21,644	(310,742)	
Indirect costs	109,289	3,138	(106,151)	Finding 4
Total direct and indirect costs	441,675	24,782	(416,893)	
Less offsetting reimbursements:				
Enrollment fee collection	(4,604)	(1,594)	3,010	Finding 5
Enrollment fee waivers	(20,492)	(23,188)	(2,696)	Finding 5
Total program costs	<u>\$ 416,579</u>	—	<u>\$ (416,579)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>		
<u>July 1, 2003, through June 30, 2004</u>				
Direct costs:				
Salaries and benefits	\$ 327,425	\$ 21,660	\$ (305,765)	Findings 1, 2
Contracted services	1,231	1,231	—	
Total direct costs	328,656	22,891	(305,765)	
Indirect costs	118,822	3,376	(115,446)	Finding 4
Total direct and indirect costs	447,478	26,267	(421,211)	
Less offsetting reimbursements:				
Enrollment fee collection	(13,194)	(2,105)	11,089	Finding 5
Enrollment fee waivers	(21,318)	(24,162)	(2,844)	Finding 5
Total program costs	<u>\$ 412,966</u>	—	<u>\$ (412,966)</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 and benefits	\$ 345,500	\$ 18,850	\$ (326,650)	Findings 1, 2
Contracted services	666	666	—	
Total direct costs	346,166	19,516	(326,650)	
Indirect costs	117,332	6,173	(111,159)	Finding 4
Total direct and indirect costs	463,498	25,689	(437,809)	
Less offsetting reimbursements:				
Enrollment fee collection	(19,536)	(4,163)	15,373	Finding 5
Enrollment fee waivers	(16,457)	(21,526)	(5,069)	Finding 5
Total program costs	<u>\$ 427,505</u>	—	<u>\$ (427,505)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>		
<u>July 1, 2005, through June 30, 2006</u>				
Direct costs:				
Salaries and benefits	\$ 356,976	\$ 21,458	\$ (335,518)	Findings 1, 2
Total direct costs	356,976	21,458	(335,518)	
Indirect costs	131,795	7,223	(124,572)	Finding 4
Total direct and indirect costs	488,771	28,681	(460,090)	
Less offsetting reimbursements:				
Enrollment fee collection	(18,570)	(3,037)	15,533	Finding 5
Enrollment fee waivers	(19,472)	(25,644)	(6,172)	Finding 5
Total program costs	<u>\$ 450,729</u>	—	<u>\$ (450,729)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>		
<u>July 1, 2006, through June 30, 2007</u>				
Direct costs:				
Salaries and benefits	\$ 195,166	\$ 67,546	\$ (127,620)	Findings 1, 2
Total direct costs	195,166	67,546	(127,620)	
Indirect costs	71,138	22,743	(48,395)	Finding 4
Total direct and indirect costs	266,304	90,289	(176,015)	
Less offsetting reimbursements:				
Enrollment fee collection	(24,561)	(438)	24,123	Finding 5
Enrollment fee waivers	(69,473)	(65,170)	4,303	Finding 5
Total program costs	<u>\$ 172,270</u>	24,681	<u>\$ (147,589)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 24,681</u>		

### Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>July 1, 2007, through June 30, 2008</u>				
Direct costs:				
Salaries and benefits	\$ 374,267	\$ 91,555	\$ (282,712)	Findings 1, 2
Contracted services	91,273	18,262	(73,011)	Finding 3
Total direct costs	465,540	109,817	(355,723)	
Indirect costs	148,023	38,535	(109,488)	Finding 4
Total direct and indirect costs	613,563	148,352	(465,211)	
Less offsetting reimbursements:				
Enrollment fee collection	(18,738)	(22,186)	(3,448)	Finding 5
Enrollment fee waivers	(61,817)	(60,559)	1,258	Finding 5
Total program costs	<u>\$ 533,008</u>	65,607	<u>\$ (467,401)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 65,607</u>		
<u>Summary: July 1, 1998 through June 30, 2008</u>				
Direct costs:				
Salaries and benefits	\$ 3,039,457	\$ 289,920	\$ (2,749,537)	
Contracted services	93,170	20,159	(73,011)	
Total direct costs	3,132,627	310,079	(2,822,548)	
Indirect costs	1,091,434	88,732	(1,002,702)	
Total direct and indirect costs	4,224,061	398,811	(3,825,250)	
Less offsetting reimbursements:				
Enrollment fee collection	(120,684)	(45,830)	74,854	
Enrollment fee waivers	(246,157)	(262,693)	(16,536)	
Total program costs	<u>\$ 3,857,220</u>	90,288	<u>\$ (3,766,932)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 90,288</u>		

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

# Findings and Recommendations

## FINDING 1— Overstated salaries and benefits

The district claimed unallowable salaries and benefits of \$652,279. The costs are unallowable because the district did not provide documentation supporting some of its costs, totaling \$116,550, and made errors when applying time allowances totaling \$535,729.

### Unsupported Costs

The district did not provide documentation supporting hours it claimed for one-time activities. The unsupported costs total \$116,550—\$115,505 related to enrollment fee collection and \$1,045 related to enrollment fee waivers.

The unsupported costs related to the following activities claimed:

	Enrollment Fee Collection	Enrollment Fee Waivers	Total
One-time activities:			
Prepare district policies and procedures	\$ (42,342)	\$ (1,045)	\$ (43,387)
Staff training (one-time per employee)	(73,163)	—	(73,163)
<b>Total</b>	<b>\$ (115,505)</b>	<b>\$ (1,045)</b>	<b>\$ (116,550)</b>

For the one-time activity of preparing district policies and procedures, we allowed costs in the first fiscal year they were claimed totaling \$7,263 for fiscal year (FY) 1998-99 enrollment fee collection costs and \$173 for FY 1999-2000 enrollment fee waivers costs. For the remaining years (FY 1999-2000 through FY 2005-06 for enrollment fee collection costs and FY 2000-01 through FY 2005-06 for enrollment fee waivers costs), the district did not provide support for such costs.

For the one-time activity of staff training (one time per employee), we allowed costs in the first year employees were claimed totaling \$681 for FY 1998-99 and \$568 for FY 2002-03 for enrollment fee collection costs. We allowed all enrollment fee waivers staff training costs totaling \$42. For FY 1999-2000 through FY 2005-06, we determined that \$9,488 in enrollment fee collection costs were unallowable because the employees had been claimed previously. The district provided no documentation related to the nature of the training. For FY 2006-07, the district claimed no training costs. For FY 2007-08 we determined, based on documentation the district provided, that \$63,675 of \$82,358 claimed for enrollment fee collection costs were unallowable. Most of the costs related to non-mandated activities. We provided the district with a copy of our analysis and requested comments; the district did not respond.

### Errors in Application of Time Allowances for Ongoing Activities

The district claimed salaries and benefits for 12 activities using time allowances developed from estimated time it took staff to complete various activities. On survey forms developed by the district's mandate consultant, employees estimated, for each fiscal year, the average time in minutes it took them to perform the 12 activities per student per year. In

applying the time allowances, the district did not report the correct number of students related to the various cost components. We recalculated reimbursable activities using the correct number of students and determined that the district overstated salaries and benefits by \$535,729—overstated enrollment fee collection costs totaling \$544,326 and understated enrollment fee waivers costs totaling \$8,597.

#### *Enrollment Fee Collection*

For enrollment fee collection costs, the district claimed costs related to: (1) referencing student accounts and printing a list of enrolled courses; (2) calculating the fees, processing the payment, and preparing a payment receipt; (3) answering student questions or referring them to the appropriate person for an answer; (4) updating student records for the enrollment fee information, providing a copy to the student, and copying/filing enrollment fee documentation; (5) collecting delinquent fees; and (6) processing fee refunds for students who establish fee waiver eligibility and updating student and district records as required. The district determined reimbursable costs by applying a multiplier to the time allowances it determined through a time study.

For activities (1) and (3), the district used total enrolled students as the multiplier. For activities (2) and (4), the district used students paying the enrollment fee as the multiplier. The district did not support the numbers it used for the multiplier. We updated the district's calculation based on student enrollment information it reported to the California Community Colleges Chancellor's Office (CCCCO). Based on updated student enrollment information, we determined that of the \$2,508,095 claimed, \$410,837 was overstated because of calculation errors for activities (1) through (4). The remaining costs totaled \$2,097,258. The calculation errors occurred for the following reasons:

- For activities (1) and (3), the district claimed costs for reimbursable student enrollment numbers that did not agree with the enrollment numbers documented by the CCCCCO. Reimbursable student enrollment excludes non-resident and special part-time students (students who attend a community college while in high school pursuant to Education Code section 76001). We obtained student enrollment, non-resident student, and special part-time student numbers from the CCCCCO. The CCCCCO's management information system (MIS) identifies enrollment information based on student data that the district reported. CCCCCO identifies the district's enrollment based on CCCCCO's MIS data element STD 7, codes A through G. CCCCCO eliminates any duplicate students based on their Social Security numbers.
- For activities (2) and (4), the district did not provide support for its calculation of the total number of students paying the fee. We calculated reimbursable students paying the fees by deducting Board of Governor Grant (BOGG) recipients from reimbursable student enrollments. In calculating enrollment fee waivers (for components 7 through 10 below), the district used the BOGG numbers reported on the CCCCCO's Web site. We used that number when calculating the number of BOGG recipients. However, the more accurate numbers of

BOGG recipients are the numbers maintained by the CCCCCO based on data the district reported. The CCCCCO identifies the number of BOGG recipients based on MIS data element SF21 and all codes with the first letter of B or F. The BOGG recipient numbers provided by the CCCCCO did not vary significantly from the numbers reported on its Web site. The annual number of BOGG recipients confirmed directly with the CCCCCO totaled 23,716 while the number of BOGG recipients reported on the CCCCCO's Web site totaled 23,964, a difference of 248.

For activity (5), the district claimed delinquent fee collection costs based on the number of delinquent dollars rather than the number of delinquent students for FY 1998-99 through FY 2003-04, FY 2005-06, and FY 2006-07. Based on updated student count, the district overstated costs by \$133,489.

For activity (6), the district claimed costs based on the number of students who received a refund. We identified no errors for this activity.

We recalculated reimbursable on-going enrollment fee collection costs for activities (1) through (6) and determined that the district overstated allowable costs by \$544,326.

#### *Enrollment Fee Waivers*

For enrollment fee waivers costs, the district claimed costs related to: (7) answering student questions or referring them to the appropriate person for an answer; (8) receiving waiver applications; (9) evaluating waiver applications; (10) providing notice to student that additional documents were needed; (11) inputting approved applications; and (12) reviewing and evaluating additional information and documentation for denied application if appealed and providing students written notifications of the appeal results or any change in eligibility status.

For activities (7) through (9), and (11), the district used the number of BOGG waivers reported on the CCCCCO's Web site for FY 1999-2000 through FY 2004-05, and FY 2007-08. The numbers used by the district for FY 2005-06 and FY 2006-07 did not agree with the numbers reported on the CCCCCO's Web site and excluded denied appeals. Also, the district made computation errors when calculating the FY 2007-08 amounts. For components (10) and (12), the district used the number of denied appeals for FY 2005-06 and FY 2006-07. We did not adjust the numbers used by the district for components (10) and (12).

We recalculated reimbursable ongoing enrollment fee waivers costs for components (7) through (9), and (11), and determined that the district understated allowable costs by \$8,597.

The following table summarizes the unallowable salaries and benefits for ongoing enrollment fee collection and waivers costs:

Fiscal Year	Allowable Salaries and Benefits	Claimed Salaries and Benefits	Audit Adjustment
1998-99	\$ 172,092	\$ 214,360	\$ (42,268)
1999-2000	189,742	250,594	(60,852)
2000-01	257,585	329,358	(71,773)
2001-02	243,484	326,983	(83,499)
2002-03	255,099	332,386	(77,287)
2003-04	234,298	327,425	(93,127)
2004-05	263,145	345,500	(82,355)
2005-06	276,387	356,597	(80,210)
2006-07	170,559	184,943	(14,384)
2007-08	324,302	370,826	(46,524)
Total	<u>\$ 2,386,693</u>	<u>\$ 3,038,972</u>	<u>\$ (652,279)</u>

The following table details the unallowable salaries and benefits by unsupported costs and errors in the district's application of time study for ongoing activities:

Fiscal Year	Unsupported Costs			Errors in Application of Time Study			Audit Adjustment
	Enrollment Fee Collection	Enrollment Fee Waivers	Subtotal	Enrollment Fee Collection	Enrollment Fee Waivers	Subtotal	
1998-99	\$ —	\$ —	\$ —	\$ (42,268)	\$ —	\$ (42,268)	\$ (42,268)
1999-2000	(8,985)	—	(8,985)	(51,867)	—	(51,867)	(60,852)
2000-01	(7,333)	(177)	(7,510)	(64,263)	—	(64,263)	(71,773)
2001-02	(7,545)	(178)	(7,723)	(75,776)	—	(75,776)	(83,499)
2002-03	(9,379)	(240)	(9,619)	(67,668)	—	(67,668)	(77,287)
2003-04	(13,426)	(261)	(13,687)	(79,440)	—	(79,440)	(93,127)
2004-05	(2,257)	(105)	(2,362)	(79,993)	—	(79,993)	(82,355)
2005-06	(2,905)	(84)	(2,989)	(77,018)	(203)	(77,221)	(80,210)
2006-07	—	—	—	(12,129)	(2,255)	(14,384)	(14,384)
2007-08	(63,675)	—	(63,675)	6,096	11,055	17,151	(46,524)
Total	<u>\$(115,505)</u>	<u>\$(1,045)</u>	<u>\$(116,550)</u>	<u>\$(544,326)</u>	<u>\$ 8,597</u>	<u>\$(535,729)</u>	<u>\$(652,279)</u>

Education Code section 76300 authorizes community college districts to calculate and collect student enrollment fees and to waive student fees in certain instances. The code directs districts to report the number of, and amounts provided for, BOGGs and to adopt procedures that will document all financial assistance provided on behalf of students.

The program's parameters and guidelines (section IV--Reimbursable Activities) state "... actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question."

The parameters and guidelines also state that salaries and benefits are reimbursable if claimants report each employee implementing the reimbursable activities by name, job classification, productive hourly rate, and provide a description of the specific reimbursable activities performed and the hours devoted to these activities.

The parameters and guidelines state that the preparation of policies and procedure is reimbursable as a one-time activity for collection of enrollment fees and for determining which students are eligible for waiver of the enrollment fees. The CSM Final Staff Analysis and Proposed Parameters and Guidelines dated January 13, 2006, for the one-time activity of adopting policies and procedures, states “. . . staff finds that updates to the policies and procedures would be subject to change in the community college district’s policy rather than state law, and would not be reimbursable.”

The parameters and guidelines also states that staff training is reimbursable as a one-time costs per employee for training district staff that implement the program on the procedures for the collection of enrollment fees and for determining which students are eligible for waiver of the enrollment fee. Consistent with the Final Staff Analysis for policies and procedures, training for changes in the community college district’s policy is not reimbursable.

#### Recommendation

We recommend that the district maintain records that document actual time spent on mandate-related activities. In addition, we recommend that the district maintain documentation that identifies the number of students excluded as required by Education Code section 76300.

#### District’s Response

The draft audit report states that the District claimed unallowable salaries and benefits in the amount of \$652,764. This amount consists of \$119,991 of “unsupported costs” and \$532,773 for “errors applying time allowances.”

##### 1. Policies and Procedures and Training

A total of \$116,550 was disallowed for staff time claimed for policies and procedures and staff training. The draft audit report disallowed most of the staff time reported for four reasons, all of which are characterized there as “unsupported costs.” None of the staff time was disallowed as unreasonable.

The draft audit report states variously that the District did not provide “support” for claimed costs, or provided “no documentation”. The general audit standard applied was contemporaneous documentation of time spent or corroborating evidence of activities performed. It should be remembered that the parameters and guidelines were adopted January 26, 2006, and the first claiming instructions for the initial fiscal years were released thereafter. Claimants had no actual notice of approved reimbursement for this program until that time. It seems unreasonable to require contemporaneous documentation of daily staff time for the retroactive initial fiscal years. While some historic staff time can be reconstructed from calendars and desk diaries, other staff time cannot and must be reported as good-faith estimate where the desired information is not maintained in the regular course of business. While the District agrees with the audit report recommendation that claimants maintain records that document actual time spent on mandate-related activities, it would be a more realistic standard only for fiscal years several years after the period of the initial fiscal year claims.

Where the documentation is apparently sufficient, the auditor made qualitative judgments regarding the scope of activities as to whether they were related to the mandate program, for example, as in the Banner mock registration process. The District does not agree that those sessions and other training events are qualitatively divisible as determined by the auditor. Since this is a basic difference of opinion, it has to be resolved by the incorrect reduction claim process.

The audit report essentially disallows staff time for policies and procedures after the first instances of reported costs for these activities in FY 1998-99 and FY 1999-00 as a duplication of one-time costs. The audit report cites the Commission Final Staff Analysis for the parameters and guidelines for the premise, not stated in the parameters and guidelines, that updates to policies and procedures result from changes in local policy. This is a factual assumption not supported by the audit findings, and seemingly contrary to the thirteen changes in state law listed in the audit report. The audit report makes no findings on the content of the changes made to policies and procedures to support this adjustment.

The draft audit report disallows claimed training time for employees who were claimed more than once during the ten fiscal years in the audit period. The parameters and guidelines identify the staff training activities as "one-time per employee." However, it should be considered that the content of the training would change over the span of years, thus new content would be a new one-time activity for repeat staff members. The language of Education Code Section 76300 changed frequently and the subject matter of the relevant Title 5, CCR, sections may have been updated by the Board of Governors. There are also local changes in duties and procedures as a result of the change in the enrollment and registration process; for example, the evolving telephone and OLGA system noted in the audit report. It should also be anticipated that the name of the supervisors or managers conducting the training would appear in the claims for several years. There should be no blanket allowance of the staff time for persons whose name appears more than once without a determination of whether the subject matter of the training was duplicate of previously claimed training activities.

## 2. Time Allowances for Ongoing Activities

The draft audit report identifies "errors when applying time allowances" of \$530,768 in overstated ongoing enrollment fee collection activities and understated costs of \$2,005 for ongoing enrollment fee waiver activities. The District's computation of ongoing program costs is based on the average time reported from the several surveys of relevant program of the staff of the amount of time (usually in minutes) required to complete the twelve activity components. These average times were multiplied by workload multipliers that closely approximate the number of students who paid enrollment fees and the number of students for whom enrollment fees were waived. The total hours per activity component was multiplied by either the specific productive hourly rate of the person performing the activity, or an average hourly rate when there were several persons in similar job classifications performing the activity.

The major source of the audited variance (\$397,279) is stated in the audit report to be that the District "did not report the correct number of students related to the various cost components," and that the District "did not support the numbers it used for the multiplier." The auditor utilized enrollment waiver statistics from the Chancellor's Office MIS system, because these numbers are "maintained," are "more accurate," and because the numbers "did not vary significantly from the numbers reported on its Web site" that was the source of some of the numbers used by the District. The audit uses the MIS statistics to approximate the number of students who paid enrollment fees and the number of students for whom enrollment fees were waived. The District utilized information available from district records or the Chancellor's web site at the time the annual claims were prepared so some variances can be expected. Variances would result from the students who enrolled and paid enrollment fees, but thereafter left the district and thus these students may not appear later in the Chancellor's statistics as an enrolled student. Another source of a variance would be the time spent on unapproved waiver applications. There are more applications for waivers than waivers granted, which is not reflected by the Chancellor's statistics.

#### SCO's Comment

We reduced the adjustment reported in the draft report by \$485, from \$652,764 to \$652,279. We increased allowable FY 2007-08 one-time training costs related to fee collection (decreasing the adjustment by \$3,441). We also corrected the FY 2001-02 enrollment count of students who paid an enrollment fee (increasing the adjustment by \$13,558) and FY 2005-06 and FY 2006-07 denied appeal counts related to fee waivers (reducing the adjustment by \$10,602). The FY 2001-02 adjustment is offset in Finding 2.

#### **Policies and Procedures and Training**

The district stated that the SCO disallowed claimed costs of \$116,550 for policies and procedures and staff training because the costs were unsupported. Instead, the costs were determined to be unallowable because the district did not support that the costs only related to one-time activities allowed by the parameters and guidelines.

For policies and procedures costs, we allowed costs in the first year claimed. The district did not provide any documentation supporting that the costs claimed in the remaining years related to the allowable one-time costs of developing rather than updating the procedures.

For staff training, we allowed costs in the first year employees were claimed. The district provided no documentation supporting the training, e.g., the name of the trainer, the nature of the training, agenda. Therefore, the district did not support that costs claimed by an employee in subsequent years related to allowable one-time training.

The parameters and guidelines state that the preparation of policies and procedures and staff training are reimbursable as a one-time activity [emphasis added] for the collection of enrollment fees and for

determining which students are eligible for waiver of the enrollment fees. Further, the parameters and guidelines limit staff training to one-time cost per employee [emphasis added].

The district further asserts that the SCO draft audit report cites the CSM's Final Staff Analysis as support for a premise not stated in the parameters and guidelines. The analysis is not the sole support for the SCO's position, but is relied upon in conjunction with the parameters and guidelines. It clarifies the CSM's position on one-time activities by stating, "updates to the policies and procedures would be subject to change in the community college district's policy rather than state law, and would not be reimbursable."

The district also contends that Education Code section 76300 changed frequently and the subject matter of Title 5, CCR, sections may have been updated. The district did not provide any support that the added training costs related to changes in the law.

#### **Time Allowances for Ongoing Activities**

The district notes that SCO audit adjustments of \$397,279 [updated to \$410,837 in this final report] relate to the district reporting the incorrect number of students used to compute reimbursable costs.

The district states that the SCO utilized enrollment waiver statistics from the CCCCCO because they were more accurate and did not vary significantly from the district. This statement is inaccurate. With minor exception, we used the districts' reported waiver statistic as those numbers did not vary significantly from the numbers confirmed from the CCCCCO. The waivers statistics confirmed from the CCCCCO represents data the district reported and is more accurate because it includes unduplicated count of students with BOGG waivers by term for MIS data element SF 21 and all student financial aid data codes with the first letter of B or F. The district's waivers numbers came from datamart data from the CCCCCO's Web site that included unduplicated count of students with BOGG waivers by school year and excludes codes with the first letter of F. Consequently, a student with a BOGG waiver in three terms in a school year would be counted as one BOGG waiver on the CCCCCO's Web site and three BOGG waivers on the numbers confirmed by the CCCCCO. Furthermore, the CCCCCO's Web site would not include any of the data element SF21 codes with the first letter of F.

The district states that the SCO relied upon statistics from the CCCCCO to approximate the number of students who paid enrollment fees and the number of students for whom enrollment fees were waived. It further states that the district used statistics from the district. The information from the CCCCCO is based on information the district reported. Further, the CCCCCO's enrollment numbers detail non-resident students and special admit students that are not reimbursable under the mandate. The numbers provided by the district did not agree with the CCCCCO's numbers and were not traceable to the district's records.

**FINDING 2—  
Unsupported salaries  
and benefits**

The district claimed unsupported salaries and benefits related to ongoing activities of calculating and collecting enrollment fees, activities (1) through (4). The unsupported salaries and benefits for these four activities, after adjusting the errors identified in Finding 1, total \$2,097,258.

From July 1998 through June 2003, students paid registration either over the telephone, assisted by a staff member, or over the counter. In July 2003, the telephone registration process was expanded to include an automated system. In May 2006, the district launched the OnLine Gavilan (OLGA) system, an automated online registration and payment system. The OLGA system allowed students to register via the Internet and pay fees with a credit card. When students used the automated system, district staff did not perform such reimbursable mandated activities as referencing student accounts, calculating and collecting student fees, and updating computer records for the enrollment fee information and providing a copy to the student. The district claimed reimbursement for enrollment fee collections based on all students paying fees and did not identify or exclude those students who enrolled and paid online.

As noted in Finding 1, employees estimated, for each year, the average time it took to perform individual activities per student per year. The surveys were completed in April 2006 for FY 1998-99 through FY 2004-05; in May 2006 for FY 2005-06; in November 2007 for FY 2006-07; and between January 30, 2009, and February 3, 2009, for FY 2007-08. The district's main campus is in Gilroy; however, the district also has campus sites in Hollister and Morgan Hill. The majority of the enrollment fees were collected at Gilroy's main campus. Gilroy's Business Office and Admissions and Records employees completed the April 2006, May 2006, and November 2007 surveys that the district used to claim costs for FY 1998-99 through FY 2006-07. Gilroy's and Morgan Hill's employees completed the January/February 2009 survey that was used to claim costs for FY 2007-08. Hollister employees did not participate in any of the surveys.

The following table shows the number of completed surveys by campuses and offices:

Fiscal Year	Gilroy's Admissions and Records	Gilroy's Business Services	Morgan Hill's Student Services	Total
1998-99	4	1	0	5
1999-2000	4	1	0	5
2000-01	4	1	0	5
2001-02	5	2	0	7
2002-03	5	2	0	7
2003-04	5	2	0	7
2004-05	5	2	0	7
2005-06	5	1	0	6
2006-07	0	2	0	2
2007-08	5	0	2	7

The survey form provided a brief summary of activities (1) through (4) from the description identified in the parameters and guidelines; no further instructions were provided. In addition, the district's mandate consultant indicated that no clarification was provided to employees as to the context of reimbursable activities and no post-survey analysis was performed to verify the reasonableness of the average time recorded in the surveys. The consultant simply added up all of the time increments recorded on the survey forms and divided the total by the number of responses without verifying the time recorded on the survey forms. All responses were given equal weight, even though the Admissions and Records employees, Business Office employees, and Student Services employees did not perform the mandated activities at the same level.

District staff claimed 44.4 minutes for FY 1998-99, 45.4 minutes for both FY 1999-2000 and FY 2000-01, 44.2 minutes for FY 2001-02, 41.4 minutes annually for FY 2002-03 through FY 2005-06, 14.5 minutes for FY 2006-07, and 31.3 minutes for FY 2007-08 per student, per summer session as well as the fall and spring terms, to perform mandated activities (1) through (4). As noted in Finding 1, a description of the reimbursable activities is as follows: (1) referencing student accounts and printing a list of enrolled courses; (2) calculating the fees, processing the payment, and preparing a payment receipt; (3) answering student questions or referring them to the appropriate person for an answer; and (4) updating student records for the enrollment fee information, providing a copy to the student, and copying/filing enrollment fee documentation.

#### **Admissions and Records Office Employees, Gilroy's Main Campus**

Seven Student Records Technicians working at Gilroy's Admissions and Records Office completed survey forms at various times for FY 1998-99 through FY 2005-06, and for FY 2007-08, that estimated the time it took to perform activities (1) through (4). We interviewed two of these employees on March 29, 2010. The Administrative Assistant for the Vice President of Administrative Services was present during the interviews. We discussed the reimbursable activities described in the parameters and guidelines and indicated that reimbursable activities exclude costs related to adding and dropping classes, ordering transcripts, time spent paying for a parking permit, and other fee collections. The two Student Records Technicians walked us through the enrollment fee collection process and informed us that it generally took approximately two to three minutes per student, per summer session as well as the fall and spring terms, to perform activities (1) through (4). However, the seven employees estimated the following time on their survey forms to collectively perform activities (1) through (4):

- The two employees interviewed indicated that it took 40 minutes each year from FY 1998-99 through FY 2005-06, and 46 minutes and 57 minutes for FY 2007-08.
- The third employee (currently retired) indicated that it took 40 minutes each year from FY 1998-99 through FY 2005-06, and 23 minutes for FY 2007-08.

- The fourth employee indicated that it took 40 minutes each year from FY 2001-02 through FY 2005-06.
- The fifth employee (currently retired) indicated that it took 80 minutes each year from FY 1998-99 through FY 2002-03.
- The sixth employee indicated that it took 80 minutes each year from FY 2003-04 through FY 2005-06, and 23 minutes for FY 2007-08.
- The seventh employee indicated that it took 40 minutes for FY 2007-08.

The two interviewed employees informed us that they were not aware that the time they recorded on the survey forms should have excluded registration-related activities (e.g., adding and deleting classes, non-mandated fee collection activities, and collection of other fees). One of the interviewed employees informed us that none of the staff at Gilroy's Admissions and Records Office completed a survey form for FY 2006-07 because they did not have time to fill out the survey forms for that year. However, most of the enrollment fees were collected at Gilroy's Admissions and Records Office for FY 2006-07. The minutes recorded on the survey forms by Admissions and Records employees averaged between 48 and 50 minutes for FY 1998-99 through FY 2005-06, and 37.8 minutes for FY 2007-08.

One of the Student Records Technicians interviewed and the Administrative Assistant stated that the time allowances recorded on the survey forms appear to be overstated, as the time allowances included time spent on non-mandated activities. The two interviewed employees agreed to reevaluate the time they claimed for calculating and collecting enrollment fees and let the SCO know the results.

We also physically observed the fee collection process for approximately three hours on January 26, and 27, 2011, during the open enrollment period at the Gilroy campus. The purpose of our observation was to validate the reasonableness of time allowances used by the district in determining reimbursable salaries and benefits. The Administrative Assistant was present during most of our observations. We observed seven students as they paid their fees. We excluded students who were adding and dropping classes and ordering transcripts, as well as time spent paying for a parking permit. Based on our observation, the time per student averaged three and one half minutes. The Administrative Assistant indicated that, based on her observation, staff spent approximately five minutes per student on the enrollment fee collection process, activities (1) through (4). She indicated that, due to automation, the time spent to calculate enrollment fees in the current year was not as time-consuming as the work performed in earlier years. She also indicated that there were minor time variances to consider in the amount of time it took to complete these tasks based on the experience level of the employee performing the work. The district did not provide any further support for the minutes claimed or increased time involved in prior years for the fee collection process.

Based on responses from the district's Admissions and Records employees and our observations of staff performing the mandated activities, the average minutes used in claiming salaries and benefits for its mandated cost claims are significantly overstated. Time claimed averaged 48 to 50 minutes for FY 1998-99 through FY 2005-06 and 37.8 minutes for FY 2007-08 compared to approximately two to three and one half minutes based on our interviews and observations.

#### **Business Office Employees, Gilroy's Main Campus**

An Accounting Assistant and an Accountant working at Gilroy's Business Office completed survey forms at various times, from FY 1998-99 through FY 2006-07, that estimated the amount of time spent to collectively perform activities (1) through (4). We interviewed the Accounting Assistant. The Administrative Assistant was also present for this interview. We discussed the reimbursable activities described in the parameters and guidelines and indicated that reimbursable activities exclude costs related to adding and dropping classes, ordering transcripts, time spent paying for a parking permit, and other fee collections. The Accounting Assistant reviewed the time recorded on her survey forms and stated that, to the best of her knowledge, the 12 minutes per student was accurate. The Accounting Assistant indicated that she had not been involved in the enrollment fee collection process since 2007; therefore, she was unable to walk us through the collection process. On the survey forms, she estimated that it took 12 minutes for each year from FY 1998-99 through FY 2005-06 and 17 minutes for FY 2006-07 per student, per summer session as well as the fall and spring terms, to perform activities (1) through (4). She recalls that prior to implementation of the OLGA system (in May 2006), most students would register over the telephone and pay their enrollment fees within ten days at the Business Office. She indicated that subsequent to the implementation of the OLGA, system, students had to pay when they registered via the telephone system. She also informed us that the Business Office did not handle any registration activities, but did handle health fee collections and parking fees. In addition, she informed us that only one employee performed activities (1) through (4) in the Admission and Records Office and that these activities consumed only a portion of that employee's time.

The Accountant estimated on the survey forms that it took 12 minutes each year from FY 2002-03 through FY 2006-07 to collectively perform activities (1) through (4).

As noted previously, only two surveys were completed for FY 2006-07; both of them were from Gilroy's Business Office employees. However, Gilroy's Admissions and Records employees collected most of the enrollment fees for FY 2006-07.

#### **Student Services Employees, Morgan Hill Campus**

A Director of Programs Specialist and a Program Specialist in the Student Services Office at the Morgan Hill campus completed a survey form for FY 2007-08 that estimated time it took to collectively perform activities (1) through (4). The Director and Program Specialist survey

forms indicated that it took 15 minutes each per student per summer session as well as the fall and spring terms to collectively perform activities (1) through (4).

### **Adjustment**

We discussed our analysis of time claimed with district representatives and requested their comments. District staff initially concurred with our analysis related to time claimed being overstated and agreed to revise its time allowances. Subsequently, the district's consultant, on behalf of the district, requested that we issue the draft report.

Based on our analysis, we determined that salaries and benefits claimed for activities (1) through (4), using time allowances that averaged 43.1 minutes annually per student for FY 1998-99 through FY 2005-06, 14.5 minutes annually per student for FY 2006-07, and 31.3 minutes per student for FY 2007-08, were unsupported and, therefore, unallowable for the following reasons:

- The district did not explain or support why average time allowances claimed by district staff (43.1 minutes per student for FY 1998-99 through FY 2005-06, 14.5 minutes per student for FY 2006-07, and 31.3 minutes per student for FY 2007-08) were significantly greater than the time allowances based on the results of our inquiries and observations.
- The time allowances recorded by district staff for FY 2006-07 were based on estimated time from two Gilroy's Business Office employees. Gilroy's Admissions and Records Office employees did not complete any survey forms for FY 2006-07. However, the district indicated that most of the FY 2006-07 collections occurred at Gilroy's Admissions and Records Office.
- Based on the minutes recorded by the two employees surveyed at Gilroy's Business Office, the estimated time to perform activities (1) through (4) did not change from FY 1998-99 through FY 2006-07.
- The district had an automated telephone registration process, in operation since 2003, and an automated online registration and payment system, in operation since May 2006, that were used for the payment of enrollment fees without the assistance of district employees. However, the district did not exclude students who paid online when determining reimbursable costs.
- The surveys were not developed with sufficient instructions to clarify reimbursable activities.
- The district did not independently verify the uniform time allowances with physical observation and inquiries to ensure that time allowances applied to students were accurate and reasonable.
- The district did not show that the methodology it used in developing time allowances produced a result that was representative of employees' time spent performing the reimbursable activities.

Government Code section 17561 (d)(2)(B) states that "The Controller may reduce any claim that the Controller determines is excessive or unreasonable." Based on our analysis, we believe that salaries and benefits claimed using time allowances for activities (1) through (4) were excessive and unreasonable.

The parameters and guidelines (section IV-Reimbursable Activities) state:

. . . actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the time the actual cost was incurred for the activity in question.

The following table summarizes the unsupported ongoing salary and benefit costs related to calculating and collecting enrollment fees for activities (1) through (4):

Fiscal Year	Reference Student Accounts	Calculating Fees	Answering Student Questions	Updating Records	Total
1998-99	\$ (20,176)	\$ (58,793)	\$ (50,036)	\$ (34,584)	\$ (163,589)
1999-2000	(21,838)	(63,398)	(36,687)	(55,939)	(177,862)
2000-01	(29,434)	(88,324)	(49,449)	(77,933)	(245,140)
2001-02	(27,357)	(85,077)	(42,676)	(60,437)	(215,547)
2002-03	(32,512)	(86,700)	(45,517)	(68,726)	(233,455)
2003-04	(30,411)	(77,901)	(42,575)	(61,751)	(212,638)
2004-05	(35,469)	(88,788)	(49,657)	(70,381)	(244,295)
2005-06	(36,357)	(93,743)	(50,899)	(74,309)	(255,308)
2006-07	(31,302)	(42,054)	(22,358)	(17,522)	(113,236)
2007-08	(78,516)	(48,102)	(80,969)	(28,601)	(236,188)
Total	<u>\$ (343,372)</u>	<u>\$ (732,880)</u>	<u>\$ (470,823)</u>	<u>\$ (550,183)</u>	<u>\$ (2,097,258)</u>

#### Recommendation

We recommend that the district:

- Maintain records that document actual time spent on mandate-related activities;
- Ensure the validity of any time studies used in determining reimbursable cost;
- Maintain documentation that identifies the number of students subject to reimbursements pursuant to Education Code section 76300; and
- Adjust for students that pay their enrollment fee through an automated system (rather than in person) when calculating enrollment fee collection costs.

We further recommend that any surveys used in developing uniform time allowances are:

- Developed with sufficient instructions to clarify reimbursable activities;
- Independently verified with physical observation and inquiries to ensure that time allowances applied to students are accurate and reasonable; and
- Projected in a manner to produce a result that is representative of employees performing the reimbursable activities.

#### District's Response

The draft audit report eliminates \$2,110,816 of the staff time reported from the time survey of ongoing activities for enrollment fee collection, after the adjustments made in Finding 1 regarding workload multipliers.

The draft audit report refers to the automated telephone registration process beginning in FY 2003-04 and the OLGA system beginning May 2006 which reduced staff participation in the collection of the enrollment fee compared to the over-the-counter method that prevailed during the first five fiscal years that are the subject of the audit. The draft audit report concludes that the students should have been excluded from the claim. While the staff labor involved in the automated systems is different and probably less, it is not a basis for excluding these enrollments from reimbursement based on the survey. While District staff could give an informed opinion on the number of students utilizing the automated systems, and the auditor solicited these opinions on several occasions, the District did not maintain this information in the usual course of business and it is not required by the parameters and guidelines. Further, I am told that for a claimant to make cost assumptions based on staff opinions has been unacceptable on previous Controller audits on other programs, so it was not ventured here on this subject matter by the District and so stated in its e-mail to the auditor on April 1, 2010.

However, the subsequent establishment of automated systems is not a basis for disallowing costs for the first five years audited. Notwithstanding, the audit report disallows the remaining enrollment process costs for all fiscal years based on an anecdotal evidence obtained after the exit conference. The draft audit report cites interviews with two Student Records Technicians at the Gilroy campus on March 29, 2010, who appears to have stated at the interview that they must have misinterpreted the scope of activities included in the survey tool when they originally submitted their response. The auditor observed the enrollment process for three hours at Gilroy on January 26, and 27, 2011, observing the fee collection process for seven students, excluding students that were adding or dropping courses, and concluded that the reimbursable activities averaged three and one-half minutes. The auditor also interviewed an Accounting Assistant and Accountant at the Gilroy business office who described the pre- and post automated procedures, as well as Program Specialists at the Morgan Hill campus who provided new responses to the survey at the auditor's request. Based on these interviews and new responses, the auditor concluded that the original survey results overstated the reimbursable activity time. If a claimant were to base their annual claims on similar directed

interviews of a few staff and observation of seven transactions out of more than 10,000 such transactions per year, the information obtained would not be considered by the Controller as representative. It is not.

The draft audit report states the following reasons for rejecting the original District survey findings:

1. *The District did not explain or support why the average time allowances reported in the surveys were significantly greater than the results of the auditor's interviews and observations.* The District response was stated in the April 1, 2010, e-mail and discussed at the exit conference. The survey forms used for the annual claims were distributed to all staff involved in the process who responded based on their understanding of the language used in the survey forms which is almost directly copied from the parameters and guidelines. The District did not participate in the interviews conducted by the auditor, so it does not know what language was used to elicit or clarify the responses obtained there, nor why these responses are specifically different.
2. *Gilroy Business Office staff did not complete survey forms for FY 2006-07.* The annual claims utilized previous information from similar job classifications across the district since the annual claim is based on district costs, not specific college costs.
3. *The estimated time reported did not change from FY 1998-99 through FY 2006-07.* At the time of the filing of the initial claims, July 2006, staff reported the average time for a regular enrollment fee collection transaction dating back to FY 1998-99. No changes were made later for the automated system transactions since the staff generally responding (e.g., Student Records Technicians) were not performing that function.
4. *The District did not exclude from the enrollment multipliers students who paid on line.* As stated before, those transactions are also reimbursable. The survey, by its nature as a survey, estimated the average time of routine transactions and did not address this issue. There are no multipliers or survey results for these automated transactions. The purpose of surveys of this type is to provide approximate results for nearly uniform repetitive activities, and do not accommodate exceptional transactions.
5. *The surveys were not developed with sufficient instructions to clarify the reimbursable activities.* SixTen and Associates stated at the exit conference that these forms use the language of the parameters and guidelines based on previous Controller audit experience where auditors have considered that modifying parameters and guidelines language, as well as verbally "explaining" the language, is directing a response, as the auditor may have experienced during his interviews. The audit report suggests the need for more specific activity descriptions and second-person observation of the time for each activity. There is a concern that more specific activity descriptions may stray from the scope of the parameters and guidelines language. This presents the potential problem of claiming activities outside of the scope of the parameters and guidelines, especially when each district that utilizes a survey process will have to establish its own activity descriptions, absent a statewide survey instrument. Further, the Controller has no standards for time surveys of this nature to assist the claimants in filtering the meaning of the parameters and guidelines.

6. *The District did not independently verify the uniform time allowances with physical observation and inquiries to assure the responses were accurate and reasonable.* As stated before, survey results are not intended to be accurate, but rather representative. There is no retroactive observation possible. Surveys of these types are based on the collective independent evaluation by persons who do not actually perform the work. The auditor's perception of unreasonable results is based on a few interviews and one short observation conducted by the auditor, none of which are relevant to the survey *method* used, but only the survey results. Is the auditor's work "independent" verification? It is clear that the verification process conducted by the auditor was neither sufficient in scope or supported by a written survey instrument or method that can be properly evaluated by a third party.
7. *The District did not show the survey results were representative of the employee time spent performing the reimbursable activities.* This is the ultimate bias that pervades the entire audit process. The survey was not designed to accomplish the findings desired by the Controller. The survey is representative of the activities stated in the parameters and guidelines in that the persons performing the tasks responded to their understanding of the questions posed by the parameters and guidelines language. Understanding the language of the parameters and guidelines, plain meaning or otherwise, is a challenge for anyone who prepares annual claims for any mandate program. It is not a unique issue here. The auditor's interview findings and the de minimus observation period are just another interpretation.

The draft audit report concludes that the survey results are unreasonable and excessive. The Controller has not provided the claimants with any professional standards for these types of surveys that attempt to represent costs incurred for numerous retroactive years, even though the Commission has been issuing retroactive parameters and guidelines for 27 years. In this audit, the auditor has not provided any empirical findings that contradict the responses of most of the staff who performed the reimbursable activities. However, the District understands that it will be up to the Commission to determine if the auditor's findings are sufficient to sustain the adjustments made.

#### SCO's Comment

We reduced the adjustment reported in the draft report by \$13,558, from \$2,110,816 to \$2,097,258, related to a correction of the FY 2001-02 enrollment count of students paying an enrollment fee, as noted in our comment to Finding 1.

The district states that the draft audit report adjustments reduced personnel costs because the district did not identify the number of students who enrolled through automated systems. The district also states that the staff labor involved in the automated systems is different and probably less than the labor involved in over-the-counter enrollment processes. However, the district did not provide documentation supporting the number of automated enrollments versus manual enrollments or the significance of students paying online. Further, the automation issue is not the sole reason for the audit adjustment.

The district believes that the information collected by the SCO through interviews and observations is inadequate. However, the results of the SCO's observations correlated to the results of the SCO's interviews. The district's survey forms paraphrased the parameters and guidelines and contained no further explanation for district staff to consider. Also, the district gave equal weight to all staff responses, although staff performed activities at varying levels. The interviews and observations provide additional indications of work performed by district staff relative to the mandate.

In items 1 through 7 of its response, the district makes various points:

1. The district states that it did not participate in the SCO interviews, does not know what language was used to elicit responses, and does not know why the responses were different than responses on the survey forms. Actually, the district did participate in the interviews and observations, through the Assistant to the Vice President of Administrative Services, who was present at the interviews.
2. With reference to our comment that Gilroy Business Office staff did not complete survey forms for FY 2006-07, the district states that the annual claims utilized previous information from similar job classifications across the district because the annual claims are based on district costs, not specific college costs. However, as noted previously, the estimated time allowances varied significantly by campus sites and classification. Further, during the audit, the district indicated that most of the FY 2006-07 collections occurred at Gilroy's Admissions and Records Office; nevertheless, the survey only included responses from two employees who both worked in Gilroy's Business Office.
3. With reference to our comment that the estimated time reported by Gilroy's Business Office did not change from FY 1998-99 through FY 2006-07, the district explains that staff reported average time for a regular enrollment fee collection transaction. However, the estimated annual time allowances by campus sites varied significantly. Further, during the audit period, the district automated its system, which should have reduced the time to process enrollment fee collection activities.
4. The district stated that it did not exclude from the enrollment multipliers students who paid online as those transactions are reimbursable. It further stated that the survey estimates the average time of routine transactions and, therefore, did not address this issue. The district's response supports the SCO's position that the district did not track staff time related to online transactions. Applying time allowances to automated transactions overstates reimbursable costs as the district would not have incurred the same level of efforts to process those transactions. The district did not provide documentation supporting time spent on automated transactions.

5. The district disagrees that its surveys were not developed with sufficient instructions to clarify the reimbursable activities. The district is concerned that more specific activity descriptions in the survey forms could stray from the scope of the parameters and guidelines language. However, during the audit process we discovered that staff misunderstood the reimbursable components of the parameters and guidelines. For example, staff members were not aware that the time they recorded on the survey forms should have excluded registration-related activities such as adding and deleting classes. Consequently, the time reported by staff on the survey forms was overstated.
6. The district states that its survey results are not intended to be accurate, but rather representative of reimbursable time spent on the mandate. Therefore, it did not independently verify the uniform time allowances with physical observations and inquiries. During the audit, the SCO's observations and interviews, in conjunction with the district's surveys, provided a more complete picture of actual costs than the surveys alone.
7. The district reiterates that its survey results are meant to be representative of the activities stated in the parameters and guidelines. The SCO's position is that additional information obtained during the course of the audit did not support the results of the district's surveys.

**FINDING 3—  
Unallowable contract  
services**

The district claimed \$91,273 in contract services through Sungard to provide district training on its new automated Banner System for FY 2007-08. Of that amount, \$73,011 is unallowable.

Invoices provided by the district for claimed training costs did not relate entirely to procedures for the collecting of enrollment fees and for determining which students are eligible for waiver of the enrollment fees allowed by the mandate. We reviewed the individual invoices and made an allocation of eligible costs based on information the district provided and discussion with district staff. We asked the district to review and comment on our allocation. However, the district did not respond.

The parameters and guidelines for the program state that only actual costs may be claimed. Actual costs are those costs incurred to implement the mandated activities.

The parameters and guidelines further state that if training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed.

The following table summarizes unallowable contract services related to training:

	<u>Training</u>
Audit adjustment, FY 2007-08	<u>\$ (73,011)</u>

Recommendation

We recommend that the district claim only those training activities that are actually incurred to implement the mandate.

District's Response

The draft audit report disallows \$73,011 of a total \$91,273 in contract payments to Sungard to provide training on the new Banner system beginning FY 2007-08 as the pro-rata portion not relevant to the implementation of this mandate. The District has no additional documentation for this issue at this time.

SCO's Comment

The finding and recommendation remain unchanged.

The district states that it has no additional documentation to support the claimed costs.

The SCO used district-provided invoices from Sungard to determine the allowable costs. The invoices described various training activities provided by Sungard. Some of these activities related to reimbursable components of the mandate, while others did not. We identified various training components that did appear to be relevant to the mandate and discussed this information with district staff. As noted above, the district did not respond to this adjustment during the audit

**FINDING 4—  
Overstated indirect  
costs**

The district claimed \$1,002,702 in unallowable indirect costs for the audit period. In each year under audit, the district overstated its indirect cost rate.

The district prepared its Indirect Cost Rate Proposal (ICRP) using the State Controller's Office (SCO) FAM-29C methodology. However, the district did not correctly compute the FAM-29C rates. We recalculated allowable indirect cost rates based on the FAM-29C methodology that the parameters and guidelines and the SCO claiming instructions allow.

We calculated the allowable indirect cost rates each year by using the information contained in the California Community Colleges Annual Financial and Budget Report Expenditures by Activity (CCFS-311). Our calculations revealed that the district overstated its rates for the entire audit period.

The following table summarizes the overstated indirect cost rates:

Fiscal Year	Allowable Indirect Cost Rate	Claimed Indirect Cost Rate	Overstated Rate
1998-99	18.52%	35.68%	(17.16)%
1999-2000	14.10%	34.23%	(20.13)%
2000-01	15.62%	36.55%	(20.93)%
2001-02	16.34%	35.86%	(19.52)%
2002-03	14.50%	32.88%	(18.38)%
2003-04	14.75%	36.29%	(21.54)%
2004-05	31.63%	33.96%	(2.33)%
2005-06	33.66%	36.92%	(3.26)%
2006-07	33.67%	36.45%	(2.78)%
2007-08	35.09%	39.55%	(4.46)%

The following table summarizes the unallowable indirect costs:

Fiscal Year	Allowable Direct Costs	Allowable Indirect Cost Rate	Allowable Indirect Costs	Claimed Indirect Costs	Audit Adjustment
1998-99	\$ 8,503	18.52%	\$ 1,575	\$ (76,483)	\$ (74,908)
1999-2000	11,880	14.10%	1,675	(85,778)	(84,103)
2000-01	12,445	15.62%	1,944	(120,380)	(118,436)
2001-02	14,379	16.34%	2,350	(112,394)	(110,044)
2002-03	21,644	14.50%	3,138	(109,289)	(106,151)
2003-04	22,891	14.75%	3,376	(118,822)	(115,446)
2004-05	19,516	31.63%	6,173	(117,332)	(111,159)
2005-06	21,458	33.66%	7,223	(131,795)	(124,572)
2006-07	67,546	33.67%	22,743	(71,138)	(48,395)
2007-08	109,817	35.09%	38,535	(148,023)	(109,488)
Total	<u>\$ 310,079</u>		<u>\$ 88,732</u>	<u>\$ (1,091,434)</u>	<u>\$ (1,002,702)</u>

The parameters and guidelines state:

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, Cost Principles of Educational Institutions; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

The district did not have a federally approved rate for the audit period.

### Recommendation

We recommend that the district claim indirect costs based on an indirect cost rate computed in accordance with the SCO's claiming instructions.

### District's Response

The draft audit report concludes that the District overstated indirect costs by \$1,007,480 because the District "did not correctly compute the FAM-29C rates." The audit report states that the rates were recalculated based on the FAM-29C methodology allowed by the parameters and guidelines and the Controller's claiming instructions. The audit report does not state that the District's calculations are unreasonable, just that they aren't exactly the same as the Controller's calculations using the same method. There are no regulations or pertinent generally accepted methods for the calculation, so it is a matter of professional judgment. The Controller's claiming instructions are unenforceable because they have not been adopted as regulations under the Administrative Procedure Act, so the only definitive source is the parameters and guidelines.

The parameters and guidelines provide a definition of indirect costs, including: "(b) the cost of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs." Both the District's annual claims and the auditor used the CCFS-311 as the source document for the calculation using the FAM-29C method designed by the Controller. The CCFS-311 is the state-mandated report for community colleges. The minor differences (2.33% to 4.46%) between the claimed amounts and audit results, beginning FY 2004-05, derived from the choice of how some of the costs are categorized as either direct or indirect for purposes of the calculation. These minor differences are within the realm of a reasonable interpretation of the nature (either direct or indirect) of the costs reported for each CCFS-311 account and the audit findings have not indicated otherwise.

The large differences (17.16% to 21.54%) prior to FY 2004-05, are the result of the District including capital costs and the Controller excluding capital costs from the calculation. The annual claims used the "capital costs" reported in the CCFS-311 until FY 2006-07, and thereafter used annual CPA-audited financial statement depreciation expense in lieu of capital costs. The audit excluded the capital costs every year until FY 2004-05 when depreciation was included by change in Controller policy. The Controller has not stated a legal or factual reason to previously exclude or now include capital or depreciation costs. The burden of proof is on the Controller staff to prove that the product of the District's calculation is unreasonable, not to recalculate the rate according to their unenforceable policy preferences. However, I am told that this is a statewide audit issue included in dozens of other incorrect reduction claims already filed that will have to be resolved by decision of the Commission on State Mandates.

SCO's Comment

We reduced the adjustment reported in the draft report by \$4,778, from \$1,007,480 to \$1,002,702, based on the changes to Findings 1 and 2.

As noted in the finding, the district prepared its Indirect Cost Rate Proposal using the SCO FAM-29C methodology. However, we noted errors in the district's calculations. We recalculated the indirect rates in accordance with FAM-29C instructions contained in the SCO's Community College Mandated Cost Manual.

The district states that there are no generally accepted methods for the indirect cost calculation and that SCO claiming instructions are unenforceable. The district also states that the SCO auditors improperly excluded capital costs from the indirect cost calculations prior to FY 2004-05 and improperly included them subsequent to FY 2004-05. We disagree. As the district did not have a federally approved rate and did not claim a 7% rate, it used the FAM-29C method. In using the FAM-29C method, the district is required to follow the FAM-29C instructions with regard to the treatment of capital costs.

**FINDING 5—  
Overstated savings/  
reimbursements**

The district overstated offsetting savings/reimbursements by \$58,318 (understated enrollment fee collection by \$74,854 and overstated enrollment fee waivers by \$16,536 for the audit period). The overstated occurred because (1) the district did not accurately report the amount received for enrollment fee collection and the amount waived for enrollment fee waivers and (2) revenues received exceeded allowable costs.

We calculated allowable offsetting savings/reimbursements for all years under audit using instructions contained in the parameters and guidelines. Our calculations were based on enrollment fee collection and BOG fee waivers information provided by the CCCCCO. In addition, we limited offsetting savings/reimbursements by actual allowable costs incurred separately for enrollment fee collection and enrollment fee waivers costs.

The following table summarizes the understated enrollment fee collection portion of offsetting savings/reimbursements:

Fiscal Year	Allowable Costs	Enrollment Fee Collection			Audit Adjustment
		Actual Revenues	Claimed	Allowable	
1998-99	\$ 10,078	\$ 11,138	\$ 5,803	\$ 10,078	\$ (4,275)
1999-2000	591	11,114	5,448	591	4,857
2000-01	718	11,588	5,194	718	4,476
2001-02	920	11,750	5,036	920	4,116
2002-03	1,594	12,247	4,604	1,594	3,010
2003-04	2,105	17,645	13,194	2,105	11,089
2004-05	4,163	25,344	19,536	4,163	15,373
2005-06	3,037	25,513	18,570	3,037	15,533
2006-07	438	24,678	24,561	438	24,123
2007-08	49,909	22,186	18,738	22,186	(26,523)
<b>Total</b>	<b>\$ 73,553</b>	<b>\$ 173,203</b>	<b>\$ 120,684</b>	<b>\$ 45,830</b>	<b>\$ 74,854</b>

The following table summarizes the understated enrollment fee waivers portion of offsetting savings/reimbursements:

Fiscal Year	Allowable Costs	Enrollment Fee Waivers			Audit Adjustment
		Actual Revenues	Claimed	Allowable	
1998-99	\$ —	\$ —	\$ —	\$ —	\$ —
1999-2000	12,964	33,736	11,361	12,964	(1,603)
2000-01	13,671	30,653	12,001	13,671	(1,670)
2001-02	15,809	28,065	13,766	15,809	(2,043)
2002-03	23,188	32,363	20,492	23,188	(2,696)
2003-04	24,162	43,868	21,318	24,162	(2,844)
2004-05	21,526	61,554	16,457	21,526	(5,069)
2005-06	25,644	56,322	19,472	25,644	(6,172)
2006-07	89,851	65,170	69,473	65,170	4,303
2007-08	98,443	60,559	61,817	60,559	1,258
<b>Total</b>	<b>\$ 325,258</b>	<b>\$ 412,290</b>	<b>\$ 246,157</b>	<b>\$ 262,693</b>	<b>\$ (16,536)</b>

The parameters and guidelines for the program require claimants to report the following offsetting savings/reimbursements:

- Enrollment Fee Collection Program funds: 2% of the revenue from enrollment fees pursuant to Education Code section 76000, subdivision (c); and
- Enrollment Fee Waiver Program funds: Allocation to community colleges by the Community College Board of Governors from funds in the annual budget act pursuant to Government Code section 76300, subdivisions (g) and (h) as follows:
  - For July 1, 1999, to July 4, 2000, 2% of the fees waived and 7% of the fees waivers.
  - Beginning July 5, 2000, 2% of the fees waived and \$0.91 per credit unit waived.

Furthermore, the parameters and guidelines state:

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

#### Recommendation

We recommend that the district report all enrollment fee collection and waivers offsetting reimbursements on its mandated cost claims.

#### District's Response

The draft audit report states that the District understated offsetting savings and reimbursements by \$218,652. The major source of difference for most of the fiscal years in the reported and audited amount results from the District's use of the P-2 apportionment information rather than the calculation using the percentages or per-unit amounts.

The offsetting revenues identified in the parameters and guidelines (Part VII) are of three types: the enrollment fee collection 2% administrative offset for all fiscal years, the enrollment fee waiver 2% BFAP allocation beginning FY 2000-01, and the \$.91 per unit waived BFAP-SFAA allocation beginning FY 2000-01 (7% for FY 1999-00). The "Offsetting Revenue" schedule provided to the District on December 16, 2010, states that it is based on information obtained by the auditor from the Chancellor's Office for the District for each of the three types of revenue sources. However, this type of third-party information was, and may not be, generally available at the time the annual claims are prepared. The District and other claimants, at the time the annual claims area prepared, must calculate the amounts based on contemporaneous enrollment information and the number of units waived, which would be a continuing source of minor differences.

The District concurs with the auditor's recommendation that claimants should report the revenue sources identified in the parameters and guidelines as an offset to the program costs. However, the revenue offsets should only be offset to the *relevant* mandated activity costs, rather than to the total (combined enrollment fee collection and enrollment fee waiver) program cost. The following schedule compares the audited allowed costs to the audited revenue offset amounts.

Audited Total Program Costs and Related State Revenues

Fiscal Year	Audited Costs	Audited Offsetting Revenues Applied		
		EFC	EFW	Totals
1998-99	\$10,078	\$11,138	\$0	\$11,138
1999-00	\$13,555	\$11,114	\$33,736	\$44,850
2000-01	\$14,389	\$11,588	\$30,653	\$42,241
2001-02	\$16,729	\$11,750	\$28,065	\$39,815
2002-03	\$24,782	\$12,247	\$32,363	\$44,610
2003-04	\$26,267	\$17,645	\$43,868	\$61,513
2004-05	\$25,689	\$25,344	\$61,554	\$86,898
2005-06	\$28,174	\$25,513	\$56,322	\$81,835
2006-07	\$76,624	\$24,678	\$65,170	\$89,848
2007-08	<u>\$144,911</u>	<u>\$22,186</u>	<u>\$60,559</u>	<u>\$82,745</u>
Totals	\$381,198*	\$173,203	\$412,290	\$585,493

\*The audit report (p.7) states this total as \$379,990

The revenue sources are for specific purposes. The EFC 2% offset does not apply to EFW program costs. The EFW 2% and \$.91 per waived unit do not apply to EFC programs costs.

The audited report does not make the distinction and in effect applies the revenues indiscriminately to all allowed costs because these costs are combined amounts. In addition, the revenues are being applied to types of activities unrelated to the purpose of the revenues. For example, in FY 2007-08 the audit allows \$18,262 (\$91,273 - \$73,011) in contract payments for training programs. The training costs are within scope of the reimbursable activities but are not a stated purpose for either the EFC or EFW funding. The District requests that the revenue offsets be properly matched and limited to the relevant reimbursable program activities as a matter of the proper matching of program revenues to program costs.

SCO's Comment

We concur with the district's comment that enrollment fee collection and waivers revenues should only be offset against the related collection and waivers costs rather than total annual program costs. Consequently, we reduced offsetting savings/reimbursements for the audit period by \$276,970. The enrollment fee collection portion changed by \$127,373 (from \$173,202 to \$45,830) and the enrollment fee waivers portion changed by \$149,597 (from \$412,290 to \$262,693).

**OTHER ISSUES**

The district's response included other comments related to fraud risk assessment and management representation letter; the district also made a public records request. The district responses and SCO's comments are presented below.

**Fraud Risk Assessment**

District's Response

The draft audit report (page 2) states that the auditor was "unable to assess the fraud risk because the district, based on its consultant's advice, did not respond to our inquiries regarding fraud assessment." The District determined that providing written responses to the Controller's boilerplate fraud assessment questionnaire is outside of the scope of a mandated cost audit and could be construed as a waiver of future appeal rights. The District did respond verbally to these questions. The District objects to the Controller's policy or presumption that its written questionnaire, as presently constituted, is the only method of assessing fraud risk in district financial operations and the presumption that such a global assessment is somehow relevant to a mandate cost accounting audit. Mandated cost audits are not program compliance or annual financial statement audits.

SCO's Comment

The district's mandate consultant advised us at the entrance conference that the district would not respond to the fraud section of the internal control questionnaire. Consequently, we did not ask the district verbal fraud risk assessment questions. We attempted to assess fraud risk to comply with generally accepted government auditing standards.

**Management Representation Letter**

District's Response

The District will not be providing the requested management representation letter since it could be construed as a waiver of future appeal rights.

SCO's Comment

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 generally accepted government auditing standards. Responding to the SCO's management representation letter request does not waive the district's future appeal rights.

**Public Records  
Request**

District's Response

The District requests that the Controller provide the District any and all written instructions, memoranda, or other writings in effect and applicable during the claiming periods to the findings.

Government Code Section 6253, subdivision (c), requires the state agency that is the subject of the request, within ten days from receipt of a request for a copy of records, to determine whether the request, in whole or in part, seeks copies of disclosable public records in possession of the agency and promptly notify the requesting party of that determination and the reasons therefore. Also, as required, when so notifying the District, the agency must state the estimated date and time when the records will be made available.

SCO's Comment

The SCO will respond to the public records request in a separate letter by April 22, 2011.

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

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# GAVILAN COLLEGE

5055 Santa Teresa Blvd., Gilroy, CA 95020

www.gavilan.edu

408-848-4800

Steven M. Kinsella, DBA, CPA, Superintendent/President

March 24, 2011

**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**

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

Re: Enrollment Fee Collection and Waivers  
FY 1998-99 through 2007-08  
Gavilan Community College District

Dear Mr. Spano:

This letter is the response of the Gavilan Community College District to the draft audit report dated March 11, 2011, received by e-mail on March 18, 2011, for the above referenced program and fiscal years transmitted by the letter from Jeffrey V. Brownfield, Chief, Division of Audits, State Controller's Office.

There will be an incorrect reduction claim. The magnitude and arbitrariness of some the findings require it. The incorrect reduction claim will respond more fully to the new findings of the draft audit report (released last week, fifteen months after the exit conference and one month before the final audit report must be released due to the expiration of the two-year period allowed for completing an audit) as well as the final audit report.

In several places the audit report asserts that the District did not respond to interim or preliminary findings. After the exit conference of December 10, 2009, the auditor solicited and obtained current period or post-facto representations from staff regarding the scope of the program duties and other program costs. After several instances of these contacts by the auditor, I determined that this process had to be organized and conducted in a manner that would focus these activities and end the circuitous questioning of District program staff. I had Keith Petersen, SixTen and Associates, notify you by e-mail on April 1, 2010, that further contact on the audit should be directed to him, a request that was not honored. In that e-mail, Mr. Petersen addressed several of the issues which the audit report states were not responded to by the District. Ultimately, Mr. Petersen requested that you proceed and issue the draft audit report. That request was made months ago when the concept of *draft* findings would have had some utility to the process, which it does not at this late date.



Board of Trustees: Tom Breen  
Walt Gilnes

Kent Child  
Tony Ruiz  
Aaron Keller, Student Trustee

Mark Dover  
Laura A. Perry, Esq.

Mike Davenport

**Finding 1 - Overstated salaries and benefits**

The draft audit report states that the District claimed unallowable salaries and benefits in the amount of \$652,764. This amount consists of \$119,991 of "unsupported costs" and \$532,773 for "errors applying time allowances."

**1. Policies and Procedures and Training**

A total of \$116,550 was disallowed for staff time claimed for policies and procedures and staff training. The draft audit report disallowed most of the staff time reported for four reasons, all of which are characterized there as "unsupported costs." None of the staff time was disallowed as unreasonable.

The draft audit report states variously that the District did not provide "support" for claimed costs, or provided "no documentation." The general audit standard applied was contemporaneous documentation of time spent or corroborating evidence of activities performed. It should be remembered that the parameters and guidelines were adopted January 26, 2006, and the first claiming instructions for the initial fiscal years were released thereafter. Claimants had no actual notice of approved reimbursement for this program until that time. It seems unreasonable to require contemporaneous documentation of daily staff time for the retroactive initial fiscal years. While some historic staff time can be reconstructed from calendars and desk diaries, other staff time cannot and must be reported as a good-faith estimate where the desired information is not maintained in the regular course of business. While the District agrees with the audit report recommendation that claimants maintain records that document actual time spent on mandate-related activities, it would be a more realistic standard only for fiscal years several years after the period of the initial fiscal year claims.

Where the documentation was apparently sufficient, the auditor made qualitative judgments regarding the scope of activities as to whether they were related to the mandate program, for example, as in the Banner mock registration process. The District does not agree that those sessions and other training events are qualitatively divisible as determined by the auditor. Since this is a basic difference of opinion, it has to be resolved by the incorrect reduction claim process.

The audit report essentially disallows staff time for policies and procedures after the first instances of reported costs for these activities in FY 1998-99 and FY 1999-00 as a duplication of one-time costs. The audit report cites the Commission Final Staff Analysis for the parameters and guidelines for the premise, not stated in the parameters and guidelines, that updates to policies and procedures result from changes in local policy. This is a factual assumption not supported by the audit findings, and seemingly contrary to the thirteen changes in state law listed in the audit report. The audit report makes no findings on the content of the changes made to policies and procedures to support this adjustment.

The draft audit report disallows claimed training time for employees who were claimed more than once during the ten fiscal years in the audit period. The parameters and guidelines identify the staff training activities as "one-time per employee." However, it should be considered that the content of the training would change over the span of years, thus new content would be a new one-time activity for repeat staff members. The language of Education Code Section 76300 changed frequently and the subject matter of the relevant Title 5, CCR, sections may have been updated by the Board of Governors. There are also local changes in duties and

procedures as a result of the change in the enrollment and registration process; for example, the evolving telephone and OLGA system noted in the audit report. It should also be anticipated that the name of the supervisors or managers conducting the training would appear in the claims for several years. There should be no blanket disallowance of staff time for persons whose name appears more than once without a determination of whether the subject matter of the training was duplicate of previously claimed training activities.

## 2. Time Allowances for Ongoing Activities

The draft audit report identifies "errors when applying time allowances" of \$530,768 in overstated ongoing enrollment fee collection activities and understated costs of \$2,005 for ongoing enrollment fee waiver activities. The District's computation of ongoing program costs is based on the average time reported from the several surveys of relevant program staff of the amount of time (usually in minutes) required to complete the twelve activity components. These average times were multiplied by workload multipliers that closely approximate the number of students who paid enrollment fees and the number of students for whom enrollment fees were waived. The total hours per activity component was multiplied by either the specific productive hourly rate of the person performing the activity, or an average hourly rate when there were several persons in similar job classifications performing the activity.

The major source of the audited variance (\$397,279) is stated in the audit report to be that the District "did not report the correct number of students related to the various cost components," and that the District "did not support the numbers it used for the multiplier." The auditor utilized enrollment waiver statistics from the Chancellor's Office MIS system, because these numbers are "maintained," are "more accurate," and because the numbers "did not vary significantly from the numbers reported on its Web site" that was the source of some of the numbers used by the District. The audit uses the MIS statistics to approximate the number of students who paid enrollment fees and the number of students for whom enrollment fees were waived. The District utilized information available from district records or the Chancellor's web site at the time the annual claims were prepared so some variances can be expected. Variances would result from the students who enrolled and paid enrollment fees, but thereafter left the district and thus these students may not appear later in the Chancellor's statistics as an enrolled student. Another source of a variance would be the time spent on unapproved waiver applications. There are more applications for waivers than waivers granted, which is not reflected by the Chancellor's statistics.

The District has no additional information at this time regarding its contemporaneous sources for the statistics used in the annual claims. The District will also await further documentation from the Controller during the incorrect reduction claim process that validates the auditor's conclusion that the Chancellor's enrollment statistics are more accurate or relevant as program activity multipliers.

## **Finding 2 - Unsupported Salaries and Benefits**

The draft audit report eliminates \$2,110,816 of the staff time reported from the time survey of ongoing activities for enrollment fee collection, after the adjustments made in Finding 1 regarding workload multipliers.

The draft audit report refers to the automated telephone registration process beginning in FY 2003-04 and the OLGA system beginning May 2006 which reduced staff participation in the

collection of the enrollment fee compared to the over-the-counter method that prevailed during the first five fiscal years that are the subject of the audit. The draft audit report concludes that the students should have been excluded from the claim. While the staff labor involved in the automated systems is different and probably less, it is not a basis for excluding these enrollments from reimbursement based on the survey. While District staff could give an informed opinion on the number of students utilizing the automated systems, and the auditor solicited these opinions on several occasions, the District did not maintain this information in the usual course of business and it is not required by the parameters and guidelines. Further, I am told that for a claimant to make cost assumptions based on staff opinions has been unacceptable on previous Controller audits on other programs, so it was not ventured here on this subject matter by the District and so stated in its e-mail to the auditor on April 1, 2010.

However, the subsequent establishment of automated systems is not a basis for disallowing costs for the first five years audited. Notwithstanding, the audit report disallows the remaining enrollment process costs for *all* fiscal years based on anecdotal evidence obtained after the exit conference. The draft audit report cites interviews with two Student Records Technicians at the Gilroy campus on March 29, 2010, who appear to have stated at the interview that they must have misinterpreted the scope of activities included in the survey tool when they originally submitted their response. The auditor observed the enrollment process for three hours at Gilroy on January 26, and 27, 2011, observing the fee collection process for seven students, excluding students that were adding or dropping courses, and concluded that the reimbursable activities averaged three and one-half minutes. The auditor also interviewed an Accounting Assistant and Accountant at the Gilroy business office who described the pre- and post automated procedures, as well as Program Specialists at the Morgan Hill campus who provided new responses to the survey at the auditor's request. Based on these interviews and new responses, the auditor concluded that the original survey results overstated the reimbursable activity time. If a claimant were to base their annual claims on similar directed interviews of a few staff and observation of seven transactions out of more than 10,000 such transactions per year, the information obtained would not be considered by the Controller as representative. It is not.

The draft audit report states the following reasons for rejecting the original District survey findings:

1. *The District did not explain or support why the average time allowances reported in the surveys were significantly greater than the results of the auditor's interviews and observations. This District response was stated in the April 1, 2010, e-mail and discussed at the exit conference. The survey forms used for the annual claims were distributed to all staff involved in the process who responded based on their understanding of the language used in the survey forms which is almost directly copied from the parameters and guidelines. The District did not participate in the interviews conducted by the auditor, so it does not know what language was used to elicit or clarify the responses obtained there, nor why these responses are specifically different.*
2. *Gilroy Business Office staff did not complete survey forms for FY 2006-07. The annual claims utilized previous information from similar job classifications across the district since the annual claim is based on district costs, not specific college costs.*
3. *The estimated time reported did not change from FY 1998-99 through FY 2006-07. At the time of filing the initial claims, July 2006, staff reported the average time for a regular*

enrollment fee collection transaction dating back to FY 1998-99. No changes were made later for the automated system transactions since the staff generally responding (e.g., Student Records Technicians) were not performing that function.

4. *The District did not exclude from the enrollment multipliers students who paid on line.* As stated before, those transactions are also reimbursable. The survey, by its nature as a survey, estimated the average time of routine transactions and did not address this issue. There are no multipliers or survey results for these automated transactions. The purpose of surveys of this type is to provide approximate results for nearly uniform repetitive activities, and do not accommodate exceptional transactions.
5. *The surveys were not developed with sufficient instructions to clarify the reimbursable activities.* SixTen and Associates stated at the exit conference that these forms use the language of the parameters and guidelines based on previous Controller audit experience where auditors have considered that modifying parameters and guidelines language, as well as verbally "explaining" the language, is directing a response, as the auditor may have experienced during his interviews. The audit report suggests the need for more specific activity descriptions and second-person observation of the time for each activity. There is a concern that more specific activity descriptions may stray from the scope of the parameters and guidelines language. This presents the potential problem of claiming activities outside of the scope of the parameters and guidelines, especially when each district that utilizes a survey process will have to establish its own activity descriptions, absent a statewide survey instrument. Further, the Controller has no standards for time surveys of this nature to assist the claimants in filtering the meaning of the parameters and guidelines language.
6. *The District did not independently verify the uniform time allowances with physical observation and inquiries to assure the responses were accurate and reasonable.* As stated before, survey results are not intended to be accurate, but rather representative. There is no retroactive observation possible. Surveys of these types are based on the collective independent opinions of the persons performing the work and are not amenable to independent evaluation by persons who do not actually perform the work. The auditor's perception of unreasonable results is based on a few interviews and one short observation conducted by the auditor, none of which are relevant to the survey method used, but only to the survey results. Is the auditor's work "independent" verification? It is clear that the verification process conducted by the auditor was neither sufficient in scope or supported by a written survey instrument or method that can be properly evaluated by a third party.
7. *The District did not show that the survey results were representative of the employee time spent performing the reimbursable activities.* This is the ultimate bias that pervades the entire audit process. The survey was not designed to accomplish the findings desired by the Controller. The survey is representative of the activities stated in the parameters and guidelines in that the persons performing the tasks responded to their understanding of the questions posed by the parameters and guidelines language. Understanding the language of the parameters and guidelines, plain meaning or otherwise, is a challenge for anyone who prepares annual claims for any mandate program. It is not a unique issue here. The auditor's interview findings and the de minimus observation period are just another interpretation.

The draft audit report concludes that the survey results are unreasonable and excessive. The Controller has not provided the claimants with any professional standards for these types of surveys that attempt to represent costs incurred for numerous retroactive years, even though the Commission has been issuing retroactive parameters and guidelines for 27 years. In this audit, the auditor has not provided any empirical findings that contradict the responses of most of the staff who performed the reimbursable activities. However, the District understands that it will be up to the Commission to determine if the auditor's findings are sufficient to sustain the adjustments made.

#### **Finding 3 - Unallowable contract services**

The draft audit report disallows \$73,011 of a total \$91,273 in contract payments to Sungard to provide training on the new Banner system beginning FY 2007-08 as the pro-rata portion not relevant to the implementation of this mandate. The District has no additional documentation for this issue at this time.

#### **Finding 4 - Overstated indirect costs**

The draft audit report concludes that the District overstated indirect costs by \$1,007,480 because the District "did not correctly compute the FAM-29C rates." The audit report states that the rates were recalculated based on the FAM-29C methodology allowed by the parameters and guidelines and the Controller's claiming instructions. The audit report does not state that the District's calculations are unreasonable, just that they aren't exactly the same as the Controller's calculations using the same method. There are no regulations or pertinent generally accepted methods for the calculation, so it is a matter of professional judgment. The Controller's claiming instructions are unenforceable because they have not been adopted as regulations under the Administrative Procedure Act, so the only definitive source is the parameters and guidelines.

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The large differences (17.16% to 21.54%) prior to FY 2004-05, are the result of the District including capital costs and the Controller excluding capital costs from the calculation. The annual claims used the "capital costs" reported in the CCFS-311 until FY 2006-07, and thereafter used annual CPA-audited financial statement depreciation expense in lieu of capital costs. The audit excluded the capital costs every year until FY 2004-05 when depreciation was included by change in Controller policy. The Controller has not stated a legal or factual reason to previously exclude or now include capital or depreciation costs. The burden of proof is on the Controller staff to prove that the product of the District's calculation is unreasonable, not to recalculate the rate according to their unenforceable policy preferences. However, I am told

that this is a statewide audit issue included in dozens of other incorrect reduction claims already filed that will have to be resolved by decision of the Commission on State Mandates.

**Finding 5 - Understated offsetting savings/reimbursement**

The draft audit report states that the District understated offsetting savings and reimbursements by \$218,652. The major source of difference for most of the fiscal years in the reported and audited amount results from the District's use of the P-2 apportionment information rather than the calculation using the percentages or per-unit amounts.

The offsetting revenues identified in the parameters and guidelines (Part VII) are of three types: the enrollment fee collection 2% administrative offset for all fiscal years, the enrollment fee waiver 2% BFAP allocation beginning FY 2000-01, and the \$.91 per unit waived BFAP-SFAA allocation beginning FY 2000-01 (7% for FY 1999-00). The "Offsetting Revenue" schedule provided to the District on December 18, 2010, states that it is based on information obtained by the auditor from the Chancellor's Office for the District for each of the three types of revenue sources. However, this type of third-party information was, and may not be, generally available at the time the annual reimbursement claims are prepared. The District and other claimants, at the time the annual claims are prepared, must calculate the amounts based on contemporaneous enrollment information and the number of units waived, which would be a continuing source of minor differences.

The District concurs with the auditor's recommendation that claimants should report the revenue sources identified in the parameters and guidelines as an offset to the program costs. However, the revenue offsets should only be offset to the relevant mandated activity costs, rather than to the total (combined enrollment fee collection and enrollment fee waiver) program cost. The following schedule compares the audited allowed costs to the audited revenue offset amounts.

**Audited Total Program Costs and Related State Revenues**

<u>Fiscal Year</u>	<u>Audited Costs</u>	<u>Audited Offsetting Revenues Applied</u>		
		<u>EFC</u>	<u>EFW</u>	<u>Totals</u>
1998-99	\$10,078	\$11,138	\$ 0	\$11,138
1999-00	\$13,555	\$11,114	\$33,736	\$44,850
2000-01	\$14,389	\$11,588	\$30,653	\$42,241
2001-02	\$16,729	\$11,750	\$28,065	\$39,815
2002-03	\$24,782	\$12,247	\$32,363	\$44,610
2003-04	\$26,267	\$17,645	\$43,868	\$61,513
2004-05	\$25,889	\$25,344	\$61,554	\$86,898
2005-06	\$28,174	\$25,513	\$58,322	\$81,835
2006-07	\$76,624	\$24,878	\$65,170	\$89,848
2007-08	\$144,911	\$22,186	\$60,559	\$82,745
<b>Totals</b>	<b>\$381,198*</b>	<b>\$173,203</b>	<b>\$412,290</b>	<b>\$585,493</b>

\*The audit report (p. 7) states this total as \$379,990.

The revenue sources are for specific purposes. The EFC 2% offset does not apply to EFW program costs. The EFW 2% and \$.91 per waived unit do not apply to EFC program costs.

The audit report does not make that distinction and in effect applies the revenues indiscriminately to all allowed costs because these costs are combined amounts. In addition, the revenues are being applied to types of activities unrelated to the purpose of the revenues. For example, in FY 2007-08 the audit allows \$18,262 (\$91,273 - \$73,011) in contract payments for training programs. The training costs are within the scope of the reimbursable activities but are not a stated purpose for either the EFC or EFW funding. The District requests that the revenue offsets be properly matched and limited to the relevant reimbursable program activities as a matter of the proper matching of program revenues to program costs.

**Fraud Risk Assessment**

The draft audit report (page 2) states that the auditor was "unable to assess fraud risk because the district, based on its consultant's advice, did not respond to our inquiries regarding fraud assessment." The District determined that providing written responses to the Controller's boilerplate fraud assessment questionnaire is outside the scope of a mandated cost audit and could be construed as a waiver of future appeal rights. The District did respond verbally to these questions. The District objects to the Controller's policy or presumption that its written questionnaire, as presently constituted, is the only method of assessing fraud risk in district financial operations and the presumption that such a global assessment is somehow relevant to a mandate cost accounting audit. Mandated cost audits are not program compliance or annual financial statement audits.

**Management Representation Letter**

The District will not be providing the requested management representation letter since it could be construed as a waiver of future appeal rights.

**Public Records Request**

The District requests that the Controller provide the District any and all written instructions, memoranda, or other writings in effect and applicable during the claiming periods to the findings.

Government Code Section 6253, subdivision (c), requires the state agency that is the subject of the request, within ten days from receipt of a request for a copy of records, to determine whether the request, in whole or in part, seeks copies of disclosable public records in possession of the agency and promptly notify the requesting party of that determination and the reasons therefore. Also, as required, when so notifying the District, the agency must state the estimated date and time when the records will be made available.

Sincerely,



Joseph D. Keeler  
Vice President of Administrative Services  
Gavilan Joint Community College District

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

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





**JOHN CHIAN**  
 California State Controller  
 Division of Accounting and Reporting  
 APRIL 22, 2011

CC43060  
 00267  
 2011/04/22

BOARD OF TRUSTEES  
 GAVILAN JOINT COMM COLL DIST  
 SANTA CLARA COUNTY  
 5055 SANTA TERESA BLVD  
 GILROY CA 95020

DEAR CLAIMANT:

RE: ENROLMT FEE COL&WAIV:TITLE 5-C

WE HAVE REVIEWED YOUR 1998/1999 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED	285,040.00
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ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS	285,040.00
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TOTAL ADJUSTMENTS	- 285,040.00
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AMOUNT DUE CLAIMANT	\$ 0.00
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IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

RECEIVED  
 MAY 04 2011

SINCERELY,

JAY LAL, MANAGER

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



JOHN CHIAN  
 California State Controller  
 Division of Accounting and Reporting  
 APRIL 22, 2011

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BOARD OF TRUSTEES  
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 SANTA CLARA COUNTY  
 5055 SANTA TERESA BLVD  
 GILROY CA 95020

DEAR CLAIMANT:

RE: ENROLMT FEE COL&HAIV:TITLE 5-C

WE HAVE REVIEWED YOUR 1999/2000 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED 319,563.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS - 319,563.00

TOTAL ADJUSTMENTS - 319,563.00

AMOUNT DUE CLAIMANT \$ 0.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

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 Division of Accounting and Reporting  
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 SANTA CLARA COUNTY  
 5055 SANTA TERESA BLVD  
 GILROY CA 95020

DEAR CLAIMANT:

RE: ENROLMT FEE COL&WAIV.TITLE 5-C

WE HAVE REVIEWED YOUR 2000/2001 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED 432,543.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS - 432,543.00

TOTAL ADJUSTMENTS - 432,543.00

AMOUNT DUE CLAIMANT \$ 0.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

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BOARD OF TRUSTEES  
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 SANTA CLARA COUNTY  
 5055 SANTA TERESA BLVD  
 GILROY CA 95020

DEAR CLAIMANT:

RE: ENROLMT FEE COL&WAIV: TITLE 5-C

WE HAVE REVIEWED YOUR 2001/2002 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED 407,017.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS - 407,017.00

TOTAL ADJUSTMENTS - 407,017.00

AMOUNT DUE CLAIMANT \$ 0.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

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SINCERELY,

JAY LAL, MANAGER

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



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 California State Controller  
 Division of Accounting and Reporting  
 APRIL 22, 2011

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BOARD OF TRUSTEES  
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 SANTA CLARA COUNTY  
 5055 SANTA TERESA BLVD  
 GILROY CA 95020

DEAR CLAIMANT:

RE: ENROLMT FEE COL&WAIV: TITLE 5-C

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 416,579.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS - 416,579.00

TOTAL ADJUSTMENTS - 416,579.00

AMOUNT DUE CLAIMANT \$ 0.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

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



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 California State Controller  
 Division of Accounting and Reporting  
 APRIL 22, 2011

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BOARD OF TRUSTEES  
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 SANTA CLARA COUNTY  
 5055 SANTA TERESA BLVD  
 GILROY CA 95020

DEAR CLAIMANT:

RE: ENROLMT FEE COL&WAIV: TITLE 5-C

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 412,966.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS = 412,966.00

TOTAL ADJUSTMENTS - 412,966.00

AMOUNT DUE CLAIMANT \$ 0.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

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 California State Controller  
 Division of Accounting and Reporting  
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BOARD OF TRUSTEES  
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 SANTA CLARA COUNTY  
 5055 SANTA TERESA BLVD  
 GILROY CA 95020

DEAR CLAIMANT:

RE: ENROLMT FEE COL&WAIV: TITLE 5-C

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 427,505.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS - 427,505.00

TOTAL ADJUSTMENTS - 427,505.00

AMOUNT DUE CLAIMANT \$ 0.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

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 California State Controller  
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 APRIL 22, 2011

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BOARD OF TRUSTEES  
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 SANTA CLARA COUNTY  
 5055 SANTA TERESA BLVD  
 GILROY CA 95020

DEAR CLAIMANT:

RE: ENROLMT FEE COL&WAIV, TITLE 5-C

WE HAVE REVIEWED YOUR 2005/2006 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED 450,729.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS - 450,729.00

TOTAL ADJUSTMENTS = 450,729.00

AMOUNT DUE CLAIMANT \$ 0.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875.

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MAY 04 2011

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JOHN CHIAN  
 California State Controller  
 Division of Accounting and Reporting  
 APRIL 22, 2011

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BOARD OF TRUSTEES  
 GAVILAN JOINT COMM COLL DIST  
 SANTA CLARA COUNTY  
 5055 SANTA TERESA BLVD  
 GILROY CA 95020

DEAR CLAIMANT:

RE: ENROLMT FEE COL&WAIV:TITLE 5-C

WE HAVE REVIEWED YOUR 2006/2007 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED		172,270.00
ADJUSTMENT TO CLAIM:		
FIELD AUDIT FINDINGS	-	147,589.00
TOTAL ADJUSTMENTS	-	<u>147,589.00</u>
AMOUNT DUE CLAIMANT		<u><u>\$ 24,681.00</u></u>

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. DUE TO INSUFFICIENT APPROPRIATION, THE BALANCE DUE WILL BE FORTHCOMING WHEN ADDITIONAL FUNDS ARE MADE AVAILABLE.

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JAY LAL, MANAGER

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



JOHN CHIAN  
 California State Controller  
 Division of Accounting and Reporting  
 APRIL 22, 2011

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 2011/04/22

BOARD OF TRUSTEES  
 GAVILAN JOINT COMM COLL DIST  
 SANTA CLARA COUNTY  
 5055 SANTA TERESA BLVD  
 GILROY CA 95020

DEAR CLAIMANT:

RE: ENROLMT FEE COL&WAIV; TITLE 5-C

WE HAVE REVIEWED YOUR 2007/2008 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED	533,008.00
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ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS	-	467,401.00
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TOTAL ADJUSTMENTS	-	467,401.00
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AMOUNT DUE CLAIMANT	\$	65,607.00
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IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT DENNIS SPECIALE AT (916) 324-0254 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. DUE TO INSUFFICIENT APPROPRIATION, THE BALANCE DUE WILL BE FORTHCOMING WHEN ADDITIONAL FUNDS ARE MADE AVAILABLE.

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MAY 04 2011

SINCERELY,

JAY LAL, MANAGER

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



BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES ON:

Education Code Section 76300; Statutes 1984xx, Chapter 1; Statutes 1984, Chapters 274 and 1401; Statutes 1985, Chapters 920 and 1454; Statutes 1986, Chapters 46 and 394; Statutes 1987, Chapter 1118; Statutes 1989, Chapter 136; Statutes 1991, Chapter 114; Statutes 1992, Chapter 703; Statutes 1993, Chapters 8, 66, 67, and 1124; Statutes 1994, Chapters 153 and 422; Statutes 1995, Chapter 308; Statutes 1996, Chapter 63; and Statutes 1999, Chapter 72; California Code of Regulations, Title 5, Sections 58501 – 58503.

Filed on June 28, 2000,

By Los Rios Community College District, Claimant  
and

Education Code Section 76300; Statutes 1984xx, Chapter 1; Statutes 1984, Chapters 274 and 1401; Statutes 1985, Chapters 920 and 1454; Statutes 1986, Chapters 46 and 394; Statutes 1987, Chapter 1118; Statutes 1989, Chapter 136; Statutes 1993, Chapters 8, 66, 67, and 1124; Statutes 1994, Chapters 153 and 422; Statutes 1995, Chapter 308; Statutes 1996, Chapter 63; and Statutes 1999, Chapter 72; California Code of Regulations, Title 5, Sections 58611 – 58613, 58620, 58630;

Filed on June 4, 2001,

By Glendale Community College District, Claimant.

No. 99-TC-13 and 00-TC-15

*Enrollment Fee Collection and Waivers*

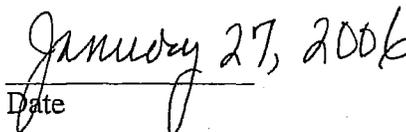
ADOPTION OF PARAMETERS AND  
GUIDELINES PURSUANT TO  
GOVERNMENT CODE SECTION  
17557 AND TITLE 2, CALIFORNIA  
CODE OF REGULATIONS, SECTION  
1183.14

*(Adopted on January 26, 2006)*

PARAMETERS AND GUIDELINES

On January 26, 2006, the Commission on State Mandates adopted the attached Parameters and Guidelines.

  
\_\_\_\_\_  
= Director

  
\_\_\_\_\_  
Date

MAILED: Mail List FAXED: \_\_\_\_\_  
DATE: 1/27/06 INITIAL: LD  
CHRON: \_\_\_\_\_ FILE: \_\_\_\_\_  
WORKING BINDER: \_\_\_\_\_

## PROPOSED PARAMETERS AND GUIDELINES, AS MODIFIED BY STAFF

Education Code Section 76300

California Code of Regulations, Title 5, Sections 58501- 58503;  
58611- 58613, 58620, 58630

*Enrollment Fee Collection and Waivers* (99-TC-13 and 00-TC-15)

Los Rios and Glendale Community College Districts, Claimants

### I. SUMMARY OF THE MANDATE

Claimant Los Rios Community College District (LRCCD), submitted the *Enrollment Fee Collection* test claim (99-TC-13) in June 2000 alleging a reimbursable state mandate for community college districts by requiring specific new activities and costs related to collecting enrollment fees. Claimant Glendale Community College District (GCCD) submitted the *Enrollment Fee Waivers* (00-TC-15) test claim in June 2001 alleging a reimbursable state mandate for community college districts by requiring specific new activities and costs related to granting fee waivers, Board of Governor's (BOG) Grants and financial assistance to students. In August 2002, the *Enrollment Fee Collection* and *Enrollment Fee Waiver* test claims were consolidated.

On April 24, 2003, the Commission on State Mandates (Commission) adopted the Statement of Decision for the *Enrollment Fee Collection and Waivers* program. The Commission found that the test claim legislation constitutes a new program or higher level of service and imposes a reimbursable state-mandated program on community college districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. Accordingly, the Commission approved this test claim for the following reimbursable activities:

- Calculating and collecting the student enrollment fee for each student enrolled except for nonresidents, and except for special part-time students cited in section 76300, subdivision (f). (Ed. Code, § 76300, subs. (a) & (b); Cal. Code Regs., tit. 5, §§ 58501, 58502 & 58503.)
- Waiving student fees in accordance with the groups listed in Education Code section 76300, subdivisions (g) and (h).
- Waiving fees for students who apply for and are eligible for BOG fee waivers. (Cal. Code Regs., tit. 5, §§ 58612, 58613 & 58620.)
- Reporting to the Community Colleges Chancellor (CCC) the number of and amounts provided for BOG fee waivers. (Cal. Code Regs., tit. 5, § 58611.)
- Adopting procedures that will document all financial assistance provided on behalf of students pursuant to chapter 9 of title 5 of the California Code of Regulations; and including in the procedures the rules for retention of support documentation which will enable an independent determination regarding accuracy of the district's certification of need for financial assistance. (Cal. Code Regs., tit. 5, § 58630, subd. (b).)

The Commission found that all other test claim statutes and regulations not cited above do not impose reimbursable state-mandated activities within the meaning of article XIII B, section 6 and Government Code section 17514.

## II. ELIGIBLE CLAIMANTS

Any community college district that incurs increased costs as a direct result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for *Enrollment Fee Collection* (99-TC-13) was filed in June 2000, and the test claim for *Enrollment Fee Waivers* (00-TC-15) was filed in June 2001. Thus, costs incurred for compliance with *Enrollment Fee Collection* are reimbursable on or after July 1, 1998, and costs incurred for compliance with *Enrollment Fee Waivers* are reimbursable on or after July 1, 1999.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.

If the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

## IV. REIMBURSABLE ACTIVITIES

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

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

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

For each eligible claimant, the following activities are reimbursable:

A. Enrollment Fee Collection (Reimbursement Period begins July 1, 1998)

1. One-Time Activities

a. Policies and Procedures

Prepare district policies and procedures for the collection of enrollment fees.

b. Staff Training (One-time per employee)

Training district staff that implement the program on the procedures for the collection of enrollment fees.

2. Ongoing Activities

- a. Calculating and collecting the student enrollment fee for each student enrolled, except for nonresidents, and except for special part-time students cited in section 76300, subdivision (f). (Ed. Code, §76300, subds. (a) & (b); Cal. Code Regs., tit. 5, §§ 58501, 58502 & 58503). This includes:
  - i. Referencing student accounts and records to determine course workload, status of payments, and eligibility for fee waiver. Printing a list of enrolled courses.
  - ii. Calculating the total enrollment fee to be collected. Identifying method of payment. Collecting cash and making change as necessary. Processing credit card and other non-cash payment transactions (however, any fees that may be charged to a community college district by a credit card company or bank are not reimbursable). Preparing a receipt for payment received.
  - iii. Answering student's questions regarding enrollment fee collection or referring them to the appropriate person for an answer.
  - iv. Updating written and computer records for the enrollment fee information and providing a copy to the student. Copying and filing enrollment fee documentation.
  - v. Collecting delinquent enrollment fees, including written or telephonic collection notices to students, turning accounts over to collection agencies, or small claims court action.
  - vi. For students who establish fee waiver eligibility after the enrollment fee has been collected, providing a refund or enrollment fees paid and updating student and district records as required. (Refund process for change in program is not reimbursable).

B. Enrollment Fee Waiver (Reimbursement Period begins July 1, 1999)

1. One-Time Activities

a. Policies and Procedures

Prepare district policies and procedures for determining which students are eligible for waiver of the enrollment fees.

b. Staff Training (One-time per employee)

Training district staff that implement the program on the procedures for determining which students are eligible for waiver of the enrollment fee.

2. Ongoing Activities

- a. Adopting procedures that will document all financial assistance provided on behalf of students pursuant to chapter 9 of title 5 of the California Code of Regulations; and including in the procedures the rules for retention of support documentation that will enable an independent determination regarding accuracy of the district's certification of need for financial assistance. (Cal. Code Regs., tit. 5, § 58630, subd. (b).)

Recording and maintaining records that document all of the financial assistance provided to students for the waiver of enrollment fees in a manner that will enable an independent determination of the district's certification of the need for financial assistance. (Cal. Code Regs., tit. 5, § 58630, subd. (b).)

- b. Waiving student fees in accordance with groups listed in Education Code section 76300, subdivisions (g) and (h).) Waiving fees for students who apply for and are eligible for BOG fee waivers (Cal. Code Regs., tit. 5 §§ 58612, 58613 & 58620). This includes:

- i. Answering student's questions regarding enrollment fee waivers or referring them to the appropriate person for an answer.
- ii. Receiving of waiver applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- iii. Evaluating each application and verification documents (dependency status, household size and income, SSI and TANF/CalWorks, etc.) for compliance with eligibility standards utilizing information provided by the student, from the student financial aid records (e.g., Free Application for Federal Student Aid (FAFSA)), and other records.
- iv. In the case of an incomplete application or incomplete documentation, notify the student of the additional required information and how to obtain that information. Hold student application and documentation in suspense file until all information is received.
- v. In the case of an approved application, copy all documentation and file the information for further review or audit. Entering the approved application information into district records and /or notifying other personnel performing other parts of the process (e.g., cashier's office). Providing the student with proof of eligibility or an award letter, and file paper documents in the annual file.
- vi. In the case of a denied application, reviewing and evaluating additional information and documentation provided by the student if the denial is appealed by the student. Provide written notification to the student of the results of the appeal or any change in eligibility status.

- c. Reporting to the CCC the number of and amounts provided for BOG fee waivers. (Cal. Code Regs., tit. 5, § 58611.)

## V. CLAIM PREPARATION AND SUBMISSION

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

### A. Direct Cost Reporting

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

#### 1. Salaries and Benefits

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

#### 2. Materials and Supplies

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

#### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the dates when services were performed and itemize all costs for those services.

#### 4. Fixed Assets and Equipment

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

#### 5. Travel

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

## 6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

### B. Indirect Cost Rates

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

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

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

## **VI. RECORD RETENTION**

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>1</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

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<sup>1</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

## VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

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

### Enrollment Fee Collection Program:

The costs of the Enrollment Fee Collection program are subject to an offset of two percent (2%) of the revenue from enrollment fees (Ed. Code, § 76000, subd. (c)).

### Enrollment Fee Waiver Program:

The costs of the Enrollment Fee Waiver program are subject to the following offsets:

July 1, 1999 to July 4, 2000:

- For low income students<sup>2</sup> or recipients of public assistance,<sup>3</sup> or dependents or surviving spouses of National Guard soldiers killed in the line of duty,<sup>4</sup> as defined:
  - an offset identified in Education Code section 76300, subdivision (m), that requires the Community College Board of Governors, from funds in the annual budget act, to allocate to community colleges two percent (2%) of the fees waived, under subdivisions (g) [low income students, as defined, or specified recipients of public assistance] and (h) [dependents or surviving spouses of California National Guard soldiers killed in the line of duty, as defined] of section 76300; and
- For determination of financial need and delivery of student financial aid services, on the basis of the number of low income students (as defined) or recipients of public assistance (as defined), or dependents or surviving spouses of National Guard soldiers killed in the line of duty, for whom fees are waived:

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<sup>2</sup> “[A]ny student who demonstrates eligibility according to income standards established by the board of governors and contained in Section 58260 of Title 5 of the California Code of Regulations.” (Ed. Code, § 76300, subd. (g)(2).)

<sup>3</sup> “[A]ny student who, at the time of enrollment, is a recipient of benefits under the Temporary Assistance to Needy Families program, the Supplemental Security Income/State Supplementary Program, or a general assistance program or has demonstrated 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.” (Ed. Code, § 76300, subd. (g)(1).)

<sup>4</sup> “[A]ny student who, at the time of enrollment is a dependent, or surviving spouse who has not remarried, of any member of the California National Guard who, in the line of duty and while in the active service of the state, was killed, died of a disability resulting from an event that occurred while in the active service of the state, or is permanently disabled as a result of an event that occurred while in the active service of the state. “Active service of the state,” for the purposes of this subdivision, refers to a member of the California National Guard activated pursuant to Section 146 of the Military and Veterans Code.” (Ed. Code, § 76300, subd. (h).)

- from funds provided in the annual State Budget Act, the board of governors shall allocate to community college districts, pursuant to this subdivision, an amount equal to seven percent (7%) of the fee waivers provided pursuant to subdivisions (g) [low income students, as defined, or specified recipients of public assistance] and (h) [dependents or surviving spouses of California National Guard soldiers killed in the line of duty, as defined].<sup>5</sup>

Beginning July 5, 2000:

- For low income students (as defined, or recipients of public assistance (as defined) or dependents or surviving spouses of National Guard soldiers killed in the line of duty, for whom fees are waived (as defined):
  - an offset identified in Education Code section 76300, subdivision (m), that requires the Community College Board of Governors, from funds in the annual budget act, to allocate to community colleges two percent (2%) of the fees waived, under subdivisions (g) [low income students, as defined, or specified recipients of public assistance] and (h) [dependents of California National Guard soldiers killed in the line of duty as defined] of section 76300;
- For determination of financial need and delivery of student financial aid services, on the basis of the number of low income students (as defined) or recipients of public assistance (as defined) for whom fees are waived
  - requires the Board of Governors to allocate from funds in the annual State Budget Act ninety-one cents (\$0.91) per credit unit waived pursuant to subdivisions (g) [low income students, as defined, or specified recipients of public assistance] and (h) [dependents of California National Guard soldiers killed in the line of duty as defined]
- Any budget augmentation received under the Board Financial Assistance Program Administrative Allowance, or any other state budget augmentation received for administering the fee waiver program.

### VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

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

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<sup>5</sup> These waiver provisions were subsequently expanded to waive fees for children of law enforcement personnel or firefighters killed in the line of duty (Ed. Code, § 76300, subd. (i)), or dependents of victims of the September 11, 2001 terrorist attacks (Ed. Code, § 76300, subd. (j)), but these parameters and guidelines do not include those waiver recipients because they were added by Statutes 2002, chapter 450 and are outside the scope of the Statement of Decision.

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

#### **IX. REMEDIES BEFORE THE COMMISSION**

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

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

#### **X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.



OFFICE OF THE STATE CONTROLLER  
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2006-10  
ENROLLMENT FEE COLLECTION AND WAIVERS

April 3, 2006

In accordance with Government Code (GC) section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for filing claims for the Enrollment Fee Collection and Waivers (EFCW) program. These claiming instructions are issued subsequent to adoption of the program's Parameters and Guidelines (P's & G's) by the Commission on State Mandates (COSM).

On April 24, 2003, the COSM determined that the test claim legislation established costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

**Eligible Claimants**

Any community college that incurs increased costs as a result of this mandate, is eligible to claim reimbursement of these costs.

**Filing Deadlines**

**A. Reimbursement Claims**

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred for this program are reimbursable for fiscal years 1998-99 to 2004-05. Claims must be filed with the SCO and be delivered or postmarked on or before **August 1, 2006**. Actual reimbursement claims for fiscal year 2005-06 and estimated claims for fiscal year 2006-07 must be filed on or before **January 16, 2007**.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

**B. Late Penalty**

**1. Initial Claims**

AB 3000, enacted into law on September 30, 2002, amended the late penalty assessments on initial claims. Late initial claims submitted **on or after September 30, 2002**, are assessed a late penalty of 10% of the total amount of the initial claims **without limitation**.

**2. Annual Reimbursement Claims**

All late annual reimbursement claims are assessed a late penalty of 10% subject to the \$1,000 limitation regardless of when the claims were filed.

### **C. Estimated Claims**

Unless otherwise specified in the claiming instructions, community college districts are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07).

However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, the supplemental claim forms must be completed to support the estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

### **Minimum Claim Cost**

GC section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such claim exceeds one thousand dollars (\$1,000).

### **Reimbursement of Claims**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs incurred to implement the mandated activities. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at, or near, the same time the actual cost was incurred for the event or activity in question.

Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. It may also include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

### **Certification of Claim**

In accordance with the provisions of GC section 17561, an authorized representative of the claimant shall be required to provide a certification of claim stating: "I certify, (or declare), under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of the Code of Civil Procedure section 2015.5, for those costs mandated by the State and contained herein.

### **Audit of Costs**

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a community college district for this mandate is subject to the initiation of an audit by the SCO no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the SCO to initiate an audit shall commence to run from the date of initial payment of the claim.

In any case, an audit shall be completed no later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. On-site audits will be conducted by the SCO as deemed necessary.

### **Retention of Claiming Instructions**

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

Questions, or requests for hard copies of these instructions, should be faxed to Angie Lowi-Teng at (916) 323-6527 or e-mailed to [LRS DAR@sco.ca.gov](mailto:LRS DAR@sco.ca.gov). Or, if you wish, you may call the Local Reimbursements Section at (916) 324-5729.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at [www.sco.ca.gov/ard/local/locreim/index.shtml](http://www.sco.ca.gov/ard/local/locreim/index.shtml).

### **Address for Filing Claims**

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:

If delivered by  
U.S. Postal Service:

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

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

**PROPOSED PARAMETERS AND GUIDELINES,  
AS MODIFIED BY STAFF**

Education Code Section 76300

California Code of Regulations, Title 5, Sections 58501- 58503;  
58611- 58613, 58620, 58630

*Enrollment Fee Collection and Waivers (99-TC-13 and 00-TC-15)*

Los Rios and Glendale Community College Districts, Claimants

**I. SUMMARY OF THE MANDATE**

Claimant Los Rios Community College District (LRCCD), submitted the *Enrollment Fee Collection* test claim (99-TC-13) in June 2000 alleging a reimbursable state mandate for community college districts by requiring specific new activities and costs related to collecting enrollment fees. Claimant Glendale Community College District (GCCD) submitted the *Enrollment Fee Waivers (00-TC-15)* test claim in June 2001 alleging a reimbursable state mandate for community college districts by requiring specific new activities and costs related to granting fee waivers, Board of Governor's (BOG) Grants and financial assistance to students. In August 2002, the *Enrollment Fee Collection* and *Enrollment Fee Waiver* test claims were consolidated.

On April 24, 2003, the Commission on State Mandates (Commission) adopted the Statement of Decision for the *Enrollment Fee Collection and Waivers* program. The Commission found that the test claim legislation constitutes a new program or higher level of service and imposes a reimbursable state-mandated program on community college districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. Accordingly, the Commission approved this test claim for the following reimbursable activities:

- Calculating and collecting the student enrollment fee for each student enrolled except for nonresidents, and except for special part-time students cited in section 76300, subdivision (f). (Ed. Code, § 76300, subs. (a) & (b); Cal. Code Regs., tit. 5, §§ 58501, 58502 & 58503.)
- Waiving student fees in accordance with the groups listed in Education Code section 76300, subdivisions (g) and (h).
- Waiving fees for students who apply for and are eligible for BOG fee waivers. (Cal. Code Regs., tit. 5, §§ 58612, 58613 & 58620.)
- Reporting to the Community Colleges Chancellor (CCC) the number of and amounts provided for BOG fee waivers. (Cal. Code Regs., tit. 5, § 58611.)
- Adopting procedures that will document all financial assistance provided on behalf of students pursuant to chapter 9 of title 5 of the California Code of Regulations; and including in the procedures the rules for retention of support documentation which will enable an independent determination regarding accuracy of the district's certification of need for financial assistance. (Cal. Code Regs., tit. 5, § 58630, subd. (b).)

The Commission found that all other test claim statutes and regulations not cited above do not impose reimbursable state-mandated activities within the meaning of article XIII B, section 6 and Government Code section 17514.

## II. ELIGIBLE CLAIMANTS

Any community college district that incurs increased costs as a direct result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for *Enrollment Fee Collection* (99-TC-13) was filed in June 2000, and the test claim for *Enrollment Fee Waivers* (00-TC-15) was filed in June 2001. Thus, costs incurred for compliance with *Enrollment Fee Collection* are reimbursable on or after July 1, 1998, and costs incurred for compliance with *Enrollment Fee Waivers* are reimbursable on or after July 1, 1999.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.

If the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

## IV. REIMBURSABLE ACTIVITIES

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

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

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

For each eligible claimant, the following activities are reimbursable:

A. Enrollment Fee Collection (Reimbursement Period begins July 1, 1998)

1. One-Time Activities

a. Policies and Procedures

Prepare district policies and procedures for the collection of enrollment fees.

b. Staff Training (One-time per employee)

Training district staff that implement the program on the procedures for the collection of enrollment fees.

2. Ongoing Activities

a. Calculating and collecting the student enrollment fee for each student enrolled, except for nonresidents, and except for special part-time students cited in section 76300, subdivision (f). (Ed. Code, §76300, subs. (a) & (b); Cal. Code Regs., tit. 5, §§ 58501, 58502 & 58503). This includes:

- i. Referencing student accounts and records to determine course workload, status of payments, and eligibility for fee waiver. Printing a list of enrolled courses.
- ii. Calculating the total enrollment fee to be collected. Identifying method of payment. Collecting cash and making change as necessary. Processing credit card and other non-cash payment transactions (however, any fees that may be charged to a community college district by a credit card company or bank are not reimbursable). Preparing a receipt for payment received.
- iii. Answering student's questions regarding enrollment fee collection or referring them to the appropriate person for an answer.
- iv. Updating written and computer records for the enrollment fee information and providing a copy to the student. Copying and filing enrollment fee documentation.
- v. Collecting delinquent enrollment fees, including written or telephonic collection notices to students, turning accounts over to collection agencies, or small claims court action.
- vi. For students who establish fee waiver eligibility after the enrollment fee has been collected, providing a refund or enrollment fees paid and updating student and district records as required. (Refund process for change in program is not reimbursable).

B. Enrollment Fee Waiver (Reimbursement Period begins July 1, 1999)

1. One-Time Activities

a. Policies and Procedures

Prepare district policies and procedures for determining which students are eligible for waiver of the enrollment fees.

b. Staff Training (One-time per employee)

Training district staff that implement the program on the procedures for determining which students are eligible for waiver of the enrollment fee.

2. Ongoing Activities

- a. Adopting procedures that will document all financial assistance provided on behalf of students pursuant to chapter 9 of title 5 of the California Code of Regulations; and including in the procedures the rules for retention of support documentation that will enable an independent determination regarding accuracy of the district's certification of need for financial assistance. (Cal. Code Regs., tit. 5, § 58630, subd. (b).)

Recording and maintaining records that document all of the financial assistance provided to students for the waiver of enrollment fees in a manner that will enable an independent determination of the district's certification of the need for financial assistance. (Cal. Code Regs., tit. 5, § 58630, subd. (b).)

- b. Waiving student fees in accordance with groups listed in Education Code section 76300, subdivisions (g) and (h). Waiving fees for students who apply for and are eligible for BOG fee waivers (Cal. Code Regs., tit. 5 §§ 58612, 58613 & 58620). This includes:

- i. Answering student's questions regarding enrollment fee waivers or referring them to the appropriate person for an answer.
- ii. Receiving of waiver applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- iii. Evaluating each application and verification documents (dependency status, household size and income, SSI and TANF/CalWorks, etc.) for compliance with eligibility standards utilizing information provided by the student, from the student financial aid records (e.g., Free Application for Federal Student Aid (FAFSA)), and other records.
- iv. In the case of an incomplete application or incomplete documentation, notify the student of the additional required information and how to obtain that information. Hold student application and documentation in suspense file until all information is received.
- v. In the case of an approved application, copy all documentation and file the information for further review or audit. Entering the approved application information into district records and /or notifying other personnel performing other parts of the process (e.g., cashier's office). Providing the student with proof of eligibility or an award letter, and file paper documents in the annual file.
- vi. In the case of a denied application, reviewing and evaluating additional information and documentation provided by the student if the denial is appealed by the student. Provide written notification to the student of the results of the appeal or any change in eligibility status.

- c. Reporting to the CCC the number of and amounts provided for BOG fee waivers. (Cal. Code Regs., tit. 5, § 58611.)

## V. CLAIM PREPARATION AND SUBMISSION

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

### A. Direct Cost Reporting

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

#### 1. Salaries and Benefits

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

#### 2. Materials and Supplies

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

#### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the dates when services were performed and itemize all costs for those services.

#### 4. Fixed Assets and Equipment

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

#### 5. Travel

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

## 6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

### B. Indirect Cost Rates

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

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

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

## VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>1</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

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<sup>1</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

## VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

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

### Enrollment Fee Collection Program:

The costs of the Enrollment Fee Collection program are subject to an offset of two percent (2%) of the revenue from enrollment fees (Ed. Code, § 76000, subd. (c)).

### Enrollment Fee Waiver Program:

The costs of the Enrollment Fee Waiver program are subject to the following offsets:

July 1, 1999 to July 4, 2000:

- For low income students<sup>2</sup> or recipients of public assistance,<sup>3</sup> or dependents or surviving spouses of National Guard soldiers killed in the line of duty,<sup>4</sup> as defined:
  - an offset identified in Education Code section 76300, subdivision (m), that requires the Community College Board of Governors, from funds in the annual budget act, to allocate to community colleges two percent (2%) of the fees waived, under subdivisions (g) [low income students, as defined, or specified recipients of public assistance] and (h) [dependents or surviving spouses of California National Guard soldiers killed in the line of duty, as defined] of section 76300; and
- For determination of financial need and delivery of student financial aid services, on the basis of the number of low income students (as defined) or recipients of public assistance (as defined), or dependents or surviving spouses of National Guard soldiers killed in the line of duty, for whom fees are waived:

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<sup>2</sup> “[A]ny student who demonstrates eligibility according to income standards established by the board of governors and contained in Section 58260 of Title 5 of the California Code of Regulations.” (Ed. Code, § 76300, subd. (g)(2).)

<sup>3</sup> “[A]ny student who, at the time of enrollment, is a recipient of benefits under the Temporary Assistance to Needy Families program, the Supplemental Security Income/State Supplementary Program, or a general assistance program or has demonstrated 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.” (Ed. Code, § 76300, subd. (g)(1).)

<sup>4</sup> “[A]ny student who, at the time of enrollment is a dependent, or surviving spouse who has not remarried, of any member of the California National Guard who, in the line of duty and while in the active service of the state, was killed, died of a disability resulting from an event that occurred while in the active service of the state, or is permanently disabled as a result of an event that occurred while in the active service of the state. “Active service of the state,” for the purposes of this subdivision, refers to a member of the California National Guard activated pursuant to Section 146 of the Military and Veterans Code.” (Ed. Code, § 76300, subd. (h).)

Adopted: January 26, 2006

- from funds provided in the annual State Budget Act, the board of governors shall allocate to community college districts, pursuant to this subdivision, an amount equal to seven percent (7%) of the fee waivers provided pursuant to subdivisions (g) [low income students, as defined, or specified recipients of public assistance] and (h) [dependents or surviving spouses of California National Guard soldiers killed in the line of duty, as defined].<sup>5</sup>

Beginning July 5, 2000:

- For low income students (as defined, or recipients of public assistance (as defined) or dependents or surviving spouses of National Guard soldiers killed in the line of duty, for whom fees are waived (as defined):
  - an offset identified in Education Code section 76300, subdivision (m), that requires the Community College Board of Governors, from funds in the annual budget act, to allocate to community colleges two percent (2%) of the fees waived, under subdivisions (g) [low income students, as defined, or specified recipients of public assistance] and (h) [dependents of California National Guard soldiers killed in the line of duty as defined] of section 76300;
- For determination of financial need and delivery of student financial aid services, on the basis of the number of low income students (as defined) or recipients of public assistance (as defined) for whom fees are waived
  - requires the Board of Governors to allocate from funds in the annual State Budget Act ninety-one cents (\$0.91) per credit unit waived pursuant to subdivisions (g) [low income students, as defined, or specified recipients of public assistance] and (h) [dependents of California National Guard soldiers killed in the line of duty as defined]
- Any budget augmentation received under the Board Financial Assistance Program Administrative Allowance, or any other state budget augmentation received for administering the fee waiver program.

### VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

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

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<sup>5</sup> These waiver provisions were subsequently expanded to waive fees for children of law enforcement personnel or firefighters killed in the line of duty (Ed. Code, § 76300, subd. (i)), or dependents of victims of the September 11, 2001 terrorist attacks (Ed. Code, § 76300, subd. (j)), but these parameters and guidelines do not include those waiver recipients because they were added by Statutes 2002, chapter 450 and are outside the scope of the Statement of Decision.

Adopted: January 26, 2006

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

#### **IX. REMEDIES BEFORE THE COMMISSION**

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

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

#### **X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b>	For State Controller Use Only (19) Program Number 00267 (20) Date Filed ____/____/____ (21) LRS Input ____/____/____	Program <b>267</b>
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(01) Claimant Identification Number	<b>Reimbursement Claim Data</b>	
(02) Claimant Name	(22) EFCW -1, (04)(A)(1)(a)(f)	
County of Location	(23) EFCW -1, (04)(A)(1)(b)(f)	
Street Address or P.O. Box <span style="float: right;">Suite</span>	(24) EFCW -1, (04)(A)(2)(a)(f)	
City <span style="float: right;">State</span> <span style="float: right;">Zip Code</span>	(25) EFCW -1, (04)(B)(1)(a)(f)	

Type of Claim	Estimated Claim	Reimbursement Claim	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(26) EFCW -1, (04)(B)(1)(b)(f)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) EFCW -1, (04)(B)(2)(a)(f)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) EFCW -1, (04)(B)(2)(b)(f)
			(29) EFCW -1, (04)(B)(2)(c)(f)
<b>Fiscal Year of Cost</b>	(06) ____/____	(12) ____/____	(30) EFCW -1, (06)
<b>Total Claimed Amount</b>	(07)	(13)	(31) EFCW -1, (07)
<b>Less: 10% Late Penalty</b>		(14)	(32) EFCW -1, (09)
<b>Less: Prior Claim Payment Received</b>		(15)	(33) EFCW -1, (10)
<b>Net Claimed Amount</b>		(16)	(34)
<b>Due from State</b>	(08)	(17)	(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	Date
Type or Print Name	Title

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

<b>Program</b> <b>267</b>	<b>ENROLLMENT FEE COLLECTION AND WAIVERS</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) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (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 EFCW-1 and enter the amount from line (11).
- (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) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year 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 EFCW-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by **August 1, 2006**, for the fiscal year in which costs were 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).
- (15) If filing a reimbursement claim and a 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., EFCW-1, (04)(A)(1)(a)(f), means the information is located on form EFCW-1, block (04)(A)(1), line (a), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. 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 district'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 to contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:**

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

OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 P.O. Box 942850  
 Sacramento, CA 94250

*Address, if delivered by other delivery service:*

OFFICE OF THE STATE CONTROLLER  
 ATTN: Local Reimbursements Section  
 Division of Accounting and Reporting  
 3301 C Street, Suite 500  
 Sacramento, CA 95816

<b>Program</b> <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>CLAIM SUMMARY</b>						<b>FORM</b> <b>EFCW-1</b>
(01) Claimant				(02) Type of Claim		Fiscal Year	
				Reimbursement	<input type="checkbox"/>	___ / ___	
				Estimated	<input type="checkbox"/>		
(03) Leave blank							
<b>Direct Costs</b>			<b>Object Accounts</b>				
(04)		(a)	(b)	(c)	(d)	(e)	(f)
Reimbursable Components		Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training	Total
<b>A. 1. Enrollment Fee Collection: One-Time Activities (Reimbursement begins 07/01/1998)</b>							
a.	Preparing district policies & procedures for § IV. A.						
b.	Staff training (One time per employee)						
<b>A. 2. Enrollment Fee Collection: Ongoing Activities (Reimbursement begins 07/01/1998)</b>							
a.	Calculating and collecting enrollment fees						
<b>B. 1. Enrollment Fee Waiver: One-Time Activities (Reimbursement begins 07/01/1999)</b>							
a.	Preparing district policies & procedures for § IV. B.						
b.	Staff training (One time per employee)						
<b>B. 2. Enrollment Fee Waiver: Ongoing Activities (Reimbursement begins 07/01/1999)</b>							
a.	Adopting procedures, recording, and maintaining records						
b.	Waiving student fees						
c.	Reporting BOG fee waiver data to CCC						
(05) Total Direct Costs							
<b>Indirect Costs</b>							
(06) Indirect Cost Rate				[From OMB A-21, FAM-29C, or 7%]			%
(07) Total Indirect Costs				[Line (06) x line (05)(a)]			
(08) Total Direct and Indirect Costs				[Line (05)(f) + line (07)]			
<b>Cost Reduction</b>							
(09) Less: Offsetting Savings							
(10) Less: Other Reimbursements							
(11) Total Claimed Amount				[Line (08) - {line (09) + line (10)}]			

Program <b>267</b>	<b>ENROLLMENT FEE COLLECTION AND WAIVERS CLAIM SUMMARY Instructions</b>	<b>FORM EFCW-1</b>
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- (01) Enter the name of the claimant.
- (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 EFCW-1 must be filed for a reimbursement claim. Do not complete form EFCW-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 EFCW-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Claim Statistics. Leave blank.
- (04) Reimbursable Components. For each reimbursable component, enter the total from form EFCW-2, line (05), columns (d) through (h) to form EFCW-1, block (04), columns (a) through (e) in the appropriate row. Total each row.
- (05) Total Direct Costs. Total columns (a) through (f).
- (06) Community college districts may use the federally approved OMB A-21 rate, the rate computed using form FAM-29C, or a 7% indirect cost rate for the fiscal year of costs.
- (07) Enter the result of multiplying the Indirect Cost Rate, line (06), by the Total Salaries and Benefits, line (05)(a).
- (08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a result of this mandate. Submit a detailed schedule of savings with the claim.
- Enrollment Fee Collection Program:** The costs of the Enrollment Fee Collection program are subject to an offset of 2% of the revenue from enrollment fees. [EC § 76000, subd. (c)]
- Enrollment Fee Waiver Program: July 1, 1999 to July 4, 2000:** The costs of the Enrollment Fee Waiver Program are subject to offsets for low income students, recipients of public assistance, or dependents or surviving spouses of National Guard soldiers killed in the line of duty. Refer to the P's and G's, page 7, for the definition of these classifications.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>EFCW-2</b>
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(01) Claimant	(02) Fiscal Year
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(03) Reimbursable Activities: Check only **one** box per form to identify the activity being claimed

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee) <b>A. 2. Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One time per employee) <b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC
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(04) Description of Expenses	Object Accounts
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(a) Employee Names, Job Classifications, Functions Performed, Description of Expenses	(b) Hourly Rate/ No. of Items	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training

(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ___ of ___	
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Program <b>267</b>	<b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b> Instructions	FORM <b>EFCW-2</b>
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- (01) Claimant: Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A separate form EFCW-2 should be completed for each department.
- (02) Fiscal Year: Enter the fiscal year for which costs were incurred.
- (03) Reimbursable Activities: Check the box which indicates the cost activity being claimed. Check only one box per form. A separate form EFCW-2 shall be prepared for each applicable activity.
- (04) Description of Expenses: The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contracted services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be three years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries and Benefits	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
	Title	Benefit Rate		Benefits = Benefit Rate x Salaries					
Salaries	Activities								
Benefits									
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Contract			Copy of Contract
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage				Cost = Unit Cost x Usage		
Travel and Training	Purpose of Trip Name and Title	Per Diem Rate	Days					Cost = Rate x Days or Miles	
Travel	Departure and Return Date	Mileage Rate	Miles					or Total Travel Cost	
Training	Employee Name/Title Name of Class	Travel Cost	Travel Mode					Registration Fee	

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



OFFICE OF THE STATE CONTROLLER  
STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2006-10  
ENROLLMENT FEE COLLECTION AND WAIVERS

April 3, 2006

Revised January 21, 2009

In accordance with Government Code (GC) section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for filing claims for the Enrollment Fee Collection and Waivers (EFCW) program. These claiming instructions are issued subsequent to adoption of the program's Parameters and Guidelines (P's & G's) by the Commission on State Mandates (COSM).

On April 24, 2003, the COSM determined that the test claim legislation established costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

**Eligible Claimants**

Any community college that incurs increased costs as a result of this mandate, is eligible to claim reimbursement of these costs.

**Filing Deadlines**

**A. Reimbursement Claims**

A reimbursement claim is defined in GC Section 17522 as any claim filed with the State Controller's Office by a CCD for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. An actual claim for the 2007-08 fiscal year, may be filed by February 15, 2009, without a late penalty. If the filing deadline falls on a weekend or holiday, the filing deadline will be the next business day. Since the 15th falls on a weekend in 2009, claims will be accepted without penalty if postmarked or delivered on before February 17th, 2009. Ongoing reimbursement claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. Amended claims filed after the filing deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Initial reimbursement claims filed after the filing deadline will be reduced by a late penalty of 10% with no limitation. Claims filed more than one year after the deadline will not be accepted by the SCO.

In order for a claim to be considered properly filed, it must include documentation to support the indirect cost rate if the indirect cost rate exceeds 7 percent. A more detailed discussion of the indirect cost methods available to community colleges may be found in Section 9 of these instructions. Documentation to support actual costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

## **B. Estimated Claims**

Pursuant to AB 8, Chapter 6, Statutes of 2008, the option to file estimated claims has been eliminated. Therefore, estimated claims filed on or after February 16, 2008, will not be accepted by SCO.

### **Minimum Claim Cost**

GC section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such claim exceeds one thousand dollars (\$1,000).

### **Reimbursement of Claims**

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs incurred to implement the mandated activities. These costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at, or near, the same time the actual cost was incurred for the event or activity in question.

Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts. Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. It may also include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

### **Certification of Claim**

In accordance with the provisions of GC section 17561, an authorized representative of the claimant shall be required to provide a certification of claim stating: "I certify, (or declare), under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of the Code of Civil Procedure section 2015.5, for those costs mandated by the State and contained herein.

### **Audit of Costs**

Pursuant to GC section 17558.5, subdivision (b), The SCO may conduct a field review of any claim after the claim has been submitted, prior to the reimbursement of the claim, to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a community college district for this mandate is subject to the initiation of an audit by SCO no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for SCO to initiate an audit shall commence to run from the date of initial payment of the claim.

In any case, an audit shall be completed no later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. On-site audits will be conducted by SCO as deemed necessary.

### **Retention of Claiming Instructions**

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

Questions, or requests for hard copies of these instructions, should be faxed to Angie Lowi-Teng at (916) 323-6527 or e-mailed to [LRSDAR@sco.ca.gov](mailto:LRSDAR@sco.ca.gov). Or, if you wish, you may call the Local Reimbursements Section at (916) 324-5729.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at [www.sco.ca.gov/ard/local/locreim/index.shtml](http://www.sco.ca.gov/ard/local/locreim/index.shtml).

### **Address for Filing Claims**

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:

If delivered by  
U.S. Postal Service:

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

If delivered by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

Adopted: January 26, 2006

**PROPOSED PARAMETERS AND GUIDELINES,  
AS MODIFIED BY STAFF**

Education Code Section 76300

California Code or Regulations, Title 5, Sections 58501- 58503;  
58611- 58613, 58620, 58630

*Enrollment Fee Collection and Waivers (99-TC-13 and 00-TC-15)*

Los Rios and Glendale Community College Districts, Claimants

**I. SUMMARY OF THE MANDATE**

Claimant Los Rios Community College District (LRCCD), submitted the *Enrollment Fee Collection* test claim (99-TC-13) in June 2000 alleging a reimbursable state mandate for community college districts by requiring specific new activities and costs related to collecting enrollment fees. Claimant Glendale Community College District (GCCD) submitted the *Enrollment Fee Waivers* (00-TC-15) test claim in June 2001 alleging a reimbursable state mandate for community college districts by requiring specific new activities and costs related to granting fee waivers, Board of Governor's (BOG) Grants and financial assistance to students. In August 2002, the *Enrollment Fee Collection* and *Enrollment Fee Waiver* test claims were consolidated.

On April 24, 2003, the Commission on State Mandates (Commission) adopted the Statement of Decision for the *Enrollment Fee Collection and Waivers* program. The Commission found that the test claim legislation constitutes a new program or higher level of service and imposes a reimbursable state-mandated program on community college districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. Accordingly, the Commission approved this test claim for the following reimbursable activities:

- Calculating and collecting the student enrollment fee for each student enrolled except for nonresidents, and except for special part-time students cited in section 76300, subdivision (f). (Ed. Code, § 76300, subs. (a) & (b); Cal. Code Regs., tit. 5, §§ 58501, 58502 & 58503.)
- Waiving student fees in accordance with the groups listed in Education Code section 76300, subdivisions (g) and (h).
- Waiving fees for students who apply for and are eligible for BOG fee waivers. (Cal. Code Regs., tit. 5, §§ 58612, 58613 & 58620.)
- Reporting to the Community Colleges Chancellor (CCC) the number of and amounts provided for BOG fee waivers. (Cal. Code Regs., tit. 5, § 58611.)
- Adopting procedures that will document all financial assistance provided on behalf of students pursuant to chapter 9 of title 5 of the California Code of Regulations; and including in the procedures the rules for retention of support documentation which will enable an independent determination regarding accuracy of the district's certification of need for financial assistance. (Cal. Code Regs., tit. 5, § 58630, subd. (b).)

The Commission found that all other test claim statutes and regulations not cited above do not impose reimbursable state-mandated activities within the meaning of article XIII B, section 6 and Government Code section 17514.

## II. ELIGIBLE CLAIMANTS

Any community college district that incurs increased costs as a direct result of this reimbursable state mandated program is eligible to claim reimbursement of those costs.

## III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for *Enrollment Fee Collection* (99-TC-13) was filed in June 2000, and the test claim for *Enrollment Fee Waivers* (00-TC-15) was filed in June 2001. Thus, costs incurred for compliance with *Enrollment Fee Collection* are reimbursable on or after July 1, 1998, and costs incurred for compliance with *Enrollment Fee Waivers* are reimbursable on or after July 1, 1999.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.

If the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

## IV. REIMBURSABLE ACTIVITIES

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

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

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

Adopted: January 26, 2006

For each eligible claimant, the following activities are reimbursable:

A. Enrollment Fee Collection (Reimbursement Period begins July 1, 1998)

1. One-Time Activities

a. Policies and Procedures

Prepare district policies and procedures for the collection of enrollment fees.

b. Staff Training (One-time per employee)

Training district staff that implement the program on the procedures for the collection of enrollment fees.

2. Ongoing Activities

- a. Calculating and collecting the student enrollment fee for each student enrolled, except for nonresidents, and except for special part-time students cited in section 76300, subdivision (f). (Ed. Code, §76300, subs. (a) & (b); Cal. Code Regs., tit. 5, §§ 58501, 58502 & 58503). This includes:
- i. Referencing student accounts and records to determine course workload, status of payments, and eligibility for fee waiver. Printing a list of enrolled courses.
  - ii. Calculating the total enrollment fee to be collected. Identifying method of payment. Collecting cash and making change as necessary. Processing credit card and other non-cash payment transactions (however, any fees that may be charged to a community college district by a credit card company or bank are not reimbursable). Preparing a receipt for payment received.
  - iii. Answering student's questions regarding enrollment fee collection or referring them to the appropriate person for an answer.
  - iv. Updating written and computer records for the enrollment fee information and providing a copy to the student. Copying and filing enrollment fee documentation.
  - v. Collecting delinquent enrollment fees, including written or telephonic collection notices to students, turning accounts over to collection agencies, or small claims court action.
  - vi. For students who establish fee waiver eligibility after the enrollment fee has been collected, providing a refund or enrollment fees paid and updating student and district records as required. (Refund process for change in program is not reimbursable).

B. Enrollment Fee Waiver (Reimbursement Period begins July 1, 1999)

1. One-Time Activities

a. Policies and Procedures

Prepare district policies and procedures for determining which students are eligible for waiver of the enrollment fees.

b. Staff Training (One-time per employee)

Training district staff that implement the program on the procedures for determining which students are eligible for waiver of the enrollment fee.

2. Ongoing Activities

- a. Adopting procedures that will document all financial assistance provided on behalf of students pursuant to chapter 9 of title 5 of the California Code of Regulations; and including in the procedures the rules for retention of support documentation that will enable an independent determination regarding accuracy of the district's certification of need for financial assistance. (Cal. Code Regs., tit. 5, § 58630, subd. (b).)

Recording and maintaining records that document all of the financial assistance provided to students for the waiver of enrollment fees in a manner that will enable an independent determination of the district's certification of the need for financial assistance. (Cal. Code Regs., tit. 5, § 58630, subd. (b).)

- b. Waiving student fees in accordance with groups listed in Education Code section 76300, subdivisions (g) and (h).) Waiving fees for students who apply for and are eligible for BOG fee waivers (Cal. Code Regs., tit. 5 §§ 58612, 58613 & 58620). This includes:
- i. Answering student's questions regarding enrollment fee waivers or referring them to the appropriate person for an answer.
  - ii. Receiving of waiver applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
  - iii. Evaluating each application and verification documents (dependency status, household size and income, SSI and TANF/CalWorks, etc.) for compliance with eligibility standards utilizing information provided by the student, from the student financial aid records (e.g., Free Application for Federal Student Aid (FAFSA)), and other records.
  - iv. In the case of an incomplete application or incomplete documentation, notify the student of the additional required information and how to obtain that information. Hold student application and documentation in suspense file until all information is received.
  - v. In the case of an approved application, copy all documentation and file the information for further review or audit. Entering the approved application information into district records and /or notifying other personnel performing other parts of the process (e.g., cashier's office). Providing the student with proof of eligibility or an award letter, and file paper documents in the annual file.
  - vi. In the case of a denied application, reviewing and evaluating additional information and documentation provided by the student if the denial is appealed by the student. Provide written notification to the student of the results of the appeal or any change in eligibility status.

- c. Reporting to the CCC the number of and amounts provided for BOG fee waivers. (Cal. Code Regs., tit. 5, § 58611.)

## V. CLAIM PREPARATION AND SUBMISSION

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

### A. Direct Cost Reporting

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

#### 1. Salaries and Benefits

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

#### 2. Materials and Supplies

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

#### 3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the dates when services were performed and itemize all costs for those services.

#### 4. Fixed Assets and Equipment

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

#### 5. Travel

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

## 6. Training

Report the cost of training an employee to perform the reimbursable activities, as specified in Section IV of this document. Report the name and job classification of each employee preparing for, attending, and/or conducting training necessary to implement the reimbursable activities. Provide the title, subject, and purpose (related to the mandate of the training session), dates attended, and location. If the training encompasses subjects broader than the reimbursable activities, only the pro-rata portion can be claimed. Report employee training time for each applicable reimbursable activity according to the rules of cost element A.1, Salaries and Benefits, and A.2, Materials and Supplies. Report the cost of consultants who conduct the training according to the rules of cost element A.3, Contracted Services.

### B. Indirect Cost Rates

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

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

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

## VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter<sup>1</sup> is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed not later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

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<sup>1</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

## VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

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

### Enrollment Fee Collection Program:

The costs of the Enrollment Fee Collection program are subject to an offset of two percent (2%) of the revenue from enrollment fees (Ed. Code, § 76000, subd. (c)).

### Enrollment Fee Waiver Program:

The costs of the Enrollment Fee Waiver program are subject to the following offsets:

July 1, 1999 to July 4, 2000:

- For low income students<sup>2</sup> or recipients of public assistance,<sup>3</sup> or dependents or surviving spouses of National Guard soldiers killed in the line of duty,<sup>4</sup> as defined:
  - an offset identified in Education Code section 76300, subdivision (m), that requires the Community College Board of Governors, from funds in the annual budget act, to allocate to community colleges two percent (2%) of the fees waived, under subdivisions (g) [low income students, as defined, or specified recipients of public assistance] and (h) [dependents or surviving spouses of California National Guard soldiers killed in the line of duty, as defined] of section 76300; and
- For determination of financial need and delivery of student financial aid services, on the basis of the number of low income students (as defined) or recipients of public assistance (as defined), or dependents or surviving spouses of National Guard soldiers killed in the line of duty, for whom fees are waived:

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<sup>2</sup> “[A]ny student who demonstrates eligibility according to income standards established by the board of governors and contained in Section 58260 of Title 5 of the California Code of Regulations.” (Ed. Code, § 76300, subd. (g)(2).)

<sup>3</sup> “[A]ny student who, at the time of enrollment, is a recipient of benefits under the Temporary Assistance to Needy Families program, the Supplemental Security Income/State Supplementary Program, or a general assistance program or has demonstrated 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.” (Ed. Code, § 76300, subd. (g)(1).)

<sup>4</sup> “[A]ny student who, at the time of enrollment is a dependent, or surviving spouse who has not remarried, of any member of the California National Guard who, in the line of duty and while in the active service of the state, was killed, died of a disability resulting from an event that occurred while in the active service of the state, or is permanently disabled as a result of an event that occurred while in the active service of the state. “Active service of the state,” for the purposes of this subdivision, refers to a member of the California National Guard activated pursuant to Section 146 of the Military and Veterans Code.” (Ed. Code, § 76300, subd. (h).)

Adopted: January 26, 2006

- from funds provided in the annual State Budget Act, the board of governors shall allocate to community college districts, pursuant to this subdivision, an amount equal to seven percent (7%) of the fee waivers provided pursuant to subdivisions (g) [low income students, as defined, or specified recipients of public assistance] and (h) [dependents or surviving spouses of California National Guard soldiers killed in the line of duty, as defined].<sup>5</sup>

Beginning July 5, 2000:

- For low income students (as defined, or recipients of public assistance (as defined) or dependents or surviving spouses of National Guard soldiers killed in the line of duty, for whom fees are waived (as defined):
  - an offset identified in Education Code section 76300, subdivision (m), that requires the Community College Board of Governors, from funds in the annual budget act, to allocate to community colleges two percent (2%) of the fees waived, under subdivisions (g) [low income students, as defined, or specified recipients of public assistance] and (h) [dependents of California National Guard soldiers killed in the line of duty as defined] of section 76300;
- For determination of financial need and delivery of student financial aid services, on the basis of the number of low income students (as defined) or recipients of public assistance (as defined) for whom fees are waived
  - requires the Board of Governors to allocate from funds in the annual State Budget Act ninety-one cents (\$0.91) per credit unit waived pursuant to subdivisions (g) [low income students, as defined, or specified recipients of public assistance] and (h) [dependents of California National Guard soldiers killed in the line of duty as defined]
- Any budget augmentation received under the Board Financial Assistance Program Administrative Allowance, or any other state budget augmentation received for administering the fee waiver program.

### **VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS**

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

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<sup>5</sup> These waiver provisions were subsequently expanded to waive fees for children of law enforcement personnel or firefighters killed in the line of duty (Ed. Code, § 76300, subd. (i)), or dependents of victims of the September 11, 2001 terrorist attacks (Ed. Code, § 76300, subd. (j)), but these parameters and guidelines do not include those waiver recipients because they were added by Statutes 2002, chapter 450 and are outside the scope of the Statement of Decision.

Adopted: January 26, 2006

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

#### **IX. REMEDIES BEFORE THE COMMISSION**

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

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

#### **X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES**

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b>		For State Controller Use Only (19) Program Number 00267 (20) Date Filed (21) LRS Input	Program <b>267</b>
(01) Claimant Identification Number		<b>Reimbursement Claim Data</b>	
(02) Claimant Name		(22) FORM-1, (04)(A)(1)(a)(f)	
Address		(23) FORM-1, (04)(A)(1)(b)(f)	
		(24) FORM-1, (04)(A)(2)(a)(f)	
		(25) FORM-1, (04)(B)(1)(a)(f)	
<b>Type of Claim</b>  (03) Estimated (04) Combined (05) Amended	<b>Estimated Claim</b>	<b>Reimbursement Claim</b>  (09) Reimbursement <input type="checkbox"/> (10) Combined <input type="checkbox"/> (11) Amended <input type="checkbox"/>	(26) FORM-1, (04)(B)(1)(b)(f)
			(27) FORM-1, (04)(B)(2)(a)(f)
			(28) FORM-1, (04)(B)(2)(b)(f)
			(29) FORM-1, (04)(B)(2)(c)(f)
<b>Fiscal Year of Cost</b>	(06)	(12)	(30) FORM-1, (06)
<b>Total Claimed Amount</b>	(07)	(13)	(31) FORM-1, (07)
<b>Less: Late Penalty (refer to claiming instructions)</b>		(14)	(32) FORM-1, (09)
<b>Less: Prior Claim Payment Received</b>		(15)	(33) FORM-1, (10)
<b>Net Claimed Amount</b>		(16)	(34)
<b>Due from State</b>	(08)	(17)	(35)
<b>Due to State</b>		(18)	(36)
<p><b>(37) CERTIFICATION OF CLAIM</b></p> <p>In accordance with the provisions of Government Code § 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.</p> <p>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.</p> <p>The amounts for the Reimbursement Claim are hereby claimed from the State for payment of actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			
Signature of Authorized Officer		Date	
_____		_____	
Type or Print Name		Title	
_____		_____	
(38) Name of Contact Person for Claim		Telephone Number	_____
_____		E-mail Address	_____

<b>Program 267</b>	<b>ENROLLMENT FEE COLLECTION AND WAIVERS CERTIFICATION CLAIM FORM INSTRUCTIONS</b>	<b>FORM 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) Leave blank.
- (04) Leave blank.
- (05) Leave blank.
- (06) Leave blank.
- (07) Leave blank.
- (08) Leave blank.
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year 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-1, line (11). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by **February 15** of the following fiscal year in which costs were incurred or the claims will 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), not to exceed \$10,000.
- (15) If filing a reimbursement claim or a 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., Form-1, (04)(A)(1)(a), means the information is located on Form-1, block (04)(A)(1), column (a). 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 district'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 to contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:**

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

OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

*Address, if delivered by other delivery service:*

OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

<b>Program</b> <b>267</b>	<b>MANDATED COSTS ENROLLMENT FEE COLLECTION AND WAIVERS CLAIM SUMMARY</b>					<b>FORM</b> <b>1</b>
(01) Claimant			(02) Type of Claim Reimbursement		Fiscal Year	
<b>Direct Costs</b>		<b>Object Accounts</b>				
(04) Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Fixed Assets	(e) Travel and Training	(f) Total
<b>A. 1. Enrollment Fee Collection: One-Time Activities (Reimbursement begins 07/01/1998)</b>						
a. Preparing district policies & procedures for § IV. A.						
b. Staff training (One time per employee)						
<b>A. 2. Enrollment Fee Collection: Ongoing Activities (Reimbursement begins 07/01/1998)</b>						
a. Calculating and collecting enrollment fees						
<b>B. 1. Enrollment Fee Waiver: One-Time Activities (Reimbursement begins 07/01/1999)</b>						
a. Preparing district policies & procedures for § IV. B.						
b. Staff training (One time per employee)						
<b>B. 2. Enrollment Fee Waiver: Ongoing Activities (Reimbursement begins 07/01/1999)</b>						
a. Adopting procedures, recording, and maintaining records						
b. Waiving student fees						
c. Reporting BOG fee waiver data to CCC						
(05) Total Direct Costs						
<b>Indirect Costs</b>						
(06) Indirect Cost Rate	[Refer to Claiming Instructions]					
(07) Total Indirect Costs	[Refer to Claiming Instructions]					
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]					
<b>Cost Reduction</b>						
(09) Less: Offsetting Savings						
(10) Less: Other Reimbursements						
(11) Total Claimed Amount	[Line (08) - ((line (09) + line (10)))]					

Program <b>267</b>	<b>ENROLLMENT FEE COLLECTION AND WAIVERS CLAIM SUMMARY INSTRUCTIONS</b>	FORM <b>1</b>
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(01) Enter the name of the claimant.

(02) Enter the fiscal year of costs.

(03) Claim Statistics. Leave blank.

(04) Reimbursable Activities. For each reimbursable activity, enter the total from Form-2, line (09), columns (d) through (h) to Form -1, block (04), columns (a) through (e) in the appropriate row. Total each row.

(05) Total Direct Costs. Total columns (a) through (f).

(06) Use the SCO FAM-29C, Flat 7%, or Federally Approved OMB A-21 methodology if specifically allowed by the P's and G's for this program. **See the Community College Mandated Cost Manual, Section 9, Indirect Costs for important instructions on claiming indirect costs using the Federally Approved OMB A-21 Rate for electronic claims.**

(07) Enter the result of multiplying *Salaries and Benefits Only*, line (05)(a), by the *Indirect cost rate*, line (06).

(08) Total Direct and Indirect Costs. Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a result of this mandate. Submit a detailed schedule of savings with the claim.

**Enrollment Fee Collection Program:** The costs of the Enrollment Fee Collection program are subject to an offset of 2% of the revenue from enrollment fees. [EC § 76000, subd. (c)]

**Enrollment Fee Waiver Program: July 1, 1999 to July 4, 2000:** The costs of the Enrollment Fee Waiver Program are subject to offsets for low income students, recipients of public assistance, or dependents or surviving spouses of National Guard soldiers killed in the line of duty. Refer to the P's and G's, page 7, for the definition of these classifications.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (13) for the Reimbursement Claim.

Program <b>267</b>	<b>MANDATED COSTS                  ENROLLMENT FEE COLLECTION AND WAIVERS                  INDIRECT COST SUMMARY</b>	FORM <b>1.1</b>
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(01) Claimant	(02) Fiscal Year
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(03) Indirect Costs Computation

(a) Combined Claimant / Department Name	(b) Total Direct Costs Salaries & Benefits	(c) Indirect Cost Rate	(d) Indirect Cost Rate Base	(e) Total Indirect Cost
(04) Total      Subtotal				

Program <b style="font-size: 24pt;">267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>	FORM <b style="font-size: 24pt;">2</b>
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(01) Claimant	(02) Fiscal Year
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(03) If filing a combined claim, enter the combined claimant name below. Electronic Claim Only	(04) If filing by departments with different indirect cost rates, enter the department name below. Electronic Claim Only
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(05) Indirect Cost Rate Electronic Claim Only	(06) Indirect Cost Rate Base Electronic Claim Only
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(07) Reimbursable Components: Check only one box per form to identify the component being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time Per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(08) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate/No. of Items	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contract Services	(g) Fixed Assets	(h) Travel and Training

(09) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ___ of ___	
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<b>Program</b>  <span style="font-size: 2em;"><b>267</b></span>	<b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b> <b>INSTRUCTIONS</b>	<b>FORM</b>  <span style="font-size: 2em;"><b>2</b></span>
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred. Claimant. Enter the name of the claimant.
- (03) Leave blank.
- \*04) Leave blank
- (05) Leave blank.
- (06) Leave blank
- (07) Reimbursable Activities. Check the box that indicates the activity being claimed. Check only one box per form. A separate Form-2 must be prepared for each applicable activity.
- (08) Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, contract services, and travel and training expenses. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit will be from the date of initial payment of the claim. Such documents must be made available to SCO on request.

Object/ Sub object Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<b>Salaries and Benefits</b>									
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate		Benefits = Benefit Rate x Salaries					
<b>Materials and Supplies</b>	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used				
<b>Contract Services</b>	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost=Hourly Rate x Hours Worked or Total Contract Cost			Copy of Contract and Invoices
<b>Fixed Assets</b>	Description of Equipment Purchased	Unit Cost	Usage				Cost= Unit Cost x Usage		
<b>Travel and Training</b>	Purpose of Trip Name and Title Departure and Return Date	Per Diem Rate Mileage Rate Travel Cost	Days Miles Travel Mode					Total Travel Cost = Rate x Days or Miles	
Training	Employee Name/Title Name of Class		Dates Attended					Registration Fee	

- (09) Total line (08), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (09), columns (d) through (h) to Form-1, block (04), columns (a) through (e) in the appropriate row.





## FILING A CLAIM

### 1. Introduction

The law in the State of California, (GC Sections 17500 through 17617), provides for the reimbursement of costs incurred by community college districts (CCD) for costs mandated by the State. Costs mandated by the State means any increased costs which a CCD is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

Estimated claims that show costs to be incurred in the current fiscal year and reimbursement claims that detail the costs actually incurred for the prior fiscal year may be filed with the State Controller's Office (SCO). Claims for on-going programs are filed annually by January 15. Claims for new programs are filed within 120 days from the date claiming instructions are issued for the program. A 10 percent penalty, up to \$1,000 for continuing claims, no limit for initial claims, is assessed for late claims. The SCO may audit the records of any CCD to verify the actual amount of mandated costs and may reduce any claim that is excessive or unreasonable.

When a program has been reimbursed for three or more years, the Commission on State Mandates (COSM) may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, the SCO determines the amount of each claimant's entitlement based on an average of three consecutive fiscal years of actual costs adjusted by any changes in the Implicit Price Deflator (IPD). Claimants with an established entitlement receive an annual apportionment adjusted by any changes in the IPD and, under certain circumstances, by any changes in workload. Claimants with an established entitlement do not file further claims for the program.

The SCO is authorized to make payments for costs of mandated programs from amounts appropriated by the State Budget Act, by the State Mandates Claims Fund, or by specific legislation. In the event the appropriation is insufficient to pay claims in full, claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments will be made when supplementary funds are made available.

The instructions contained in this manual are intended to provide general guidance for filing a mandated cost claim. Since each mandate is administered separately, it is important to refer to the specific program for information relating to established policies on eligible reimbursable costs.

### 2. Types of Claims

There are three types of claims: Reimbursement, estimated, and entitlement. A claimant may file a reimbursement claim for actual mandated costs incurred in the prior fiscal year or may file an estimated claim for mandated costs to be incurred during the current fiscal year. An entitlement claim may be filed for the purpose of establishing a base year entitlement amount for mandated programs included in SMAS. A claimant who has established a base year entitlement for a program, would receive an automatic annual payment which is reflective of the current costs for the program.

All claims received by the SCO will be reviewed to verify actual costs. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable. The claim must be filed with sufficient documentation to support the costs claimed. The types of documentation required to substantiate a claim are identified in the instructions for the program. The certification of claim, form FAM-27, must be signed and dated by the entity's authorized officer in order for the SCO to make payment on the claim.

**A. Reimbursement Claim**

A reimbursement claim is defined in GC Section 17522 as any claim filed with the SCO by a CCD for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. The claim must include supporting documentation to substantiate the costs claimed.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal years of a program that was previously unfunded. Claims are due 120 days from the date of issuance of the claiming instructions for the program by the SCO. The first statute that appropriates funds for the mandated program will specify the fiscal years for which costs are eligible for reimbursement.

Annual reimbursement claims must be filed by January 15 following the fiscal year in which costs were incurred for the program. A reimbursement claim must detail the costs actually incurred in the prior fiscal year.

An actual claim for 2005-06 fiscal year, may be filed by January 15, 2007 without a late penalty. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$1,000. However, initial reimbursement claims will be reduced by a late penalty of 10% with no limitation. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.

**B. Estimated Claim**

An estimated claim is defined in GC Section 17522 as any claim filed with the SCO, during the fiscal year in which the mandated costs are to be incurred by the CCD, against an appropriation made to the SCO for the purpose of paying those costs.

An estimated claim may be filed in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times for estimated costs to be incurred during the current fiscal year. Annual estimated claims are due January 15 of the fiscal year in which the costs are to be incurred. Initial estimated claims are due on the date specified in the claiming instructions. Timely filed estimated claims are paid before those filed after the deadline.

After receiving payment for an estimated claim, the claimant must file a reimbursement claim by January 15 following the fiscal year in which costs were incurred. If the claimant fails to file a reimbursement claim, monies received for the estimated claims must be returned to the State.

**C. Entitlement Claim**

An entitlement claim is defined in GC Section 17522 as any claim filed by a CCD with the SCO for the sole purpose of establishing or adjusting a base year entitlement for a mandated program that has been included in SMAS. An entitlement claim should not contain nonrecurring or initial start-up costs. There is no statutory deadline for the filing of entitlement claims. However, entitlement claims and supporting documents should be filed by January 15, following the third fiscal year used to develop the entitlement claim, to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs.

Once a mandate has been included in SMAS and the claimant has established a base year entitlement, the claimant will receive automatic payments from the SCO for the mandate. The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the implicit price deflator of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by the COSM for inclusion in SMAS on or after January 1, 1988, the payment for each year succeeding the three

year base period is adjusted according to any changes by both the deflator and average daily attendance. Annual apportionments for programs included in the system are paid on or before November 30 of each year.

A base year entitlement is determined by computing an average of the claimant's costs for any three consecutive years after the program has been approved for the SMAS process. The amount is first adjusted according to any changes in the deflator. The deflator is applied separately to each year's costs for the three years, which comprise the base year. The SCO will perform this computation for each claimant who has filed claims for three consecutive years. If a claimant has incurred costs for three consecutive years but has not filed a claim in each of those years, the claimant may file an entitlement claim, form FAM-43, to establish a base year entitlement. The form FAM-43 is included in the claiming instructions for SMAS programs. An entitlement claim does not result in the claimant being reimbursed for the costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

### **3. Minimum Claim Amount**

For initial claims and annual claims filed on or after September 30 2002, if the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by GC Section 17564.

### **4. Filing Deadline for Claims**

Initial reimbursement claims (first-time claims) for reimbursement of costs of a previously unfunded mandated program must be filed within 120 days from the date of issuance of the program's claiming instructions by the SCO. If the initial reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% penalty. A claim filed more than one year after the deadline cannot be accepted for reimbursement.

Annual reimbursement claims for costs incurred during the previous fiscal year and estimated claims for costs to be incurred during the current fiscal year must be filed with the SCO and postmarked on or before January 15. If the annual or estimated reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% late penalty, not to exceed \$1,000. Claims must include supporting data to show how the amount claimed was derived. Without this information, the claim cannot be accepted.

Entitlement claims do not have a filing deadline. However, entitlement claims and supporting documents should be filed by January 15 to permit an orderly processing of claims. Entitlement claims are used to establish a base year entitlement amount for calculating automatic annual payments. Entitlement does not result in the claimant being reimbursed for costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

### **5. Payment of Claims**

In order for the SCO to authorize payment of a claim, the Certification of Claim, form FAM-27, must be properly filled out, signed, and dated by the entity's authorized officer.

Reimbursement and estimated claims are paid within 60 days of the filing deadline for the claim, or 15 days after the date the appropriation for the claim is effective, whichever is later. A claimant is entitled to receive accrued interest at the pooled money investment account rate if the payment was made more than 60 days after the claim filing deadline or the actual date of claim receipt, whichever is later. For an initial claim, interest begins to accrue when the payment is made more than 365 days after the adoption of the program's statewide cost estimate. The SCO may withhold up to 20 percent of the amount of an initial claim until the claim is audited to verify the actual amount of the mandated costs. The 20 percent withheld is not subject to accrued interest.

In the event the amount appropriated by the Legislature is insufficient to pay the approved amount in full for a program, claimants will receive a prorated payment in proportion to the amount of approved claims timely filed and on hand at the time of proration.

The SCO reports the amounts of insufficient appropriations to the State Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each house of the Legislature, which consider appropriations in order to assure appropriation of these funds in the Budget Act. If these funds cannot be appropriated on a timely basis in the Budget Act, this information is transmitted to the COSM which will include these amounts in its report to assure that an appropriation sufficient to pay the claims is included in the next local government claims bill or other appropriation bills. When the supplementary funds are made available, the balance of the claims will be paid.

Unless specified in the statutes, regulations, or P's & G's, the determination of allowable and unallowable costs for mandates is based on the P's & G's adopted by the COSM. The determination of allowable reimbursable mandated costs for unfunded mandates is made by the COSM. The SCO determines allowable reimbursable costs, subject to amendment by the COSM, for mandates funded by special legislation. Unless specified, allowable costs are those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meet the following general criteria:

1. The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required to carry out the overall responsibilities of government.
2. The cost is allocable to a particular cost objective identified in the P's & G's.
3. The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

The SCO has identified certain costs that should not be claimed as direct program costs unless specified as reimbursable under the program's P's & G's. These costs include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops general education, and travel costs.

## **6. State Mandates Apportionment System (SMAS)**

Chapter 1534, Statutes of 1985, established SMAS, a method of paying certain mandated programs as apportionments. This method is utilized whenever a program has been approved for inclusion in SMAS by the COSM.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each CCD that has submitted reimbursement claims (or entitlement claims) for three consecutive fiscal years. A base year entitlement amount is determined by averaging the approved reimbursement claims (or entitlement claims) for 1982-83, 1983-84, and 1984-85 years or any three consecutive fiscal years thereafter. The amounts are first adjusted by any change in the Implicit Price Deflator (IPD), which is applied separately to each year's costs for the three years that comprise the base period. The base period means the three fiscal years immediately succeeding the COSM's approval.

Each CCD with an established base year entitlement for the program will receive automatic annual payments from the SCO reflective of the program's current year costs. The amount of apportionment is adjusted annually for any change in the IPD. If the mandated program was included in SMAS after January 1, 1988, the annual apportionment is adjusted for any change in both the IPD and average daily attendance.

In the event a CCD has incurred costs for three consecutive fiscal years but did not file a reimbursement claim in one or more of those fiscal years, the CCD may file an entitlement claim for each of those missed years to establish a base year entitlement. An "entitlement claim" means any

claim filed by CCD with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement shall not include any nonrecurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30. The amount to be apportioned is the base year entitlement adjusted by annual changes in the IPD for the cost of goods and services to governmental agencies as determined by the State Department of Finance.

In the event the CCD determines that the amount of apportionment does not accurately reflect costs incurred to comply with a mandate, the process of adjusting an established base year entitlement upon which the apportionment is based is set forth in GC Section 17615.8 and requires the approval of the COSM.

## 7. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Each claimed reimbursable cost must be supported by documentation as described in Section 12. Costs that are typically classified as direct costs are:

### (1) Employee Wages, Salaries, and Fringe Benefits

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classification, hours worked on the mandate, and rate of pay. The claimant may, in-lieu of reporting actual compensation and fringe benefits, use a productive hourly rate:

#### (a) Productive Hourly Rate Options

A CCD may use one of the following methods to compute productive hourly rates:

- Actual annual productive hours for each employee
- The weighted-average annual productive hours for each job title, or
- 1,800\* annual productive hours for all employees

If actual annual productive hours or weighted-average annual productive hours for each job title is chosen, the claim must include a computation of how these hours were computed.

\* 1,800 annual productive hours excludes the following employee time:

- Paid holidays
- Vacation earned
- Sick leave taken
- Informal time off
- Jury duty
- Military leave taken.

#### (b) Compute a Productive Hourly Rate

1. Compute a productive hourly rate for salaried employees to include actual fringe benefit costs. The methodology for converting a salary to a productive hourly rate is to compute the employee's annual salary and fringe benefits and divide by the annual productive hours.

**Table 1: Productive Hourly Rate, Annual Salary + Benefits Method**

<b>Formula:</b> $[(EAS + Benefits) \div APH] = PHR$ $[(\$26,000 + \$8,099)] \div 1,800 \text{ hrs} = 18.94$	<b>Description:</b> EAS = Employee's Annual Salary APH = Annual Productive Hours PHR = Productive Hourly Rate
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- As illustrated in Table 1, if you assume an employee's compensation was \$26,000 and \$8,099 for annual salary and fringe benefits, respectively, using the "Salary + Benefits Method," the productive hourly rate would be \$18.94. To convert a biweekly salary to EAS, multiply the biweekly salary by 26. To convert a monthly salary to EAS, multiply the monthly salary by 12. Use the same methodology to convert other salary periods.
2. A claimant may also compute the productive hourly rate by using the "Percent of Salary Method."

**Table 2: Productive Hourly Rate, Percent of Salary Method**

<b>Example:</b>		
<b>Step 1: Fringe Benefits as a Percent of Salary</b>		<b>Step 2: Productive Hourly Rate</b>
Retirement	15.00 %	<b>Formula:</b> $[(EAS \times (1 + FBR)) \div APH] = PHR$ $[(\$26,000 \times (1.3115)) \div 1,800] = \$18.94$
Social Security & Medicare	7.65	
Health & Dental Insurance	5.25	
Workers Compensation	3.25	
<b>Total</b>	<b>31.15 %</b>	
<b>Description:</b>		
EAS = Employee's Annual Salary		APH = Annual Productive Hours
FBR = Fringe Benefit Rate		PHR = Productive Hourly Rate

- As illustrated in Table 3, both methods produce the same productive hourly rate.
- Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include employer's contributions for social security, pension plans, insurance, workmen's compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:
- The amount of compensation is reasonable for the service rendered.
  - The compensation paid and benefits received are appropriately authorized by the governing board.
  - Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees.
  - The methods used to distribute personnel services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level job position, perform an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at a higher-level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lower-level position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The numbers of hours in excess of normal expected hours are not reimbursable.

**(c) Calculating an Average Productive Hourly Rate**

In those instances where the parameters and guidelines allow a unit as a basis of claiming costs, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

**Table 3: Calculating an Average Productive Hourly Rate**

	<u>Time Spent</u>	<u>Productive Hourly Rate</u>	<u>Total Cost by Employee</u>
Employee A	1.25 hrs	\$6.00	\$7.50
Employee B	0.75 hrs	4.50	3.38
Employee C	3.50 hrs	10.00	35.00
Total	5.50 hrs		\$45.88
Average Productive Hourly Rate is \$45.88/5.50 hrs. = \$8.34			

**(d) Employer's Fringe Benefits Contribution**

A CCD has the option of claiming actual employer's fringe benefit contributions or may compute an average fringe benefit cost for the employee's job classification and claim it as a percentage of direct labor. The same time base should be used for both salary and fringe benefits when computing a percentage. For example, if health and dental insurance payments are made annually, use an annual salary. After the percentage of salary for each fringe benefit is computed, total them.

For example:

<u>Employer's Contribution</u>	<u>% of Salary</u>
Retirement	15.00%
Social Security	7.65%
Health and Dental Insurance	5.25%
Worker's Compensation	0.75%
Total	<u>28.65%</u>

**(e) Materials and Supplies**

Only actual expenses can be claimed for materials and supplies, which were acquired and consumed specifically for the purpose of a mandated program. The claimant must list the materials and supplies that were used to perform the mandated activity, the

number of units consumed, the cost per unit, and the total dollar amount claimed. Materials and supplies purchased to perform a particular mandated activity are expected to be reasonable in quality, quantity, and cost. Purchases in excess of reasonable quality, quantity, and cost are not reimbursable. Materials and supplies withdrawn from inventory and charged to the mandated activity must be based on a recognized method of pricing, consistently applied. Purchases shall be claimed at the actual price after deducting discounts, rebates and allowances received by the CCD.

**(f) Calculating a Unit Cost for Materials and Supplies**

In those instances where the P's & G's suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the materials and supplies component of the unit cost should be expressed as a unit cost of materials and supplies as shown in Table 1 or Table 2:

**Table 1: Calculating A Unit Cost for Materials and Supplies**

<b>Supplies</b>	<b>Cost Per Unit</b>	<b>Amount of Supplies Used Per Activity</b>	<b>Unit Cost of Supplies Per Activity</b>
Paper	0.02	4	\$0.08
Files	0.10	1	0.10
Envelopes	0.03	2	0.06
Photocopies	0.10	4	<u>0.40</u>
			<u>\$0.64</u>

**Table 2: Calculating a Unit Cost for Materials and Supplies**

<b>Supplies</b>	<b>Supplies Used</b>	<b>Unit Cost of Supplies Per Activity</b>
Paper (\$10.00 for 500 sheet ream)	250 Sheets	\$5.00
Files (\$2.50 for box of 25)	10 Folders	1.00
Envelopes (\$3.00 for box of 100)	50 Envelopes	1.50
Photocopies (\$0.05 per copy)	40 Copies	<u>2.00</u>
		<u>\$9.50</u>

If the number of reimbursable instances is 25, then the unit cost of supplies is \$0.38 per reimbursable instance (\$9.50/25).

**(g) Contract Services**

The cost of contract services is allowable if the CCD lacks the staff resources or necessary expertise, or it is economically feasible to hire a contractor to 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 P's & G's 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 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 INDIRECT COST RATE FOR COMMUNITY COLLEGE DISTRICTS					FORM 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 Adjusted Total	Indirect	Direct
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>	

## 9. Time Study Guidelines

### Background

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a formula for reimbursing CCD costs mandated by the state that meets certain conditions specified in GC Section 17518.5(a). For costs incurred prior to January 1, 2005, a time study can only be substituted for continuous records of actual time spent for a specific fiscal year if the program's P's & G's allows for the use of time studies.

Two methods are acceptable for documenting employee time charged to mandated cost programs: Actual Time Reporting and Time Study, which are described below. Application of time study results is restricted. As explained in Time Study Results below, the results may be projected forward a maximum of two years provided the claimant meets certain criteria.

### Actual Time Reporting

The P's & G's define reimbursable activities for each mandated cost program. (Some P's & G's refer to reimbursable activities as reimbursable components.) When employees work on multiple activities and/or programs, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards (which clarify documentation requirements discussed under the Reimbursable Activities section of recent P's & G's):

- They must reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for time distribution.

### Time Study

In certain cases, a time study may be used to substitute for continuous records of actual time spent on multiple activities and/or programs. An effective time study requires that an activity be a task that is repetitive in nature. Activities that require a varying level of effort are not appropriate for time studies.

### Time Study Plan

A time study plan is necessary before conducting the time study. The claimant must retain the time study plan for audit purposes. The plan needs to identify the following:

- Time period(s) to be studied – The plan must show that all time periods selected are representative of the fiscal year, and that the results can be reasonably projected to approximate actual costs.
- Activities and/or programs to be studied – For each mandated program included, the time study must separately identify each reimbursable activity defined in the mandated program's P's & G's, which are derived from the program's Statement of Decision. If a reimbursable activity in the P's & G's identifies separate and distinct sub-activities, they must also be treated as individual activities.

For example, sub-activities (a), (b), and (c) under reimbursable activity (B)(1) of the local agency's Domestic Violence Treatment Services: Authorization and Case Management program relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. These sub-activities do not have to be separately studied.

- Process used to accomplish each reimbursable activity – Use flowcharts or similar analytical tools and/or written desk procedures to describe the process for each activity.
- Employee universe – The employee universe used in the time study must include all positions whose salaries and wages are to be allocated by means of the time study.
- Employee sample selection methodology – The plan must show that employees selected are representative of the employee universe, and the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations.
- Time increments to be recorded – The time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) might be used for employees performing only a few functions that change very slowly over time. Very small increments (a number of minutes) may be needed for employees performing more short-term tasks.

Random moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

### Time Study Documentation

Time studies must:

- Be supported by time records that are completed contemporaneously;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and
- Coincide with one or more pay periods.

Time records must be signed by the employee (electronic signatures are acceptable) and be supported by corroborating evidence which validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

### Time Study Results

Time study results must be summarized to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained.

Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant may not apply time study results retroactively.

- Annual Reimbursement Claims – Claimants may use time studies to support costs incurred on or after January 1, 2005. Claimants may not use time studies for the period July 1, 2004,

through December 31, 2004, unless (1) the program's P's & G's specifically allow time studies, and (2) the time study is prepared based on mandated activity occurring between July 1, 2004, and December 31, 2004.

- **Initial Claims** – When filing an initial claim for new mandated programs, claimants may only use time study results for costs incurred on or after January 1, 2005. Claimants may not use time studies to support costs incurred before January 1, 2005, unless (1) the program's P's & G's specifically allow time studies, and (2) the claimant prepares separate time studies for each fiscal year preceding January 1, 2005, based on mandated activity occurring during those years.

When projecting time study results, the claimant must certify that there have been no significant changes between years in either: (1) the requirements of each mandated program activity or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain corroborating evidence that validates the mandated activity was actually performed. Time study results used to support subsequent years' claims are subject to the recordkeeping requirements for those claims.

## 10. Offset Against State Mandated Claims

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. When all or part of the costs of a mandated program are specifically reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.), only that portion of any increased costs payable from CCD funds is eligible for reimbursement under the provisions of GC Section 17561.

### Example 1:

As illustrated in Table 5, this example shows how the "Offset against State Mandated Claims" is determined for a CCD receiving block grant revenues not based on a formula allocation. Program costs for each of the situations equals \$100,000.

**Table 5: Offset Against State Mandates, Example 1**

	<b>Program Costs</b>	<b>Actual Local Assistance Revenues</b>	<b>State Mandated Costs</b>	<b>Offset Against State Mandated Claims</b>	<b>Claimable Mandated Costs</b>
1.	\$100,000	\$95,000	\$2,500	\$-0-	\$2,500
2.	100,000	97,000	2,500	-0-	2,500
3.	100,000	98,000	2,500	500	2,000
4.	100,000	100,000	2,500	2,500	-0-
5.	100,000 *	50,000	2,500	1,250	1,250
6.	100,000 *	49,000	2,500	250	2,250

\* CCD share is \$50,000 of the program cost.

Numbers (1) through (4), in Table 5, show intended funding at 100% from local assistance revenue sources. Numbers (5) and (6) show cost sharing on a 50/50 basis with the district. In numbers (1) through (6), included in the program costs of \$100,000 are state mandated costs of \$2,500. The offset against state mandated claims are the amount of actual local assistance revenues, which exceeds the difference between program costs and state mandated costs. This offset cannot exceed the amount of state mandated costs.

In (1), local assistance revenues were less than expected. Local assistance funding was not in excess of the difference between program costs and state mandated costs. As a result, the offset against state mandated claims is zero and \$2,500 is claimable as mandated costs.

In (4), local assistance revenues were fully realized to cover the entire cost of the program, including the state mandate activity; therefore, the offset against state mandated claims is \$2,500, and claimable costs are \$0.

In (5), the district is sharing 50% of the project cost. Since local assistance revenues of \$50,000 were fully realized, the offset against state mandated claims is \$1,250.

In (6), local assistance revenues were less than the amount expended and the offset against state mandated claims is \$250. Therefore, the claimable mandated costs are \$2,250.

**Example 2:**

As illustrated in Table 6, this example shows how the offset against state mandated claims is determined for a CCD receiving special project funds based on approved actual costs. Local assistance revenues for special projects must be applied proportionately to approved costs.

**Table 6: Offset Against State Mandates, Example 2**

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$100,000	\$2,500	\$2,500	\$-0-
2.	100,000 **	75,000	2,500	1,875	625
3.	100,000 **	45,000	1,500	1,125	375

\*\* CCD share is \$25,000 of the program cost.

In (2), the entire program cost was approved. Since the local assistance revenue source covers 75% of the program cost, it also proportionately covered 75% of the \$2,500 state mandated costs, or \$1,875.

If in (3) local assistance revenues are less than the amount expected because only \$60,000 of the \$100,000 program costs were determined to be valid by the contracting agency, then a proportionate share of state mandated costs is likewise reduced to \$1,500. The offset against state mandated claims is \$1,125. Therefore, the claimable mandated costs are \$375.

**Federal and State Funding Sources**

State school fund apportionments and federal aid for education, which are based on average daily attendance and are part of the general system of financing public schools as well as block grants which do not provide for specific reimbursement of costs (i.e., allocation formulas not tied to expenditures), should not be included as reimbursements from local assistance revenue sources.

**Governing Authority**

The costs of salaries and expenses of the governing authority, such as the school superintendent and governing board, are not reimbursable. These are costs of general government as described in the Office of Management and Budget Circular (OMB) 2 CFR Part 225.

## 11. Notice of Claim Adjustment

All claims submitted to the SCO are reviewed to determine if the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, the claimant will receive a "Notice of Claim Adjustments" detailing adjustments made by the SCO.

## 12. Audit of Costs

All claims submitted to the State Controller's Office (SCO) are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment will be mailed within 30 days after payment of the claim.

Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by CCD pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed no later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for three years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

## 13. Source Documents

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

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

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a formula for reimbursing a CCD mandated by the state that meets certain conditions specified in 17518.5(a). For costs incurred prior to January 1, 2005, time study can substitute for continuous records of actual time spent for a specific fiscal year only if the program's P's & G's allow for the use of time studies.

## 14. Claim Forms and Instructions

A claimant may submit a computer generated report in substitution for Form-1 and Form-2, provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file an estimated or reimbursement claim. The SCO will revise the manual and claim forms as necessary.

### A: Form-2, Component/Activity Cost Detail

This form is used to segregate the detail costs by claim component. In some mandates, specific reimbursable activities have been identified for each component. The expenses reported on this form must be supported by the official financial records of the claimant and copies of supporting documentation, as specified in the claiming instructions, must be submitted with the claims. All supporting documents must be retained for a period of not less than three years after the reimbursement claim was filed or last amended.

### B. Form-1, Claim Summary

This form is used to summarize direct costs by component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from Form-2 and are carried forward to form FAM-27.

A CCD has the option of using a federally approved rate (i.e., utilizing the cost accounting principles from the Office of Management and Budget (OMB) 2 CFR Part 225) or from FAM-29C.

### C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the CCD. All applicable information from Form-1 must be carried forward onto this form in order for the SCO to process the claim for payment. An original and one copy of the FAM-27 is required.

Claims should be rounded to the nearest dollar. Submit a signed original and one copy of form FAM-27, Claim for Payment, and all other forms and supporting documents (**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.**) Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

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

If delivered by  
Other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

## 15. Retention of Claiming Instructions

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. These revisions should be inserted in the School Mandated Cost Manual and the old forms they replace should be removed. The instructions should then be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, updated forms and any other information or instructions claimants may need to file claims, as well as instructions and forms for all new programs released throughout the

year will be placed on the SCO's web site at [www.sco.ca.gov/ard/local/locreim/index.shtml](http://www.sco.ca.gov/ard/local/locreim/index.shtml).

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, or send e-mail to [lrsdar@sco.ca.gov](mailto:lrsdar@sco.ca.gov), or call the Local Reimbursements Section at (916) 324-5729.

#### **16. Retention of Claim Records and Supporting Documentation**

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with the SCO's claiming instructions and the COSM's P's and G's. If any adjustments are made to a claim, a "Notice of Claim Adjustments" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.



## FILING A CLAIM

### 1. Introduction

The law in the State of California, (GC Sections 17500 through 17617), provides for the reimbursement of costs incurred by community college districts (CCD) for costs mandated by the State. Costs mandated by the State means any increased costs which a CCD is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

Estimated claims that show costs to be incurred in the current fiscal year and reimbursement claims that detail the costs actually incurred for the prior fiscal year may be filed with the State Controller's Office (SCO). Claims for on-going programs are filed annually by February 15. Claims for new programs are filed within 120 days from the date claiming instructions are issued for the program. A 10 percent penalty, up to \$10,000 for continuing claims, no limit for initial claims, is assessed for late claims. The SCO may audit the records of any CCD to verify the actual amount of mandated costs and may reduce any claim that is excessive or unreasonable.

When a program has been reimbursed for three or more years, the Commission on State Mandates (COSM) may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, the SCO determines the amount of each claimant's entitlement based on an average of three consecutive fiscal years of actual costs adjusted by any changes in the Implicit Price Deflator (IPD). Claimants with an established entitlement receive an annual apportionment adjusted by any changes in the IPD and, under certain circumstances, by any changes in workload. Claimants with an established entitlement do not file further claims for the program.

The SCO is authorized to make payments for costs of mandated programs from amounts appropriated by the State Budget Act, by the State Mandates Claims Fund, or by specific legislation. In the event the appropriation is insufficient to pay claims in full, claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments will be made when supplementary funds are made available.

The instructions contained in this manual are intended to provide general guidance for filing a mandated cost claim. Since each mandate is administered separately, it is important to refer to the specific program for information relating to established policies on eligible reimbursable costs.

### 2. Types of Claims

There are three types of claims: Reimbursement, estimated, and entitlement. A claimant may file a reimbursement claim for actual mandated costs incurred in the prior fiscal year or may file an estimated claim for mandated costs to be incurred during the current fiscal year. An entitlement claim may be filed for the purpose of establishing a base year entitlement amount for mandated programs included in SMAS. A claimant who has established a base year entitlement for a program, would receive an automatic annual payment which is reflective of the current costs for the program.

All claims received by the SCO will be reviewed to verify actual costs. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable. The claim must be filed with sufficient documentation to support the costs claimed. The types of documentation required to substantiate a claim are identified in the instructions for the program. The certification of claim, form FAM-27, must be signed and dated by the entity's authorized officer in order for the SCO to make payment on the claim.

**A. Reimbursement Claim**

A reimbursement claim is defined in GC Section 17522 as any claim filed with the SCO by a CCD for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. The claim must include supporting documentation to substantiate the costs claimed.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal years of a program that was previously unfunded. Claims are due 120 days from the date of issuance of the claiming instructions for the program by the SCO. The first statute that appropriates funds for the mandated program will specify the fiscal years for which costs are eligible for reimbursement.

Annual reimbursement claims must be filed by February 15 following the fiscal year in which costs were incurred for the program. A reimbursement claim must detail the costs actually incurred in the prior fiscal year.

An actual claim for 2006-07 fiscal year, may be filed by February 15, 2008 without a late penalty. Claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. However, initial reimbursement claims will be reduced by a late penalty of 10% with no limitation. In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.

**B. Estimated Claim**

An estimated claim is defined in GC Section 17522 as any claim filed with the SCO, during the fiscal year in which the mandated costs are to be incurred by the CCD, against an appropriation made to the SCO for the purpose of paying those costs.

An estimated claim may be filed in conjunction with an initial reimbursement claim, annual reimbursement claim, or at other times for estimated costs to be incurred during the current fiscal year. Annual estimated claims are due February 15 of the fiscal year in which the costs are to be incurred. Initial estimated claims are due on the date specified in the claiming instructions. Timely filed estimated claims are paid before those filed after the deadline.

After receiving payment for an estimated claim, the claimant must file a reimbursement claim by February 15 following the fiscal year in which costs were incurred. If the claimant fails to file a reimbursement claim, monies received for the estimated claims must be returned to the State.

**C. Entitlement Claim**

An entitlement claim is defined in GC Section 17522 as any claim filed by a CCD with the SCO for the sole purpose of establishing or adjusting a base year entitlement for a mandated program that has been included in SMAS. An entitlement claim should not contain nonrecurring or initial start-up costs. There is no statutory deadline for the filing of entitlement claims. However, entitlement claims and supporting documents should be filed by February 15, following the third fiscal year used to develop the entitlement claim, to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs.

Once a mandate has been included in SMAS and the claimant has established a base year entitlement, the claimant will receive automatic payments from the SCO for the mandate. The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the implicit price deflator of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by the COSM for inclusion in SMAS on or after January 1, 1988, the payment for each year succeeding the three

year base period is adjusted according to any changes by both the deflator and average daily attendance. Annual apportionments for programs included in the system are paid on or before November 30 of each year.

A base year entitlement is determined by computing an average of the claimant's costs for any three consecutive years after the program has been approved for the SMAS process. The amount is first adjusted according to any changes in the deflator. The deflator is applied separately to each year's costs for the three years, which comprise the base year. The SCO will perform this computation for each claimant who has filed claims for three consecutive years. If a claimant has incurred costs for three consecutive years but has not filed a claim in each of those years, the claimant may file an entitlement claim, form FAM-43, to establish a base year entitlement. The form FAM-43 is included in the claiming instructions for SMAS programs. An entitlement claim does not result in the claimant being reimbursed for the costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

### **3. Minimum Claim Amount**

For initial claims and annual claims filed on or after September 30 2002, if the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed except as otherwise allowed by GC Section 17564.

### **4. Filing Deadline for Claims**

Initial reimbursement claims (first-time claims) for reimbursement of costs of a previously unfunded mandated program must be filed within 120 days from the date of issuance of the program's claiming instructions by the SCO. If the initial reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% penalty. A claim filed more than one year after the deadline cannot be accepted for reimbursement.

Annual reimbursement claims for costs incurred during the previous fiscal year and estimated claims for costs to be incurred during the current fiscal year must be filed with the SCO and postmarked on or before February 15. If the annual or estimated reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% late penalty, not to exceed \$10,000. Claims must include supporting data to show how the amount claimed was derived. Without this information, the claim cannot be accepted.

Entitlement claims do not have a filing deadline. However, entitlement claims and supporting documents should be filed by February 15 to permit an orderly processing of claims. Entitlement claims are used to establish a base year entitlement amount for calculating automatic annual payments. Entitlement does not result in the claimant being reimbursed for costs incurred, but rather entitles the claimant to receive automatic payments from SMAS.

### **5. Payment of Claims**

In order for the SCO to authorize payment of a claim, the Certification of Claim, form FAM-27, must be properly filled out, signed, and dated by the entity's authorized officer.

Reimbursement and estimated claims are paid within 60 days of the filing deadline for the claim, or 15 days after the date the appropriation for the claim is effective, whichever is later. A claimant is entitled to receive accrued interest at the pooled money investment account rate if the payment was made more than 60 days after the claim filing deadline or the actual date of claim receipt, whichever is later. For an initial claim, interest begins to accrue when the payment is made more than 365 days after the adoption of the program's statewide cost estimate. The SCO may withhold up to 20 percent of the amount of an initial claim until the claim is audited to verify the actual amount of the mandated costs. The 20 percent withheld is not subject to accrued interest.

Pursuant to GC section 17561 (d), the Controller shall pay any eligible claim by August 15 or 45 days after the date the appropriation for the claim is effective, whichever is later. In the event the amount appropriated by the Legislature is insufficient to pay the approved amount in full for a program, claimants will receive a prorated payment in proportion to the amount of approved claims timely filed and on hand at the time of proration.

The SCO reports the amounts of insufficient appropriations to the State Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each house of the Legislature, which consider appropriations in order to assure appropriation of these funds in the Budget Act. If these funds cannot be appropriated on a timely basis in the Budget Act, this information is transmitted to the COSM which will include these amounts in its report to assure that an appropriation sufficient to pay the claims is included in the next local government claims bill or other appropriation bills. When the supplementary funds are made available, the balance of the claims will be paid.

Unless specified in the statutes, regulations, or P's & G's, the determination of allowable and unallowable costs for mandates is based on the P's & G's adopted by the COSM. The determination of allowable reimbursable mandated costs for unfunded mandates is made by the COSM. The SCO determines allowable reimbursable costs, subject to amendment by the COSM, for mandates funded by special legislation. Unless specified, allowable costs are those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meet the following general criteria:

1. The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required to carry out the overall responsibilities of government.
2. The cost is allocable to a particular cost objective identified in the P's & G's.
3. The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

The SCO has identified certain costs that should not be claimed as direct program costs unless specified as reimbursable under the program's P's & G's. These costs include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops general education, and travel costs.

#### **6. State Mandates Apportionment System (SMAS)**

Chapter 1534, Statutes of 1985, established SMAS, a method of paying certain mandated programs as apportionments. This method is utilized whenever a program has been approved for inclusion in SMAS by the COSM.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each CCD that has submitted reimbursement claims (or entitlement claims) for three consecutive fiscal years. A base year entitlement amount is determined by averaging the approved reimbursement claims (or entitlement claims) for 1982-83, 1983-84, and 1984-85 years or any three consecutive fiscal years thereafter. The amounts are first adjusted by any change in the Implicit Price Deflator (IPD), which is applied separately to each year's costs for the three years that comprise the base period. The base period means the three fiscal years immediately succeeding the COSM's approval.

Each CCD with an established base year entitlement for the program will receive automatic annual payments from the SCO reflective of the program's current year costs. The amount of apportionment is adjusted annually for any change in the IPD. If the mandated program was included in SMAS after January 1, 1988, the annual apportionment is adjusted for any change in both the IPD and average daily attendance.

In the event a CCD has incurred costs for three consecutive fiscal years but did not file a

reimbursement claim in one or more of those fiscal years, the CCD may file an entitlement claim for each of those missed years to establish a base year entitlement. An "entitlement claim" means any claim filed by CCD with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement shall not include any nonrecurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30. The amount to be apportioned is the base year entitlement adjusted by annual changes in the IPD for the cost of goods and services to governmental agencies as determined by the State Department of Finance.

In the event the CCD determines that the amount of apportionment does not accurately reflect costs incurred to comply with a mandate, the process of adjusting an established base year entitlement upon which the apportionment is based is set forth in GC Section 17615.8 and requires the approval of the COSM.

## 7. Direct Costs

A direct cost is a cost that can be identified specifically with a particular program or activity. Each claimed reimbursable cost must be supported by documentation as described in Section 12. Costs that are typically classified as direct costs are:

### (1) Employee Wages, Salaries, and Fringe Benefits

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classification, hours worked on the mandate, and rate of pay. The claimant may, in-lieu of reporting actual compensation and fringe benefits, use a productive hourly rate:

#### (a) Productive Hourly Rate Options

A CCD may use one of the following methods to compute productive hourly rates:

- Actual annual productive hours for each employee
- The weighted-average annual productive hours for each job title, or
- 1,800\* annual productive hours for all employees

If actual annual productive hours or weighted-average annual productive hours for each job title is chosen, the claim must include a computation of how these hours were computed.

\* 1,800 annual productive hours excludes the following employee time:

- Paid holidays
- Vacation earned
- Sick leave taken
- Informal time off
- Jury duty
- Military leave taken.

#### (b) Compute a Productive Hourly Rate

1. Compute a productive hourly rate for salaried employees to include actual fringe benefit costs. The methodology for converting a salary to a productive hourly rate is to compute the employee's annual salary and fringe benefits and divide by the annual productive hours.

**Table 1: Productive Hourly Rate, Annual Salary + Benefits Method**

<b>Formula:</b> $[(EAS + Benefits) \div APH] = PHR$ $[(\$26,000 + \$8,099)] \div 1,800 \text{ hrs} = 18.94$	<b>Description:</b> EAS = Employee's Annual Salary APH = Annual Productive Hours PHR = Productive Hourly Rate
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- As illustrated in Table 1, if you assume an employee's compensation was \$26,000 and \$8,099 for annual salary and fringe benefits, respectively, using the "Salary + Benefits Method," the productive hourly rate would be \$18.94. To convert a biweekly salary to EAS, multiply the biweekly salary by 26. To convert a monthly salary to EAS, multiply the monthly salary by 12. Use the same methodology to convert other salary periods.
2. A claimant may also compute the productive hourly rate by using the "Percent of Salary Method."

**Table 2: Productive Hourly Rate, Percent of Salary Method**

<b>Example:</b>		
<b>Step 1: Fringe Benefits as a Percent of Salary</b>		<b>Step 2: Productive Hourly Rate</b>
Retirement	15.00 %	<b>Formula:</b> $[(EAS \times (1 + FBR)) \div APH] = PHR$ $[(\$26,000 \times (1.3115)) \div 1,800] = \$18.94$
Social Security & Medicare	7.65	
Health & Dental Insurance	5.25	
Workers Compensation	3.25	
<b>Total</b>	<b>31.15 %</b>	
<b>Description:</b>		
EAS = Employee's Annual Salary		APH = Annual Productive Hours
FBR = Fringe Benefit Rate		PHR = Productive Hourly Rate

- As illustrated in Table 3, both methods produce the same productive hourly rate.
- Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include employer's contributions for social security, pension plans, insurance, workmen's compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:
- The amount of compensation is reasonable for the service rendered.
  - The compensation paid and benefits received are appropriately authorized by the governing board.
  - Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees.

- The methods used to distribute personnel services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level job position, perform an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at a higher-level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lower-level position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The numbers of hours in excess of normal expected hours are not reimbursable.

**(c) Calculating an Average Productive Hourly Rate**

In those instances where the parameters and guidelines allow a unit as a basis of claiming costs, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

**Table 3: Calculating an Average Productive Hourly Rate**

	<u>Time Spent</u>	<u>Productive Hourly Rate</u>	<u>Total Cost by Employee</u>
Employee A	1.25 hrs	\$6.00	\$7.50
Employee B	0.75 hrs	4.50	3.38
Employee C	3.50 hrs	10.00	35.00
Total	5.50 hrs		\$45.88
Average Productive Hourly Rate is \$45.88/5.50 hrs. = \$8.34			

**(d) Employer's Fringe Benefits Contribution**

A CCD has the option of claiming actual employer's fringe benefit contributions or may compute an average fringe benefit cost for the employee's job classification and claim it as a percentage of direct labor. The same time base should be used for both salary and fringe benefits when computing a percentage. For example, if health and dental insurance payments are made annually, use an annual salary. After the percentage of salary for each fringe benefit is computed, total them.

For example:

<u>Employer's Contribution</u>	<u>% of Salary</u>
Retirement	15.00%
Social Security	7.65%
Health and Dental Insurance	5.25%
Worker's Compensation	0.75%
Total	<u>28.65%</u>

**(e) Materials and Supplies**

Only actual expenses can be claimed for materials and supplies, which were acquired and consumed specifically for the purpose of a mandated program. The claimant must list the materials and supplies that were used to perform the mandated activity, the number of units consumed, the cost per unit, and the total dollar amount claimed. Materials and supplies purchased to perform a particular mandated activity are expected to be reasonable in quality, quantity, and cost. Purchases in excess of reasonable quality, quantity, and cost are not reimbursable. Materials and supplies withdrawn from inventory and charged to the mandated activity must be based on a recognized method of pricing, consistently applied. Purchases shall be claimed at the actual price after deducting discounts, rebates and allowances received by the CCD.

**(f) Calculating a Unit Cost for Materials and Supplies**

In those instances where the P's & G's suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the materials and supplies component of the unit cost should be expressed as a unit cost of materials and supplies as shown in Table 1 or Table 2:

**Table 1: Calculating A Unit Cost for Materials and Supplies**

Supplies	Cost Per Unit	Amount of Supplies Used Per Activity	Unit Cost of Supplies Per Activity
Paper	0.02	4	\$0.08
Files	0.10	1	0.10
Envelopes	0.03	2	0.06
Photocopies	0.10	4	<u>0.40</u>
			<u>\$0.64</u>

**Table 2: Calculating a Unit Cost for Materials and Supplies**

Supplies	Supplies Used	Unit Cost of Supplies Per Activity
Paper (\$10.00 for 500 sheet ream)	250 Sheets	\$5.00
Files (\$2.50 for box of 25)	10 Folders	1.00
Envelopes (\$3.00 for box of 100)	50 Envelopes	1.50
Photocopies (\$0.05 per copy)	40 Copies	<u>2.00</u>
		<u>\$9.50</u>

If the number of reimbursable instances is 25, then the unit cost of supplies is \$0.38 per reimbursable instance (\$9.50/25).

**(g) Contract Services**

The cost of contract services is allowable if the CCD lacks the staff resources or necessary expertise, or it is economically feasible to hire a contractor to 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 P's & G's 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 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 INDIRECT COST RATE FOR COMMUNITY COLLEGE DISTRICTS					FORM 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 Adjusted Total	Indirect	Direct
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>	

## 9. Time Study Guidelines

### Background

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a formula for reimbursing CCD costs mandated by the state that meets certain conditions specified in GC Section 17518.5(a). For costs incurred prior to January 1, 2005, a time study can only be substituted for continuous records of actual time spent for a specific fiscal year if the program's P's & G's allows for the use of time studies.

Two methods are acceptable for documenting employee time charged to mandated cost programs: Actual Time Reporting and Time Study, which are described below. Application of time study results is restricted. As explained in Time Study Results below, the results may be projected forward a maximum of two years provided the claimant meets certain criteria.

### Actual Time Reporting

The P's & G's define reimbursable activities for each mandated cost program. Some P's & G's refer to reimbursable activities as reimbursable components. When employees work on multiple activities and/or programs, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards which clarify documentation requirements discussed under the Reimbursable Activities section of recent P's & G's:

- They must reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for time distribution.

### Time Study

In certain cases, a time study may be used to substitute for continuous records of actual time spent on multiple activities and/or programs. An effective time study requires that an activity be a task that is repetitive in nature. Activities that require a varying level of effort are not appropriate for time studies.

### Time Study Plan

A time study plan is necessary before conducting the time study. The claimant must retain the time study plan for audit purposes. The plan needs to identify the following:

- Time period(s) to be studied: The plan must show that all time periods selected are representative of the fiscal year, and that the results can be reasonably projected to approximate actual costs.
- Activities and/or programs to be studied: For each mandated program included, the time study must separately identify each reimbursable activity defined in the mandated program's P's & G's, which are derived from the program's Statement of Decision. If a reimbursable activity in the P's & G's identifies separate and distinct sub-activities, they must also be treated as individual activities.

For example, sub-activities (a), (b), and (c) under reimbursable activity (B)(1) of the local agency's Domestic Violence Treatment Services: Authorization and Case Management program relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. These sub-activities do not have to be separately studied.

- Process used to accomplish each reimbursable activity: Use flowcharts or similar analytical tools and/or written desk procedures to describe the process for each activity.
- Employee universe: The employee universe used in the time study must include all positions whose salaries and wages are to be allocated by means of the time study.
- Employee sample selection methodology: The plan must show that employees selected are representative of the employee universe, and the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations.
- Time increments to be recorded: The time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) might be used for employees performing only a few functions that change very slowly over time. Very small increments (a number of minutes) may be needed for employees performing more short-term tasks.

Random moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

### Time Study Documentation

Time studies must:

- Be supported by time records that are completed contemporaneously;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and
- Coincide with one or more pay periods.

Time records must be signed by the employee (electronic signatures are acceptable) and be supported by corroborating evidence which validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

### Time Study Results

Time study results must be summarized to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained.

Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant may not apply time study results retroactively.

- Annual Reimbursement Claims: Claimants may use time studies to support costs incurred on or after January 1, 2005. Claimants may not use time studies for the period July 1, 2004,

through December 31, 2004, unless (1) the program's P's & G's specifically allow time studies, and (2) the time study is prepared based on mandated activity occurring between July 1, 2004, and December 31, 2004.

- **Initial Claims:** When filing an initial claim for new mandated programs, claimants may only use time study results for costs incurred on or after January 1, 2005. Claimants may not use time studies to support costs incurred before January 1, 2005, unless (1) the program's P's & G's specifically allow time studies, and (2) the claimant prepares separate time studies for each fiscal year preceding January 1, 2005, based on mandated activity occurring during those years.

When projecting time study results, the claimant must certify that there have been no significant changes between years in either: (1) the requirements of each mandated program activity or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must maintain corroborating evidence that validates the mandated activity was actually performed. Time study results used to support subsequent years' claims are subject to the recordkeeping requirements for those claims.

**10. Offset Against State Mandated Claims**

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. When all or part of the costs of a mandated program are specifically reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.), only that portion of any increased costs payable from CCD funds is eligible for reimbursement under the provisions of GC Section 17561.

**Example 1:**

As illustrated in Table 5, this example shows how the "Offset Against State Mandated Claims" is determined for a CCD receiving block grant revenues not based on a formula allocation. Program costs for each situation equals \$100,000.

**Table 5: Offset Against State Mandates, Example 1**

	<b>Program Costs</b>	<b>Actual Local Assistance Revenues</b>	<b>State Mandated Costs</b>	<b>Offset Against State Mandated Claims</b>	<b>Claimable Mandated Costs</b>
1.	\$100,000	\$95,000	\$2,500	\$-0-	\$2,500
2.	100,000	97,000	2,500	-0-	2,500
3.	100,000	98,000	2,500	500	2,000
4.	100,000	100,000	2,500	2,500	-0-
5.	100,000 *	50,000	2,500	1,250	1,250
6.	100,000 *	49,000	2,500	250	2,250

\* CCD share is \$50,000 of the program cost.

Numbers (1) through (4), in Table 5, show intended funding at 100% from local assistance revenue sources. Numbers (5) and (6) show cost sharing on a 50/50 basis with the district. In numbers (1) through (6), included in the program costs of \$100,000 are state mandated costs of \$2,500. The offset against state mandated claims are the amount of actual local assistance revenues, which exceeds the difference between program costs and state mandated costs. This offset cannot exceed the amount of state mandated costs.

In (1), local assistance revenues were less than expected. Local assistance funding was not in excess of the difference between program costs and state mandated costs. As a result, the offset against state mandated claims is zero and \$2,500 is claimable as mandated costs.

In (4), local assistance revenues were fully realized to cover the entire cost of the program, including the state mandate activity; therefore, the offset against state mandated claims is \$2,500, and claimable costs are \$0.

In (5), the district is sharing 50% of the project cost. Since local assistance revenues of \$50,000 were fully realized, the offset against state mandated claims is \$1,250.

In (6), local assistance revenues were less than the amount expended and the offset against state mandated claims is \$250. Therefore, the claimable mandated costs are \$2,250.

**Example 2:**

As illustrated in Table 6, this example shows how the offset against state mandated claims is determined for a CCD receiving special project funds based on approved actual costs. Local assistance revenues for special projects must be applied proportionately to approve costs.

**Table 6: Offset Against State Mandates, Example 2**

	<b>Program Costs</b>	<b>Actual Local Assistance Revenues</b>	<b>State Mandated Costs</b>	<b>Offset Against State Mandated Claims</b>	<b>Claimable Mandated Costs</b>
1.	\$100,000	\$100,000	\$2,500	\$2,500	\$-0-
2.	100,000 **	75,000	2,500	1,875	625
3.	100,000 **	45,000	1,500	1,125	375

\*\* CCD share is \$25,000 of the program cost.

In (2), the entire program cost was approved. Since the local assistance revenue source covers 75% of the program cost, it also proportionately covered 75% of the \$2,500 state mandated costs, or \$1,875.

If in (3) local assistance revenues are less than the amount expected because only \$60,000 of the \$100,000 program costs were determined to be valid by the contracting agency, then a proportionate share of state mandated costs is likewise reduced to \$1,500. The offset against state mandated claims is \$1,125. Therefore, the claimable mandated costs are \$375.

**Federal and State Funding Sources**

State school fund apportionments and federal aid for education, which are based on average daily attendance and are part of the general system of financing public schools as well as block grants which do not provide for specific reimbursement of costs (i.e., allocation formulas not tied to expenditures), should not be included as reimbursements from local assistance revenue sources.

**Governing Authority**

The costs of salaries and expenses of the governing authority, such as the school superintendent and governing board, are not reimbursable. These are costs of general government as described in the Office of Management and Budget Circular (OMB) 2 CFR Part 225.

### 11. Notice of Claim Adjustment

All claims submitted to the SCO are reviewed to determine if the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, the claimant will receive a "Notice of Claim Adjustments" detailing adjustments made by the SCO.

### 12. Audit of Costs

All claims submitted to the State Controller's Office (SCO) are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment will be mailed within 30 days after payment of the claim.

Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by CCD pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. In any case, an audit shall be completed no later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for three years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

### 13. Source Documents

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

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

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used as a formula for reimbursing a CCD mandated by the state that meets certain conditions specified in 17518.5(a). For costs incurred prior to January 1, 2005, time study can substitute for continuous records of actual time spent for a specific fiscal year only if the program's P's & G's allow for the use of time studies.

## 14. Claim Forms and Instructions

A claimant may submit a computer generated report in substitution for Form-1 and Form-2, provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file an estimated or reimbursement claim. The SCO will revise the manual and claim forms as necessary.

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

This form is used to segregate the detail costs by claim component. In some mandates, specific reimbursable activities have been identified for each component. The expenses reported on this form must be supported by the official financial records of the claimant and copies of supporting documentation, as specified in the claiming instructions, must be submitted with the claims. All supporting documents must be retained for a period of not less than three years after the reimbursement claim was filed or last amended.

### B. Form-1, Claim Summary

This form is used to summarize direct costs by component and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from Form-2 and are carried forward to form FAM-27.

A CCD has the option of using a federally approved rate (i.e., utilizing the cost accounting principles from the Office of Management and Budget (OMB) 2, CFR Part 225) or from form FAM-29C.

### C. Form FAM-27, Claim for Payment

This form contains a certification that must be signed by an authorized officer of the CCD. All applicable information from Form-1 must be carried forward onto this form in order for the SCO to process the claim for payment. An original and one copy of the FAM-27 are required.

Claims should be rounded to the nearest dollar. Submit a signed original and one copy of form FAM-27, Claim for Payment, and all other forms and supporting documents **(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.)** Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

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

If delivered by  
Other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

## 15. Retention of Claiming Instructions

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. These revisions should be inserted in the School Mandated Cost Manual and the old forms they replace should be removed. The instructions should then be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, updated forms and any other information or instructions claimants may need to file claims, as well as instructions and forms for all new programs released throughout the

year will be placed on the SCO's web site at [www.sco.ca.gov/ard/local/locreim/index.shtml](http://www.sco.ca.gov/ard/local/locreim/index.shtml).

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, or send e-mail to [lrsdar@sco.ca.gov](mailto:lrsdar@sco.ca.gov), or call the Local Reimbursements Section at (916) 324-5729.

#### **16. Retention of Claim Records and Supporting Documentation**

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and that the claim was prepared in accordance with the SCO's claiming instructions and the COSM's P's and G's. If any adjustments are made to a claim, a "Notice of Claim Adjustments" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

On-site audits will be conducted by the SCO as deemed necessary. Pursuant to GC Section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district is subject to audit by the SCO no later than three years after the date the actual reimbursement claim was filed or last amended, whichever is later. However, if no funds were appropriated or no payment was made to a claimant for the program for the fiscal year for which the claim was filed, the time for the SCO to initiate an audit shall commence to run from the date of initial payment of the claim. Therefore, all documentation to support actual costs claimed must be retained for the same period, and shall be made available to the SCO on request.



## FILING A CLAIM

### 1. Introduction

The law in the State of California, (GC Sections 17500 through 17617), provides for the reimbursement of costs incurred by community college districts (CCD) for costs mandated by the State. Costs mandated by the State means any increased costs which a CCD is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program.

A reimbursement claim is defined in GC Section 17522 as any claim filed with the State Controller's Office by a CCD for reimbursement of costs incurred for which an appropriation is made for the purpose of paying the claim. An actual claim for the 2007-08 fiscal year, may be filed by February 15, 2009, without a late penalty. If the filing deadline falls on a weekend or holiday, the filing deadline will be the next business day. Since the 15th falls on a weekend in 2009, claims will be accepted without penalty if postmarked or delivered on before February 17th, 2009. Ongoing reimbursement claims filed after the deadline will be reduced by a late penalty of 10%, not to exceed \$10,000. Amended claims filed after the filing deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Initial reimbursement claims filed after the filing deadline will be reduced by a late penalty of 10% with no limitation. Claims filed more than one year after the deadline will not be accepted by the SCO.

In order for a claim to be considered properly filed, it must include documentation to support the indirect cost rate if the indirect cost rate exceeds 7 percent. A more detailed discussion of the indirect cost methods available to community colleges may be found in Section 9 of these instructions. Documentation to support actual costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

When a program has been reimbursed for three or more years, the Commission on State Mandates (CSM) may approve the program for inclusion in the State Mandates Apportionment System (SMAS). For programs included in SMAS, the SCO determines the amount of each claimant's entitlement based on an average of three consecutive fiscal years of actual costs adjusted by any changes in the Implicit Price Deflator (IPD). Claimants with an established entitlement receive an annual apportionment adjusted by any changes in the IPD and, under certain circumstances, by any changes in workload. Claimants with an established entitlement do not need to file further claims for the program.

The SCO is authorized to make payments for costs of mandated programs from amounts appropriated by the State Budget Act, by the State Mandates Claims Fund, or by specific legislation. In the event the appropriation is insufficient to pay claims in full, claimants will receive prorated payments in proportion to the dollar amount of approved claims for the program. Balances of prorated payments will be made when supplementary funds become available.

These claiming instructions are issued to help claimants prepare paper, and/or electronic mandated cost claims, for submission to the SCO. These instructions are based upon the State of California statutes, regulations, and parameters and guidelines (P's & G's) adopted by the CSM. Since each mandate is administered separately, it is important to refer to the P's and G's for each program for information relating to established policies and eligible reimbursable costs.

### 2. Electronic Filing: Local Government e-Claims (LGeC)

LGeC enables claimants and their consultants to securely prepare and submit mandated cost claims via the Internet. LGeC uses a series of data input screens to collect the information needed to prepare a claim and provides a web service so claims can be uploaded in batch files. LGeC also incorporates an attachment feature so claimants can electronically attach supporting documentation if required. The only documentation required to be submitted with the claim is the

support for the indirect cost rate if the indirect cost rate exceeds 10%. A more detailed discussion of the indirect cost methodologies available to community colleges may be found in Section 9 of this manual. All other documentation to support actual costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of this manual.

The LGeC system provides an easy and straightforward approach to the claiming process. Filing claims using LGeC eliminates the manual preparation and submission of paper claims by CCDs and the receiving, processing, key entry, verification, and storage of the paper claims by the SCO. LGeC also provides mathematical checks and automated error detection to reduce erroneous and incomplete claims, provides the State with an electronic workflow process, and stores the claims in an electronic format. Making the change from paper claims to electronic claims reduces the manual handling of paper claims and decreases the costs incurred for postage, handling, and storage of claims filed using the LGeC system.

In order to use the LGeC system you will need to obtain a user ID and password for each person who will access the LGeC system. To obtain a User ID and password you must file an application with the SCO. The application and instructions are available on the LGeC website located at <https://www.sco.ard/local/lgec/index.shtml>. Complete the application and other documents as requested and mail them to the SCO using the address provided in the instructions. The SCO will process the application and issue a User ID and password to each applicant.

In addition, you may want to subscribe to an email distribution list to automatically receive timely, comprehensive information regarding mandated cost claim receipts, payments, test claims, guidelines, electronic claims, and other news and updates. You also will receive related audit reports and mandate information disseminated by other state agencies.

You can find more information about LGeC and the email distribution lists at <https://www.sco.ard/local/lgec/index.shtml>. This website provides access to the LGeC system, an application for User ID's and passwords, an instructional guide, FAQ's and additional help files. Questions about the information on this website may be directed to [LRSDAR@sco.ca.gov](mailto:LRSDAR@sco.ca.gov), or to Angie Lowi Teng at the Division of Accounting and Reporting, Local Reimbursements Section, Local Government e-Claims, (916) 323-0706.

### 3. Types of Claims

Claimants may file a reimbursement claim for actual mandated costs incurred in the prior fiscal year. An entitlement claim may be filed for the purpose of establishing a base year entitlement amount for mandated programs included in SMAS. A claimant who has established a base year entitlement for a program, would receive an automatic annual payment which is reflective of the current costs for the program.

All claims received by the SCO will be reviewed to verify actual costs. An adjustment of the claim will be made if the amount claimed is determined to be excessive, improper, or unreasonable.

#### A. Reimbursement Claim

A reimbursement claim is defined in GC Section 17522 as any claim filed with the SCO by a CCD for reimbursement of costs incurred for which an appropriation is made for paying the claim.

Initial reimbursement claims are first-time claims for reimbursement of costs for one or more prior fiscal year(s) of a program that was previously unfunded. Claims are due 120 days from the date of issuance of the claiming instructions for the program by the SCO. The first statute that appropriates funds for the mandated program will specify the fiscal years for which costs are eligible for reimbursement.

Annual ongoing reimbursement claims must be filed by February 15<sup>th</sup> following the fiscal year in

which costs were incurred for the program. If the filing deadline falls on a weekend or holiday, the filing deadline will be the next business day. Since February 15<sup>th</sup> falls on a weekend in 2009, claims will be accepted without penalty if postmarked or delivered on before February 17<sup>th</sup>, 2009.

In order for a claim to be considered properly filed, it must include documentation to support the indirect cost rate if the indirect cost rate exceeds seven percent. A more detailed discussion of the indirect cost methods available to community colleges may be found in Section 9 of this manual.

Documentation to support actual costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of this manual.

#### **B. Estimated Claims**

Pursuant to AB 8, Chapter 6, Statutes of 2008, the option to file estimated claims has been eliminated. Therefore, estimated claims filed on or after February 17, 2008, will not be accepted for reimbursement.

#### **C. Entitlement Claim**

An entitlement claim is defined in GC Section 17522 as any claim filed by a CCD with the SCO for the sole purpose of establishing or adjusting a base year entitlement for a mandated cost program that has been included in SMAS. An entitlement claim should not contain nonrecurring or initial start-up costs. There is no statutory deadline for the filing of entitlement claims. However, entitlement claims should be filed by February 15th, following the third fiscal year used to develop the entitlement claim, to permit an orderly processing of claims. When the claims are approved and a base year entitlement amount is determined, the claimant will receive an apportionment reflective of the program's current year costs.

The automatic apportionment is determined by adjusting the claimant's base year entitlement for changes in the IPD of costs of goods and services to governmental agencies, as determined by the State Department of Finance. For programs approved by the CSM for inclusion in SMAS on or after January 1, 1988, the payment for each year succeeding the three year base period is adjusted according to any changes by both the IPD and average daily attendance (ADA).

The SCO will perform this computation for each claimant who has filed claims for three consecutive years. If a claimant has incurred costs for three consecutive years but has not filed a claim in each of those years, the claimant may file an entitlement claim, form FAM-43, to establish a base year entitlement. The form FAM-43 is included in the claiming instructions for SMAS programs. An entitlement claim does not result in the claimant being reimbursed for the costs incurred, but rather entitles the claimant to receive automatic payments from SMAS. Annual apportionments for programs included in the SMAS system are paid on or before November 30th of each year.

#### **4. Minimum Claim Amount**

For initial claims and annual claims filed on or after September 30, 2002, if the total costs for a given year do not exceed \$1,000 no reimbursement shall be allowed except as otherwise allowed by GC Section 17564.

#### **5. Filing Deadline for Claims**

Pursuant to GC Section 17561(d) initial reimbursement claims (first time claims) for reimbursement of costs of a previously unfunded mandated program must be filed within 120 days from the date the SCO issues the claiming instructions for the program.

When paying a timely filed claim for initial reimbursement, the Controller shall withhold 20 percent of the amount of the claim until the claim is audited to verify the actual amount of the mandated costs.

Initial reimbursement claims filed after the filing deadline shall be reduced by 10 percent of the amount that would have been allowed had the claim been timely filed. The Controller may withhold payment of any late claim for initial reimbursement until the next deadline for funded claims unless sufficient funds are available to pay the claim after all timely filed claims have been paid. All initial reimbursement claims for all fiscal years required to be filed on their initial filing date for a state-mandated local program shall be considered as one claim for the purpose of computing any late claim penalty.

In no case may a reimbursement claim be paid if submitted more than one year after the filing deadline specified in the Controller's claiming instructions on funded mandates.

Pursuant to GC Section 17560, annual reimbursement claims (recurring claims) for costs incurred during the previous fiscal year must be filed with the SCO and postmarked on or before February 15th following the fiscal year in which costs were incurred. If the filing deadline falls on a weekend or holiday, the filing deadline will be the next business day. Since February 15th falls on a weekend in 2009, claims will be accepted without penalty if postmarked or delivered on or before February 17th, 2009.

If the annual reimbursement claim is filed after the deadline, but within one year of the deadline, the approved claim must be reduced by a 10% late penalty, not to exceed \$10,000. Amended claims filed after the deadline will be reduced by 10% of the increased amount not to exceed \$10,000 for the total claim. Claims filed more than one year after the deadline cannot be accepted for reimbursement.

Entitlement claims do not have a filing deadline. However, entitlement claims should be filed by February 15th to permit orderly processing of the claims.

## 6. Payment of Claims

In order for the SCO to authorize payment of a claim, the Certification of Claim, form FAM-27, must be properly filled out, signed, and dated by the entity's authorized officer. When using the LGeC system the logon id and password of the authorized officer is used for the signature and is applied by the LGeC system when the claim is submitted. Pursuant to GC 17561(d), reimbursement claims are paid by August 15, or 45 days after the date the appropriation for the claim is effective, whichever is later. In the event the amount appropriated by the Legislature is insufficient to pay the approved amount in full for a program, claimants will receive a prorated payment in proportion to the amount of approved claims timely filed and on hand at the time of proration.

A claimant is entitled to receive accrued interest at the pooled money investment account rate if the payment was made more than 60 days after the claim filing deadline or the actual date of claim receipt, whichever is later. For an initial claim, interest begins to accrue when the payment is made more than 365 days after the adoption of the program's statewide cost estimate. The SCO may withhold up to 20 percent of the amount of an initial claim until the claim is audited to verify the actual amount of the mandated costs.

The SCO reports the amounts of insufficient appropriations to the State Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each house of the Legislature, who consider appropriations in order to assure appropriation of these funds in the Budget Act. If these funds cannot be appropriated on a timely basis in the Budget Act, this information is transmitted to the CSM which will include these amounts in its report to assure that an appropriation sufficient to pay the claims is included in the next local government claims bill or other appropriation bills. Any balances remaining on these claims will be paid when supplementary funds are made available.

Unless specified in the statutes, regulations, or P's & G's, the determination of allowable and unallowable costs for mandates is based on the P's & G's adopted by the CSM. The determination of allowable reimbursable mandated costs for unfunded mandates is made by the CSM. The SCO determines allowable reimbursable costs, subject to amendment by the CSM, for mandates funded by special legislation. Allowable costs are those direct and indirect costs, less applicable credits, considered eligible for reimbursement. In order for costs to be allowable and thus eligible for reimbursement, the costs must meet the following general criteria:

1. The cost is necessary and reasonable for proper and efficient administration of the mandate and not a general expense required to carry out the overall responsibilities of government.
2. The cost is allocable to a particular cost objective identified in the P's & G's.
3. The cost is net of any applicable credits that offset or reduce expenses of items allocable to the mandate.

The SCO has identified certain costs that should not be claimed as direct program costs unless specified as reimbursable under the program's P's & G's. These costs include, but are not limited to, subscriptions, depreciation, memberships, conferences, workshops, general education, and travel costs.

#### **7. State Mandates Apportionment System (SMAS)**

Chapter 1534, Statutes of 1985, established SMAS, a method of paying certain mandated programs as apportionments. This method is utilized whenever a program has been approved for inclusion in SMAS by the CSM.

When a mandated program has been included in SMAS, the SCO will determine a base year entitlement amount for each CCD that has submitted reimbursement claims (or entitlement claims) for three consecutive fiscal years. A base year entitlement amount is determined by averaging the approved reimbursement claims (or entitlement claims) for 1982-83, 1983-84, and 1984-85 years or any three consecutive fiscal years thereafter. The amounts are first adjusted by any change in the IPD, which is applied separately to each year's costs for the three years that comprise the base period. The base period means the three fiscal years immediately succeeding the CSM's approval.

Each CCD with an established base year entitlement for the program will receive automatic annual payments from the SCO reflective of the program's current year costs. The apportionment amount is adjusted annually for any change in the IPD. If the mandated program was included in SMAS after January 1, 1988, the annual apportionment is adjusted for any change in both the IPD and ADA.

In the event a CCD has incurred costs for three consecutive fiscal years but did not file a reimbursement claim in one or more of those fiscal years, the CCD may file an entitlement claim for each of those missed years to establish a base year entitlement. An "entitlement claim" means any claim filed by a CCD with the SCO for the sole purpose of establishing a base year entitlement. A base year entitlement shall not include any nonrecurring or initial start-up costs.

Initial apportionments are made on an individual program basis. After the initial year, all apportionments are made by November 30<sup>th</sup>. The amount to be apportioned is the base year entitlement adjusted by annual changes in the IPD for the cost of goods and services to governmental agencies as determined by the State Department of Finance.

In the event the CCD determines that the amount of apportionment does not accurately reflect costs incurred to comply with a mandate, the process of adjusting an established base year entitlement upon which the apportionment is based is set forth in GC Section 17615.8 and requires the approval of the CSM.

**8. Direct Costs**

A direct cost is a cost that can be identified specifically with a particular program or activity. Documentation to support direct costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions. Costs typically classified as direct costs are:

**(1) Employee Wages, Salaries, and Fringe Benefits**

For each of the mandated activities performed, the claimant must list the names of the employees who worked on the mandate, their job classification, hours worked on the mandate, and rate of pay. The claimant may use a productive hourly rate in-lieu of reporting actual compensation and fringe benefits:

**(a) Productive Hourly Rate Options**

A CCD may use one of the following methods to compute productive hourly rates:

- Actual annual productive hours for each employee
- The weighted-average annual productive hours for each job title, or
- 1,800\* annual productive hours for all employees

If actual annual productive hours or weighted-average annual productive hours for each job title is chosen, the claimant must maintain documentation of how these hours were computed. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

\* 1,800 annual productive hours excludes the following employee time:

- o Paid holidays;
- o Vacation earned;
- o Sick leave taken;
- o Informal time off;
- o Jury duty;
- o Military leave taken.

**(b) Compute a Productive Hourly Rate**

1. Compute a productive hourly rate for salaried employees to include actual fringe benefit costs. The methodology for converting a salary to a productive hourly rate is to compute the employee's annual salary and fringe benefits and divide by the annual productive hours.

**Table 1: Productive Hourly Rate, Annual Salary + Benefits Method**

Formula:	Description:
$[(EAS + Benefits) \div APH] = PHR$	EAS = Employee's Annual Salary APH = Annual Productive Hours PHR = Productive Hourly Rate
$[(\$26,000 + \$8,099) \div 1,800 \text{ hrs}] = 18.94$	

- As illustrated in Table 1, if you assume an employee's compensation was \$26,000 and \$8,099 for annual salary and fringe benefits, respectively, using the "Salary + Benefits Method," the productive hourly rate would be \$18.94. To convert a biweekly salary to EAS, multiply the biweekly salary by 26. To convert a monthly salary to EAS, multiply the monthly salary by 12. Use the same methodology to convert other salary periods.

- 2. A claimant may also compute the productive hourly rate by using the "Percent of Salary Method."

**Table 2: Productive Hourly Rate, Percent of Salary Method**

<b>Example:</b>		
<b>Step 1: Fringe Benefits as a Percent of Salary</b>		<b>Step 2: Productive Hourly Rate</b>
Retirement	15.00 %	<b>Formula:</b>
Social Security & Medicare	7.65	$[(EAS \times (1 + FBR)) \div APH] = PHR$
Health & Dental Insurance	5.25	
Workers Compensation	3.25	$[(\$26,000 \times (1.3115)) \div 1,800] = \$18.94$
<b>Total</b>	<b>31.15 %</b>	
<b>Description:</b>		
EAS = Employee's Annual Salary		APH = Annual Productive Hours
FBR = Fringe Benefit Rate		PHR = Productive Hourly Rate

- As illustrated in Table 3, both methods produce the same productive hourly rate.

Reimbursement for personnel services includes, but is not limited to, compensation paid for salaries, wages and employee fringe benefits. Employee fringe benefits include employer's contributions for social security, pension plans, insurance, workers compensation insurance and similar payments. These benefits are eligible for reimbursement as long as they are distributed equitably to all activities. Whether these costs are allowable is based on the following presumptions:

- The amount of compensation is reasonable for the service rendered.
- The compensation paid and benefits received are appropriately authorized by the governing board.
- Amounts charged for personnel services are based on payroll documents that are supported by time and attendance or equivalent records for individual employees.
- The methods used to distribute personnel services should produce an equitable distribution of direct and indirect allowable costs.

For each of the employees included in the claim, the claimant must use reasonable rates and hours in computing the wage cost. If a person of a higher-level position, performs an activity which normally would be performed by a lower-level position, reimbursement for time spent is allowable at the average salary range for the lower-level position. The salary rate of the person at a higher-level position may be claimed if it can be shown that it was more cost effective in comparison to the performance by a person at the lower-level position under normal circumstances and conditions. The number of hours charged to an activity should reflect the time expected to complete the activity under normal circumstances and conditions. The numbers of hours in excess of normal expected hours

are not reimbursable. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

**(c) Calculating an Average Productive Hourly Rate**

In those instances where the P's & G's allow a unit as a basis of claiming costs, the direct labor component of the unit cost should be expressed as an average productive hourly rate and can be determined as follows:

**Table 3: Calculating an Average Productive Hourly Rate**

	<u>Time Spent</u>	<u>Productive Hourly Rate</u>	<u>Total Cost by Employee</u>
Employee A	1.25 hrs	\$6.00	\$7.50
Employee B	0.75 hrs	4.50	3.38
Employee C	3.50 hrs	10.00	35.00
<b>Total</b>	<b>5.50 hrs</b>		<b>\$45.88</b>
Average Productive Hourly Rate is $\$45.88 / 5.50 \text{ hrs.} = \$8.34$			

**(d) Employer's Fringe Benefits Contribution**

A CCD has the option of claiming actual employer's fringe benefit contributions or may compute an average fringe benefit cost for the employee's job classification and claim it as a percentage of direct labor. The same time base should be used for both salary and fringe benefits when computing a percentage. For example, if health and dental insurance payments are made annually, use an annual salary. After the percentage of salary for each fringe benefit is computed, total them. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions. For example:

<u>Employer's Contribution</u>	<u>% of Salary</u>
Retirement	15.00%
Social Security	7.65%
Health and Dental Insurance	5.25%
Worker's Compensation	0.75%
<b>Total</b>	<b>28.65%</b>

**(e) Materials and Supplies**

Only actual expenses can be claimed for materials and supplies, which were acquired and consumed specifically for the purpose of a mandated program. The claimant must list the materials and supplies that used to perform the mandated activity, the number of units consumed, the cost per unit, and the total dollar amount claimed. Materials and supplies in excess of reasonable quality, quantity, and cost are not reimbursable. Materials and supplies withdrawn from inventory and charged to the mandated activity must be based on a recognized method-of pricing, consistently applied. Purchases shall be claimed at the actual price after deducting discounts, rebates and allowances received by the CCD. Documentation to support these costs must be kept on hand by

the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

**(f) Calculating a Unit Cost for Materials and Supplies**

In those instances where the P's & G's suggest that a unit cost be developed for use as a basis of claiming costs mandated by the State, the materials and supplies component of the unit cost should be expressed as a unit cost of materials and supplies as shown in Table 1 or Table 2:

**Table 1: Calculating A Unit Cost for Materials and Supplies**

Supplies	Cost Per Unit	Amount of Supplies Used Per Activity	Unit Cost of Supplies Per Activity
Paper	0.02	4	\$0.08
Files	0.10	1	0.10
Envelopes	0.03	2	0.06
Photocopies	0.10	4	<u>0.40</u>
			<u>\$0.64</u>

**Table 2: Calculating a Unit Cost for Materials and Supplies**

Supplies	Supplies Used	Unit Cost of Supplies Per Activity
Paper (\$10.00 for 500 sheet ream)	250 Sheets	\$5.00
Files (\$2.50 for box of 25)	10 Folders	1.00
Envelopes (\$3.00 for box of 100)	50 Envelopes	1.50
Photocopies (\$0.05 per copy)	40 Copies	<u>2.00</u>
		<u>\$9.50</u>

If the number of reimbursable instances is 25, then the unit cost of supplies is \$0.38 per reimbursable instance (\$9.50/25).

**(g) Contract Services**

The cost of contract services is allowable if the CCD lacks the staff resources or necessary expertise, or it is economically feasible to hire a contractor to perform the mandated activity. The claimant must keep documentation on hand to support 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 P's & G's for the mandated program. The contractor's invoice, or statement, which includes an itemized list of costs for activities performed. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

**(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 are reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must maintain documentation to support 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. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

**(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 P's & G's 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. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

**(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 maintain documentation to support the purpose of the trip, the name and address of the persons incurring the expense, the date and time of departure and return, a description of each expense claimed, and the cost of transportation, number of private auto miles traveled, and the cost of tolls and parking. Receipts are required for charges over \$10.00. Documentation to support these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

**(k) Documentation**

It is the responsibility of the claimant to maintain 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. The documentation supporting these costs must be kept on hand by the claimant and made available to the SCO upon request as explained in Section 17 of these instructions.

**9. 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), or if specifically allowed by a mandated cost program's P's & G's, a district may choose to claim indirect costs using

either (1) a federally approved rate prepared in accordance with the Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; or (2) a flat 7% rate. The FAM-29C indirect cost rate and the flat 7% indirect cost rate are applied to *Salaries and Benefits Only*, whereas the federally approved rate is applied to the allocation base used in developing the federally approved rate.

If indirect costs are calculated using the OMB Circular A-21 methodology with a base other than *Salaries and Benefits Only*, the claim cannot be filed using the Local Government e-Claims system as LGeC does not support cost bases other than *Salaries and Benefits Only*. Instead, these claims must be filed manually using paper forms.

However, if indirect costs are calculated using the OMB Circular A-21 methodology using *Salaries and Benefits Only* in the base, then the claims can be filed using either the LGeC system or the manual paper process. In these cases, the indirect cost rate is calculated in accordance with the chosen methodology and keyed into the mandated cost form on the appropriate line (usually Form 1, line (06)), *Indirect Cost Rate*. The LGeC system will apply that rate to *Salaries and Benefits Only* (usually Form 1, line (5)(a)) to arrive at the total indirect costs (usually Form 1, line (7)). If the rate is applied to anything other than *Salaries and Benefits Only*, then the claim must be filed manually using paper forms.

The SCO developed form FAM-29C to be consistent with the 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 methodology used in form FAM-29C is a direct cost base comprised of salary and benefit costs. This provides a consistent indirect cost rate methodology for all CCD's mandated cost programs.

FAM-29C uses 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 the 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 the OMB Circular A-21.

The OMB Circular A-21, Section C.4, states that a 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.

The 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's. For example, library costs and department administration expenses, normally classified fully or partly as indirect costs in the 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 include fundraising costs, which are unallowable under OMB Circular A-21. If the district claims any costs from these indirect accounts as 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					
Activity	EDP	Salaries and Benefits per CCFS-311	Operating Expenses per CCFS-311	Indirect-Salaries, Benefits, and Operating Expenses	Direct-Salaries and Benefits only
Instructional Activities	599	\$46,249,931	\$ 8,289,190		\$ 46,249,931
Instruct. Admin. & Instruct. Governance	6000	5,181,935	631,615		5,181,935
Instructional Support Services	6100	4,361,061	445,196		4,361,061
Admissions and Records	6200	1,251,539	96,634		1,251,539
Student Counseling and Guidance	6300	3,373,121	80,201		3,373,121
Other Student Services	6400	5,511,511	1,116,904		5,511,511
Operation and Maintenance of Plant	6500	5,192,099	3,192,398	8,384,497	
Planning, Policy Making, and Coordination	6600	2,562,909	1,096,833	3,659,742	
General Institutional Support Services	6700				
Community Relations	6710	446,207	228,320	674,527	
Fiscal Operations	6720	2,342,316	315,019	2,657,335	
Human Resources Management	6730	1,057,387	102,600	1,159,987	
Non-instructional Staff Retirees' Benefits and Retirement Incentives	6740	1,327,125	-	1,327,125	
Staff Development	6750	1,295	34,931	36,226	
Staff Diversity	6760	449,392	394,915	844,307	
Logistical Services	6770	2,853,609	354,953	3,208,562	
Management Information Systems	6780	2,386,511	894,685	3,281,196	
Other General Institutional Support Services	6790	19,635	1,679	21,314	
Community Services and Economic Development	6800	963,036	688,648		963,036
Ancillary Services	6900	723,450	224,961		723,450
Auxiliary Operations	7000	565,859	12,179.00		565,859
Depreciation or Use Allowance - Building				2,620,741	
Depreciation or Use Allowance - Equipment				721,097	
<b>Totals</b>		<u>\$86,819,928</u>	<u>\$ 18,201,861</u>	<u>\$28,596,656</u>	<u>\$68,181,443</u>
				(A)	(B)
				<u>41.94%</u>	
<b>Indirect Cost Rate (A)/(B)</b>					

## 10. Time Study Guidelines

### Background

A reasonable reimbursement methodology, which meets certain conditions specified in Government Code section 17518.5, subdivision (a), can be used as a "formula for reimbursing local agency and school district costs mandated by the state."

Two methods are acceptable for documenting employee time charged to mandated cost programs: Actual Time Reporting and Time Study. These methods are described below. Application of time study results is restricted. As explained in the Time Study Results section below, the results may be projected forward a maximum of two years or applied retroactively to initial claims, current-year claims, and late-filed claims, provided certain criteria are met.

### Actual Time Reporting

Each program's parameters and guidelines define reimbursable activities for the mandated cost program. (Some parameters and guidelines refer to reimbursable activities as reimbursable components.) When employees work on multiple activities and/or programs, a distribution of their salaries or wages must be supported by personnel activity reports or equivalent documentation that meets the following standards (which clarify documentation requirements discussed in the Reimbursable Activities section of recent parameters and guidelines):

- They must reflect an after-the-fact (contemporaneous) distribution of the actual activity of each employee;
- They must account for the total activity for which each employee is compensated;
- They must be prepared at least monthly and must coincide with one or more pay periods; and
- They must be signed by the employee.

Budget estimates or other distribution percentages determined before services are performed do not qualify as support for actual time reporting.

### Time Study

In certain cases, a time study may be used as a substitute for continuous records of actual time spent on multiple activities and/or programs. A time study can be used for an activity when the task is repetitive in nature. Activities that require varying levels of effort are not appropriate for time studies.

### Time Study Plan

The claimant must develop a time study plan before a time study is conducted. The claimant must retain the time study plan for audit purposes. The plan must identify the following:

- Time period(s) to be studied - the plan must show that all time periods selected are representative of the fiscal year and that the results can be reasonably projected to approximate actual costs.
- Activities and/or programs to be studied - for each mandated program included, the time study must separately identify each reimbursable activity defined in the mandated program's parameters and guidelines, which are derived from the program's statement of decision. If a reimbursable activity in the parameters and guidelines identifies separate and distinct sub-activities, these sub-activities also must be treated as individual activities.

For example, sub-activities (a), (b), and (c) under reimbursable activity (B)(1) of the local

agency's Domestic Violence Treatment Services: Authorization and Case Management Program, relate to information to be discussed during victim notification by the probation department and therefore are not separate and distinct activities. It is not necessary to separately study these sub-activities.

- Process used to accomplish each reimbursable activity - use flowcharts or similar analytical tools and/or written desk procedures to describe the process followed to complete each activity.
- Employee universe - the employee universe used in the time study must include all positions whose salaries and wages are to be allocated by means of the time study.
- Employee sample selection methodology - the plan must show that employees selected are representative of the employee universe and that the results can be reasonably projected to approximate actual costs. In addition, the employee sample size should be proportional to the variation in time spent to perform a task. The sample size should be larger for tasks with significant time variations.
- Time increments to be recorded - the time increments used should be sufficient to recognize the number of different activities performed and the dynamics of these responsibilities. Very large increments (such as one hour or more) can be used for employees performing only a few functions that change very slowly over time. Small increments (a number of minutes) can be used for employees performing more short-term tasks.

Random-moment sampling is not an acceptable alternative to continuous time records for mandated cost claims. Random-moment sampling techniques are most applicable in situations where employees perform many different types of activities on a variety of programs with small time increments throughout the fiscal year.

### **Time Study Documentation**

Time studies must:

- Be supported by time records that are completed contemporaneously;
- Report activity on a daily basis;
- Be sufficiently detailed to reflect all mandated activities and/or programs performed during a specific time period; and
- Coincide with one or more pay periods.

Time records must be signed by the employee and be supported by documentation that validates that the work was actually performed. As with actual time reporting, budget estimates or other distribution percentages determined before services are performed do not qualify as valid time studies.

### **Time Study Results**

Claimants must summarize time study results to show how the time study supports the costs claimed for each activity. Any variations from the procedures identified in the original time study plan must be documented and explained. Current-year costs must be used to prepare a time study. Claimants may project time study results to no more than two subsequent fiscal years. A claimant also may apply time study results retroactively to initial claims, current-year claims, and late-filed claims.

When projecting time study results, the claimant must certify that no significant changes have occurred between years in either (1) the requirements of each mandated program activity; or (2) the processes and procedures used to accomplish the activity. For all years, the claimant must

maintain documentation that shows that the mandated activity was actually performed. Time study results used to support claims are subject to the record-keeping requirements for those claims.

### 11. Offset Against State Mandated Claims

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered eligible for reimbursement. When all or part of the costs of a mandated program are specifically reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.), only that portion of any increased costs payable from CCD funds is eligible for reimbursement under the provisions of GC Section 17561.

#### Example 1:

As illustrated in Table 5, this example shows how the "Offset Against State Mandated Claims" is determined for a CCD receiving block grant revenues not based on a formula allocation. Program costs for each situation equals \$100,000.

**Table 5: Offset Against State Mandates, Example 1**

	<b>Program Costs</b>	<b>Actual Local Assistance Revenues</b>	<b>State Mandated Costs</b>	<b>Offset Against State Mandated Claims</b>	<b>Claimable Mandated Costs</b>
1.	\$100,000	\$95,000	\$2,500	\$-0-	\$2,500
2.	100,000	97,000	2,500	-0-	2,500
3.	100,000	98,000	2,500	500	2,000
4.	100,000	100,000	2,500	2,500	-0-
5.	100,000 *	50,000	2,500	1,250	1,250
6.	100,000 *	49,000	2,500	250	2,250

\* CCD share is \$50,000 of the program cost.

Numbers (1) through (4), in Table 5, show intended funding at 100% from local assistance revenue sources. Numbers (5) and (6) show cost sharing on a 50/50 basis with the district. In numbers (1) through (6), included in the program costs of \$100,000 are state mandated costs of \$2,500. The offset against state mandated claims are the amount of actual local assistance revenues, which exceeds the difference between program costs and state mandated costs. This offset cannot exceed the amount of state mandated costs.

In (1), local assistance revenues were less than expected. Local assistance funding was not in excess of the difference between program costs and state mandated costs. As a result, the offset against state mandated claims is zero and \$2,500 is claimable as mandated costs.

In (4), local assistance revenues were fully realized to cover the entire cost of the program, including the state mandated activity; therefore, the offset against state mandated claims is \$2,500, and claimable cost is \$0.

In (5), the district is sharing 50% of the project cost. Since local assistance revenues of \$50,000 were fully realized, the offset against state mandated claims is \$1,250.

In (6), local assistance revenues were less than the amount expended and the offset against state mandated claims is \$250. Therefore, the claimable mandated costs are \$2,250.

**Example 2:**

As illustrated in Table 6, this example shows how the offset against state mandated claims is determined for a CCD receiving special project funds based on approved actual costs. Local assistance revenues for special projects must be applied proportionately to approve costs.

**Table 6: Offset Against State Mandates, Example 2**

	Program Costs	Actual Local Assistance Revenues	State Mandated Costs	Offset Against State Mandated Claims	Claimable Mandated Costs
1.	\$100,000	\$100,000	\$2,500	\$2,500	\$-0-
2.	100,000 **	75,000	2,500	1,875	625
3.	100,000 **	45,000	1,500	1,125	375

\*\* CCD share is \$25,000 of the program cost.

In (2), the entire program cost was approved. Since the local assistance revenue source covers 75% of the program cost, it also proportionately covered 75% of the \$2,500 state mandated costs, or \$1,875.

If in (3) local assistance revenues are less than the amount expected because only \$60,000 of the \$100,000 program costs were determined to be valid by the contracting agency, then a proportionate share of state mandated costs is likewise reduced to \$1,500. The offset against state mandated claims is \$1,125. Therefore, the claimable mandated costs are \$375.

**Federal and State Funding Sources**

State school fund apportionments and federal aid for education, which are based on ADA and are part of the general system of financing public schools as well as block grants which do not provide for specific reimbursement of costs (i.e., allocation formulas not tied to expenditures), should not be included as reimbursements from local assistance revenue sources.

**Governing Authority**

The costs of salaries and expenses of the governing authority, such as the school superintendent and governing board, are not reimbursable. These are costs of general government as described in the Office of Management and Budget Circular (OMB) 2 CFR Part 225.

**12. Notice of Claim Adjustment**

All claims submitted to the SCO are reviewed to determine if the claim was prepared in accordance with the claiming instructions. Claimants will receive a "Notice of Claim Adjustments" detailing any adjustments made by the SCO.

**13. Audit of Costs**

Pursuant to GC section 17558.5, subdivision (b), The SCO may conduct a field review of any claim after the claim has been submitted, prior to the reimbursement of the claim, to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the CSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a community college district for this mandate is subject to the initiation of an audit by SCO no later than three years after the date that the actual reimbursement claim is filed or last amended,

whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for SCO to initiate an audit shall commence to run from the date of initial payment of the claim.

In any case, an audit shall be completed no later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. On-site audits will be conducted by SCO as deemed necessary.

All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. Supporting documents must be maintained by the claimant and made available to the SCO upon request as discussed in Section 17 of this manual.

#### **14. Source Documents**

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

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

All documents used to support the reimbursable activities must be retained during the period subject to audit and must be made available to the SCO upon request as discussed in Section 17 of this manual.

For costs incurred on or after January 1, 2005, a reasonable reimbursement methodology can be used for reimbursing a CCD that meets certain conditions specified in 17518.5(a).

#### **15. Claim Forms and Instructions**

A claimant may submit a computer generated report in substitution for Form-1 and Form-2, provided the format of the report and data fields contained within the report are identical to the claim forms included with these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file reimbursement claims. The SCO will revise the manual and claim forms as necessary.

##### **A. Form-2, Activity Cost Detail**

This form is used to segregate the detail costs by claim activity. In some mandates, specific reimbursable activities have been identified for each activity. The expenses reported on this form must be supported by the official financial records of the claimant. All documents used to support the reimbursable activities must be retained by the claimant and must be made available to the SCO upon request.

**B. Form-1, Claim Summary**

This form is used to summarize direct costs by activity and compute allowable indirect costs for the mandate. The direct costs summarized on this form are derived from Form-2 and are carried forward to form FAM-27.

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

This form contains a certification that must be signed by an authorized officer of the CCD. All applicable information from Form-1 must be carried forward onto this form in order for the SCO to process the claim for payment. An original and one copy of the FAM-27 are required.

Claims should be rounded to the nearest dollar. Submit a signed original and one copy of form FAM-27, Claim for Payment. **(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.)** Use the following mailing addresses:

If delivered by  
U.S. Postal Service:

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

If delivered by  
Other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

**16. Retention of Claiming Instructions**

For your convenience, the revised claiming instructions in this package have been arranged in alphabetical order by program name. This Community College Mandated Cost Manual should be retained permanently for future reference, and the forms should be duplicated to meet your filing requirements. Annually, new or revised forms, instructions, and any other information claimants may need to file claims will be placed on the SCO's Web site located at [www.sco.ca.gov/ard/local/locreim/index.shtml](http://www.sco.ca.gov/ard/local/locreim/index.shtml).

If you have any questions concerning mandated cost reimbursements, please write to us at the address listed for filing claims, or by e-mail to [lrsdar@sco.ca.gov](mailto:lrsdar@sco.ca.gov), or call the Local Reimbursements Section at (916) 324-5729.

**17. Retention of Claim Records and Supporting Documentation**

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



# GAVILAN COMMUNITY COLLEGE DISTRICT

Audit Report

## ENROLLMENT FEE COLLECTION AND WAIVERS PROGRAM

Education Code Section 76300 and *California Code of Regulations*,  
Title 5, sections 58501-58503, 58611-58613, 58620, and 58630

*July 1, 1998, through June 30, 2008*



JOHN CHIANG  
California State Controller

April 2011

RECEIVED

APR 18 2011

GAVILAN COLLEGE  
VP OF ADMINISTRATION

Subj: **Received final audit report**  
Date: 4/18/2011 4:29:21 P.M. Pacific Daylight Time  
From: [nbailey@gavilan.edu](mailto:nbailey@gavilan.edu)  
To: [Kbpsixten@aol.com](mailto:Kbpsixten@aol.com)  
Hi Keith:

We received the state's EFCW audit report today. I have attached a copy. I apologize for the quality; the binding of the report does not lend itself to copying.

Joe has a request. He would like to have you prepare a letter addressed to him that may be read by other administrators and board members. If you could include an acknowledgement that the report has been received by the district and explain that this is still in the early stages and there is no need for alarm.

Let me know if you can do this for him.

Thanks,

Nancy

Subj: **FW: Updated Listing of Outstanding HFE IRCs and Event That Initiates An Audit/Starts the Two-Year Audit Clock**  
Date: 11/22/2011 10:51:04 A.M. Pacific Standard Time  
From: [jspano@sco.ca.gov](mailto:jspano@sco.ca.gov)  
To: [Nancy.Patton@csm.ca.gov](mailto:Nancy.Patton@csm.ca.gov), [Kbpsixten@aol.com](mailto:Kbpsixten@aol.com)  
CC: [ssilva@sco.ca.gov](mailto:ssilva@sco.ca.gov), [svanee@sco.ca.gov](mailto:svanee@sco.ca.gov)

Nancy, Keith,

Attached is the updated listing of outstanding Health Fee Elimination Program Incorrect Reduction Claims (IRCs), detailed by audit issues, as discussed with Keith Petersen and representatives of the Commission and SCO after the October 27, 2011, Commission hearing. The IRCs are in chronological order according to the filing date.

At the same meeting, Commission staff asked what we believe constitutes the initiation of an audit pursuant to Government Code section 17558.5. We consider the event that initiates an audit pursuant to Government Code section 17558.5 to be the date of the initial contact by the SCO to the auditee (generally a telephone contact) to inform them and put them on notice of the SCO's intention to perform the audit. In addition, we consider this same date as the event that commences the two-year period to complete an audit pursuant to Government Code section 17558.5.

I believe the next step is to coordinate a meeting or telephone conference call to discuss the prioritization of outstanding Health Fee Elimination Programs IRCs based on the updated listing.

***Jim L. Spano, CPA***

Bureau Chief  
State Controller's Office  
Division of Audits / Mandated Cost Audits Bureau  
Office: (916) 323-5849 / Fax: (916) 327-0832  
[jspano@sco.ca.gov](mailto:jspano@sco.ca.gov)

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**JOHN CHIANG**  
California State Controller

April 8, 2009

Joseph D. Keeler  
Vice President of Administrative Services  
Gavilan Community College District  
5055 Santa Teresa Boulevard  
Gilroy, CA 95020

Re: Audit of Mandated Cost Claims for Enrollment Fee Collection and Waivers Program  
For the Period of July 1, 1998, through June 30, 2008

Dear Mr. Keeler:

This letter confirms that Curt Chiesa has scheduled an audit of the Gavilan Community College District's legislatively mandated Enrollment Fee Collection and Waiver Program cost claims filed for fiscal year (FY) 1998-99 through FY 2007-08. Government Code sections 12410, 17558.5, and 17561 provide the authority for this audit. The entrance conference is scheduled for Tuesday, April 21, 2009, at 11:30 a.m. We will begin audit fieldwork after the entrance conference.

Please furnish working accommodations for and provide the necessary records (listed on the Attachment) to the audit staff. If you have any questions, please call me at (916) 324-6788.

Sincerely,

JOHN H. COBBINAH, Audit Manager  
Mandated Cost Audits Bureau  
Division of Audits

JHC/sk

Attachment

7380

Joseph D. Keeler  
April 8, 2009  
Page 2

cc: Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
Division of Audits, State Controller's Office  
Ginny Brummels, Manager  
Division of Accounting and Reporting  
State Controller's Office  
Curt Chiesa, Auditor-in-Charge  
Division of Audits, State Controller's Office

**Gavilan Community College District  
Records Request for Mandated Cost Program  
FY 1998-99 through FY 2007-08**

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1. Copy of claims filed for the mandated cost program
2. Copy of external and internal audit reports performed on the mandated cost program
3. Organization charts for the division or units handling the mandated cost program effective during the audit period, showing employee names and position titles
4. Chart of accounts
5. Worksheets that support the productive hourly rate used, including support for benefit rates
6. Documentation that supports the indirect cost rate proposal (ICRP)
7. Employee time sheets or time logs
8. Access to payroll records showing employee salaries and benefits paid during the audit period
9. Access to general ledger accounts that support disbursements
10. Documentation that supports amounts received from other funding sources
11. Copies of invoices and other documents necessary to support costs claimed

Subj: **Contra Costa Entrance Conference**  
Date: 3/16/2009 2:17:04 P.M. Pacific Daylight Time  
From: Kbpsixten  
To: [nbailey@gavilan.edu](mailto:nbailey@gavilan.edu)  
CC: [jkeeler@gavilan.edu](mailto:jkeeler@gavilan.edu), [Smpsixten](mailto:Smpsixten)

Nancy

Had the entrance conference at Contra Costa this morning for the same program you are scheduled to be audited for next month, Enrollment Fee Collection and Waiver. It will probably be the same auditor. This is the first audit of this program, so they weren't able to tell me much about what they will be looking at. They did say that they wanted to interview the Financial Aid director about the BOG waiver process.

Next week I will send you the notes for your entrance conference and Mr. Keeler can then get back to me with his questions.

Keith B. Petersen, President  
SixTen and Associates

**SAN DIEGO OFFICE:**  
5252 Balboa Avenue, Suite 900  
San Diego, CA 92117  
Voice: 858-514-8605  
Fax: 858-514-8645

**SACRAMENTO OFFICE:**  
3841 North Freeway Blvd., Suite 170  
Sacramento, CA 95834  
Voice: 916-565-6104  
Fax: 916-564-6103

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Feeling the pinch at the grocery store? Make dinner for \$10 or less.

Subj: **Audit initiation/completion date rule**  
Date: 11/22/2011 12:11:14 P.M. Pacific Standard Time  
From: [Kbpsixten@aol.com](mailto:Kbpsixten@aol.com)  
To: [jspano@sco.ca.gov](mailto:jspano@sco.ca.gov)  
CC: [ssilva@sco.ca.gov](mailto:ssilva@sco.ca.gov), [svanee@sco.ca.gov](mailto:svanee@sco.ca.gov), [nancy.patton@csd.ca.gov](mailto:nancy.patton@csd.ca.gov), [sharpej@losrios.edu](mailto:sharpej@losrios.edu),  
[nbailey@gavilan.edu](mailto:nbailey@gavilan.edu), [jbreza@4cd.edu](mailto:jbreza@4cd.edu), [brnorsworthy@pasadena.edu](mailto:brnorsworthy@pasadena.edu)

Jim

Thanks for the list of issues for the HFE claim.

Regarding the "audit initiation date," if you are now starting the 2-year clock at date of first phone contact (see forwarded message below) , I believe the following recent audits were issued (date of final audit report) more than 2-years after the initial phone contact:

Contra Costa CCD- EFCW  
~~Gavilan CCD-EFCW~~  
Pasadena CCD-IWM

Please withdraw/cancel these audits.

It will take me some time to look at my other pending incorrects to check the two-year rule, and I will get back to you later on this.

Thanks

**Keith B. Petersen, President**  
**SixTen and Associates**  
**[www.sixtenandassociates.com](http://www.sixtenandassociates.com)**

Sacramento Office:  
P.O. Box 340430  
Sacramento, CA 95834-0430  
Voice: 916-419-7093  
Fax: 916-263-9701

San Diego Office:  
5252 Balboa Avenue, Suite 900  
San Diego, CA 92117  
Voice: 858-514-8605  
Fax: 858-514-8645

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In a message dated 11/22/2011 10:51:04 A.M. Pacific Standard Time, jspano@sco.ca.gov writes:

Nancy, Keith,

Attached is the updated listing of outstanding Health Fee Elimination Program Incorrect Reduction Claims (IRCs), detailed by audit issues, as discussed with Keith Petersen and representatives of the Commission and SCO after the October 27, 2011, Commission hearing. The IRCs are in chronological order according to the filing date.

*AUDIT  
START DATE*

At the same meeting, Commission staff asked what we believe constitutes the initiation of an audit pursuant to Government Code section 17558.5. We consider the event that initiates an audit pursuant to Government Code section 17558.5 to be the date of the initial contact by the SCO to the auditee (generally a telephone contact) to inform them and put them on notice of the SCO's intention to perform the audit. In addition, we consider this same date as the event that commences the two-year period to complete an audit pursuant to Government Code section 17558.5.

I believe the next step is to coordinate a meeting or telephone conference call to discuss the prioritization of outstanding Health Fee Elimination Programs IRCs based on the updated listing.

***Jim L. Spano, CPA***

Bureau Chief

State Controller's Office

Division of Audits / Mandated Cost Audits Bureau

Office: (916) 323-5849 / Fax: (916) 327-0832

[jspano@sco.ca.gov](mailto:jspano@sco.ca.gov)

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# SixTen and Associates Mandate Reimbursement Services

W. B. PETERSEN, MPA, JD, President  
5200 Balboa Avenue, Suite 807  
San Diego, CA 92117

Telephone: (858) 514-8605  
Fax: (858) 514-8645  
E-Mail: Kbpsixten@aol.com

Claim File Copy

July 21, 2006

CERTIFIED MAIL # 7003 3110 0000 2900 4778

Ms. Virginia Brummels, Section Manager  
Local Reimbursement Section  
Division of Accounting and Reporting  
Office of the State Controller  
P.O. Box 942850  
Sacramento, CA 94250

RE: Annual Reimbursement Claim  
Gavilan Community College District CC43060

Dear Ms. Brummels:

Enclosed please find the original claims and extra copies of the FAM-27 for Gavilan Community College District's reimbursement claims listed below:

308/95	Enrollment Fee Collection and Waivers	1998-1999
308/95	Enrollment Fee Collection and Waivers	1999-2000
308/95	Enrollment Fee Collection and Waivers	2000-2001
308/95	Enrollment Fee Collection and Waivers	2001-2002
308/95	Enrollment Fee Collection and Waivers	2002-2003
308/95	Enrollment Fee Collection and Waivers	2003-2004
308/95	Enrollment Fee Collection and Waivers	2004-2005

If you have any questions regarding these claims, please contact me at (858) 514-8605.

Sincerely,



Sergio M. Perez, Vice-President  
Claims Processing Manager

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b>	For State Controller Use Only (19) Program Number 00267 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	<b>Program</b> <span style="font-size: 2em; font-weight: bold;">267</span>
---	---	---

(01) Claimant Identification Number: <span style="float: right;">CC43060</span>	Reimbursement Claim Data	
(02) Claimant Name: <span style="float: right;">Gavilan Community College District</span>	(22) EFCW-1, (04)(A)(1)(a)(f)	7,263
County of Location: <span style="float: right;">Santa Clara</span>	(23) EFCW-1, (04)(A)(1)(b)(f)	681
Street Address or P.O. Box: <span style="float: right;">5055 Santa Teresa Blvd.</span>	(24) EFCW-1, (04)(A)(2)(a)(f)	206,416
City: <span style="float: right;">Gilroy</span> State: <span style="float: right;">CA</span> Zip Code: <span style="float: right;">95020-9599</span>	(25) EFCW-1, (04)(B)(1)(a)(f)	

Type of Claim	Estimated Claim	Reimbursement Claim	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26) EFCW-1, (04)(B)(1)(b)(f)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) EFCW-1, (04)(B)(2)(a)(f)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) EFCW-1, (04)(B)(2)(b)(f)
			(29) EFCW-1, (04)(B)(2)(c)(f)
Fiscal Year of cost	(06)	(12) <span style="float: right;">1998-1999</span>	(30) EFCW-1, (06) <span style="float: right;">36</span>
Total Claimed Amount	(07)	(13) <span style="float: right;">\$ 285,040</span>	(31) EFCW-1, (07) <span style="float: right;">76,484</span>
Less: 10% Late Penalty		(14) <span style="float: right;">\$ -</span>	(32) EFCW-1, (09) <span style="float: right;">5,803</span>
Less: Prior Claim Payment Received		(15) <span style="float: right;">\$ -</span>	(33) EFCW-1, (10)
Net Claimed Amount		(16) <span style="float: right;">\$ 285,040</span>	(34)
Due from State	(08)	(17) <span style="float: right;">\$ 285,040</span>	(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) \_\_\_\_\_ Date \_\_\_\_\_

*Joseph D. Keeler* *7/11/06*

Joseph D. Keeler \_\_\_\_\_ Vice President, Administrative Services \_\_\_\_\_

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

(8) Name of Contact Person for Claim \_\_\_\_\_ Telephone Number: (858) 514-8605

SixTen and Associates \_\_\_\_\_ E-mail Address: kbpsixten@aol.com

<b>Program</b> 007	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>EFCW-1</b>
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(01) Claimant: Gavilan Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 1998-1999
--	---	--------------------------

(03) Leave Blank

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

**A. 1. Enrollment Fee Collection: One-Time Activities (Reimbursement begins 07/01/1998)**

a. Preparing district policies & procedures for § IV.A.	\$ 7,262.78	\$ -	\$ -	\$ -	\$ -	\$ 7,262.78
b. Staff training (One time per employee)	\$ 680.92	\$ -	\$ -	\$ -	\$ -	\$ 680.92

**A. 2. Enrollment Fee Collection: Ongoing Activities (Reimbursement begins 07/01/1998)**

a. Calculating and collecting enrollment fees	\$ 206,416.17	\$ -	\$ -	\$ -	\$ -	\$ 206,416.17
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**B. Enrollment Fee Waiver: One-Time Activities (Reimbursement begins 07/01/1999)**

a. Preparing district policies & procedures for § IV.B.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Staff training (One time per employee)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**B. 2. Enrollment Fee Waiver: Ongoing Activities (Reimbursement begins 07/01/1999)**

a. Adopting procedures, recording, and maintaining records	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Waiving student fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c. Reporting BOG fee waiver data to CCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5) Total Direct Costs	\$ 214,359.87	\$ -	\$ -	\$ -	\$ -	\$ 214,359.87
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<b>Indirect Costs</b>					
i) Indirect Cost Rate	[From OMB A-21, FAM-29C, or 7%]				35.68%
j) Total Indirect Costs	[Line (06) x line (05)(a)]				\$ 76,483.60
k) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]				\$ 290,843.47

<b>Cost Reduction</b>					
l) Less: Enrollment Fee Revenue offset					\$ 5,803.00
m) Enrollment Fee Waiver offsets					\$ -
n) Total Claimed Amount	[Line (08) - {Line (09) + Line (10)}]				\$ 285,040.47

Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant Milan Community College District	(02) Fiscal Year 1998-1999
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(03) Reimbursable Activities: Check only **one** box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input checked="" type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Prepare/revise district policies and procedures for collection of enrollment fees							
Campos, Connie      Accounting Assistant	\$18.11	350.0	\$ 6,338.50				
Parker, Joy          Director, Admissions & Records	\$34.91	8.0	\$ 279.28				
Filice, Lidia         Accountant	\$21.50	30.0	\$ 645.00				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 7,262.78	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant an Community College District	(02) Fiscal Year  <b>1998-1999</b>
--	--

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

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input checked="" type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Train district staff or attend training to implement procedures for enrollment fees collection							
Campos, Connie      Accounting Assistant	\$18.11	10.0	\$ 181.10				
Parker, Joy          Director, Admissions & Records	\$34.91	2.0	\$ 69.82				
Filice, Lidia         Accountant	\$21.50	20.0	\$ 430.00				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 680.92	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
-----------------------	--	----------------

(01) Claimant an Community College District	(02) Fiscal Year <b>1998-1999</b>
--	--------------------------------------

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

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input checked="" type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
---	---

(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Referencing student accounts and records Various enrollment office staff Collecting fees	\$20.96	1,022.3	\$ 21,427.41				
Calculating total enrollment fee to be collected Various enrollment office staff Collecting fees	\$20.96	3,475.7	\$ 72,850.67				
Answering student's questions regarding enrollment fee collection Various enrollment office staff Collecting fees	\$20.96	2,535.2	\$ 53,137.79				
dating written and computer records for enrollment fee information Various enrollment office staff Collecting fees	\$20.96	2,044.5	\$ 42,852.72				
Collecting delinquent enrollment fees, or turning over accounts to collection agencies Various enrollment office staff Collecting fees	\$20.96	770.4	\$ 16,147.58				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 206,416.17	\$ -	\$ -	\$ -	\$ -
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Gavilan Comm College District  
 308/95 ENROLLMENT FEE COLLECTIONS/WAIVERS  
 1998-1999  
 Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
98-99	350.00	Campos, Connie	Accounting Assistant	\$18.11	\$6,338.50	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
98-99	10.00	Campos, Connie	Accounting Assistant	\$18.11	\$181.10	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
	360.00	<b>Campos, Connie Total</b>			<b>\$6,519.60</b>		
98-99	30.00	Filice, Lidia	Accountant	\$21.50	\$645.00	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
98-99	20.00	Filice, Lidia	Accountant	\$21.50	\$430.00	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
	50.00	<b>Filice, Lidia Total</b>			<b>\$1,075.00</b>		
98-99	8.00	Parker, Joy	Director, Admissions & Records	\$34.91	\$279.28	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
98-99	2.00	Parker, Joy	Director, Admissions & Records	\$34.91	\$69.82	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
	10.00	<b>Parker, Joy Total</b>			<b>\$349.10</b>		
98-99	1,022.30	Various enrollment office staff	Collecting fees	\$20.96	\$21,427.41	Referencing student accounts and records	Calculating and collecting enrollment fees
98-99	3,475.70	Various enrollment office staff	Collecting fees	\$20.96	\$72,850.67	Calculating total enrollment fee to be collected	Calculating and collecting enrollment fees
98-99	2,535.20	Various enrollment office staff	Collecting fees	\$20.96	\$53,137.79	Answering student's questions regarding enrollment fee collection	Calculating and collecting enrollment fees
98-99	2,044.50	Various enrollment office staff	Collecting fees	\$20.96	\$42,852.72	Updating written and computer records for enrollment fee information	Calculating and collecting enrollment fees
98-99	770.40	Various enrollment office staff	Collecting fees	\$20.96	\$16,147.58	Collecting delinquent enrollment fees, or turning over accounts to collection agencies	Calculating and collecting enrollment fees
	9,848.10	<b>Various enrollment office staff Total</b>			<b>\$206,416.17</b>		
	10,268.10	<b>Grand Total</b>			<b>\$214,359.87</b>		

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

Connie Campos  
Employee Name

Accounting Assistant  
Exact Position Title

Gavilan Business Office  
College/Department/Location

408-848-4714  
Telephone #

2mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 350 350 250 250 250 250

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 10 10 10 10 25 80

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

**TOTALS:**

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos

Date 4-5-06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

Lidia Filice  
Employee Name

Accountant  
Exact Position Title

Accountant/Bus.  
College/Department/Location

408-848-4713  
Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 ~~04-05~~ ~~05-06~~

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:  
A. Enrollment Collection Process: 30 30 30 30 5

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.  
A. Enrollment Collection Process: 20 20 20 20 4

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.  
\_\_\_\_\_

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.  
Not used 36 36 36 36 8  
**TOTALS:** 86 86 86 86 17

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature [Signature] Date 4/1/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

<u>Joy Parker</u>	<u>Director of Admissions and Records</u>
<b>Employee Name</b>	<b>Exact Position Title</b>
<u>Admissions and Records</u>	<u>408 848 4754</u>
<b>College/Department/Location</b>	<b>Telephone #</b>
	<u>12mo/11mo/10mo/hrly</u>
	<b>Work year length</b>

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
 98-99 99-00 00-01 01-02 02-03 03-04 ~~04-05~~ 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process:	<u>8hrs</u>	<u>7 hrs</u>	<u>7 hrs</u>	<u>8 hrs</u>	<u>7 hrs</u>	<u>10 hrs</u>	<u>x</u>	<u>x</u>
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B. Enrollment Waiver Process:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
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**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process:	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>4</u>	<u>x</u>	<u>x</u>
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B. Enrollment Waiver Process:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
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**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
--	----------	----------	----------	----------	----------	----------	----------	----------

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
<b>TOTALS:</b>	<u>10</u>	<u>9</u>	<u>9</u>	<u>10</u>	<u>9</u>	<u>14</u>	<u>x</u>	<u>x</u>

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Employee Signature *N Bailey for Joy Parker* Date April 19, 2006  
 If you have any questions, please contact Joy Parker at 408 848 4754

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

Schedule 1A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 1998-1999  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Collection Functions.

Source: Schedules 2 and 4.

Findings:

<b>*EFC 1</b>	12,267
Avg. time p/account	5.0
Total Time (in minutes)	61335
Per Hour	60
Hours Worked (** Activity 11)	1022.3
<b>*EFC 2</b>	12,267
Avg. time p/student	17.0
Total Time (in minutes)	208539
Per Hour	60
Hours Worked (** Activity 12)	3475.7
<b>*EFC 1</b>	12,267
Avg. time p/question	12.4
Total Time (in minutes)	152111
Per Hour	60
Hours Worked (** Activity 13)	2535.2
<b>*EFC 2</b>	12,267
Avg. time p/file	10.0
Total Time (in minutes)	122670
Per Hour	60
Hours Worked (** Activity 14)	2044.5
<b>*EFC 4</b>	1,849
Avg. time p/account	25.0
Total Time (in minutes)	46225
Per Hour	60
Hours Worked (** Activity 15)	770.4
<b>*EFC 5</b>	
Avg. time p/student	26.4
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 16)	0.0

Conclusion: Findings will go forward to the EFCW-2.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 1998-1999  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.

Source: EFCW 1.7-2.

Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Connie Campos	Accounting Assistant	5	5	2		10	2
Esther Castaneda	Student Records Technician	5	25	5	5	25	5
Emma Denton	Student records Technician	5	25	25	25	5	5
Angelica Garcia	Student Records Technician	5	25	5	5	25	60
Roslyn Rawlins	Student Records Technician	5	5	25	5	60	60
Average		5.0	17.0	12.4	10.0	25.0	26.4

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.

12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.

13 - Answer Questions and/or referring student to the appropriate person for an answer.

14 - Updating Student File for the enrollment fee information, and providing a copy to the student.

15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)

16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 1998-1999  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.

Source: EFCW 1.7-2.

Findings:

Staff	Title	*EFC Workload Multiplier						PHR'S
		1	2	1	2	4	5	
		**Activity Codes						
		11	12	13	14	15	16	
Connie Campos	Accounting Assistant	5	5	2		10	2	18.11
Esther Castaneda	Student Records Technician	5	25	5	5	25	5	21.67
Emma Denton	Student records Technician	5	25	25	25	5	5	21.67
Angelica Garcia	Student Records Technician	5	25	5	5	25	60	21.67
Roslyn Rawlins	Student Records Technician	5	5	25	5	60	60	21.67
<b>Average</b>		<b>5.0</b>	<b>17.0</b>	<b>12.4</b>	<b>10.0</b>	<b>25.0</b>	<b>26.4</b>	<b>20.96</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.

12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.

13 - Answer Questions and/or referring student to the appropriate person for an answer.

14 - Updating Student File for the enrollment fee information, and providing a copy to the student.

15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)

16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College

Business Office  
Department/Location

District

Connie Campos  
Employee Name

Accounting Assistant  
Exact Position Title

408-848-4714 12mo/11mo/10mo/hrly  
Telephone # Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility; and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	0					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos

Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Esther Castaneda  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4751  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

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Employee Signature Esther Castaneda

Date 4/20/06

If you have any questions, please contact Esther Castaneda, at 408 848 4751

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Emma Denten  
Employee Name

Student Records Technician  
Exact Position Title

12mo/11mo/10mo/hrly  
Telephone # Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
~~02-03~~ 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	25					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	5					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Superior for E. Denten (Ret. 6/03) 4/20/06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Angelica Garcia  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4737  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

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Employee Signature Angelica Garcia Date 4/20/06

If you have any questions, please contact Angelica Garcia at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the average amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Cavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Roslyn Rawlins  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4736  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload-multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	25					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	1.00					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Roslyn Rawlins

Date 4/20/06

If you have any questions, please contact Roz Rawlins at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1998-1999 through 2004-2005  
 Statistics

Purpose: To calculate the statistics for Enrollment Fee Collection and Waivers.  
 Source: EFCW 1.7-1, EFCW 1.8-1, EFCW 1.8-2, and EFCW 1.8-3.  
 Findings:

*Workload Multiplier	Source	Totals						
		98-99	99-00	00-01	01-02	02-03	03-04	04-05
EFC 1	1.8-1 1. Enrolled Students	12,267	12,673	15,413	14,295	14,164	12,271	13,377
EFC 2	1.8-1 2. Paid Enrollment fees	12,267	12,548	15,282	14,188	14,097	12,271	13,377
EFC 3	1.8-1 3. Exempted from enrollment fees (BOGG, etc.)							
EFC 4	1.8-2 1. Delinquencies collections	1849	1,575	2,622	2,994	902	799	0
EFC 5	1.8-2 2. Refunds							145
EFC 6	1.8-3 1. Waivers Requested	X	School doesn't have					
EFC 7	1.8-3 2. Waivers Approved	X -	1,693	1,697	1,976	2,439	2,398	2,862
EFC 8	1.8-3 (1-2) Waivers Denied	X						

Conclusion: Findings will go forward to the Schedule 1A and 1B.

**\*EFC/EFW Workload Multiplier**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 3 - Total number of students waived from enrollment fees (BOGG, etc.)
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load
- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

Subj: **Enrollment data**  
Date: 7/10/2006 9:02:59 AM Pacific Standard Time  
From: [nbailey@gavilan.edu](mailto:nbailey@gavilan.edu)  
[smpsixten@aol.com](mailto:smpsixten@aol.com)

In response to your fax.

I spoke to our MIS Director. Please use the Chancellor's office data.

Gavilan Community College District  
 Comparison  
 Fiscal Years 1998-99 through 2004-05

Students Enrolled

Period	98-99		99-00		00-01		01-02		02-03		03-04		04-05	
	GAVILAN	CCCCO												
Summer	2,098	1,552	2,310	2,069	2,845	2,530	2,724	2,374	2,415	2,089	2,422	2,023	2,276	2,020
Fall	5,447	4,501	6,227	5,776	6,662	6,153	6,416	5,797	6,878	6,283	5,429	4,922	5,554	5,079
Spring	6,413	5,956	5,279	4,828	7,267	6,730	6,589	6,124	6,338	5,792	5,344	4,990	6,350	5,984
	13,958	12,009	13,816	12,673	16,774	15,413	15,729	14,295	15,631	14,164	13,195	11,935	14,180	13,083

Schedule 4  
Gavilan Community College District  
308/95 Enrollment Fee Collection and Waivers  
Fiscal Year: 1998-1999  
Offset Savings

Purpose: To calculate the offset savings for Enrollment Fee Collection and Waivers.

Source: EFCW 1.8-4 and attachments.

Findings:

Source		98-99
1.8-4 line 4A	Enrollment Fees Waived	\$ 262,781.00
p/E.C. 76300 (1) (2)	2% of Fees Waived	\$ 5,256.00

Conclusion: Findings go forward to EFCW-1.

## 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE REVENUES REPORT

District: Gavilan Community College District

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS							
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6
Enrollment Fees Collected	\$	\$	\$	\$	\$	\$	\$	\$
Enrollment Fees Refunded	\$	\$	\$	\$	\$	\$	\$	\$
Enrollment Fee Revenue - Net (Line 1 subtract line 2)	\$	\$	\$	\$	\$	\$	\$	\$
Total Enrollment Fees Waived (BOGG, etc.)	\$ 262,781	\$ 259,591	\$ 237,312	\$ 384,475	\$ 416,501	\$ 596,871	\$ 1,172,074	\$
% Enrollment Fees Waived (Line 4A x 2%)	\$ 5,256	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	\$
7% Enrollment Fees Waived (Line 4A x 7%)	\$	\$ 18,171	/	/	/	/	/	/
Number of credit units for which enrollment fees were waived.	/	/	/	/	/	/	/	/
Number	/	/	/	/	/	/	/	/
Number/Intersession	/	/	/	/	/	/	/	/
Number	/	/	/	/	/	/	/	/
TOTAL x \$0.91 per credit	\$	\$	\$ 24,377	\$ 39,496	\$ 42,785	\$ 46,599	\$ 69,138	\$

**BOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Boyyee Signature: \_\_\_\_\_

Date \_\_\_\_\_

Name: (print) \_\_\_\_\_

Position or Title \_\_\_\_\_

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_.

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_.

California Home

Thursday, April 13, 2006 10:00 AM



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



Student Financial Aid Awards

Gavilan College  
Financial Aid Count and Amount By type  
For 1998-1999

Data Current As Of April 20, 2006 09:54:50

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A basis unreported	151	23,757
BOGW - Part B based on income standards	867	110,973
BOGW - Part C based on financial need	633	128,051

Total Unduplicated Count = 1,630

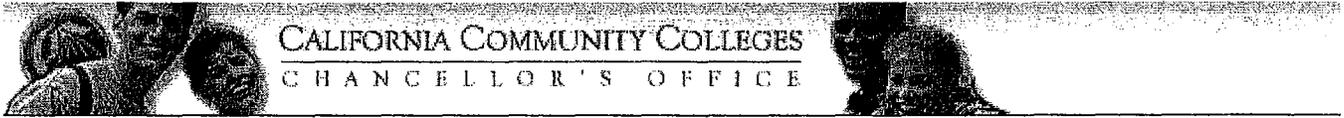
Total Amount = \$ 262,781

= 1.8-3 # 2-82A

= 1.8-4 # 4A-82A

[Back to Top of Page](#)

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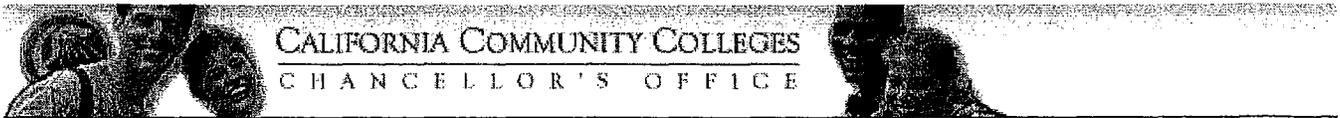
**Student Demographics**

**Student Total Headcount For Gavilan  
For 1999 Spring Semester**

Data Current As Of July 06, 2006 03:43:01

<b>Total Headcount</b>	<b>5,956</b>
------------------------	--------------

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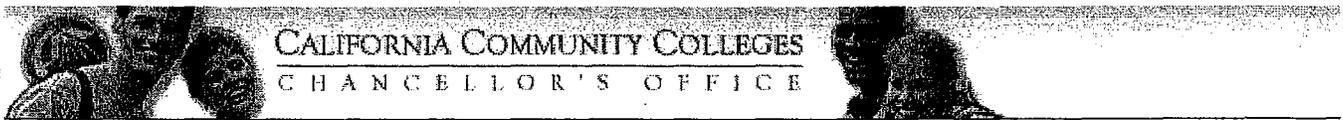
**Student Demographics**

**Student Total Headcount For Gavilan  
For 1998 Fall Term**

Data Current As Of July 06, 2006 03:43:18

<b>Total Headcount</b>	4,501
------------------------	-------

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**Student Demographics**

**Student Total Headcount For Gavilan  
For 1998 Summer Term**

Data Current As Of July 06, 2006 03:43:29

<b>Total Headcount</b>	1,552
------------------------	-------

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COUNTY	DISTRICT	FEE WAIVER ADMIN. (2%)	STUDENT FINANCIAL AID ADMIN.	E.O.P.S.	C.A.R.E.	D.S.P.S.	STATE HOSPITALS	T.A. (GA 50 PE	
SANTA BARBARA		20,236	77,278	639,386	105,609	431,430	0	4	
-----		-----		-----		-----		-----	
SANTA BARBARA		36,611	144,023	939,987	208,024	742,065	0	12	
CALIFORNIA COMMUNITY COLLEGES CATEGORICAL APPORTIONMENTS - PART 1 1998-99 REVISED ADVANCE APPORTIONMENT									
EXHI									
-----		-----		-----		-----		-----	
SANTA CLARA	FOOTHILL-DEANZA	53,581	166,121	1,288,385	119,077	1,951,409	0	8	
	GAVILAN	5,803	31,888	284,796	60,907	383,203	0	2	
	SAN JOSE	35,823	159,498	1,221,567	116,741	473,959	0	12	
	WEST VALLEY	23,423	103,255	746,617	80,143	674,912	243,138	5	
-----		-----		-----		-----		-----	
SANTA CLARA		118,630	460,762	3,541,365	376,868	3,483,483	243,138	29	
SANTA CRUZ	CABRILLO	18,696	78,383	269,167	39,925	707,204	0	4	
SHASTA	SHASTA-TE-TR	19,644	74,648	492,379	169,317	376,897	0	9	
SISKIYOU	SISKIYOU	4,999	29,346	221,072	63,451	154,556	0	2	
SOLANO	SOLANO	13,143	55,828	289,551	54,996	257,277	0	5	
SONOMA	SONOMA	31,171	120,879	423,894	57,695	718,742	0	8	
STANISLAUS	YOSEMITE	25,113	110,639	987,491	167,336	598,933	0	17	
TULARE	SEQUOIAS	23,479	79,695	484,795	135,976	369,486	0	9	
VENTURA	VENTURA	38,545	155,640	1,035,908	136,646	1,318,810	0	9	
YUBA	YUBA	17,644	81,820	499,488	142,850	453,159	0	12	
-----		=====		=====		=====		=====	
STATE TOTAL		\$1,910,876	\$7,232,000	\$50,505,021	\$8,471,152	\$40,964,348	\$1,362,258	\$8,00	

Fiscal Services:8/31/98:RM  
ad98b2ar.doc

ENROLLMENT FEE COLLECTION AND WAIVERS  
Productive Hourly Rates  
FY 1998-99 to 2005-06

Employee Name	Title/Job Class	PRODUCTIVE HOURLY RATES							
		98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
K Degn	Dir . Fin Aid		\$ 34.58	\$ 35.45					
A Morris	Dir . Fin Aid				\$ 35.58	\$ 48.09	\$ 52.25	\$ 54.04	
V Martinez	Dir Fin Aid (starting 12/05)								\$ 41.80
V Martinez	Sr Program Specialist (starting 1/04)							\$ 31.26	\$ 34.35
M DeReza	Sr Prog Specialist							\$ 28.75	\$ 30.82
D Kehler	Program Services Specialist							\$ 33.89	\$ 33.99
S Talavera	Sr Program Specialist							\$ 40.26	\$ 44.7
A Villagomez	Fin Aid Technician I (starting 9/04)								\$ 19.86
N Yray	Fin Aid Technician II (starting 7/04)							\$ 15.97	\$ 27.89
A Fuentes	Dir Fin Aid (4/05 - 12/05)								\$ 48.31
	Mid Program Spec				\$ 24.45	\$ 30.56	\$ 34.38	\$ 36.72	\$ 39.09
	Mid Fincial Aid Tech		\$ 21.86	\$ 23.36	\$ 23.22	\$ 26.11	\$ 29.13	\$ 22.11	\$ 36.55
	Nancy Bailey								\$ 45.72
C Campos	Cashier/Acctg Assistant	\$ 18.11	\$ 20.92	\$ 21.74	\$ 22.13	\$ 28.27	\$ 32.15	\$ 32.96	\$ 34.94
L Iba	Accountant				\$ 24.22	\$ 28.39	\$ 40.67	\$ 43.44	\$ 47.15
L Filice	Sr. Accountant	21.50	\$ 22.57	\$ 26.75	\$ 27.10	\$ 31.69	\$ 48.08	\$ 49.16	\$ 51.40
	Mid Level Acct		\$ 22.57	\$ 26.75	\$ 25.66	\$ 30.04	\$ 32.62	\$ 34.02	\$ 36.08
M Arvizu	Dir, MIS	\$ 37.24	\$ 38.71	\$ 39.60	\$ 46.32	\$ 50.09	\$ 57.15	\$ 58.28	\$ 60.73
D Phillips	Ass't Dir MIS					\$ 43.19	\$ 55.14	\$ 56.44	\$ 58.62
D Phillips	worked as contract empl 7/98-02								
Parker		\$ 34.91	\$ 36.24	\$ 38.12	\$ 43.63	\$ 52.00	\$ 55.94	\$ 56.89	\$ 58.94
		\$ 21.67	\$ 23.05	\$ 25.12	\$ 25.54	\$ 30.54	\$ 32.10	\$ 34.03	\$ 35.64

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 1998-1999		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$7,121,055		\$7,121,055	\$40,212	\$7,080,843
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	1,542,997		1,542,997	357,736	1,185,261
Course and Curriculum Development	6020	34,877		34,877	0	34,877
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	194,372		194,372	0	194,372
Library	6120	379,921		379,921	36,610	343,311
Media	6130	194,211		194,211	0	194,211
Museums and Galleries	6140	0		0	0	0
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	239,387		239,387	0	239,387
Counseling and Guidance	6300	868,344		868,344	81,405	786,939
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	138,114		138,114	0	138,114
Subtotal		\$10,713,278	\$0	\$10,713,278	\$515,963	\$10,197,315

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 1998-1999		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$370,560		\$370,560	\$4,632	\$365,928
Health Services	6440	61,029		61,029	0	61,029
Student Personnel Admin.	6450	0		0	0	0
Financial Aid Administration	6460	233,863		233,863	26,324	207,539
Job Placement Services	6470	127,337		127,337	0	127,337
Veterans Services	6480	0		0	0	0
Miscellaneous Student Services	6490	29,549		29,549	0	29,549
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	294,572		294,572	294,572	0
Custodial Services	6530	230,000		230,000	230,000	0
Grounds Maintenance and Repairs	6550	144,630		144,630	144,630	0
Utilities	6570	362,658		362,658	362,658	0
Other	6590	0		0	0	0
Planning, Policy Making, and Coordination	6600	920,855		920,855	920,855	0
General Inst. Support Services	6700					
Community Relations	6710	8,975		8,975	8,975	0
Fiscal Operations	6720	544,603		544,603	544,603	0
Human Resources Management	6730	78,025		78,025	78,025	0
Noninstructional Staff Benefits & Incentives	6740					
Staff Development	6750	21,910		21,910	21,910	0
Staff Diversity	6760	14,077		14,077	14,077	0
Logistical Services	6770	599,414		599,414	599,414	0
Management Information Systems	6780	250,314		250,314	250,314	0
Subtotal		\$15,005,649	\$0	\$15,005,649	\$4,016,952	\$10,988,697

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 1998-1999		
(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	169,209		169,209	169,209	0
Community Services and Economic Development	6800					
Community Recreation	6810	60,993		60,993	2,488	58,505
Community Service Classes	6820	345,477		345,477	503	344,974
Community Use of Facilities	6830	12,215		12,215	426	11,789
Economic Development	6840					
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910	0		0	0	0
Child Development Center	6920	0		0	0	0
Farm Operations	6930	0		0	0	0
Food Services	6940	0		0	0	0
Parking	6950	123,973		123,973	22,680	101,293
Student and Co-curricular Activities	6960	0		0	0	0
Student Housing	6970	0		0	0	0
Other	6990	373,775		373,775	9,763	364,012
Auxiliary Operations	7000					
Contract Education	7010	0		0	0	0
Other Auxiliary Operations	7090	0		0	0	0
Physical Property Acquisitions	7100	13,504		13,504	13,504	0
(05) Total		\$16,104,795	\$0	\$16,104,795	\$4,235,525	\$11,869,270
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				35.68%		
(07) Notes						

California Community Colleges  
 Annual Financial & Budget Report  
 Supplemental Data  
 For the Year Ended June 30, 1998

Expenditures by Activity  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional * (1)	Noninstructional ** (2)			
Interdisciplinary Studies	4900	1,476,076	178,957	11,144	0	1,666,177
Retirees' Bnfts. & Incentives	5900	165,054	////	////	////	165,054
<b>Subtotal Instruction</b>	<b>599</b>	<b>6,223,095</b>	<b>531,101</b>	<b>326,647</b>	<b>40,212</b>	<b>7,121,055</b>
Instructional Administration						
Academic Administration	6010	////	1,011,366	173,895	357,736	1,542,997
Course Curriculum Development	6020	////	34,034	843	0	34,877
<b>Subtotal Instructional Admin.</b>	<b>6000</b>	<b>////</b>	<b>1,045,400</b>	<b>174,738</b>	<b>357,736</b>	<b>1,577,874</b>
Instructional Support						
Learning Center	6110	32,571	134,270	27,531	0	194,372
Library	6120	////	264,158	79,153	36,610	379,921
Media	6130	////	160,032	34,179	0	194,211
Museums & Galleries	6140	////	0	0	0	0
<b>Subtotal Instr. Support Services</b>	<b>6100</b>	<b>32,571</b>	<b>558,460</b>	<b>140,863</b>	<b>36,610</b>	<b>768,504</b>
<b>Admissions and Records</b>	<b>6200</b>	<b>////</b>	<b>222,874</b>	<b>16,513</b>	<b>0</b>	<b>239,387</b>
<b>Counseling and Guidance</b>	<b>6300</b>	<b>////</b>	<b>685,447</b>	<b>101,492</b>	<b>81,405</b>	<b>868,344</b>
Other Student Services						
Disabled Students (DSPS)	6420	////	135,321	2,793	0	138,114
Extend Opp. Pgms (EOPS)	6430	////	341,661	24,267	4,632	370,560
Health Services	6440	////	39,151	21,878	0	61,029
Student Personnel Admin.	6450	////	0	0	0	0
Financial Aid Administration	6460	////	189,981	17,558	26,324	233,863
Job Placement Services	6470	////	121,349	5,988	0	127,337
Veterans Services	6480	////	0	0	0	0
Other	6499	////	29,549	0	0	29,549
<b>Subtotal Other Student Services</b>	<b>6400</b>	<b>////</b>	<b>857,012</b>	<b>72,484</b>	<b>30,956</b>	<b>960,452</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

Calif a Community Colleges  
 Annual Financial & Budget Report  
 Supplemental Data  
 For the Year Ended June 30, 1998

Expenditures by Activity  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State	Salaries and Benefits		Operating Expense	Capital Outlay	Total Expenditures
	Use EDP	Instructional* (1)	Noninstructional** (2)	(4000-5000) (3)	(6000) (4)	(1000-6000) (5)
Oper. Maintenance Plant						
Building Maintenance & Repair	6510	////////////////////	139,186	153,851	1,535	294,572
Custodial Services	6530	////////////////////	199,536	30,464	0	230,000
Grounds Maintenance & Repair	6550	////////////////////	95,159	41,746	7,725	144,630
Utilities	6570	////////////////////	////////////////////	362,658	////////////////////	362,658
Other	6599	////////////////////	0	0	0	0
<b>Subtotal Operating &amp; Maintena</b>	<b>6500</b>	////////////////////	433,881	588,719	9,260	1,031,860
<b>Planning &amp; Policy Making</b>	<b>6600</b>	////////////////////	233,091	682,046	5,718	920,855
Gen. Instr. Support Services						
Community Relations	6710	////////////////////	0	8,975	0	8,975
Fiscal Operations	6720	////////////////////	376,858	149,745	18,000	544,603
Human Resource Mgmt.	6730	////////////////////	57,663	19,437	925	78,025
Staff Development	6750	////////////////////	2,001	19,909	0	21,910
Staff Diversity	6760	////////////////////	11,149	2,928	0	14,077
Logistical Services	6770	////////////////////	253,137	340,145	6,132	599,414
Mgmt. Information Services	6780	////////////////////	88,581	144,824	16,909	250,314
NonInstr. Staff Retire Ben.	6790	////////////////////	169,209	////////////////////	////////////////////	169,209
Other	6799	////////////////////	0	0	0	0
<b>Subtotal General Institute Servi</b>	<b>6700</b>	////////////////////	958,598	685,963	41,966	1,686,527
Community Services						
Community Recreation	6810	////////////////////	38,895	19,610	2,488	60,993
Community Service Classes	6820	50,596	175,451	118,927	503	345,477
Community Use of Facilities	6830	////////////////////	11,789	0	426	12,215
<b>Subtotal Community Services</b>	<b>6800</b>	50,596	226,135	138,537	3,417	418,685

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

Gavilan Community Colleges  
 Annual Financial & Budget Report  
 Supplemental Data  
 For the Year Ended June 30, 1998

Expenditures by Activity  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
Ancillary Services						
Bookstore	6910	////////////////////	0	0	0	0
Child development Centers	6920	////////////////////	0	0	0	0
Farm Operations	6930	////////////////////	0	0	0	0
Food Services	6940	////////////////////	0	0	0	0
Parking	6950	////////////////////	76,433	24,860	22,680	123,973
Student & Co-Curricular Activi	6960	////////////////////	0	0	0	0
Student Housing	6970	////////////////////	0	0	0	0
Other	6999	////////////////////	187,425	176,587	9,763	373,775
<b>Sub-Ancillary Services</b>	<b>6900</b>	////////////////////	<b>263,858</b>	<b>201,447</b>	<b>32,443</b>	<b>497,748</b>
Auxiliary Operations						
Auxiliary Classes	7010	0	0	0	0	0
Other Auxiliary Operations	7099	////////////////////	0	0	0	0
<b>Subtotal Auxiliary Operations</b>	<b>7000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Property &amp; Acquisitions</b>	<b>7100</b>	////////////////////	<b>0</b>	<b>13,504</b>	<b>0</b>	<b>13,504</b>
<b>Total Expenditures</b>	<b>391</b>	<b>6,306,262</b>	<b>6,015,857</b>	<b>3,142,953</b>	<b>639,723</b>	<b>16,104,795</b>
				<b>Other Outgo</b>		
				Long Term Debt	7200	428,525
				Transfer, Student Payments	7300	320,707
				<b>Total - Other Outgo</b>	<b>398</b>	<b>749,232</b>
				<b>Total Expenditures &amp; Other Outgo</b>	<b>399</b>	<b>16,854,027</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.



# SixTen and Associates

## Mandate Reimbursement Services

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H. B. PETERSEN, MPA, JD, President  
5202 Balboa Avenue, Suite 807  
San Diego, CA 92117

Telephone: (858) 514-8605  
Fax: (858) 514-8645  
E-Mail: Kbpsixten@aol.com

Claim File Copy

July 21, 2006

CERTIFIED MAIL # 7003 3110 0000 2900 4778

Ms. Virginia Brummels, Section Manager  
Local Reimbursement Section  
Division of Accounting and Reporting  
Office of the State Controller  
P.O. Box 942850  
Sacramento, CA 94250

RE: Annual Reimbursement Claim  
Gavilan Community College District CC43060

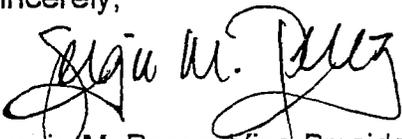
Dear Ms. Brummels:

Enclosed please find the original claims and extra copies of the FAM-27 for Gavilan Community College District's reimbursement claims listed below:

308/95	Enrollment Fee Collection and Waivers	1998-1999
308/95	Enrollment Fee Collection and Waivers	1999-2000
308/95	Enrollment Fee Collection and Waivers	2000-2001
308/95	Enrollment Fee Collection and Waivers	2001-2002
308/95	Enrollment Fee Collection and Waivers	2002-2003
308/95	Enrollment Fee Collection and Waivers	2003-2004
308/95	Enrollment Fee Collection and Waivers	2004-2005

If you have any questions regarding these claims, please contact me at (858) 514-8605.

Sincerely,



Sergio M. Perez, Vice-President  
Claims Processing Manager

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b>	For State Controller Use Only	<b>Program</b> <span style="font-size: 2em; font-weight: bold;">267</span>
	(19) Program Number 00267	
	(20) Date Filed <u>   </u> / <u>   </u> / <u>   </u>	
	(21) LRS Input <u>   </u> / <u>   </u> / <u>   </u>	

LABEL HERE

(01) Claimant Identification Number: <span style="float: right;">CC43060</span>	Reimbursement Claim Data	
(02) Claimant Name: <span style="float: right;">Gavilan Community College District</span>	(22) EFCW-1, (04)(A)(1)(a)(f)	8,253
County of Location: <span style="float: right;">Santa Clara</span>	(23) EFCW-1, (04)(A)(1)(b)(f)	733
Street Address or P.O. Box: <span style="float: right;">5055 Santa Teresa Blvd.</span>	(24) EFCW-1, (04)(A)(2)(a)(f)	230,247
City: <span style="float: right;">Gilroy</span> State: <span style="float: right;">CA</span> Zip Code: <span style="float: right;">95020-9599</span>	(25) EFCW-1, (04)(B)(1)(a)(f)	173

Type of Claim	Estimated Claim	Reimbursement Claim			
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26) EFCW-1, (04)(B)(1)(b)(f)		
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) EFCW-1, (04)(B)(2)(a)(f)		1,660
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) EFCW-1, (04)(B)(2)(b)(f)		8,018
			(29) EFCW-1, (04)(B)(2)(c)(f)		1,510
Fiscal Year of cost	(06)	(12) <span style="float: right;">1999-2000</span>	(30) EFCW-1, (06)		34
Total Claimed Amount	(07)	(13) \$ <span style="float: right;">319,563</span>	(31) EFCW-1, (07)		85,778
Less: 10% Late Penalty		(14) \$ <span style="float: right;">-</span>	(32) EFCW-1, (09)		5,448
Less: Prior Claim Payment Received		(15) \$ <span style="float: right;">-</span>	(33) EFCW-1, (10)		11,361
Net Claimed Amount		(16) \$ <span style="float: right;">319,563</span>	(34)		
Due from State	(08)	(17) \$ <span style="float: right;">319,563</span>	(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) \_\_\_\_\_ Date \_\_\_\_\_

*Joseph D. Keeler* 7/11/06

Joseph D. Keeler \_\_\_\_\_ Vice President, Administrative Services

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

(38) Name of Contact Person for Claim \_\_\_\_\_ Telephone Number: (858) 514-8605

SixTen and Associates \_\_\_\_\_ E-mail Address: kbpsixten@aol.com

<b>Program</b> <span style="font-size: 2em; font-weight: bold;">037</span>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>EFCW-1</b>
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(01) Claimant: Gavilan Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 1999-2000
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(03) Leave Blank

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

**A. 1. Enrollment Fee Collection: One-Time Activities (Reimbursement begins 07/01/1998)**

a. Preparing district policies & procedures for § IV.A.	\$ 8,252.78	\$ -	\$ -	\$ -	\$ -	\$ 8,252.78
b. Staff training (One time per employee)	\$ 733.08	\$ -	\$ -	\$ -	\$ -	\$ 733.08

**A. 2. Enrollment Fee Collection: Ongoing Activities (Reimbursement begins 07/01/1998)**

a. Calculating and collecting enrollment fees	\$ 230,246.72	\$ -	\$ -	\$ -	\$ -	\$ 230,246.72
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**B. 1. Enrollment Fee Waiver: One-Time Activities (Reimbursement begins 07/01/1999)**

a. Preparing district policies & procedures for § IV.B.	\$ 172.90	\$ -	\$ -	\$ -	\$ -	\$ 172.90
b. Staff training (One time per employee)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**3. 2. Enrollment Fee Waiver: Ongoing Activities (Reimbursement begins 07/01/1999)**

a. Adopting procedures, recording, and maintaining records	\$ 1,659.84	\$ -	\$ -	\$ -	\$ -	\$ 1,659.84
b. Waiving student fees	\$ 8,018.25	\$ -	\$ -	\$ -	\$ -	\$ 8,018.25
c. Reporting BOG fee waiver data to CCC	\$ 1,510.44	\$ -	\$ -	\$ -	\$ -	\$ 1,510.44
(5) Total Direct Costs	\$ 250,594.01	\$ -	\$ -	\$ -	\$ -	\$ 250,594.01

**Indirect Costs**

(6) Indirect Cost Rate	[From OMB A-21, FAM-29C, or 7%]	34.23%
(7) Total Indirect Costs	[Line (06) x line (05)(a)]	\$ 85,778.33
(8) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	\$ 336,372.34

**Cost Reduction**

(9) Less: Enrollment Fee Revenue offset		\$ 5,448.00
(10) Less: Enrollment Fee Waiver offsets		\$ 11,361.43
(1) Total Claimed Amount	[Line (08) - (Line (09) + Line (10))]	\$ 319,562.91



Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant an Community College District	(02) Fiscal Year  <span style="float: right;">1999-2000</span>
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input checked="" type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Train district staff or attend training to implement procedures for enrollment fees collection							
Campos, Connie      Accounting Assistant	\$20.92	10.0	\$ 209.20				
Parker, Joy          Director, Admissions & Records	\$36.24	2.0	\$ 72.48				
Filice, Lidia         Accountant	\$22.57	20.0	\$ 451.40				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 733.08	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant an Community College District	(02) Fiscal Year <b>1999-2000</b>
--	--------------------------------------

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

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input checked="" type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Referencing student accounts and records Various enrollment office sta Collecting fees	\$22.62	1,056.1	\$ 23,888.98				
Calculating total enrollment fee to be collected Various enrollment office sta Collecting fees	\$22.62	3,555.3	\$ 80,420.89				
Answering student's questions regarding enrollment fee collection Various enrollment office sta Collecting fees	\$22.62	1,774.2	\$ 40,132.40				
Updating written and computer records for enrollment fee information Various enrollment office sta Collecting fees	\$22.62	3,137.0	\$ 70,958.94				
Collecting delinquent enrollment fees, or turning over accounts to collection agencies Various enrollment office sta Collecting fees	\$22.62	656.3	\$ 14,845.51				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 230,246.72	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant In Community College District	(02) Fiscal Year 1999-2000
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input checked="" type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Prepare/revise district policies and procedures for waiver eligibility determination Degn, Kathy                      Director, Financial Aid	\$34.58	5.0	\$ 172.90				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 172.90	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>EFCW-2</b>
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(01) Claimant Jan Community College District	(02) Fiscal Year <b>1999-2000</b>
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input checked="" type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Adopting procedures for documenting financial assistance, recording, and record maintenance Degn, Kathy                      Director, Financial Aid	\$34.58	48.0	\$ 1,659.84				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 1,659.84	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>EFCW-2</b>
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(01) Claimant Van Community College District	(02) Fiscal Year 1999-2000
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input checked="" type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Entering approved application information into district records; providing student award letter Various financial office staff Waiving enrollment fees	\$21.86	28.2	\$ 616.45				
Answering student's questions regarding enrollment fee waivers/referring to appropriate person Various financial office staff Waiving enrollment fees	\$21.86	141.1	\$ 3,084.45				
Receiving waiver applications Various financial office staff Waiving enrollment fees	\$21.86	56.4	\$ 1,232.90				
Evaluating waiver applications and verifying application documents Various financial office staff Waiving enrollment fees	\$21.86	141.1	\$ 3,084.45				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 8,018.25	\$ -	\$ -	\$ -	\$ -
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Gavilan Commu ilge District  
 308/95 ENROLLMENT FEE COLLECTIONS/WAIVERS  
 1999-2000  
 Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
99-00	2.00	Arvizu, Mimi	MIS Director	\$38.71	\$77.42	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	2.00	<b>Arvizu, Mimi Total</b>			\$77.42		
99-00	350.00	Campos, Connie	Accounting Assistant	\$20.92	\$7,322.00	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
99-00	10.00	Campos, Connie	Accounting Assistant	\$20.92	\$209.20	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
	360.00	<b>Campos, Connie Total</b>			\$7,531.20		
99-00	5.00	Degn, Kathy	Director, Financial Aid	\$34.58	\$172.90	Prepare/revise district policies and procedures for waiver eligibility determination	Preparing district policies & procedures for § IV.B.
99-00	48.00	Degn, Kathy	Director, Financial Aid	\$34.58	\$1,659.84	Adopting procedures for documenting financial assistance, recording, and record maintenance	Adopting procedures, recording, and maintaining records
99-00	5.00	Degn, Kathy	Director, Financial Aid	\$34.58	\$172.90	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	58.00	<b>Degn, Kathy Total</b>			\$2,005.64		
99-00	30.00	Filice, Lidia	Accountant	\$22.57	\$677.10	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
99-00	20.00	Filice, Lidia	Accountant	\$22.57	\$451.40	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
99-00	36.00	Filice, Lidia	Accountant	\$22.57	\$812.52	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	86.00	<b>Filice, Lidia Total</b>			\$1,941.02		
99-00	7.00	Parker, Joy	Director, Admissions & Records	\$36.24	\$253.68	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
99-00	2.00	Parker, Joy	Director, Admissions & Records	\$36.24	\$72.48	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
	9.00	<b>Parker, Joy Total</b>			\$326.16		
99-00	12.00	Phillips, Dave	Assistant MIS Director	\$37.30	\$447.60	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	12.00	<b>Phillips, Dave Total</b>			\$447.60		
99-00	1,056.10	Various enrollment office staf	Collecting fees	\$22.62	\$23,888.98	Referencing student accounts and records	Calculating and collecting enrollment fees
99-00	3,555.30	Various enrollment office staf	Collecting fees	\$22.62	\$80,420.89	Calculating total enrollment fee to be collected	Calculating and collecting enrollment fees
99-00	1,774.20	Various enrollment office staf	Collecting fees	\$22.62	\$40,132.40	Answering student's questions regarding enrollment fee collection	Calculating and collecting enrollment fees
99-00	3,137.00	Various enrollment office staf	Collecting fees	\$22.62	\$70,958.94	Updating written and computer records for enrollment fee information	Calculating and collecting enrollment fees
99-00	656.30	Various enrollment office staf	Collecting fees	\$22.62	\$14,845.51	Collecting delinquent enrollment fees, or turning over accounts to collection agencies	Calculating and collecting enrollment fees
	10,178.90	<b>Various enrollment office staff Total</b>			\$230,246.72		
99-00	141.10	Various financial office staff	Waiving enrollment fees	\$21.86	\$3,084.45	Answering student's questions regarding enrollment fee waivers/referring to appropriate person	Waiving student fees
99-00	56.40	Various financial office staff	Waiving enrollment fees	\$21.86	\$1,232.90	Receiving waiver applications	Waiving student fees
99-00	141.10	Various financial office staff	Waiving enrollment fees	\$21.86	\$3,084.45	Evaluating waiver applications and verifying application documents	Waiving student fees
99-00	28.20	Various financial office staff	Waiving enrollment fees	\$21.86	\$616.45	Entering approved application information into district records; providing student award letter	Waiving student fees
	366.80	<b>Various financial office staff Total</b>			\$8,018.25		
	11,072.70	<b>Grand Total</b>			\$250,594.01		

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

MIMI ARVIZU  
Employee Name

MIS DIRECTOR  
Exact Position Title

MIS  
College/Department/Location

908-848-4840  
Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

2.0 2.0 2.0 2.0 2.0 2.0 \_\_\_\_\_

TOTALS: 2.0 2.0 2.0 2.0 2.0 2.0 \_\_\_\_\_

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Mimi Arvizu

Date 1/7/06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

Connie Campos  
Employee Name

Accounting Assistant  
Exact Position Title

Gavilan Business Office  
College/Department/Location

408-848-4714  
Telephone #

(2mo) 11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 350 350 250 250 250 250 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 10 10 10 10 25 80 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

**TOTALS:**

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos

Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

Kathy Degr

Employee Name

Director, Financial Aid

Exact Position Title

Financial Aid Office N/A

College/Department/Location

Telephone #

12mo/11mo/10mo/hrly

Work year length

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 ~~04-05~~ ~~05-06~~

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: 5 5 5 \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: 0 0 0 \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

48 48 48 \_\_\_\_\_

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

5 5 5 \_\_\_\_\_

**TOTALS:** 58 98 58 \_\_\_\_\_

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Employee no longer w/ Date 05/24/06

If you have any questions, please contact district, signing as manager at Gavilan College

PLEASE SUBMIT THIS INFORMATION BY April 7 TO Nancy Bailey 408-848-4725

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Lidia Filice  
Employee Name

Accountant  
Exact Position Title

Occidental/Bus.  
College/Department/Location

408-848-4713  
Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 30 30 30 30 5

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 20 20 20 20 4

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

36 36 36 36 8

**TOTALS:** 86 86 86 86 17

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature R. P. Pency

Date 4/1/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

<u>Joy Parker</u>	<u>Director of Admissions and Records</u>
<u>Employee Name</u>	<u>Exact Position Title</u>
<u>Admissions and Records</u>	<u>408 848 4754</u>
<u>College/Department/Location</u>	<u>Telephone #</u>
	<u>12mo/11mo/10mo/hrly</u>
	<u>Work year length</u>

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process:	<u>8hrs</u>	<u>7 hrs</u>	<u>7 hrs</u>	<u>8 hrs</u>	<u>7 hrs</u>	<u>10 hrs</u>	<u>x</u>	<u>x</u>
B. Enrollment Waiver Process:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process:	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>4</u>	<u>x</u>	<u>x</u>
B. Enrollment Waiver Process:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
--	----------	----------	----------	----------	----------	----------	----------	----------

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
<b>TOTALS:</b>	<u>10</u>	<u>9</u>	<u>9</u>	<u>10</u>	<u>9</u>	<u>14</u>	<u>x</u>	<u>x</u>

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature *Joy Parker* Date April 19, 2006  
 If you have any questions, please contact Joy Parker, at 408 848 4754

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

DAVE PHILLIPS

Employee Name

MIS

College/Department/Location

ASST. MIS. DIRECTOR

Exact Position Title

408 846 4901 12mo/11mo/10mo/hry

Telephone # Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

4 12 8 4 4 4

**TOTALS:**

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Dave Phillips

Date 4-7-06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Schedule 1A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 1999-2000  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Collection Functions.

Source: Schedules 2 and 4.

Findings:

<b>*EFC 1</b>	12,673
Avg. time p/account	5.0
Total Time (in minutes)	63365
Per Hour	60
Hours Worked (** Activity 11)	1056.1
<b>*EFC 2</b>	12,548
Avg. time p/student	17.0
Total Time (in minutes)	213316
Per Hour	60
Hours Worked (** Activity 12)	3555.3
<b>*EFC 1</b>	12,673
Avg. time p/question	8.4
Total Time (in minutes)	106453
Per Hour	60
Hours Worked (** Activity 13)	1774.2
<b>*EFC 2</b>	12,548
Avg. time p/file	15.0
Total Time (in minutes)	188220
Per Hour	60
Hours Worked (** Activity 14)	3137.0
<b>*EFC 4</b>	1,575
Avg. time p/account	25.0
Total Time (in minutes)	39375
Per Hour	60
Hours Worked (** Activity 15)	656.3
<b>*EFC 5</b>	
Avg. time p/student	26.4
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 16)	0.0

Conclusion: Findings will go forward to the EFCW-2.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.

12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.

13 - Answer Questions and/or referring student to the appropriate person for an answer.

14 - Updating Student File for the enrollment fee information, and providing a copy to the student.

15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)

16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 1999-2000  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.

Source: EFCW 1.7-2.

Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Connie Campos	Accounting Assistant	5	5	2		10	2
Esther Castaneda	Student Records Technician	5	25	5	5	25	5
Emma Denton	Student records Technician	5	25	25	25	5	5
Angelica Garcia	Student Records Technician	5	25	5	5	25	60
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	60
Average		5.0	17.0	8.4	15.0	25.0	26.4

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.

12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.

13 - Answer Questions and/or referring student to the appropriate person for an answer.

14 - Updating Student File for the enrollment fee information, and providing a copy to the student.

15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)

16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 1999-2000  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.  
 Findings:

Staff	Title	*EFC Workload Multiplier					PHR'S	
		1	2	1	2	4		5
		**Activity Codes						
		11	12	13	14	15	16	
Connie Campos	Accounting Assistant	5	5	2		10	2	20.92
Esther Castaneda	Student Records Technician	5	25	5	5	25	5	23.05
Emma Denton	Student records Technician	5	25	25	25	5	5	23.05
Angelica Garcia	Student Records Technician	5	25	5	5	25	60	23.05
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	60	23.05
<b>Average</b>		<b>5.0</b>	<b>17.0</b>	<b>8.4</b>	<b>15.0</b>	<b>25.0</b>	<b>26.4</b>	<b>22.62</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Business Office  
Department/Location

Connie Campos  
Employee Name

Accounting Assistant  
Exact Position Title

408-848-4714 Telephone #      12mo/11mo/10mo/hrly Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility; and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	0					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos

Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Esther Castaneda  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4751  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	.5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	.25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	.5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	.5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	.25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	.5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Esther Castaneda

Date 4/20/06

If you have any questions, please contact Esther Castaneda, at 408 848 4751

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Cavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Emma Denten  
Employee Name

Student Records Technician  
Exact Position Title

12mo/11mo/10mo/hrly  
Telephone # Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	25					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	5					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Superior for E. Denten (ret. 4/03) Date 4/20/06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Cavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Angelica Garcia  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4737  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	.5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	.25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	.5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	.5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	.25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Angelica Garcia Date 4/20/06

If you have any questions, please contact Angelica Garcia at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Roslyn Rawlins  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4736  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	1.00					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Roslyn Rawlins Date 4/20/06

If you have any questions, please contact Roz Rawlins at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Schedule 1B  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 1999-2000  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Waiver Functions.  
 Source: Schedules 3 and 4.  
 Findings:

<b>*EFW 6</b>	1,693
Avg. time p/question	5.0
Total Time (in minutes)	8465
Per Hour	60
Hours Worked (** Activity 21)	141.1
<b>*EFW 6</b>	1,693
Avg. time p/application	2.0
Total Time (in minutes)	3386
Per Hour	60
Hours Worked (** Activity 22)	56.4
<b>*EFW 6</b>	1,693
Avg. time p/evaluation	5.0
Total Time (in minutes)	8465
Per Hour	60
Hours Worked (** Activity 23)	141.1
<b>*EFW 8</b>	
Avg. time p/application	5.0
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 24)	0.0
<b>*EFW 7</b>	1,693
Avg. time p/application	1.0
Total Time (in minutes)	1693
Per Hour	60
Hours Worked (** Activity 25)	28.2
<b>*EFW 8</b>	
Avg. time p/application	1.0
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 26)	0.0

Conclusion: Findings will go forward to the EFCW-2.

**\*EFW Workload Multiplier (Default)**

**EFW 6** - Total number of enrollment fee waivers requested

**EFW 7** - Total number of enrollment fee waivers granted

**EFW 8** - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-2000  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.  
 Source: EFCW 1.7-3.  
 Findings:

Staff	Title	*EFW Workload Multiplier					
		6	6	6	8	7	8
		**Activity Codes					
		21	22	23	24	25	26
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1
Average		5.0	5.0	5.0	5.0	1.0	1.0

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
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- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-2000  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.  
 Source: EFCW 1.7-3.  
 Findings:

Staff	Title	*EFW Workload Multiplier						PHR'S
		6	6	6	8	7	8	
		**Activity Codes						
		21	22	23	24	25	26	
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1	21.86
<b>Average</b>		5.0	2.0	5.0	5.0	1.0	1.0	21.86

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
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- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.



Schedule 4  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1998-1999 through 2004-2005  
 Statistics

Purpose: To calculate the statistics for Enrollment Fee Collection and Waivers.  
 Source: EFCW 1.7-1, EFCW 1.8-1, EFCW 1.8-2, and EFCW 1.8-3.  
 Findings:

*Workload Multiplier	Source	Totals						
		98-99	99-00	00-01	01-02	02-03	03-04	04-05
EFC 1	1.8-1 1. Enrolled Students	12,267	12,673	15,413	14,295	14,164	12,271	13,377
		*same	*CCCCD	*CCCCD	*CCCCD	*CCCCD	*same	*same
EFC 2	1.8-1 2. Paid Enrollment fees	12,267	12,548	15,282	14,188	14,097	12,271	13,377
EFC 3	1.8-1 3. Exempted from enrollment fees (BOGG, etc.)							
EFC 4	1.8-2 1. Delinquencies collections	1849	1,575	2,622	2,994	902	799	0
EFC 5	1.8-2 2. Refunds							145

EFC 6	1.8-3 1. Waivers Requested	X	1,693	1,697	1,976	2,439	2,398	2,862
EFC 7	1.8-3 2. Waivers Approved	X	1,693	1,697	1,976	2,439	2,398	2,862
EFC 8	1.8-3 (1-2) Waivers Denied	X						

Conclusion: Findings will go forward to the Schedule 1A and 1B.  
 \*\*Per Sergio: Use paid fee numbers if CCCC's report is less than Gavilan's numbers.

**\*EFC/EFW Workload Multiplier**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 3 - Total number of students waived from enrollment fees (BOGG, etc.)
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load
- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

Subj: **Enrollment data**  
Date: 7/10/2006 9:02:59 AM Pacific Standard Time  
From: [nbailey@gavilan.edu](mailto:nbailey@gavilan.edu)  
To: [smpsixten@aol.com](mailto:smpsixten@aol.com)

In response to your fax.

I spoke to our MIS Director. Please use the Chancellor's office data.

Gavilan Community College District  
 Comparison  
 Fiscal Years 1998-99 through 2004-05

Students Enrolled

Period	98-99		99-00		00-01		01-02		02-03		03-04		04-05	
	GAVILAN	CCCCO												
Summer	2,098	1,552	2,310	2,069	2,845	2,530	2,724	2,374	2,415	2,089	2,422	2,023	2,276	2,020
Fall	5,447	4,501	6,227	5,776	6,662	6,153	6,416	5,797	6,878	6,283	5,429	4,922	5,554	5,079
Spring	6,413	5,956	5,279	4,828	7,267	6,730	6,589	6,124	6,338	5,792	5,344	4,990	6,350	5,984
	13,958	12,009	13,816	12,673	16,774	15,413	15,729	14,295	15,631	14,164	13,195	11,935	14,180	13,083

Sched 5  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-00 through 2004-05  
 Offset Savings

Purpose: To calculate the offset savings for Enrollment Fee Collection and Waivers.  
 Source: EFCW 1.8-4 and attachments from district office.  
 Findings:

Source	Item	99-00	00-01	01-02	02-03	03-04	04-05	
1.8-4 line 3	Net Revenue Received	\$ 556,575	\$ 577,606	\$ 587,524	\$ 612,345	\$ 882,263	\$ 1,267,212	
p/E.C. 76300 (c)	2% of Revenue Rec'd.	\$ 11,132	\$ 11,552	\$ 11,750	\$ 12,247	\$ 17,645	\$ 25,344	
1.8-4 line 4A	Enrollment Fees Waived	\$ 259,591	\$ 237,312	\$ 384,475	\$ 416,501	\$ 596,871	\$ 1,172,074	
p/E.C. 76300 (l) (2)	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	
(Line 4A X 7%) (99-00 only)	7% of Fees Waived (99-00 only)	\$ 18,171	For 00-01 through 04-05 - unit fee					
p/E.C. 76300 (l) (2)	Credit unit fee in FY**		\$ 11.00	\$ 11.00	\$ 11.00	\$ 15.67	\$ 23.34	
Total # of credits	Line 4A divided by unit fee		21,573	34,952	37,863	38,090	50,217	
p/E.C. 76300 (l) (2)	Total # of credits X p/unit (waived cost \$0.91)		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697	
<b>Summary</b>								
1.8-4 line 4B.	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	
(Line 4A X 7%)	7% of Fees Waived (99-00 only)	\$ 18,171						
1.8-4 5.	Credit Units Waived		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697	
<b>Total Enrollment Fee Waiver Offset</b>								
	Forward to EFCW-1	\$ 23,363	\$ 24,377	\$ 39,496	\$ 42,785	\$ 46,599	\$ 69,138	

\*\*Per unit fee

Years 2000-01 through 2002-03 fees are \$11.00.

Summer \$11.00, fall and spring \$18.00. (\$11.00+\$18.00+\$18.00=Average of \$15.67)

Summer \$18.00, fall and spring \$26.00. (\$18.00+\$26.00+\$26.00=Average of \$23.34)

Schedule 5A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-2000 to 2004-2005  
 Enrollment Fee Waivers Offsets

Purpose: To illustrate that waiver offsets for most fiscal years were higher than waiver costs and to show actual waiver offset amount being used on EFCW-1.

Source: Waiver costs from EFCW-1 and Waiver offset from Sch. 5

Findings:

ref	Item	Source (EFCW)	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	
1	Policies & Procedures for § IV.B.	(04)(B)(1)(a)	\$ 172.90	\$ 177.25	\$ 177.90	\$ 240.45	\$ 261.25	\$ 104.79	
2	Staff Training	(04)(B)(1)(b)							
3	Adopting procedures, recording/maintaining records	(04)(B)(2)(a)	\$ 1,659.84	\$ 1,701.60	\$ 1,707.84	\$ 2,308.32	\$ 2,508.00		
4	Waiving student fees	(04)(B)(2)(b)	\$ 8,018.25	\$ 8,589.47	\$ 10,469.51	\$ 16,154.02	\$ 16,488.64	\$ 14,788.52	
5	Reporting BOG fee waiver data to CCC	(04)(B)(2)(c)	\$ 1,510.44	\$ 1,532.81	\$ 1,410.66	\$ 1,788.95	\$ 2,060.23	\$ 1,563.84	
6	EFCW - Fee Waiver Costs	Total	\$ 11,361.43	\$ 12,001.13	\$ 13,765.91	\$ 20,491.74	\$ 21,318.12	\$ 16,457.15	
7	Less: Total Enrollment Fee Waiver Offset	Sch. 5	\$ 23,363.00	\$ 24,377.00	\$ 39,496.00	\$ 42,785.00	\$ 46,599.00	\$ 69,138.00	
8	Fee Waiver Costs to claim after offsets	L6 - L7	\$ (12,001.57)	\$ (12,375.87)	\$ (25,730.09)	\$ (22,293.26)	\$ (25,280.88)	\$ (52,680.85)	
<b>Offset Amount to Claim</b>			<b>To EFCW -1, line 10</b>	<b>\$ 11,361.43</b>	<b>\$ 12,001.13</b>	<b>\$ 13,765.91</b>	<b>\$ 20,491.74</b>	<b>\$ 21,318.12</b>	<b>\$ 16,457.15</b>

Conclusion: If line 8 is negative, then line 6 - "Total EFCW waiver costs" will be carried forward to EFCW-1, line 10. Otherwise, line 7 - "Total Enrollment Fee Waiver Offset" from Schedule 5 will be carried forward to EFCW-1, line 10.

SANTA BARE		34,898	127,778	0	290,728	1,209,491	0	232,377	,169,629
SANTA CLARA	Foothill-DeAnza	45,682	147,369	1,276,018	117,311	3,065,750	0	166,311	782,951
	Gavilan	5,448	28,288	320,695	74,603	511,531	0	46,765	198,675
	San Jose-Evergreen	31,838	141,494	1,354,013	123,626	591,813	0	243,167	987,913
	West Valley-Mission	20,329	91,600	789,977	93,833	975,843	265,409	109,498	484,959
-----									
SANTA CLARA		103,297	408,751	3,740,703	409,373	5,144,937	265,409	565,740	2,454,498

CALIFORNIA COMMUNITY COLLEGES  
 CATEGORICAL APPORTIONMENTS - PART 1  
 1999-2000 SECOND PRINCIPAL APPORTIONMENT

EXHIBIT B-2A

COUNTY	DISTRICT	FEE WAIVER ADMIN (2%)	STUDENT FINANCIAL AID ADMIN	E.O.P.S.	C.A.R.E.	D.S.P.S.	STATE HOSPITALS	TANF (GAIN)	CALWORKS
SANTA CRUZ	Cabrillo	17,656	69,535	325,642	68,530	1,109,390	0	88,528	359,661
SHASTA	Shasta-Tehama-Trinity	18,384	66,224	607,167	186,843	582,662	0	192,434	652,137
SISKIYOU	Siskiyou	4,771	26,033	245,734	56,159	251,181	0	50,550	215,877
SOLANO	Solano	11,854	49,526	330,240	63,152	368,951	0	106,920	441,946
SONOMA	Sonoma County	27,993	105,112	451,544	62,827	1,141,217	0	170,308	591,905
STANISLAUS	Yosemite	24,559	98,175	1,015,811	175,481	1,415,559	0	344,952	1,433,463
TULARE	Sequoias	23,579	70,710	598,579	181,465	539,926	0	177,782	717,964
VENTURA	Ventura	36,338	138,071	1,294,147	217,113	1,951,075	0	178,603	775,837
YUBA	Yuba	17,556	72,584	609,409	152,785	596,665	0	238,589	964,830
=====		1,816,397	6,416,000	59,719,584	10,357,000	58,581,948	1,487,039	16,000,000	64,950,000

## 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE REVENUES REPORT

District: Gavilan Community College District

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS							
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6
Enrollment Fees Collected	\$	\$	\$	\$	\$	\$	\$	\$
Enrollment Fees Refunded	\$	\$	\$	\$	\$	\$	\$	\$
Enrollment Fee Revenue - Net (Line 1 subtract line 2)	\$	\$	\$	\$	\$	\$	\$	\$
Total Enrollment Fees Waived (BOGG, etc.)	\$ 262,781	\$ 259,591	\$ 237,312	\$ 384,475	\$ 416,501	\$ 596,871	\$ 1,172,074	\$
% Enrollment Fees Waived (Line 4A x 2%)	\$ 5,256	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	\$
7% Enrollment Fees Waived (Line 4A x 7%)	\$	\$ 18,171	/	/	/	/	/	/
Number of credit units for which enrollment fees were waived.	/	/	/	/	/	/	/	/
Number	/	/	/	/	/	/	/	/
Number/Intersession	/	/	/	/	/	/	/	/
Number	/	/	/	/	/	/	/	/
TOTAL x \$0.91 per credit	\$	\$	\$ 24,377	\$ 39,496	\$ 42,785	\$ 46,599	\$ 69,138	\$

**BOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Booyee Signature: \_\_\_\_\_

Date \_\_\_\_\_

Name: (print) \_\_\_\_\_

Position or Title \_\_\_\_\_

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_.

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_.

California Home

Thursday, April 13, 2006 10:00 AM



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 1999-2000**

Data Current As Of April 20, 2006 09:50:20

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A basis unreported	1,693	259,591

Total Unduplicated Count = 1,693 = 1.8-3 #2-82A  
 Total Amount = \$ 259,591 = 1.8-4 #4A-538

[Back to Top of Page](#)

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SANTA BARBARA		34,898	127,778	1,010,000	290,728	1,209,491	0	232,312	1,169,629
SANTA CLARA	Foothill-DeAnza	45,682	147,369	1,276,018	117,311	3,065,750	0	166,311	782,951
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-----									
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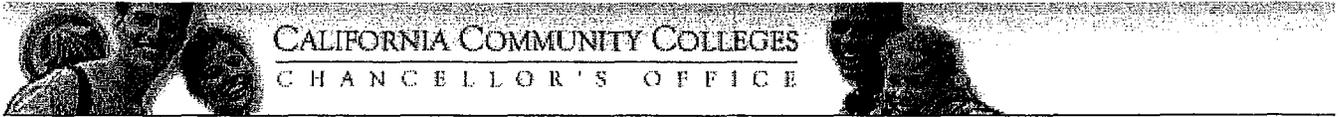
CALIFORNIA COMMUNITY COLLEGES  
 CATEGORICAL APPORTIONMENTS - PART 1  
 1999-2000 SECOND PRINCIPAL APPORTIONMENT

EXHIBIT B-2A

COUNTY	DISTRICT	FEE WAIVER ADMIN (2%)	STUDENT FINANCIAL AID ADMIN	E.O.P.S.	C.A.R.E.	D.S.P.S.	STATE HOSPITALS	TANF (GAIN)	CALWORKS
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SIYEU	Siskiyou	4,771	26,033	245,734	56,159	251,181	0	50,550	215,811
SOLANO	Solano	11,854	49,526	330,240	63,152	368,951	0	106,920	441,946
SONOMA	Sonoma County	27,993	105,112	451,544	62,827	1,141,217	0	170,308	591,905
STANISLAUS	Yosemite	24,559	98,175	1,015,811	175,481	1,415,559	0	344,952	1,433,463
TULARE	Sequoias	23,579	70,710	598,579	181,465	539,926	0	177,782	717,964
VENTURA	Ventura	36,338	138,071	1,294,147	217,113	1,951,075	0	178,603	775,837
YUBA	Yuba	17,556	72,584	609,409	152,785	596,665	0	238,589	964,830
=====		1,816,397	6,416,000	59,719,584	10,357,000	58,581,948	1,487,039	16,000,000	64,950,000

California Home

Thur



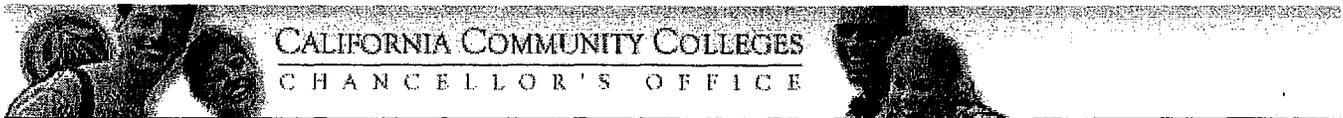
**Student Demographics**

**Student Total Headcount For Gavilan  
For 1999 Summer Term**

Data Current As Of July 06, 2006 03:42:50

<b>Total Headcount</b>	2,069
------------------------	-------

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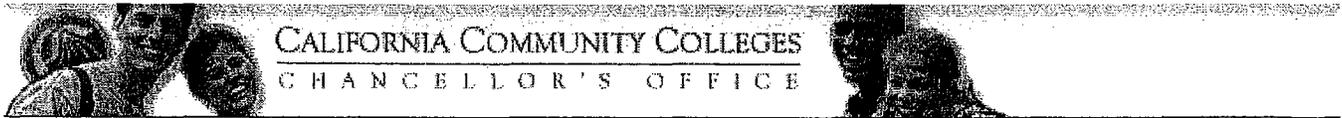
**Student Demographics**

**Student Total Headcount For Gavilan  
For 1999 Fall Term**

Data Current As Of July 06, 2006 03:42:39

<b>Total Headcount</b>	<b>5,776</b>
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**Student Demographics**

**Student Total Headcount For Gavilan  
For 2000 Spring Semester**

Data Current As Of July 06, 2006 03:42:19

<b>Total Headcount</b>	4,828
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Productive Hourly Rates  
 FY 1998-99 005-06

Employee Name	Title/Job Class	PRODUCTIVE HOURLY RATES							
		98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
K Degn	Dir. Fin Aid		\$ 34.58	\$ 35.45					
A Morris	Dir. Fin Aid				\$ 35.58	\$ 48.09	\$ 52.25	\$ 54.04	
V Martinez	Dir Fin Aid (starting 12/05)								\$ 41.80
V Martinez	Sr Program Specialist (starting 1/04)							\$ 31.26	\$ 34.35
M DeReza	Sr Prog Specialist							\$ 28.75	\$ 30.82
D Kehler	Program Services Specialist							\$ 33.89	\$ 33.99
S Talavera	Sr Program Specialist							\$ 40.26	\$ 44.03
A Villagomez	Fin Aid Technician I (starting 9/04)								\$ 19.1
N Yray	Fin Aid Technician II (starting 7/04)							\$ 15.97	\$ 27.89
A Fuentes	Dir Fin Aid (4/05 - 12/05)								\$ 48.31
	Mid Program Spec				\$ 24.45	\$ 30.56	\$ 34.38	\$ 36.72	\$ 39.09
	Mid Fincial Aid Tech		\$ 21.86	\$ 23.36	\$ 23.22	\$ 26.11	\$ 29.13	\$ 22.11	\$ 36.55
	Nancy Bailey								\$ 45.72
C Campos	Cashier/Acctg Assistant	\$ 18.11	\$ 20.92	\$ 21.74	\$ 22.13	\$ 28.27	\$ 32.15	\$ 32.96	\$ 34.94
L Iba	Accountant				\$ 24.22	\$ 28.39	\$ 40.67	\$ 43.44	\$ 47.15
L Filice	Sr. Accountant		\$ 22.57	\$ 26.75	\$ 27.10	\$ 31.69	\$ 48.08	\$ 49.16	\$ 51.40
	Mid Level Acct		\$ 22.57	\$ 26.75	\$ 25.66	\$ 30.04	\$ 32.62	\$ 34.02	\$ 36.08
M Arvizu	Dir, MIS	\$ 37.24	\$ 38.71	\$ 39.60	\$ 46.32	\$ 50.09	\$ 57.15	\$ 58.28	\$ 60.73
D Phillips	Ass't Dir MIS					\$ 43.19	\$ 55.14	\$ 56.44	\$ 58.62
D Phillips	worked as contract empl 7/98-02								
Parker		\$ 34.91	\$ 36.24	\$ 38.12	\$ 43.63	\$ 52.00	\$ 55.94	\$ 56.89	\$ 58.94
	ords Tech	\$ 21.67	\$ 23.05	\$ 25.12	\$ 25.54	\$ 30.54	\$ 32.10	\$ 34.03	\$ 35.64

37-3047619047

39.17  
1.05

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 1999-2000		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$8,828,051		\$8,828,051	\$639,978	\$8,188,073
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	1,573,842		1,573,842	343,757	1,230,085
Course and Curriculum Development	6020	8,122		8,122		8,122
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	226,895		226,895	17,348	209,547
Library	6120	414,152		414,152	56,372	357,780
Media	6130	184,121		184,121		184,121
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	247,095		247,095	8,725	238,370
Counseling and Guidance	6300	974,109		974,109	89,093	885,016
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	131,955		131,955		131,955
Subtotal		\$12,588,342	\$0	\$12,588,342	\$1,155,273	\$11,433,069

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 1999-2000		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$357,405		\$357,405	\$211	\$357,194
Health Services	6440	58,750		58,750		58,750
Student Personnel Admin.	6450					
Financial Aid Administration	6460	208,199		208,199	5,336	202,863
Job Placement Services	6470	158,747		158,747		158,747
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	298,302		298,302	298,302	0
Custodial Services	6530	236,190		236,190	236,190	0
Grounds Maintenance and Repairs	6550	150,631		150,631	150,631	0
Utilities	6570	436,049		436,049	436,049	0
Other	6590					
Planning, Policy Making, and Coordination	6600	491,796		491,796	491,796	0
General Inst. Support Services	6700					
Community Relations	6710	11,852		11,852	11,852	0
Fiscal Operations	6720	423,633		423,633	423,633	0
Human Resources Management	6730	139,971		139,971	139,971	0
Noninstructional Staff Benefits & Incentives	6740	97,122		97,122	97,122	0
Staff Development	6750	20,851		20,851	20,851	0
Staff Diversity	6760	1,032		1,032	1,032	0
Logistical Services	6770	565,420		565,420	565,420	0
Management Information Systems	6780	415,560		415,560	415,560	0
Subtotal		\$16,659,852	\$0	\$16,659,852	\$4,449,229	\$12,210,623

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant Gavilan CCD				(02) Period of Claim 1999-2000			
(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						
Community Service Classes	6820	538,296		538,296	3,121	535,175	
Community Use of Facilities	6830	28,703		28,703	4,928	23,775	
Economic Development	6840						
Other Community Services & Economic Development	6890						
Ancillary Services	6900						
Bookstores	6910						
Child Development Center	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950	123,864		123,864	22,577	101,287	
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other	6990						
Auxiliary Operations	7000						
Contract Education	7010	338,597		338,597	31,241	307,356	
Other Auxiliary Operations	7090						
Physical Property Acquisitions	7100						
(05) Total		\$17,689,312	\$0	\$17,689,312	\$4,511,096	\$13,178,216	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				34.23%			
(07) Notes							

California Community Colleges  
 Annual Financial & Budget Report  
 Supplemental Data  
 For the Year Ended June 30, 1999

Expenditures by Activity  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional * (1)	Noninstructional ** (2)			
Interdisciplinary Studies	4900	1,532,777	140,925	15,062	1,891	1,690,655
Retirees' Bnfts. & Incentives	5900	473,042	////	////	////	473,042
<b>Subtotal Instruction</b>	<b>599</b>	<b>7,456,559</b>	<b>347,526</b>	<b>383,988</b>	<b>639,978</b>	<b>8,828,051</b>
Instructional Administration						
Academic Administration	6010	////	902,332	327,753	343,757	1,573,842
Course Curriculum Development	6020	////	5,790	2,332	0	8,122
<b>Subtotal Instructional Admin.</b>	<b>6000</b>	<b>////</b>	<b>908,122</b>	<b>330,085</b>	<b>343,757</b>	<b>1,581,964</b>
Instructional Support						
Learning Center	6110	72,783	93,457	43,307	17,348	226,895
Library	6120	////	257,671	100,109	56,372	414,152
Media	6130	////	150,484	33,637	0	184,121
Museums & Galleries	6140	////	0	0	0	0
<b>Subtotal Instr. Support Services</b>	<b>6100</b>	<b>72,783</b>	<b>501,612</b>	<b>177,053</b>	<b>73,720</b>	<b>825,168</b>
<b>Admissions and Records</b>	<b>6200</b>	<b>////</b>	<b>229,524</b>	<b>8,846</b>	<b>8,725</b>	<b>247,095</b>
<b>Counseling and Guidance</b>	<b>6300</b>	<b>////</b>	<b>703,967</b>	<b>181,049</b>	<b>89,093</b>	<b>974,109</b>
Other Student Services						
Disabled Students (DSPS)	6420	////	128,918	3,037	0	131,955
Extend Opp. Pgms (EOPS)	6430	////	343,102	14,092	211	357,405
Health Services	6440	////	36,768	21,982	0	58,750
Student Personnel Admin.	6450	////	0	0	0	0
Financial Aid Administration	6460	////	182,178	20,685	5,336	208,199
Job Placement Services	6470	////	151,382	7,365	0	158,747
Veterans Services	6480	////	0	0	0	0
Other	6499	////	0	0	0	0
<b>Subtotal Other Student Services</b>	<b>6400</b>	<b>////</b>	<b>842,348</b>	<b>67,161</b>	<b>5,547</b>	<b>915,056</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 & Budget Report  
 Supplemental Data  
 For the Year Ended June 30, 1999

Expenditures by Activity  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
<b>Oper. Maintenance Plant</b>						
Building Maintenance & Repair	6510	////////////////////	128,642	169,660	0	298,302
Custodial Services	6530	////////////////////	198,817	37,373	0	236,190
Grounds Maintenance & Repair	6550	////////////////////	103,338	37,198	10,095	150,631
Utilities	6570	////////////////////	////////////////////	436,049	////////////////////	436,049
Other	6599	////////////////////	0	0	0	0
<b>Subtotal Operating &amp; Maintena</b>	<b>6500</b>	////////////////////	430,797	680,280	10,095	1,121,172
<b>Planning &amp; Policy Making</b>	<b>6600</b>	////////////////////	239,309	246,137	6,350	491,796
<b>Gen. Instr. Support Services</b>						
Community Relations	6710	////////////////////	0	11,852	0	11,852
Fiscal Operations	6720	////////////////////	334,873	83,196	5,564	423,633
Human Resource Mgmt.	6730	////////////////////	103,422	33,113	3,436	139,971
Staff Development	6750	////////////////////	329	20,522	0	20,851
Staff Diversity	6760	////////////////////	0	1,032	0	1,032
Logistical Services	6770	////////////////////	256,183	303,056	6,181	565,420
Mgmt. Information Services	6780	////////////////////	67,097	277,724	70,739	415,560
NonInstr. Staff Retire Ben.	6790	////////////////////	97,122	////////////////////	////////////////////	97,122
Other	6799	////////////////////	0	0	0	0
<b>Subtotal General Institute Servi</b>	<b>6700</b>	////////////////////	859,026	730,495	85,920	1,675,441
<b>Community Services</b>						
Community Recreation	6810	////////////////////	0	0	0	0
Community Service Classes	6820	59,812	373,932	101,431	3,121	538,296
Community Use of Facilities	6830	////////////////////	23,517	258	4,928	28,703
<b>Subtotal Community Services</b>	<b>6800</b>	59,812	397,449	101,689	8,049	566,999

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

California Community Colleges  
Annual Financial & Budget Report  
Supplemental Data  
For the Year Ended June 30, 1999

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
Ancillary Services						
Bookstore	6910	////////////////////	0	0	0	0
Child development Centers	6920	////////////////////	0	0	0	0
Farm Operations	6930	////////////////////	0	0	0	0
Food Services	6940	////////////////////	0	0	0	0
Parking	6950	////////////////////	76,078	25,209	22,577	123,864
Student & Co-Curricular Activi	6960	////////////////////	0	0	0	0
Student Housing	6970	////////////////////	0	0	0	0
Other	6999	////////////////////	0	0	0	0
<b>Sub-Ancillary Services</b>	<b>6900</b>	////////////////////	<b>76,078</b>	<b>25,209</b>	<b>22,577</b>	<b>123,864</b>
Auxiliary Operations						
Auxiliary Classes	7010	90,731	92,468	124,157	31,241	338,597
Other Auxiliary Operations	7099	////////////////////	0	0	0	0
<b>Subtotal Auxiliary Operations</b>	<b>7000</b>	<b>90,731</b>	<b>92,468</b>	<b>124,157</b>	<b>31,241</b>	<b>338,597</b>
<b>Property &amp; Acquisitions</b>	<b>7100</b>	////////////////////	0	0	0	0
<b>Total Expenditures</b>	<b>391</b>	<b>7,679,885</b>	<b>5,628,226</b>	<b>3,056,149</b>	<b>1,325,052</b>	<b>17,689,312</b>
<b>Other Outgo</b>						
Long Term Debt					7200	214,920
Transfer; Student Payments					7300	458,745
<b>Total - Other Outgo</b>					<b>398</b>	<b>673,665</b>
<b>Total Expenditures &amp; Other Outgo</b>					<b>399</b>	<b>18,362,977</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.



# SixTen and Associates

## Mandate Reimbursement Services

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K H B. PETERSEN, MPA, JD, President  
5252 Balboa Avenue, Suite 807  
San Diego, CA 92117

Telephone: (858) 514-8605  
Fax: (858) 514-8645  
E-Mail: Kbpsixten@aol.com

Claim File Copy

July 21, 2006

CERTIFIED MAIL # 7003 3110 0000 2900 4778

Ms. Virginia Brummels, Section Manager  
Local Reimbursement Section  
Division of Accounting and Reporting  
Office of the State Controller  
P.O. Box 942850  
Sacramento, CA 94250

RE: Annual Reimbursement Claim  
Gavilan Community College District CC43060

Dear Ms. Brummels:

Enclosed please find the original claims and extra copies of the FAM-27 for Gavilan Community College District's reimbursement claims listed below:

308/95	Enrollment Fee Collection and Waivers	1998-1999
308/95	Enrollment Fee Collection and Waivers	1999-2000
308/95	Enrollment Fee Collection and Waivers	2000-2001
308/95	Enrollment Fee Collection and Waivers	2001-2002
308/95	Enrollment Fee Collection and Waivers	2002-2003
308/95	Enrollment Fee Collection and Waivers	2003-2004
308/95	Enrollment Fee Collection and Waivers	2004-2005

If you have any questions regarding these claims, please contact me at (858) 514-8605.

Sincerely,



Sergio M. Perez, Vice-President  
Claims Processing Manager

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b>	For State Controller Use Only (19) Program Number 00267 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	<b>Program</b> <span style="font-size: 2em; font-weight: bold;">267</span>
---	---	---

(01) Claimant Identification Number: <span style="float: right;">CC43060</span>	<b>Reimbursement Claim Data</b>										
(02) Claimant Name Gavilan Community College District	(22) EFCW-1, (04)(A)(1)(a)(f)	6,504									
County of Location Santa Clara	(23) EFCW-1, (04)(A)(1)(b)(f)	829									
Street Address or P.O. Box 5055 Santa Teresa Blvd.	(24) EFCW-1, (04)(A)(2)(a)(f)	310,024									
City State Zip Code Gilroy CA 95020-9599	(25) EFCW-1, (04)(B)(1)(a)(f)	177									
<table border="0" style="width:100%;"> <tr> <td style="width:33%;">Type of Claim</td> <td style="width:33%;">Estimated Claim</td> <td style="width:33%;">Reimbursement Claim</td> </tr> <tr> <td>(03) Estimated <input type="checkbox"/></td> <td>(04) Combined <input type="checkbox"/></td> <td>(05) Amended <input type="checkbox"/></td> </tr> <tr> <td>(09) Reimbursement <input checked="" type="checkbox"/></td> <td>(10) Combined <input type="checkbox"/></td> <td>(11) Amended <input type="checkbox"/></td> </tr> </table>	Type of Claim	Estimated Claim	Reimbursement Claim	(03) Estimated <input type="checkbox"/>	(04) Combined <input type="checkbox"/>	(05) Amended <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(10) Combined <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(26) EFCW-1, (04)(B)(1)(b)(f)	1,702 8,589 1,533
Type of Claim	Estimated Claim	Reimbursement Claim									
(03) Estimated <input type="checkbox"/>	(04) Combined <input type="checkbox"/>	(05) Amended <input type="checkbox"/>									
(09) Reimbursement <input checked="" type="checkbox"/>	(10) Combined <input type="checkbox"/>	(11) Amended <input type="checkbox"/>									
Fiscal Year of cost (06)	(12) 2000-2001	(30) EFCW-1, (06) 37									
Total Claimed Amount (07)	(13) \$ 432,543	(31) EFCW-1, (07) 120,380									
Less: 10% Late Penalty	(14) \$ -	(32) EFCW-1, (09) 5,194									
Less: Prior Claim Payment Received	(15) \$ -	(33) EFCW-1, (10) 12,001									
Net Claimed Amount	(16) \$ 432,543	(34)									
Due from State (08)	(17) \$ 432,543	(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) \_\_\_\_\_ Date \_\_\_\_\_  
*Joseph D. Keeler* 7/11/06

Joseph D. Keeler \_\_\_\_\_ Vice President, Administrative Services  
 Type or Print Name \_\_\_\_\_ Title

(38) Name of Contact Person for Claim \_\_\_\_\_ Telephone Number: (858) 514-8605  
 SixTen and Associates \_\_\_\_\_ E-mail Address: kbpsixten@aol.com

<b>Program</b> 	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>EFCW-1</b>
--	---	------------------------------

(01) Claimant: Gavilan Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> X Estimated <input type="checkbox"/>	Fiscal Year 2000-2001
--	---	--------------------------

(03) Leave Blank

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

**A. 1. Enrollment Fee Collection: One-Time Activities (Reimbursement begins 07/01/1998)**

a. Preparing district policies & procedures for § IV.A.	\$ 6,504.34	\$ -	\$ -	\$ -	\$ -	\$ 6,504.34
b. Staff training (One time per employee)	\$ 828.64	\$ -	\$ -	\$ -	\$ -	\$ 828.64

**A. 2. Enrollment Fee Collection: Ongoing Activities (Reimbursement begins 07/01/1998)**

a. Calculating and collecting enrollment fees	\$ 310,023.85	\$ -	\$ -	\$ -	\$ -	\$ 310,023.85
---	---------------	------	------	------	------	---------------

**B. 1. Enrollment Fee Waiver: One-Time Activities (Reimbursement begins 07/01/1999)**

a. Preparing district policies & procedures for § IV.B.	\$ 177.25	\$ -	\$ -	\$ -	\$ -	\$ 177.25
b. Staff training (One time per employee)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**B. 2. Enrollment Fee Waiver: Ongoing Activities (Reimbursement begins 07/01/1999)**

a. Adopting procedures, recording, and maintaining records	\$ 1,701.60	\$ -	\$ -	\$ -	\$ -	\$ 1,701.60
b. Waiving student fees	\$ 8,589.47	\$ -	\$ -	\$ -	\$ -	\$ 8,589.47
c. Reporting BOG fee waiver data to CCC	\$ 1,532.81	\$ -	\$ -	\$ -	\$ -	\$ 1,532.81
<b>05) Total Direct Costs</b>	<b>\$ 329,357.96</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 329,357.96</b>

**Indirect Costs**

16) Indirect Cost Rate	[From OMB A-21, FAM-29C, or 7%]	36.55%
17) Total Indirect Costs	[Line (06) x line (05)(a)]	\$ 120,380.33
18) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	\$ 449,738.29

**Cost Reduction**

9) Less: Enrollment Fee Revenue offset	\$ 5,194.00
10) Less: Enrollment Fee Waiver offsets	\$ 12,001.13
<b>1) Total Claimed Amount</b>	<b>\$ 432,543.16</b>



Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
-----------------------	--	----------------

(01) Claimant an Community College District	(02) Fiscal Year 2000-2001
--	-------------------------------

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

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input checked="" type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Train district staff or attend training to implement procedures for enrollment fees collection							
Campos, Connie      Accounting Assistant	\$21.74	10.0	\$ 217.40				
Parker, Joy          Director, Admissions & Records	\$38.12	2.0	\$ 76.24				
Filice, Lidia        Accountant	\$26.75	20.0	\$ 535.00				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 828.64	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant an Community College District	(02) Fiscal Year 2000-2001
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee) <b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input checked="" type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee) <b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC
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(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Referencing student accounts and records Various enrollment office staff Collecting fees	\$24.44	1,284.4	\$ 31,390.74				
Calculating total enrollment fee to be collected Various enrollment office staff Collecting fees	\$24.44	4,329.9	\$ 105,822.76				
Answering student's questions regarding enrollment fee collection Various enrollment office staff Collecting fees	\$24.44	2,157.8	\$ 52,736.63				
Updating written and computer records for enrollment fee information Various enrollment office staff Collecting fees	\$24.44	3,820.5	\$ 93,373.02				
Collecting delinquent enrollment fees, or turning over accounts to collection agencies Various enrollment office staff Collecting fees	\$24.44	1,092.5	\$ 26,700.70				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 310,023.85	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant an Community College District	(02) Fiscal Year <b>2000-2001</b>
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input checked="" type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Adopting procedures for documenting financial assistance, recording, and record maintenance Degn, Kathy                      Director, Financial Aid	\$35.45	48.0	\$ 1,701.60				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 1,701.60	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant Jan Community College District	(02) Fiscal Year 2000-2001
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input checked="" type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Entering approved application information into district records; providing student award letter Various financial office staff Waiving enrollment fees	\$23.36	28.3	\$ 661.09				
Answering student's questions regarding enrollment fee waivers/referring to appropriate person Various financial office staff Waiving enrollment fees	\$23.36	141.4	\$ 3,303.10				
Receiving waiver applications Various financial office staff Waiving enrollment fees	\$23.36	56.6	\$ 1,322.18				
Evaluating waiver applications and verifying application documents Various financial office staff Waiving enrollment fees	\$23.36	141.4	\$ 3,303.10				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 8,589.47	\$ -	\$ -	\$ -	\$ -
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Gavilan Commur. Jege District  
 308/95 ENROLLMENT FEE COLLECTIONS/WAIVERS  
 2000-2001  
 Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
00-01	2.00	Arvizu, Mimi	MIS Director	\$39.60	\$79.20	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	2.00	<b>Arvizu, Mimi Total</b>			\$79.20		
00-01	250.00	Campos, Connie	Accounting Assistant	\$21.74	\$5,435.00	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
00-01	10.00	Campos, Connie	Accounting Assistant	\$21.74	\$217.40	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
	260.00	<b>Campos, Connie Total</b>			\$5,652.40		
00-01	5.00	Degn, Kathy	Director, Financial Aid	\$35.45	\$177.25	Prepare/revise district policies and procedures for waiver eligibility determination	Preparing district policies & procedures for § IV.B.
00-01	48.00	Degn, Kathy	Director, Financial Aid	\$35.45	\$1,701.60	Adopting procedures for documenting financial assistance, recording, and record maintenance	Adopting procedures, recording, and maintaining records
00-01	5.00	Degn, Kathy	Director, Financial Aid	\$35.45	\$177.25	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	58.00	<b>Degn, Kathy Total</b>			\$2,056.10		
00-01	30.00	Filice, Lidia	Accountant	\$26.75	\$802.50	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
00-01	20.00	Filice, Lidia	Accountant	\$26.75	\$535.00	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
00-01	36.00	Filice, Lidia	Accountant	\$26.75	\$963.00	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	86.00	<b>Filice, Lidia Total</b>			\$2,300.50		
00-01	7.00	Parker, Joy	Director, Admissions & Records	\$38.12	\$266.84	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
00-01	2.00	Parker, Joy	Director, Admissions & Records	\$38.12	\$76.24	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
	9.00	<b>Parker, Joy Total</b>			\$343.08		
00-01	8.00	Phillips, Dave	Assistant MIS Director	\$39.17	\$313.36	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	8.00	<b>Phillips, Dave Total</b>			\$313.36		
00-01	1,284.40	Various enrollment office staff	Collecting fees	\$24.44	\$31,390.74	Referencing student accounts and records	Calculating and collecting enrollment fees
00-01	4,329.90	Various enrollment office staff	Collecting fees	\$24.44	\$105,822.76	Calculating total enrollment fee to be collected	Calculating and collecting enrollment fees
00-01	2,157.80	Various enrollment office staff	Collecting fees	\$24.44	\$52,736.63	Answering student's questions regarding enrollment fee collection	Calculating and collecting enrollment fees
00-01	3,820.50	Various enrollment office staff	Collecting fees	\$24.44	\$93,373.02	Updating written and computer records for enrollment fee information	Calculating and collecting enrollment fees
00-01	1,092.50	Various enrollment office staff	Collecting fees	\$24.44	\$26,700.70	Collecting delinquent enrollment fees, or turning over accounts to collection agencies	Calculating and collecting enrollment fees
	12,685.10	<b>Various enrollment office staff Total</b>			\$310,023.85		
00-01	141.40	Various financial office staff	Waiving enrollment fees	\$23.36	\$3,303.10	Answering student's questions regarding enrollment fee waivers/referring to appropriate person	Waiving student fees
00-01	56.60	Various financial office staff	Waiving enrollment fees	\$23.36	\$1,322.18	Receiving waiver applications	Waiving student fees
00-01	141.40	Various financial office staff	Waiving enrollment fees	\$23.36	\$3,303.10	Evaluating waiver applications and verifying application documents	Waiving student fees
00-01	28.30	Various financial office staff	Waiving enrollment fees	\$23.36	\$661.09	Entering approved application information into district records; providing student award letter	Waiving student fees
	367.70	<b>Various financial office staff Total</b>			\$8,589.47		
	13,475.80	<b>Grand Total</b>			\$329,357.96		

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

MIMI ARVIZU  
Employee Name

MIS DIRECTOR  
Exact Position Title

MIS  
College/Department/Location

408-848-4840  
Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

2.0 2.0 2.0 2.0 2.0 2.0

**TOTALS:** 2.0 2.0 2.0 2.0 2.0 2.0

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Mimi Arvizu

Date 1/7/06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Connie Campos Accounting Assistant  
Employee Name Exact Position Title  
Gavilan Business Office 408-848-4714 (2mo) 11mo/10mo/hrly  
College/Department/Location Telephone # Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 350 350 250 250 250 250 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 10 10 10 10 25 80 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

**TOTALS:**

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos Date 4-5-06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

Kathy Degr

Employee Name

Director, Financial Aid

Exact Position Title

Financial Aid Office N/A

College/Department/Location Telephone #

12mo/11mo/10mo/hrly

Work year length

Typical Reimbursable Activities: FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

Code 1 Policies and Procedures: Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: 5 5 5 \_\_\_\_\_

Code 2 Staff Training: Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: 0 0 0 \_\_\_\_\_

Code 3 Record Retention: Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

48 48 48 \_\_\_\_\_

Code 4 State Reporting: Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

5 5 5 \_\_\_\_\_

TOTALS: 58 58 58 \_\_\_\_\_

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Employee no longer w/ Date 05/24/06

If you have any questions, please contact district, signing as manager at Gavilan College

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey 408-848-4725

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

Lidia Filice  
Employee Name

Accountant  
Exact Position Title

Occidental/Bus.  
College/Department/Location

408-848-4713  
Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 30 30 30 30 5

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 20 20 20 20 4

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

36 36 36 36 8

**TOTALS:** 86 86 86 86 17

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature R. P. Pency

Date 4/1/06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

<u>Joy Parker</u>	<u>Director of Admissions and Records</u>
<b>Employee Name</b>	<b>Exact Position Title</b>
<u>Admissions and Records</u>	<u>408 848 4754</u>
<b>College/Department/Location</b>	<b>Telephone #</b>
	<u>12mo/11mo/10mo/hry</u>
	<b>Work year length</b>

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process:	<u>8hrs</u>	<u>7 hrs</u>	<u>7 hrs</u>	<u>8 hrs</u>	<u>7 hrs</u>	<u>10 hrs</u>	<u>x</u>	<u>x</u>
B. Enrollment Waiver Process:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process:	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>4</u>	<u>x</u>	<u>x</u>
B. Enrollment Waiver Process:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
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**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
<b>TOTALS:</b>	<u>10</u>	<u>9</u>	<u>9</u>	<u>10</u>	<u>9</u>	<u>14</u>	<u>x</u>	<u>x</u>

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature *M Bailey for Joy Parker* Date April 19, 2006  
 If you have any questions, please contact Joy Parker at 408 848 4754

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

DAVE PHILLIPS  
Employee Name

ASST. MIS. DIRECTOR  
Exact Position Title

MIS  
College/Department/Location

408 846 4901  
Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

4 12 8 4 4 4

**TOTALS:**

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Dave Phillips

Date 4-7-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Schedule 1A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2000-2001  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Collection Functions.  
 Source: Schedules 2 and 4.  
 Findings:

*EFC 1	15,413
Avg. time p/account	5.0
Total Time (in minutes)	<u>77065</u>
Per Hour	60
Hours Worked (** Activity 11)	<u>1284.4</u>
*EFC 2	15,282
Avg. time p/student	17.0
Total Time (in minutes)	<u>259794</u>
Per Hour	60
Hours Worked (** Activity 12)	<u>4329.9</u>
*EFC 1	15,413
Avg. time p/question	8.4
Total Time (in minutes)	<u>129469</u>
Per Hour	60
Hours Worked (** Activity 13)	<u>2157.8</u>
*EFC 2	15,282
Avg. time p/file	15.0
Total Time (in minutes)	<u>229230</u>
Per Hour	60
Hours Worked (** Activity 14)	<u>3820.5</u>
*EFC 4	2,622
Avg. time p/account	25.0
Total Time (in minutes)	<u>65550</u>
Per Hour	60
Hours Worked (** Activity 15)	<u>1092.5</u>
*EFC 5	
Avg. time p/student	35.4
Total Time (in minutes)	<u>0</u>
Per Hour	60
Hours Worked (** Activity 16)	<u>0.0</u>

Conclusion: Findings will go forward to the EFCW-2.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 1B  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2000-2001  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Waiver Functions.

Source: Schedules 3 and 4.

Findings:

*EFW 6	1,697
Avg. time p/question	5.0
Total Time (in minutes)	8485
Per Hour	60
Hours Worked (** Activity 21)	141.4

*EFW 6	1,697
Avg. time p/application	2.0
Total Time (in minutes)	3394
Per Hour	60
Hours Worked (** Activity 22)	56.6

*EFW 6	1,697
Avg. time p/evaluation	5.0
Total Time (in minutes)	8485
Per Hour	60
Hours Worked (** Activity 23)	141.4

*EFW 8	
Avg. time p/application	5.0
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 24)	0.0

*EFW 7	1,697
Avg. time p/application	1.0
Total Time (in minutes)	1697
Per Hour	60
Hours Worked (** Activity 25)	28.3

*EFW 8	
Avg. time p/application	1.0
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 26)	0.0

Conclusion: Findings will go forward to the EFCW-2.

**\*EFW Workload Multiplier (Default)**

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2000-2001  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.

Source: EFCW 1.7-2.

Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Connie Campos	Accounting Assistant	5	5	2		10	2
Esther Castaneda	Student Records Technician	5	25	5	5	25	50
Emma Denton	Student records Technician	5	25	25	25	5	5
Angelica Garcia	Student Records Technician	5	25	5	5	25	60
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	60
Average		5.0	17.0	8.4	15.0	25.0	35.4

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.

12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.

13 - Answer Questions and/or referring student to the appropriate person for an answer.

14 - Updating Student File for the enrollment fee information, and providing a copy to the student.

15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)

16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2000-2001  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.

Source: EFCW 1.7-2.

Findings:

Staff	Title	*EFC Workload Multiplier						PHR'S
		1	2	1	2	4	5	
		**Activity Codes						
		11	12	13	14	15	16	
Connie Campos	Accounting Assistant	5	5	2		10	2	21.74
Esther Castaneda	Student Records Technician	5	25	5	5	25	50	25.12
Emma Denton	Student records Technician	5	25	25	25	5	5	25.12
Angelica Garcia	Student Records Technician	5	25	5	5	25	60	25.12
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	60	25.12
<b>Average</b>		<b>5.0</b>	<b>17.0</b>	<b>8.4</b>	<b>15.0</b>	<b>25.0</b>	<b>35.4</b>	<b>24.44</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.

12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.

13 - Answer Questions and/or referring student to the appropriate person for an answer.

14 - Updating Student File for the enrollment fee information, and providing a copy to the student.

15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)

16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Business Office  
Department/Location

Connie Campos  
Employee Name

Accounting Assistant  
Exact Position Title

408-848-4714 Telephone #      12mo/11mo/10mo/hrly Work year length(circle)

Fiscal Year:    98-99   99-00   00-01   01-02  
                         02-03   03-04   04-05   05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	0					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/deliquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos

Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Esther Castaneda  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4751  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	50					

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Employee Signature Esther Castaneda

Date 4/20/06

If you have any questions, please contact Esther Castaneda, at 408 848 4751

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Emma Denten  
Employee Name

Student Records Technician  
Exact Position Title

12mo/11mo/10mo/hrly  
Telephone # Work/year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	25					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	5					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

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Employee Signature Emma Denten (ret. 6/08) 4/20/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Angelica Garcia  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4737  
Telephone #

12mo/11mo/10mo/hrly  
Work/year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	.5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	.25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	.5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	.5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	.25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Angelica Garcia

Date 4/20/06

If you have any questions, please contact Angelica Garcia, at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Roslyn Rawlins  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4736  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	1.00					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Roslyn Rawlins

Date 4/20/06

If you have any questions, please contact Roz Rawlins at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2000-2001  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.  
 Source: EFCW 1.7-3.  
 Findings:

Staff	Title	*EFW Workload Multiplier					
		6	6	6	8	7	8
		**Activity Codes					
		21	22	23	24	25	26
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1
Average		5.0	2.0	5.0	5.0	1.0	1.0

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2000-2001  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.  
 Source: EFCW 1.7-3.  
 Findings:

Staff	Title	*EFW Workload Multiplier						PHR'S
		6	6	8	7	8		
		**Activity Codes						
		21	22	23	24	25	26	
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1	23.36
Average		5.0	2.0	5.0	5.0	1.0	1.0	23.36

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

**EFW 6** - Total number of enrollment fee waivers requested

**EFW 7** - Total number of enrollment fee waivers granted

**EFW 8** - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

**21** - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.

**22** - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.

**23** - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.

**24** - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.

**25** - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.

**26** - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.



Schedule 4  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1998-1999 through 2004-2005  
 Statistics

Purpose: To calculate the statistics for Enrollment Fee Collection and Waivers.  
 Source: EFCW 1.7-1, EFCW 1.8-1, EFCW 1.8-2, and EFCW 1.8-3.  
 Findings:

*Workload Multiplier	Source	Totals						
		98-99	99-00	00-01	01-02	02-03	03-04	04-05
EFC 1	1.8-1 1. Enrolled Students	12,267	12,673	15,413	14,295	14,164	12,271	13,377
		*same	*CCCCD	*CCCCD	*CCCCD	*CCCCD	*same	*same
EFC 2	1.8-1 2. Paid Enrollment fees	12,267	12,548	15,282	14,188	14,097	12,271	13,377
EFC 3	1.8-1 3. Exempted from enrollment fees (BOGG, etc.)							
EFC 4	1.8-2 1. Delinquencies collections	1849	1,575	2,622	2,994	902	799	0
EFC 5	1.8-2 2. Refunds							145

EFC 6	1.8-3 1. Waivers Requested	X	1,693	1,697	1,976	2,439	2,398	2,862
EFC 7	1.8-3 2. Waivers Approved	X	1,693	1,697	1,976	2,439	2,398	2,862
EFC 8	1.8-3 (1-2) Waivers Denied	X						

Conclusion: Findings will go forward to the Schedule 1A and 1B.  
 \*\*Per Sergio: Use paid fee numbers if CCCCCD's report is less than Gavilan's numbers.

**\*EFC/EFW Workload Multiplier**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 3 - Total number of students waived from enrollment fees (BOGG, etc.)
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load
- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

Subj: **Enrollment data**  
Date: 7/10/2006 9:02:59 AM Pacific Standard Time  
From: [nbailey@gavilan.edu](mailto:nbailey@gavilan.edu)  
To: [smpsixten@aol.com](mailto:smpsixten@aol.com)

In response to your fax.

I spoke to our MIS Director. Please use the Chancellor's office data.

Gavilan Community College District  
 Comparison  
 Fiscal Years 1998-99 through 2004-05

Students Enrolled

Period	98-99		99-00		00-01		01-02		02-03		03-04		04-05	
	GAVILAN	CCCCO												
Summer	2,098	1,552	2,310	2,069	2,845	2,530	2,724	2,374	2,415	2,089	2,422	2,023	2,276	2,020
Fall	5,447	4,501	6,227	5,776	6,662	6,153	6,416	5,797	6,878	6,283	5,429	4,922	5,554	5,079
Spring	6,413	5,956	5,279	4,828	7,267	6,730	6,589	6,124	6,338	5,792	5,344	4,990	6,350	5,984
	13,958	12,009	13,816	12,673	16,774	15,413	15,729	14,295	15,631	14,164	13,195	11,935	14,180	13,083

Sched 5  
 Gavilan Communi Jlege District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-00 through 2004-05  
 Offset Savings

Purpose: To calculate the offset savings for Enrollment Fee Collection and Waivers.

Source: EFCW 1.8-4 and attachments from district office.

Findings:

Source	Item	99-00	00-01	01-02	02-03	03-04	04-05
1.8-4 line 3	Net Revenue Received						
p/E.C. 76300 (c)	2% of Revenue Rec'd.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.8-4 line 4A	Enrollment Fees Waived	\$ 259,591	\$ 237,312	\$ 384,475	\$ 416,501	\$ 596,871	\$ 1,172,074
p/E.C. 76300 (I) (2)	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441
(Line 4A X 7%) (99-00 only)	7% of Fees Waived (99-00 only)	\$ 18,171	For 00-01 through 04-05 - unit fee				
p/E.C. 76300 (I) (2)	Credit unit fee in FY**		\$ 11.00	\$ 11.00	\$ 11.00	\$ 15.67	\$ 23.34
Total # of credits	Line 4A divided by unit fee		21,573	34,952	37,863	38,090	50,217
p/E.C. 76300 (I) (2)	Total # of credits X p/unit (waived cost \$0.91)		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697
<b>Summary</b>							
1.8-4 line 4B.	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441
(Line 4A X 7%)	7% of Fees Waived (99-00 only)	\$ 18,171					
1.8-4 5.	Credit Units Waived		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697
<b>Total Enrollment Fee Waiver Offset</b>	<b>Forward to EFCW-1</b>	<b>\$ 23,363</b>	<b>\$ 24,377</b>	<b>\$ 39,496</b>	<b>\$ 42,785</b>	<b>\$ 46,599</b>	<b>\$ 69,138</b>

\*\*Per unit fee

Years 2000-01 through 2002-03 fees are \$11.00.

Summer \$11.00, fall and spring \$18.00. (\$11.00+\$18.00+\$18.00=Average of \$15.67)

Summer \$18.00, fall and spring \$26.00. (\$18.00+\$26.00+\$26.00=Average of \$23.34)

PRINT DATE 6/12/06

Gavil EFCW 00-01 array

Schedule 5A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-2000 to 2004-2005  
 Enrollment Fee Waivers Offsets

Purpose: To illustrate that waiver offsets for most fiscal years were higher than waiver costs and to show actual waiver offset amount being used on EFCW-1.

Source: Waiver costs from EFCW-1 and Waiver offset from Sch. 5

Findings:

ref	Item	Source (EFCW)	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
1	Policies & Procedures for § IV.B.	(04)(B)(1)(a)	\$ 172.90	\$ 177.25	\$ 177.90	\$ 240.45	\$ 261.25	\$ 104.79
2	Staff Training	(04)(B)(1)(b)						
3	Adopting procedures, recording/maintaining records	(04)(B)(2)(a)	\$ 1,659.84	\$ 1,701.60	\$ 1,707.84	\$ 2,308.32	\$ 2,508.00	
4	Waiving student fees	(04)(B)(2)(b)	\$ 8,018.25	\$ 8,589.47	\$ 10,469.51	\$ 16,154.02	\$ 16,488.64	\$ 14,788.52
5	Reporting BOG fee waiver data to CCC	(04)(B)(2)(c)	\$ 1,510.44	\$ 1,532.81	\$ 1,410.66	\$ 1,788.95	\$ 2,060.23	\$ 1,563.84
6	EFCW - Fee Waiver Costs	Total	\$ 11,361.43	\$ 12,001.13	\$ 13,765.91	\$ 20,491.74	\$ 21,318.12	\$ 16,457.15
7	Less: Total Enrollment Fee Waiver Offset	Sch. 5	\$ 23,363.00	\$ 24,377.00	\$ 39,496.00	\$ 42,785.00	\$ 46,599.00	\$ 69,138.00
8	Fee Waiver Costs to claim after offsets	L6 - L7	\$ (12,001.57)	\$ (12,375.87)	\$ (25,730.09)	\$ (22,293.26)	\$ (25,280.88)	\$ (52,680.85)
	<b>Offset Amount to Claim</b>	<b>To EFCW -1, line 10</b>	<b>\$ 11,361.43</b>	<b>\$ 12,001.13</b>	<b>\$ 13,765.91</b>	<b>\$ 20,491.74</b>	<b>\$ 21,318.12</b>	<b>\$ 16,457.15</b>

Conclusion: If line 8 is negative, then line 6 - "Total EFCW waiver costs" will be carried forward to EFCW-1, line 10. Otherwise, line 7 - "Total Enrollment Fee Waiver Offset" from Schedule 5 will be carried forward to EFCW-1, line 10.

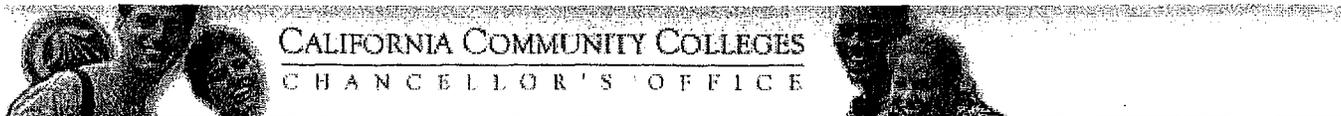
CALIFORNIA COMMUNITY COLLEGES  
MONTHLY PAYMENT SCHEDULE  
2000-01 SECOND PRINCIPAL APPORTIONMENT

EXHIBIT A

DISTRICT: Gavilan  
COUNTY: SANTA CLARA

PROGRAM	AMOUNT CERTIFIED	TOTAL PAID THRU MAY 2001	JUNE PAYMENT	TOTAL PAID THRU JUNE 2001
GENERAL APPORTIONMENT	\$4,530,916	\$4,312,536	\$218,380	\$4,530,916
ENROLL FEE ADMIN (2%)	5,194	4,780	414	5,194
APPRENTICE ALLOWANCE	0	0	0	0
BASIC SKILLS	0	0	0	0
TANF	44,425	40,871	3,554	44,425
PARTNERSHIP FOR EXCEL	1,214,885	1,117,695	97,190	1,214,885
S. F. A. A.	25,459	23,423	2,036	25,459
E. O. P. S.	385,101	354,293	30,808	385,101
C. A. R. E.	86,273	79,372	6,901	86,273
D. S. P. S.	610,705	561,847	48,858	610,705
STATE HOSPITALS	0	0	0	0
CALWORKS	180,474	166,036	14,438	180,474
MATRICULATION (CREDIT)	281,630	259,098	22,532	281,630
MATRIC. (NONCREDIT)	6,666	45,780	-39,114	6,666
FAC. & STAFF DIVERSITY	11,237	10,338	899	11,237
PART-TIME FACULTY INS.	0	0	0	0
PART-TIME FACULTY OFFI	0	0	0	0
FAC. & STAFF DEVELOP.	21,347	19,640	1,707	21,347
TRANSFER ED AND ARTICU	17,129	0	17,129	17,129
TELECOMMUNICATIONS	257,326	234,725	22,601	257,326
ECONOMIC DEVELOPMENT	140,550	118,062	0	118,062
INST. EQUIP. (ONGOING)	182,649	182,649	0	182,649
VATEA LEADERSHIP	0	0	0	0
VATEA TECH. PREP.	63,900	51,212	2,464	53,676
VATEA TITLE II C	98,878	78,857	4,201	83,058
WORKFORCE DEVELOPMENT	0	0	0	0
BLOCK GRANT	415,112	415,112	0	415,112
PRIOR YEAR CORRECTIONS	-318,066	-318,066	0	-318,066
<b>TOTAL</b>	<b>\$8,261,790</b>	<b>\$7,758,260</b>	<b>\$454,998</b>	<b>\$8,213,258</b>

FISCAL SERVICES: 06/25/01: TT  
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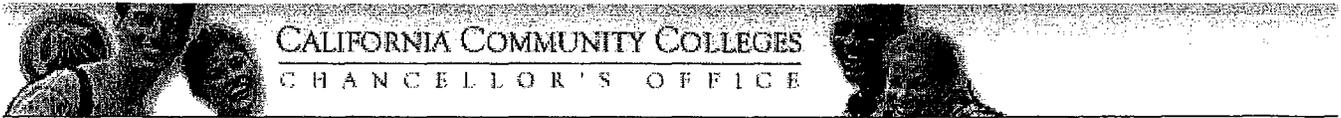
**Student Demographics**

**Student Total Headcount For Gavilan  
For 2001 Spring Semester**

Data Current As Of July 06, 2006 03:41:40

<b>Total Headcount</b>	<b>6,730</b>
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**Student Demographics**

**Student Total Headcount For Gavilan  
For 2000 Fall Semester**

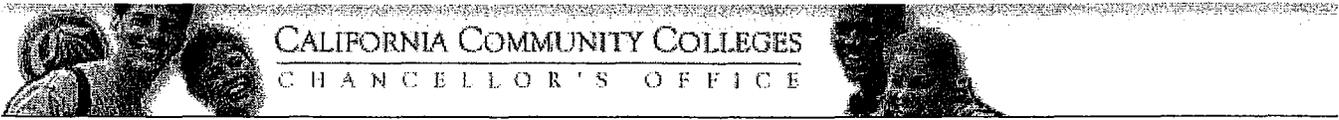
Data Current As Of July 06, 2006 03:41:59

<b>Total Headcount</b>	<b>6,153</b>
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**Student Demographics**

**Student Total Headcount For Gavilan  
For 2000 Summer Term**

Data Current As Of July 06, 2006 03:42:09

<b>Total Headcount</b>	2,530
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Thursday, April 13, 2006 10:00 AM



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2000-2001**

Data Current As Of April 20, 2006 09:50:04

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A basis unreported	1,697	237,312

Total Unduplicated Count = 1,697 = 1.8-3 #2-89A  
 Total Amount = \$ 237,312 = 1.8-4 #4A-89A

[Back to Top of Page](#)

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CALIFORNIA COMMUNITY COLLEGES  
MONTHLY PAYMENT SCHEDULE  
2000-01 SECOND PRINCIPAL APPORTIONMENT

EXHIBIT A

DISTRICT: Gavilan  
COUNTY: SANTA CLARA

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C. A. R. E.	86,273	79,372	6,901	86,273
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PART-TIME FACULTY INS.	0	0	0	0
PART-TIME FACULTY OFFI	0	0	0	0
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TRANSFER ED AND ARTICU	17,129	0	17,129	17,129
TELECOMMUNICATIONS	257,326	234,725	22,601	257,326
ECONOMIC DEVELOPMENT	140,550	118,062	0	118,062
INST. EQUIP. (ONGOING)	182,649	182,649	0	182,649
VATEA LEADERSHIP	0	0	0	0
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VATEA TITLE II C	98,878	78,857	4,201	83,058
WORKFORCE DEVELOPMENT	0	0	0	0
BLOCK GRANT	415,112	415,112	0	415,112
PRIOR YEAR CORRECTIONS	-318,066	-318,066	0	-318,066
<b>TOTAL</b>	<b>\$8,261,790</b>	<b>\$7,758,260</b>	<b>\$454,998</b>	<b>\$8,213,258</b>

FISCAL SERVICES: 06/25/01: TT  
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ENROLLMENT FEE COLLECTOR AND WAIVERS  
Productive Hourly Rates  
FY 1998-99 to 2005-06

Employee Name	Title/Job Class	PRODUCTIVE HOURLY RATES							
		98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
K Degn	Dir . Fin Aid		\$ 34.58	\$ 35.45					
A Morris	Dir . Fin Aid				\$ 35.58	\$ 48.09	\$ 52.25	\$ 54.04	
V Martinez	Dir Fin Aid (starting 12/05)								\$ 41.80
V Martinez	Sr Program Specialist (starting 1/04)							\$ 31.26	\$ 34.35
M DeReza	Sr Prog Specialist							\$ 28.75	\$ 30.82
D Kehler	Program Services Specialist							\$ 33.89	\$ 33.
S Talavera	Sr Program Specialist							\$ 40.26	\$ 44.03
A Villagomez	Fin Aid Technician I (starting 9/04)								\$ 19.86
N Yray	Fin Aid Technician II (starting 7/04)							\$ 15.97	\$ 27.89
A Fuentes	Dir Fin Aid (4/05 - 12/05)								\$ 48.31
	Mid Program Spec				\$ 24.45	\$ 30.56	\$ 34.38	\$ 36.72	\$ 39.09
	Mid Fincial Aid Tech		\$ 21.86	\$ 23.36	\$ 23.22	\$ 26.11	\$ 29.13	\$ 22.11	\$ 36.55
	Nancy Bailey								\$ 45.72
C Campos	Cashier/Acctg Assistant	\$ 18.11	\$ 20.92	\$ 21.74	\$ 22.13	\$ 28.27	\$ 32.15	\$ 32.96	\$ 34.94
L Iba	Accountant				\$ 24.22	\$ 28.39	\$ 40.67	\$ 43.44	\$ 47.15
L Filice	Sr. Accountant		\$ 22.57	\$ 26.75	\$ 27.10	\$ 31.69	\$ 48.08	\$ 49.16	\$ 51.40
	Mid Level Acct		\$ 22.57	\$ 26.75	\$ 25.66	\$ 30.04	\$ 32.62	\$ 34.02	\$ 36.0
M Arvizu	Dir, MIS	\$ 37.24	\$ 38.71	\$ 39.60	\$ 46.32	\$ 50.09	\$ 57.15	\$ 58.28	\$ 60.73
D Phillips	Ass't Dir MIS				\$ 41.13	\$ 43.19	\$ 55.14	\$ 56.44	\$ 58.62
D Phillips	v								
J Parker	D	34.91	\$ 36.24	\$ 38.12	\$ 43.63	\$ 52.00	\$ 55.94	\$ 56.89	\$ 58.94
	M	21.67	\$ 23.05	\$ 25.12	\$ 25.54	\$ 30.54	\$ 32.10	\$ 34.03	\$ 35.64

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2000-2001		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$7,966,666		\$7,966,666	\$45,630	\$7,921,036
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,197,449		2,197,449	448,079	1,749,370
Course and Curriculum Development	6020	24,064		24,064		24,064
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	222,206		222,206	7,025	215,181
Library	6120	468,905		468,905	58,649	410,256
Media	6130	192,421		192,421		192,421
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	275,419		275,419	529	274,890
Counseling and Guidance	6300	928,164		928,164	25,236	902,928
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	130,891		130,891		130,891
Subtotal		\$12,406,185	\$0	\$12,406,185	\$585,148	\$11,821,037

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2000-2001		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$341,315		\$341,315		\$341,315
Health Services	6440	64,147		64,147		64,147
Student Personnel Admin.	6450	227,345		227,345	17,951	209,394
Financial Aid Administration	6460	103,034		103,034		103,034
Job Placement Services	6470					
Veterans Services	6480					
Miscellaneous Student Services	6490	113,484		113,484	73,714	39,770
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	369,692		369,692	369,692	0
Custodial Services	6530	255,240		255,240	255,240	0
Grounds Maintenance and Repairs	6550	167,847		167,847	167,847	0
Utilities	6570	752,831		752,831	752,831	0
Other	6590					
Planning, Policy Making, and Coordination	6600	544,115		544,115	544,115	0
General Inst. Support Services	6700					
Community Relations	6710	12,574		12,574	12,574	0
Fiscal Operations	6720	618,809		618,809	618,809	0
Human Resources Management	6730	136,907		136,907	136,907	0
Noninstructional Staff Benefits & Incentives	6740	149,840		149,840	149,840	0
Staff Development	6750	18,742		18,742	18,742	0
Staff Diversity	6760	21,454		21,454	21,454	0
Logistical Services	6770	601,450		601,450	601,450	0
Management Information Systems	6780	473,307		473,307	473,307	0
Subtotal		\$17,378,318	\$0	\$17,378,318	\$4,799,621	\$12,578,697

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant Gavilan CCD				(02) Period of Claim 2000-2001			
(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	119,115		119,115	3,383	115,732	
Community Service Classes	6820	525,344		525,344	94,092	431,252	
Community Use of Facilities	6830	49,235		49,235	509	48,726	
Economic Development	6840						
Other Community Services & Economic Development	6890						
Ancillary Services	6900						
Bookstores	6910						
Child Development Center	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950	138,902		138,902	59,511	79,391	
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other	6990	341,000		341,000	8,696	332,304	
Auxiliary Operations	7000						
Contract Education	7010						
Other Auxiliary Operations	7090						
Physical Property Acquisitions	7100						
(05) Total		\$18,551,914	\$0	\$18,551,914	\$4,965,812	\$13,586,102	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				36.55%			
(07) Notes							

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional * (1)	Noninstructional ** (2)			
Interdisciplinary Studies	4900	876,643	73,862	11,148	974	962,627
Retirees' Bnfts. & Incentivies	5900	196,915	////	////	////	196,915
<b>Subtotal Instruction</b>	<b>599</b>	<b>5,818,920</b>	<b>450,626</b>	<b>1,651,490</b>	<b>45,630</b>	<b>7,966,666</b>
Instructional Administration						
Academic Administration	6010	////	1,235,559	513,811	448,079	2,197,449
Course Curriculum Developmen	6020	////	20,820	3,244	0	24,064
<b>Subtotal Instructional Admin.</b>	<b>6000</b>	<b>////</b>	<b>1,256,379</b>	<b>517,055</b>	<b>448,079</b>	<b>2,221,513</b>
Instructional Support						
Learning Center	6110	79,770	83,020	52,391	7,025	222,206
Library	6120	////	314,272	95,984	58,649	468,905
Media	6130	////	166,652	25,769	0	192,421
Museums & Galleries	6140	////	0	0	0	0
<b>Subtotal Instr. Support Services</b>	<b>6100</b>	<b>79,770</b>	<b>563,944</b>	<b>174,144</b>	<b>65,674</b>	<b>883,532</b>
<b>Admissions and Records</b>	<b>6200</b>	<b>////</b>	<b>257,468</b>	<b>17,422</b>	<b>529</b>	<b>275,419</b>
<b>Counseling and Guidance</b>	<b>6300</b>	<b>////</b>	<b>821,166</b>	<b>81,762</b>	<b>25,236</b>	<b>928,164</b>
Other Student Services						
Disabled Students (DSPS)	6420	////	126,092	4,799	0	130,891
Extend Opp. Pgms (EOPS)	6430	////	312,268	29,047	0	341,315
Health Services	6440	////	38,390	25,757	0	64,147
Student Personnel Admin.	6450	////	198,348	11,046	17,951	227,345
Financial Aid Administration	6460	////	96,565	6,469	0	103,034
Job Placement Services	6470	////	0	0	0	0
Veterans Services	6480	////	0	0	0	0
Other	6499	////	6,925	32,845	73,714	113,484
<b>Subtotal Other Student Services</b>	<b>6400</b>	<b>////</b>	<b>778,588</b>	<b>109,963</b>	<b>91,665</b>	<b>980,216</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

(31)

(32)

Calif Community Colleges  
 Annual Financial & Budget Report  
 Supplemental Data  
 For the Year Ended June 30, 2000

Expenditures by Activity  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
Oper. Maintenance Plant						
Building Maintenance & Repair	6510	////////////////////	177,405	178,996	13,291	369,692
Custodial Services	6530	////////////////////	212,570	38,748	3,922	255,240
Grounds Maintenance & Repair	6550	////////////////////	121,499	46,006	342	167,847
Utilities	6570	////////////////////	////////////////////	752,831	////////////////////	752,831
Other	6599	////////////////////	0	0	0	0
<b>Subtotal Operating &amp; Maintena</b>	<b>6500</b>	////////////////////	511,474	1,016,581	17,555	1,545,610
<b>Planning &amp; Policy Making</b>	<b>6600</b>	////////////////////	245,283	286,570	12,262	544,115
Gen. Instr. Support Services						
Community Relations	6710	////////////////////	0	12,574	0	12,574
Fiscal Operations	6720	////////////////////	496,504	99,740	22,565	618,809
Human Resource Mgmt.	6730	////////////////////	108,579	28,328	0	136,907
Staff Development	6750	////////////////////	0	18,742	0	18,742
Staff Diversity	6760	////////////////////	0	21,454	0	21,454
Logistical Services	6770	////////////////////	259,307	341,283	860	601,450
Mgmt. Information Services	6780	////////////////////	100,293	302,429	70,585	473,307
NonInstr. Staff Retire Ben.	6790	////////////////////	149,840	////////////////////	////////////////////	149,840
Other	6799	////////////////////	0	0	0	0
<b>Subtotal General Institute Servi</b>	<b>6700</b>	////////////////////	1,114,523	824,550	94,010	2,033,083
Community Services						
Community Recreation	6810	////////////////////	95,111	20,621	3,383	119,115
Community Service Classes	6820	39,557	257,446	134,249	94,092	525,344
Community Use of Facilities	6830	////////////////////	48,084	642	509	49,235
<b>Subtotal Community Services</b>	<b>6800</b>	39,557	400,641	155,512	97,984	693,694

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

Annual Financial & Budget Report  
 Supplemental Data  
 For the Year Ended June 30, 2000

Expenditures by Activity  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
Ancillary Services						
Bookstore	6910	////////////////////	0	0	0	0
Child development Centers	6920	////////////////////	0	0	0	0
Farm Operations	6930	////////////////////	0	0	0	0
Food Services	6940	////////////////////	0	0	0	0
Parking	6950	////////////////////	66,106	13,285	59,511	138,902
Student & Co-Curricular Activi	6960	////////////////////	0	0	0	0
Student Housing	6970	////////////////////	0	0	0	0
Other	6999	////////////////////	182,787	149,517	8,696	341,000
<b>Sub-Ancillary Services</b>	<b>6900</b>	////////////////////	<b>248,893</b>	<b>162,802</b>	<b>68,207</b>	<b>479,902</b>
Auxiliary Operations						
Auxiliary Classes	7010	0	0	0	0	0
Other Auxiliary Operations	7099	////////////////////	0	0	0	0
<b>Subtotal Auxiliary Operations</b>	<b>7000</b>	0	0	0	0	0
<b>Property &amp; Acquisitions</b>	<b>7100</b>	////////////////////	0	0	0	0
<b>Total Expenditures</b>	<b>391</b>	<b>5,938,247</b>	<b>6,648,985</b>	<b>4,997,851</b>	<b>966,831</b>	<b>18,551,914</b>
<b>Other Outgo</b>						
Long Term Debt					7200	504,542
Transfer; Student Payments					7300	706,884
<b>Total - Other Outgo</b>					<b>398</b>	<b>1,211,426</b>
<b>Total Expenditures &amp; Other Outgo</b>					<b>399</b>	<b>19,763,340</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.  
 (34)



# SixTen and Associates

## Mandate Reimbursement Services

KEITH B. PETERSEN, MPA, JD, President  
5 Balboa Avenue, Suite 807  
San Diego, CA 92117

Telephone: (858) 514-8605  
Fax: (858) 514-8645  
E-Mail: Kbpsixten@aol.com

Claim File Copy

July 21, 2006

CERTIFIED MAIL # 7003 3110 0000 2900 4778

Ms. Virginia Brummels, Section Manager  
Local Reimbursement Section  
Division of Accounting and Reporting  
Office of the State Controller  
P.O. Box 942850  
Sacramento, CA 94250

RE: Annual Reimbursement Claim  
Gavilan Community College District CC43060

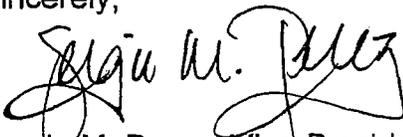
Dear Ms. Brummels:

Enclosed please find the original claims and extra copies of the FAM-27 for Gavilan Community College District's reimbursement claims listed below:

308/95	Enrollment Fee Collection and Waivers	1998-1999
308/95	Enrollment Fee Collection and Waivers	1999-2000
308/95	Enrollment Fee Collection and Waivers	2000-2001
308/95	Enrollment Fee Collection and Waivers	2001-2002
308/95	Enrollment Fee Collection and Waivers	2002-2003
308/95	Enrollment Fee Collection and Waivers	2003-2004
308/95	Enrollment Fee Collection and Waivers	2004-2005

If you have any questions regarding these claims, please contact me at (858) 514-8605.

Sincerely,



Sergio M. Perez, Vice-President  
Claims Processing Manager

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b>	For State Controller Use Only	<b>Program</b> <span style="font-size: 2em; font-weight: bold;">267</span>
	(19) Program Number 00267	
	(20) Date Filed <u>    </u> / <u>    </u> / <u>    </u>	
	(21) LRS Input <u>    </u> / <u>    </u> / <u>    </u>	

(01) Claimant Identification Number: <span style="float: right;">CC43060</span>		Reimbursement Claim Data	
(02) Claimant Name <span style="float: right;">Gavilan Community College District</span>		(22) EFCW-1, (04)(A)(1)(a)(f)	6,695
County of Location <span style="float: right;">Santa Clara</span>		(23) EFCW-1, (04)(A)(1)(b)(f)	851
Street Address or P.O. Box <span style="float: right;">5055 Santa Teresa Blvd.</span>		(24) EFCW-1, (04)(A)(2)(a)(f)	292,114
City Gilroy	State CA	Zip Code 95020-9599	(25) EFCW-1, (04)(B)(1)(a)(f) <span style="float: right;">178</span>
Type of Claim	Estimated Claim	Reimbursement Claim	(26) EFCW-1, (04)(B)(1)(b)(f)
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27) EFCW-1, (04)(B)(2)(a)(f) <span style="float: right;">1,708</span>
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) EFCW-1, (04)(B)(2)(b)(f) <span style="float: right;">10,470</span>
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) EFCW-1, (04)(B)(2)(c)(f) <span style="float: right;">1,411</span>
Fiscal Year of cost	(06)	(12) 2001-2002	(30) EFCW-1, (06) <span style="float: right;">36</span>
Total Claimed Amount	(07)	(13) \$ 407,017	(31) EFCW-1, (07) <span style="float: right;">112,394</span>
Less: 10% Late Penalty		(14) \$ -	(32) EFCW-1, (09) <span style="float: right;">5,036</span>
Less: Prior Claim Payment Received		(15) \$ -	(33) EFCW-1, (10) <span style="float: right;">13,766</span>
Net Claimed Amount		(16) \$ 407,017	(34)
Due from State	(08)	(17) \$ 407,017	(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) Date

Joseph D. Keeler 7/11/06

Joseph D. Keeler Vice President, Administrative Services

Type or Print Name Title

(38) Name of Contact Person for Claim Telephone Number: (858) 514-8605

SixTen and Associates E-mail Address: kbpsixten@aol.com

	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>EFCW-1</b>
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(01) Claimant: Gavilan Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2001-2002
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(03) Leave Blank

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

**A. 1. Enrollment Fee Collection: One-Time Activities (Reimbursement begins 07/01/1998)**

a. Preparing district policies & procedures for § IV.A.	\$ 6,694.54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,694.54
b. Staff training (One time per employee)	\$ 850.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 850.56

**A. 2. Enrollment Fee Collection: Ongoing Activities (Reimbursement begins 07/01/1998)**

a. Calculating and collecting enrollment fees	\$ 292,114.05	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 292,114.05
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**B. 1. Enrollment Fee Waiver: One-Time Activities (Reimbursement begins 07/01/1999)**

a. Preparing district policies & procedures for § IV.B.	\$ 177.90	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 177.90
b. Staff training (One time per employee)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**B. 2. Enrollment Fee Waiver: Ongoing Activities (Reimbursement begins 07/01/1999)**

a. Adopting procedures, recording, and maintaining records	\$ 1,707.84	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,707.84
b. Waiving student fees	\$ 10,469.51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,469.51
c. Reporting BOG fee waiver data to CCC	\$ 1,410.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,410.66

(05) Total Direct Costs	\$ 313,425.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,425.06
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**Indirect Costs**

(06) Indirect Cost Rate	[From OMB A-21, FAM-29C, or 7%]	35.86%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	\$ 112,394.23
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	\$ 425,819.29

**Cost Reduction**

(09) Less: Enrollment Fee Revenue offset		\$ 5,036.00
(10) Less: Enrollment Fee Waiver offsets		\$ 13,765.91
(1) Total Claimed Amount	[Line (08) - {Line (09) + Line (10)}]	\$ 407,017.38



Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant San Community College District	(02) Fiscal Year 2001-2002
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input checked="" type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Train district staff or attend training to implement procedures for enrollment fees collection							
Campos, Connie      Accounting Assistant	\$22.13	10.0	\$ 221.30				
Parker, Joy          Director, Admissions & Records	\$43.63	2.0	\$ 87.26				
Filice, Lidia        Accountant	\$27.10	20.0	\$ 542.00				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 850.56	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant an Community College District	(02) Fiscal Year <b>2001-2002</b>
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input checked="" type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Referencing student accounts and records Various enrollment office sta Collecting fees	\$24.97	1,191.3	\$ 29,746.76				
Calculating total enrollment fee to be collected Various enrollment office sta Collecting fees	\$24.97	4,327.3	\$ 108,052.68				
Answering student's questions regarding enrollment fee collection Various enrollment office sta Collecting fees	\$24.97	1,858.4	\$ 46,404.25				
Updating written and computer records for enrollment fee information Various enrollment office sta Collecting fees	\$24.97	3,074.1	\$ 76,760.28				
Collecting delinquent enrollment fees, or turning over accounts to collection agencies Various enrollment office sta Collecting fees	\$24.97	1,247.5	\$ 31,150.08				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 292,114.05	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>EFCW-2</b>
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(01) Claimant San Community College District	(02) Fiscal Year <b>2001-2002</b>
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(03) Reimbursable Activities: Check only **one** box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input checked="" type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Prepare/revise district policies and procedures for waiver eligibility determination Morris, Audren                      Director, Financial Aid	\$35.58	5.0	\$ 177.90				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 177.90	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>EFCW-2</b>
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(01) Claimant San Community College District	(02) Fiscal Year 2001-2002
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input checked="" type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Adopting procedures for documenting financial assistance, recording, and record maintenance Morris, Audren                      Director, Financial Aid	\$35.58	48.0	\$ 1,707.84				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 1,707.84	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant Milan Community College District	(02) Fiscal Year 2001-2002
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input checked="" type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Entering approved application information into district records; providing student award letter Various financial office staff Waiving enrollment fees	\$24.45	32.9	\$ 804.41				
Answering student's questions regarding enrollment fee waivers/referring to appropriate person Various financial office staff Waiving enrollment fees	\$24.45	164.7	\$ 4,026.92				
Receiving waiver applications Various financial office staff Waiving enrollment fees	\$24.45	65.9	\$ 1,611.26				
Evaluating waiver applications and verifying application documents Various financial office staff Waiving enrollment fees	\$24.45	164.7	\$ 4,026.92				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 10,469.51	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant San Community College District	(02) Fiscal Year 2001-2002
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input checked="" type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
--	--

(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Reporting to College Chancellor number of and amounts provided for BOG fee waivers							
Arvizu, Mimi                      MIS Director	\$46.32	2.0	\$ 92.64				
Morris, Audren                  Director, Financial Aid	\$35.58	5.0	\$ 177.90				
Filice, Lidia                      Accountant	\$27.10	36.0	\$ 975.60				
Phillips, Dave                    Assistant MIS Director	\$41.13	4.0	\$ 164.52				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 1,410.66	\$ -	\$ -	\$ -	\$ -
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Gavilan Community College District  
 308/95 ENROLLMENT FEE COLLECTIONS/WAIVERS  
 2001-2002  
 Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
01-02	2.00	Arvizu, Mimi	MIS Director	\$46.32	\$92.64	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	2.00	<b>Arvizu, Mimi Total</b>			\$92.64		
01-02	250.00	Campos, Connie	Accounting Assistant	\$22.13	\$5,532.50	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
01-02	10.00	Campos, Connie	Accounting Assistant	\$22.13	\$221.30	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
	260.00	<b>Campos, Connie Total</b>			\$5,753.80		
01-02	30.00	Filice, Lidia	Accountant	\$27.10	\$813.00	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
01-02	20.00	Filice, Lidia	Accountant	\$27.10	\$542.00	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
01-02	36.00	Filice, Lidia	Accountant	\$27.10	\$975.60	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	86.00	<b>Filice, Lidia Total</b>			\$2,330.60		
01-02	5.00	Morris, Audren	Director, Financial Aid	\$35.58	\$177.90	Prepare/revise district policies and procedures for waiver eligibility determination	Preparing district policies & procedures for § IV.B.
01-02	48.00	Morris, Audren	Director, Financial Aid	\$35.58	\$1,707.84	Adopting procedures for documenting financial assistance, recording, and record maintenance	Adopting procedures, recording, and maintaining records
01-02	5.00	Morris, Audren	Director, Financial Aid	\$35.58	\$177.90	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	58.00	<b>Morris, Audren Total</b>			\$2,063.64		
01-02	8.00	Parker, Joy	Director, Admissions & Records	\$43.63	\$349.04	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
01-02	2.00	Parker, Joy	Director, Admissions & Records	\$43.63	\$87.26	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
	10.00	<b>Parker, Joy Total</b>			\$436.30		
01-02	4.00	Phillips, Dave	Assistant MIS Director	\$41.13	\$164.52	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	4.00	<b>Phillips, Dave Total</b>			\$164.52		
01-02	1,247.50	Various enrollment office staff	Collecting fees	\$24.97	\$31,150.08	Collecting delinquent enrollment fees, or turning over accounts to collection agencies	Calculating and collecting enrollment fees
01-02	1,191.30	Various enrollment office staff	Collecting fees	\$24.97	\$29,746.76	Referencing student accounts and records	Calculating and collecting enrollment fees
01-02	4,327.30	Various enrollment office staff	Collecting fees	\$24.97	\$108,052.68	Calculating total enrollment fee to be collected	Calculating and collecting enrollment fees
01-02	1,858.40	Various enrollment office staff	Collecting fees	\$24.97	\$46,404.25	Answering student's questions regarding enrollment fee collection	Calculating and collecting enrollment fees
01-02	3,074.10	Various enrollment office staff	Collecting fees	\$24.97	\$76,760.28	Updating written and computer records for enrollment fee information	Calculating and collecting enrollment fees
	11,698.60	<b>Various enrollment office staff Total</b>			\$292,114.05		
01-02	164.70	Various financial office staff	Waiving enrollment fees	\$24.45	\$4,026.92	Answering student's questions regarding enrollment fee waivers/referring to appropriate person	Waiving student fees
01-02	65.90	Various financial office staff	Waiving enrollment fees	\$24.45	\$1,611.26	Receiving waiver applications	Waiving student fees
01-02	164.70	Various financial office staff	Waiving enrollment fees	\$24.45	\$4,026.92	Evaluating waiver applications and verifying application documents	Waiving student fees
01-02	32.90	Various financial office staff	Waiving enrollment fees	\$24.45	\$804.41	Entering approved application information into district records; providing student award letter	Waiving student fees
	428.20	<b>Various financial office staff Total</b>			\$10,469.51		
	12,546.80	<b>Grand Total</b>			\$313,425.06		

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

MIMI ARVIZU  
Employee Name

MIS DIRECTOR  
Exact Position Title

MIS  
College/Department/Location

908-848-4840  
Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

2.0 2.0 2.0 2.0 2.0 2.0 \_\_\_\_\_

TOTALS: 2.0 2.0 2.0 2.0 2.0 2.0

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Mimi Arvizu

Date 1/7/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Connie Campos Accounting Assistant  
Employee Name Exact Position Title  
Gavilan Business Office 408-848-4714 2mo/11mo/10mo/hrly  
College/Department/Location Telephone # Work year length

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 ~~04-05~~ ~~05-06~~

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 350 350 250 250 250 250 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 10 10 10 10 25 80 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

**TOTALS:**

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Lidia Filice  
Employee Name

Accountant  
Exact Position Title

Accountant/Bus.  
College/Department/Location

408-848-4713  
Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1** Policies and Procedures: Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 30 30 30 30 5 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2** Staff Training: Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 20 20 20 20 4 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3** Record Retention: Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4** State Reporting: Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

36 36 36 36 8 \_\_\_\_\_

**TOTALS:** 86 86 86 86 17 \_\_\_\_\_

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature R. P. Perney Date 4/1/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Audren Morris

Employee Name

Financial Aid Office N/A

College/Department/Location

Director, Financial Aid

Exact Position Title

12mo/11mo/10mo/hrly

Work year length

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: 5 5 5

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: 0 0 0

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

48 48 48

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

5 5 5

**TOTALS:** 58 58 58

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature \*Veronica Martinez Date 05-24-06

If you have any questions, please contact Veronica Martinez at 408-848-4725

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

\* employee (Audren Morris) is no longer with district, signing as manager.

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

<u>Joy Parker</u>	<u>Director of Admissions and Records</u>
Employee Name	Exact Position Title
<u>Admissions and Records</u>	<u>408 848 4754</u>
College/Department/Location	Telephone #
	<u>12mo/11mo/10mo/hrly</u>
	Work year length

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process:	<u>8hrs</u>	<u>7 hrs</u>	<u>7 hrs</u>	<u>8 hrs</u>	<u>7 hrs</u>	<u>10 hrs</u>	<u>x</u>	<u>x</u>
B. Enrollment Waiver Process:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process:	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>4</u>	<u>x</u>	<u>x</u>
B. Enrollment Waiver Process:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
--	----------	----------	----------	----------	----------	----------	----------	----------

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
<b>TOTALS:</b>	<u>10</u>	<u>9</u>	<u>9</u>	<u>10</u>	<u>9</u>	<u>14</u>	<u>x</u>	<u>x</u>

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature M Bailey for Joy Parker Date April 19, 2006  
 If you have any questions, please contact Joy Parker at 408 848 4754

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

DAVE PHILLIPS

Employee Name

ASST. MIS. DIRECTOR

Exact Position Title

MIS

College/Department/Location

408 846 4901

Telephone #

12mo/11mo/10mo/hrly

Work year length

Typical Reimbursable Activities:

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1** Policies and Procedures: Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2** Staff Training: Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3** Record Retention: Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4** State Reporting: Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

4 12 8 4 4 4

**TOTALS:**

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Dave Phillips

Date 4-7-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Schedule 1A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2001-2002  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Collection Functions.

Source: Schedules 2 and 4.

Findings:

<b>*EFC 1</b>	14,295
Avg. time p/account	5.0
Total Time (in minutes)	71475
Per Hour	60
Hours Worked (** Activity 11)	1191.3
<b>*EFC 2</b>	14,188
Avg. time p/student	18.3
Total Time (in minutes)	259640
Per Hour	60
Hours Worked (** Activity 12)	4327.3
<b>*EFC 1</b>	14,295
Avg. time p/question	7.8
Total Time (in minutes)	111501
Per Hour	60
Hours Worked (** Activity 13)	1858.4
<b>*EFC 2</b>	14,188
Avg. time p/file	13.0
Total Time (in minutes)	184444
Per Hour	60
Hours Worked (** Activity 14)	3074.1
<b>*EFC 4</b>	2,994
Avg. time p/account	25.0
Total Time (in minutes)	74850
Per Hour	60
Hours Worked (** Activity 15)	1247.5
<b>*EFC 5</b>	
Avg. time p/student	21.2
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 16)	0.0

Conclusion: Findings will go forward to the EFCW-2.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.

12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.

13 - Answer Questions and/or referring student to the appropriate person for an answer.

14 - Updating Student File for the enrollment fee information, and providing a copy to the student.

15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)

16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2001-2002  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.

Source: EFCW 1.7-2.

Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Connie Campos	Accounting Assistant	5	5	2		10	2
Esther Castaneda	Student Records Technician	5	25	5	5	25	50
Emma Denton	Student records Technician	5	25	25	25	5	5
Angelica Garcia	Student Records Technician	5	25	5	5	25	60
Maria Martinez	Student Records Technician	5	25	5	5	25	5
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	5
<b>Average</b>		<b>5.0</b>	<b>18.3</b>	<b>7.8</b>	<b>13.0</b>	<b>25.0</b>	<b>21.2</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.

12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.

13 - Answer Questions and/or referring student to the appropriate person for an answer.

14 - Updating Student File for the enrollment fee information, and providing a copy to the student.

15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)

16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2001-2002  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.  
 Findings:

Staff	Title	*EFC Workload Multiplier						PHR'S
		1	2	1	2	4	5	
		**Activity Codes						
		11	12	13	14	15	16	
Connie Campos	Accounting Assistant	5	5	2		10	2	\$22.13
Esther Castaneda	Student Records Technician	5	25	5	5	25	50	\$25.54
Emma Denton	Student records Technician	5	25	25	25	5	5	\$25.54
Angelica Garcia	Student Records Technician	5	25	5	5	25	60	\$25.54
Maria Martinez	Student Records Technician	5	25	5	5	25	5	\$25.54
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	5	\$25.54
<b>Average</b>		<b>5.0</b>	<b>18.3</b>	<b>7.8</b>	<b>13.0</b>	<b>25.0</b>	<b>21.2</b>	<b>\$24.97</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Business Office  
Department/Location

Connie Campos  
Employee Name

Accounting Assistant  
Exact Position Title

408-848-4714 Telephone #      12mo/11mo/10mo/hrly Work year length(circle)

Fiscal Year:    98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	0					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos

Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Esther Castaneda  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4751  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	50					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Esther Castaneda

Date 4/20/06

If you have any questions, please contact Esther Castaneda, at 408 848 4751

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Emma Denten  
Employee Name

Student Records Technician  
Exact Position Title

12mo/11mo/10mo/hrly  
Telephone # Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	25					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	5					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Emma Denten (ret. 6/03) Date 4/20/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Angelica Garcia  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4737  
Telephone #

12mo/11mo/10mo/hriv  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	.5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	.25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	.5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	.5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	.25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Angelica Garcia Date 4/20/06

If you have any questions, please contact Angelica Garcia, at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Maria Martinez

Student Records Technician

Employee Name

Exact Position Title

408 848 4735

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Telephone #

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Maria Martinez

Date 4/20/06

If you have any questions, please contact Maria Martinez at 408 848 4735

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Roslyn Rawlins  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4736  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	1.00					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Roslyn Rawlins Date 4/20/06

If you have any questions, please contact Roz Rawlins at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

Schedule 1B  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2001-2002  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Waiver Functions.

Source: Schedules 3 and 4.

Findings:

*EFW 6	1,976
Avg. time p/question	5.0
Total Time (in minutes)	9880
Per Hour	60
Hours Worked (** Activity 21)	164.7

*EFW 6	1,976
Avg. time p/application	2.0
Total Time (in minutes)	3952
Per Hour	60
Hours Worked (** Activity 22)	65.9

*EFW 6	1,976
Avg. time p/evaluation	5.0
Total Time (in minutes)	9880
Per Hour	60
Hours Worked (** Activity 23)	164.7

*EFW 8	
Avg. time p/application	5.0
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 24)	0.0

*EFW 7	1,976
Avg. time p/application	1.0
Total Time (in minutes)	1976
Per Hour	60
Hours Worked (** Activity 25)	32.9

*EFW 8	
Avg. time p/application	1.0
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 26)	0.0

Conclusion: Findings will go forward to the EFCW-2.

**\*EFW Workload Multiplier (Default)**

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2001-2002  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.

Source: EFCW 1.7-3.

Findings:

Staff	Title	*EFW Workload Multiplier					
		6	6	6	8	7	8
		**Activity Codes					
		21	22	23	24	25	26
Marth R. de Reza	Senior Program Specialist	5	2	5	5	1	1
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1
<b>Average</b>		5.0	2.0	5.0	5.0	1.0	1.0

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.

22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.

23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.

24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.

25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.

26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2001-2002  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.  
 Source: EFCW 1.7-3.  
 Findings:

Staff	Title	*EFW Workload Multiplier						PHR'S
		6	6	6	8	7	8	
		**Activity Codes						
		21	22	23	24	25	26	
Marth R. de Reza	Senior Program Specialist	5	2	5	5	1	1	\$24.45
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1	\$24.45
<b>Average</b>		<b>5.0</b>	<b>2.0</b>	<b>5.0</b>	<b>5.0</b>	<b>1.0</b>	<b>1.0</b>	<b>\$24.45</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District Fin. Aid Office  
 District Department/Location  
MARINA R. DeREZA Senior Program Specialist  
 Employee Name Exact Position Title  
 Telephone # (408) 848-4727 ext. 4272 Work year length(circle) 12mo/11mo/10mo/hrly. Fiscal Year: 99-00 00-01 01-02  
02-03 03-04 04-05 05-06  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	5				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	2				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	5				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	1				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state-mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature MARINA R. DeREZA Date 5/24/06

If you have any questions, please contact MARINA R. DeREZA (408) 848-4727 ext. 4272, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO: Nancy

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District Financial Aid Office  
 District Department/Location  
Sandra Talavera Senior Program Specialist  
 Employee Name Exact Position Title  
 848-4727 Telephone # 12mo/11mo/10mo/hrly Work year length(circle)  
 Fiscal Year: 99-00 00-01 01-02  
02-03 03-04 04-05 05-06  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 Answering Questions regarding fee waivers or referring them to the appropriate person for an answer.	5				
Code 22 Receiving Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	2				
Code 23 Evaluating Applications each application and verification documents for compliance with eligibility standards.	5				
Code 24 Incomplete Applications: notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5				
Code 25 Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	1				
Code 26 Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Sandra Talavera Date 5-24-06  
 If you have any questions, please contact me at 408-848-4727.  
 PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO: Nancy

Schedule 4  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1998-1999 through 2004-2005  
 Statistics

Purpose: To calculate the statistics for Enrollment Fee Collection and Waivers.  
 Source: EFCW 1.7-1, EFCW 1.8-1, EFCW 1.8-2, and EFCW 1.8-3.  
 Findings:

*Workload Multiplier	Source	Totals						
		98-99	99-00	00-01	01-02	02-03	03-04	04-05
EFC 1	1.8-1 1. Enrolled Students	12,267	12,673	15,413	14,295	14,164	12,271	13,377
		*same	*CCCCD	*CCCCD	*CCCCD	*CCCCD	*same	*same
EFC 2	1.8-1 2. Paid Enrollment fees	12,267	12,548	15,282	14,188	14,097	12,271	13,377
EFC 3	1.8-1 3. Exempted from enrollment fees (BOGG, etc.)							
EFC 4	1.8-2 1. Delinquencies collections	1849	1,575	2,622	2,994	902	799	0
EFC 5	1.8-2 2. Refunds							145
EFC 6	1.8-3 1. Waivers Requested	X	1,693	1,697	1,976	2,439	2,398	2,862
EFC 7	1.8-3 2. Waivers Approved	X	1,693	1,697	1,976	2,439	2,398	2,862
EFC 8	1.8-3 (1-2) Waivers Denied	X						

Conclusion: Findings will go forward to the Schedule 1A and 1B.

\*\*Per Sergio: Use paid fee numbers if CCCCC's report is less than Gavilan's numbers.

**\*EFC/EFW Workload Multiplier**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 3 - Total number of students waived from enrollment fees (BOGG, etc.)
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load
- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

Subj: **Enrollment data**  
Date: 7/10/2006 9:02:59 AM Pacific Standard Time  
From: [nbailey@gavilan.edu](mailto:nbailey@gavilan.edu)  
To: [smpsixten@aol.com](mailto:smpsixten@aol.com)

In response to your fax.

I spoke to our MIS Director. Please use the Chancellor's office data.

Gavilan Community College District  
Comparison  
Fiscal Years 1998-99 through 2004-05

**Students Enrolled**

Period	98-99		99-00		00-01		01-02		02-03		03-04		04-05	
	GAVILAN	CCCCO												
Summer	2,098	1,552	2,310	2,069	2,845	2,530	2,724	2,374	2,415	2,089	2,422	2,023	2,276	2,020
Fall	5,447	4,501	6,227	5,776	6,662	6,153	6,416	5,797	6,878	6,283	5,429	4,922	5,554	5,079
Spring	6,413	5,956	5,279	4,828	7,267	6,730	6,589	6,124	6,338	5,792	5,344	4,990	6,350	5,984
	13,958	12,009	13,816	12,673	16,774	15,413	15,729	14,295	15,631	14,164	13,195	11,935	14,180	13,083

Sch 'e 5  
Gavilan Comm. College District  
308/95 Enrollment Fee Collection and Waivers  
Fiscal Years: 1999-00 through 2004-05  
Offset Savings

Purpose: To calculate the offset savings for Enrollment Fee Collection and Waivers.  
Source: EFCW 1.8-4 and attachments from district office.  
Findings:

Source	Item	99-00	00-01	01-02	02-03	03-04	04-05	
1.8-4 line 3	Net Revenue Received	\$ 556,575	\$ 577,606	\$ 587,524	\$ 612,345	\$ 882,263	\$ 1,267,212	
p/E.C. 76300 (c)	2% of Revenue Rec'd.	\$ 11,132	\$ 11,552	\$ 11,750	\$ 12,247	\$ 17,645	\$ 25,344	
1.8-4 line 4A	Enrollment Fees Waived	\$ 259,591	\$ 237,312	\$ 384,475	\$ 416,501	\$ 596,871	\$ 1,172,074	
p/E.C. 76300 (I) (2)	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	
(Line 4A X 7%) (99-00 only)	7% of Fees Waived (99-00 only)	\$ 18,171	For 00-01 through 04-05 - unit fee					
p/E.C. 76300 (I) (2)	Credit unit fee in F/Y**		\$ 11.00	\$ 11.00	\$ 11.00	\$ 15.67	\$ 23.34	
Total # of credits	Line 4A divided by unit fee		21,573	34,952	37,863	38,090	50,217	
p/E.C. 76300 (I) (2)	Total # of credits X p/unit (waived cost \$0.91)		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697	
<b>Summary</b>								
1.8-4 line 4B.	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	
(Line 4A X 7%)	7% of Fees Waived (99-00 only)	\$ 18,171						
1.8-4 5.	Credit Units Waived		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697	
<b>Total Enrollment Fee Waiver Offset</b>								
	Forward to EFCW-1	\$ 23,363	\$ 24,377	\$ 39,496	\$ 42,785	\$ 46,599	\$ 69,138	

\*\*Per unit fee

Years 2000-01 through 2002-03 fees are \$11.00.

Summer \$11.00, fall and spring \$18.00. (\$11.00+\$18.00+\$18.00=Average of \$15.67)

Summer \$18.00, fall and spring \$26.00. (\$18.00+\$26.00+\$26.00=Average of \$23.34)

Schedule 5A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-2000 to 2004-2005  
 Enrollment Fee Waivers Offsets

Purpose: To illustrate that waiver offsets for most fiscal years were higher than waiver costs and to show actual waiver offset amount being used on EFCW-1.

Source: Waiver costs from EFCW-1 and Waiver offset from Sch. 5

Findings:

ref	Item	Source (EFCW)	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
1	Policies & Procedures for § IV.B.	(04)(B)(1)(a)	\$ 172.90	\$ 177.25	\$ 177.90	\$ 240.45	\$ 261.25	\$ 104.79
2	Staff Training	(04)(B)(1)(b)						
3	Adopting procedures, recording/maintaining records	(04)(B)(2)(a)	\$ 1,659.84	\$ 1,701.60	\$ 1,707.84	\$ 2,308.32	\$ 2,508.00	
4	Waiving student fees	(04)(B)(2)(b)	\$ 8,018.25	\$ 8,589.47	\$ 10,469.51	\$ 16,154.02	\$ 16,488.64	\$ 14,788.52
5	Reporting BOG fee waiver data to CCC	(04)(B)(2)(c)	\$ 1,510.44	\$ 1,532.81	\$ 1,410.66	\$ 1,788.95	\$ 2,060.23	\$ 1,563.84
6	EFCW - Fee Waiver Costs	Total	\$ 11,361.43	\$ 12,001.13	\$ 13,765.91	\$ 20,491.74	\$ 21,318.12	\$ 16,457.15
7	Less: Total Enrollment Fee Waiver Offset	Sch. 5	\$ 23,363.00	\$ 24,377.00	\$ 39,496.00	\$ 42,785.00	\$ 46,599.00	\$ 69,138.00
8	Fee Waiver Costs to claim after offsets	L6 - L7	\$ (12,001.57)	\$ (12,375.87)	\$ (25,730.09)	\$ (22,293.26)	\$ (25,280.88)	\$ (52,680.85)
	<b>Offset Amount to Claim</b>	<b>To EFCW -1, line 10</b>	<b>\$ 11,361.43</b>	<b>\$ 12,001.13</b>	<b>\$ 13,765.91</b>	<b>\$ 20,491.74</b>	<b>\$ 21,318.12</b>	<b>\$ 16,457.15</b>

Conclusion: If line 8 is negative, then line 6 - "Total EFCW waiver costs" will be carried forward to EFCW-1, line 10. Otherwise, line 7 - "Total Enrollment Fee Waiver Offset" from Schedule 5 will be carried forward to EFCW-1, line 10.

CALIFORNIA COMMUNITY COLLEGES  
MONTHLY PAYMENT SCHEDULE  
2001-2002 SECOND PRINCIPAL APPORTIONMENT

EXHIBIT A

DISTRICT: Gavilan  
COUNTY: SANTA CLARA

PROGRAM	AMOUNT CERTIFIED	TOTAL PAID THRU MAY 2001	JUNE PAYMENT	TOTAL PAID THRU JUNE 2002
GENERAL APPORTIONMENT	\$4,584,025	\$4,282,972	\$57,219	\$4,340,191
ENROLL FEE ADMIN (2%)	5,036	4,633	403	5,036
APPRENTICE ALLOWANCE	0	0	0	0
BASIC SKILLS	137,614	0	137,614	137,614
TANF	42,204	38,827	3,377	42,204
PARTNERSHIP FOR EXCEL	1,214,885	1,117,695	97,190	1,214,885
S. F. A. A.	22,913	21,080	1,833	22,913
E. O. P. S.	403,243	370,982	32,261	403,243
C. A. R. E.	89,631	78,319	11,312	89,631
D. S. P. S.	644,783	593,201	51,582	644,783
STATE HOSPITALS	0	0	0	0
CALWORKS	171,450	157,734	13,716	171,450
MATRICULATION (CREDIT)	344,116	315,339	28,777	344,116
MATRIC. (NONCREDIT)	17,914	41,202	-23,288	17,914
FAC. & STAFF DIVERSITY	11,240	10,340	900	11,240
FAC. & STAFF DEVELOP.	21,379	19,668	1,711	21,379
TELECOMMUNICATIONS	250,346	176,619	73,727	250,346
ECONOMIC DEVELOPMENT	140,550	118,062	0	118,062
INST. EQUIP. (SB735)	61,038	61,038	0	61,038
PART-TIME FACULTY	231,343	212,834	18,509	231,343
PART-TIME FACULTY INS.	0	0	0	0
PART-TIME FAC. OFFICE	0	0	0	0
VATEA LEADERSHIP	0	0	0	0
VATEA TECH. PREP.	35,500	29,820	0	29,820
VATEA TITLE I C	64,772	27,205	27,203	54,408
NON TRADITIONAL	0	0	0	0
PRIOR YEAR CORRECTION	397,471	397,471	0	397,471
<b>TOTAL</b>	<b>\$8,891,453</b>	<b>\$8,075,041</b>	<b>\$534,046</b>	<b>\$8,609,087</b>

FISCAL SERVICES: 06/17/02: TT

H: \WINWORD\EX\_A\_0102P2.DOC

## 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE REVENUES REPORT

District: Gavilan Community College District

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS							
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6
Enrollment Fees Collected	\$	\$	\$	\$	\$	\$	\$	\$
Enrollment Fees Refunded	\$	\$	\$	\$	\$	\$	\$	\$
Enrollment Fee Revenue - Net (Line 1 subtract line 2)	\$	\$	\$	\$	\$	\$	\$	\$
Total Enrollment Fees Collected (BOGG, etc.)	\$ 262,781	\$ 259,591	\$ 237,312	\$ 384,475	\$ 416,501	\$ 596,871	\$ 1,172,074	\$
5% Enrollment Fees Waived (Line 4A x 2%)	\$ 5,256	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	\$
7% Enrollment Fees Waived (Line 4A x 7%)	\$	\$ 18,171	/	/	/	/	/	/
Number of credit units for which enrollment fees were waived.	/	/	/	/	/	/	/	/
Number	/	/	/	/	/	/	/	/
Winter/Intersession	/	/	/	/	/	/	/	/
Spring	/	/	/	/	/	/	/	/
TOTAL x \$0.91 per credit	/	/	\$ 24,377	\$ 39,496	\$ 42,785	\$ 46,599	\$ 69,138	\$

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: \_\_\_\_\_

Date \_\_\_\_\_

Name: (print) \_\_\_\_\_

Position or Title \_\_\_\_\_

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_.

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_.



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



Student Financial Aid Awards

Gavilan College  
Financial Aid Count and Amount By type  
For 2001-2002

Data Current As Of April 20, 2006 09:49:47

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A basis unreported	1,976	384,475

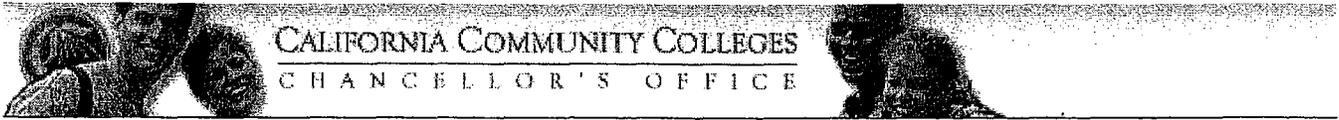
Total Unduplicated Count = 1,976 = 1.8-3 # 2 SSA  
 Total Amount = \$ 384,475 = 1.8-4 # 4A-8SA

[Back to Top of Page](#)

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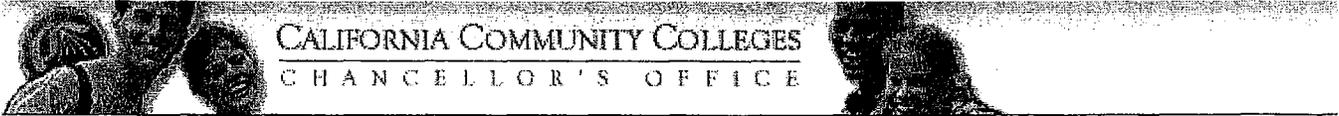
## Student Demographics

### Student Total Headcount For Gavilan For 2002 Spring Semester

Data Current As Of July 06, 2006 03:40:55

<b>Total Headcount</b>	6,124
------------------------	-------

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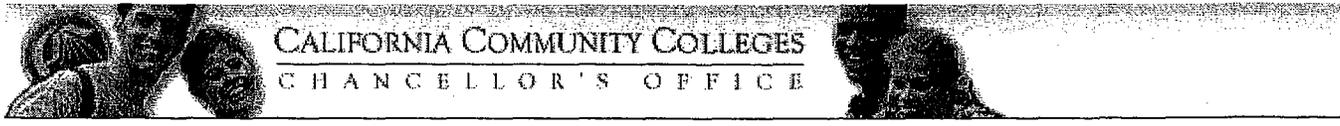
**Student Demographics**

**Student Total Headcount For Gavilan  
For 2001 Fall Semester**

Data Current As Of July 06, 2006 03:41:15

<b>Total Headcount</b>	<b>5,797</b>
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**Student Demographics**

**Student Total Headcount For Gavilan  
For 2001 Summer Term**

Data Current As Of July 06, 2006 03:41:28

<b>Total Headcount</b>	2,374
------------------------	-------

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Gavilan CCD  
**ENROLLMENT FEE COLLECTION AND WAIVERS**  
**Productive Hourly Rates**  
**FY 1998-99 to 2005-06**

Employee Name	Title/Job Class	PRODUCTIVE HOURLY RATES							
		98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
K Degn	Dir . Fin Aid		\$ 34.58	\$ 35.45					
A Morris	Dir . Fin Aid				\$ 35.58	\$ 48.09	\$ 52.25	\$ 54.04	
V Martinez	Dir Fin Aid (starting 12/05)								\$ 41.80
V Martinez	Sr Program Specialist (starting 1/04)							\$ 31.26	\$ 34.35
M DeReza	Sr Prog Specialist							\$ 28.75	\$ 30.87
D Kehler	Program Services Specialist							\$ 33.89	\$ 33
S Talavera	Sr Program Specialist							\$ 40.26	\$ 44.03
A Villagomez	Fin Aid Technician I (starting 9/04)								\$ 19.86
N Yray	Fin Aid Technician II (starting 7/04)							\$ 15.97	\$ 27.89
A Fuentes	Dir Fin Aid (4/05 - 12/05)								\$ 48.31
	Mid Program Spec				\$ 24.45	\$ 30.56	\$ 34.38	\$ 36.72	\$ 39.09
	Mid Fincial Aid Tech		\$ 21.86	\$ 23.36	\$ 23.22	\$ 26.11	\$ 29.13	\$ 22.11	\$ 36.55
	Nancy Bailey								\$ 45.72
C Campos	Cashier/Acctg Assistant	\$ 18.11	\$ 20.92	\$ 21.74	\$ 22.13	\$ 28.27	\$ 32.15	\$ 32.96	\$ 34.94
L Iba	Accountant				\$ 24.22	\$ 28.39	\$ 40.67	\$ 43.44	\$ 47.15
L Filice	Sr. Accountant		\$ 22.57	\$ 26.75	\$ 27.10	\$ 31.69	\$ 48.08	\$ 49.16	\$ 51.40
	Mid Level Acct		\$ 22.57	\$ 26.75	\$ 25.66	\$ 30.04	\$ 32.62	\$ 34.02	\$ 36.1
M Arvizu	Dir, MIS	\$ 37.24	\$ 38.71	\$ 39.60	\$ 46.32	\$ 50.09	\$ 57.15	\$ 58.28	\$ 60.73
D Phillips	Ass't Dir MIS				41.13	\$ 43.19	\$ 55.14	\$ 56.44	\$ 58.62
D Phillips	worked as contra								
J Parker	Dir A&R		\$ 36.24	\$ 38.12	\$ 43.63	\$ 52.00	\$ 55.94	\$ 56.89	\$ 58.94
	Mid Level Studer		\$ 23.05	\$ 25.12	\$ 25.54	\$ 30.54	\$ 32.10	\$ 34.03	\$ 35.64

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2001-2002		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$9,366,920		\$9,366,920	\$164,609	\$9,202,311
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,068,274		2,068,274	143,323	1,924,951
Course and Curriculum Development	6020	36,271		36,271		36,271
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090	285,503		285,503	222,329	63,174
Instructional Support Services	6100					
Learning Center	6110	281,591		281,591	35,587	246,004
Library	6120	429,576		429,576	39,460	390,116
Media	6130	213,198		213,198	6,176	207,022
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	301,722		301,722		301,722
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	1,028,743		1,028,743	56,671	972,072
Matriculation and Student Assessment	6320					
Transfer Programs	6330					
Career Guidance	6340					
Other Student Counseling and Guidance	6390	300		300		300
Other Student Services	6400					
Disabled Students Programs & Services	6420	150,862		150,862		150,862
Subtotal		\$14,162,960	\$0	\$14,162,960	\$668,155	\$13,494,805

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2001-2002		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$339,658		\$339,658	\$1,978	\$337,680
Health Services	6440	65,880		65,880	459	65,421
Student Personnel Admin.	6450					
Financial Aid Administration	6460	210,387		210,387	25,018	185,369
Job Placement Services	6470	153,479		153,479	3,189	150,290
Veterans Services	6480					
Miscellaneous Student Services	6490	132,636		132,636	72,050	60,586
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	450,725		450,725	450,725	0
Custodial Services	6530	271,917		271,917	271,917	0
Grounds Maintenance and Repairs	6550	187,355		187,355	187,355	0
Utilities	6570	668,187		668,187	668,187	0
Other	6590					
Planning, Policy Making, and Coordination	6600	558,809		558,809	558,809	0
General Inst. Support Services	6700					
Community Relations	6710	9,249		9,249	9,249	0
Fiscal Operations	6720	632,692		632,692	632,692	0
Human Resources Management	6730	324,724		324,724	324,724	0
Noninstructional Staff Benefits & Incentives	6740	178,966		178,966	178,966	0
Staff Development	6750	17,416		17,416	17,416	0
Staff Diversity	6760	11,237		11,237	11,237	0
Logistical Services	6770	817,177		817,177	817,177	0
Management Information Systems	6780	592,684		592,684	592,684	0
Subtotal		\$19,786,138	\$0	\$19,786,138	\$5,491,987	\$14,294,151

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant Gavilan CCD				(02) Period of Claim 2001-2002			
(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						
Community Service Classes	6820	441,040		441,040	5,075	435,965	
Community Use of Facilities	6830	45,818		45,818	138	45,680	
Economic Development	6840						
Other Community Services & Economic Development	6890	202,148		202,148	10,952	191,196	
Ancillary Services	6900						
Bookstores	6910						
Child Development Center	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950	137,766		137,766	45,146	92,620	
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other	6990	436,239		436,239	3,024	433,215	
Auxiliary Operations	7000						
Contract Education	7010						
Other Auxiliary Operations	7090						
Physical Property Acquisitions	7100						
(05) Total		\$21,049,149	\$0	\$21,049,149	\$5,556,322	\$15,492,827	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				35.86%			
(07) Notes							

Revised 9/04

SUPPLEMENTAL DATA

For Actual Year: 2000-01

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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	224,628	592	12,391			237,611
Business and Management	0500	238,128	22,885	19,918	5,870		286,801
Communications	0600	47,529	634	4,018	2,880		55,061
Computer and Information Science	0700	322,075	37,200	90,170	108,251		557,696
Education	0800	390,849	52,967	148,254	14,387		606,457
Engineering and Related Industrial Tech.	0900	357,518	30,053	138,523	3,440		529,534
Fine and Applied Arts	1000	402,925	111,867	221,917	4,525		741,234
Foreign Language	1100	168,633	4,638	1,912			175,183
Health	1200	474,029	2,315	25,517			501,861
Consumer Education and Home Economics	1300	169,784		1,288			171,072
Law	1400	15,873					15,873
Humanities (Letters)	1500	867,825	3,683	2,654			874,162
Library Science	1600						
Mathematics	1700	408,007	58,950	18,151	18,887		503,995
Military Studies	1800						
Physical Sciences	1900	132,969	31,160	3,234			167,363
Psychology	2000	89,635		300			89,935
Public Affairs and Services	2100	1,242,241	167,644	14,467			1,424,352
Social Sciences	2200	395,092	1,875	1,216			398,183
Commercial Services	3000	185,017	21,458	32,670	6,369		245,514
Interdisciplinary Studies	4900	1,465,580	191,515	18,052			1,675,147
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	109,886					109,886
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>7,708,223</b>	<b>739,436</b>	<b>754,652</b>	<b>164,609**</b>		<b>9,366,920</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2000-01

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,376,434	548,517	143,323		2,068,274
Course and Curriculum Development	6020		34,798	1,473			36,271
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090			63,174	222,329		285,503
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		1,411,232	613,164	365,652		2,390,048
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	64,337	105,099	76,568	35,587		281,591
Library	6120		348,163	41,953	39,460		429,576
Media	6130		184,668	22,354	6,176		213,198
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	64,337	637,930	140,875	81,223		924,365
<b>Admissions and Records</b>	<b>6200</b>		286,256	15,466			301,722
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		883,009	89,063	56,671		1,028,743
Matriculation and Student Assessment	6320						
Transfer Programs	6330						
Career Guidance	6340						
Other Student Counseling and Guidance	6390			300			300
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		883,009	89,363	56,671		1,029,043

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

Expenses by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2000-01

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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		148,127	2,735			150,862
Extended Opportunity Prgms. & Services (EOPS)	6430		297,968	39,712	1,978		339,658
Health Services	6440		41,451	23,970	459		65,880
Student Personnel Administration	6450						
Financial Aid Administration	6460		174,423	10,946	25,018		210,387
Job Placement Services	6470		127,766	22,524	3,189		153,479
Veterans Services	6480						
Miscellaneous Student Services	6490		7,528	53,058	72,050		132,636
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>797,263</b>	<b>152,945</b>	<b>102,694</b>		<b>1,052,902</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		225,065	210,340	15,320		450,725
Custodial Services	6530		219,637	43,901	8,379		271,917
Grounds Maintenance and Repairs	6550		134,340	45,393	7,622		187,355
Utilities	6570			668,187			668,187
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>579,042</b>	<b>967,821</b>	<b>31,321</b>		<b>1,578,184</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>261,981</b>	<b>294,070</b>	<b>2,758</b>		<b>558,809</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

Expenses by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2000-01

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)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710			9,249			9,249
Fiscal Operations	6720		487,582	134,201	10,909		632,692
Human Resources Management	6730		167,620	157,104			324,724
Noninstrl. Staff Retirees' Bnfts. & Retire. Incent.	6740		178,966				178,966
Staff Development	6750		740	16,676			17,416
Staff Diversity	6760			11,237			11,237
Logistical Services	6770		340,320	406,773	70,084		817,177
Management Information Systems	6780		88,937	355,831	147,916		592,684
Other General Institutional Support Services	6790						
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		1,264,165	1,091,071	228,909		2,584,145
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810						
Community Service Classes	6820	7,901	301,214	126,850	5,075		441,040
Community Use Facilities	6830		41,825	3,855	138		45,818
Economic Development	6840						
Other Community Svcs. & Economic Development	6890		68,695	122,501	10,952		202,148
<b>Subtotal - Community Services</b>	<b>6800</b>	7,901	411,734	253,206	16,165		689,006

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

Expenses by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2000-01

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)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		79,461	13,159	45,146		137,766
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990		189,853	243,362	3,024		436,239
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		269,314	256,521	48,170		574,005
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>						
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210					507,588	507,588
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					507,588	507,588
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					2,059,164	2,059,164
Student Aid	7320					294,491	294,491
Other Outgo	7330					76,727	76,727
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					2,430,382	2,430,382
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	7,780,461	7,541,362	4,629,154	1,098,172	2,937,970	23,987,119

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments



# SixTen and Associates

## Mandate Reimbursement Services

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TH B. PETERSEN, MPA, JD, President  
5202 Balboa Avenue, Suite 807  
San Diego, CA 92117

Telephone: (858) 514-8605  
Fax: (858) 514-8645  
E-Mail: Kbpsixten@aol.com

*Claim File Copy*

July 21, 2006

CERTIFIED MAIL # 7003 3110 0000 2900 4778

Ms. Virginia Brummels, Section Manager  
Local Reimbursement Section  
Division of Accounting and Reporting  
Office of the State Controller  
P.O. Box 942850  
Sacramento, CA 94250

RE: Annual Reimbursement Claim  
Gavilan Community College District CC43060

Dear Ms. Brummels:

Enclosed please find the original claims and extra copies of the FAM-27 for Gavilan Community College District's reimbursement claims listed below:

308/95	Enrollment Fee Collection and Waivers	1998-1999
308/95	Enrollment Fee Collection and Waivers	1999-2000
308/95	Enrollment Fee Collection and Waivers	2000-2001
308/95	Enrollment Fee Collection and Waivers	2001-2002
308/95	Enrollment Fee Collection and Waivers	2002-2003
308/95	Enrollment Fee Collection and Waivers	2003-2004
308/95	Enrollment Fee Collection and Waivers	2004-2005

If you have any questions regarding these claims, please contact me at (858) 514-8605.

Sincerely,



Sergio M. Perez, Vice-President  
Claims Processing Manager

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b>	For State Controller Use Only	<b>Program</b> <span style="font-size: 2em; font-weight: bold;">267</span>
	(19) Program Number 00267	
	(20) Date Filed <u>   </u> / <u>   </u> / <u>   </u>	
	(21) LRS Input <u>   </u> / <u>   </u> / <u>   </u>	

(01) Claimant Identification Number: <span style="float: right;">CC43060</span>			Reimbursement Claim Data	
(02) Claimant Name: <span style="float: right;">Gavilan Community College District</span>			(22) EFCW-1, (04)(A)(1)(a)(f)	8,442
County of Location: <span style="float: right;">Santa Clara</span>			(23) EFCW-1, (04)(A)(1)(b)(f)	1,505
Street Address or P.O. Box: <span style="float: right;">5055 Santa Clara Blvd.</span>			(24) EFCW-1, (04)(A)(2)(a)(f)	301,947
City: <span style="float: right;">Gilroy</span>	State: <span style="float: right;">CA</span>	Zip Code: <span style="float: right;">95020-9599</span>	(25) EFCW-1, (04)(B)(1)(a)(f)	240
Type of Claim	Estimated Claim	Reimbursement Claim	(26) EFCW-1, (04)(B)(1)(b)(f)	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27) EFCW-1, (04)(B)(2)(a)(f)	2,308
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) EFCW-1, (04)(B)(2)(b)(f)	16,154
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) EFCW-1, (04)(B)(2)(c)(f)	1,789
Fiscal Year of cost	(06)	(12) <span style="float: right;"><del>2002-2003</del></span>	(30) EFCW-1, (06)	33
Total Claimed Amount	(07)	(13) <span style="float: right;">\$ 416,579</span>	(31) EFCW-1, (07)	109,289
Less: 10% Late Penalty		(14) <span style="float: right;">\$ -</span>	(32) EFCW-1, (09)	4,604
Less: Prior Claim Payment Received		(15) <span style="float: right;">\$ -</span>	(33) EFCW-1, (10)	20,492
Net Claimed Amount		(16) <span style="float: right;">\$ 416,579</span>	(34)	
Due from State	(08)	(17) <span style="float: right;">\$ 416,579</span>	(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) Date

Joseph D. Keeler 7/11/06

Joseph D. Keeler Vice President, Administrative Services

Type or Print Name Title

(38) Name of Contact Person for Claim Telephone Number: (858) 514-8605

SixTen and Associates E-mail Address: kbpsixten@aol.com

<b>Program</b> <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>EFCW-1</b>
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(01) Claimant: Gavilan Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> X Estimated <input type="checkbox"/>	Fiscal Year 2002-2003
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(03) Leave Blank

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

**A. 1. Enrollment Fee Collection: One-Time Activities (Reimbursement begins 07/01/1998)**

a. Preparing district policies & procedures for § IV.A.	\$ 8,441.65	\$ -	\$ -	\$ -	\$ -	\$ 8,441.65
b. Staff training (One time per employee)	\$ 1,505.31	\$ -	\$ -	\$ -	\$ -	\$ 1,505.31

**A. 2. Enrollment Fee Collection: Ongoing Activities (Reimbursement begins 07/01/1998)**

a. Calculating and collecting enrollment fees	\$ 301,947.43	\$ -	\$ -	\$ -	\$ -	\$ 301,947.43
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**1. Enrollment Fee Waiver: One-Time Activities (Reimbursement begins 07/01/1999)**

a. Preparing district policies & procedures for § IV.B.	\$ 240.45	\$ -	\$ -	\$ -	\$ -	\$ 240.45
b. Staff training (One time per employee)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**B. 2. Enrollment Fee Waiver: Ongoing Activities (Reimbursement begins 07/01/1999)**

a. Adopting procedures, recording, and maintaining records	\$ 2,308.32	\$ -	\$ -	\$ -	\$ -	\$ 2,308.32
b. Waiving student fees	\$ 16,154.02	\$ -	\$ -	\$ -	\$ -	\$ 16,154.02
c. Reporting BOG fee waiver data to CCC	\$ 1,788.95	\$ -	\$ -	\$ -	\$ -	\$ 1,788.95

(05) Total Direct Costs	\$ 332,386.13	\$ -	\$ -	\$ -	\$ -	\$ 332,386.13
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**Indirect Costs**

(06) Indirect Cost Rate	[From OMB A-21, FAM-29C, or 7%]	32.88%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	\$ 109,288.56
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	\$ 441,674.69

**Cost Reduction**

(09) Less: Enrollment Fee Revenue offset		\$ 4,604.00
(10) Less: Enrollment Fee Waiver offsets		\$ 20,491.74
(11) Total Claimed Amount	[Line (08) - (Line (09) + Line (10))]	\$ 416,578.95



Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant [ ] Community College District	(02) Fiscal Year 2002-2003
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input checked="" type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Train district staff or attend training to implement procedures for enrollment fees collection							
Campos, Connie      Accounting Assistant	\$28.27	25.0	\$ 706.75				
Iba, Lillbeth      Accountant	\$28.39	20.0	\$ 567.80				
Parker, Joy      Director, Admissions & Records	\$52.00	2.0	\$ 104.00				
Filice, Lidia      Accountant	\$31.69	4.0	\$ 126.76				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 1,505.31	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant an Community College District	(02) Fiscal Year 2002-2003
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input checked="" type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Referencing student accounts and records Various enrollment office staff Collecting fees	\$29.91	1,180.3	\$ 35,302.77				
Calculating total enrollment fee to be collected Various enrollment office staff Collecting fees	\$29.91	3,853.2	\$ 115,249.21				
Answering student's questions regarding enrollment fee collection Various enrollment office staff Collecting fees	\$29.91	1,652.5	\$ 49,426.28				
Maintaining written and computer records for enrollment fee information Various enrollment office staff Collecting fees	\$29.91	3,054.4	\$ 91,357.10				
Collecting delinquent enrollment fees, or turning over accounts to collection agencies Various enrollment office staff Collecting fees	\$29.91	354.8	\$ 10,612.07				

(05)	Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 301,947.43	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant San Community College District	(02) Fiscal Year 2002-2003
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(03) Reimbursable Activities: Check only **one** box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input checked="" type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Prepare/revise district policies and procedures for waiver eligibility determination Morris, Audren Director, Financial Aid	\$48.09	5.0	\$ 240.45				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 240.45	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant San Community College District	(02) Fiscal Year 2002-2003
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input checked="" type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Adopting procedures for documenting financial assistance, recording, and record maintenance Morris, Audren      Director, Financial Aid	\$48.09	48.0	\$ 2,308.32				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 2,308.32	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant San Community College District	(02) Fiscal Year 2002-2003
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input checked="" type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Entering approved application information into district records; providing student award letter Various financial office staff Waiving enrollment fees	\$30.56	40.7	\$ 1,243.79				
Answering student's questions regarding enrollment fee waivers/referring to appropriate person Various financial office staff Waiving enrollment fees	\$30.56	203.3	\$ 6,212.85				
Receiving waiver applications Various financial office staff Waiving enrollment fees	\$30.56	81.3	\$ 2,484.53				
Calculating waiver applications and verifying application documents Various financial office staff Waiving enrollment fees	\$30.56	203.3	\$ 6,212.85				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 16,154.02	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant an Community College District	(02) Fiscal Year <b>2002-2003</b>
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input checked="" type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Reporting to College Chancellor number of and amounts provided for BOG fee waivers							
Arvizu, Mimi            MIS Director	\$50.09	2.0	\$ 100.18				
Iba, Lilibeth            Accountant	\$28.39	36.0	\$ 1,022.04				
Morris, Audren            Director, Financial Aid	\$48.09	5.0	\$ 240.45				
Phillips, Dave            Assistant MIS Director	\$43.19	4.0	\$ 172.76				
Filice, Lidia            Accountant	\$31.69	8.0	\$ 253.52				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 1,788.95	\$ -	\$ -	\$ -	\$ -
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Gavilan Comr College District  
 308/95 ENROLLMENT FEE COLLECTIONS/WAIVERS  
 2002-2003  
 Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
02-03	2.00	Arvizu, Mimi	MIS Director	\$50.09	\$100.18	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	2.00	<b>Arvizu, Mimi Total</b>			\$100.18		
02-03	250.00	Campos, Connie	Accounting Assistant	\$28.27	\$7,067.50	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
02-03	25.00	Campos, Connie	Accounting Assistant	\$28.27	\$706.75	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
	275.00	<b>Campos, Connie Total</b>			\$7,774.25		
02-03	5.00	Filice, Lidia	Accountant	\$31.69	\$158.45	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
02-03	4.00	Filice, Lidia	Accountant	\$31.69	\$126.76	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
02-03	8.00	Filice, Lidia	Accountant	\$31.69	\$253.52	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	17.00	<b>Filice, Lidia Total</b>			\$538.73		
02-03	30.00	Iba, Lilibeth	Accountant	\$28.39	\$851.70	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
02-03	20.00	Iba, Lilibeth	Accountant	\$28.39	\$567.80	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
02-03	36.00	Iba, Lilibeth	Accountant	\$28.39	\$1,022.04	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	86.00	<b>Iba, Lilibeth Total</b>			\$2,441.54		
02-03	5.00	Morris, Audren	Director, Financial Aid	\$48.09	\$240.45	Prepare/revise district policies and procedures for waiver eligibility determination	Preparing district policies & procedures for § IV.B.
02-03	48.00	Morris, Audren	Director, Financial Aid	\$48.09	\$2,308.32	Adopting procedures for documenting financial assistance, recording, and record maintenance	Adopting procedures, recording, and maintaining records
02-03	5.00	Morris, Audren	Director, Financial Aid	\$48.09	\$240.45	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	58.00	<b>Morris, Audren Total</b>			\$2,789.22		
02-03	7.00	Parker, Joy	Director, Admissions & Records	\$52.00	\$364.00	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
02-03	2.00	Parker, Joy	Director, Admissions & Records	\$52.00	\$104.00	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
	9.00	<b>Parker, Joy Total</b>			\$468.00		
02-03	4.00	Phillips, Dave	Assistant MIS Director	\$43.19	\$172.76	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	4.00	<b>Phillips, Dave Total</b>			\$172.76		
02-03	1,180.30	Various enrollment office staf	Collecting fees	\$29.91	\$35,302.77	Referencing student accounts and records	Calculating and collecting enrollment fees
02-03	3,853.20	Various enrollment office staf	Collecting fees	\$29.91	\$115,249.21	Calculating total enrollment fee to be collected	Calculating and collecting enrollment fees
02-03	1,652.50	Various enrollment office staf	Collecting fees	\$29.91	\$49,426.28	Answering student's questions regarding enrollment fee collection	Calculating and collecting enrollment fees
02-03	3,054.40	Various enrollment office staf	Collecting fees	\$29.91	\$91,357.10	Updating written and computer records for enrollment fee information	Calculating and collecting enrollment fees
02-03	354.80	Various enrollment office staf	Collecting fees	\$29.91	\$10,612.07	Collecting delinquent enrollment fees, or turning over accounts to collection agencies	Calculating and collecting enrollment fees
	10,095.20	<b>Various enrollment office staff Total</b>			\$301,947.43		
02-03	203.30	Various financial office staff	Waiving enrollment fees	\$30.56	\$6,212.85	Answering student's questions regarding enrollment fee waivers/referring to appropriate person	Waiving student fees
02-03	81.30	Various financial office staff	Waiving enrollment fees	\$30.56	\$2,484.53	Receiving waiver applications	Waiving student fees
02-03	203.30	Various financial office staff	Waiving enrollment fees	\$30.56	\$6,212.85	Evaluating waiver applications and verifying application documents	Waiving student fees
02-03	40.70	Various financial office staff	Waiving enrollment fees	\$30.56	\$1,243.79	Entering approved application information into district records; providing student award letter	Waiving student fees
	528.60	<b>Various financial office staff Total</b>			\$16,154.02		
	11,074.80	<b>Grand Total</b>			\$332,386.13		

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

MIMI ARNOLD  
Employee Name

MIS DIRECTOR  
Exact Position Title

MIS  
College/Department/Location

408-848-4840  
Telephone #

12mo/11mo/10mo/hrlly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

2.0 2.0 2.0 2.0 2.0 2.0 \_\_\_\_\_

TOTALS: 2.0 2.0 2.0 2.0 2.0 2.0

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Mimi Arnold

Date 1/7/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

Connie Campos  
Employee Name

Accounting Assistant  
Exact Position Title

Gavilan Business Office  
College/Department/Location

408-848-4714  
Telephone #

2mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 350 350 250 250 250 250

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 10 10 10 10 25 80

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

**TOTALS:**

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos

Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Lidia Filice  
Employee Name

Accountant  
Exact Position Title

Coaculan/Bus.  
College/Department/Location

408-848-4713  
Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 ~~04-05~~ ~~05-06~~

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 30 30 30 30 5 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 20 20 20 20 4 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or **waiver of enrollment fees** in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the **type and number of waivers** approved and amounts waived.

36 36 36 36 8 \_\_\_\_\_

**TOTALS:** 86 86 86 86 17 \_\_\_\_\_

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature R. P. Perney

Date 6/1/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

Lilibeth Iba  
Employee Name

Accountant  
Exact Position Title

Gavilan / Business office  
College/Department/Location

408-846-4970  
Telephone #

12mo/11mo/10mo/hrly  
Work year length

Typical Reimbursable Activities: FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

Code 1 Policies and Procedures: Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_ 30 30 30 30

B. Enrollment Waiver Process: \_\_\_\_\_

Code 2 Staff Training: Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_ 20 20 20 40

B. Enrollment Waiver Process: \_\_\_\_\_

Code 3 Record Retention: Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or **waiver of enrollment fees** in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

Code 4 State Reporting: Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

\_\_\_\_\_ 36 36 36 36

TOTALS: \_\_\_\_\_ 86 86 86 106

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Lilibeth Iba

Date 4/5/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

Audren Morris

Employee Name

Director, Financial Aid

Exact Position Title

Financial Aid Office N/A

12mo/11mo/10mo/hrly

College/Department/Location Telephone #

Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process:

B. Enrollment Waiver Process:

N/A 5 5 5

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process:

B. Enrollment Waiver Process:

0 0 0

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

48 48 48

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

5 5 5

**TOTALS:**

58 58 58

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature \*Veronica Martinez Date 05-24-06

If you have any questions, please contact Veronica Martinez at 408-848-4725

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

\* employee (Audren Morris) is no longer with district, signing as manager.

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Joy Parker

Director of Admissions and Records

Employee Name

Exact Position Title

Admissions and Records

408 848 4754

12mo/11mo/10mo/hrly

College/Department/Location

Telephone #

Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process:	<u>8hrs</u>	<u>7 hrs</u>	<u>7 hrs</u>	<u>8 hrs</u>	<u>7 hrs</u>	<u>10 hrs</u>	<u>x</u>	<u>x</u>
B. Enrollment Waiver Process:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process:	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>4</u>	<u>x</u>	<u>x</u>
B. Enrollment Waiver Process:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
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**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
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**TOTALS:**      10    9      9      10      9      14      x      x

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature *Nancy Bailey for Joy Parker*  
If you have any questions, please contact Joy Parker

Date April 19, 2006  
at 408 848 4754

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

DAVE PHILLIPS

ASST. MIS DIRECTOR

Employee Name

Exact Position Title

MIS

408 846 4901

12mo/11mo/10mo/hry

College/Department/Location

Telephone #

Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

4 12 8 4 4 4 \_\_\_\_\_

**TOTALS:**

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Dave Phillips

Date 4-7-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Schedule 1A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2002-2003  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Collection Functions.

Source: Schedules 2 and 4.

Findings:

<b>*EFC 1</b>	14,164
Avg. time p/account	5.0
Total Time (in minutes)	70820
Per Hour	60
Hours Worked (** Activity 11)	<u>1180.3</u>
<b>*EFC 2</b>	14,097
Avg. time p/student	16.4
Total Time (in minutes)	231191
Per Hour	60
Hours Worked (** Activity 12)	<u>3853.2</u>
<b>*EFC 1</b>	14,164
Avg. time p/question	7.0
Total Time (in minutes)	99148
Per Hour	60
Hours Worked (** Activity 13)	<u>1652.5</u>
<b>*EFC 2</b>	14,097
Avg. time p/file	13.0
Total Time (in minutes)	183261
Per Hour	60
Hours Worked (** Activity 14)	<u>3054.4</u>
<b>*EFC 4</b>	902
Avg. time p/account	23.6
Total Time (in minutes)	21287
Per Hour	60
Hours Worked (** Activity 15)	<u>354.8</u>
<b>*EFC 5</b>	
Avg. time p/student	18.4
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 16)	<u>0.0</u>

Conclusion: Findings will go forward to the EFCW-2.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.

12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.

13 - Answer Questions and/or referring student to the appropriate person for an answer.

14 - Updating Student File for the enrollment fee information, and providing a copy to the student.

15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)

16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2002-2003  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.  
 Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Connie Campos	Accounting Assistant	5	5	2		10	2
Esther Castaneda	Student Records Technician	5	25	5	5	25	50
Emma Denton	Student records Technician	5	25	25	25	5	5
Angelica Garcia	Student Records Technician	5	25	5	5	25	60
Lilibeth Iba	Accountant	5	5	2		15	2
Maria Martinez	Student Records Technician	5	25	5	5	25	5
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	5
<b>Average</b>		<b>5.0</b>	<b>16.4</b>	<b>7.0</b>	<b>13.0</b>	<b>23.6</b>	<b>18.4</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2002-2003  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.  
 Findings:

Staff	Title	*EFC Workload Multiplier						PHR'S
		1	2	1	2	4	5	
		**Activity Codes						
		11	12	13	14	15	16	
Connie Campos	Accounting Assistant	5	5	2		10	2	28.27
Esther Castaneda	Student Records Technician	5	25	5	5	25	50	30.54
Emma Denton	Student records Technician	5	25	25	25	5	5	30.54
Angelica Garcia	Student Records Technician	5	25	5	5	25	60	30.54
Lilibeth Iba	Accountant	5	5	2		15	2	28.39
María Martinez	Student Records Technician	5	25	5	5	25	5	30.54
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	5	30.54
<b>Average</b>		<b>5.0</b>	<b>16.4</b>	<b>7.0</b>	<b>13.0</b>	<b>23.6</b>	<b>18.4</b>	<b>29.91</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Business Office  
Department/Location

Connie Campos  
Employee Name

Accounting Assistant  
Exact Position Title

408-848-4714 12mo/11mo/10mo/hrly  
Telephone # Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility; and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	0					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Esther Castaneda  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4751  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	50					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information. This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Esther Castaneda  
Esther Castaneda

Date 4/20/06  
at 408 848 4751

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Emma Denten  
Employee Name

Student Records Technician  
Exact Position Title

Telephone # \_\_\_\_\_  
Work year length(circle) 12mo/11mo/10mo/hrly

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	25					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	5					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only.

Employee Signature Emma Denten (Retired 6/03) Date 4/20/06  
PLEASE USE BLUE INK

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Cavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Angelica Garcia  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4737  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrpled courses.	.5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	.25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	.5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	.5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	.25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Angelica Garcia Date 4/20/06

If you have any questions, please contact Angelica Garcia at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan College District Business office Department/Location  
LILIBETH IBA Employee Name Accountant Exact Position Title  
408-846-4970 Telephone # 12mo/11mo/10mo/hrly Work year length(circle)  
 Fiscal Year: 98-99 99-00 00-01 01-02  
 02-03 03-04 04-05 05-06  
**Circle the years for which you are responding.**

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	0					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	15					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Lililbeth Iba Date 4/5/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Maria Martinez  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4735  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	.5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	.25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	.5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	.5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	.25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	.5					

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Employee Signature Maria Martinez

Date 4/20/06

If you have any questions, please contact Maria Martinez at 408 848 4735

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Roslyn Rawlins  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4736  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	1.00					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Roslyn Rawlins Date 4/20/06

If you have any questions, please contact Roz Rawlins at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

Schedule 1B  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2002-2003  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Waiver Functions.

Source: Schedules 3 and 4.

Findings:

<b>*EFW 6</b>	2,439
Avg. time p/question	5.0
Total Time (in minutes)	12195
Per Hour	60
Hours Worked (** Activity 21)	203.3
<b>*EFW 6</b>	2,439
Avg. time p/application	2.0
Total Time (in minutes)	4878
Per Hour	60
Hours Worked (** Activity 22)	81.3
<b>*EFW 6</b>	2,439
Avg. time p/evaluation	5.0
Total Time (in minutes)	12195
Per Hour	60
Hours Worked (** Activity 23)	203.3
<b>*EFW 8</b>	
Avg. time p/application	5.0
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 24)	0.0
<b>*EFW 7</b>	2,439
Avg. time p/application	1.0
Total Time (in minutes)	2439
Per Hour	60
Hours Worked (** Activity 25)	40.7
<b>*EFW 8</b>	
Avg. time p/application	1.0
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 26)	0.0

Conclusion: Findings will go forward to the EFCW-2.

**\*EFW Workload Multiplier (Default)**

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2002-2003  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.  
 Source: EFCW 1.7-3.  
 Findings:

Staff	Title	*EFW Workload Multiplier					
		6	6	6	8	7	8
		**Activity Codes					
		21	22	23	24	25	26
Martha R. de Reza	Senior Program Specialist	5	2	5	5	1	1
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1
<b>Average</b>		<b>5.0</b>	<b>2.0</b>	<b>5.0</b>	<b>5.0</b>	<b>1.0</b>	<b>1.0</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2002-2003  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.

Source: EFCW 1.7-3.

Findings:

Staff	Title	*EFW Workload Multiplier						PHR'S
		6	6	6	8	7	8	
		**Activity Codes						
		21	22	23	24	25	26	
Martha R. de Reza	Senior Program Specialist	5	2	5	5	1	1	30.56
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1	30.56
Average		5.0	2.0	5.0	5.0	1.0	1.0	30.56

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

**EFW 6** - Total number of enrollment fee waivers requested

**EFW 7** - Total number of enrollment fee waivers granted

**EFW 8** - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

**21** - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.

**22** - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.

**23** - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.

**24** - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.

**25** - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.

**26** - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District Fin. Aid Office  
 District Department/Location  
Martina R. DeReza Senior Program Specialist  
 Employee Name Exact Position Title  
 Telephone # (408) 848-4727 ext. 4272 Work year length(circle) 12mo/11mo/10mo/hrly. Fiscal Year: 99-00 00-01 01-02  
02-03 03-04 04-05 05-06  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	5				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	2				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	5				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	1				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1				

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Employee Signature Martina R. DeReza Date 5/24/06  
 If you have any questions, please contact Marta (408) 848-4727 ext. 4272, at \_\_\_\_\_  
 PLEASE SUBMIT THIS INFORMATION BY April 7; TO: Nancy

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District Financial Aid Office  
 District Sandra Talavera Department/Location Senior Program Specialist  
 Employee Name 848-4727 Exact Position Title  
 Telephone # 12mo/11mo/10mo/hrly Fiscal Year: 99-00 00-01 01-02  
 Work year length(circle) 02-03 03-04 04-05 05-06  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	5				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	2				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	5				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	1				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Sandra Talavera Date 5-24-04  
 If you have any questions, please contact me at 408-848-4727.  
 PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO: Nancy

Schedule 4  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1998-1999 through 2004-2005  
 Statistics

Purpose: To calculate the statistics for Enrollment Fee Collection and Waivers.  
 Source: EFCW 1.7-1, EFCW 1.8-1, EFCW 1.8-2, and EFCW 1.8-3.  
 Findings:

*Workload Multiplier	Source	Totals						
		98-99	99-00	00-01	01-02	02-03	03-04	04-05
EFC 1	1.8-1 1. Enrolled Students	12,267	12,673	15,413	14,295	14,164	12,271	13,377
		*same	*CCCCD	*CCCCD	*CCCCD	*CCCCD	*same	*same
EFC 2	1.8-1 2. Paid Enrollment fees	12,267	12,548	15,282	14,188	14,097	12,271	13,377
EFC 3	1.8-1 3. Exempted from enrollment fees (BOGG, etc.)							
EFC 4	1.8-2 1. Delinquencies collections	1849	1,575	2,622	2,994	902	799	0
EFC 5	1.8-2 2. Refunds							145
EFC 6	1.8-3 1. Waivers Requested	X	1,693	1,697	1,976	2,439	2,398	2,862
EFC 7	1.8-3 2. Waivers Approved	X	1,693	1,697	1,976	2,439	2,398	2,862
EFC 8	1.8-3 (1-2) Waivers Denied	X						

Conclusion: Findings will go forward to the Schedule 1A and 1B.

\*\*Per Sergio: Use paid fee numbers if CCCCC's report is less than Gavilan's numbers.

**\*EFC/EFW Workload Multiplier**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 3 - Total number of students waived from enrollment fees (BOGG, etc.)

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

Subj: **Enrollment data**  
Date: 7/10/2006 9:02:59 AM Pacific Standard Time  
From: [nbailey@gavilan.edu](mailto:nbailey@gavilan.edu)  
To: [smnsixten@aol.com](mailto:smnsixten@aol.com)

In response to your fax.

I spoke to our MIS Director. Please use the Chancellor's office data.

Gavilan Community College District  
 Comparison  
 Fiscal Years 1998-99 through 2004-05

Students Enrolled

Period	98-99		99-00		00-01		01-02		02-03		03-04		04-05	
	GAVILAN	CCCCO												
Summer	2,098	1,552	2,310	2,069	2,845	2,530	2,724	2,374	2,415	2,089	2,422	2,023	2,276	2,020
Fall	5,447	4,501	6,227	5,776	6,662	6,153	6,416	5,797	6,878	6,283	5,429	4,922	5,554	5,079
Spring	6,413	5,956	5,279	4,828	7,267	6,730	6,589	6,124	6,338	5,792	5,344	4,990	6,350	5,984
	13,958	12,009	13,816	12,673	16,774	15,413	15,729	14,295	15,631	14,164	13,195	11,935	14,180	13,083

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Thursday, April 13, 2006



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2002-2003**

Data Current As Of April 20, 2006 09:49:29

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A basis unreported	2,439	416,501

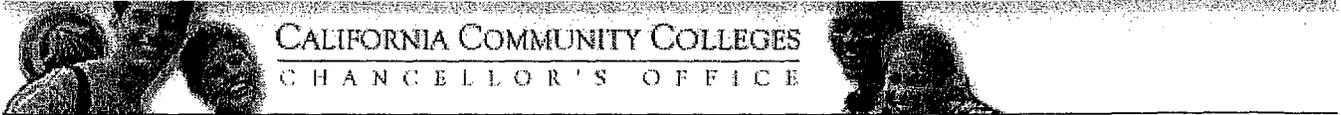
Total Unduplicated Count = 2,439 = 1.8-3 #2-SEA  
 Total Amount = \$ 416,501 = 1.8-4 #4A-SEA

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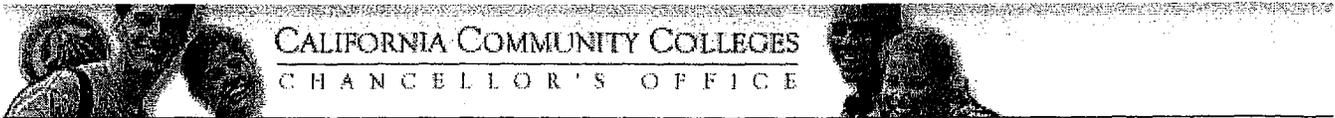
**Student Demographics**

**Student Total Headcount For Gavilan  
For 2003 Spring Semester**

Data Current As Of July 06, 2006 03:40:13

<b>Total Headcount</b>	<b>5,792</b>
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**Student Demographics**

**Student Total Headcount For Gavilan  
For 2002 Fall Semester**

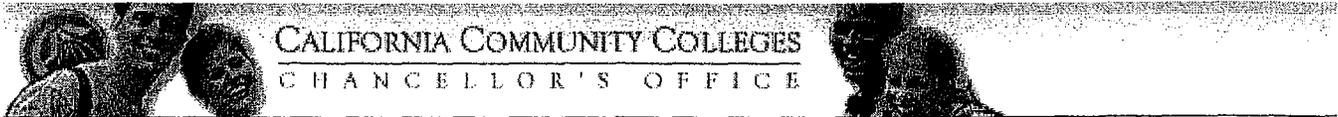
Data Current As Of July 06, 2006 03:40:31

<b>Total Headcount</b>	<b>6,283</b>
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## Student Demographics

### Student Total Headcount For Gavilan For 2002 Summer Term

Data Current As Of July 06, 2006 03:40:43

<b>Total Headcount</b>	2,089
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Sche 35  
 Gavilan Commu College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-00 through 2004-05  
 Offset Savings

Purpose: To calculate the offset savings for Enrollment Fee Collection and Waivers.

Source: EFCW 1.8-4 and attachments from district office.

Findings:

Source	Item	99-00	00-01	01-02	02-03	03-04	04-05
1.8-4 line 3	Net Revenue Received						
p/E.C. 76300 (c)	2% of Revenue Rec'd.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.8-4 line 4A	Enrollment Fees Waived	\$ 259,591	\$ 237,312	\$ 384,475	\$ 416,501	\$ 596,871	\$ 1,172,074
p/E.C. 76300 (l) (2)	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441
(Line 4A X 7%) (99-00 only)	7% of Fees Waived (99-00 only)	\$ 18,171	For 00-01 through 04-05 - unit fee				
p/E.C. 76300 (l) (2)	Credit unit fee in FY**		\$ 11.00	\$ 11.00	\$ 11.00	\$ 15.67	\$ 23.34
Total # of credits	Line 4A divided by unit fee		21,573	34,952	37,863	38,090	50,217
p/E.C. 76300 (l) (2)	Total # of credits X p/unit (waived cost \$0.91)		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697
<b>Summary</b>							
1.8-4 line 4B.	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441
(Line 4A X 7%)	7% of Fees Waived (99-00 only)	\$ 18,171					
1.8-4 5.	Credit Units Waived		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697
<b>Total Enrollment Fee Waiver Offset Forward to EFCW-1</b>							
		\$ 23,363	\$ 24,377	\$ 39,496	\$ 42,785	\$ 46,599	\$ 69,138

\*\*Per unit fee

Years 2000-01 through 2002-03 fees are \$11.00.

Summer \$11.00, fall and spring \$18.00. (\$11.00+\$18.00+\$18.00=Average of \$15.67)

Summer \$18.00, fall and spring \$26.00. (\$18.00+\$26.00+\$26.00=Average of \$23.34)

PRINT DATE 6/12/06

Gavil EFCW 02-03 array

Schedule 5A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-2000 to 2004-2005  
 Enrollment Fee Waivers Offsets

Purpose: To illustrate that waiver offsets for most fiscal years were higher than waiver costs and to show actual waiver offset amount being used on EFCW-1.

Source: Waiver costs from EFCW-1 and Waiver offset from Sch. 5

Findings:

ref	Item	Source (EFCW)	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
1	Policies & Procedures for § IV.B.	(04)(B)(1)(a)	\$ 172.90	\$ 177.25	\$ 177.90	\$ 240.45	\$ 261.25	\$ 104.79
2	Staff Training	(04)(B)(1)(b)						
3	Adopting procedures, recording/maintaining records	(04)(B)(2)(a)	\$ 1,659.84	\$ 1,701.60	\$ 1,707.84	\$ 2,308.32	\$ 2,508.00	
4	Waiving student fees	(04)(B)(2)(b)	\$ 8,018.25	\$ 8,589.47	\$ 10,469.51	\$ 16,154.02	\$ 16,488.64	\$ 14,788.52
5	Reporting BOG fee waiver data to CCC	(04)(B)(2)(c)	\$ 1,510.44	\$ 1,532.81	\$ 1,410.66	\$ 1,788.95	\$ 2,060.23	\$ 1,563.84
6	EFCW - Fee Waiver Costs	Total	\$ 11,361.43	\$ 12,001.13	\$ 13,765.91	\$ 20,491.74	\$ 21,318.12	\$ 16,457.15
7	Less: Total Enrollment Fee Waiver Offset	Sch. 5	\$ 23,363.00	\$ 24,377.00	\$ 39,496.00	\$ 42,785.00	\$ 46,599.00	\$ 69,138.00
8	Fee Waiver Costs to claim after offsets	L6 - L7	\$ (12,001.57)	\$ (12,375.87)	\$ (25,730.09)	\$ (22,293.26)	\$ (25,280.88)	\$ (52,680.85)
<b>Offset Amount to Claim</b>		<b>To EFCW -1, line 10</b>	<b>\$ 11,361.43</b>	<b>\$ 12,001.13</b>	<b>\$ 13,765.91</b>	<b>\$ 20,491.74</b>	<b>\$ 21,318.12</b>	<b>\$ 16,457.15</b>

Conclusion: If line 8 is negative, then line 6 - "Total EFCW waiver costs" will be carried forward to EFCW-1, line 10. Otherwise, line 7 - "Total Enrollment Fee Waiver Offset" from Schedule 5 will be carried forward to EFCW-1, line 10.

CALIFORNIA COMMUNITY COLLEGES  
MONTHLY PAYMENT SCHEDULE  
2002-2003 SECOND PRINCIPAL APPORTIONMENT EXHIBIT A

DISTRICT: Gavilan  
COUNTY: Santa Clara

PROGRAM	AMOUNT CERTIFIED	TOTAL PAID THRU MAY 2003	JUNE PAYMENT	TOTAL PAID THRU JUNE 2003
GENERAL APPORTIONMENT	\$4,298,320	\$3,893,880	\$404,440	\$4,298,320
ENROLL FEE ADMIN (2%)	4,604	4,235	369	4,604
APPRENTICE ALLOWANCE	0	0	0	0
BASIC SKILLS	0	0	0	0
PARTNERSHIP FOR EXCEL.	1,065,086	1,005,926	59,160	1,065,086
S.F.A.A.	27,759	24,597	3,162	27,759
E.O.P.S.	439,080	386,473	52,607	439,080
C.A.R.E.	99,831	85,536	14,295	99,831
D.S.P.S.	645,605	571,427	74,178	645,605
STATE HOSPITALS	0	0	0	0
CALWORKS	117,319	84,935	32,384	117,319
MATRICULATION (CREDIT)	248,814	225,657	23,157	248,814
MATRIC. (NONCREDIT)	0	0	0	0
FAC.& STAFF DIVERSITY	11,177	10,282	895	11,177
PART-TIME FACULTY INS.	0	0	0	0
PART-TIME FACULTY OFFIC	0	0	0	0
PART TIME FACULTY ALLOC	231,343	205,044	26,299	231,343
INSTRUCT. EQUIP.	68,664	68,664	0	68,664
ECONOMIC DEVELOPMENT	119,186	237,536	-118,350	119,186
ECON DEV REVERSION ACT	151,368	0	151,368	151,368
TELECOMMUNICATIONS	78,043	63,137	14,906	78,043
TANF	21,102	19,413	1,689	21,102
VTEA LEADERSHIP	0	0	0	0
VTEA TECHNICAL PREP.	63,769	30,504	23,062	53,566
VATEA TITLE I C	124,223	78,259	26,088	104,347
NON TRADITIONAL	0	0	0	0
PRIOR YEAR CORRECTION	-1,176,859	-1,176,419	-440	-1,176,859
<b>TOTAL</b>	<b>\$6,638,434</b>	<b>\$5,819,086</b>	<b>\$789,269</b>	<b>\$6,608,355</b>

FISCAL SERVICES:06/25/03:TT  
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## 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE REVENUES REPORT

District: Gavilan Community College District

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS							
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6
Enrollment Fees Collected	\$	\$	\$	\$	\$	\$	\$	\$
Enrollment Fees Refunded	\$	\$	\$	\$	\$	\$	\$	\$
Enrollment Fee Revenue - Net (line 1 subtract line 2)	\$	\$	\$	\$	\$	\$	\$	\$
A. Total Enrollment Fees / waived (BOGG, etc.)	\$ 262,781	\$ 259,591	\$ 237,312	\$ 384,475	\$ 416,501	\$ 596,871	\$ 1,172,074	\$
2% Enrollment Fees Waived (Line 4A x 2%)	\$ 5,256	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	\$
B. 7% Enrollment Fees Waived (Line 4A x 7%)	\$	\$ 18,171	/	/	/	/	/	/
Number of credit units for which enrollment fees were waived.	/	/	/	/	/	/	/	/
Summer	/	/	/	/	/	/	/	/
Fall	/	/	/	/	/	/	/	/
Winter/Intersession	/	/	/	/	/	/	/	/
Spring	/	/	/	/	/	/	/	/
TOTAL x \$0.91 per credit	/	/	\$ 24,377	\$ 39,496	\$ 42,785	\$ 46,599	\$ 69,138	\$

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: \_\_\_\_\_

Date \_\_\_\_\_

Name: (print) \_\_\_\_\_

Position or Title \_\_\_\_\_

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_.

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_.

Gav. CCD  
**ENROLLMENT FEE COLLECTION AND WAIVERS**  
**Productive Hourly Rates**  
**FY 1998-99 to 2005-06**

Employee Name	Title/Job Class	PRODUCTIVE HOURLY RATES							
		98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
K Degn	Dir . Fin Aid		\$ 34.58	\$ 35.45					
A Morris	Dir . Fin Aid				\$ 35.58	\$ 48.09	\$ 52.25	\$ 54.04	
V Martinez	Dir Fin Aid (starting 12/05)								\$ 41.80
V Martinez	Sr Program Specialist (starting 1/04)							\$ 31.26	\$ 34.35
M DeReza	Sr Prog Specialist							\$ 28.75	\$ 30
D Kehler	Program Services Specialist							\$ 33.89	\$ 33.99
S Talavera	Sr Program Specialist							\$ 40.26	\$ 44.03
A Villagomez	Fin Aid Technician I (starting 9/04)								\$ 19.86
N Yray	Fin Aid Technician II (starting 7/04)							\$ 15.97	\$ 27.89
A Fuentes	Dir Fin Aid (4/05 - 12/05)								\$ 48.31
	Mid Program Spec				\$ 24.45	\$ 30.56	\$ 34.38	\$ 36.72	\$ 39.09
	Mid Fincial Aid Tech		\$ 21.86	\$ 23.36	\$ 23.22	\$ 26.11	\$ 29.13	\$ 22.11	\$ 36.55
	Nancy Bailey								\$ 45.72
C Campos	Cashier/Acctg Assistant	\$ 18.11	\$ 20.92	\$ 21.74	\$ 22.13	\$ 28.27	\$ 32.15	\$ 32.96	\$ 34.94
L Iba	Accountant				\$ 24.22	\$ 28.39	\$ 40.67	\$ 43.44	\$ 47.15
L Filice	Sr. Accountant		\$ 22.57	\$ 26.75	\$ 27.10	\$ 31.69	\$ 48.08	\$ 49.16	\$ 51.
	Mid Level Acct		\$ 22.57	\$ 26.75	\$ 25.66	\$ 30.04	\$ 32.62	\$ 34.02	\$ 36.08
M Arvizu	Dir, MIS	\$ 37.24	\$ 38.71	\$ 39.60	\$ 46.32	\$ 50.09	\$ 57.15	\$ 58.28	\$ 60.73
D Phillips	Ass't Dir MIS					\$ 43.19	\$ 55.14	\$ 56.44	\$ 58.62
D Phillips	worked as contract empl 7/98-02								
J Parker	Dir A&R	\$ 34.91	\$ 36.24	\$ 38.12	\$ 43.63	\$ 52.00	\$ 55.94	\$ 56.89	\$ 58.94
	Mid Level Student Records Tech	\$ 21.67	\$ 23.05	\$ 25.12	\$ 25.54	\$ 30.54	\$ 32.10	\$ 34.03	\$ 35.64

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2002-2003		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$9,697,391		\$9,697,391	\$344,196	\$9,353,195
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	1,804,326		1,804,326	116,963	1,687,363
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	58,875		58,875		58,875
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	436,221		436,221	31,723	404,498
Library	6120	456,042		456,042	29,748	426,294
Media	6130	240,040		240,040	8,196	231,844
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	327,024		327,024		327,024
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	494,710		494,710	235	494,475
Matriculation and Student Assessment	6320	298,011		298,011	39,422	258,589
Transfer Programs	6330					
Career Guidance	6340	29,108		29,108		29,108
Other Student Counseling and Guidance	6390	215,236		215,236	12,608	202,628
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,610,988		1,610,988	107,128	1,503,860
Subtotal		\$15,667,972	\$0	\$15,667,972	\$690,219	\$14,977,753

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2002-2003		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$391,271		\$391,271		\$391,271
Health Services	6440	67,493		67,493		67,493
Student Personnel Admin.	6450					
Financial Aid Administration	6460	233,780		233,780	13,043	220,737
Job Placement Services	6470	147,405		147,405		147,405
Veterans Services	6480					
Miscellaneous Student Services	6490	23,933		23,933		23,933
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	544,647		544,647	544,647	0
Custodial Services	6530	302,382		302,382	302,382	0
Grounds Maintenance and Repairs	6550	197,947		197,947	197,947	0
Utilities	6570	719,040		719,040	719,040	0
Other	6590					
Planning, Policy Making, and Coordination	6600	472,687		472,687	472,687	0
General Inst. Support Services	6700					
Community Relations	6710	192,453		192,453	192,453	0
Fiscal Operations	6720	718,693		718,693	718,693	0
Human Resources Management	6730	262,528		262,528	262,528	0
Noninstructional Staff Benefits & Incentives	6740	182,982		182,982	182,982	0
Staff Development	6750	19,383		19,383	19,383	0
Staff Diversity	6760	11,240		11,240	11,240	0
Logistical Services	6770	662,195		662,195	662,195	0
Management Information Systems	6780	571,846		571,846	571,846	0
Subtotal		\$21,389,877	\$0	\$21,389,877	\$5,561,285	\$15,828,592

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD			(02) Period of Claim 2002-2003			
(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	151,508		151,508	2,422	149,086
Community Service Classes	6820	262,920		262,920		262,920
Community Use of Facilities	6830	53,533		53,533		53,533
Economic Development	6840	430,821		430,821	7,699	423,122
Other Community Services & Economic Development	6890	176,879		176,879	13,736	163,143
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	172,188		172,188	49,663	122,525
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990					
Auxiliary Operations	7000					
Contract Education	7010	135,359		135,359		135,359
Other Auxiliary Operations	7090					
Physical Property Acquisitions	7100					
(05) Total		\$22,773,085	\$0	\$22,773,085	\$5,634,805	\$17,138,280
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				32.88%		
(07) Notes						

Revised 9/04

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2001-02

**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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	238,227	2,325	13,182			253,734
Business and Management	0500	126,429	20,672	23,356			170,457
Communications	0600	35,344		8,731			44,075
Computer and Information Science	0700	647,218	117,175	221,040	280,132		1,265,565
Education	0800	491,216	138,219	148,645	22,788		800,868
Engineering and Related Industrial Tech.	0900	383,217	31,142	57,526	29,627		501,512
Fine and Applied Arts	1000	512,800	87,555	205,069	1,602		807,026
Foreign Language	1100	188,610	1,661	356			190,627
Health	1200	488,685	4,343	23,520	4,378		520,926
Consumer Education and Home Economics	1300	194,788	1,003	817			196,608
Law	1400						
Humanities (Letters)	1500	971,510	14,280	2,781			988,571
Library Science	1600						
Mathematics	1700	605,229	59,202	10,313	2,296		677,040
Military Studies	1800						
Physical Sciences	1900	157,594	33,506	2,957			194,057
Psychology	2000	104,104					104,104
Public Affairs and Services	2100	1,129,119	87,092	12,753			1,228,964
Social Sciences	2200	502,044	5,917	1,716			509,677
Commercial Services	3000	186,232	32,532	51,965	3,373		274,102
Interdisciplinary Studies	4900	762,564	70,343	15,241			848,148
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	121,330					121,330
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>7,846,260</b>	<b>706,967</b>	<b>799,968</b>	<b>344,196</b>		<b>9,697,391</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2001-02

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,228,681	458,682	116,963		1,804,326
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		55,971	2,904			58,875
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,284,652</b>	<b>461,586</b>	<b>116,963</b>		<b>1,863,201</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110		334,278	70,220	31,723		436,221
Library	6120		384,038	42,256	29,748		456,042
Media	6130		209,722	22,122	8,196		240,040
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>928,038</b>	<b>134,598</b>	<b>69,667</b>		<b>1,132,303</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>311,391</b>	<b>15,633</b>			<b>327,024</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		490,920	3,555	235		494,710
Matriculation and Student Assessment	6320		227,318	31,271	39,422		298,011
Transfer Programs	6330						
Career Guidance	6340		21,300	7,808			29,108
Other Student Counseling and Guidance	6390		172,319	30,309	12,608		215,236
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>911,857</b>	<b>72,943</b>	<b>52,265</b>		<b>1,037,065</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2001-02

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,409,969	93,891	107,128		1,610,988
Extended Opportunity Prgms. & Services (EOPS)	6430		355,680	35,591			391,271
Health Services	6440		44,309	23,184			67,493
Student Personnel Administration	6450						
Financial Aid Administration	6460		190,689	30,048	13,043		233,780
Job Placement Services	6470		147,405				147,405
Veterans Services	6480						
Miscellaneous Student Services	6490			23,933			23,933
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,148,052</b>	<b>206,647</b>	<b>120,171</b>		<b>2,474,870</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		237,843	270,920	35,884		544,647
Custodial Services	6530		223,520	78,862			302,382
Grounds Maintenance and Repairs	6550		137,841	59,474	632		197,947
Utilities	6570			719,040			719,040
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>599,204</b>	<b>1,128,296</b>	<b>36,516</b>		<b>1,764,016</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>292,062</b>	<b>180,207</b>	<b>418</b>		<b>472,687</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2001-02

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		65,248	127,205			192,453
Fiscal Operations	6720		604,998	113,695			718,693
Human Resources Management	6730		185,282	75,522	1,724		262,528
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		182,982				182,982
Staff Development	6750			19,383			19,383
Staff Diversity	6760			11,240			11,240
Logistical Services	6770		340,300	320,272	1,623		662,195
Management Information Systems	6780		170,829	372,552	28,465		571,846
Other General Institutional Support Services	6790						
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>1,549,639</b>	<b>1,039,869</b>	<b>31,812</b>		<b>2,621,320</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		107,172	41,914	2,422		151,508
Community Service Classes	6820	19,407	149,519	93,994			262,920
Community Use Facilities	6830		48,563	4,970			53,533
Economic Development	6840		189,844	233,278	7,699		430,821
Other Community Svcs. & Economic Development	6890		47,597	115,546	13,736		176,879
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>19,407</b>	<b>542,695</b>	<b>489,702</b>	<b>23,857</b>		<b>1,075,661</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2001-02

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		111,243	11,282	49,663		172,188
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		111,243	11,282	49,663		172,188
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010		107,449	27,910			135,359
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>		107,449	27,910			135,359
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210					500,510	500,510
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					500,510	500,510
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					1,764,410	1,764,410
Student Aid	7320					349,272	349,272
Other Outgo	7330					49,375	49,375
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					2,163,057	2,163,057
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	7,865,667	9,493,249	4,568,641	845,528	2,663,567	25,436,652

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments



# SixTen and Associates

## Mandate Reimbursement Services

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TH B. PETERSEN, MPA, JD, President  
5... Balboa Avenue, Suite 807  
San Diego, CA 92117

Telephone: (858) 514-8605  
Fax: (858) 514-8645  
E-Mail: Kbpsixten@aol.com

Claim File Copy

July 21, 2006

CERTIFIED MAIL # 7003 3110 0000 2900 4778

Ms. Virginia Brummels, Section Manager  
Local Reimbursement Section  
Division of Accounting and Reporting  
Office of the State Controller  
P.O. Box 942850  
Sacramento, CA 94250

RE: Annual Reimbursement Claim  
Gavilan Community College District CC43060

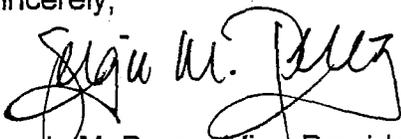
Dear Ms. Brummels:

Enclosed please find the original claims and extra copies of the FAM-27 for Gavilan Community College District's reimbursement claims listed below.

308/95	Enrollment Fee Collection and Waivers	1998-1999
308/95	Enrollment Fee Collection and Waivers	1999-2000
308/95	Enrollment Fee Collection and Waivers	2000-2001
308/95	Enrollment Fee Collection and Waivers	2001-2002
308/95	Enrollment Fee Collection and Waivers	2002-2003
308/95	Enrollment Fee Collection and Waivers	2003-2004
308/95	Enrollment Fee Collection and Waivers	2004-2005

If you have any questions regarding these claims, please contact me at (858) 514-8605.

Sincerely,



Sergio M. Perez, Vice-President  
Claims Processing Manager

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b>	For State Controller Use Only (19) Program Number 00267 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	<b>Program</b> <span style="font-size: 2em;">267</span>
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(01) Claimant Identification Number: <span style="float: right;">CC43060</span> (02) Claimant Name: <span style="float: right;">Gavilan Community College District</span> County of Location: <span style="float: right;">Santa Clara</span> Street Address or P.O. Box: <span style="float: right;">5055 Santa Teresa Blvd.</span> City: <span style="float: right;">Gilroy</span> State: <span style="float: right;">CA</span> Zip Code: <span style="float: right;">95020-9599</span>	<b>Reimbursement Claim Data</b>
Type of Claim      Estimated Claim      Reimbursement Claim	(26) EFCW-1, (04)(B)(1)(b)(f)
(03) Estimated <input type="checkbox"/> (09) Reimbursement <input checked="" type="checkbox"/>	(27) EFCW-1, (04)(B)(2)(a)(f)      9,817
(04) Combined <input type="checkbox"/> (10) Combined <input type="checkbox"/>	(28) EFCW-1, (04)(B)(2)(b)(f)      3,609
(05) Amended <input type="checkbox"/> (11) Amended <input type="checkbox"/>	(29) EFCW-1, (04)(B)(2)(c)(f)      293,912
Fiscal Year of cost      (06)      (12)      2003-2004	(30) EFCW-1, (06)      261
Total Claimed Amount      (07)      (13)      \$ 412,966	(31) EFCW-1, (07)      2,508
Less: 10% Late Penalty      (14)      \$ -	(32) EFCW-1, (09)      16,489
Less: Prior Claim Payment Received      (15)      \$ -	(33) EFCW-1, (10)      2,060
Net Claimed Amount      (16)      \$ 412,966	(34)      36
Due from State      (08)      (17)      \$ 412,966	(35)      118,823
Due to State      (18)	(36)      13,194

**(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) \_\_\_\_\_ Date \_\_\_\_\_

*Joseph D. Keeler*      7/11/06

Joseph D. Keeler      Vice President, Administrative Services

Type or Print Name      Title

(38) Name of Contact Person for Claim      Telephone Number: (858) 514-8605

SixTen and Associates      E-mail Address: kbpsixten@aol.com

<b>Program</b> 267	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>EFCW-1</b>
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(01) Claimant: Gavilan 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) Leave Blank

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

**A. 1. Enrollment Fee Collection: One-Time Activities (Reimbursement begins 07/01/1998)**

a. Preparing district policies & procedures for § IV.A.	\$ 9,817.00	\$ -	\$ -	\$ -	\$ -	\$ 9,817.00
b. Staff training (One time per employee)	\$ 3,609.16	\$ -	\$ -	\$ -	\$ -	\$ 3,609.16

**A. 2. Enrollment Fee Collection: Ongoing Activities (Reimbursement begins 07/01/1998)**

a. Calculating and collecting enrollment fees	\$ 292,680.73	\$ -	\$ 1,231.00	\$ -	\$ -	\$ 293,911.73
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**1. Enrollment Fee Waiver: One-Time Activities (Reimbursement begins 07/01/1999)**

a. Preparing district policies & procedures for § IV.B.	\$ 261.25	\$ -	\$ -	\$ -	\$ -	\$ 261.25
b. Staff training (One time per employee)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**B. 2. Enrollment Fee Waiver: Ongoing Activities (Reimbursement begins 07/01/1999)**

a. Adopting procedures, recording, and maintaining records	\$ 2,508.00	\$ -	\$ -	\$ -	\$ -	\$ 2,508.00
b. Waiving student fees	\$ 16,488.64	\$ -	\$ -	\$ -	\$ -	\$ 16,488.64
c. Reporting BOG fee waiver data to CCC	\$ 2,060.23	\$ -	\$ -	\$ -	\$ -	\$ 2,060.23

(05) Total Direct Costs	\$ 327,425.01	\$ -	\$ 1,231.00	\$ -	\$ -	\$ 328,656.01
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**Indirect Costs**

(06) Indirect Cost Rate	[From OMB A-21, FAM-29C, or 7%]	36.29%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	\$ 118,822.54
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	\$ 447,478.55

**Cost Reduction**

(09) Less: Enrollment Fee Revenue offset		\$ 13,198.00
(10) Enrollment Fee Waiver offsets		\$ 21,318.12
(11) Total Claimed Amount	[Line (08) - (Line (09) + Line (10))]	\$ 412,966.43

Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant an Community College District	(02) Fiscal Year 2003-2004
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input checked="" type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Prepare/revise district policies and procedures for collection of enrollment fees Campos, Connie      Accounting Assistant Iba, Lillbeth          Accountant Parker, Joy             Director, Admissions & Records	\$32.15 \$40.67 \$55.94	250.0 30.0 10.0	\$ 8,037.50 \$ 1,220.10 \$ 559.40				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 9,817.00	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>EFCW-2</b>
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(01) Claimant San Community College District	(02) Fiscal Year 2003-2004
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input checked="" type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Calculating total enrollment fee to be collected							
EPOS Corporation Contractor	\$100.00	12.3					
Various enrollment staff Collecting fees	\$33.33	3,354.1	\$ 111,792.15		\$ 1,231.00		
Referencing student accounts and records							
Various enrollment staff Collecting fees	\$33.33	1,022.6	\$ 34,083.26				
Answering student's questions regarding enrollment fee collection							
Various enrollment staff Collecting fees	\$33.33	1,431.6	\$ 47,715.23				
Updating written and computer records for enrollment fee information							
Various enrollment staff Collecting fees	\$33.33	2,658.7	\$ 88,614.47				
Collecting delinquent enrollment fees, or turning over accounts to collection agencies							
Various enrollment staff Collecting fees	\$33.33	314.3	\$ 10,475.62				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 292,680.73	\$ -	\$ 1,231.00	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>EFCW-2</b>
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(01) Claimant an Community College District	(02) Fiscal Year  <b>2003-2004</b>
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input checked="" type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Prepare/revise district policies and procedures for waiver eligibility determination Morris, Audren Director, Financial Aid	\$52.25	5.0	\$ 261.25				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 261.25	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant San Community College District	(02) Fiscal Year 2003-2004
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input checked="" type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Adopting procedures for documenting financial assistance, recording, and record maintenance Morris, Audren Director, Financial Aid	\$52.25	48.0	\$ 2,508.00				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 2,508.00	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant San Community College District	(02) Fiscal Year 2003-2004
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee) <b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee) <b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input checked="" type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Entering approved application information into district records; providing student award letter Various financial office staff Waiving enrollment fees	\$34.38	67.9	\$ 2,334.40				
Answering student's questions regarding enrollment fee waivers/referring to appropriate person Various financial office staff Waiving enrollment fees	\$34.38	171.9	\$ 5,909.92				
Receiving waiver applications Various financial office staff Waiving enrollment fees	\$34.38	91.9	\$ 3,159.52				
Waiving waiver applications and verifying application documents Various financial office staff Waiving enrollment fees	\$34.38	147.9	\$ 5,084.80				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 16,488.64	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>EFCW-2</b>
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(01) Claimant San Community College District	(02) Fiscal Year 2003-2004
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee) <b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee) <b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input checked="" type="checkbox"/> Reporting BOG Fee Waiver Data to CCC
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Reporting to College Chancellor number of and amounts provided for BOG fee waivers							
Arvizu, Mimi      Director, MIS	\$57.15	2.0	\$ 114.30				
Iba, Lilibeth      Accountant	\$40.67	36.0	\$ 1,464.12				
Morris, Audren      Director, Financial Aid	\$52.25	5.0	\$ 261.25				
Phillips, Dave      Assistant MIS Director	\$55.14	4.0	\$ 220.56				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 2,060.23	\$ -	\$ -	\$ -	\$ -
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Gavilan Comm College District  
 308/95 ENROLLMENT FEE COLLECTIONS/WAIVERS  
 2003-2004  
 Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
03-04	2.00	Arvizu, Mimi	Dorector, MIS	\$57.15	\$114.30	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	2.00	<b>Arvizu, Mimi Total</b>			\$114.30		
03-04	250.00	Campos, Connie	Accounting Assistant	\$32.15	\$8,037.50	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
03-04	80.00	Campos, Connie	Accounting Assistant	\$32.15	\$2,572.00	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
	330.00	<b>Campos, Connie Total</b>			\$10,609.50		
03-04	12.31	EPOS Corporation	Contractor	\$100.00	\$1,231.00	Calculating total enrollment fee to be collected	Calculating and collecting enrollment fees
	12.31	<b>EPOS Corporation Total</b>			\$1,231.00		
03-04	30.00	Iba, Lilibeth	Accountant	\$40.67	\$1,220.10	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
03-04	20.00	Iba, Lilibeth	Accountant	\$40.67	\$813.40	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
03-04	36.00	Iba, Lilibeth	Accountant	\$40.67	\$1,464.12	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	86.00	<b>Iba, Lilibeth Total</b>			\$3,497.62		
03-04	5.00	Morris, Audren	Director, Financial Aid	\$52.25	\$261.25	Prepare/revise district policies and procedures for waiver eligibility determination	Preparing district policies & procedures for § IV.B.
03-04	48.00	Morris, Audren	Director, Financial Aid	\$52.25	\$2,508.00	Adopting procedures for documenting financial assistance, recording, and record maintenance	Adopting procedures, recording, and maintaining records
03-04	5.00	Morris, Audren	Director, Financial Aid	\$52.25	\$261.25	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	58.00	<b>Morris, Audren Total</b>			\$3,030.50		
03-04	10.00	Parker, Joy	Director, Admissions & Records	\$55.94	\$559.40	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
03-04	4.00	Parker, Joy	Director, Admissions & Records	\$55.94	\$223.76	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
	14.00	<b>Parker, Joy Total</b>			\$783.16		
03-04	4.00	Phillips, Dave	Assistant MIS Director	\$55.14	\$220.56	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	4.00	<b>Phillips, Dave Total</b>			\$220.56		
03-04	1,022.60	Various enrollment staff	Collecting fees	\$33.33	\$34,083.26	Referencing student accounts and records	Calculating and collecting enrollment fees
03-04	3,354.10	Various enrollment staff	Collecting fees	\$33.33	\$111,792.15	Calculating total enrollment fee to be collected	Calculating and collecting enrollment fees
03-04	1,431.60	Various enrollment staff	Collecting fees	\$33.33	\$47,715.23	Answering student's questions regarding enrollment fee collection	Calculating and collecting enrollment fees
03-04	2,658.70	Various enrollment staff	Collecting fees	\$33.33	\$88,614.47	Updating written and computer records for enrollment fee information	Calculating and collecting enrollment fees
03-04	314.30	Various enrollment staff	Collecting fees	\$33.33	\$10,475.62	Collecting delinquent enrollment fees, or turning over accounts to collection agencies	Calculating and collecting enrollment fees
	8,781.30	<b>Various enrollment staff Total</b>			\$292,680.73		
03-04	171.90	Various financial office sta	Waiving enrollment fees	\$34.38	\$5,909.92	Answering student's questions regarding enrollment fee waivers/referring to appropriate persc	Waiving student fees
03-04	91.90	Various financial office sta	Waiving enrollment fees	\$34.38	\$3,159.52	Receiving waiver applications	Waiving student fees
03-04	147.90	Various financial office sta	Waiving enrollment fees	\$34.38	\$5,084.80	Evaluating waiver applications and verifying application documents	Waiving student fees
03-04	67.90	Various financial office sta	Waiving enrollment fees	\$34.38	\$2,334.40	Entering approved application information into district records; providing student award letter	Waiving student fees
	479.60	<b>Various financial office staff Total</b>			\$16,488.64		
	9,767.21	<b>Grand Total</b>			\$328,656.01		

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

MIMI ARVIZU  
Employee Name

MIS DIRECTOR  
Exact Position Title

MIS  
College/Department/Location

408-848-4840  
Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

2.0 2.0 2.0 2.0 2.0 2.0 \_\_\_\_\_

**TOTALS:** 2.0 2.0 2.0 2.0 2.0 2.0

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Mimi Arvizu

Date 4/7/06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Connie Campos Accounting Assistant  
Employee Name Exact Position Title  
Gavilan Business Office 408-848-4714 2mo/11mo/10mo/hrly  
College/Department/Location Telephone # Work year length

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 350 350 250 250 250 250 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 10 10 10 10 25 80 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

\_\_\_\_\_

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

\_\_\_\_\_

**TOTALS:**

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Lilibeth Iba Accountant  
Employee Name Exact Position Title

Gavilan / Business office 408-846-4970 12mo/11mo/10mo/hriy  
College/Department/Location Telephone # Work year length

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:  
A. Enrollment Collection Process: \_\_\_\_\_ 30 30 30 30

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.  
A. Enrollment Collection Process: \_\_\_\_\_ 20 20 20 40

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or **waiver of enrollment fees** in a manner which will enable an independent determination of the district's certification of the need for financial assistance.  
\_\_\_\_\_

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the **type and number of waivers** approved and amounts waived.  
\_\_\_\_\_ 36 36 36 36  
**TOTALS:** \_\_\_\_\_ 86 86 86 106

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Lilibeth Iba Date 4/5/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

Audren Morris

Employee Name

Financial Aid Office N/A

College/Department/Location Telephone #

Director, Financial Aid

Exact Position Title

12mo/11mo/10mo/hrly

Work year length

Typical Reimbursable Activities:

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: N/A \_\_\_\_\_ 5 5 5 \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_ 0 0 0 \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

\_\_\_\_\_ 48 48 48 \_\_\_\_\_

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

\_\_\_\_\_ 5 5 5 \_\_\_\_\_

**TOTALS:**

58 58 58

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature \*Veronica Martinez Date 05-24-06

If you have any questions, please contact Veronica Martinez at 408-848-4725

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

\* employee (Audren Morris) is no longer with district, signing as manager. 464

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

<u>Joy Parker</u>	<u>Director of Admissions and Records</u>
<b>Employee Name</b>	<b>Exact Position Title</b>
<u>Admissions and Records</u>	<u>408 848 4754</u>
<b>College/Department/Location</b>	<b>Telephone #</b>
	<u>12mo/11mo/10mo/hrly</u>
	<b>Work year length</b>

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
 98-99 99-00 00-01 01-02 02-03 03-04 ~~04-05~~ ~~05-06~~

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process:	<u>8hrs</u>	<u>7 hrs</u>	<u>7 hrs</u>	<u>8 hrs</u>	<u>7 hrs</u>	<u>10 hrs</u>	<u>x</u>	<u>x</u>
B. Enrollment Waiver Process:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process:	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>4</u>	<u>x</u>	<u>x</u>
B. Enrollment Waiver Process:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
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**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>x</u>	<u>x</u>
<b>TOTALS:</b>	<u>10</u>	<u>9</u>	<u>9</u>	<u>10</u>	<u>9</u>	<u>14</u>	<u>x</u>	<u>x</u>

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Nancy Bailey for Joy Parker Date April 19, 2006  
 If you have any questions, please contact Joy Parker, at 408 848 4754

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

DAVE PHILLIPS

Employee Name

ASST. MIS. DIRECTOR

Exact Position Title

MIS

College/Department/Location

408 846 4901

Telephone #

12mo/11mo/10mo/hrly

Work year length

Typical Reimbursable Activities:

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

4 12 8 4 4 4

**TOTALS:**

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Dave Phillips

Date 4-7-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Schedule 1A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2003-2004  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Collection Functions.

Source: Schedules 2 and 4.

Findings:

*EFC 1	12,271
Avg. time p/account	5
Total Time (in minutes)	<u>61355</u>
Per Hour	60
Hours Worked (** Activity 11)	<u>1022.6</u>
*EFC 2	12,271
Avg. time p/student	16.4
Total Time (in minutes)	<u>201244</u>
Per Hour	60
Hours Worked (** Activity 12)	<u>3354.1</u>
*EFC 1	12,271
Avg. time p/question	7.0
Total Time (in minutes)	<u>85897</u>
Per Hour	60
Hours Worked (** Activity 13)	<u>1431.6</u>
*EFC 2	12,271
Avg. time p/file	13.0
Total Time (in minutes)	<u>159523</u>
Per Hour	60
Hours Worked (** Activity 14)	<u>2658.7</u>
*EFC 4	799
Avg. time p/account	23.6
Total Time (in minutes)	<u>18856</u>
Per Hour	60
Hours Worked (** Activity 15)	<u>314.3</u>
*EFC 5	0
Avg. time p/student	26.3
Total Time (in minutes)	<u>0</u>
Per Hour	60
Hours Worked (** Activity 16)	<u>0.0</u>

Conclusion: Findings will go forward to the EFCW-2.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.

12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.

13 - Answer Questions and/or referring student to the appropriate person for an answer.

14 - Updating Student File for the enrollment fee information, and providing a copy to the student.

15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)

16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2003-2004  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.  
 Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Connie Campos	Accounting Assistant	5	5	2		10	2
Esther Castaneda	Student Records Technician	5	25	5	5	25	50
Angelica Garcia	Student Records Technician	5	25	5	5	25	60
Liljbeth Iba	Accountant	5	5	2		15	2
María Martinez	Student Records Technician	5	25	5	5	25	5
Janice Peters	Student Records Technician	5	25	25	25	5	60
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	5
<b>Average</b>		<b>5.0</b>	<b>16.4</b>	<b>7.0</b>	<b>13.0</b>	<b>23.6</b>	<b>26.3</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2003-2004  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.  
 Findings:

Staff	Title	*EFC Workload Multiplier						PHR'S
		1	2	1	2	4	5	
		**Activity Codes						
		11	12	13	14	15	16	
Connie Campos	Accounting Assistant	5	5	2		10	2	32.15
Esther Castaneda	Student Records Technician	5	25	5	5	25	50	32.10
Angelica Garcia	Student Records Technician	5	25	5	5	25	60	32.10
Lilibeth Iba	Accountant	5	5	2		15	2	40.67
Maria Martinez	Student Records Technician	5	25	5	5	25	5	32.10
Janice Peters	Student Records Technician	5	25	25	25	5	60	32.10
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	5	32.10
<b>Average</b>		<b>5.0</b>	<b>16.4</b>	<b>7.0</b>	<b>13.0</b>	<b>23.6</b>	<b>26.3</b>	<b>33.33</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Business Office  
Department/Location

Connie Campos  
Employee Name

Accounting Assistant  
Exact Position Title

408-848-4714 Telephone #      12mo/11mo/10mo/hrly Work year length(circle)

Fiscal Year:      98-99   99-00   00-01   01-02  
                         02-03   03-04   04-05   05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility; and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable; update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	0					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos Date 4-5-06

I have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_  
PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Esther Castaneda  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4751  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	50					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Esther Castaneda

Date 4/20/06

If you have any questions, please contact Esther Castaneda, at 408 848 4751

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Angelica Garcia  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4737  
Telephone #

12mo/11mo/10mo/hry  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	.5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	.25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	.5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	.5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	.25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Angelica Garcia Date 4/20/06

If you have any questions, please contact Angelica Garcia at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan College District Business office Department/Location  
LILIBETH IBA Employee Name Accountant Exact Position Title  
408-846-4970 Telephone # 12mo/11mo/10mo/hrly Work year length(circle) Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	0					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/deliquent (telephone contact, written notices, collection agencies, small claims court, etc.)	15					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

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Employee Signature Lililith Iba Date 4/5/06  
 I have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_  
 PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Maria Martinez  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4735  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Maria Martinez

Date 4/20/06

If you have any questions, please contact Maria Martinez, at 408 848 4735

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions & Records Office  
Department/Location

Janice Peters

Student Records Technician

Employee Name

Exact Position Title

408 848 4733

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Telephone #

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	25					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	5					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Janice Peters

Date 4/20/06

If you have any questions, please contact Janice Peters at 408 848 4733

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Roslyn Rawlins  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4736

12mo/11mo/10mo/hriv  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Telephone #

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	1.00					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Roslyn Rawlins

Date 4/20/06

If you have any questions, please contact Roz Rawlins, at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Schedule 1B  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2003-2004  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Waiver Functions.

Source: Schedules 3 and 4.

Findings:

<b>*EFW 6</b>	2,398
Avg. time p/question	4.3
Total Time (in minutes)	10311
Per Hour	60
Hours Worked (** Activity 21)	171.9
<b>*EFW 6</b>	2,398
Avg. time p/application	2.3
Total Time (in minutes)	5515
Per Hour	60
Hours Worked (** Activity 22)	91.9
<b>*EFW 6</b>	2,398
Avg. time p/evaluation	3.7
Total Time (in minutes)	8873
Per Hour	60
Hours Worked (** Activity 23)	147.9
<b>*EFW 8</b>	
Avg. time p/application	5.0
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 24)	0.0
<b>*EFW 7</b>	2,398
Avg. time p/application	1.7
Total Time (in minutes)	4077
Per Hour	60
Hours Worked (** Activity 25)	67.9
<b>*EFW 8</b>	
Avg. time p/application	1.3
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 26)	0.0

Conclusion: Findings will go forward to the EFCW-2.

**\*EFW Workload Multiplier (Default)**

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2003-2004  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.

Source: EFCW 1.7-3.

Findings:

Staff	Title	*EFW Workload Multiplier					
		6	6	6	8	7	8
		**Activity Codes					
		21	22	23	24	25	26
Martha R. de Reza	Senior Program Specialist	5	2	5	5	1	1
Dena Kehler	Program Services Specialist	3	3	1		3	2
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1
<b>Average</b>		<b>4.3</b>	<b>2.3</b>	<b>3.7</b>	<b>5.0</b>	<b>1.7</b>	<b>1.3</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

**EFW 6** - Total number of enrollment fee waivers requested

**EFW 7** - Total number of enrollment fee waivers granted

**EFW 8** - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

**21** - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.

**22** - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.

**23** - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.

**24** - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.

**25** - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.

**26** - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2003-2004  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.  
 Source: EFCW 1.7-3.  
 Findings:

Staff	Title	*EFW Workload Multiplier						PHR'S
		6	6	6	8	7	8	
		**Activity Codes						
		21	22	23	24	25	26	
Martha R. de Reza	Senior Program Specialist	5	2	5	5	1	1	34.38
Dena Kehler	Program Services Specialist	3	3	1		3	2	34.38
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1	34.38
<b>Average</b>		<b>4.3</b>	<b>2.3</b>	<b>3.7</b>	<b>5.0</b>	<b>1.7</b>	<b>1.3</b>	<b>34.38</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District Fin. Aid Office  
 District Department/Location  
Martina R. DeReza Senior Program Specialist  
 Employee Name Exact Position Title  
 Telephone # (408) 848-4727 ext. 4272 Fiscal Year: 02-03 03-04 04-05 01-02 05-06  
 Work year length(circle) 12mo/11mo/10mo/hrly. Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	5				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	2				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	5				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	1				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state-mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Martina R. DeReza Date 5/24/06  
 If you have any questions, please contact (408) 848-4727 ext. 4272, at \_\_\_\_\_  
 PLEASE SUBMIT THIS INFORMATION BY April 7; TO: Nancy

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District Financial Aid  
District Department/Location

Dena M. Kehler Program Services Specialist  
Employee Name Exact Position Title

(408) 848-4763 12mo/11mo/10mo/hrly. Fiscal Year: 99-00 00-01 01-02  
Telephone # Work year length(circle) 02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	3				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	3				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	1				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. <u>Holding</u> the student application in a suspense file until all information is received.	up to 1 month				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	3				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	2				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature [Signature] Date 5/24/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_  
PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO: Nancy



Schedule 4  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1998-1999 through 2004-2005  
 Statistics

Purpose: To calculate the statistics for Enrollment Fee Collection and Waivers.

Source: EFCW 1.7-1, EFCW 1.8-1, EFCW 1.8-2, and EFCW 1.8-3.

Findings:

*Workload Multiplier	Source	Totals						
		98-99	99-00	00-01	01-02	02-03	03-04	04-05
EFC 1	1.8-1 1. Enrolled Students	12,267	12,673	15,413	14,295	14,164	12,271	13,377
		*same	*CCCCD	*CCCCD	*CCCCD	*CCCCD	*same	*same
EFC 2	1.8-1 2. Paid Enrollment fees	12,267	12,548	15,282	14,188	14,097	12,271	13,377
EFC 3	1.8-1 3. Exempted from enrollment fees (BOGG, etc.)							
EFC 4	1.8-2 1. Delinquencies collections	1849	1,575	2,622	2,994	902	799	0
EFC 5	1.8-2 2. Refunds							145
EFC 6	1.8-3 1. Waivers Requested	X	1,693	1,697	1,976	2,439	2,398	2,862
EFC 7	1.8-3 2. Waivers Approved	X	1,693	1,697	1,976	2,439	2,398	2,862
EFC 8	1.8-3 (1-2) Waivers Denied	X						

Conclusion: Findings will go forward to the Schedule 1A and 1B.

\*\*Per Sergio: Use paid fee numbers if CCCC's report is less than Gavilan's numbers.

**\*EFC/EFW Workload Multiplier**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 3 - Total number of students waived from enrollment fees (BOGG, etc.)

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

Gavilan Community College District  
 Comparison  
 Fiscal Years 1998-99 through 2004-05

Students Enrolled

Period	98-99		99-00		00-01		01-02		02-03		03-04		04-05	
	GAVILAN	CCCCO												
Summer	2,098	1,552	2,310	2,069	2,845	2,530	2,724	2,374	2,415	2,089	2,422	2,023	2,276	2,020
Fall	5,447	4,501	6,227	5,776	6,662	6,153	6,416	5,797	6,878	6,283	5,429	4,922	5,554	5,079
Spring	6,413	5,956	5,279	4,828	7,267	6,730	6,589	6,124	6,338	5,792	5,344	4,990	6,350	5,984
	13,958	12,009	13,816	12,673	16,774	15,413	15,729	14,295	15,631	14,164	13,195	11,935	14,180	13,083

Subj: **Enrollment data**  
Date: 7/10/2006 9:02:59 AM Pacific Standard Time  
From: [nbailey@gavilan.edu](mailto:nbailey@gavilan.edu)  
To: [smpsixten@aol.com](mailto:smpsixten@aol.com)

In response to your fax.

I spoke to our MIS Director. Please use the Chancellor's office data.

Gavilan Comm. College District  
308/95 Enrollment Fee Collection and Waivers  
Fiscal Years: 1999-00 through 2004-05  
Offset Savings

Purpose: To calculate the offset savings for Enrollment Fee Collection and Waivers.

Source: EFCW 1.8-4 and attachments from district office.

Findings:

Source	Item	99-00	00-01	01-02	02-03	03-04	04-05
1.8-4 line 3	Net Revenue Received						
p/E.C. 76300 (c)	2% of Revenue Rec'd.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.8-4 line 4A	Enrollment Fees Waived	\$ 259,591	\$ 237,312	\$ 384,475	\$ 416,501	\$ 596,871	\$ 1,172,074
p/E.C. 76300 (I) (2)	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441
(Line 4A X 7%) (99-00 only)	7% of Fees Waived (99-00 only)	\$ 18,171		For 00-01 through 04-05 - unit fee			
p/E.C. 76300 (I) (2)	Credit unit fee in F/Y**		\$ 11.00	\$ 11.00	\$ 11.00	\$ 15.67	\$ 23.34
Total # of credits	Line 4A divided by unit fee		21,573	34,952	37,863	38,090	50,217
p/E.C. 76300 (I) (2)	Total # of credits X p/unit (waived cost \$0.91)		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697
<b>Summary</b>							
1.8-4 line 4B.	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441
(Line 4A X 7%)	7% of Fees Waived (99-00 only)	\$ 18,171					
1.8-4 5.	Credit Units Waived		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697
<b>Total Enrollment Fee Waiver Offset</b>	<b>Forward to EFCW-1</b>	<b>\$ 23,363</b>	<b>\$ 24,377</b>	<b>\$ 39,496</b>	<b>\$ 42,785</b>	<b>\$ 46,599</b>	<b>\$ 69,138</b>

\*\*Per unit fee

Years 2000-01 through 2002-03 fees are \$11.00.

Summer \$11.00, fall and spring \$18.00. (\$11.00+\$18.00+\$18.00=Average of \$15.67)

Summer \$18.00, fall and spring \$26.00. (\$18.00+\$26.00+\$26.00=Average of \$23.34)

PRINT DATE 6/12/06

Gavil EFCW 03-04 array

Schedule 5A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-2000 to 2004-2005  
 Enrollment Fee Waivers Offsets

Purpose: To illustrate that waiver offsets for most fiscal years were higher than waiver costs and to show actual waiver offset amount being used on EFCW-1.  
 Source: Waiver costs from EFCW-1 and Waiver offset from Sch. 5  
 Findings:

ref	Item	Source (EFCW)	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	
1	Policies & Procedures for § IV.B.	(04)(B)(1)(a)	\$ 172.90	\$ 177.25	\$ 177.90	\$ 240.45	\$ 261.25	\$ 104.79	
2	Staff Training	(04)(B)(1)(b)							
3	Adopting procedures, recording/maintaining records	(04)(B)(2)(a)	\$ 1,659.84	\$ 1,701.60	\$ 1,707.84	\$ 2,308.32	\$ 2,508.00		
4	Waiving student fees	(04)(B)(2)(b)	\$ 8,018.25	\$ 8,589.47	\$ 10,469.51	\$ 16,154.02	\$ 16,488.64	\$ 14,788.52	
5	Reporting BOG fee waiver data to CCC	(04)(B)(2)(c)	\$ 1,510.44	\$ 1,532.81	\$ 1,410.66	\$ 1,788.95	\$ 2,060.23	\$ 1,563.84	
6	EFCW - Fee Waiver Costs	Total	\$ 11,361.43	\$ 12,001.13	\$ 13,765.91	\$ 20,491.74	\$ 21,318.12	\$ 16,457.15	
7	Less: Total Enrollment Fee Waiver Offset	Sch. 5	\$ 23,363.00	\$ 24,377.00	\$ 39,496.00	\$ 42,785.00	\$ 46,599.00	\$ 69,138.00	
8	Fee Waiver Costs to claim after offsets	L6 - L7	\$ (12,001.57)	\$ (12,375.87)	\$ (25,730.09)	\$ (22,293.26)	\$ (25,280.88)	\$ (52,680.85)	
<b>Offset Amount to Claim</b>			<b>To EFCW -1, line 10</b>	<b>\$ 11,361.43</b>	<b>\$ 12,001.13</b>	<b>\$ 13,765.91</b>	<b>\$ 20,491.74</b>	<b>\$ 21,318.12</b>	<b>\$ 16,457.15</b>

Conclusion: If line 8 is negative, then line 6 - "Total EFCW waiver costs" will be carried forward to EFCW-1, line 10. Otherwise, line 7 - "Total Enrollment Fee Waiver Offset" from Schedule 5 will be carried forward to EFCW-1, line 10.

CALIFORNIA COMMUNITY COLLEGES  
MONTHLY PAYMENT SCHEDULE  
2003-2004 SECOND PRINCIPAL APPORTIONMENT

EXHIBIT A

DISTRICT: Gavilan  
COUNTY: Santa Clara

PROGRAM	AMOUNT CERTIFIED	TOTAL PAID THRU MAY 2004	JUNE PAYMENT	TOTAL PAID THRU JUNE 2004
GENERAL APPORTIONMENT	\$3,666,165	\$3,860,703	\$-23,535	\$3,837,168
ENROLL FEE ADMIN (2%)	13,194	11,959	1,235	13,194
APPRENTICE ALLOWANCE	0	0	0	0
BASIC SKILLS	0	6,685	-6,685	0
PARTNERSHIP FOR EXCEL.	708,683	651,989	56,694	708,683
S.F.A.A.	186,707	171,772	14,935	186,707
E.O.P.S.	427,972	393,735	34,237	427,972
C.A.R.E.	102,051	86,527	15,524	102,051
D.S.P.S.	614,918	565,723	49,195	614,918
STATE HOSPITALS	0	0	0	0
CALWORKS	87,703	80,686	7,017	87,703
MATRICULATION (CREDIT)	233,659	214,375	19,284	233,659
MATRIC. (NONCREDIT)	0	0	0	0
FAC. & STAFF DIVERSITY	10,802	9,937	865	10,802
PART-TIME FACULTY INS.	0	0	0	0
PART-TIME FACULTY OFFIC	0	0	0	0
PART-TIME FACULTY ALLOC	206,293	189,788	16,505	206,293
INST EQUIP/BLOCK GRANT	100,353	92,324	8,029	100,353
ECON. DEV. 0203 ONE TIM	47,978	47,996	-18	47,978
ECON. DEV. ONGOING	462,980	388,902	74,078	462,980
TELECOMMUNICATIONS	64,234	33,455	30,779	64,234
TANF	20,047	18,444	1,603	20,047
VTEA LEADERSHIP	0	0	0	0
VTEA TECH. PREP.	54,000	15,120	30,240	45,360
VTEA TITLE I C	60,114	75,745	-25,249	50,496
PRIOR YEAR CORRECTION	-401,723	-401,723	0	-401,723
AUDIT ADJUSTMENT	0	0	0	0
	=====	=====	=====	=====
TOTAL	\$6,666,130	\$6,514,142	\$304,733	\$6,818,875

FISCAL SERVICES:06/29/04:TT

J:\PBF\2003-04\P2\_Pay\_Schedule\Exhibits\EX A 0304P2.DOC

## 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE REVENUES REPORT

District: Gavilan Community College District

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS							
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6
1. Enrollment Fees Collected	\$	\$	\$	\$	\$	\$	\$	\$
2. Enrollment Fees Refunded	\$	\$	\$	\$	\$	\$	\$	\$
3. Enrollment Fee Revenue - Net (Line 1 subtract line 2)	\$	\$	\$	\$	\$	\$	\$	\$
A. Total Enrollment Fees Waived (BOGG, etc.)	\$ 262,781	\$ 259,591	\$ 237,312	\$ 384,475	\$ 416,501	\$ 596,871	\$ 1,172,074	\$
2% Enrollment Fees Waived (Line 4A x 2%)	\$ 5,256	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	\$
C. 7% Enrollment Fees Waived (Line 4A x 7%)	\$	\$ 18,171	/	/	/	/	/	/
Number of credit units for which enrollment fees were waived.	/	/	/	/	/	/	/	/
Summer	/	/	/	/	/	/	/	/
fall	/	/	/	/	/	/	/	/
winter/Intersession	/	/	/	/	/	/	/	/
spring	/	/	/	/	/	/	/	/
TOTAL x \$0.91 per credit	\$	\$	\$ 24,377	\$ 39,496	\$ 42,785	\$ 46,599	\$ 69,138	\$

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: \_\_\_\_\_

Date \_\_\_\_\_

Print Name: (print) \_\_\_\_\_

Position or Title \_\_\_\_\_

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_.

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_.

California Home

Thursday, April 13, 2006



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2003-2004**

Data Current As Of April 20, 2006 09:49:09

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	153	56,100
BOGW - Part A-2 based on SSI recipient status	38	6,271
BOGW - Part A-3 based on general assistance recipient status	8	1,765
BOGW - Part A-4 based on Veteran's or National Guard dependent status	6	2,128
BOGW - Part A basis unreported	534	150,540
BOGW - Part B based on income standards	1,659	380,067

Total Unduplicated Count = 2,398 = 1.8-3 #2-SSA  
 Total Amount = \$ 596,871 = 1.8-4 #4A-SSA

[Back to Top of Page](#)

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Schedule 6  
Gavilan Community College District  
308/95 Enrollment Fee Collection and Waivers  
Fiscal Year 2003-2004  
Invoice Summary

Purpose: To calculate the costs for supplies.  
Source: Gavilan College purchase orders to EPOS Corp..  
Findings:

Date	Total
5/25/2004	\$615.50
	\$615.50
	<u>\$1,231.00</u>

Conclusion: Findings go forward to EFCW-2.

# GAVILAN COLLEGE

## MEMORANDUM

**DATE:** June 21, 2006  
**TO:** Nancy  
**FROM:** Mimi Arvizu, Director, MIS  
**RE:** EPOS Corporation

---

I estimate that 10 percent of the costs paid to EPOS Corporation can be attributed to software support for phone registration credit card and fee processing. See attached documents.

  
Mimi Arvizu, Director, MIS



GAVILAN COLLEGE  
 5055 SANTA TERESA BLVD.  
 GILROY, CA 95020  
 (408) 848-4802

**PURCHASE ORDER NO. GAV04897**

This "PURCHASE ORDER" number must appear on all invoices, packing slips, delivery receipts, any correspondence, and all packages.

PURCHASE ORDER DATE: 05/25/04

Purchase Order To: EPOS CORPORATION Vendor Number: 610624 Deliver To:

**EPOS CORPORATION**  
 177 TECHNOLOGY PARKWAY  
 AUBURN, AL 36830

Requisitioner	Requisition Number	Delivery Date Required	Terms of Payment	This "PURCHASE ORDER" is issued pursuant to bid or quote number
IMI A	9350			

Received	Item No.	Quantity	Unit	Description/Manufacturer's Part Number	Unit Price	TOTAL PRICE
	0001		EACH	MAINTENANCE ON THE SYSTEM FOR THE PERIOD FROM 5/1/04 TO 4/30/05 PER ATTACHED INVOICE #110509	6,155.00	6,155.00

Additional Comments

**PURCHASE ORDER TOTAL** → 6,155.00

**INSTRUCTIONS**

1. Submit invoices in duplicate for each purchase order.
2. Prepay all transportation charges and state separately on invoice.
3. Packing slips must accompany all shipments - partial shipments will be void.
4. Make no substitutions unless authorized in writing.
5. Federal excise tax exemption certificates will be furnished on request.
6. Ship all shipments F.O.B. destination - prepay and add.
7. Please direct all inquiries to purchasing office.

**ACCOUNT**

610624 5636

**PURCHASING SIGNATURE**



GAVILAN COLLEGE  
 5055 SANTA TERESA BLVD.  
 GILROY, CA 95020  
 (408) 848-4802

**PURCHASE  
 ORDER NO.**

**CAV04427**

This "PURCHASE ORDER" number must appear on all invoices, packing slips, delivery receipts, any correspondence, and all packages.

PURCHASE ORDER DATE:

**6/9/04**

Purchase Order To:

Vendor Number:

Deliver To:

**EPOS CORPORATION**  
 177 TECHNOLOGY PARKWAY  
 P O BOX 3140  
 AUBURN AL 36831-3140

03-04

Requisitioner	Requisition Number	Delivery Date Required	Terms of Payment	This "PURCHASE ORDER" is in	Quote Number
---------------	--------------------	------------------------	------------------	-----------------------------	--------------

Received	Item No.	Quantity	Unit	Description/Manufacturer's Part Number	Unit Price	TOTAL PRICE
	1	1	EACH	MAINTENANCE ON ITR SYSTEM FOR PERIOD BY 5/1/03 THRU 4/30/04.  PER INVOICE #1110304.	6,155.00	6,155.00

Additional Comments

**PURCHASE ORDER TOTAL** →

**\$6,155.00**

**INSTRUCTIONS**

1. Submit invoices in duplicate for each purchase order.
2. Prepay all transportation charges and state separately on invoice.
3. Packing slips must accompany all shipments - partial shipments will be accepted.
4. Make no substitutions unless authorized in writing.
5. Federal excise tax exemption certificates will be furnished on request.
6. Ship all shipments F.O.B. destination - prepay and add.

**ACCOUNT**

**#610624-5636**

**PURCHASING SIGNATURE**

Gavilan CCD  
 ENROLLMENT FEE COLLECTION AND WAIVERS  
 Productive Hourly Rates  
 FY 1998-99 to 2005-06

Employee Name	Title/Job Class	PRODUCTIVE HOURLY RATES							
		98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
K Degn	Dir . Fin Aid		\$ 34.58	\$ 35.45					
A Morris	Dir . Fin Aid				\$ 35.58	\$ 48.09	\$ 52.25	\$ 54.04	
V Martinez	Dir Fin Aid (starting 12/05)								\$ 41.80
V Martinez	Sr Program Specialist (starting 1/04)							\$ 31.26	\$ 34.35
M DeReza	Sr Prog Specialist							\$ 28.75	\$ 30.82
D Kehler	Program Services Specialist							\$ 33.89	\$ 33
S Talavera	Sr Program Specialist							\$ 40.26	\$ 44.03
A Villagomez	Fin Aid Technician I (starting 9/04)								\$ 19.86
N Yray	Fin Aid Technician II (starting 7/04)							\$ 15.97	\$ 27.89
A Fuentes	Dir Fin Aid (4/05 - 12/05)								\$ 48.31
	Mid Program Spec				\$ 24.45	\$ 30.56	\$ 34.38	\$ 36.72	\$ 39.09
	Mid Fincial Aid Tech		\$ 21.86	\$ 23.36	\$ 23.22	\$ 26.11	\$ 29.13	\$ 22.11	\$ 36.55
	Nancy Bailey								\$ 45.72
C Campos	Cashier/Acctg Assistant	\$ 18.11	\$ 20.92	\$ 21.74	\$ 22.13	\$ 28.27	\$ 32.15	\$ 32.96	\$ 34.94
L Iba	Accountant				\$ 24.22	\$ 28.39	\$ 40.67	\$ 43.44	\$ 47.15
L Filice	Sr. Accountant		\$ 22.57	\$ 26.75	\$ 27.10	\$ 31.69	\$ 48.08	\$ 49.16	\$ 51.40
	Mid Level Acct		\$ 22.57	\$ 26.75	\$ 25.66	\$ 30.04	\$ 32.62	\$ 34.02	\$ 36.00
M Arvizu	Dir, MIS	\$ 37.24	\$ 38.71	\$ 39.60	\$ 46.32	\$ 50.09	\$ 57.15	\$ 58.28	\$ 60.73
D Phillips	Ass't Dir MIS					\$ 43.19	\$ 55.14	\$ 56.44	\$ 58.62
D Phillips	worked as contract empl 7/98-02								
J Parker	Dir A&R	\$ 34.91	\$ 36.24	\$ 38.12	\$ 43.63	\$ 52.00	\$ 55.94	\$ 56.89	\$ 58.94
	Mid Level Student Records Tech	\$ 21.67	\$ 23.05	\$ 25.12	\$ 25.54	\$ 30.54	\$ 32.10	\$ 34.03	\$ 35.64

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2003-2004		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$9,481,475		\$9,481,475	\$388,062	\$9,093,413
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,063,555		2,063,555	253,107	1,810,448
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	49,461		49,461		49,461
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	237,681		237,681	4,833	232,848
Library	6120	445,517		445,517	33,256	412,261
Media	6130	84,276		84,276	3,580	80,696
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	469,251		469,251	81,700	387,551
Admissions and Records	6200	339,019		339,019		339,019
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	757,763		757,763	3,887	753,876
Matriculation and Student Assessment	6320	173,242		173,242	10,436	162,806
Transfer Programs	6330	13,477		13,477	727	12,750
Career Guidance	6340	13,474		13,474	726	12,748
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,542,666		1,542,666	41,757	1,500,909
Subtotal		\$15,670,857	\$0	\$15,670,857	\$822,071	\$14,848,786

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2003-2004		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$445,397		\$445,397		\$445,397
Health Services	6440	74,662		74,662	1,661	73,001
Student Personnel Admin.	6450					
Financial Aid Administration	6460	343,841		343,841		343,841
Job Placement Services	6470	88,116		88,116		88,116
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	498,304		498,304	498,304	0
Custodial Services	6530	371,243		371,243	371,243	0
Grounds Maintenance and Repairs	6550	188,685		188,685	188,685	0
Utilities	6570	902,244		902,244	902,244	0
Other	6590					
Planning, Policy Making, and Coordination	6600	514,987		514,987	514,987	0
General Inst. Support Services	6700					
Community Relations	6710	210,744		210,744	210,744	0
Fiscal Operations	6720	743,838		743,838	743,838	0
Human Resources Management	6730	282,456		282,456	282,456	0
Noninstructional Staff Benefits & Incentives	6740	180,891		180,891	180,891	0
Staff Development	6750	5,002		5,002	5,002	0
Staff Diversity	6760	11,177		11,177	11,177	0
Logistical Services	6770	502,188		502,188	502,188	0
Management Information Systems	6780	559,263		559,263	559,263	0
Subtotal		\$21,593,895	\$0	\$21,593,895	\$5,794,754	\$15,799,141

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2003-2004		
(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	218,691		218,691	218,691	0
Community Services and Economic Development	6800					
Community Recreation	6810	157,178		157,178	945	156,233
Community Service Classes	6820	223,903		223,903		223,903
Community Use of Facilities	6830	77,664		77,664		77,664
Economic Development	6840	676,535		676,535	11,254	665,281
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	329,501		329,501	215,387	114,114
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990					
Auxiliary Operations	7000					
Contract Education	7010	182,007		182,007	4,880	177,127
Other Auxiliary Operations	7090					
Physical Property Acquisitions	7100					
(05) Total		\$23,459,374	\$0	\$23,459,374	\$6,245,911	\$17,213,463
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				36.29%		
(07) Notes						

Revised 9/04

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2002-03

**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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	243,871	3,178	16,498			263,547
Business and Management	0500	117,682	25,859	17,311	729		161,581
Communications	0600	42,535		4,131			46,666
Computer and Information Science	0700	578,844	146,216	120,897	357,393		1,203,350
Education	0800	505,380	183,539	153,980	2,485		845,384
Engineering and Related Industrial Tech.	0900	429,065	37,412	95,085	10,475		572,037
Fine and Applied Arts	1000	518,980	54,751	31,999	1,633		607,363
Foreign Language	1100	222,088	2,496	1,602			226,186
Health	1200	566,439	5,561	34,860	14,403		621,263
Consumer Education and Home Economics	1300	205,584	2,914	507			209,005
Law	1400						
Humanities (Letters)	1500	963,180	14,441	2,937			980,558
Library Science	1600						
Mathematics	1700	654,187	73,772	10,238	472		738,669
Military Studies	1800						
Physical Sciences	1900	175,736	35,864	2,688			214,288
Psychology	2000	108,031	317				108,348
Public Affairs and Services	2100	989,492	1,752	293			991,537
Social Sciences	2200	424,513	6,082	3,302			433,897
Commercial Services	3000	188,729	27,280	44,076			260,085
Interdisciplinary Studies	4900	801,320	59,807	11,780	472		873,379
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	124,332					124,332
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>7,859,988</b>	<b>681,241</b>	<b>552,184</b>	<b>388,062</b>		<b>9,481,475</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2002-03

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,386,383	424,065	253,107		2,063,555
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		49,461				49,461
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,435,844</b>	<b>424,065</b>	<b>253,107</b>		<b>2,113,016</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110		222,247	10,601	4,833		237,681
Library	6120		402,519	9,742	33,256		445,517
Media	6130		67,990	12,706	3,580		84,276
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		253,314	134,237	81,700		469,251
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>		<b>946,070</b>	<b>167,286</b>	<b>123,369</b>		<b>1,236,725</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>324,857</b>	<b>14,162</b>			<b>339,019</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		717,508	36,368	3,887		757,763
Matriculation and Student Assessment	6320		139,001	23,805	10,436		173,242
Transfer Programs	6330		10,797	1,953	727		13,477
Career Guidance	6340		10,796	1,952	726		13,474
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>878,102</b>	<b>64,078</b>	<b>15,776</b>		<b>957,956</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2002-03

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,377,897	123,012	41,757		1,542,666
Extended Opportunity Prgms. & Services (EOPS)	6430		434,652	10,745			445,397
Health Services	6440		46,327	26,674	1,661		74,662
Student Personnel Administration	6450						
Financial Aid Administration	6460		327,126	16,715			343,841
Job Placement Services	6470		88,116				88,116
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,274,118</b>	<b>177,146</b>	<b>43,418</b>		<b>2,494,682</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		260,692	233,523	4,089		498,304
Custodial Services	6530		228,260	142,983			371,243
Grounds Maintenance and Repairs	6550		157,322	31,363			188,685
Utilities	6570			902,244			902,244
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>646,274</b>	<b>1,310,113</b>	<b>4,089</b>		<b>1,960,476</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>328,567</b>	<b>185,237</b>	<b>1,183</b>		<b>514,987</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2002-03

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)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		89,157	121,587			210,744
Fiscal Operations	6720		587,537	154,008	2,293		743,838
Human Resources Management	6730		191,328	91,128			282,456
Noninstr. Staff Retirees' Bnfts. & Retire. Incents.	6740		180,891				180,891
Staff Development	6750			5,002			5,002
Staff Diversity	6760			11,177			11,177
Logistical Services	6770		348,096	154,092			502,188
Management Information Systems	6780		238,188	258,739	62,336		559,263
Other General Institutional Support Services	6790		8,117	186,444	24,130		218,691
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>1,643,314</b>	<b>982,177</b>	<b>88,759</b>		<b>2,714,250</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		102,572	53,661	945		157,178
Community Service Classes	6820	10,392	147,853	65,658			223,903
Community Use Facilities	6830		70,092	7,572			77,664
Economic Development	6840		249,024	416,257	11,254		676,535
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>10,392</b>	<b>569,541</b>	<b>543,148</b>	<b>12,199</b>		<b>1,135,280</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2002-03

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		98,691	15,423	215,387		329,501
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		98,691	15,423	215,387		329,501
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	12,608	145,003	19,516	4,880		182,007
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	12,608	145,003	19,516	4,880		182,007
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210					505,453	505,453
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					505,453	505,453
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					4,785,989	4,785,989
Student Aid	7320					399,758	399,758
Other Outgo	7330					53,524	53,524
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					5,239,271	5,239,271
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	7,882,988	9,971,622	4,454,535	1,150,229	5,744,724	29,204,098

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments



# SixTen and Associates Mandate Reimbursement Services

W. B. PETERSEN, MPA, JD, President  
32 Balboa Avenue, Suite 807  
San Diego, CA 92117

Telephone: (858) 514-8605  
Fax: (858) 514-8645  
E-Mail: Kbpsixten@aol.com

Claim File Copy

July 21, 2006

CERTIFIED MAIL # 7003 3110 0000 2900 4778

Ms. Virginia Brummels, Section Manager  
Local Reimbursement Section  
Division of Accounting and Reporting  
Office of the State Controller  
P.O. Box 942850  
Sacramento, CA 94250

RE: Annual Reimbursement Claim  
Gavilan Community College District CC43060

Dear Ms. Brummels:

Enclosed please find the original claims and extra copies of the FAM-27 for Gavilan Community College District's reimbursement claims listed below:

308/95	Enrollment Fee Collection and Waivers	1998-1999
308/95	Enrollment Fee Collection and Waivers	1999-2000
308/95	Enrollment Fee Collection and Waivers	2000-2001
308/95	Enrollment Fee Collection and Waivers	2001-2002
308/95	Enrollment Fee Collection and Waivers	2002-2003
308/95	Enrollment Fee Collection and Waivers	2003-2004
308/95	Enrollment Fee Collection and Waivers	2004-2005

If you have any questions regarding these claims, please contact me at (858) 514-8605.

Sincerely,



Sergio M. Perez, Vice-President  
Claims Processing Manager

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b>	For State Controller Use Only	<b>Program</b> <span style="font-size: 2em; font-weight: bold;">267</span>
	(19) Program Number 00267	
	(20) Date Filed ___/___/___	
	(21) LRS Input ___/___/___	

LABEL HERE

(01) Claimant Identification Number: CC43060		Reimbursement Claim Data	
(02) Claimant Name: Gavilan Community College District		(22) EFCW-1, (04)(A)(1)(a)(f)	1,389
County of Location: Santa Clara		(23) EFCW-1, (04)(A)(1)(b)(f)	869
Street Address or P.O. Box: 5055 Santa Teresa Blvd		(24) EFCW-1, (04)(A)(2)(a)(f)	327,451
City: Gilroy	State: CA	Zip Code: 95020-9599	(25) EFCW-1, (04)(B)(1)(a)(f) <span style="float: right;">105</span>
Type of Claim	Estimated Claim	Reimbursement Claim	(26) EFCW-1, (04)(B)(1)(b)(f)
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27) EFCW-1, (04)(B)(2)(a)(f)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) EFCW-1, (04)(B)(2)(b)(f) <span style="float: right;">14,789</span>
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) EFCW-1, (04)(B)(2)(c)(f) <span style="float: right;">1,564</span>
Fiscal Year of cost	(06) 2005-2006	(12) 2004-2005	(30) EFCW-1, (06) <span style="float: right;">34</span>
Total Claimed Amount	(07) \$ 470,200	(13) \$ 427,505	(31) EFCW-1, (07) <span style="float: right;">117,332</span>
Less: 10% Late Penalty		(14) \$	(32) EFCW-1, (09) <span style="float: right;">19,536</span>
Less: Prior Claim Payment Received		(15) \$	(33) EFCW-1, (10) <span style="float: right;">16,457</span>
Net Claimed Amount		(16) \$ 427,505	(34)
Due from State	(08) \$ 470,200	(17) \$ 427,505	(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)

Date

*Joseph D. Keeler*

7/11/06

Joseph D. Keeler

Vice President, Administrative Services

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number: (858) 514-8605

SixTen and Associates

E-mail Address: kbpsixten@aol.com

	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>EFCW-1</b>
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(01) Claimant Gavilan 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) Leave Blank

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

**A. 1. Enrollment Fee Collection: One-Time Activities (Reimbursement begins 07/01/1998)**

a. Preparing district policies & procedures for § IV.A.	\$ 1,388.54	\$ -	\$ -	\$ -	\$ -	\$ 1,388.54
b. Staff training (One time per employee)	\$ 868.80	\$ -	\$ -	\$ -	\$ -	\$ 868.80

**A. 2. Enrollment Fee Collection: Ongoing Activities (Reimbursement begins 07/01/1998)**

a. Calculating and collecting enrollment fees	\$ 326,785.25	\$ -	\$ 666.20	\$ -	\$ -	\$ 327,451.45
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**A. 1. Enrollment Fee Waiver: One-Time Activities (Reimbursement begins 07/01/1999)**

a. Preparing district policies & procedures for § IV.B.	\$ 104.79	\$ -	\$ -	\$ -	\$ -	\$ 104.79
b. Staff training (One time per employee)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**A. 2. Enrollment Fee Waiver: Ongoing Activities (Reimbursement begins 07/01/1999)**

a. Adopting procedures, recording, and maintaining records	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Waiving student fees	\$ 14,788.52	\$ -	\$ -	\$ -	\$ -	\$ 14,788.52
c. Reporting BOG fee waiver data to CCC	\$ 1,563.84	\$ -	\$ -	\$ -	\$ -	\$ 1,563.84

5) Total Direct Costs	\$ 345,499.74	\$ -	\$ 666.20	\$ -	\$ -	\$ 346,165.94
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6) Indirect Cost Rate	[From OMB A-21, FAM-29C, or 7%]	33.96%
7) Total Indirect Costs	[Line (06) x line (05)(a)]	\$ 117,331.71
3) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	\$ 463,497.65

<b>Cost Reduction</b>		
i) Less: Enrollment Fee Revenue offset		\$ 19,536.00
ii) Enrollment Fee Waiver offsets		\$ 16,457.15
ii) Total Claimed Amount	[Line (08) - {Line (09) + Line (10)}]	\$ 427,504.50

Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant an Community College District	(02) Fiscal Year  2004-2005
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input checked="" type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Prepare/revise district policies and procedures for collection of enrollment fees							
Iba, Lilibeth Accountant	\$43.44	30.0	\$ 1,303.20				
Parker, Joy Director, Admissions & Records	\$56.89	1.5	\$ 85.34				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 1,388.54	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant San Community College District	(02) Fiscal Year <b>2004-2005</b>
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input checked="" type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Train district staff or attend training to implement procedures for enrollment fees collection Iba, Lilibeth                      Accountant	\$43.44	20.0	\$ 868.80				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 868.80	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>EFCW-2</b>
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(01) Claimant San Community College District	(02) Fiscal Year 2004-2005
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input checked="" type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
	(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets
Calculating total enrollment fee to be collected EPOS Corporation Contractor Various enrollment office staff Collecting fees	\$100.00 \$35.22	6.7 3,656.4	\$ 128,778.41		\$ 666.20		
Referencing student accounts and records Various enrollment office staff Collecting fees	\$35.22	1,114.8	\$ 39,263.26				
Answering student's questions regarding enrollment fee collection Various enrollment office staff Collecting fees	\$35.22	1,560.7	\$ 54,967.85				
Updating written and computer records for enrollment fee information Various enrollment office staff Collecting fees	\$35.22	2,898.4	\$ 102,081.65				
Providing refund of enrollment fees paid to students establishing fee waiver after enrollment Various enrollment office staff Collecting fees	\$35.22	48.1	\$ 1,694.08				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 326,785.25	\$ -	\$ 666.20	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant San Community College District	(02) Fiscal Year 2004-2005
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee) <b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input checked="" type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee) <b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC
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(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Prepare/revise district policies and procedures for waiver eligibility determination Fuentes, Maria (Angeles) Director, Financial Aid Parker, Joy Director, Admissions & Records	\$43.86 \$56.89	2.0 0.3	\$ 87.72 \$ 17.07				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 104.79	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant In Community College District	(02) Fiscal Year 2004-2005
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input checked="" type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Employee Names, Job Classifications, Functions Performed, and Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salaries and Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Travel and Training
Entering approved application information into district records; providing student award letter Various financial office staff Waiving enrollment fees	\$28.71	109.7	\$ 3,149.49				
Answering student's questions regarding enrollment fee waivers/referring to appropriate person Various financial office staff Waiving enrollment fees	\$28.71	171.7	\$ 4,929.51				
Receiving waiver applications Various financial office staff Waiving enrollment fees	\$28.71	95.4	\$ 2,738.93				
Evaluating waiver applications and verifying application documents Various financial office staff Waiving enrollment fees	\$28.71	138.3	\$ 3,970.59				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 14,788.52	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant an Community College District	(02) Fiscal Year <b>2004-2005</b>
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(03) Reimbursable Activities: Check only **one** box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee) <b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee) <b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input checked="" type="checkbox"/> Reporting BOG Fee Waiver Data to CCC
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Reporting to College Chancellor number of and amounts provided for BOG fee waivers Iba, Lilibeth Accountant	\$43.44	36.0	\$ 1,563.84				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 1,563.84	\$ -	\$ -	\$ -	\$ -
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Gavilan Commur. lege District  
 308/95 ENROLLMENT FEE COLLECTIONS/WAIVERS  
 2004-2005  
 Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
2/1/2005	2.00	Fuentes, Maria (Angeles)	Director, Financial Aid	\$43.86	\$87.72	Prepare/revise district policies and procedures for waiver eligibility determination	Preparing district policies & procedures for § IV.B.
	2.00	<b>Fuentes, Maria (Angeles) Total</b>			\$87.72		
04-05	30.00	Iba, Lilibeth	Accountant	\$43.44	\$1,303.20	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
04-05	20.00	Iba, Lilibeth	Accountant	\$43.44	\$868.80	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
04-05	36.00	Iba, Lilibeth	Accountant	\$43.44	\$1,563.84	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	86.00	<b>Iba, Lilibeth Total</b>			\$3,735.84		
04-05	1.50	Parker, Joy	Director, Admissions & Records	\$56.89	\$85.34	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
04-05	0.30	Parker, Joy	Director, Admissions & Records	\$56.89	\$17.07	Prepare/revise district policies and procedures for waiver eligibility determination	Preparing district policies & procedures for § IV.B.
	1.80	<b>Parker, Joy Total</b>			\$102.41		
04-05	6.66	EPOS Corporation	Contractor	\$100.00	\$666.20	Calculating total enrollment fee to be collected	Calculating and collecting enrollment fees
	6.66	<b>EPOS Corporation Total</b>			\$666.20		
04-05	1,114.80	Various enrollment office staff	Collecting fees	\$35.22	\$39,263.26	Referencing student accounts and records	Calculating and collecting enrollment fees
04-05	3,656.40	Various enrollment office staff	Collecting fees	\$35.22	\$128,778.41	Calculating total enrollment fee to be collected	Calculating and collecting enrollment fees
04-05	1,560.70	Various enrollment office staff	Collecting fees	\$35.22	\$54,967.85	Answering student's questions regarding enrollment fee collection	Calculating and collecting enrollment fees
04-05	2,898.40	Various enrollment office staff	Collecting fees	\$35.22	\$102,081.65	Updating written and computer records for enrollment fee information	Calculating and collecting enrollment fees
04-05	48.10	Various enrollment office staff	Collecting fees	\$35.22	\$1,694.08	Providing refund of enrollment fees paid to students establishing fee waiver after enrollment	Calculating and collecting enrollment fees
	9,278.40	<b>Various enrollment office staff Total</b>			\$326,785.25		
04-05	171.70	Various financial office staff	Waiving enrollment fees	\$28.71	\$4,929.51	Answering student's questions regarding enrollment fee waivers/referring to appropriate pe	Waiving student fees
04-05	95.40	Various financial office staff	Waiving enrollment fees	\$28.71	\$2,738.93	Receiving waiver applications	Waiving student fees
04-05	138.30	Various financial office staff	Waiving enrollment fees	\$28.71	\$3,970.59	Evaluating waiver applications and verifying application documents	Waiving student fees
04-05	109.70	Various financial office staff	Waiving enrollment fees	\$28.71	\$3,149.49	Entering approved application information into district records; providing student award lett	Waiving student fees
	515.10	<b>Various financial office staff Total</b>			\$14,788.52		
	9,889.96	<b>Grand Total</b>			\$346,165.94		

## Employee ACTUAL Time Record Sheet for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVER ADMINISTRATIVE ACTIVITIES

District: Gavilan College

Fiscal Year: FY 04-05

Employee Name: Angeles Fuentes

Exact Position Title: Director, Financial Aid

Department/Location: Financial Aid Office N/A

Telephone #: \_\_\_\_\_  
Work year length(circle): 12mo/11mo/10mo/hrly

**Reimbursable Activities Codes:**

- Code 1 Policies and Procedures:** Preparing policies and procedures:
  - A. Enrollment fee collection
  - B. Waiver of the enrollment fees
- Code 2 Staff Training:** Preparing, conducting, or attending training:
  - A. Enrollment fee collection
  - B. Waiver of the enrollment fees
- Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.
- Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

**NOTE: Only one code entry per line.**

Date:	Activity Code (circle one):	Describe the activity:	Time in Hours
02/16/05	1A (1B 2A 2B 3 4)	Prepare <del>cat</del> bog info for Summer & Fall 05 class schedule	2
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. **PLEASE USE BLUE INK**

Employee Signature: \*Veronica Martinez Date: 05-24-06

If you have any questions, please contact Veronica Martinez at 408-848-4725

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

\*Angeles Fuentes is no longer with district, signing as Manager.

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Lilibeth Iba Accountant  
Employee Name Exact Position Title

Gavilan / Business office 408-846-4970 12mo/11mo/10mo/hrly  
College/Department/Location Telephone # Work year length

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:  
A. Enrollment Collection Process: \_\_\_\_\_ 30 30 30 30

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.  
A. Enrollment Collection Process: \_\_\_\_\_ 20 20 20 40

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or **waiver of enrollment fees** in a manner which will enable an independent determination of the district's certification of the need for financial assistance.  
\_\_\_\_\_

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.  
\_\_\_\_\_ 36 36 36 36  
**TOTALS:** \_\_\_\_\_ 86 86 86 106

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Lilibeth Iba Date 4/5/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

**Employee ACTUAL Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Fiscal Year: FY 04-05

Employee Name: JOY PARKER

Exact Position Title: DIRECTOR, ADMISSIONS & RECORDS

Department/Location: ADM & REC. OFFICE

Telephone #: 408 848 4754

Work year length(circle): 12mo/11mo/10mo/hrly

**Reimbursable Activities Codes:**

- Code 1 Policies and Procedures: Preparing policies and procedures:
  - A. Enrollment fee collection
  - B. Waiver of the enrollment fees
- Code 2 Staff Training: Preparing, conducting, or attending training:
  - A. Enrollment fee collection
  - B. Waiver of the enrollment fees
- Code 3 Record Retention: Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or **waiver of enrollment fees** in a manner which will enable an independent determination of the district's certification of the need for financial assistance.
- Code 4 State Reporting: Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the **type and number of waivers approved and amounts waived.**

**NOTE: Only one code entry per line.**

308/95

Date:	Activity Code (circle one):	Describe the activity:	Time in Hours
4/12/04	(1A) 1B 2A 2B 3 4	PREP OF MATERIAL FOR FALL SCHEDULE	2
4/18/04	1A 1B (2A) 2B 3 4	ADVISING REG STAFF OF FEE CHGS.	1/2
/ /	1A 1B 2A 2B 3 4		
10/18/04	(1A) 1B 2A 2B 3 4	PREP OF MATERIAL FOR SPRING SCHED	1 1/2
11/5/04	1A (1B) 2A 2B 3 4	ADVISING REG STAFF OF FEE COLLECTION	1/4
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data, or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK.

Employee Signature: [Signature]

Date: 4/20/06

If you have any questions, please contact JOY PARKER, at 408 848 4754

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Schedule 1A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2004-2005  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Collection Functions.

Source: Schedules 2 and 4.

Findings:

*EFC 1	13,377
Avg. time p/account	5.0
Total Time (in minutes)	66885
Per Hour	60
Hours Worked (** Activity 11)	1114.8
*EFC 2	13,377
Avg. time p/student	16.4
Total Time (in minutes)	219383
Per Hour	60
Hours Worked (** Activity 12)	3656.4
*EFC 1	13,377
Avg. time p/question	7
Total Time (in minutes)	93639
Per Hour	60
Hours Worked (** Activity 13)	1560.7
*EFC 2	13,377
Avg. time p/file	13
Total Time (in minutes)	173901
Per Hour	60
Hours Worked (** Activity 14)	2898.4
*EFC 4	0
Avg. time p/account	23.6
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 15)	0.0
*EFC 5	145
Avg. time p/student	19.9
Total Time (in minutes)	2886
Per Hour	60
Hours Worked (** Activity 16)	48.1

Conclusion: Findings will go forward to the EFCW-2.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.

12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.

13 - Answer Questions and/or referring student to the appropriate person for an answer.

14 - Updating Student File for the enrollment fee information, and providing a copy to the student.

15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)

16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2004-2005  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.  
 Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Connie Campos	Accounting Assistant	5	5	2		10	2
Esther Castaneda	Student Records Technician	5	25	5	5	25	5
Angelica Garcia	Student Records Technician	5	25	5	5	25	60
Lilibeth Iba	Accountant	5	5	2		15	2
Maria Martinez	Student Records Technician	5	25	5	5	25	5
Janice Peters	Student Records Technician	5	25	25	25	5	60
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	5
<b>Average</b>		<b>5.0</b>	<b>16.4</b>	<b>7.0</b>	<b>13.0</b>	<b>23.6</b>	<b>19.9</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2 A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2004-2005  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.  
 Findings:

Staff	Title	*EFC Workload Multiplier						PHR'S
		1	2	1	2	4	5	
		**Activity Codes						
		11	12	13	14	15	16	
Connie Campos	Accounting Assistant	5	5	2		10	2	32.96
Esther Castaneda	Student Records Technician	5	25	5	5	25	5	34.03
Angelica Garcia	Student Records Technician	5	25	5	5	25	60	34.03
Lilibeth Iba	Accountant	5	5	2		15	2	43.44
Maria Martinez	Student Records Technician	5	25	5	5	25	5	34.03
Janice Peters	Student Records Technician	5	25	25	25	5	60	34.03
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	5	34.03
<b>Average</b>		<b>5.0</b>	<b>16.4</b>	<b>7.0</b>	<b>13.0</b>	<b>23.6</b>	<b>19.9</b>	<b>35.22</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Business Office  
Department/Location

Connie Campos  
Employee Name

Accounting Assistant  
Exact Position Title

408-848-4714 Telephone #      12mo/11mo/10mo/hrly Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	0					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Esther Castaneda  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4751  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

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Employee Signature Esther Castaneda

Date 4/20/06

If you have any questions, please contact Esther Castaneda at 408 848 4751

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Angelica Garcia  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4737  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	.5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	.25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	.5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	.5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	.25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Angelica Garcia Date 4/20/06

If you have any questions, please contact Angelica Garcia at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Bavitan College District Business office Department/Location  
LILIBETH IBA Employee Name Accountant Exact Position Title  
408-846-4970 Telephone # 12mo/11mo/10mo/hrly Work year length(circle) Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06  
**Circle the years for which you are responding.**

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	0					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	15					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Lililbeth Iba Date 4/5/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Maria Martinez

Student Records Technician

Employee Name

Exact Position Title

408 848 4735

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Telephone #

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	5					
Code 15 Amounts Receivable/Delinquencies; Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Maria Martinez

Date 4/20/06

If you have any questions, please contact Maria Martinez, at 408 848 4735

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions & Records Office  
Department/Location

Janice Peters  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4733  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 ~~00-01~~ 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	.5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	.25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	.25					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	.25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	.5					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information. This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Janice Peters Date 4/20/06  
If you have any questions, please contact Janice Peters at 408 848 4733

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Roslyn Rawlins  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4736  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload-multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	1.00					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Roslyn Rawlins Date 4/20/06

If you have any questions, please contact Roz Rawlins, at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Schedule 1B  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2004-2005  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Waiver Functions.

Source: Schedules 3 and 4.

Findings:

<b>*EFW 6</b>	2,862
Avg. time p/question	3.6
Total Time (in minutes)	10303
Per Hour	60
Hours Worked (** Activity 21)	171.7
<b>*EFW 6</b>	2,862
Avg. time p/application	2.0
Total Time (in minutes)	5724
Per Hour	60
Hours Worked (** Activity 22)	95.4
<b>*EFW 6</b>	2,862
Avg. time p/evaluation	2.9
Total Time (in minutes)	8300
Per Hour	60
Hours Worked (** Activity 23)	138.3
<b>*EFW 8</b>	
Avg. time p/application	3.5
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 24)	0.0
<b>*EFW 7</b>	2,862
Avg. time p/application	2.3
Total Time (in minutes)	6583
Per Hour	60
Hours Worked (** Activity 25)	109.7
<b>*EFW 8</b>	
Avg. time p/application	1.3
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 26)	0.0

Conclusion: Findings will go forward to the EFCW-2.

**\*EFW Workload Multiplier (Default)**

**EFW 6** - Total number of enrollment fee waivers requested

**EFW 7** - Total number of enrollment fee waivers granted

**EFW 8** - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2004-2005  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.

Source: EFCW 1.7-3.

Findings:

Staff	Title	*EFW Workload Multiplier					
		6	6	6	8	7	8
		**Activity Codes					
		21	22	23	24	25	26
Martha R. de Reza	Senior Program Specialist	5	2	5	5	1	1
Dena Kehler	Program Services Specialist	3	3	1		3	2
Veronica Martinez	Director	5	2	1	2	2	1
Yray Nice	Financial Aid Technician	1.5	1	2	1.5	3	1.5
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1
Anabel Villagomez	Financial Aid Technician 1	2	2	3.5	4	4	1
<b>Average</b>		<b>3.6</b>	<b>2.0</b>	<b>2.9</b>	<b>3.5</b>	<b>2.3</b>	<b>1.3</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

**EFW 6** - Total number of enrollment fee waivers requested

**EFW 7** - Total number of enrollment fee waivers granted

**EFW 8** - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

**21 - Answer Questions** regarding fee waivers or referring them to the appropriate person for an answer.

**22 - Receive Applications** from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.

**23 - Evaluating Applications:** Each application and verification documents for compliance with eligibility standards.

**24 - Incomplete Applications:** Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.

**25 - Approved Applications:** Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.

**26 - Denied Applications:** Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2004-2005  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.  
 Source: EFCW 1.7-3.  
 Findings:

Staff	Title	*EFW Workload Multiplier						PHR'S
		6	6	6	8	7	8	
		**Activity Codes						
		21	22	23	24	25	26	
Martha R. de Reza	Senior Program Specialist	5	2	.5	5	1	1	28.75
Dena Kehler	Program Services Specialist	3	3	1		3	2	33.89
Veronica Martinez	Director	5	2	1	2	2	1	31.26
Nice Yray	Financial Aid Technician	1.5	1	2	1.5	3	1.5	15.97
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1	40.26
Anabel Villagomez	Financial Aid Technician 1	2	2	3.5	4	4	1	22.11
<b>Average</b>		<b>3.6</b>	<b>2.0</b>	<b>2.9</b>	<b>3.5</b>	<b>2.3</b>	<b>1.3</b>	<b>28.71</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District Fin. Aid Office  
 District Department/Location  
Martina R. DeReza Senior Program Specialist  
 Employee Name Exact Position Title  
 Telephone # (408) 848-4727 ext. 4272 Fiscal Year: 99-00 00-01 01-02  
12mo/11mo/10mo/hrly. 02-03 03-04 04-05 05-06  
 Work year length(circle) Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	5				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	2				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	5				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	1				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1				

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Martina R. DeReza Date 5/24/06  
 If you have any questions, please contact (408) 848-4727 ext. 4272, at \_\_\_\_\_  
 PLEASE SUBMIT THIS INFORMATION BY April 7; TO: Nancy

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District District Financial Aid Department/Location

Dena M. Kehler Employee Name Program Services Specialist Exact Position Title

(408) 848-4763 Telephone # 12mo/11mo/10mo/hrly Work year length(circle) Fiscal Year: 99-00 00-01 01-02  
02-03 03-04 04-05 05-06  
Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	3				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	3				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	1				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. <u>Holding</u> the student application in a suspense file until all information is received.	up to 1 month				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	3				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	2				

*causing 1/80 change*

*NOT USING*

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature *Dena M. Kehler* Date 5/24/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO: Nancy



**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District F.A.

District GRAY Department/Location Nice

Employee Name GRAY, Nicole Exact Position Title F.A. TECH

Telephone # 409 948-4728 Work year length(circle) 2mo/11mo/10mo/hrly Fiscal Year: 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	1.5				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	1				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	2				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	1.5				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	3				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1.5				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature [Signature] Date 5/24/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO: Nancy

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District Financial Aid Office  
 District Sandra Talavera Department/Location Senior Program Specialist  
 Employee Name Sandra Talavera Exact Position Title Senior Program Specialist  
 Telephone # 848-4727 Work year length(circle) 12mo/11mo/10mo/hrly Fiscal Year: 99-00 00-01 01-02  
02-03 03-04 04-05 05-06  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	5				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	2				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	5				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	1				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Sandra Talavera Date 5-24-04  
 If you have any questions, please contact me at 408-848-4727.  
 PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO: Nancy

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District Financial Aid  
 District Department/Location  
Anabel Villagomez Financial Aid Technician I  
 Employee Name Exact Position Title  
408-848-4727 (12mo/11mo/10mo/hrly) Fiscal Year: 99-00 00-01 01-02  
 Telephone # Work year length(circle) 02-03 03-04 04-05 05-06  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 Answering Questions regarding fee waivers or referring them to the appropriate person for an answer.	2				
Code 22 Receiving Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	2				
Code 23 Evaluating Applications each application and verification documents for compliance with eligibility standards.	3-4				
Code 24 Incomplete Applications: notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	4				
Code 25 Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	4				
Code 26 Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Anabel Villagomez Date 5/24/06  
 If you have any questions, please contact Anabel Villagomez at 408-848-4727  
 PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy

Schedule 3A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2004-2005  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.

Source: EFCW 1.7-3.

Findings:

Staff	Title	*EFW Workload Multiplier						04-05 PHR'S
		6	6	6	8	7	8	
		**Activity Codes						
		21	22	23	24	25	26	
Martha R. de Reza	Senior Program Specialist	5	2	5	5	1	1	28.75
Dena Kehler	Program Services Specialist	3	3	1		3	2	33.89
Veronica Martinez	Director	5	2	1	2	2	1	31.26
Nice Yray	Financial Aid Technician	1.5	1	2	1.5	3	1.5	15.97
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1	40.26
Anabel Villagomez	Financial Aid Technician 1	2	2	3.5	4	4	1	22.11
<b>Average</b>		<b>3.6</b>	<b>2.0</b>	<b>2.9</b>	<b>3.5</b>	<b>2.3</b>	<b>1.3</b>	<b>28.71</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.

22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.

23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.

24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.

25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.

26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2004-2005  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.  
 Source: EFCW 1.7-3.  
 Findings:

Staff	Title	*EFW Workload Multiplier					
		6	6	6	8	7	8
		**Activity Codes					
		21	22	23	24	25	26
Martha R. de Reza	Senior Program Specialist	5	2	5	5	1	1
Dena Kehler	Program Services Specialist	3	3	1		3	2
Veronica Martinez	Director	5	2	1	2	2	1
Yray Nice	Financial Aid Technician	1.5	1	2	1.5	3	1.5
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1
Anabel Villagomez	Financial Aid Technician 1	2	2	3.5	4	4	1
<b>Average</b>		<b>3.6</b>	<b>2.0</b>	<b>2.9</b>	<b>3.5</b>	<b>2.3</b>	<b>1.3</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

- EFW 6** - Total number of enrollment fee waivers requested
- EFW 7** - Total number of enrollment fee waivers granted
- EFW 8** - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions** regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications** from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications:** Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications:** Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications:** Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications:** Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 4  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1998-1999 through 2004-2005  
 Statistics

Purpose: To calculate the statistics for Enrollment Fee Collection and Waivers.  
 Source: EFCW 1.7-1, EFCW 1.8-1, EFCW 1.8-2, and EFCW 1.8-3.  
 Findings:

*Workload Multiplier	Source	Totals						
		98-99	99-00	00-01	01-02	02-03	03-04	04-05
EFC 1	1.8-1 1. Enrolled Students	12,267	12,673	15,413	14,295	14,164	12,271	13,377
		*same	*CCCCD	*CCCCD	*CCCCD	*CCCCD	*same	*same
EFC 2	1.8-1 2. Paid Enrollment fees	12,267	12,548	15,282	14,188	14,097	12,271	13,377
EFC 3	1.8-1 3. Exempted from enrollment fees (BOGG, etc.)							
EFC 4	1.8-2 1. Delinquencies collections	1849	1,575	2,622	2,994	902	799	0
EFC 5	1.8-2 2. Refunds							145

EFC 6	1.8-3 1. Waivers Requested	X	1,693	1,697	1,976	2,439	2,398	2,862
EFC 7	1.8-3 2. Waivers Approved	X	1,693	1,697	1,976	2,439	2,398	2,862
EFC 8	1.8-3 (1-2) Waivers Denied	X						

Conclusion: Findings will go forward to the Schedule 1A and 1B.  
 \*\*Per Sergio: Use paid fee numbers if CCCCC's report is less than Gavilan's numbers.

**\*EFC/EFW Workload Multiplier**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 3 - Total number of students waived from enrollment fees (BOGG, etc.)
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load
- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

Subj: **Enrollment data**  
Date: 7/10/2006 9:02:59 AM Pacific Standard Time  
From: [nbailey@gavilan.edu](mailto:nbailey@gavilan.edu)  
To: [smpsixten@aol.com](mailto:smpsixten@aol.com)

In response to your fax.

I spoke to our MIS Director. Please use the Chancellor's office data.

Subj: **Enrollment data**  
Date: 7/10/2006 9:02:59 AM Pacific Standard Time  
From: nbailey@gavilan.edu  
To: smpsixten@aol.com

In response to your fax.

I spoke to our MIS Director. Please use the Chancellor's office data.

Gavilan Community College District  
 Comparison  
 Fiscal Years 1998-99 through 2004-05

Students Enrolled

Period	98-99		99-00		00-01		01-02		02-03		03-04		04-05	
	GAVILAN	CCCCO												
Summer	2,098	1,552	2,310	2,069	2,845	2,530	2,724	2,374	2,415	2,089	2,422	2,023	2,276	2,020
Fall	5,447	4,501	6,227	5,776	6,662	6,153	6,416	5,797	6,878	6,283	5,429	4,922	5,554	5,079
Spring	6,413	5,956	5,279	4,828	7,267	6,730	6,589	6,124	6,338	5,792	5,344	4,990	6,350	5,984
	13,958	12,009	13,816	12,673	16,774	15,413	15,729	14,295	15,631	14,164	13,195	11,935	14,180	13,083

CALIFORNIA COMMUNITY COLLEGES  
MONTHLY PAYMENT SCHEDULE  
2004-2005 SECOND PRINCIPAL APPORTIONMENT      EXHIBIT A

DISTRICT: Gavilan  
COUNTY: Santa Clara

PROGRAM	AMOUNT CERTIFIED	TOTAL PAID THRU MAY 2005	JUNE PAYMENT	TOTAL PAID THRU JUNE 2005
GENERAL APPORTIONMENT	\$6,093,911	\$5,630,665	\$-77,519	\$5,553,146
ENROLL FEE ADMIN (2%)	19,536	16,801	2,735	19,536
APPRENTICE ALLOWANCE	0	0	0	0
BASIC SKILLS	0	0	0	0
PARTNERSHIP FOR EXCEL.	780,237	671,004	109,233	780,237
S. F. A. A.	204,998	175,008	29,990	204,998
E. O. P. S.	447,027	383,656	63,371	447,027
C. A. R. E.	114,505	96,659	17,846	114,505
D. S. P. S.	649,574	555,903	93,671	649,574
STATE HOSPITALS	0	0	0	0
CALWORKS	84,318	71,653	12,665	84,318
MATRICULATION (CREDIT)	236,187	195,205	40,982	236,187
MATRIC. (NONCREDIT)	15,190	13,063	2,127	15,190
FAC. & STAFF DIVERSITY	10,619	7,549	3,070	10,619
PART-TIME FACULTY INS.	0	0	0	0
PART-TIME FACULTY OFFIC	0	0	0	0
PART-TIME FACULTY ALLOC	206,293	177,412	28,881	206,293
BLOCK GRANT (ONE-TIME)	98,812	84,978	13,834	98,812
ECON. DEVELOPMENT	319,425	274,706	-6,389	268,317
TELECOMMUNICATIONS	53,103	31,560	21,543	53,103
TANF	19,045	16,379	2,666	19,045
VTEA LEADERSHIP	0	0	0	0
VTEA TECH. PREP.	51,600	13,416	29,928	43,344
VTEA TITLE I C	122,727	23,931	79,160	103,091
PLANT & INSTRUCTIONAL	110,833	95,317	15,516	110,833
PRIOR YEAR CORRECTION	-497,745	-506,333	8,588	-497,745
TOTAL	\$9,140,195	\$8,028,532	\$491,898	\$8,520,430

FISCAL SERVICES: 06/23/05 16:14

J: \PBF\2004-05\P2\_Pay\_Schedule\Exhibits\EX\_A\_DIST.DOC

## 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT STATISTICS REPORT

District: GAVILAN COMMUNITY COLLEGE DISTRICT

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS							
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6
1. Number of students enrolled each fiscal year. (Not FTE's)	/ / / / / / / /							
Summer	2678	2310	2845	2724	2415	2422	2276	2414
Fall	5447	6227	6662	6416	6878	5429	5354	5876
Winter/ Intersession								
Spring	6413	5279	7267	6589	6338	5344	6350	6223
Total	13,958	13,816	16,774	15,729	15,631	13,195	14,180	14,523
2. Number of students who paid enrollment fees:	/ / / / / / / /							
Summer	1675	2058	2572	2330	2601	2136	2095	2201
Fall	4619	5628	6078	5774	6294	5035	5200	5497
Winter/ Intersession								
Spring	6013	4862	6692	6084	5802	5100	6082	5377
Total	12,267	12,548	15,282	14,188	14,697	12,271	13,377	12,075
3. Number of students exempted from paying enrollment fees (BOGG, etc):	/ / / / / / / /							
Summer								
Fall								
Winter/ Intersession								
Spring								
Total								

P.P. email  
 take to  
 change for  
 1/2/06

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: Nancy Bailey Date: 5/30/06  
 Employee Name: (print) NANCY BAILEY Position or Title: ADMIN ASST

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ TO \_\_\_\_\_

EFCW 1.8-2

✓ **308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WORKLOAD STATISTICS REPORT**

District: Gavilan College

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS							
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6
1. Number of enrollment fee accounts receivable requiring collection:								
Summer								
Fall								
Winter/Intersession								
Spring								
Total								
2. Number of enrollment fee refunds processed as a result of change in waiver eligibility								
Summer							31	24
Fall							77	76
Winter/Intersession								
Spring							37	53
Total							145	153

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK.

Employee Signature: Veronica Martinez Date 7-3-2006  
Veronica Martinez Director, Financial Aid  
 Employee Name: (print) Position or Title

If you have any questions, please contact Veronica Martinez at 408-848-4725

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ TO \_\_\_\_\_

Per Nancy Bailey 545 only have data for

### 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WORKLOAD STATISTICS REPORT

EFCW 1.8-2

District: GAVILAN COMMUNITY COLLEGE DISTRICT

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS							
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6
1. Number of enrollment fee accounts-receivable requiring collection:	/	/	/	/	/	/	/	/
Summer								
Fall								
Winter/Intersession								
Spring								
Total	1849	1575	2622	2994	902	799	0	
2. Number of enrollment fee refunds processed as a result of change in waiver eligibility	/	/	/	/	/	/	/	/
Summer								
Fall								
Winter/Intersession								
Spring								
Total								

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: Lilibeth IBA Date: 6/28/06  
Employee Name: (print) LILIBETH IBA Position or Title: Accountant

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ TO \_\_\_\_\_

EFCW 1.8-3

### 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER WORKLOAD STATISTICS REPORT

District: Gavilan College

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS							
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6
1. Number of enrollment fee waivers requested (BOGG etc.)								
Summer								
Fall								
Winter/Intersession								
Spring								
Total								
2. Number of enrollment fee waivers approved (BOGG, etc.)								
Summer								
Fall								
Winter/Intersession								
Spring								
Total	1630	1693	1697	1976	2439	2398	2862	

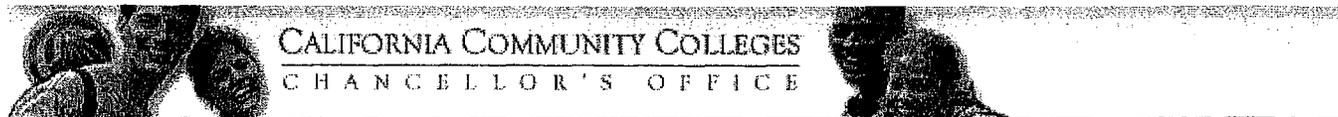
*never have any data - x*

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK!

Employee Signature: Veronica Martinez Date 07-03-06  
Veronica Martinez Director, Fin. Aid.  
Employee Name: (print) Position or Title

If you have any questions, please contact Veronica Martinez at 408-848-4725.

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ TO \_\_\_\_\_



## Student Demographics

### Student Total Headcount For Gavilan For 2005 Spring Semester

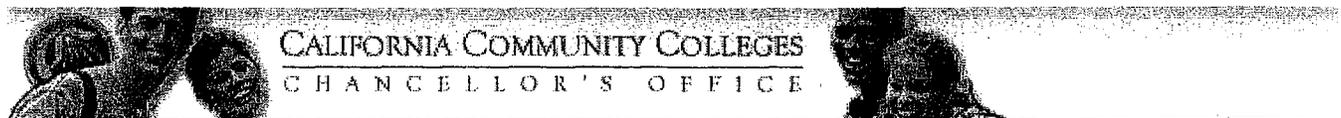
Data Current As Of July 06, 2006 03:38:14

<b>Total Headcount</b>	<b>5,984</b>
------------------------	--------------

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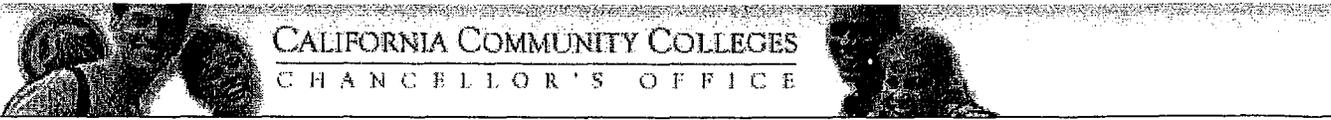
### Student Demographics

#### Student Total Headcount For Gavilan For 2004 Fall Term

Data Current As Of July 06, 2006 03:39:13

<b>Total Headcount</b>	<b>5,079</b>
------------------------	--------------

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## Student Demographics

### Student Total Headcount For Gavilan For 2004 Summer Term

Data Current As Of July 06, 2006 03:39:26

<b>Total Headcount</b>	2,020
------------------------	-------

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## Student Financial Aid Awards

### Gavilan College Financial Aid Count and Amount By type For 2004-2005

Data Current As Of April 20, 2006 09:39:21

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	137	76,727
BOGW - Part A-2 based on SSI recipient status	98	30,576
BOGW - Part A-3 based on general assistance recipient status	6	2,720
BOGW - Part A-4 based on Veteran's or National Guard dependent status	16	7,914
BOGW - Part A basis unreported	585	264,682
BOGW - Part B based on income standards	2,020	789,455

Total Unduplicated Count = 2,862 = 1,8-3 # 2-84A  
Total Amount = \$ 1,172,074 = 1,8-4 # 4A-82A

[Back to Top of Page](#)

Gavilan Commur. College District  
308/95 Enrollment Fee Collection and Waivers  
Fiscal Years: 1999-00 through 2004-05  
Offset Savings

Purpose: To calculate the offset savings for Enrollment Fee Collection and Waivers.

Source: EFCW 1.8-4 and attachments from district office.

Findings:

Source	Item	99-00	00-01	01-02	02-03	03-04	04-05	
1.8-4 line 3	Net Revenue Received	\$ 556,575	\$ 577,606	\$ 587,524	\$ 612,345	\$ 882,263	\$ 1,267,212	
p/E.C. 76300 (c)	2% of Revenue Rec'd.	\$ 11,132	\$ 11,552	\$ 11,750	\$ 12,247	\$ 17,645	\$ 25,344	
1.8-4 line 4A	Enrollment Fees Waived	\$ 259,591	\$ 237,312	\$ 384,475	\$ 416,501	\$ 596,871	\$ 1,172,074	
p/E.C. 76300 (I) (2)	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	
(Line 4A X 7%) (99-00 only)	7% of Fees Waived (99-00 only)	\$ 18,171	For 00-01 through 04-05 - unit fee					
p/E.C. 76300 (I) (2)	Credit unit fee in FY**		\$ 11.00	\$ 11.00	\$ 11.00	\$ 15.67	\$ 23.34	
Total # of credits	Line 4A divided by unit fee		21,573	34,952	37,863	38,090	50,217	
p/E.C. 76300 (I) (2)	Total # of credits X p/unit (waived cost \$0.91)		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697	
<b>Summary</b>								
1.8-4 line 4B.	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	
(Line 4A X 7%)	7% of Fees Waived (99-00 only)	\$ 18,171						
1.8-4 5.	Credit Units Waived		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697	
<b>Total Enrollment Fee Waiver Offset Forward to EFCW-1</b>								
		\$ 23,363	\$ 24,377	\$ 39,496	\$ 42,785	\$ 46,599	\$ 69,138	

\*\*Per unit fee

Years 2000-01 through 2002-03 fees are \$11.00.

Summer \$11.00, fall and spring \$18.00. (\$11.00+\$18.00+\$18.00=Average of \$15.67)

Summer \$18.00, fall and spring \$26.00. (\$18.00+\$26.00+\$26.00=Average of \$23.34)

PRINT DATE 7/10/06

Gavil EFCW 04-05array

Schedule 5A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-2000 to 2004-2005  
 Enrollment Fee Waivers Offsets

Purpose: To illustrate that waiver offsets for most fiscal years were higher than waiver costs and to show actual waiver offset amount being used on EFCW-1.

Source: Waiver costs from EFCW-1 and Waiver offset from Sch. 5

Findings:

ref	Item	Source (EFCW)	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	
1	Policies & Procedures for § IV.B.	(04)(B)(1)(a)	\$ 172.90	\$ 177.25	\$ 177.90	\$ 240.45	\$ 261.25	\$ 104.79	
2	Staff Training	(04)(B)(1)(b)							
3	Adopting procedures, recording/maintaining records	(04)(B)(2)(a)	\$ 1,659.84	\$ 1,701.60	\$ 1,707.84	\$ 2,308.32	\$ 2,508.00		
4	Waiving student fees	(04)(B)(2)(b)	\$ 8,018.25	\$ 8,589.47	\$ 10,469.51	\$ 16,154.02	\$ 16,488.64	\$ 14,788.52	
5	Reporting BOG fee waiver data to CCC	(04)(B)(2)(c)	\$ 1,510.44	\$ 1,532.81	\$ 1,410.66	\$ 1,788.95	\$ 2,060.23	\$ 1,563.84	
6	EFCW - Fee Waiver Costs	Total	\$ 11,361.43	\$ 12,001.13	\$ 13,765.91	\$ 20,491.74	\$ 21,318.12	\$ 16,457.15	
7	Less: Total Enrollment Fee Waiver Offset	Sch. 5	\$ 23,363.00	\$ 24,377.00	\$ 39,496.00	\$ 42,785.00	\$ 46,599.00	\$ 69,138.00	
8	Fee Waiver Costs to claim after offsets	L6 - L7	\$ (12,001.57)	\$ (12,375.87)	\$ (25,730.09)	\$ (22,293.26)	\$ (25,280.88)	\$ (52,680.85)	
<b>Offset Amount to Claim</b>			<b>To EFCW -1, line 10</b>	<b>\$ 11,361.43</b>	<b>\$ 12,001.13</b>	<b>\$ 13,765.91</b>	<b>\$ 20,491.74</b>	<b>\$ 21,318.12</b>	<b>\$ 16,457.15</b>

Conclusion: If line 8 is negative, then line 6 - "Total EFCW waiver costs" will be carried forward to EFCW-1, line 10. Otherwise, line 7 - "Total Enrollment Fee Waiver Offset" from Schedule 5 will be carried forward to EFCW-1, line 10.

# 308/95. ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE REVENUES REPORT

District: GAVILAN COMMUNITY COLLEGE DISTRICT

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS								Budget
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6	
1. Enrollment Fees Collected	\$	\$	\$	\$	\$	\$	\$	\$	\$
2. Enrollment Fees Refunded	\$	\$	\$	\$	\$	\$	\$	\$	\$
3. Enrollment Fee Revenue - Net (Line 1 subtract line 2)	\$ 555,260	\$ 556,575	\$ 577,606	\$ 587,524	\$ 612,245	\$ 882,263	\$ 1,267,202	\$	\$
4A. Total Enrollment Fees Waived (BOGG, etc.)	\$ 263,181	\$ 257,591	\$ 237,372	\$ 321,475	\$ 416,501	\$ 576,871	\$ 1,172,074	\$	\$
4B. 2% Enrollment Fees Waived (Line 4A x 2%)	\$	\$ 5,192	\$ 4,746	\$ 2,690	\$ 8,330	\$ 11,937	\$ 23,441	\$	\$
4C. 7% Enrollment Fees Waived (Line 4A x 7%)	\$	\$ 1,842	/	/	/	/	/	/	/
5 Number of credit units for which enrollment fees were waived.	/	/	/	/	/	/	/	/	/
Summer	/	/	/	/	/	/	/	/	/
Fall	/	/	/	/	/	/	/	/	/
Winter/Intersession	/	/	/	/	/	/	/	/	/
TOTAL CREDITS (LINE 4A ÷ ENROLLMENT FEE)	/	/	21,574	28,957	37,864	38,070	74,197	/	/
TOTAL x \$0.91 per credit	/	/	19,632	31,806	34,456	34,662	68,065	/	/

Enrollment Fee Used in Calculation \$11 \$11 \$11 \$15.67 \$15.34

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: Nancy Bailey Date: 7/5/06

Employee Name: (print) \_\_\_\_\_ Position or Title \_\_\_\_\_

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ TO \_\_\_\_\_

\* FY 03-04 - PER UNIT  $(11+18+18)/3 = 15.67$

\* FY 04-05 - PER UNIT  $(11+19+26.26)/3 = 15.34$

Schedule 6  
Gavilan Community College District  
308/95 Enrollment Fee Collection and Waivers  
Fiscal Year 2004-2005  
Invoice Summary

Purpose: To calculate the costs for supplies.  
Source: Gavilan College purchase orders to EPOS Corp..  
Findings:

Date	Total
5/26/2005	\$ 666.20
	<u>\$ 666.20</u>

Conclusion: Findings go forward to EFCW-2.



GAVILAN COLLEGE  
 5055 SANTA TERESA BLVD.  
 GILROY, CA 95020  
 (408) 848-4802

**PURCHASE ORDER NO. GAV06505**

This "PURCHASE ORDER" number must appear on all invoices, packing slips, delivery receipts, any correspondence, and all packages.

PURCHASE ORDER DATE: 05/26/05

Purchase Order To: EPOS CORPORATION Vendor Number: V029682 Deliver To:

EPOS CORPORATION  
 177 TECHNOLOGY PARKWAY  
 PO BOX 3140  
 AUBURN, AL 36831-3140

Requisitioner	Requisition Number	Delivery Date Required	Terms of Payment	This "PURCHASE ORDER" is issued pursuant to bid or quote num.
VIMI A	786204			

received	Item No.	Quantity	Unit	Description / Manufacturer's Part Number	Unit Price	TOTAL PRICE
	9000		EACH	ANNUAL IVE MAINTENANCE FOR THE PERIOD FROM 5/1/05 THRU 4/30/06 PER ATTACHED INVOICE	6,155.00	6,155.00
				Tax		507.00
 <p><i>Software support for phone registration credit card &amp; fee processing - approx 10%.</i></p> <p>Education Loan Program  <a href="http://loans.collegeboard.com">loans.collegeboard.com</a></p>						

Additional Comments

**PURCHASE ORDER TOTAL →**

6,662.00

**INSTRUCTIONS**

- Submit invoices in duplicate for each purchase order.
  - pay all transportation charges and state separately on invoice.
  - packing slips must accompany all shipments - partial shipments will be a. add.
- Make no substitutions unless authorized in writing.
- Federal excise tax exemption certificates will be furnished on request.
- Ship all shipments F.O.B. destination - prepay and add.
- Please direct all inquiries to purchasing office.

**ACCOUNT**

600524 3636

**PURCHASING SIGNATURE**

**SixTen and Associates**

**MANDATE REIMBURSEMENT SERVICES**

Name	Title	03-04	04-05
BELTRAN, BRENDA	SR PROGRAM SPECIALIST	\$ 38.13	\$ -
BERNSTEIN CHARGIN, JAN	PIO	\$ -	\$ 58.99
BISHOP, SHANNON	SR. PROGRAM SPEC	\$ 35.90	\$ 38.20
BOTTO, STAN	CSEA PRESIDENT	\$ 31.65	\$ 30.83
BRUNSON, CARL	CUSTODIAN	\$ -	\$ 22.72
BULLE, SUZANNE	SECRETARY TO THE PRESIDENT	\$ 45.95	\$ 43.27
CARDINALI, GRACE	ADMIN ASSISTANT	\$ -	\$ 48.17
CARR-RAMOS, SHARREAN	INTERIM VP		\$ 82.47
CHARGIN, JAN	PIO	\$ 55.21	\$ 58.98
CONAWAY, PILAR	HR TECH	\$ 40.42	\$ 40.79
CONNAL, DAVE	AVIATION FACULTY	\$ 72.39	\$ 74.33
DeLEON, LUIS (DOT 12/1/03)	GROUNSKEEPER	\$ 26.70	N/A
FILICE, LIDIA	SR. ACCOUNTANT	\$ -	\$ 49.72
FISCHER, BEVERLY	DEPT ASSIST	\$ -	\$ 15.97
FORTIN, LOUISE	HR TECH	\$ -	\$ 34.29
FRANCO, RAY	CUSTODIAN	\$ 28.44	\$ 14.45
FRANKLIN, LISA	DSPTS, FACULTY	\$ 42.90	\$ -
FUENTES, MARIA (ANGELES)	DIR. FINANCIAL AID	\$ -	\$ 43.86
GARCIA, ROGER	MAINT. LEADPERSON	\$ 43.01	\$ 39.64

**SixTen and Associates**

**MANDATE REIMBURSEMENT SERVICES**

Name	Title	03-04	04-05
GEARY, GREG	COORD, SAFETY PROG	\$ 41.41	\$ 43.35
GILLIS, RICH	ASSOC DEAN, BUS. DEV	\$ 54.69	\$ 58.17
GONZALEZ, FABIO	DIR TRIO	\$ -	\$ 44.92
HANNON, RON (DOH 11/01)	ATHLETIC DIR	\$ 61.36	\$ 67.63
HIPOL, ANA	DIR SUPPORT SVCS	\$ 53.55	
HIPOL, ANA	DIR SECURITY	\$ 55.20	\$ 56.61
HIPOL, ANA	DIR SUPPORT SVCS		\$ 27.36
HOWLE, PAT	HUMAN RESOURCES	\$ 68.89	\$ 16.70
IBA, LILIBETH	ACCOUNTANT		\$ 43.76
JOHNSON, MARTIN	VP OF INSTRUCTIONAL SERVICES	\$ 78.68	
KEELER, JOSEPH	VP	\$ 85.23	\$ 91.64
KERR, ART	FACILITIES DIR	\$ 62.52	\$ 65.66
KERR, LYNDA	DIR COMM ED	\$ -	\$ 54.82
KINSELLA, STEVE	PRESIDENT	\$ -	\$ 118.35
LOPEZ, FRAN	DEAN, TECH & VOCATION	\$ -	\$ 57.71
LOZANO, FRAN	DEAN, LIBERAL ARTS	\$ 69.32	\$ 78.16
MALDANO, DIANE	PAYROLL OFFICER	\$ -	\$ 35.76
MAQUINALES, DAN	FACILITIES MAINT WKR II	\$ 40.39	\$ 36.13
MILLER, ERIC	CUSTODIAN		\$ 22.72

**SixTen and Associates**

**MANDATE REIMBURSEMENT SERVICES**

Name	Title	03-04	04-05
MILLER, KEN	FACULTY		\$ 72.42
MORALES, JOSE	CUSTODIAN	\$ 20.23	\$ 21.61
MORENO, SOFIA	REPROGRAPHICS OPER	\$ 31.70	\$ 32.94
MORRIS, AUDREN	DIR FINANCIAL AID	\$ 52.26	\$ 53.44
NOLAN-KERR, LYNDA	SR. PROGRAM SPEC	\$ 45.15	
NOLAN-KERR, LYNDA	DIR COMMUNICATION ED		\$ 54.82
OROPEZA, ANGIE	ADMIN ASSISTANT	\$ 47.13	\$ 48.93
PARKER, JOY	DIR ADMISSIONS & RECORDS	\$ -	\$ 56.89
PEDREGON, MIKE	GRUNDSKEEPER	\$ 37.77	\$ 30.64
PERALES, SONY	CUSTODIAN	\$ 27.87	\$ 28.38
PEREZ, RACHEL	DIR COMMUNITY EDUCATION	\$ 65.41	\$ 68.68
PEREZ, SAL	CUSTODIAN	\$ 25.40	\$ 27.05
PFENNING, RHONDA	DIR, BUSINESS OFFICE	\$ -	\$ 71.34
QUIROZ-RODRIGUEZ, MONICA	PAST CSEA PRESIDENT	\$ 34.91	\$ 38.27
RATTO, ANNE	ASSOCIATE DEAN	\$ 47.37	\$ 50.76
REGALADO-RODRIGUEZ, MARGERY	DEAN OF ENROLLMENT	\$ 69.52	\$ 78.97
RODRIGUEZ, JUDY	HOLLISTER SITE MGR	\$ 37.89	\$ 38.20
SHARBONEAU, ROSA	INTERIM DEAN STUDENT SVCS	\$ -	85.3078.9
SKELTON, PAUL	THEATER TECH	\$ 28.23	\$ 28.71

Gavil CD  
 ENROLLMENT FEE COLLECTION AND WAIERS  
 Productive Hourly Rates  
 FY 1998-99 to 2005-06

Employee Name	Title/Job Class	PRODUCTIVE HOURLY RATES							
		98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
K Degn	Dir . Fin Aid		\$ 34.58	\$ 35.45					
A Morris	Dir . Fin Aid				\$ 35.58	\$ 48.09	\$ 52.25	\$ 54.04	
V Martinez	Dir Fin Aid (starting 12/05)								\$ 41.80
V Martinez	Sr Program Specialist (starting 1/04)						\$ 31.26	\$ 34.35	
M DeReza	Sr Prog Specialist						\$ 28.75	\$ 30.82	
D Kehler	Program Services Specialist						\$ 33.89	\$ 35	
S Talavera	Sr Program Specialist						\$ 40.26	\$ 44.03	
A Villagomez	Fin Aid Technician I (starting 9/04)							<del>22.11</del>	\$ 19.86
N Yray	Fin Aid Technician II (starting 7/04)						\$ 15.97	\$ 27.89	
A Fuentes	Dir Fin Aid (4/05 - 12/05)								\$ 48.31
	Mid Program Spec				\$ 24.45	\$ 30.56	\$ 34.38	\$ 36.72	\$ 39.09
	Mid Fincial Aid Tech		\$ 21.86	\$ 23.36	\$ 23.22	\$ 26.11	\$ 29.13	\$ 22.11	\$ 36.55
	Nancy Bailey								\$ 45.72
C Campos	Cashier/Acctg Assistant	\$ 18.11	\$ 20.92	\$ 21.74	\$ 22.13	\$ 28.27	\$ 32.15	\$ 32.96	\$ 34.94
L Iba	Accountant				\$ 24.22	\$ 28.39	\$ 40.67	\$ 43.44	\$ 47.15
L Filice	Sr. Accountant		\$ 22.57	\$ 26.75	\$ 27.10	\$ 31.69	\$ 48.08	\$ 49.16	\$ 51.40
	Mid Level Acct		\$ 22.57	\$ 26.75	\$ 25.66	\$ 30.04	\$ 32.62	\$ 34.02	\$ 36.1
M Arvizu	Dir, MIS	\$ 37.24	\$ 38.71	\$ 39.60	\$ 46.32	\$ 50.09	\$ 57.15	\$ 58.28	\$ 60.73
D Phillips	Ass't Dir MIS					\$ 43.19	\$ 55.14	\$ 56.44	\$ 58.62
D Phillips	worked as contract empl 7/98-02								
J Parker	Dir A&R	\$ 34.91	\$ 36.24	\$ 38.12	\$ 43.63	\$ 52.00	\$ 55.94	\$ 56.89	\$ 58.94
	Mid Level Student Records Tech	\$ 21.67	\$ 23.05	\$ 25.12	\$ 25.54	\$ 30.54	\$ 32.10	\$ 34.03	\$ 35.64

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2004-2005		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$9,801,718		\$9,801,718	\$352,667	\$9,449,051
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,217,962		2,217,962	135,357	2,082,605
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	46,422		46,422		46,422
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	207,425		207,425	263	207,162
Library	6120	517,802		517,802	40,370	477,432
Media	6130	120,127		120,127	6,207	113,920
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	221,640		221,640	1,962	219,678
Admissions and Records	6200	414,621		414,621	1,468	413,153
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	649,430		649,430	2,767	646,663
Matriculation and Student Assessment	6320	311,340		311,340	41,111	270,229
Transfer Programs	6330	31,111		31,111	198	30,913
Career Guidance	6340	30,917		30,917		30,917
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,632,178		1,632,178	4,306	1,627,872
Subtotal		\$16,202,693	\$0	\$16,202,693	\$586,676	\$15,616,017

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2004-2005		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$431,773		\$431,773	\$467	\$431,306
Health Services	6440	75,779		75,779		75,779
Student Personnel Admin.	6450					
Financial Aid Administration	6460	521,016		521,016	18,546	502,470
Job Placement Services	6470	95,755		95,755		95,755
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	601,189		601,189	601,189	0
Custodial Services	6530	286,221		286,221	286,221	0
Grounds Maintenance and Repairs	6550	163,742		163,742	163,742	0
Utilities	6570	868,036		868,036	868,036	0
Other	6590					
Planning, Policy Making, and Coordination	6600	562,314		562,314	562,314	0
General Inst. Support Services	6700					
Community Relations	6710	203,351		203,351	203,351	0
Fiscal Operations	6720	1,041,815		1,041,815	1,041,815	0
Human Resources Management	6730	265,759		265,759	265,759	0
Noninstructional Staff Benefits & Incentives	6740	283,895		283,895	283,895	0
Staff Development	6750	4,742		4,742	4,742	0
Staff Diversity	6760	10,802		10,802	10,802	0
Logistical Services	6770	535,581		535,581	535,581	0
Management Information Systems	6780	663,126		663,126	663,126	0
Subtotal		\$22,817,589	\$0	\$22,817,589	\$6,096,262	\$16,721,327

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2004-2005		
(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	134,708		134,708	134,708	0
Community Services and Economic Development	6800					
Community Recreation	6810	150,437		150,437	1,761	148,676
Community Service Classes	6820	280,634		280,634		280,634
Community Use of Facilities	6830	83,933		83,933		83,933
Economic Development	6840	441,735		441,735		441,735
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	146,353		146,353	7,860	138,493
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990	322,597		322,597		322,597
Auxiliary Operations	7000					
Contract Education	7010	276,753		276,753	9,895	266,858
Other Auxiliary Operations	7090					
Physical Property Acquisitions	7100					
(05) Total		\$24,654,739	\$0	\$24,654,739	\$6,250,486	\$18,404,253
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				33.96%		
(07) Notes						

Revised 9/04

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2003-04

**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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	210,739	5,447	16,819			233,005
Business and Management	0500	168,521	20,183	28,612	464		217,780
Communications	0600	42,107	297	4,153			46,557
Computer and Information Science	0700	519,464	205,478	211,106	312,470		1,248,518
Education	0800	545,097	205,651	147,617			898,365
Engineering and Related Industrial Tech.	0900	409,509	47,255	74,718	4,222		535,704
Fine and Applied Arts	1000	542,142	114,473	30,029	916		687,560
Foreign Language	1100	226,351	5,292	600			232,243
Health	1200	621,506	14,873	31,560	5,043		672,982
Consumer Education and Home Economics	1300	246,026	3,703	139			249,868
Law	1400						
Humanities (Letters)	1500	896,283	13,463	644			910,390
Library Science	1600						
Mathematics	1700	609,865	102,452	30,656	29,552		772,525
Military Studies	1800						
Physical Sciences	1900	206,636	54,646	3,893			265,175
Psychology	2000	113,787	1,363	118			115,268
Public Affairs and Services	2100	853,364	16,327	487			870,178
Social Sciences	2200	416,721	6,177	1,095			423,993
Commercial Services	3000	189,766	18,927	51,768			260,461
Interdisciplinary Studies	4900	964,619	67,055	8,624			1,040,298
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	120,848					120,848
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>7,903,351</b>	<b>903,062</b>	<b>642,638</b>	<b>352,667</b>		<b>9,801,718</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2003-04

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,570,854	511,751	135,357		2,217,962
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		46,422				46,422
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,617,276</b>	<b>511,751</b>	<b>135,357</b>		<b>2,264,384</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	145,167	53,338	8,657	263		207,425
Library	6120		455,958	21,474	40,370		517,802
Media	6130		96,184	17,736	6,207		120,127
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		156,036	63,642	1,962		221,640
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>145,167</b>	<b>761,516</b>	<b>111,509</b>	<b>48,802</b>		<b>1,066,994</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>401,511</b>	<b>11,642</b>	<b>1,468</b>		<b>414,621</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		638,732	7,931	2,767		649,430
Matriculation and Student Assessment	6320		246,007	24,222	41,111		311,340
Transfer Programs	6330		27,253	3,660	198		31,111
Career Guidance	6340		27,254	3,663			30,917
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>939,246</b>	<b>39,476</b>	<b>44,076</b>		<b>1,022,798</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2003-04

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,526,524	101,348	4,306		1,632,178
Extended Opportunity Prgms. & Services (EOPS)	6430		413,341	17,965	467		431,773
Health Services	6440		49,162	26,617			75,779
Student Personnel Administration	6450						
Financial Aid Administration	6460		481,712	20,758	18,546		521,016
Job Placement Services	6470		91,698	4,057			95,755
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,562,437</b>	<b>170,745</b>	<b>23,319</b>		<b>2,756,501</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		311,836	271,585	17,768		601,189
Custodial Services	6530		205,386	80,835			286,221
Grounds Maintenance and Repairs	6550		138,609	23,749	1,384		163,742
Utilities	6570			868,036			868,036
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>655,831</b>	<b>1,244,205</b>	<b>19,152</b>		<b>1,919,188</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>375,120</b>	<b>187,194</b>			<b>562,314</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**

For Actual Year: 2003-04

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		101,273	100,688	1,390		203,351
Fiscal Operations	6720		875,249	153,493	13,073		1,041,815
Human Resources Management	6730		213,956	50,513	1,290		265,759
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		283,895				283,895
Staff Development	6750		392	4,350			4,742
Staff Diversity	6760			10,802			10,802
Logistical Services	6770		376,350	157,165	2,066		535,581
Management Information Systems	6780		236,111	261,378	165,637		663,126
Other General Institutional Support Services	6790			134,708			134,708
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>2,087,226</b>	<b>873,097</b>	<b>183,456</b>		<b>3,143,779</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		115,315	33,361	1,761		150,437
Community Service Classes	6820	3,899	174,281	102,454			280,634
Community Use Facilities	6830		78,583	5,350			83,933
Economic Development	6840		294,280	147,455			441,735
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>3,899</b>	<b>662,459</b>	<b>288,620</b>	<b>1,761</b>		<b>956,739</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2003-04

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		100,455	38,038	7,860		146,353
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990		125,393	197,204			322,597
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>225,848</b>	<b>235,242</b>	<b>7,860</b>		<b>468,950</b>
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	6,799	232,221	27,838	9,895		276,753
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	<b>6,799</b>	<b>232,221</b>	<b>27,838</b>	<b>9,895</b>		<b>276,753</b>
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210					466,059	466,059
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					<b>466,059</b>	<b>466,059</b>
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					1,811,241	1,811,241
Student Aid	7320					445,259	445,259
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>2,256,500</b>	<b>2,256,500</b>
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>8,059,216</b>	<b>11,423,753</b>	<b>4,343,957</b>	<b>827,813</b>	<b>2,722,559</b>	<b>27,377,298</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments



# SixTen and Associates Mandate Reimbursement Services

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

*Claim File Copy*

January 16, 2007

CERTIFIED MAIL # 7003 3110 0000 2900 4921

Ms. Virginia Brummels, Section Manager  
Local Reimbursement Section  
Division of Accounting and Reporting  
Office of the State Controller  
P.O. Box 942850  
Sacramento, CA 94250

RE: Annual Reimbursement Claims  
Gavilan Community College District CC43060

Dear Ms. Brummels:

Enclosed please find the original claim and extra copies of the FAM-27 for Gavilan Community College District's reimbursement claims listed below:

486/75	Mandated Reimbursement Process	2005-2006
961/75	Collective Bargaining	2005-2006
308/95	Enrollment Fee Collection and Waivers	2005-2006

If you have any questions regarding these claims, please contact me at (858) 514-8605.

Sincerely,



for Keith B. Petersen, President

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b>	For State Controller Use Only	<b>Program</b> <span style="font-size: 2em; font-weight: bold;">267</span>
	(19) Program Number 00267	
	(20) Date Filed <u>   </u> / <u>   </u> / <u>   </u>	
	(21) LRS Input <u>   </u> / <u>   </u> / <u>   </u>	

LABEL HERE	(01) Claimant Identification Number: <span style="float: right;">CC43060</span>		Reimbursement Claim Data		
	(02) Claimant Name <span style="float: right;">Gavilan Community College District</span>		(22) EFCW-1, (04)(A)(1)(a)(f)	1,245	
	County of Location <span style="float: right;">Santa Clara</span>		(23) EFCW-1, (04)(A)(1)(b)(f)	1,660	
	Street Address or P.O. Box <span style="float: right;">5055 Santa Teresa Boulevard</span>		(24) EFCW-1, (04)(A)(2)(a)(f)	334,598	
	City	State	Zip Code	(25) EFCW-1, (04)(B)(1)(a)(f)	84
	Gilroy	CA	95020-9599	(26) EFCW-1, (04)(B)(1)(b)(f)	42
	Type of Claim	Estimated Claim	Reimbursement Claim	(27) EFCW-1, (04)(B)(2)(a)(f)	35
		(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(28) EFCW-1, (04)(B)(2)(b)(f)	17,415
		(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(29) EFCW-1, (04)(B)(2)(c)(f)	1,897
		(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>		
Fiscal Year of cost	(06) <span style="float: right;">2006-2007</span>	(12) <span style="float: right;">2005-2006</span>	(30) EFCW-1, (06)	37	
Total Claimed Amount	(07) \$ <span style="float: right;">495,800</span>	(13) \$ <span style="float: right;">450,729</span>	(31) EFCW-1, (07)	131,795	
Less: 10% Late Penalty		(14) \$ <span style="float: right;">-</span>	(32) EFCW-1, (09)	18,570	
Less: Prior Claim Payment Received		(15) \$ <span style="float: right;">-</span>	(33) EFCW-1, (10)	19,472	
Net Claimed Amount		(16) \$ <span style="float: right;">450,729</span>	(34)		
Due from State	(08) \$ <span style="float: right;">495,800</span>	(17) \$ <span style="float: right;">450,729</span>	(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)

Date

Joseph D. Keeler

1/3/07

Joseph D. Keeler

Vice President, Administrative Services

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number: (858) 514-8605

SixTen and Associates

E-mail Address: kbsixten@aol.com

<b>Program</b> <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>EFCW-1</b>
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(01) Claimant: Gavilan Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2005-2006
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(03) Leave Blank

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

**A. 1. Enrollment Fee Collection: One-Time Activities (Reimbursement begins 07/01/1998)**

a. Preparing district policies & procedures for § IV.A.	\$ 1,245.00	\$ -	\$ -	\$ -	\$ -	\$ 1,245.00
b. Staff training (One time per employee)	\$ 1,660.00	\$ -	\$ -	\$ -	\$ -	\$ 1,660.00

**A. 2. Enrollment Fee Collection: Ongoing Activities (Reimbursement begins 07/01/1998)**

a. Calculating and collecting enrollment fees	\$ 334,598.48	\$ -	\$ -	\$ -	\$ -	\$ 334,598.48
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**B. 1. Enrollment Fee Waiver: One-Time Activities (Reimbursement begins 07/01/1999)**

a. Preparing district policies & procedures for § IV.B.	\$ 83.60	\$ -	\$ -	\$ -	\$ -	\$ 83.60
b. Staff training (One time per employee)	\$ 41.80	\$ -	\$ -	\$ -	\$ -	\$ 41.80

**B. 2. Enrollment Fee Waiver: Ongoing Activities (Reimbursement begins 07/01/1999)**

a. Adopting procedures, recording, and maintaining records	\$ 34.69	\$ -	\$ -	\$ -	\$ -	\$ 34.69
b. Waiving student fees	\$ 17,414.67	\$ -	\$ -	\$ -	\$ -	\$ 17,414.67
c. Reporting BOG fee waiver data to CCC	\$ 1,897.46	\$ -	\$ -	\$ -	\$ -	\$ 1,897.46
<b>(05) Total Direct Costs</b>	<b>\$ 356,975.70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 356,975.70</b>

**Indirect Costs**

(06) Indirect Cost Rate	[From OMB A-21, FAM-29C, or 7%]	36.92%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	\$ 131,795.43
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	\$ 488,771.13

**Cost Reduction**

(9) Less: Enrollment Fee Revenue offset	\$ 18,570.00
(10) Less: Enrollment Fee Waiver offsets	\$ 19,472.22
<b>(11) Total Claimed Amount</b>	<b>\$ 450,728.91</b>

Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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Claimant Lavalan Community College District	(02) Fiscal Year <b>2005-2006</b>
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input checked="" type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Prepare/revise district policies and procedures for collection of enrollment fees Iba, Lilibeth                      Accountant	\$41.50	30.0	\$ 1,245.00				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 1,245.00	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(1) Claimant Javilan Community College District	(02) Fiscal Year 2005-2006
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input checked="" type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts							
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training	
Train district staff or attend training to implement procedures for enrollment fees collection Iba, Lillbeth Accountant	\$41.50	40.0	\$ 1,660.00					

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 1,660.00	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>EFCW-2</b>
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(1) Claimant Avilan Community College District	(02) Fiscal Year  <b>2005-2006</b>
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(03) Reimbursable Activities: Check only **one** box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input checked="" type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Referencing student accounts and records Various Enrollment Office St Collecting Fees	\$33.22	1,206.6	\$ 40,083.25				
Calculating total enrollment fee to be collected Various Enrollment Office St Collecting Fees	\$33.22	3,573.8	\$ 118,721.64				
Answering student's questions regarding enrollment fee collection Various Enrollment Office St Collecting Fees	\$33.22	1,689.2	\$ 56,115.22				
Updating written and computer records for enrollment fee information Various Enrollment Office St Collecting Fees	\$33.22	2,832.9	\$ 94,108.94				
Collecting delinquent enrollment fees, or turning over accounts to collection agencies Various Enrollment Office St Collecting Fees	\$33.22	719.0	\$ 23,885.18				
Providing refund of enrollment fees paid to students establishing fee waiver after enrollment Various Enrollment Office St Collecting Fees	\$33.22	50.7	\$ 1,684.25				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 334,598.48	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(1) Claimant Cavilan Community College District	(02) Fiscal Year 2005-2006
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input checked="" type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Prepare/revise district policies and procedures for waiver eligibility determination Martinez, Veronica Director, Financial Aid	\$41.80	2.0	\$ 83.60				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 83.60	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(1) Claimant Avilan Community College District	(02) Fiscal Year 2005-2006
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input checked="" type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Train district staff or attend training to implement procedures for waiver eligibility determination Martinez, Veronica      Director, Financial Aid	\$41.80	1.0	\$ 41.80				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 41.80	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(1) Claimant Javilan Community College District	(02) Fiscal Year 2005-2006
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input checked="" type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Adopting procedures for documenting financial assistance, recording, and record maintenance Kehler, Dena                      Program Services Specialist	\$34.69	1.0	\$ 34.69				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 34.69	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(1) Claimant Avilan Community College District	(02) Fiscal Year 2005-2006
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(03) Reimbursable Activities: Check only **one** box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input checked="" type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Answering student's questions regarding enrollment fee waivers/referring to appropriate person Various Financial Office Stat Waiving Enrollment Fees	\$33.07	174.4	\$ 5,767.41				
Receiving waiver applications Various Financial Office Stat Waiving Enrollment Fees	\$33.07	96.9	\$ 3,204.48				
Evaluating waiver applications and verifying application documents Various Financial Office Stat Waiving Enrollment Fees	\$33.07	140.5	\$ 4,646.34				
Notifying students of additional documentation requirements and how to obtain information Various Financial Office Stat Waiving Enrollment Fees	\$33.07	4.7	\$ 155.43				
Entering approved application information into district records; providing student award letter Various Financial Office Stat Waiving Enrollment Fees	\$33.07	108.3	\$ 3,581.48				
In case of denied applications, reviewing and evaluating information if denial is appealed by student Various Financial Office Stat Waiving Enrollment Fees	\$33.07	1.8	\$ 59.53				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 17,414.67	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>EFCW-2</b>
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(01) Claimant Avilan Community College District	(02) Fiscal Year <b>2005-2006</b>
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input checked="" type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Reporting to College Chancellor number of and amounts provided for BOG fee waivers							
Arvizu, Mimi Director, MIS	\$60.98	2.0	\$ 121.96				
Fuentes, Maria (Angeles) Director, Financial Aid	\$22.33	2.0	\$ 44.66				
Iba, Lilibeth Accountant	\$41.50	36.0	\$ 1,494.00				
Phillips, Dave Assistant Director, MIS	\$59.21	4.0	\$ 236.84				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 1,897.46	\$ -	\$ -	\$ -	\$ -
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Gavilan Community College District  
 308/95 ENROLLMENT FEE COLLECTIONS/WAIVERS  
 2005-2006  
 Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
10/21/2005	1.00	Arvizu, Mimi	Director, MIS	\$60.98	\$60.98	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
10/24/2005	0.50	Arvizu, Mimi	Director, MIS	\$60.98	\$30.49	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
10/25/2005	0.50	Arvizu, Mimi	Director, MIS	\$60.98	\$30.49	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	2.00	<b>Arvizu, Mimi Total</b>			\$121.96		
8/1/2005	2.00	Fuentes, Maria (Angeles)	Director, Financial Aid	\$22.33	\$44.66	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	2.00	<b>Fuentes, Maria (Angeles) Total</b>			\$44.66		
05-06	30.00	Iba, Lilibeth	Accountant	\$41.50	\$1,245.00	Prepare/revise district policies and procedures for collection of enrollment fees	Preparing district policies & procedures for § IV.A.
05-06	40.00	Iba, Lilibeth	Accountant	\$41.50	\$1,660.00	Train district staff or attend training to implement procedures for enrollment fees collection	Staff training - enrollment fee collection
05-06	36.00	Iba, Lilibeth	Accountant	\$41.50	\$1,494.00	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	106.00	<b>Iba, Lilibeth Total</b>			\$4,399.00		
6/27/2006	1.00	Kehler, Dena	Program Services Specialist	\$34.69	\$34.69	Adopting procedures for documenting financial assistance, recording, and record maintenance	Adopting procedures, recording, and maintaining records
	1.00	<b>Kehler, Dena Total</b>			\$34.69		
4/1/2006	2.00	Martinez, Veronica	Director, Financial Aid	\$41.80	\$83.60	Prepare/revise district policies and procedures for waiver eligibility determination	Preparing district policies & procedures for § IV.B.
5/1/2006	1.00	Martinez, Veronica	Director, Financial Aid	\$41.80	\$41.80	Train district staff or attend training to implement procedures for waiver eligibility determination	Staff training - enrollment fee waiver
	3.00	<b>Martinez, Veronica Total</b>			\$125.40		
10/21/2005	2.00	Phillips, Dave	Assistant Director, MIS	\$59.21	\$118.42	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
10/24/2005	1.00	Phillips, Dave	Assistant Director, MIS	\$59.21	\$59.21	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
10/25/2005	1.00	Phillips, Dave	Assistant Director, MIS	\$59.21	\$59.21	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	4.00	<b>Phillips, Dave Total</b>			\$236.84		
05-06	1,206.60	Various Enrollment Office Staff	Collecting Fees	\$33.22	\$40,083.25	Referencing student accounts and records	Calculating and collecting enrollment fees
05-06	3,573.80	Various Enrollment Office Staff	Collecting Fees	\$33.22	\$118,721.64	Calculating total enrollment fee to be collected	Calculating and collecting enrollment fees
05-06	1,689.20	Various Enrollment Office Staff	Collecting Fees	\$33.22	\$56,115.22	Answering student's questions regarding enrollment fee collection	Calculating and collecting enrollment fees
05-06	2,832.90	Various Enrollment Office Staff	Collecting Fees	\$33.22	\$94,108.94	Updating written and computer records for enrollment fee information	Calculating and collecting enrollment fees
05-06	719.00	Various Enrollment Office Staff	Collecting Fees	\$33.22	\$23,885.18	Collecting delinquent enrollment fees, or turning over accounts to collection agencies	Calculating and collecting enrollment fees
05-06	50.70	Various Enrollment Office Staff	Collecting Fees	\$33.22	\$1,684.25	Providing refund of enrollment fees paid to students establishing fee waiver after enrollment	Calculating and collecting enrollment fees
	10,072.20	<b>Various Enrollment Office Staff Total</b>			\$334,598.48		
05-06	174.40	Various Financial Office Staff	Waiving Enrollment Fees	\$33.07	\$5,767.41	Answering student's questions regarding enrollment fee waivers/referring to appropriate person	Waiving student fees
05-06	96.90	Various Financial Office Staff	Waiving Enrollment Fees	\$33.07	\$3,204.48	Receiving waiver applications	Waiving student fees
05-06	140.50	Various Financial Office Staff	Waiving Enrollment Fees	\$33.07	\$4,646.34	Evaluating waiver applications and verifying application documents	Waiving student fees
05-06	4.70	Various Financial Office Staff	Waiving Enrollment Fees	\$33.07	\$155.43	Notifying students of additional documentation requirements and how to obtain information	Waiving student fees
05-06	108.30	Various Financial Office Staff	Waiving Enrollment Fees	\$33.07	\$3,581.48	Entering approved application information into district records; providing student award letter	Waiving student fees
05-06	1.80	Various Financial Office Staff	Waiving Enrollment Fees	\$33.07	\$59.53	In case of denied applications, reviewing and evaluating information if denial is appealed by student	Waiving student fees
	526.60	<b>Various Financial Office Staff Total</b>			\$17,414.67		
	10,716.80	<b>Grand Total</b>			\$356,975.70		

**Employee ACTUAL Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Fiscal Year: 05-06  
~~FY 04-05~~

MIMI ACKER  
Employee Name

MRS DIRECTOR  
Exact Position Title

MRS  
Department/Location

208 PAB-1810  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

**Reimbursable Activities Codes:**

- Code 1: Policies and Procedures:** Preparing policies and procedures:
  - A. Enrollment fee collection
  - B. Waiver of the enrollment fees
- Code 2: Staff Training:** Preparing, conducting, or attending training:
  - A. Enrollment fee collection
  - B. Waiver of the enrollment fees
- Code 3: Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.
- Code 4: State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

**NOTE: Only one code entry per line.**

Date:	Activity Code (circle one):	Describe the activity:	Time in Hours:
10/21/05	1A 1B 2A 2B 3 (4)	Submit data to state of connections	1.0
10/24/05	1A 1B 2A 2B 3 (4)	Resubmit data to state of connections	2.5
10/25/05	1A 1B 2A 2B 3 (4)	Transmit financial files to state	2.5
1 1	1A 1B 2A 2B 3 4		
1 1	1A 1B 2A 2B 3 4		
1 1	1A 1B 2A 2B 3 4		
1 1	1A 1B 2A 2B 3 4		
1 1	1A 1B 2A 2B 3 4		
1 1	1A 1B 2A 2B 3 4		
1 1	1A 1B 2A 2B 3 4		
1 1	1A 1B 2A 2B 3 4		
1 1	1A 1B 2A 2B 3 4		

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. **PLEASE USE BLUE INK**

Employee Signature Mimi Ackers

Date 4/7/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee ACTUAL Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Fiscal Year: FY 05-06

Angeles Fuentes  
Employee Name

Director, Financial Aid  
Exact Position Title

Financial Aid Office  
Department/Location

N/A  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

**Reimbursable Activities Codes:**

**Code 1 Policies and Procedures:** Preparing policies and procedures:

- A. Enrollment fee collection
- B. Waiver of the enrollment fees

**Code 2 Staff Training:** Preparing, conducting, or attending training:

- A. Enrollment fee collection
- B. Waiver of the enrollment fees

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

**NOTE: Only one code entry per line.**

Date:	Activity Code (circle one):	Describe the activity:	Time in Hours
8/01/05	1A 1B 2A 2B 3 ④	Review BOG data before it was sent to Chancellor's Office.	2
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Veronica Martinez Date 5/24/06  
If you have any questions, please contact Veronica Martinez at 408-848-4725

PLEASE SUBMIT THIS INFORMATION BY July 10, 06 ; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Lilibeth Iba  
Employee Name

Accountant  
Exact Position Title

Gavilan / Business Office  
College/Department/Location

408-846-4970  
Telephone #

12mo/11mo/10mo/hry  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_ 30 30 30 30

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_ 20 20 20 40

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or **waiver of enrollment fees** in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the **type and number of waivers approved** and amounts waived.

\_\_\_\_\_ 36 36 36 36

**TOTALS:** \_\_\_\_\_ 86 86 86 106

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Lilibeth Iba

Date 4/5/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

### Employee Time Record Sheet for Mandated Costs of 486/75 Mandate Reimbursement Process Annual Reimbursement Claims

District: Gavilan Jt. Comm. College Fiscal Year: 05/06

DENA M. KEHLER  
Employee Name

Program Services Specialist  
Exact Position Title

Gavilan College - Financial Aid  
School/Department/Location

(408) 848-4763  
Telephone #

11 months  
Work year length

**Reimbursable Activities:** Annual Reimbursement Claims only.

- Code 1 Staff time to collect and organize data to be used for claim preparation.
- Code 2 Staff time and/or consultant cost to prepare state claim forms.
- Code 3 Staff time and/or consultant cost for district inservice mandate reimbursement training.
- Code 4 Staff time, seminar fees, travel and lodging expenses for outside of District mandate reimbursement training.
- Code 5 Staff time to resolve payment disputes with the State Controller's Office.
- Code 6 Other - describe fully.

NOTE: Only one code entry per line.

Date:	Activity Code (circle one):	Describe Activity:	Claim worked on:	Time in Hours	Materials Costs, Exp
<u>5/24/06</u>	<u>1</u> 2 3 4 5 6	<u>completing the form</u>	<u>EFCW</u>	<u>1 min.</u>	<u>Ø</u>
<u>6/27/06</u>	<u>1</u> 2 3 4 5 6	<u>collecting refund data</u>	<u>EFCW</u>	<u>1 hr.</u>	<u>Ø</u>
	1 2 3 4 5 6				
	1 2 3 4 5 6				
	1 2 3 4 5 6				
	1 2 3 4 5 6				
	1 2 3 4 5 6				
	1 2 3 4 5 6				
	1 2 3 4 5 6				
	1 2 3 4 5 6				

APP

**Attach:** All documentation available to substantiate reported time and expenses. This can include meeting agendas, seminar agendas, calendar notes, seminar expenses, travel expense and reimbursement, and supplies.

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify under penalty of perjury to be true and correct based on your personal knowledge or information." This information is used for cost accounting.

Employee Signature [Signature]

Date 5/24/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_.

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO Nancy Bailey.

**Employee ACTUAL Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Fiscal Year: FY 05-06

Veronica Martinez  
Employee Name

Director, Financial Aid  
Exact Position Title

Financial Aid Office 408-848-4725  
Department/Location Telephone #

(12mo) 1mo/10mo/hrly  
Work year length(circle)

**Reimbursable Activities Codes:**

- Code 1 Policies and Procedures:** Preparing policies and procedures:
  - A. Enrollment fee collection
  - B. Waiver of the enrollment fees
- Code 2 Staff Training:** Preparing, conducting, or attending training:
  - A. Enrollment fee collection
  - B. Waiver of the enrollment fees
- Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.
- Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

**NOTE: Only one code entry per line.**

Date:	Activity Code (circle one):	Describe the activity:	Time in Hours
04/01/06	1A <input checked="" type="radio"/> 1B 2A 2B 3 4	Prepare BOG guidelines/info <sup>Sung</sup> <sup>Fall</sup> Class schedule. 2	
05/10/06	1A 1B 2A <input checked="" type="radio"/> 2B 3 4	Train staff on new bogg guidelines	1
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		
/ /	1A 1B 2A 2B 3 4		

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Veronica Martinez Date 5/24/06  
If you have any questions, please contact Veronica Martinez at 408-848-4725

PLEASE SUBMIT THIS INFORMATION BY July 10, 06 ; TO Nancy Bailey

**Employee ACTUAL Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Fiscal Year: FY ~~04-05~~ 05-06

Employee Name: DAVE PHILLIPS

Exact Position Title: ASSISTANT MIS DIRECTOR

Department/Location: MIS

Telephone #: 408-846-4901

Work year length(circle): 12mo/11mo/10mo/hrly

**Reimbursable Activities Codes:**

- Code 1 Policies and Procedures: Preparing policies and procedures:
  - A. Enrollment fee collection
  - B. Waiver of the enrollment fees
- Code 2 Staff Training: Preparing, conducting, or attending training:
  - A. Enrollment fee collection
  - B. Waiver of the enrollment fees
- Code 3 Record Retention: Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.
- Code 4 State Reporting: Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

**NOTE: Only one code entry per line.**

Date:	Activity Code (circle one):	Describe the activity:	Time in Hours:
10/21/05	1A 1B 2A 2B 3 (4)	Submit original data	2
10/24/05	1A 1B 2A 2B 3 (4)	Re-submit & correct error	1
10/25/05	1A 1B 2A 2B 3 (4)		1
	1A 1B 2A 2B 3 4		
	1A 1B 2A 2B 3 4		
	1A 1B 2A 2B 3 4		
	1A 1B 2A 2B 3 4		
	1A 1B 2A 2B 3 4		
	1A 1B 2A 2B 3 4		
	1A 1B 2A 2B 3 4		
	1A 1B 2A 2B 3 4		
	1A 1B 2A 2B 3 4		

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. **PLEASE USE BLUE INK**

Employee Signature: Dave Phillips Date: 4/7/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Schedule 1A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2005-2006  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Collection Functions.

Source: Schedules 2 and 4.

Findings:

*EFC 1	14,479
Avg. time p/account	5.0
Total Time (in minutes)	72395
Per Hour	60
Hours Worked (** Activity 11)	1206.6
*EFC 2	13,075
Avg. time p/student	16.4
Total Time (in minutes)	214430
Per Hour	60
Hours Worked (** Activity 12)	3573.8
*EFC 1	14,479
Avg. time p/question	7.0
Total Time (in minutes)	101353
Per Hour	60
Hours Worked (** Activity 13)	1689.2
*EFC 2	13,075
Avg. time p/file	13.0
Total Time (in minutes)	169975
Per Hour	60
Hours Worked (** Activity 14)	2832.9
*EFC 4	1,828
Avg. time p/account	23.6
Total Time (in minutes)	43141
Per Hour	60
Hours Worked (** Activity 15)	719.0
*EFC 5	153
Avg. time p/student	19.9
Total Time (in minutes)	3045
Per Hour	60
Hours Worked (** Activity 16)	50.7

Conclusion: Findings will go forward to the EFCW-2.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.

12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.

13 - Answer Questions and/or referring student to the appropriate person for an answer.

14 - Updating Student File for the enrollment fee information, and providing a copy to the student.

15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)

16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2005-2006  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.  
 Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Connie Campos	Accounting Assistant	5	5	2		10	2
Esther Castaneda	Student Records Technician	5	25	5	5	25	5
Angelica Garcia	Student Records Technician	5	25	5	5	25	60
Lilibeth Iba	Accountant	5	5	2		15	2
Maria Martinez	Student Records Technician	5	25	5	5	25	5
Janice Peters	Student Records Technician	5	25	25	25	5	60
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	5
<b>Average</b>		<b>5.0</b>	<b>16.4</b>	<b>7.0</b>	<b>13.0</b>	<b>23.6</b>	<b>19.9</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 2 A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2005-2006  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.

Source: EFCW 1.7-2.

Findings:

Staff	Title	*EFC Workload Multiplier						04-05 PHR'S	05-06 PHR's
		1	2	1	2	4	5		
		**Activity Codes							
		11	12	13	14	15	16		
Connie Campos	Accounting Assistant	5	5	2		10	2	32.96	30.94
Esther Castaneda	Student Records Technician	5	25	5	5	25	5	34.03	35.20
Angelica Garcia	Student Records Technician	5	25	5	5	25	60	34.03	35.12
Lilbeth Iba	Accountant	5	5	2		15	2	43.44	41.50
Maria Martinez	Student Records Technician	5	25	5	5	25	5	34.03	30.94
Janice Peters	Student Records Technician	5	25	25	25	5	60	34.03	23.25
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	5	34.03	25.96
<b>Average</b>		<b>5.0</b>	<b>16.4</b>	<b>7.0</b>	<b>13.0</b>	<b>23.6</b>	<b>19.9</b>	<b>35.22</b>	<b>31.84</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Business Office  
Department/Location

Connie Campos  
Employee Name

Accounting Assistant  
Exact Position Title

408-848-4714 Telephone #      12mo/11mo/10mo/hrly Work year length(circle)

Fiscal Year:    98-99   99-00   00-01   01-02  
                         02-03   03-04   04-05   05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	0					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/deliquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos Date 4-5-06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Esther Castaneda  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4751  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/deliquent (telephone contact, written notices, collection agencies, small claims court, etc.)	25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

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Employee Signature Esther Castaneda

Date 4/20/06

If you have any questions, please contact Esther Castaneda at 408 848 4751

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Angelica Garcia

Student Records Technician

Employee Name

Exact Position Title

408 848 4737  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	.5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	.25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	.5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	.5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/deliquent (telephone contact, written notices, collection agencies, small claims court, etc.)	.25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Angelica Garcia Date 4/20/06

If you have any questions, please contact Angelica Garcia at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan College District  
Business office Department/Location  
LILIBETH IBA Employee Name  
Accountant Exact Position Title  
408-846-4970 Telephone #     12mo/11mo/10mo/hrly Work year length(circle)  
 Fiscal Year: 98-99 99-00 00-01 01-02  
                   02-03 03-04 04-05 05-06  
**Circle the years for which you are responding.**

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	0					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	15					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Lililith Iba Date 4/5/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Maria Martinez

Student Records Technician

Employee Name

Exact Position Title

408 848 4735

12mo/11mo/10mo/hrly

Fiscal Year: 98-99 99-00 00-01 01-02

Telephone #

Work year length(circle)

02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	5					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	25					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: Maria C. Martinez Date 4/20/06

If you have any questions, please contact Maria Martinez at 408 848 4735

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions & Records Office  
Department/Location

Janice Peters

Student Records Technician

Employee Name

Exact Position Title

408 848 4733

12mo/11mo/10mo/hrly

Fiscal Year: 98-99 99-00 00-01 01-02

Telephone #

Work year length(circle)

02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	25					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	25					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	5					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1.00					

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information. This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Janice Peters

Date 4/20/06

If you have any questions, please contact Janice Peters, at 408 848 4733

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Admissions and Records Office  
Department/Location

Roslyn Rawlins  
Employee Name

Student Records Technician  
Exact Position Title

408 848 4736  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	.5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	.5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	.5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	.25					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	1.00					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	.5					

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Roslyn Rawlins

Date 4/20/06

If you have any questions, please contact Roz Rawlins, at 408 848 4737

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

Schedule 1B  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2005-2006  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Waiver Functions.

Source: Schedules 3 and 4.

Findings:

<b>*EFW 6</b>	2,825
Avg. time p/question	3.6
Total Time (in minutes)	<u>10170</u>
Per Hour	60
Hours Worked (** Activity 21)	<u>169.5</u>
<b>*EFW 6</b>	2,825
Avg. time p/application	2.0
Total Time (in minutes)	<u>5650</u>
Per Hour	60
Hours Worked (** Activity 22)	<u>94.2</u>
<b>*EFW 6</b>	2,825
Avg. time p/evaluation	2.9
Total Time (in minutes)	<u>8193</u>
Per Hour	60
Hours Worked (** Activity 23)	<u>136.5</u>
<b>*EFW 8</b>	81
Avg. time p/application	3.5
Total Time (in minutes)	<u>284</u>
Per Hour	60
Hours Worked (** Activity 24)	<u>4.7</u>
<b>*EFW 7</b>	2,825
Avg. time p/application	2.3
Total Time (in minutes)	<u>6498</u>
Per Hour	60
Hours Worked (** Activity 25)	<u>108.3</u>
<b>*EFW 8</b>	81
Avg. time p/application	1.3
Total Time (in minutes)	<u>105</u>
Per Hour	60
Hours Worked (** Activity 26)	<u>1.8</u>

Conclusion: Findings will go forward to the EFCW-2.

**\*EFW Workload Multiplier (Default)**

**EFW 6** - Total number of enrollment fee waivers requested

**EFW 7** - Total number of enrollment fee waivers granted

**EFW 8** - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2005-2006  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.  
 Source: EFCW 1.7-3.  
 Findings:

Staff	Title	*EFW Workload Multiplier					
		6	6	6	8	7	8
		**Activity Codes					
		21	22	23	24	25	26
Martha R. de Reza	Senior Program Specialist	5	2	5	5	1	1
Dena Kehler	Program Services Specialist	3	3	1		3	2
Veronica Martinez	Director	5	2	1	2	2	1
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1
Anabel Villagomez	Financial Aid Technician 1	2	2	3.5	4	4	1
Yray Nice	Financial Aid Technician	1.5	1	2	1.5	3	1.5
<b>Average</b>		<b>3.6</b>	<b>2.0</b>	<b>2.9</b>	<b>3.5</b>	<b>2.3</b>	<b>1.3</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2005-2006  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.  
 Source: EFCW 1.7-3.  
 Findings:

Staff	Title	*EFW Workload Multiplier						04-05 PHR'S	05-06 PHR'S
		6	6	6	8	7	8		
		**Activity Codes							
		21	22	23	24	25	26		
Martha R. de Reza	Senior Program Specialist	5	2	5	5	1	1	28.75	41.94
Dena Kehler	Program Services Specialist	3	3	1		3	2	33.89	34.69
Veronica Martinez	Director	5	2	1	2	2	1	31.26	41.80
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1	40.26	44.06
Anabel Villagomez	Financial Aid Technician 1	2	2	3.5	4	4	1	22.11	24.34
Yray Nice	Financial Aid Technician	2	1	2.0	2	3	2		27.29
<b>Average</b>		<b>3.6</b>	<b>2.0</b>	<b>2.9</b>	<b>3.5</b>	<b>2.3</b>	<b>1.3</b>	<b>31.25</b>	<b>35.69</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

District Gavilan Jt. Community College District Department/Location Fin. Aid Office  
 Employee Name Martina R. DeReza Exact Position Title Senior Program Specialist  
 Telephone # (408) 848-4727 ext. 4272 Fiscal Year: 02-03 03-04 04-05 05-06  
 Work year length(circle) 12mo/11mo/10mo/hrly. Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	5				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	2				
Code 23. <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	5				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	1				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Martina R. DeReza Date 5/24/06  
 If you have any questions, please contact (408) 848-4727 ext. 4272, at \_\_\_\_\_  
 PLEASE SUBMIT THIS INFORMATION BY April 7; To: Nancy

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS

Please report below the average amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

District: Gavilan Jt. Community College District Department/Location: Financial Aid

Employee Name: Dena M. Kehler Exact Position Title: Program Services Specialist

Telephone #: (408) 848-4763 Work year length(circle): 12mo/11mo/10mo/hrly. Fiscal Year: 99-00 00-01 01-02  
02-03 03-04 04-05 05-06  
Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	3				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	3				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	1				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. <u>Holding</u> the student application in a suspense file until all information is received.	up to 1 month				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	3				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	2				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: [Signature] Date: 5/24/06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO: Nancy

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the average amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District Financial Aid Office  
 District Veronica Martinez Department/Location Director  
 Employee Name 408-848-4725 Exact Position Title Director  
 Telephone # 12mo/1mo/10mo/hrly. Fiscal Year: 99-00 00-01 01-02  
 Work year length(circle) 02-03 03-04 04-05 05-06  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	5				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	2				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	1				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	2				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	2				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1				

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Employee Signature Veronica Martinez Date 5/24/06  
 If you have any questions, please contact me at 408-848-4725  
 PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy



**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District Financial Aid  
 District Department/Location  
Anabel Villagomez Financial Aid Technician I  
 Employee Name Exact Position Title  
408-848-4727 12mo / 11mo / 10mo/hrly. Fiscal Year: 99-00 00-01 01-02  
 Telephone # Work year length(circle) 02-03 03-04 04-05 05-06  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	2				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	2				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	3-4				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	4				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	4				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Anabel Villagomez Date 5/24/06  
 If you have any questions, please contact Anabel Villagomez at 408-848-4727  
 PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District F.A.  
 District GRAY Nice Department/Location F.A. TECH  
 Employee Name \_\_\_\_\_ Exact Position Title \_\_\_\_\_  
 Telephone # 409 848-4728 Work year length(circle) 2mo/11mo/10mo/hrly Fiscal Year: 99-00 00-01 01-02  
 02-03 03-04 04-05 05-06  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	1.5				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	1				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	2				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	1.5				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	3				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1.5				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature [Signature] Date 5/24/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO: Nancy

Schedule 4  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1998-1999 through 2005-2006  
 Statistics

Purpose: To calculate the statistics for Enrollment Fee Collection and Waivers.  
 Source: EFCW 1.7-1, EFCW 1.8-1, EFCW 1.8-2, and EFCW 1.8-3.  
 Findings:

*Workload Multiplier	Source	Totals							
		98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
EFC 1	1.8-1 1. Enrolled Students	12,267	12,673	15,413	14,295	14,164	12,271	13,377	14,479
		*same	*CCCCD	*CCCCD	*CCCCD	*CCCCD	*same	*same	*same
EFC 2	1.8-1 2. Paid Enrollment fees	12,267	12,548	15,282	14,188	14,097	12,271	13,377	13,075
EFC 3	1.8-1 3. Exempted from enrollment fees (BOGG, etc.)								2,825
EFC 4	1.8-2 1. Delinquencies collections	1849	1,575	2,622	2,994	902	799	0	1,828
EFC 5	1.8-2 2. Refunds							145	153
EFC 6	1.8-3 1. Waivers Requested	X	1,693	1,697	1,976	2,439	2,398	2,862	2,825
EFC 7	1.8-3 2. Waivers Approved	X	1,693	1,697	1,976	2,439	2,398	2,862	2,825
EFC 8	1.8-3 (1-2) Waivers Denied	X							81

Conclusion: Findings will go forward to the Schedule 1A and 1B.  
 \*\*Per Sergio: Use paid fee numbers if CCCCC's report is less than Gavilan's numbers.

**\*EFC/EFW Workload Multiplier**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 3 - Total number of students waived from enrollment fees (BOGG, etc.)
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load
- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

Sched  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-00 through 2005-06  
 Offset Savings

Purpose: To calculate the offset savings for Enrollment Fee Collection and Waivers.

Source: EFCW 1.8-4 and attachments from district office.

Findings:

Source	Item	99-00	00-01	01-02	02-03	03-04	04-05	05-06	
1.8-4 line 3	Net Revenue Received	\$ 556,575	\$ 577,606	\$ 587,524	\$ 612,345	\$ 882,263	\$ 1,267,212		
p/E.C. 76300 (c)	2% of Revenue Rec'd.	\$ 11,132	\$ 11,552	\$ 11,750	\$ 12,247	\$ 17,645	\$ 25,344	\$ -	
1.8-4 line 4A	Enrollment Fees Waived	\$ 259,591	\$ 237,312	\$ 384,475	\$ 416,501	\$ 596,871	\$ 1,172,074	\$ 1,159,795	
p/E.C. 76300 (l) (2)	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	\$ 23,196	
(Line 4A X 7%) (99-00 only)	7% of Fees Waived (99-00 only)	\$ 18,171	For 00-01 through 05-06 - unit fee						
p/E.C. 76300 (l) (2)	Credit unit fee in F/Y**		\$ 11.00	\$ 11.00	\$ 11.00	\$ 15.67	\$ 23.34	\$ 26.00	
Total # of credits	Line 4A divided by unit fee		21,573	34,952	37,863	38,090	50,217	44,607	
p/E.C. 76300 (l) (2)	Total # of credits X p/unit (waived cost \$0.91)		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697	\$ 40,592	
<b>Summary</b>									
1.8-4 line 4B.	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	\$ 23,196	
(Line 4A X 7%)	7% of Fees Waived (99-00 only)	\$ 18,171							
1.8-4 5.	Credit Units Waived		\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697	\$ 40,592	
<b>Total Enrollment Fee Waiver Offset</b>									
	Forward to EFCW-1	\$ 23,363	\$ 24,377	\$ 39,496	\$ 42,785	\$ 46,599	\$ 69,138	\$ 63,788	

\*\*Per unit fee

Years 2000-01 through 2002-03 fees are \$11.00.

Summer \$11.00, fall and spring \$18.00. (\$11.00+\$18.00+\$18.00=Average of \$15.67)

Summer \$18.00, fall and spring \$26.00. (\$18.00+\$26.00+\$26.00=Average of \$23.34)

\*Y 2005-06 fees are \$26.00

Schedule 5A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-2000 to 2005-2006  
 Enrollment Fee Waivers Offsets

Purpose: To illustrate that waiver offsets for most fiscal years were higher than waiver costs and to show actual waiver offset amount being used on EFCW-1.

Source: Waiver costs from EFCW-1 and Waiver offset from Sch. 5

Findings:

ref	Item	Source (EFCW)	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
1	Policies & Procedures for § IV.B.	(04)(B)(1)(a)	\$ 172.90	\$ 177.25	\$ 177.90	\$ 240.45	\$ 261.25	\$ 104.79	\$ 83.60
2	Staff Training	(04)(B)(1)(b)							\$ 41.80
3	Adopting procedures, recording/maintaining records	(04)(B)(2)(a)	\$ 1,659.84	\$ 1,701.60	\$ 1,707.84	\$ 2,308.32	\$ 2,508.00		\$ 34.69
4	Waiving student fees	(04)(B)(2)(b)	\$ 8,018.25	\$ 8,589.47	\$ 10,469.51	\$ 16,154.02	\$ 16,488.64	\$ 14,788.52	\$ 18,380.36
5	Reporting BOG fee waiver data to CCC	(04)(B)(2)(c)	\$ 1,510.44	\$ 1,532.81	\$ 1,410.66	\$ 1,788.95	\$ 2,060.23	\$ 1,563.84	\$ 1,897.46
6	EFCW - Fee Waiver Costs	Total	\$ 11,361.43	\$ 12,001.13	\$ 13,765.91	\$ 20,491.74	\$ 21,318.12	\$ 16,457.15	\$ 20,437.91
7	Less: Total Enrollment Fee Waiver Offset	Sch. 5	\$ 23,363.00	\$ 24,377.00	\$ 39,496.00	\$ 42,785.00	\$ 46,599.00	\$ 69,138.00	\$ 63,788.00
8	Fee Waiver Costs to claim after offsets	L6 - L7	\$ (12,001.57)	\$ (12,375.87)	\$ (25,730.09)	\$ (22,293.26)	\$ (25,280.88)	\$ (52,680.85)	\$ (43,350.09)
<b>Offset Amount to Claim</b>		<b>To EFCW -1, line 10</b>	<b>\$ 11,361.43</b>	<b>\$ 12,001.13</b>	<b>\$ 13,765.91</b>	<b>\$ 20,491.74</b>	<b>\$ 21,318.12</b>	<b>\$ 16,457.15</b>	<b>\$ 20,437.91</b>

Conclusion: If line 8 is negative, then line 6 - "Total EFCW waiver costs" will be carried forward to EFCW-1, line 10. Otherwise, line 7 - "Total Enrollment Fee Waiver Offset" from Schedule 5 will be carried forward to EFCW-1, line 10.

CALIFORNIA COMMUNITY COLLEGES  
MONTHLY PAYMENT SCHEDULE  
2006-2005 SECOND PRINCIPAL APPORTIONMENT EXHIBIT A

DISTRICT: Gavilan  
COUNTY: Santa Clara

PROGRAM	AMOUNT CERTIFIED	TOTAL PAID THRU MAY 2006	JUNE PAYMENT	TOTAL PAID THRU JUNE 2006
GENERAL APPORTIONMENT	\$7,286,776	\$7,141,662	\$-436,395	\$6,705,267
EQUALIZATION	62,798	57,775	5,023	62,798
ENROLL FEE ADMIN (2%)	18,570	17,086	1,484	18,570
APPRENTICE ALLOWANCE	0	0	0	0
BASIC SKILLS	0	0	0	0
PARTNERSHIP FOR EXCEL.	130,927	120,452	10,475	130,927
S.F.A.A.	197,633	180,747	16,886	197,633
E.O.P.S.	461,801	424,857	36,944	461,801
C.A.R.E.	130,075	117,796	12,279	130,075
D.S.P.S.	681,098	626,611	54,487	681,098
STATE HOSPITALS	0	0	0	0
CALWORKS	94,518	76,651	17,867	94,518
MATRICULATION (CREDIT)	262,750	241,730	21,020	262,750
MATRIC. (NONCREDIT)	14,334	13,188	1,146	14,334
FAC.& STAFF DIVERSITY	11,392	9,634	1,758	11,392
PART-TIME FAC. INS.	0	0	0	0
PART-TIME FAC. OFF. HRS	0	0	0	0
PART-TIME FAC. ALLO.	206,293	189,788	16,505	206,293
TELECOMMUNICATIONS	52,332	33,762	18,570	52,332
PLANT & INSTRUCTIONAL	112,005	103,043	8,962	112,005
ECON. DEVELOPMENT	319,425	268,317	0	268,317
TANF	19,045	17,523	1,522	19,045
VTEA LEADERSHIP	0	0	0	0
VTEA TECH. PREP.	56,437	15,802	31,605	47,407
VTEA TITLE I C	81,505	22,820	45,644	68,464
NURSING CARE	179,487	0	179,487	179,487
PRIOR YEAR CORRECTION	-1,370,362	-1,370,362	0	-1,370,362
<b>TOTAL</b>	<b>\$9,008,839</b>	<b>\$8,308,882</b>	<b>\$45,269</b>	<b>\$8,354,151</b>

FISCAL SERVICES:06/19/06 08:18

J:\PBF\2005-06\Dir\_P2\PaySchedule\P2\_Pay\_Schedule\Exhibits\EX\_A\_DIST.DOC

EFCW 1.8-3

## 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER WORKLOAD STATISTICS REPORT

District: Gavilan Joint Community College District

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS							
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6
1. Number of enrollment fee waivers requested (BOGG etc.)								
Summer								
Fall								
Winter/Intersession								
Spring								
Total								
2. Number of enrollment fee waivers approved (BOGG, etc.)								
Summer								
Fall								
Winter/Intersession								
Spring								
Total								2825

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: Veronica Martinez Date 12/7/06

Employee Name: (print) Veronica Martinez Position or Title Director, Financial Aid

If you have any questions, please contact Veronica Martinez at 408-848-4725

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

## 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WORKLOAD STATISTICS REPORT

District: Gavilan Joint Community College District

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS							
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6
1. Number of enrollment fee accounts receivable requiring collection:								
Summer								
Fall								
Winter/Intersession								
Spring								
Total								1828
2. Number of enrollment fee refunds processed as a result of change in waiver eligibility								
Summer								
Fall								
Winter/Intersession								
Spring								
Total								

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: Lilibeth Iba Date 11/9/06  
 Employee Name: (print) LILIBETH IBA Position or Title Accountant

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_  
 PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ ; TO \_\_\_\_\_

1.8-1

#1

Number of  
students enrolled  
each fiscal year

Number of Students Applied - Application Completed

Term	# of students	Annual (duplicated)
1998 summer	2,098	
1998 fall	5,447	
1999 spring	6,413	
total	13,958	1998-1999
1999 summer	2,310	
1999 fall	6,227	
2000 spring	5,279	
total	13,816	1999-2000
2000 summer	2,845	
2000 fall	6,662	
2001 spring	7,267	
total	16,774	2000-2001
2001 summer	2,724	
2001 fall	6,416	
2002 spring	6,589	
total	15,729	2001-2002
2002 summer	2,415	
2002 fall	6,878	
2003 spring	6,338	
total	15,631	2002-2003
2003 summer	2,422	
	5,429	
	5,344	
	3,195	2003-2004
	2,276	
	5,554	
2,414 • +	6,350	
5,876 • +	4,180	2004-2005
6,223 • +		
14,513 • *	2,414	
	5,876	
	6,223	
	4,513	2005-2006

1.8-1

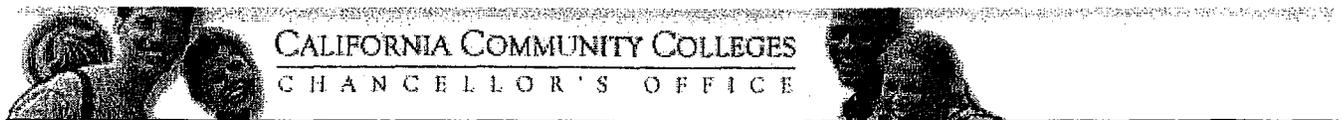
#2

Number of  
Students who  
paid enrollment  
fees - see

= Paid

### Number of Students Enrolled

Term	# of students	Annual (duplicated)
1998 summer	1,635	
1998 fall	4,619	
1999 spring	6,013	
total	12,267	1998-1999
1999 summer	2,058	
1999 fall	5,628	
2000 spring	4,862	
total	12,548	1999-2000
2000 summer	2,512	
2000 fall	6,078	
2001 spring	6,692	
total	15,282	2000-2001
2001 summer	2,330	
2001 fall	5,774	
2002 spring	6,084	
total	14,188	2001-2002
	2,001	
0 • C	6,294	
	5,802	
2,201 • +	14,097	2002-2003
5,497 • +		
5,377 • +	2,136	
13,075 • *	5,035	
	5,100	
total	12,271	2003-2004
	2,095	
	5,200	
2005 spring	6,082	
total	13,377	2004-2005
2005 summer	2,201	
2005 fall	5,497	
2006 spring	5,377	
total	13,075	2005-2006



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2005-2006**

Data Current As Of November 04, 2006 12:57:50

[Download The Result In Comma Delimited Format](#)

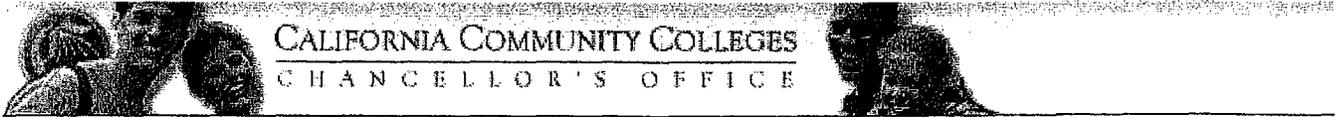
Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	77	36,660
BOGW - Part A-2 based on SSI recipient status	116	32,539
BOGW - Part A-3 based on general assistance recipient status	4	1,937
BOGW - Part A-4 based on Veteran's or National Guard dependent status	11	5,928
BOGW - Part B based on income standards	1,980	783,523
BOGW - Part C based on financial need	637	299,208

**Total Unduplicated Count = 2,825  
Total Amount = \$ 1,159,795**

*04-05  
used  
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[Back to Top of Page](#)

State of California, California Community Colleges, Chancellor's Office



### Student Demographics

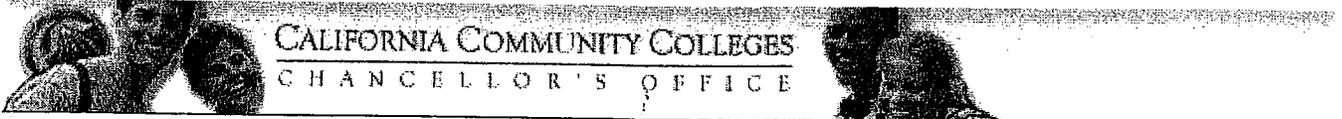
#### Student Total Headcount For Gavilan For 2005 Summer Term

Data Current As Of November 04, 2006 12:56:59

Total Headcount	2,098
-----------------	-------

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0• c  
2,098• +  
5,333• +  
7,048• +  
14,479• \*



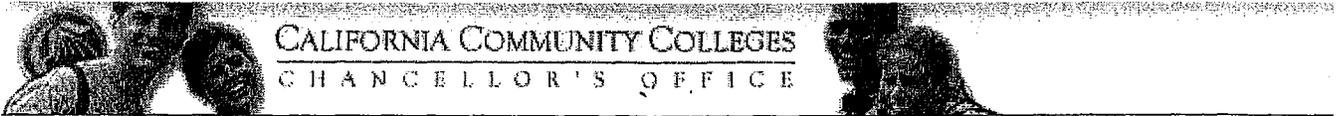
**Student Demographics**

**Student Total Headcount For Gavilan  
For 2005 Fall Term**

Data Current As Of November 04, 2006 12:57:12

<b>Total Headcount</b>	<b>5,333</b>
------------------------	--------------

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**Student Demographics**

**Student Total Headcount For Gavilan  
For 2006 Spring Semester**

Data Current As Of November 04, 2006 12:57:30

<b>Total Headcount</b>	<b>7,048</b>
------------------------	--------------

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Ga CCD  
 ENROLLMENT FEE COLLECTION AND WAIVERS  
 Productive Hourly Rates  
 FY 1998-99 to 2005-06

Employee Name	Title/Job Class	PRODUCTIVE HOURLY RATES							
		98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06
K Degn	Dir . Fin Aid		\$ 34.58	\$ 35.45					
A Morris	Dir . Fin Aid				\$ 35.58	\$ 48.09	\$ 52.25	\$ 54.04	
V Martinez	Dir Fin Aid (starting 12/05)								\$ 41.80
V Martinez	Sr Program Specialist (starting 1/04)							\$ 31.26	\$ 34.35
M DeReza	Sr Prog Specialist							\$ 28.75	\$ 30.82
Kehler	Program Services Specialist							\$ 33.89	\$ 33.99
o Talavera	Sr Program Specialist							\$ 40.26	\$ 44.03
A Villagomez	Fin Aid Technician I (starting 9/04)								\$ 19.86
N Yray	Fin Aid Technician II (starting 7/04)							\$ 15.97	\$ 27.89
A Fuentes	Dir Fin Aid (4/05 - 12/05)								\$ 48.31
	Mid Program Spec				\$ 24.45	\$ 30.56	\$ 34.38	\$ 36.72	\$ 39.09
	Mid Fincial Aid Tech		\$ 21.86	\$ 23.36	\$ 23.22	\$ 26.11	\$ 29.13	\$ 22.11	\$ 36.55
	Nancy Bailey								\$ 45.72
C Campos	Cashier/Acctg Assistant	\$ 18.11	\$ 20.92	\$ 21.74	\$ 22.13	\$ 28.27	\$ 32.15	\$ 32.96	\$ 34.94
L Iba	Accountant				\$ 24.22	\$ 28.39	\$ 40.67	\$ 43.44	\$ 47.15
L Filice	Sr. Accountant		\$ 22.57	\$ 26.75	\$ 27.10	\$ 31.69	\$ 48.08	\$ 49.16	\$ 51.40
	Mid Level Acct		\$ 22.57	\$ 26.75	\$ 25.66	\$ 30.04	\$ 32.62	\$ 34.02	\$ 36.08
M Arvizu	Dir, MIS	\$ 37.24	\$ 38.71	\$ 39.60	\$ 46.32	\$ 50.09	\$ 57.15	\$ 58.28	\$ 60.73
D Phillips	Ass't Dir MIS					\$ 43.19	\$ 55.14	\$ 56.44	\$ 58.62
D Phillips	worked as contract empl 7/98-02								
J Parker	Dir A&R	\$ 34.91	\$ 36.24	\$ 38.12	\$ 43.63	\$ 52.00	\$ 55.94	\$ 56.89	\$ 58.94
	Mid Level Student Records Tech	\$ 21.67	\$ 23.05	\$ 25.12	\$ 25.54	\$ 30.54	\$ 32.10	\$ 34.03	\$ 35.64

**SixTen and Associates**

**MANDATE REIMBURSEMENT SERVICES**

**PRODUCTIVE HOURLY RATE UPDATE**

**Note:** Please provide the rates for the FY: 05-06 and the missing rates for FY: 04-05.

**COMMUNITY COLLEGE DISTRICT NAME:** Gavilan Community College District

**Fiscal Years:**

Name	Title	04-05	05-06
	AVERAGE ADMINISTRATIVE ASSISTANT		
	AVERAGE DEAN		
	AVERAGE DIRECTOR		
	AVERAGE EXECUTIVE SECRETARY		
	AVERAGE FACULTY MEMBER		
	AVERAGE SECRETARY		
	AVERAGE PRESIDENT		
	AVERAGE VICE PRESIDENT		
ALONZO, SUSAN	DIRECTOR, CHILD DEV CENTER	\$ 58.22	\$ 52.69
ANDRADE, ANGEL	CUSTODIAN	\$ 24.66	\$ 25.33
ARVIZU, MIMI	DIRECTOR, MIS	\$ 58.28	\$ 60.98
AU YEUNG, SHUK	LIBRARIAN	\$ 70.43	
AYALA, LUIS	GROUNDKEEPER	\$ 25.61	\$ 28.36
BAILEY, NANCY	ADMIN ASSISTANT	\$ 44.64	\$ 41.51
BAKER, JOHN	VP OF STUDENT SERVICES	\$ -	

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**MANDATE REIMBURSEMENT SERVICES**

Name	Title	04-05	05-06
BEDELL, KAYE	FACULTY		\$ 92.80
BELTRAN, BRENDA	SR PROGRAM SPECIALIST	\$ -	
BERNSTEIN CHARGIN, JAN	PIO	\$ 58.99	
BISHOP, SHANNON	SR. PROGRAM SPEC	\$ 38.20	
BOTTO, STAN	CSEA PRESIDENT	\$ 30.83	\$ 27.91
BRUNSON, CARL	CUSTODIAN	\$ 22.72	\$ 26.27
BULLE, SUZANNE	SECRETARY TO THE PRESIDENT	\$ 43.27	\$ 40.67
CAMPOS, CONNIE	ACCOUNTING ASSISTANT		\$ <del>30.94</del> 34.94
CARDINALI, GRACE	ADMIN ASSISTANT	\$ 48.17	\$ 32.83
CARR-RAMOS, SHERREAN	INTERIM VP	\$ 58.98	\$ 79.28
CASTENEDA, ESTHER	STUDENT RECORDS TECHNICIAN		\$ 35.20
CHARGIN, JAN	PIO		
CONAWAY, PILAR	HR TECH		\$ 36.90
CONNAL, DAVE	AVIATION FACULTY	\$ 74.33	
de REZA, MARTHA R	SENIOR PROGRAM SPECIALIST		\$ 41.94
DeLEON, LUIS (DOT 12/1/03)	GROUNSKEEPER		
FILICE, LIDIA	SR. ACCOUNTANT	\$ 49.72	\$ <del>45.72</del> 51.90
FISCHER, BEVERLY	DEPT ASSIST		
FORTIN, LOUISE	HR TECH		\$ 28.71

**SixTen and Associates**

**MONTHLY REIMBURSEMENT SERVICES**

Name	Title	04-05	05-06
FRANCO, RAY	CUSTODIAN	\$ 39.64	\$ 27.85
FRANKLIN, LISA	DSPS, FACULTY	\$ -	
FRIEDMAN, MARK	FACULTY/FACULTY REPRESENTATIVE		\$ 69.34
FUENTES, MARIA (ANGELES)	DIR. FINANCIAL AID	\$ 43.86	\$ 22.33
GARCIA, ANGELICA	STUDENT RECORDS TECHNICIAN		\$ 35.12
GARCIA, ROGER	MAINT. LEADPERSON	\$ 67.63	\$ 43.78
GEARY, GREG	COORD, SAFETY PROG		
GILLIS, RICH	ASSOC DEAN, BUS. DEV	\$ 56.61	
GONZALEZ, FABIO	DIR TRIO	\$ 44.92	
HANNON, RON (DOH 11/01)	ATHLETIC DIR	\$ 16.70	
HARMON, JANE	VP OF INSTRUCTIONAL SERVICES		\$ 88.14
HIPOL, ANA	DIR SUPPORT SVCS	\$ 91.64	\$ 50.66
HOWLE, PAT	HUMAN RESOURCES	\$ 64.59	
IBA, LILIBETH	ACCOUNTANT		\$ <del>41.50</del> 47.15
JOHNSON, MARTIN	VP OF INSTRUCTIONAL SERVICES		
KEELER, JOSEPH	VP	\$ 57.71	\$ 83.47
KEHLER, DENA	PROGRAM SERVICES SPECIALIST		\$ 34.69
KERR, ART	FACILITIES DIR	\$ 65.66	\$ 58.59
KERR, LYNDA	DIR COMM ED	\$ 54.82	

**SixTen and Associates**

**MONTHLY REIMBURSEMENT SERVICES**

Name	Title	04-05	05-06
KINSELLA, STEVE	PRESIDENT	\$ 118.35	\$ 116.66
LILIBETH, IBA	ACCOUNTANT		
LOPEZ, FRAN	DEAN, TECH & VOCATION	\$ 21.61	\$ 55.18
LOZANO, FRAN	DEAN, LIBERAL ARTS	\$ 32.94	\$ 75.17
MALDANO, DIANE	PAYROLL OFFICER	\$ 35.76	
MAQUINALES, DAN	FACILITIES MAINT WKR II	#DIV/0!	\$ 38.65
MARTINEZ, MARIA	STUDENT RECORDS TECHNICIAN		\$ 30.94
MARTINEZ, VERONICA	DIRECTOR	74.35	# 41.90
McEWAN, CAROL	PAYROLL OFFICER		\$ 33.04
MILLER, ERIC	CUSTODIAN		
MILLER, KEN	FACULTY	\$ 30.64	\$ 71.88
MOELLER, LARRY	GCFA PRESIDENT/FACULTY		\$ 67.89
MORALES, JOSE	CUSTODIAN	\$ 28.38	\$ 21.94
MORENO, SOFIA	REPROGRAPHICS OPER		
MORRIS, AUDREN	DIR FINANCIAL AID	\$ 53.44	
NICE, YRAY	FINANCIAL AID TECHNICIAN		
NOLAN-KERR, LYNDA	DIR COMMUNICATION ED	\$ 50.76	
OROPEZA, ANGIE	ADMIN ASSISTANT		\$ 44.59
PARKER, JOY	DIR ADMISSIONS & RECORDS	\$ 56.89	\$ 52.08

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10/28/2006

**SixTen and Associates**

**MANDATE REIMBURSEMENT SERVICES**

Name	Title	04-05	05-06
PEDREGON, MIKE	GRUNDSKEEPER		\$ 29.29
PERALES, SONY	CUSTODIAN	\$ 28.71	\$ 24.75
PEREZ, RACHEL	DIR COMMUNITY EDUCATION	\$ 68.68	
PEREZ, SAL	CUSTODIAN	\$ 27.45	\$ 27.04
PETERS, JANICE	STUDENT RECORDS TECHNICIAN		\$ 23.25
PFENNING, RHONDA	DIR, BUSINESS OFFICE	\$ 71.34	\$ 64.25
PHILLIPS, D	ASSISTANT DIRECTOR MIS		\$ 59.21
QUIROZ-RODRIGUEZ, MONICA	PAST CSEA PRESIDENT	\$ 33.94	
RATTO, ANNE	ASSOCIATE DEAN	\$ 76.27	\$ 47.45
RAWLINS, ROSLYN	STUDENT RECORDS TECHNICIAN		\$ 25.96
REGALADO-RODRIGUEZ, MARGERY	DEAN OF ENROLLMENT	\$ 78.97	
RODRIGUEZ, JUDY	HOLLISTER SITE MGR		
SHARBONEAU, ROSA	INTERIM DEAN STUDENT SVCS		\$ 83.27
SKELTON, PAUL	THEATER TECH		
SMALL, ALAN	PAYROLL OFFICER		
STEWART, DUANE	GRUNDSKEEPER		\$ 25.60
SWEENEY, SUSAN	DIRECTOR, CAL WORKS		\$ 44.70
TALAVERA, SANDRA	SENIOR PROGRAM SPECIALIST		\$ 44.06
THOMPSON, KELLY	DEPT ASSIST		

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**SixTen and Associates**

**MONTHLY REIMBURSEMENT SERVICES**

Name	Title	04-05	05-06
VALDEZ, JERRY	CUSTODIAN		
VASQUEZ, EDDIE	WAREHOUSE/INVENTORY CONTROL TECH		
VILLAGOMEZ, ANABEL	FINANCIAL AID TECHNICIAN		\$ 24.34
WAGMAN, KEN	FACULTY		\$ 79.77
WELK, LORRAINE	MORGAN HILL SITE MGR		\$ 33.02
WILLIAMS, SHAIRON	DIRECTOR, HR		\$ 62.01
YRAY, N	FINANCIAL AID TECHNICIAN		\$ 27.29

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2005-2006		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$10,175,110		\$10,175,110	\$273,362	\$9,901,748
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,221,832		2,221,832	185,323	2,036,509
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	60,480		60,480		60,480
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	200,742		200,742		200,742
Library	6120	477,682		477,682	47,468	430,214
Media	6130	121,954		121,954	5,380	116,574
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	346,976		346,976	42,562	304,414
Admissions and Records	6200	435,813		435,813		435,813
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	624,790		624,790		624,790
Matriculation and Student Assessment	6320	280,184		280,184	12,134	268,050
Transfer Programs	6330	64,795		64,795	2,991	61,804
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,785,742		1,785,742	66,273	1,719,469
Subtotal		\$16,796,100	\$0	\$16,796,100	\$635,493	\$16,160,607

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2005-2006		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$447,026		\$447,026	\$8,950	\$438,076
Health Services	6440	82,860		82,860		82,860
Student Personnel Admin.	6450					
Financial Aid Administration	6460	698,452		698,452	94,821	603,631
Job Placement Services	6470	86,701		86,701		86,701
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	649,666		649,666	649,666	0
Custodial Services	6530	263,406		263,406	263,406	0
Grounds Maintenance and Repairs	6550	220,229		220,229	220,229	0
Utilities	6570	863,547		863,547	863,547	0
Other	6590					
Planning, Policy Making, and Coordination	6600	835,544		835,544	835,544	0
General Inst. Support Services	6700					
Community Relations	6710	264,785		264,785	264,785	0
Fiscal Operations	6720	1,002,636		1,002,636	1,002,636	0
Human Resources Management	6730	362,545		362,545	362,545	0
Noninstructional Staff Benefits & Incentives	6740	205,088		205,088	205,088	0
Staff Development	6750	3,556		3,556	3,556	0
Staff Diversity	6760	19,207		19,207	19,207	0
Logistical Services	6770	532,836		532,836	532,836	0
Management Information Systems	6780	814,634		814,634	814,634	0
Subtotal		\$24,148,818	\$0	\$24,148,818	\$6,776,943	\$17,371,875

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2005-2006		
(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	186,301		186,301	186,301	0
Community Services and Economic Development	6800					
Community Recreation	6810	162,532		162,532	4,198	158,334
Community Service Classes	6820	214,622		214,622	3,089	211,533
Community Use of Facilities	6830	76,004		76,004		76,004
Economic Development	6840	650,429		650,429	18,946	631,483
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	145,199		145,199	13,364	131,835
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990	212,677		212,677		212,677
Auxiliary Operations	7000					
Contract Education	7010	245,028		245,028	19,685	225,343
Other Auxiliary Operations	7090					
Physical Property Acquisitions	7100					
(05) Total		\$26,041,610	\$0	\$26,041,610	\$7,022,526	\$19,019,084
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				36.92%		
(07) Notes						

Revised 9/04

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2004-05

**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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	228,177		15,308			243,485
Business and Management	0500	180,141	18,624	19,918	936		219,619
Communications	0600	49,579		8,592	464		58,635
Computer and Information Science	0700	658,918	133,660	124,750	166,452		1,083,780
Education	0800	513,439	194,206	156,940	8,820		873,405
Engineering and Related Industrial Tech.	0900	353,612	42,648	74,057	15,549		485,866
Fine and Applied Arts	1000	612,807	83,488	13,343	1,500		711,138
Foreign Language	1100	252,804	3,168	1,253			257,225
Health	1200	602,636	28,227	33,356	58,310		722,529
Consumer Education and Home Economics	1300	278,203		4,430			282,633
Law	1400						
Humanities (Letters)	1500	958,799		2,618	348		961,765
Library Science	1600						
Mathematics	1700	642,404	123,765	29,937	20,533		816,639
Military Studies	1800						
Natural Sciences	1900	230,492	47,493	3,386			281,371
Psychology	2000	39,471		25			39,496
Public Affairs and Services	2100	1,187,965	11,135				1,199,100
Social Sciences	2200	443,618		3,594			447,212
Commercial Services	3000	202,788	19,224	46,174			268,186
Interdisciplinary Studies	4900	944,932	37,760	13,515	450		996,657
Struct. Staff-Retir's Bnfts & Retire. Incents	5900	226,369					226,369
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>8,607,154</b>	<b>743,398</b>	<b>551,196</b>	<b>273,362</b>		<b>10,175,110</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**

For Actual Year: 2004-05

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,494,084	542,425	185,323		2,221,832
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		59,294	1,186			60,480
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		1,553,378	543,611	185,323		2,282,312
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	133,426	59,286	8,030			200,742
Library	6120		406,538	23,676	47,468		477,682
Media	6130		101,232	15,342	5,380		121,954
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		251,837	52,577	42,562		346,976
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	133,426	818,893	99,625	95,410		1,147,354
<b>Admissions and Records</b>	<b>6200</b>		420,004	15,809			435,813
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		611,042	13,748			624,790
Matriculation and Student Assessment	6320		238,484	29,566	12,134		280,184
Transfer Programs	6330		54,195	7,609	2,991		64,795
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		903,721	50,923	15,125		969,769

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2004-05

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,601,907	117,562	66,273		1,785,742
Extended Opportunity Prgms. & Services (EOPS)	6430		417,599	20,477	8,950		447,026
Health Services	6440		53,073	29,787			82,860
Student Personnel Administration	6450						
Financial Aid Administration	6460		569,401	34,230	94,821		698,452
Job Placement Services	6470		82,968	3,733			86,701
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		2,724,948	205,789	170,044		3,100,781
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		321,613	316,439	11,614		649,666
Custodial Services	6530		206,710	56,696			263,406
Grounds Maintenance and Repairs	6550		152,844	67,385			220,229
Utilities	6570			863,547			863,547
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		681,167	1,304,067	11,614		1,996,848
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		460,899	371,225	3,420		835,544

\*Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\*Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2004-05

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		108,017	156,243	525		264,785
Fiscal Operations	6720		856,030	140,788	5,818		1,002,633
Human Resources Management	6730		289,850	70,250	2,445		362,545
Noninstrl. Staff Retirees' Brnfts. & Retire. Incents.	6740		205,088				205,088
Staff Development	6750		73	3,483			3,556
Staff Diversity	6760			19,207			19,207
Logistical Services	6770		380,881	148,277	3,678		532,836
Management Information Systems	6780		477,097	228,489	109,048		814,634
Other General Institutional Support Services	6790			174,760	11,541		186,301
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		2,317,036	941,497	133,055		3,391,588
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		114,725	43,609	4,198		162,532
Community Service Classes	6820	15,726	131,661	64,146	3,089		214,622
Community Use Facilities	6830		71,504	4,500			76,004
Economic Development	6840		283,024	348,459	18,946		650,429
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>	15,726	600,914	460,714	26,233		1,103,587

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA  
For Actual Year: 2004-05

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		115,209	16,626	13,364		145,199
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990		47,946	164,731			212,677
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>163,155</b>	<b>181,357</b>	<b>13,364</b>		<b>357,876</b>
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	15,748	190,159	19,436	19,685		245,028
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	<b>15,748</b>	<b>190,159</b>	<b>19,436</b>	<b>19,685</b>		<b>245,028</b>
<b>Physical Property 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					1,625,685	1,625,685
Student Aid	7320					464,406	464,406
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>2,090,091</b>	<b>2,090,091</b>
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>8,772,054</b>	<b>11,577,672</b>	<b>4,745,249</b>	<b>946,635</b>	<b>2,090,091</b>	<b>28,131,701</b>

\*Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\*Salaries and Benefits of staff in noninstructional assignments



# SixTen and Associates Mandate Reimbursement Services

---

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

Claim File Copy

January 25, 2008

CERTIFIED MAIL # 7006 3450 0000 3941 8703

Ms. Virginia Brummels, Section Manager  
Local Reimbursement Section  
Division of Accounting and Reporting  
Office of the State Controller  
P.O. Box 942850  
Sacramento, CA 94250

RE: Annual Reimbursement Claim  
Gavilan Community College District CC43060

Dear Ms. Brummels:

Enclosed please find the original claim and an extra copy of the FAM-27 for Gavilan Community College District's reimbursement claim listed below:

308/95                      Enrollment Fee Collection and Waivers                      2006-2007

If you have any questions regarding this claim, please contact me at (858) 514-8605.

Sincerely,

  
for Keith B. Petersen, President

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b>	For State Controller Use Only	<b>Program</b> <span style="font-size: 2em; font-weight: bold;">267</span>
	(19) Program Number 00267	
	(20) Date Filed <u>    </u> / <u>    </u> / <u>    </u>	
	(21) LRS Input <u>    </u> / <u>    </u> / <u>    </u>	

(01) Claimant Identification Number: <span style="float: right;">CC43060</span> (02) Claimant Name: <span style="float: right;">Gavilan Community College District</span> County of Location: <span style="float: right;">Santa Clara</span> Street Address or P.O. Box: <span style="float: right;">5055 Santa Teresa Boulevard</span> City: <span style="float: right;">Gilroy</span> State: <span style="float: right;">CA</span> Zip Code: <span style="float: right;">95020-9599</span>	<b>Reimbursement Claim Data</b>																
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Type of Claim</th> <th style="width: 20%;">Estimated Claim</th> <th style="width: 20%;">Reimbursement Claim</th> <th style="width: 40%;"></th> </tr> </thead> <tbody> <tr> <td>(03) Estimated</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>(09) Reimbursement</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> </tr> <tr> <td>(04) Combined</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(10) Combined</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>(05) Amended</td> <td style="text-align: center;"><input type="checkbox"/></td> <td>(11) Amended</td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </tbody> </table>	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"/>	(22) EFCW-1, (04)(A)(1)(a)(f) (23) EFCW-1, (04)(A)(1)(b)(f) (24) EFCW-1, (04)(A)(2)(a)(f) <span style="float: right;">125,693</span> (25) EFCW-1, (04)(B)(1)(a)(f) (26) EFCW-1, (04)(B)(1)(b)(f) (27) EFCW-1, (04)(B)(2)(a)(f) (28) EFCW-1, (04)(B)(2)(b)(f) <span style="float: right;">68,272</span> (29) EFCW-1, (04)(B)(2)(c)(f) <span style="float: right;">1,201</span> (30) EFCW-1, (06) <span style="float: right;">36</span> (31) EFCW-1, (07) <span style="float: right;">71,138</span> (32) EFCW-1, (09) <span style="float: right;">24,561</span> (33) EFCW-1, (10) <span style="float: right;">69,473</span> (34) (35) (36)
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) <span style="float: right;">2007-2008</span> (12) <span style="float: right;">2006-2007</span>	Total Claimed Amount: (07) <span style="float: right;">\$ 189,400</span> (13) <span style="float: right;">\$ 172,270</span> (31) EFCW-1, (07) <span style="float: right;">71,138</span> Less: 10% Late Penalty, not to exceed \$10,000 (14) <span style="float: right;">\$ -</span> (32) EFCW-1, (09) <span style="float: right;">24,561</span> Less: Prior Claim Payment Received (15) <span style="float: right;">\$ -</span> (33) EFCW-1, (10) <span style="float: right;">69,473</span> Net Claimed Amount (16) <span style="float: right;">\$ 172,270</span> (34) Due from State (08) <span style="float: right;">\$ 189,400</span> (17) <span style="float: right;">\$ 172,270</span> (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) Date

Joseph D. Keeler 1-21-08

Joseph D. Keeler Vice President, Administrative Services

Type or Print Name Title

(38) Name of Contact Person for Claim Telephone Number: (858) 514-8605

KBpsixten and Associates E-mail Address: kbpsixten@aol.com

<b>Program</b> <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>EFCW-1</b>
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(01) Claimant: Gavilan Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2006-2007
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(03) Leave Blank

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

**A. 1. Enrollment Fee Collection: One-Time Activities (Reimbursement begins 07/01/1998)**

a. Preparing district policies & procedures for § IV.A.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Staff training (One time per employee)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**A. 2. Enrollment Fee Collection: Ongoing Activities (Reimbursement begins 07/01/1998)**

a. Calculating and collecting enrollment fees	\$ 125,693.00	\$ -	\$ -	\$ -	\$ -	\$ 125,693.00
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**1. Enrollment Fee Waiver: One-Time Activities (Reimbursement begins 07/01/1999)**

a. Preparing district policies & procedures for § IV.B.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Staff training (One time per employee)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**B. 2. Enrollment Fee Waiver: Ongoing Activities (Reimbursement begins 07/01/1999)**

a. Adopting procedures, recording, and maintaining records	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b. Waiving student fees	\$ 68,271.96	\$ -	\$ -	\$ -	\$ -	\$ 68,271.96
c. Reporting BOG fee waiver data to CCC	\$ 1,201.44	\$ -	\$ -	\$ -	\$ -	\$ 1,201.44

(05) Total Direct Costs	\$ 195,166.40	\$ -	\$ -	\$ -	\$ -	\$ 195,166.40
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**Indirect Costs**

(06) Indirect Cost Rate	[From OMB A-21, FAM-29C, or 7%]	36.45%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	\$ 71,138.15
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	\$ 266,304.55

**Cost Reduction**

(09) Less: Enrollment Fee Revenue offset		\$ 24,561.00
(10) Less: Enrollment Fee Waiver offsets		\$ 69,473.40
(11) Total Claimed Amount	[Line (08) - {Line (09) + Line (10)}]	\$ 172,270.15

Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant Gavilan Community College District	(02) Fiscal Year 2006-2007
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(03) Reimbursable Activities: Check only **one** box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input checked="" type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Referencing student accounts and records Enrollment Office Staff    Collecting Enrollment Fees	\$38.43	1,020.0	\$ 39,198.60				
Calculating total enrollment fee to be collected Enrollment Office Staff    Collecting Enrollment Fees	\$38.43	977.0	\$ 37,546.11				
Answering student's questions regarding enrollment fee collection Enrollment Office Staff    Collecting Enrollment Fees	\$38.43	728.5	\$ 27,996.26				
Updating written and computer records for enrollment fee information Enrollment Office Staff    Collecting Enrollment Fees	\$38.43	407.1	\$ 15,644.85				
Collecting delinquent enrollment fees, or turning over accounts to collection agencies Enrollment Office Staff    Collecting Enrollment Fees	\$38.43	138.1	\$ 5,307.18				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 125,693.00	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant Gavilan Community College District	(02) Fiscal Year 2006-2007
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input checked="" type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Answering student's questions regarding enrollment fee waivers/referring to appropriate person Financial Aid Office Staff    Waiving Enrollment Fees	\$36.34	551.5	\$ 20,041.51				
Receiving waiver applications Financial Aid Office Staff    Waiving Enrollment Fees	\$36.34	299.8	\$ 10,894.73				
Evaluating waiver applications and verifying application documents Financial Aid Office Staff    Waiving Enrollment Fees	\$36.34	611.5	\$ 22,221.91				
Notifying students of additional documentation requirements and how to obtain information Financial Aid Office Staff    Waiving Enrollment Fees	\$36.34	40.3	\$ 1,484.50				
Entering approved application information into district records; providing student award letter Financial Aid Office Staff    Waiving Enrollment Fees	\$36.34	328.7	\$ 11,944.96				
In case of denied applications, reviewing and evaluating information if denial is appealed by student Financial Aid Office Staff    Waiving Enrollment Fees	\$36.34	46.9	\$ 1,704.35				

(05) Total	<input checked="" type="checkbox"/>	Subtotal	<input type="checkbox"/>	Page 1 of 1	\$ 68,271.96	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS ENROLLMENT FEE COLLECTION AND WAIVERS ACTIVITY COST DETAIL</b>	<b>FORM EFCW-2</b>
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(01) Claimant Gavilan Community College District	(02) Fiscal Year <b>2006-2007</b>
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input checked="" type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
--	--

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Reporting to College Chancellor number of and amounts provided for BOG fee waivers Martinez, Veronica      Director, Financial Aid	\$50.06	24.0	\$ 1,201.44				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 1,201.44	\$ -	\$ -	\$ -	\$ -
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**Gavilan Community College District**  
**308/95 ENROLLMENT FEE COLLECTIONS/WAIVERS**  
**2006-2007**  
**Sort by Name**

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
06-07	1,020.00	Enrollment Office Staff	Collecting Enrollment Fees	\$38.43	\$39,198.60	Referencing student accounts and records	Calculating and collecting enrollment fees
06-07	977.00	Enrollment Office Staff	Collecting Enrollment Fees	\$38.43	\$37,546.11	Calculating total enrollment fee to be collected	Calculating and collecting enrollment fees
06-07	728.50	Enrollment Office Staff	Collecting Enrollment Fees	\$38.43	\$27,996.26	Answering student's questions regarding enrollment fee collection	Calculating and collecting enrollment fees
06-07	407.10	Enrollment Office Staff	Collecting Enrollment Fees	\$38.43	\$15,644.85	Updating written and computer records for enrollment fee information	Calculating and collecting enrollment fees
06-07	138.10	Enrollment Office Staff	Collecting Enrollment Fees	\$38.43	\$5,307.18	Collecting delinquent enrollment fees, or turning over accounts to collection agencies	Calculating and collecting enrollment fees
	3,270.70	<b>Enrollment Office Staff Total</b>			\$125,693.00		
06-07	551.50	Financial Aid Office Staf	Waiving Enrollment Fees	\$36.34	\$20,041.51	Answering student's questions regarding enrollment fee waivers/referring to appropriate person	Waiving student fees
06-07	299.80	Financial Aid Office Staf	Waiving Enrollment Fees	\$36.34	\$10,894.73	Receiving waiver applications	Waiving student fees
06-07	611.50	Financial Aid Office Staf	Waiving Enrollment Fees	\$36.34	\$22,221.91	Evaluating waiver applications and verifying application documents	Waiving student fees
06-07	40.30	Financial Aid Office Staf	Waiving Enrollment Fees	\$36.34	\$1,464.50	Notifying students of additional documentation requirements and how to obtain information	Waiving student fees
06-07	328.70	Financial Aid Office Staf	Waiving Enrollment Fees	\$36.34	\$11,944.96	Entering approved application information into district records; providing student award letter	Waiving student fees
06-07	46.90	Financial Aid Office Staf	Waiving Enrollment Fees	\$36.34	\$1,704.35	In case of denied applications, reviewing and evaluating information if denial is appealed by student	Waiving student fees
	1,878.70	<b>Financial Aid Office Staff Total</b>			\$68,271.96		
06-07	24.00	Martinez, Veronica	Director, Financial Aid	\$50.06	\$1,201.44	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CCC
	24.00	<b>Martinez, Veronica Total</b>			\$1,201.44		
	5,173.40	<b>Grand Total</b>			\$195,166.40		

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan Joint Community College District

Veronica Martinez \_\_\_\_\_ Director, Financial Aid \_\_\_\_\_  
Employee Name Exact Position Title

Financial Aid Dept \_\_\_\_\_ 408-848-4725 \_\_\_\_\_ 12mo/11mo/10mo/hrly  
College/Department/Location Telephone # Work year length

**Typical Reimbursable Activities:** FISCAL YEARS- Report time in hours  
05-06 ~~06-07~~ 07-08

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or **waiver of enrollment fees** in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

\_\_\_\_\_

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding **the type and number of waivers** approved and amounts waived.

\_\_\_\_\_

TOTALS:

\_\_\_\_\_ 24 \_\_\_\_\_

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK.

Employee Signature Veronica Martinez - m Date 11/21/07

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY NOVEMBER 2, 2007 ; TO NANCY BAILEY

Schedule 1A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2006-2007  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Collection Functions.  
 Source: Schedules 2 and 4.  
 Findings:

<b>*EFC 1</b>	17,485
Avg. time p/account	3.5
Total Time (in minutes)	<u>61198</u>
Per Hour	60
Hours Worked (** Activity 11)	<u>1020.0</u>
<b>*EFC 2</b>	9,770
Avg. time p/student	6.0
Total Time (in minutes)	<u>58620</u>
Per Hour	60
Hours Worked (** Activity 12)	<u>977.0</u>
<b>*EFC 1</b>	17,485
Avg. time p/question	2.5
Total Time (in minutes)	<u>43713</u>
Per Hour	60
Hours Worked (** Activity 13)	<u>728.5</u>
<b>*EFC 2</b>	9,770
Avg. time p/file	2.5
Total Time (in minutes)	<u>24425</u>
Per Hour	60
Hours Worked (** Activity 14)	<u>407.1</u>
<b>*EFC 4</b>	663
Avg. time p/account	12.5
Total Time (in minutes)	<u>8288</u>
Per Hour	60
Hours Worked (** Activity 15)	<u>138.1</u>
<b>*EFC 5</b>	
Avg. time p/student	8.0
Total Time (in minutes)	<u>0</u>
Per Hour	60
Hours Worked (** Activity 16)	<u>0.0</u>

Conclusion: Findings will go forward to the EFCW-2.

**\*EFC Workload Multiplier (Default)**

**EFC 1** - Total number of students who enroll in the college

**EFC 2** - Total number of students who paid enrollment fees

**EFC 4** - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

**EFC 5** - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 1B  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2006-2007  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Waiver Functions.

Source: Schedules 3 and 4.

Findings:

<b>*EFW 6</b>	3,597
Avg. time p/question	9.2
Total Time (in minutes)	33092
Per Hour	60
Hours Worked (** Activity 21)	551.5
<b>*EFW 6</b>	3,597
Avg. time p/application	5.0
Total Time (in minutes)	17985
Per Hour	60
Hours Worked (** Activity 22)	299.8
<b>*EFW 6</b>	3,597
Avg. time p/evaluation	10.2
Total Time (in minutes)	36689
Per Hour	60
Hours Worked (** Activity 23)	611.5
<b>*EFW 8</b>	563
Avg. time p/application	4.3
Total Time (in minutes)	2421
Per Hour	60
Hours Worked (** Activity 24)	40.3
<b>*EFW 7</b>	3,034
Avg. time p/application	6.5
Total Time (in minutes)	19721
Per Hour	60
Hours Worked (** Activity 25)	328.7
<b>*EFW 8</b>	563
Avg. time p/application	5.0
Total Time (in minutes)	2815
Per Hour	60
Hours Worked (** Activity 26)	46.9

Conclusion: Findings will go forward to the EFCW-2.

**\*EFW Workload Multiplier (Default)**

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2006-2007  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.  
 Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Campos, Connie	Accounting Assistant	5.0	7.0	2.0	3.0	10.0	8.0
Hampton, Dina	Accounting Assistant						*480
Iba, Lilbeth	Accountant	2.0	5.0	3.0	2.0	15.0	
<b>Average</b>		3.5	6.0	2.5	2.5	12.5	8.0

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

EFCW 1.7-2

Employee AVERAGE Time Record for Mandated Costs
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the average amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Joint Community College District
District

Business Services
Department/Location

Connie Campos
Employee Name

Accounting Assistant
Exact Position Title

12mo/11mo/10mo/hrly
Telephone # Work year length(circle)

Fiscal Year: 05-06 06-07 07-08

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes
Step 2: Select the appropriate workload multiplier from Form 1.7-1

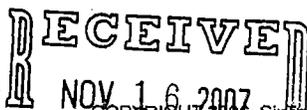
Table with 6 rows of reimbursable activities and 6 columns (Average Time in Minutes, Workload Multiplier 1-5). Activities include Code 11 (Referencing student account), Code 12 (Calculating enrollment fee), Code 13 (Answering questions), Code 14 (Updating student file), Code 15 (Amounts Receivable/Delinquencies), and Code 16 (Refunds).

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos Date 11/13/07

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY 11/13/07 TO Nancy Bailey



BY:.....

EFCW 1.7-2

### Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Joint Community College District Business Services  
District Department/Location

Dina Hampton \_\_\_\_\_  
Employee Name Exact Position Title

\_\_\_\_\_ 12mo/11mo/10mo/hrly Fiscal Year: 05-06 06-07 07-08  
Telephone # Work year length(circle)

**Circle the years for which you are responding.**

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
<b>Code 11</b> Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.						
<b>Code 12</b> Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.						
<b>Code 13</b> Answering Questions and/or referring student to the appropriate person for an answer.						
<b>Code 14</b> Updating Student File for the enrollment fee information, and providing a copy to the student.						
<b>Code 15</b> Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)						
<b>Code 16</b> Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	480					

per  
Sanjiv

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature [Signature] Date 10/23/07

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ ; TO \_\_\_\_\_



BY:.....

EFCW 1.7-2

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Joint Community College District Business Services  
 District Department/Location  
LILIBETH IBA Accountant  
 Employee Name Exact Position Title  
408-846-4970 12mo/11mo/10mo/hrly Fiscal Year: 05-06 06-07 07-08  
 Telephone # Work year length(circle)

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	2					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	3					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	2					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/deliquent (telephone contact, written notices, collection agencies, small claims court, etc.)	15					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	N/A					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Lilibeth Iba Date 11/13/07

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

**RECEIVED**  
 NOV 16 2007  
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Revised July 2007

BY: .....

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2006-2007  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.  
 Source: EFCW 1.7-3.  
 Findings:

Staff	Title	*EFW Workload Multiplier					
		6		8	7	8	
		**Activity Codes					
		21	22	23	24	25	26
de Reza, Martha	Senior Program Specialist	10.0	5.0	15.0	5.0	7.0	5.0
Martinez, Veronica	Financial Aid Director	10.0	5.0	3.0	3.0	5.0	5.0
Villagomez, Anabel	Financial Aid Technician	7.5	5.0	12.5	5.0	7.5	5.0
<b>Average</b>		<b>9.2</b>	<b>5.0</b>	<b>10.2</b>	<b>4.3</b>	<b>6.5</b>	<b>5.0</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Joint Community College District  
District

Financial Aid Department  
Department/Location

Martha de Reza  
Employee Name

Senior Program Specialist  
Exact Position Title

(408) 348-4721 ext 4272  
Telephone #

12mo/11mo/10mo/hrlly  
Work year length(circle)

Fiscal Year:

05-06 06-07 07-08

**Circle the years for which you are responding.**

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)		
		6	7	8
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	10	/	/	/
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	5	/	/	/
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	15	/	/	/
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5	/	/	/
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	7	/	/	/
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	5	/	/	/

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Martha de Reza

Date 11/21/07

If you have any questions, please contact Nancy Bailey \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY Nov 2<sup>nd</sup>, 2007; TO Nancy Bailey.

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Joint Community College District  
District

Financial Aid Department  
Department/Location

Veronica Martinez  
Employee Name

Financial aid Director  
Exact Position Title

848-4725  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year:

05-06 06-07 07-08

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)		
		6	7	8
<b>Code 21</b> <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	10	/	/	/
<b>Code 22</b> <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	5	/	/	/
<b>Code 23</b> <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	3	/	/	/
<b>Code 24</b> <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	3	/	/	/
<b>Code 25</b> <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	5	/	/	/
<b>Code 26</b> <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	5	/	/	/

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK.

Employee Signature Veronica Martinez

Date 11/21/07

If you have any questions, please contact Nancy Bailey \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY Nov 2<sup>nd</sup>, 2007; TO Nancy Bailey.

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Joint Community College District  
District

Financial Aid Department  
Department/Location

Anabel Villagomez  
Employee Name

Financial Aid Tech II  
Exact Position Title

408-710-3776  
Telephone #

12mo / 11mo / 10mo / hrly  
Work year length(circle)

Fiscal Year:

05-06 06-07 07-08

**Circle the years for which you are responding.**

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)		
		6	7	8
<b>Code 21</b> <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	5-10			
<b>Code 22</b> <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	5			
<b>Code 23</b> <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	10-15			
<b>Code 24</b> <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5			
<b>Code 25</b> <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	5-10			
<b>Code 26</b> <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	5			

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost-accounting purposes only. PLEASE USE BLUE INK

Employee Signature

Anabel Villagomez

Date

4/21/07

If you have any questions, please contact Nancy Bailey \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY Nov 2<sup>nd</sup>, 2007; TO Nancy Bailey.

Schedule 4  
Gavilan Community College District  
308/95 Enrollment Fee Collection and Waivers  
Fiscal Years: 1998-1999 through 2006-2007  
Statistics

Purpose: To calculate the statistics for Enrollment Fee Collection and Waivers.  
Source: EFCW 1.7-1, EFCW 1.8-1, EFCW 1.8-2, and EFCW 1.8-3.  
Findings:

*Workload Multiplier	Source	Totals								
		98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07
EFC 1	1.8-1 1. Enrolled Students	12,267	12,673	15,413	14,295	14,164	12,271	13,377	14,479	17,485
		*same	*CCCCD	*CCCCD	*CCCCD	*CCCCD	*same	*same	*same	
EFC 2	1.8-1 2. Paid Enrollment fees	12,267	12,548	15,282	14,188	14,097	12,271	13,377	13,075	9,770
EFC 3	1.8-1 3. Exempted from enrollment fees (BOGG, etc.)								2,825	5,546
EFC 4	1.8-2 1. Delinquencies collections	1849	1,575	2,622	2,994	902	799	0	1,828	663
EFC 5	1.8-2 2. Refunds							145	153	
EFC 6	1.8-3 1. Waivers Requested	X	1,693	1,697	1,976	2,439	2,398	2,862	2,906	3,597
EFC 7	1.8-3 2. Waivers Approved	X	1,693	1,697	1,976	2,439	2,398	2,862	2,825	3,034
EFC 8	1.8-3 (1-2) Waivers Denied	X							81	563

Conclusion: Findings will go forward to the Schedule 1A and 1B.  
\*\*Per Sergio: Use paid fee numbers if CCCCC's report is less than Gavilan's numbers.

**\*EFC/EFW Workload Multiplier**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 3 - Total number of students waived from enrollment fees (BOGG, etc.)
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load
- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

EFCW 1.8-1

### 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT STATISTICS REPORT

District: BAYVIEW COLLEGE

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS		
	05-6	06-7	07-8
1. Number of students enrolled each fiscal year. (Not FTEs)			
Summer	2114	2648	3220
Fall	5871	6299	7623
Winter/ Intersession	<i>included in Spring</i>		
Spring	7400	8538	
Total		17485	
2. Number of students who paid enrollment fees:			
Summer		1370	
Fall		3184	
Winter/ Intersession	<i>included in Spring</i>		
Spring		5216	
Total		9770	
3. Number of students exempted from paying enrollment fees (BOGG, etc):			
Summer		932	
Fall		2358	
Winter/ Intersession	<i>included in Spring</i>		
Spring		2256	
Total		5546	

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

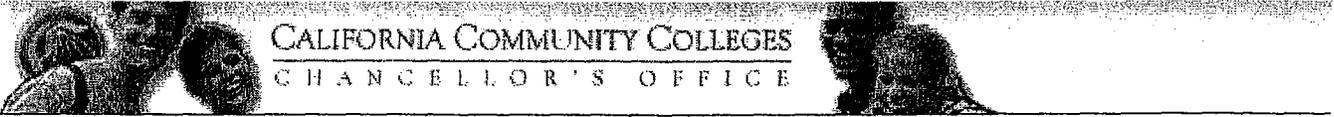
Employee Signature: Mimi Arvizu Date 12/10/07  
 Employee Name: (print) MIMI ARVIZU Position or Title MIS DIRECTOR

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

California Home

Friday, N



### Student Demographics

### Student Total Headcount For Gavilan For 2007 Spring Semester

Data Current As Of November 30, 2007 02:25:57

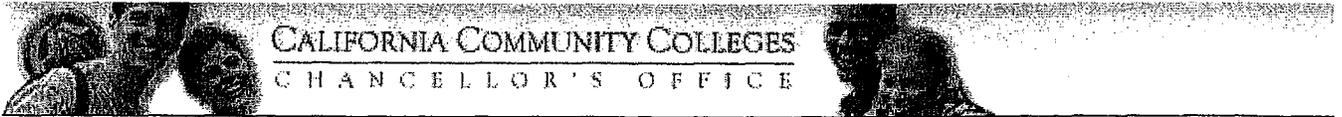
Total Headcount	8,083
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8,083  
 5,776  
 2,069  


---

 15,928



## Student Demographics

### Student Total Headcount For Gavilan For 2006 Fall Term

Data Current As Of November 30, 2007 02:26:08

Total Headcount	5,776
-----------------	-------

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California Home

Friday, N



## Student Demographics

### Student Total Headcount For Gavilan For 2006 Summer Term

Data Current As Of November 30, 2007 02:26:16

Total Headcount	2,069
-----------------	-------

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## 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WORKLOAD STATISTICS REPORT

District: GAVILAN JOINT COMMUNITY COLLEGE

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS		
	05-6	06-7	07-8
1. Number of enrollment fee accounts receivable requiring collection:			
Summer			
Fall			
Winter/Intersession			
Spring			
Total		663.	
2. Number of enrollment fee refunds processed as a result of change in waiver eligibility			
Summer			
Fall			
Winter/Intersession			
Spring			
Total			

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: Lilibeth Iba Date 12/27/07  
 LILIBETH IBA ACCOUNTANT  
 Employee Name: (print) Position or Title

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_.

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_.

## 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER WORKLOAD STATISTICS REPORT

District: Gavilan College

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

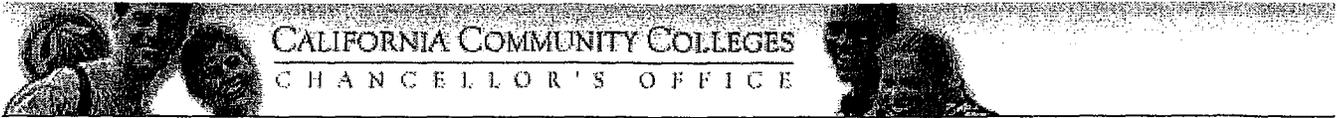
Statistical Data	FISCAL YEARS		
	05-6	06-7	07-8
1. Number of enrollment fee waivers requested (BOGG etc.)			
Summer			
Fall			
Winter/Intersession			
Spring			
Total		3597	
2. Number of enrollment fee waivers approved (BOGG, etc.)			
Summer			
Fall			
Winter/Intersession			
Spring			
Total		3034	

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: Veronica Martinez Date 11-21-07  
Veronica Martinez Financial Aid Director  
 Employee Name: (print) Position or Title

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_.

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_.



**Student Financial Aid Awards**

**Gavilan College**  
**Financial Aid Count and Amount By type**  
**For 2006-2007**

Data Current As Of November 30, 2007 02:27:08

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	133	67,466
BOGW - Part A-2 based on SSI recipient status	81	24,092
BOGW - Part A-3 based on general assistance recipient status	9	5,024
BOGW - Part B based on income standards	2,103	746,857
BOGW - Part C based on financial need	694	278,235

**Total Amount = \$ 1,121,674**

[Back to Top of Page](#)

## 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE REVENUES REPORT

District: Gavilan Joint Community College District

The following cost accounting statistics will be used to calculate your reimbursement.  
Please report the required information in the spaces provided.

Statistical Data As per attached report	FISCAL YEARS		
	05-6	06-7	07-8
1. Enrollment Fees Collected	\$	\$	\$
2. Enrollment Fees Refunded	\$	\$	\$
3. Enrollment Fee Revenue - Net (Line 1 subtract line 2)	\$	\$	\$
4A. Total Enrollment Fees Waived (BOGG, etc.)	\$	\$	\$
4B. 2% Enrollment Fees Waived (Line 4A x 2%)	\$	\$	\$
5 Number of credit units for which enrollment fees were waived.	/ / / / /	/ / / / /	/ / / / /
A. Summer			
B. Fall			
C. Winter/Intersession			
D. Spring			
TOTAL x \$0.91 per credit			

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: \_\_\_\_\_

Date 11/21/07

Veronica Martinez  
Employee Name: (print)

Director, Financial Aid  
Position or Title

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_.

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_.

**2006-07 BFAP SFAA Form 3 Annual Report  
Signature Page and Summary of Spending Report by Object Code:**

District	Gavilan Community College		College:	Gavilan College	
Budget Category/ Object Code	2006-07 Source of Funds Available		2006-07 BFAP SFAA		Total Budgeted for
	District General Funds	All Other Sources	Base Allocation	Augmentation	
1000	Certificated Salaries	\$ -	\$ -	\$ -	\$ -
2000	Classified Salaries	\$ 165,659	\$ -	\$ -	\$ 134,318
3000	Employee Benefits	\$ 80,617	\$ -	\$ 40,809	\$ 16,575
4000	Supplies/Equipment	\$ 4,500	\$ -	\$ -	\$ 248
5000	Operating Expense	\$ 10,041	\$ -	\$ -	\$ 15,278
6000	Capital Outlay	\$ 433	\$ -	\$ -	\$ 515
<b>Total</b>		\$ 261,250	\$ -	\$ 40,809	\$ 166,934
Enter your colleges MOE, and P-2 Allocations for 2006-07 BFAP-SFAA Base and Augmentation		\$ 184,708	\$ 40,609	\$ 166,934	
If results are negative (-) your college may be subject to penalties to your BFAP 2% or BFAP SFAA for 2008-09.		\$ 76,541	\$ -	\$ (0)	



**Certification of Compliance:**

*I hereby certify that funds allocated for the administration of the Board Financial Assistance Program have been spent in accordance with the 2006-07 Budget Act, and the Chancellor's Office Guidelines for Expenditure of the Board Financial Assistance Program Administrative Allowance. I understand that failure to meet Maintenance of Effort requirements may result in a penalty. I also understand that failure to spend the allocation or identify and deobligate any portion of the allocation prior to the end of the Authorized spending period may result in a penalty.*

**Required Signatures:**

*Veronica M. Martinez* 10/19/07  
 Type Name: Veronica M. Martinez  
 Financial Aid Director Date

*Dr. Steve M. Kinsella*  
 Type Name: Dr. Steve M. Kinsella  
 Chief Executive Officer Date

*John Pruitt*  
 Type Name: John Pruitt  
 Chief Student Services Officer Date

*Joseph D. Keeler* 10/23/07  
 Type Name: Joseph D. Keeler  
 Chief Business Officer Date

Please Return this signature page to the System Office by October 18, 2007

California Community College System Office  
 SFA Programs Unit  
 1102 Q Street Third Floor  
 Sacramento, CA, 95811  
 Attention: Eric Thorson

Email: [ethorson@cccco.edu](mailto:ethorson@cccco.edu)  
 Phone: 916-322-7412  
 Fax: 916-324-8486

Additional Information:

Staffing Summary FY 06-07		Authorized	Actual
FTE			
Perm/Classified		625	563
Perm/Certificated			
Temp/Classified		088	088
Temp/Certificated			
Students		100	100

Total RPT Obligations Annually for 2006-07	
FY 06-07	\$

ISIR's Processed Annually for 2006-07	
FY 06-07	\$ 3,462,000

Inreach/Outreach Event Information FY 06-07			
Number of Inreach events on campus	299	# Served	355
Number of outreach events off-campus	98	# Served	141
# Multilingual events	27	# Served	75
# Multilingual events		# Served	
# Multilingual events		# Served	
# Multilingual events		# Served	
Language(s)	Spanish	selection	If other, please enter
Language(s)			
Language(s)			
Language(s)			

SEA Program Data Validation

Program	School Based Data 06-07	
	Awards	Dollars
Pell	1576	2,074,724
SEOG	712	242,000
Cal Grant B	395	218,606
Cal Grant C	331	1,777,703
BOG Fee Waivers	1,597	150,886
Perkins		
Stafford - Subsidized	309	3,509,569
Direct - Subsidized		
Stafford - Unsubsidized		
Direct - Unsubsidized		
Parent Loans - PLUS		
Federal Work Study	135	125,332
College Scholarships	183	1,259,350
Private Scholarships	230	3,040,000



Acknowledgement: I have compiled and reviewed the data submitted in the additional information section of this report and believe it fairly and accurately represents the information as it is maintained in the financial aid office records.

Type name: *Victoria M. Matting*  
 Financial Aid Director Date: \_\_\_\_\_





Additional Information

Staffing Summary for 06/07	Actual
Perm Classified	563
Perm Certificated	088
Temp Classified	100
Temp Certificated	100

Additional Information	
ISIR: State processed annually for 2006-07	\$ 3,462

Number of inreach events on campus	9	# Served	360		
Number of outreach events off-campus	89	# Served	5741		
# Multi-lingual events	24	# Served	2,054	Language(s)	Spanish
# Multi-lingual events		# Served		Language(s)	
# Multi-lingual events		# Served		Language(s)	
# Multi-lingual events		# Served		Language(s)	

Additional Information	
ISIR: State processed annually for 2006-07	\$ 3,462

Staffing Summary for 06/07	Authorized	Actual
Perm Classified	623	563
Perm Certificated		
Temp Classified	088	088
Temp Certificated		
Students	100	100

Number of inreach events on campus	9	# Served	360		
Number of outreach events off-campus	89	# Served	5741		
# Multi-lingual events	24	# Served	2,054	Language(s)	Spanish
# Multi-lingual events		# Served		Language(s)	
# Multi-lingual events		# Served		Language(s)	
# Multi-lingual events		# Served		Language(s)	

SEA Program Data Validation	School Based Data 06/07	
Program	Awards	Dollars
Pell	1,1578	\$ 20,737,711
SEOG	212	\$ 21,200
Cal Grant B	399	\$ 27,668
Cal Grant C	81	\$ 7,744
BOG Fee Waivers	3,697	\$ 1,500,085
Perkins		
Stafford - Subsidized	309	\$ 309,569
Direct - Subsidized		
Stafford - Unsubsidized		
Direct - Unsubsidized		
Parent Loans - PLUS	196	\$ 25,932
Federal Work Study	183	\$ 25,150
College Scholarships		
Private Scholarships	10	\$ 80,000

Sch 5  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-00 through 2006-07  
 Offset Savings

Purpose: To calculate the offset savings for Enrollment Fee Collection and Waivers.  
 Source: EFCW 1.8-4 and attachments from district office.  
 Findings:

Source	Item	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	
1.8-4 line 3	Net Revenue Received	\$ 556,575	\$ 577,606	\$ 587,524	\$ 612,345	\$ 882,263	\$ 1,267,212			
p/E.C. 76300 (c)	2% of Revenue Rec'd.	\$ 11,132	\$ 11,552	\$ 11,750	\$ 12,247	\$ 17,645	\$ 25,344	\$ -	\$ -	
1.8-4 line 4A	Enrollment Fees Waived	\$ 259,591	\$ 237,312	\$ 384,475	\$ 416,501	\$ 596,871	\$ 1,172,074	\$ 1,159,795	\$ 1,500,085	
p/E.C. 76300 (l) (2)	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	\$ 23,196	\$ 30,002	
(Line 4A X 7%) (99-00 only)	7% of Fees Waived (99-00 only)	\$ 18,171								
				For 00-01 through 05-06 - unit fee						
p/E.C. 76300 (l) (2)	Credit unit fee in FY**		\$ 11.00	\$ 11.00	\$ 11.00	\$ 15.67	\$ 23.34	\$ 26.00	\$ 24.00	
Total # of credits	Line 4A divided by unit fee		21,573	34,952	37,863	38,090	50,217	44,607	62,503	
p/E.C. 76300 (l) (2)	Total # of credits X p/unit (waived cost \$0.91)	\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697	\$ 40,592	\$ 56,878		
<b>Summary</b>										
1.8-4 line 4B.	2% of Fees Waived	\$ 5,192	\$ 4,746	\$ 7,690	\$ 8,330	\$ 11,937	\$ 23,441	\$ 23,196	\$ 30,002	
(Line 4A X 7%)	7% of Fees Waived (99-00 only)	\$ 18,171								
1.8-4 5.	Credit Units Waived	\$ 19,631	\$ 31,806	\$ 34,455	\$ 34,662	\$ 45,697	\$ 40,592	\$ 56,878		
<b>Total Enrollment Fee Waiver Offset</b>	<b>Forward to EFCW-1</b>	<b>\$ 23,363</b>	<b>\$ 24,377</b>	<b>\$ 39,496</b>	<b>\$ 42,785</b>	<b>\$ 46,599</b>	<b>\$ 69,138</b>	<b>\$ 63,788</b>	<b>\$ 86,880</b>	

\*\*Per unit fee  
 Years 2000-01 through 2002-03 fees are \$11.00.  
 Summer \$11.00, fall and spring \$18.00. (\$11.00+\$18.00+\$18.00=Average of \$15.67)  
 Summer \$18.00, fall and spring \$26.00. (\$18.00+\$26.00+\$26.00=Average of \$23.34)  
 FY 2005-06 fees are \$26.00  
 FY 2006-07 Fall and Winter \$26.00, Spring \$20.00. (\$26.00+\$26.00+\$20.00=Average of \$24.00)

Schedule 5A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 1999-2000 to 2006-2007  
 Enrollment Fee Waivers Offsets

Purpose: To illustrate that waiver offsets for most fiscal years were higher than waiver costs and to show actual waiver offset amount being used on EFCW-1.  
 Source: Waiver costs from EFCW-1 and Waiver offset from Sch. 5  
 Findings:

ref	Item	Source (EFCW)	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
1	Policies & Procedures for § IV.B.	(04)(B)(1)(a)	\$ 172.90	\$ 177.25	\$ 177.90	\$ 240.45	\$ 261.25	\$ 104.79	\$ 83.60	
2	Staff Training	(04)(B)(1)(b)							\$ 41.80	
3	Adopting procedures, recording/maintaining records	(04)(B)(2)(a)	\$ 1,659.84	\$ 1,701.60	\$ 1,707.84	\$ 2,308.32	\$ 2,508.00		\$ 34.69	
4	Waiving student fees	(04)(B)(2)(b)	\$ 8,018.25	\$ 8,589.47	\$ 10,469.51	\$ 16,154.02	\$ 16,488.64	\$ 14,788.52	\$ 17,414.67	\$ 68,271.96
5	Reporting BOG fee waiver data to CCC	(04)(B)(2)(c)	\$ 1,510.44	\$ 1,532.81	\$ 1,410.66	\$ 1,788.95	\$ 2,060.23	\$ 1,563.84	\$ 1,897.46	\$ 1,201.44
6	EFCW - Fee Waiver Costs	Total	\$ 11,361.43	\$ 12,001.13	\$ 13,765.91	\$ 20,491.74	\$ 21,318.12	\$ 16,457.15	\$ 19,472.22	\$ 69,473.40
7	Less: Total Enrollment Fee Waiver Offset	Sch. 5	\$ 23,363.00	\$ 24,377.00	\$ 39,496.00	\$ 42,785.00	\$ 46,599.00	\$ 69,138.00	\$ 63,788.00	\$ 86,880.00
8	Fee Waiver Costs to claim after offsets	L6 - L7	\$ (12,001.57)	\$ (12,375.87)	\$ (25,730.09)	\$ (22,293.26)	\$ (25,280.88)	\$ (52,680.85)	\$ (44,315.78)	\$ (17,406.60)
	<b>Offset Amount to Claim</b>	<b>To EFCW -1, line 10</b>	<b>\$ 11,361.43</b>	<b>\$ 12,001.13</b>	<b>\$ 13,765.91</b>	<b>\$ 20,491.74</b>	<b>\$ 21,318.12</b>	<b>\$ 16,457.15</b>	<b>\$ 19,472.22</b>	<b>\$ 69,473.40</b>

Conclusion: If line 8 is negative, then line 6 - "Total EFCW waiver costs" will be carried forward to EFCW-1, line 10. Otherwise, line 7 - "Total Enrollment Fee Waiver Offset" from Schedule 5 will be carried forward to EFCW-1, line 10.

CALIFORNIA COMMUNITY COLLEGES  
MONTHLY PAYMENT SCHEDULE  
2006-07 SECOND PRINCIPAL APPORTIONMENT

EXHIBIT A

DISTRICT: Gavilan  
COUNTY: Santa Clara

PROGRAM	AMOUNT CERTIFIED	TOTAL PAID THRU MAY 2007	JUNE PAYMENT	TOTAL PAID THRU JUNE 2007
GENERAL APPORTIONMENT	\$9,943,088	\$9,147,935	\$167,987	\$9,315,922
ENROLL FEE ADMIN (2%)	24,561	22,596	1,965	24,561
APPRENTICE ALLOWANCE	0	0	0	0
BASIC SKILLS	131,004	0	131,004	131,004
S.F.A.A.	207,543	190,939	16,604	207,543
E.O.P.S.	494,685	455,111	39,574	494,685
C.A.R.E.	133,336	118,531	14,805	133,336
D.S.P.S.	713,573	656,487	57,086	713,573
STATE HOSPITALS	0	0	0	0
CALWORKS	344,178	208,083	136,095	344,178
MATRICULATION (CREDIT)	407,217	374,639	32,578	407,217
MATRIC. (NONCREDIT)	20,146	18,535	1,611	20,146
FAC. & STAFF DIVERSITY	10,653	9,800	853	10,653
PART-TIME FAC. ALLO.	206,293	189,789	16,504	206,293
PART-TIME FAC. OFF. HRS	4,075	0	4,075	4,075
PART-TIME FAC. INS.	0	0	0	0
TELECOMMUNICATIONS	46,958	33,762	13,196	46,958
PLANT & INSTRUCTIONAL	100,000	92,000	8,000	100,000
SCHDL. MAINT. & REPAIR	100,000	92,000	8,000	100,000
TANF	24,829	22,842	1,987	24,829
ECON. DEVELOPMENT	205,000	172,200	0	172,200
NURSING EDUCATION	105,345	46,662	58,683	105,345
PARTNER	0	0	0	0
CHILDCARE TAXBAILOUT	40,205	40,205	0	40,205
PRIOR YEAR CORRECTION	-462,918	-462,918	0	-462,918
ONE TIME FUNDS				
TRANSITION PAYMENT	0	0	0	0
TRANS. & ARTIC. -REAPPR	5,000	5,000	0	5,000
GEN. PURPOSE -REAPPROP	95,211	95,211	0	95,211
BASIC SKILLS -REAPPROP	105,198	105,198	0	105,198
CAR. TECH. TRAILER BIL	169,559	169,559	0	169,559
GEN. PUR. TRAILER BILL	331,719	331,719	0	331,719
INST. MATERIAL TRAILER	200,167	200,167	0	200,167
SCHLD. MAINT. TRAILER B	200,167	200,167	0	200,167
FACULTY STAFF DEV	21,308	21,308	0	21,308
=====				
TOTAL	\$13,928,100	\$12,557,527	\$710,607	\$13,268,134

FISCAL SERVICES:06/22/07 44055.636 12:14 PM:EM

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**SixTen and Associates**

**MANDATE REIMBURSEMENT SERVICES**

Name	Title	05-06	06-07
BEDELL, KAYE	FACULTY/GCFA REP	\$ 92.80	144.35
BOTTO, STAN	CSEA PRESIDENT	\$ 27.91	\$ 29.89
BRUNSON, CARL	CUSTODIAN LEFT D	\$ 26.27	\$ 31.98
BULLE, SUZANNE	SECRETARY TO THE PRESIDENT	\$ 40.67	\$ 42.80
CAMPOS, CONNIE <i>HAMPDEN DIST</i>	ACCOUNTING ASSISTANT	\$ 34.94	33.8
CARDINALI, GRACE	ADMIN ASSISTANT	\$ 32.83	\$ 35.94
CARR, SHERREAN	DEAN, TECHNICAL & PUBLIC SERVICE	\$ 79.28	\$ 80.02
CASTENEDA, ESTHER	STUDENT RECORDS TECHNICIAN	\$ 35.20	37.39
CASTENEDA, JOSE	CUSTODIAN		18.78
CHEU, SUSAN	HR TECH		57.65
CONAWAY, PILAR	HR TECH	\$ 36.90	\$ 36.86
CONLIN, MARTHA	GROUNDSKEEPER		\$ 10.88
DAY, KATIE	SR DEPT ASSISTANT		\$ 36.75
de REZA, MARTHA R	SENIOR PROGRAM SPECIALIST	\$ 41.94	33.42
DONIOVAN, BONNIE	CSEA PRESIDENT		35.58
FILICE, LIDIA	SR. ACCOUNTANT	\$ 51.40	\$ 38.07
FORTIN, LOUISE	HR TECH	\$ 28.71	
FRANCO, RAY	CUSTODIAN	\$ 27.85	\$ 29.31
FRIEDMAN, MARK	FACULTY/FACULTY REPRESENTATIVE	\$ 69.34	99.59

**MANDATE REIMBURSEMENT SERVICES**

Name	Title	05-06	06-07
FUENTES, MARIA (ANGELES)	DIR. FINANCIAL AID	\$ 48.31	
GALVEZ, MARIBEL	DEPARTMENT SECRETARY		\$ 20.31
GARCIA, ANGELICA	STUDENT RECORDS TECHNICIAN	\$ 35.12	37.36
GARCIA, ROGER	MAINT. LEADPERSON	\$ 43.78	\$ 43.81
HALPER, LEAH	FACULTY REPRESENTATIVE		\$ 93.22
HANNON, RON	ATHLETIC DIR	\$ 54.87	\$ 70.46
HARMON, JANE	VP OF INSTRUCTIONAL SERVICES	\$ 88.14	
HIPOL, ANA	DIR SUPPORT SVCS	\$ 50.66	\$ 52.81
IBA, LILIBETH	ACCOUNTANT	\$ 47.15	\$ 47.68
INGRASSIA, ERIC	LEAD MAINTENNACE		\$ 31.00
JIMENEZ, ANA	CUSTODIAN		\$ 25.53
KEELER, JOSEPH	VP	\$ 83.47	\$ 85.97
KEHLER, DENA	PROGRAM SERVICES SPECIALIST	\$ 33.99	34.11
KERR, ART	FACILITIES DIR	\$ 58.59	\$ 61.17
KERR, LYNDA	DIR COMM ED		
KINSELLA, STEVE	PRESIDENT	\$ 118.66	\$ 125.50
LOESER, ED	MULTIMEDIA TECHNICIAN RETIRED 5/07	\$ 31.10	38.01
LOPEZ, FRAN	DEAN, TECH & VOCATION	\$ 55.18	\$ 57.88
LOZANO, FRAN	DEAN, LIBERAL ARTS	\$ 75.17	\$ 76.09

**SixTen and Associates**

**MANDATE REIMBURSEMENT SERVICES**

Name	Title	05-06	06-07
MAQUINALES, DAN	FACILITIES MAINT WKR II RETIRED 5/07	\$ 38.65	\$ 38.02
MARTINEZ, MARIA	STUDENT RECORDS TECHNICIAN	\$ 30.94	33.02
MARTINEZ, VERONICA	DIRECTOR, FINANCIAL AID	\$ 41.80	\$ 50.06
MARTINEZ, MARIA	STUDENT RECORDS TECHNICIAN		\$ 33.02
MARTINEZ, RITA	SHORT TERM HR TECHNICIAN		\$ 13.86
McEWAN, CAROL	PAYROLL OFFICER	\$ 33.04	41.54
MILLER, KEN	FACULTY	\$ 71.88	\$ 101.79
MOELLER, LARRY	GCFA PRESIDENT/FACULTY	\$ 67.89	97.04
MORALES, JOSE	CUSTODIAN	\$ 21.94	\$ 26.91
MORENO, SOFIA	REPROGRAPHICS OPER	\$ 25.95	\$ 32.51
OROPEZA, ANGIE	ADMIN ASSISTANT	\$ 44.59	\$ 46.66
PARKER, JOY	DIR ADMISSIONS & RECORDS	\$ 58.94	\$ 55.70
PEDREGON, MIKE	GROUNDSKEEPER	\$ 29.29	\$ 29.46
PERALES, SONY	CUSTODIAN	\$ 24.75	\$ 26.28
PEREZ, RACHEL	ASSOC. DEAN COMM. OUTREACH/ GRANTS MGT.		\$ 68.22
PEREZ, SAL	CUSTODIAN	\$ 27.04	\$ 28.98
PETERS, JANICE	STUDENT RECORDS TECHNICIAN	\$ 23.25	25.76
PFENNING, RHONDA	DIR, BUSINESS OFFICE	\$ 64.25	
PHILLIPS, D	ASSISTANT DIRECTOR MIS	\$ 58.62	

**SixTen and Associates**

**MANDATE REIMBURSEMENT SERVICES**

Name	Title	05-06	06-07
PRUITT, JOHN	VP OF STUDENT SERVICES		\$ 64.00
RATTO, ANNE	ASSOCIATE DEAN	\$ 47.45	\$ 57.86
RAWLINS, ROSLYN	STUDENT RECORDS TECHNICIAN	\$ 25.96	23.95
RIVERSA-SHARBONEAU, ROSA	FACULTY/GCFA REP	\$ 83.27	\$ 114.01
RODRIGUEZ, ROSE	DIRECTOR, SECURITY RETIRED 04	\$ 27.85	29.53
SEELIE, DIANA	COMPUTER TECHNICIAN	\$ 34.18	34.78
STEWART, DUANE	GROUNDKEEPER	\$ 25.60	\$ 27.35
SWEENEY, SUSAN	DIRECTOR, CAL WORKS	\$ 44.70	49.43
TALAVERA, SANDRA	SENIOR PROGRAM SPECIALIST	\$ 44.03	41.19
TENNY, LESLIE	FACULTY / GRIEVANCE OFFICER IN TRAINING		\$ 84.24
TURNER, SUSAN	FACULTY		\$ 91.40
VILLAGOMEZ, ANABELLE	FINANCIAL AID TECHNICIAN	\$ 19.86	25.55
WAGMAN, KEN	FACULTY	\$ 79.77	\$ 119.25
WELK, LORRAINE	MORGAN HILL SITE MGR	\$ 33.02	\$ 34.30
WILLIAMS, SHAIRON	DIRECTOR, HR	\$ 62.01	\$ 67.25
YRAY, N	FINANCIAL AID TECHNICIAN	\$ 27.89	

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$11,186,735		\$11,186,735	\$436,725	\$10,750,010
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,232,721		2,232,721	137,051	2,095,670
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	53,857		53,857		53,857
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	205,464		205,464	356	205,108
Library	6120	486,516		486,516		486,516
Media	6130	149,954		149,954	8,274	141,680
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	215,184		215,184	11,087	204,097
Admissions and Records	6200	469,310		469,310	10,537	458,773
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	796,341		796,341	1,049	795,292
Matriculation and Student Assessment	6320	262,750		262,750		262,750
Transfer Programs	6330	64,549		64,549		64,549
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,804,000		1,804,000	49,819	1,754,181
Subtotal		\$17,927,381	\$0	\$17,927,381	\$654,898	\$17,272,483

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$480,459		\$480,459		\$480,459
Health Services	6440	88,370		88,370		88,370
Student Personnel Admin.	6450					
Financial Aid Administration	6460	534,228		534,228	15,383	518,845
Job Placement Services	6470	105,855		105,855		105,855
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	619,149		619,149	619,149	0
Custodial Services	6530	335,095		335,095	335,095	0
Grounds Maintenance and Repairs	6550	281,201		281,201	281,201	0
Utilities	6570	904,646		904,646	904,646	0
Other	6590					
Planning, Policy Making, and Coordination	6600	783,533		783,533	783,533	0
General Inst. Support Services	6700					
Community Relations	6710	310,136		310,136	310,136	0
Fiscal Operations	6720	1,135,493		1,135,493	1,135,493	0
Human Resources Management	6730	400,398		400,398	400,398	0
Noninstructional Staff Benefits & Incentives	6740	230,062		230,062	230,062	0
Staff Development	6750	1,384		1,384	1,384	0
Staff Diversity	6760	11,392		11,392	11,392	0
Logistical Services	6770	599,457		599,457	599,457	0
Management Information Systems	6780	781,016		781,016	781,016	0
Subtotal		\$25,529,255	\$0	\$25,529,255	\$7,063,243	\$18,466,012

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(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	120,863		120,863	120,863	0
Community Services and Economic Development	6800					
Community Recreation	6810	88,777		88,777		88,777
Community Service Classes	6820	235,931		235,931	8,862	227,069
Community Use of Facilities	6830	77,523		77,523		77,523
Economic Development	6840	502,327		502,327	216	502,111
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	154,565		154,565	31,168	123,397
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990	127,694		127,694		127,694
Auxiliary Operations	7000					
Contract Education	7010	261,187		261,187	14,190	246,997
Other Auxiliary Operations	7090					
Physical Property Acquisitions	7100					
(05) Total		\$27,098,122	\$0	\$27,098,122	\$7,238,542	\$19,859,580
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				36.45%		
(07) Notes						

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	243,642		21,430			265,072
Business and Management	0500	188,727	22,337	16,242			227,306
Communications	0600	58,010		6,138	2,373		66,521
Information Technology	0700	703,718	55,631	120,166	337,423		1,216,938
Education	0800	473,350	218,485	162,095	10,726		864,656
Engineering and Industrial Tech.	0900	389,956	49,422	86,534	12,721		538,633
Fine and Applied Arts	1000	631,227	80,772	37,208	54,490		803,697
Foreign Language	1100	272,509	3,169	289			275,967
Health	1200	657,327	50,839	43,170	16,315		767,651
Family and Consumer Sciences	1300	298,174		1,409			299,583
Law	1400						
Humanities (Letters)	1500	971,500		2,837			974,337
Library Science	1600						
Mathematics	1700	722,753	102,126	53,001	958		878,838
Military Studies	1800						
Physical Sciences	1900	254,475	51,021	3,807	875		310,178
Psychology	2000	73,470		97			73,567
Public and Protective Services	2100	1,372,858	52,220	905			1,425,983
Social Sciences	2200	500,200		575			500,775
Commercial Services	3000	243,920	20,363	60,323	203		324,809
Interdisciplinary Studies	4900	1,036,077	91,663	11,587	641		1,139,968
Instruct. Staff-Retr's Bnfts & Retire. Incent	5900	232,256					232,256
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>9,324,149</b>	<b>798,048</b>	<b>627,813</b>	<b>436,725</b>		<b>11,186,735</b>

\*\* Salaries and Benefits of staff in noninstructional assignments \* Salaries and Benefits of instructors and instructional aides in instructional assignments

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA  
For Actual Year: 2005-06

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)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,573,234	522,436	137,051		2,232,721
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		53,666	191			53,857
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		1,626,900	522,627	137,051		2,286,578
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	140,639	58,321	6,148	356		205,464
Library	6120		433,003	53,513			486,516
Media	6130		120,252	21,428	52,774		149,954
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		162,010	42,087	11,087		215,184
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	140,639	773,586	123,176	19,717		1,057,118
<b>Admissions and Records</b>	<b>6200</b>		443,094	15,679	10,597		469,310
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		779,858	15,434	1,049		796,341
Matriculation and Student Assessment	6320		253,198	9,552			262,750
Transfer Programs	6330		54,031	10,518			64,549
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		1,087,087	35,504	1,049		1,123,640

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

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Gavilan Community College District

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District Code No.

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,660,523	93,658	79,879		1,804,000
Extended Opportunity Prgms. & Services (EOPS)	6430		441,900	38,559			480,459
Health Services	6440		56,473	31,897			88,370
Student Personnel Administration	6450						
Financial Aid Administration	6460		476,630	42,215	15,388		534,228
Job Placement Services	6470		101,261	4,594			105,855
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,736,787</b>	<b>210,923</b>	<b>65,202</b>		<b>3,012,912</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		332,313	277,296	9,540		619,149
Custodial Services	6530		278,178	54,160	2,757		335,095
Grounds Maintenance and Repairs	6550		180,352	99,810	1,039		281,201
Utilities	6570			904,646			904,646
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>790,843</b>	<b>1,335,912</b>	<b>13,336</b>		<b>2,140,091</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>498,853</b>	<b>283,106</b>	<b>1,574</b>		<b>783,533</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**  
For Actual Year: 2005-06

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		117,468	192,668			310,136
Fiscal Operations	6720		937,867	183,772	13,854		1,135,493
Human Resources Management	6730		289,145	111,253			400,398
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		230,062				230,062
Staff Development	6750			1,384			1,384
Staff Diversity	6760			11,392			11,392
Logistical Services	6770		426,089	149,067	24,301		599,457
Management Information Systems	6780		473,626	256,069	51,321		781,016
Other General Institutional Support Services	6790			105,983	14,880		120,863
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>2,474,257</b>	<b>1,011,588</b>	<b>104,356</b>		<b>3,590,201</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		62,601	26,176			88,777
Community Service Classes	6820		117,529	109,540	8,862		235,931
Community Use Facilities	6830		73,290	4,233			77,523
Economic Development	6840		328,121	173,990	2,468		502,327
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>		<b>581,541</b>	<b>313,939</b>	<b>9,078</b>		<b>904,558</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

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CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2005-06

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		116,539	6,858	30,190		154,565
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990		16,906	110,788			127,694
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>133,445</b>	<b>117,646</b>	<b>31,168</b>		<b>282,259</b>
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	483	215,900	30,614	14,190		261,187
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	<b>483</b>	<b>215,900</b>	<b>30,614</b>	<b>14,190</b>		<b>261,187</b>
<b>Physical Property 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					1,575,204	1,575,204
Student Aid	7320					460,180	460,180
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>2,035,384</b>	<b>2,035,384</b>
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>9,465,271</b>	<b>12,160,341</b>	<b>4,628,527</b>	<b>843,983</b>	<b>2,035,384</b>	<b>29,133,506</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

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Gavilan Community College District

440

District Code No.



# SixTen and Associates Mandate Reimbursement Services

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 13, 2009

Claim File Copy

CERTIFIED MAIL #7006 3450 0000 3941 8925

Ms. Virginia Brummels, Section Manager  
Local Reimbursement Section  
Division of Accounting and Reporting  
Office of the State Controller  
P.O. Box 942850  
Sacramento, CA 94250

RE: Annual Reimbursement Claim  
Gavilan Community College District CC43060

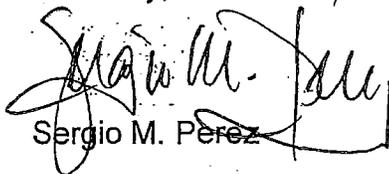
Dear Ms. Brummels:

Enclosed please find the original claim and an extra copy of the FAM-27 for Gavilan Community College District's reimbursement claim listed below:

961/75 Enrollment Fee Collection and Waivers 2007-2008

If you have any questions regarding this claim, please contact me at (858) 514-8605.

Sincerely,

  
Sergio M. Perez

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b>	For State Controller Use Only	<b>Program</b> <span style="font-size: 2em; font-weight: bold;">267</span>
	(19) Program Number 00267	
	(20) Date Filed ___/___/___	
	(21) LRS Input ___/___/___	

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(01) Claimant Identification Number: CC43060		<b>Reimbursement Claim Data</b>	
(02) Claimant Name: Gavilan Community College District		(22) EFCW-1, (04)(A)(1)(a)(f)	
County of Location: Santa Clara		(23) EFCW-1, (04)(A)(1)(b)(f)	173,632
Street Address or P.O. Box: 5055 Santa Teresa Boulevard		(24) EFCW-1, (04)(A)(2)(a)(f)	230,092
City: Gilroy	State: CA	Zip Code: 95020-9599	(25) EFCW-1, (04)(B)(1)(a)(f)
<b>Type of Claim</b>  (03) Estimated <input type="checkbox"/> (04) Combined <input type="checkbox"/> (05) Amended <input type="checkbox"/>	<b>Estimated Claim</b>  (09) Reimbursement <input checked="" type="checkbox"/> (10) Combined <input type="checkbox"/> (11) Amended <input type="checkbox"/>		(26) EFCW-1, (04)(B)(1)(b)(f)  (27) EFCW-1, (04)(B)(2)(a)(f)  (28) EFCW-1, (04)(B)(2)(b)(f)
			57,271
			4,546
Fiscal Year of cost	(06)	(12) 2007-2008	(30) EFCW-1, (06) 40
Total Claimed Amount	(07)	(13) \$ 533,008	(31) EFCW-1, (07) 148,023
Less: 10% Late Penalty, not to exceed \$10,000	(14)	\$	(32) EFCW-1, (09) 18,738
Less: Prior Claim Payment Received	(15)	\$	(33) EFCW-1, (10) 61,817
Net Claimed Amount	(16)	\$ 533,008	(34)
Due from State	(08)	(17) \$ 533,008	(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) \_\_\_\_\_ Date 2-12-09

Joseph D. Keeler \_\_\_\_\_ Vice President, Administrative Services

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

(38) Name of Contact Person for Claim \_\_\_\_\_ Telephone Number: (858) 514-8605

SixTen and Associates \_\_\_\_\_ E-mail Address: kbpsixten@aol.com

<b>Program</b> <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>EFCW-1</b>
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Claimant: Milan Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2007-2008
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) Leave Blank

Object Costs	Object Accounts					
Reimbursable Components	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contracted Services	(d) Fixed Assets	(e) Travel and Training	(f) Total

**1. Enrollment Fee Collection: One-Time Activities (Reimbursement begins 07/01/1998)**

Preparing district policies & procedures for § IV.A.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Staff training (One time per employee)	\$ 82,358.80	\$ -	\$ -	\$ -	\$ 91,273.48	\$ 173,632.28

**2. Enrollment Fee Collection: Ongoing Activities (Reimbursement begins 07/01/1998)**

Calculating and collecting enrollment fees	\$ 230,091.67	\$ -	\$ -	\$ -	\$ -	\$ 230,091.67
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**1. Enrollment Fee Waiver: One-Time Activities (Reimbursement begins 07/01/1999)**

Adopting district policies & procedures for § IV.B.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Staff training (One time per employee)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**2. Enrollment Fee Waiver: Ongoing Activities (Reimbursement begins 07/01/1999)**

Adopting procedures, recording, and maintaining records	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Waiving student fees	\$ 57,270.59	\$ -	\$ -	\$ -	\$ -	\$ 57,270.59
Reporting BOG fee waiver data to CCC	\$ 4,546.00	\$ -	\$ -	\$ -	\$ -	\$ 4,546.00
<b>Total Direct Costs</b>	<b>\$ 374,267.06</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91,273.48</b>	<b>\$ 465,540.54</b>

<b>Indirect Costs</b>	
Indirect Cost Rate	[From OMB A-21, FAM-29C, or 7%] 39.55%
Total Indirect Costs	[Line (06) x line (05)(a)] \$ 148,022.62
Total Direct and Indirect Costs	[Line (05)(f) + line (07)] \$ 613,563.16

<b>Reduction</b>	
Less: Enrollment Fee Revenue offset	\$ 18,738.00
Less: Enrollment Fee Waiver offsets	\$ 61,817.00
Total Claimed Amount	[Line (08) - (Line (09) + Line (10))] \$ 533,008.16

Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>EFCW-2</b>
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(01) Claimant an Community College District	(02) Fiscal Year  <b>2007-2008</b>
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input checked="" type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Train district staff or attend training to implement procedures for enrollment fees collection							
Arvizu, Mimi Director, MIS	\$56.88	296.0	\$ 16,836.48				
Banuelos, Irma Program Services Specialist	\$17.35	32.0	\$ 555.20				
Barbosa-Morena, Rosalinda Office Assistant	\$19.31	16.0	\$ 308.96				
Blakely, Laurel Senior Accountant	\$52.07	32.0	\$ 1,666.24				
Casteneda, Esther Student Records Technician	\$39.17	88.0	\$ 3,446.96				
Cheu, Susan Director, Business Services	\$64.43	24.0	\$ 1,546.32				
Cortez, Michelle Senior Departmental Assistant	\$27.93	8.0	\$ 223.44				
Day, Katie Senior Departmental Assistant	\$39.35	8.0	\$ 314.80				
de Reza, Martha Rocio Senior Program Specialist	\$40.66	8.0	\$ 325.28				
Donavan, Bonnie CSEA	\$38.52	8.0	\$ 308.16				
Filice, Lidia Senior Accountant	\$51.56	32.0	\$ 1,649.92				
Garcia, Angelica Student Records Technician	\$39.91	200.0	\$ 7,982.00				
Juarez, Natalie Program Services Specialist	\$33.26	32.0	\$ 1,064.32				
Mancera, Gloria Program Services Specialist	\$29.54	16.0	\$ 472.64				
Martinez, Maria Student Records Technician	\$34.61	112.0	\$ 3,876.32				
Martinez, Veronica Director, Financial Aid	\$53.35	72.0	\$ 3,841.20				
Oliveras, Lucy Program Services Specialist	\$30.47	16.0	\$ 487.52				
Parker, Joy Director, Admissions & Records	\$56.53	200.0	\$ 11,306.00				
Peters, Jan Student Records Technician	\$35.58	64.0	\$ 2,277.12				
Phillips, Dave Assistant Director, MIS	\$56.77	272.0	\$ 15,441.44				
Rodriguez, Judy Director	\$61.16	48.0	\$ 2,935.68				
Rowlins, Roz Student Records Technician	\$28.62	64.0	\$ 1,831.68				
Sungard Higher Education Training	\$100.00	912.7					\$ 91,273.48
Welk, Lorraine Manager, Instructional Site	\$42.68	32.0	\$ 1,365.76				
Yray, Nick Financial Aid Technician	\$31.88	72.0	\$ 2,295.36				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 82,358.80	\$ -	\$ -	\$ -	\$ 91,273.48
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant San Community College District	(02) Fiscal Year 2007-2008
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<p><b>A. 1. Enrollment Fee Collection: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. A.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>A. 2. Enrollment Fee Collection: Ongoing Activity</b></p> <p><input checked="" type="checkbox"/> Calculating and Collecting Enrollment Fees</p>	<p><b>B. 1. Enrollment Fee Waiver: One-Time Activities</b></p> <p><input type="checkbox"/> Prepare District Policies &amp; Procedures for § IV. B.</p> <p><input type="checkbox"/> Staff Training (One Time per Employee)</p> <p><b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b></p> <p><input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records</p> <p><input type="checkbox"/> Waiving Student Fees</p> <p><input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC</p>
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Referencing student accounts and records Enrollment Staff, Various Collecting Fees	\$31.76	2,795.8	\$ 88,794.61				
Calculating total enrollment fee to be collected Enrollment Staff, Various Collecting Fees	\$31.76	981.9	\$ 31,185.14				
Answering student's questions regarding enrollment fee collection Enrollment Staff, Various Collecting Fees	\$31.76	2,883.2	\$ 91,570.43				
Written and computer records for enrollment fee information Enrollment Staff, Various Collecting Fees	\$31.76	583.8	\$ 18,541.49				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 230,091.67	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant San Community College District	(02) Fiscal Year 2007-2008
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee)	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee)
<b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input checked="" type="checkbox"/> Waiving Student Fees <input type="checkbox"/> Reporting BOG Fee Waiver Data to CCC

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Answering student's questions regarding enrollment fee waivers/referring to appropriate person Financial Staff, Various Waiving Fees	\$41.84	486.2	\$ 20,342.61				
Receiving waiver applications Financial Staff, Various Waiving Fees	\$41.84	539.1	\$ 22,555.94				
Entering approved application information into district records; providing student award letter Financial Staff, Various Waiving Fees	\$41.84	343.5	\$ 14,372.04				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 57,270.59	\$ -	\$ -	\$ -	\$ -
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Program <b>267</b>	<b>MANDATED COSTS</b> <b>ENROLLMENT FEE COLLECTION AND WAIVERS</b> <b>ACTIVITY COST DETAIL</b>	FORM EFCW-2
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(01) Claimant San Community College District	(02) Fiscal Year 2007-2008
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<b>A. 1. Enrollment Fee Collection: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. A. <input type="checkbox"/> Staff Training (One Time per Employee) <b>A. 2. Enrollment Fee Collection: Ongoing Activity</b> <input type="checkbox"/> Calculating and Collecting Enrollment Fees	<b>B. 1. Enrollment Fee Waiver: One-Time Activities</b> <input type="checkbox"/> Prepare District Policies & Procedures for § IV. B. <input type="checkbox"/> Staff Training (One Time per Employee) <b>B. 2. Enrollment Fee Waiver: Ongoing Activities</b> <input type="checkbox"/> Adopting Procedures, Recording, and Maintaining Records <input type="checkbox"/> Waiving Student Fees <input checked="" type="checkbox"/> Reporting BOG Fee Waiver Data to CCC
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(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials and Supplies	(f) Contracted Services	(g) Fixed Assets	(h) Travel and Training
Reporting to College Chancellor number of and amounts provided for BOG fee waivers							
Arvizu, Mimi Director, MIS	\$56.88	40.0	\$ 2,275.20				
Phillips, Dave Assistant Director, MIS	\$56.77	40.0	\$ 2,270.80				

(05) Total <input checked="" type="checkbox"/>	Subtotal <input type="checkbox"/>	Page 1 of 1	\$ 4,546.00	\$ -	\$ -	\$ -	\$ -
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Gavilan Community College District  
308/95 ENROLLMENT COLLECTIONS/WAIVERS

7-2008  
Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
7/19/2007	24.00	Arvizu, Mimi	Director, MIS	\$56.88	\$1,365.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
8/2/2007	24.00	Arvizu, Mimi	Director, MIS	\$56.88	\$1,365.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
11/1/2007	24.00	Arvizu, Mimi	Director, MIS	\$56.88	\$1,365.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
1/10/2008	24.00	Arvizu, Mimi	Director, MIS	\$56.88	\$1,365.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
2/14/2008	24.00	Arvizu, Mimi	Director, MIS	\$56.88	\$1,365.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
2/14/2008	24.00	Arvizu, Mimi	Director, MIS	\$56.88	\$1,365.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
3/9/2008	8.00	Arvizu, Mimi	Director, MIS	\$56.88	\$455.04	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
3/13/2008	24.00	Arvizu, Mimi	Director, MIS	\$56.88	\$1,365.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
4/10/2008	24.00	Arvizu, Mimi	Director, MIS	\$56.88	\$1,365.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
4/24/2008	24.00	Arvizu, Mimi	Director, MIS	\$56.88	\$1,365.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
5/8/2008	24.00	Arvizu, Mimi	Director, MIS	\$56.88	\$1,365.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
5/15/2008	24.00	Arvizu, Mimi	Director, MIS	\$56.88	\$1,365.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
5/30/2008	24.00	Arvizu, Mimi	Director, MIS	\$56.88	\$1,365.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
	296.00	<b>Arvizu, Mimi Total</b>			\$16,836.48		
1/10/2008	8.00	Banuelos, Irma	Program Services Specialist	\$17.35	\$138.80	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
2/14/2008	8.00	Banuelos, Irma	Program Services Specialist	\$17.35	\$138.80	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
3/13/2008	8.00	Banuelos, Irma	Program Services Specialist	\$17.35	\$138.80	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
4/10/2008	8.00	Banuelos, Irma	Program Services Specialist	\$17.35	\$138.80	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
	32.00	<b>Banuelos, Irma Total</b>			\$555.20		
7/19/2007	16.00	Barbosa-Morena, Rosalinda	Office Assistant	\$19.31	\$308.96	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
	16.00	<b>Barbosa-Morena, Rosalinda Total</b>			\$308.96		
2/14/2008	24.00	Blakely, Laurel	Senior Accountant	\$52.07	\$1,249.68	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
3/9/2008	8.00	Blakely, Laurel	Senior Accountant	\$52.07	\$416.56	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
	32.00	<b>Blakely, Laurel Total</b>			\$1,666.24		
7/19/2007	24.00	Casteneda, Esther	Student Records Technician	\$39.17	\$940.08	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
1/10/2008	16.00	Casteneda, Esther	Student Records Technician	\$39.17	\$626.72	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
2/14/2008	16.00	Casteneda, Esther	Student Records Technician	\$39.17	\$626.72	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
3/13/2008	16.00	Casteneda, Esther	Student Records Technician	\$39.17	\$626.72	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
4/10/2008	16.00	Casteneda, Esther	Student Records Technician	\$39.17	\$626.72	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
	88.00	<b>Casteneda, Esther Total</b>			\$3,446.96		
2/14/2008	24.00	Cheu, Susan	Director, Business Services	\$64.43	\$1,546.32	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
	24.00	<b>Cheu, Susan Total</b>			\$1,546.32		
7/19/2007	8.00	Cortes, Michelle	Senior Departmental Assistant	\$27.93	\$223.44	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
	8.00	<b>Cortes, Michelle Total</b>			\$223.44		
7/19/2007	8.00	Day, Katie	Senior Departmental Assistant	\$39.35	\$314.80	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
	8.00	<b>Day, Katie Total</b>			\$314.80		
8/2/2007	8.00	de Reza, Martha Rocio	Senior Program Specialist	\$40.66	\$325.28	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
	8.00	<b>de Reza, Martha Rocio Total</b>			\$325.28		
7/19/2007	8.00	Donavan, Bonnie	CSEA	\$38.52	\$308.16	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio
	8.00	<b>Donavan, Bonnie Total</b>			\$308.16		
2/14/2008	24.00	Filice, Lidia	Senior Accountant	\$51.56	\$1,237.44	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collectio

Gavilan Community College District  
308/95 ENROLLMENT COLLECTIONS/WAIVERS

2008  
Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
3/9/2008	8.00	Filice, Lidia	Senior Accountant	\$51.56	\$412.48	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
	32.00	<b>Filice, Lidia Total</b>			<b>\$1,649.92</b>		
7/19/2007	24.00	Garcia, Angelica	Student Records Technician	\$39.91	\$957.84	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
11/1/2007	24.00	Garcia, Angelica	Student Records Technician	\$39.91	\$957.84	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
1/10/2008	24.00	Garcia, Angelica	Student Records Technician	\$39.91	\$957.84	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
2/14/2008	24.00	Garcia, Angelica	Student Records Technician	\$39.91	\$957.84	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/9/2008	8.00	Garcia, Angelica	Student Records Technician	\$39.91	\$319.28	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/13/2008	24.00	Garcia, Angelica	Student Records Technician	\$39.91	\$957.84	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
4/10/2008	24.00	Garcia, Angelica	Student Records Technician	\$39.91	\$957.84	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
5/8/2008	24.00	Garcia, Angelica	Student Records Technician	\$39.91	\$957.84	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
5/15/2008	24.00	Garcia, Angelica	Student Records Technician	\$39.91	\$957.84	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
	200.00	<b>Garcia, Angelica Total</b>			<b>\$7,982.00</b>		
1/10/2008	8.00	Juarez, Natalie	Program Services Specialist	\$33.26	\$266.08	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
2/14/2008	8.00	Juarez, Natalie	Program Services Specialist	\$33.26	\$266.08	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/13/2008	8.00	Juarez, Natalie	Program Services Specialist	\$33.26	\$266.08	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
4/10/2008	8.00	Juarez, Natalie	Program Services Specialist	\$33.26	\$266.08	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
	32.00	<b>Juarez, Natalie Total</b>			<b>\$1,064.32</b>		
7/19/2007	16.00	Mancera, Gloria	Program Services Specialist	\$29.54	\$472.64	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
	16.00	<b>Mancera, Gloria Total</b>			<b>\$472.64</b>		
7/19/2007	24.00	Martinez, Maria	Student Records Technician	\$34.61	\$830.64	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
11/1/2007	24.00	Martinez, Maria	Student Records Technician	\$34.61	\$830.64	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
1/10/2008	16.00	Martinez, Maria	Student Records Technician	\$34.61	\$553.76	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
2/14/2008	16.00	Martinez, Maria	Student Records Technician	\$34.61	\$553.76	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/13/2008	16.00	Martinez, Maria	Student Records Technician	\$34.61	\$553.76	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
4/10/2008	16.00	Martinez, Maria	Student Records Technician	\$34.61	\$553.76	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
	112.00	<b>Martinez, Maria Total</b>			<b>\$3,876.32</b>		
8/2/2007	24.00	Martinez, Veronica	Director, Financial Aid	\$53.35	\$1,280.40	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
4/24/2008	24.00	Martinez, Veronica	Director, Financial Aid	\$53.35	\$1,280.40	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
5/30/2008	24.00	Martinez, Veronica	Director, Financial Aid	\$53.35	\$1,280.40	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
	72.00	<b>Martinez, Veronica Total</b>			<b>\$3,841.20</b>		
7/19/2007	16.00	Oliveras, Lucy	Program Services Specialist	\$30.47	\$487.52	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
	16.00	<b>Oliveras, Lucy Total</b>			<b>\$487.52</b>		
7/19/2007	24.00	Parker, Joy	Director, Admissions & Records	\$56.53	\$1,356.72	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
11/1/2007	24.00	Parker, Joy	Director, Admissions & Records	\$56.53	\$1,356.72	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
1/10/2008	24.00	Parker, Joy	Director, Admissions & Records	\$56.53	\$1,356.72	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
2/14/2008	24.00	Parker, Joy	Director, Admissions & Records	\$56.53	\$1,356.72	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/9/2008	8.00	Parker, Joy	Director, Admissions & Records	\$56.53	\$452.24	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/13/2008	24.00	Parker, Joy	Director, Admissions & Records	\$56.53	\$1,356.72	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
4/10/2008	24.00	Parker, Joy	Director, Admissions & Records	\$56.53	\$1,356.72	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
5/8/2008	24.00	Parker, Joy	Director, Admissions & Records	\$56.53	\$1,356.72	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
5/15/2008	24.00	Parker, Joy	Director, Admissions & Records	\$56.53	\$1,356.72	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect

Gavilan Community College District  
308/95 ENROLLMENT COLLECTIONS/WAIVERS

2008  
Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
	200.00	<b>Parker, Joy Total</b>			\$11,306.00		
1/10/2008	16.00	Peters, Jan	Student Records Technician	\$35.58	\$569.28	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
2/14/2008	16.00	Peters, Jan	Student Records Technician	\$35.58	\$569.28	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/13/2008	16.00	Peters, Jan	Student Records Technician	\$35.58	\$569.28	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
4/10/2008	16.00	Peters, Jan	Student Records Technician	\$35.58	\$569.28	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
	64.00	<b>Peters, Jan Total</b>			\$2,277.12		
7/19/2007	24.00	Phillips, Dave	Assistant Director, MIS	\$56.77	\$1,362.48	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
8/2/2007	24.00	Phillips, Dave	Assistant Director, MIS	\$56.77	\$1,362.48	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
1/10/2008	24.00	Phillips, Dave	Assistant Director, MIS	\$56.77	\$1,362.48	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
2/14/2008	24.00	Phillips, Dave	Assistant Director, MIS	\$56.77	\$1,362.48	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
2/14/2008	24.00	Phillips, Dave	Assistant Director, MIS	\$56.77	\$1,362.48	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/9/2008	8.00	Phillips, Dave	Assistant Director, MIS	\$56.77	\$454.16	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/13/2008	24.00	Phillips, Dave	Assistant Director, MIS	\$56.77	\$1,362.48	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
4/10/2008	24.00	Phillips, Dave	Assistant Director, MIS	\$56.77	\$1,362.48	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
4/24/2008	24.00	Phillips, Dave	Assistant Director, MIS	\$56.77	\$1,362.48	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
5/8/2008	24.00	Phillips, Dave	Assistant Director, MIS	\$56.77	\$1,362.48	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
5/15/2008	24.00	Phillips, Dave	Assistant Director, MIS	\$56.77	\$1,362.48	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
5/30/2008	24.00	Phillips, Dave	Assistant Director, MIS	\$56.77	\$1,362.48	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
	272.00	<b>Phillips, Dave Total</b>			\$15,441.44		
7/19/2007	16.00	Rodriguez, Judy	Director	\$61.16	\$978.56	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
1/10/2008	8.00	Rodriguez, Judy	Director	\$61.16	\$489.28	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
2/14/2008	8.00	Rodriguez, Judy	Director	\$61.16	\$489.28	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/13/2008	8.00	Rodriguez, Judy	Director	\$61.16	\$489.28	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
4/10/2008	8.00	Rodriguez, Judy	Director	\$61.16	\$489.28	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
	48.00	<b>Rodriguez, Judy Total</b>			\$2,935.68		
1/10/2008	16.00	Rowlins, Roz	Student Records Technician	\$28.62	\$457.92	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
2/14/2008	16.00	Rowlins, Roz	Student Records Technician	\$28.62	\$457.92	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
4/10/2008	16.00	Rowlins, Roz	Student Records Technician	\$28.62	\$457.92	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/13/087	16.00	Rowlins, Roz	Student Records Technician	\$28.62	\$457.92	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
	64.00	<b>Rowlins, Roz Total</b>			\$1,831.68		
7/19/2007	10.48	Sungard Higher Education	Training	\$100.00	\$1,047.90	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
7/20/2007	61.20	Sungard Higher Education	Training	\$100.00	\$6,120.00	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
7/31/2007	25.50	Sungard Higher Education	Training	\$100.00	\$2,550.00	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
8/2/2007	10.15	Sungard Higher Education	Training	\$100.00	\$1,014.63	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
8/3/2007	45.90	Sungard Higher Education	Training	\$100.00	\$4,590.00	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
10/31/2007	37.40	Sungard Higher Education	Training	\$100.00	\$3,740.00	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
10/31/2007	10.04	Sungard Higher Education	Training	\$100.00	\$1,003.56	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
11/2/2007	23.80	Sungard Higher Education	Training	\$100.00	\$2,380.00	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
1/10/2008	10.32	Sungard Higher Education	Training	\$100.00	\$1,032.28	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
1/11/2008	64.26	Sungard Higher Education	Training	\$100.00	\$6,426.00	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
2/1/2008	5.59	Sungard Higher Education	Training	\$100.00	\$559.26	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect

Gavilan Community College District  
308/95 ENROLLMENT COLLECTIONS/WAIVERS

2008

Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
2/14/2008	9.30	Sungard Higher Education	Training	\$100.00	\$929.78	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
2/15/2008	62.48	Sungard Higher Education	Training	\$100.00	\$6,247.50	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
2/15/2008	71.40	Sungard Higher Education	Training	\$100.00	\$7,140.00	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/7/2008	16.07	Sungard Higher Education	Training	\$100.00	\$1,606.50	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/13/2008	8.59	Sungard Higher Education	Training	\$100.00	\$859.10	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
3/14/2008	64.26	Sungard Higher Education	Training	\$100.00	\$6,426.00	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
4/10/2008	8.55	Sungard Higher Education	Training	\$100.00	\$854.68	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collect
4/11/2008	64.26	Sungard Higher Education	Training	\$100.00	\$6,426.00	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
4/24/2008	11.78	Sungard Higher Education	Training	\$100.00	\$1,177.65	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
4/25/2008	71.40	Sungard Higher Education	Training	\$100.00	\$7,140.00	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
5/8/2008	8.52	Sungard Higher Education	Training	\$100.00	\$852.18	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
5/9/2008	55.34	Sungard Higher Education	Training	\$100.00	\$5,533.50	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
5/15/2008	8.73	Sungard Higher Education	Training	\$100.00	\$872.55	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
5/16/2008	64.26	Sungard Higher Education	Training	\$100.00	\$6,426.00	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
5/26/2008	11.78	Sungard Higher Education	Training	\$100.00	\$1,178.41	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
5/30/2008	71.40	Sungard Higher Education	Training	\$100.00	\$7,140.00	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
	912.73	<b>Sungard Higher Education Total</b>			\$91,273.48		
1/10/2008	8.00	Welk, Lorraine	Manager, Instructional Site	\$42.68	\$341.44	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
2/14/2008	8.00	Welk, Lorraine	Manager, Instructional Site	\$42.68	\$341.44	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
3/13/2008	8.00	Welk, Lorraine	Manager, Instructional Site	\$42.68	\$341.44	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
4/10/2008	8.00	Welk, Lorraine	Manager, Instructional Site	\$42.68	\$341.44	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
	32.00	<b>Welk, Lorraine Total</b>			\$1,365.76		
8/2/2007	24.00	Yray, Nick	Financial Aid Technician	\$31.88	\$765.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
4/24/2008	24.00	Yray, Nick	Financial Aid Technician	\$31.88	\$765.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
5/30/2008	24.00	Yray, Nick	Financial Aid Technician	\$31.88	\$765.12	Train district staff or attend training to implement procedures for enrollment fees collectio	Staff training - enrollment fee collecti
	72.00	<b>Yray, Nick Total</b>			\$2,295.36		
07-08	2,795.80	Enrollment Staff, Various	Collecting Fees	\$31.76	\$88,794.61	Referencing student accounts and records	Calculating and collecting enrollm' t
	2,795.80	<b>Enrollment Staff, Various Total</b>			\$88,794.61		
07-08	40.00	Phillips, Dave	Assistant Director, MIS	\$56.77	\$2,270.80	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CC
	40.00	<b>Phillips, Dave Total</b>			\$2,270.80		
07-08	981.90	Enrollment Staff, Various	Collecting Fees	\$31.76	\$31,185.14	Calculating total enrollment fee to be collected	Calculating and collecting enrollment
	981.90	<b>Enrollment Staff, Various Total</b>			\$31,185.14		
07-08	40.00	Arvizu, Mimi	Director, MIS	\$56.88	\$2,275.20	Reporting to College Chancellor number of and amounts provided for BOG fee waivers	Reporting BOG fee waiver data to CC
	40.00	<b>Arvizu, Mimi Total</b>			\$2,275.20		
07-08	2,883.20	Enrollment Staff, Various	Collecting Fees	\$31.76	\$91,570.43	Answering student's questions regarding enrollment fee collection	Calculating and collecting enrollment
07-08	583.80	Enrollment Staff, Various	Collecting Fees	\$31.76	\$18,541.49	Updating written and computer records for enrollment fee information	Calculating and collecting enrollment
	3,467.00	<b>Enrollment Staff, Various Total</b>			\$110,111.92		
07-08	486.20	Financial Staff, Various	Waiving Fees	\$41.84	\$20,342.61	Answering student's questions regarding enrollment fee waivers/referring to appropriate	Waiving student fees
07-08	539.10	Financial Staff, Various	Waiving Fees	\$41.84	\$22,555.94	Receiving waiver applications	Waiving student fees
07-08	343.50	Financial Staff, Various	Waiving Fees	\$41.84	\$14,372.04	Entering approved application information into district records; providing student award le	Waiving student fees
	1,368.80	<b>Financial Staff, Various Total</b>			\$57,270.59		

Gavilan Community College District  
308/95 ENROLLMENT COLLECTIONS/WAIVERS

2008

Sort by Name

Date	Hours	Employee Name	Title	PHR	Salary	Activity	Component
11,358.23		Grand Total			\$465,540.54		

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$12,995,802		\$12,995,802	\$447,004	\$12,548,798
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,299,329		2,299,329	112,151	2,187,178
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	61,138		61,138		61,138
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	229,775		229,775	5,184	224,591
Library	6120	552,291		552,291	685	551,606
Media	6130	126,220		126,220	5,609	120,611
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	350,559		350,559	10,144	340,418
Admissions and Records	6200	484,791		484,791	1,392	483,399
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	895,383		895,383	19,347	876,036
Matriculation and Student Assessment	6320	342,898		342,898		342,898
Transfer Programs	6330	77,228		77,228		77,228
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,836,434		1,836,434	27,859	1,808,575
Subtotal		\$20,251,848	\$0	\$20,251,848	\$629,372	\$19,622,476

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES					FORM FAM-29C	
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$535,020		\$535,020	\$6,670	\$528,350
Health Services	6440	130,518		130,518	3,869	126,649
Student Personnel Admin.	6450					
Financial Aid Administration	6460	675,376		675,376	29,033	646,343
Job Placement Services	6470	123,471		123,471		123,471
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	761,240		761,240	761,240	0
Custodial Services	6530	376,913		376,913	376,913	0
Grounds Maintenance and Repairs	6550	325,384		325,384	325,384	0
Utilities	6570	897,810		897,810	897,810	0
Other	6590					
Planning, Policy Making, and Coordination	6600	953,639		953,639	953,639	0
General Inst. Support Services	6700					
Community Relations	6710	339,941		339,941	339,941	0
Fiscal Operations	6720	1,212,304		1,212,304	1,212,304	0
Human Resources Management	6730	439,193		439,193	439,193	0
Noninstructional Staff Benefits & Incentives	6740	283,808		283,808	283,808	0
Staff Development	6750	2,230		2,230	2,230	0
Staff Diversity	6760	10,098		10,098	10,098	0
Logistical Services	6770	687,849		687,849	687,849	0
Management Information Systems	6780	892,698		892,698	892,698	0
Subtotal		\$28,899,340	\$0	\$28,899,340	\$7,852,051	\$21,047,289

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(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	189,045		189,045	189,045	0
Community Services and Economic Development	6800					
Community Recreation	6810	105,896		105,896		105,896
Community Service Classes	6820	324,379		324,379	125	324,254
Community Use of Facilities	6830	80,331		80,331		80,331
Economic Development	6840	182,276		182,276	1,800	180,476
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	156,868		156,868	1,924	154,944
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990					
Auxiliary Operations	7000					
Contract Education	7010	199,351		199,351	125	199,226
Other Auxiliary Operations	7090					
Depreciation or Use Allowance - Building					483,214	
Depreciation or Use Allowance - Equipment					208,893	
(05) Total		\$30,137,486	\$0	\$30,137,486	\$8,737,177	\$22,092,416
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				39.55%		
(07) Notes						

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2006-07

**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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	318,523		94,607	146,589		559,719
Business and Management	0500	280,427	21,005	34,568	50,332		386,332
Communications	0600	36,070		7,660	3,168		46,898
Information Technology	0700	742,301	32,374	137,500	95,903		1,008,078
Education	0800	564,373	231,122	168,887	33,225		997,607
Engineering and Industrial Tech.	0900	425,611	51,343	81,908	9,289		568,151
Fine and Applied Arts	1000	783,389	90,957	50,701	576		925,623
Foreign Language	1100	279,838	3,103	1,110			284,051
Health	1200	719,757	73,816	65,770	106,864		966,207
Family and Consumer Sciences	1300	326,428		1,582			328,010
Law	1400						
Humanities (Letters)	1500	845,244		991			846,235
Library Science	1600						
Mathematics	1700	540,787	111,645	33,570			686,002
Military Studies	1800						
Natural Sciences	1900	249,063	58,707	4,336	977		313,083
Technology	2000	142,622		3,002			145,624
Public and Protective Services	2100	1,908,559	3,387	1,184			1,913,130
Social Sciences	2200	560,210		1,684			561,894
Commercial Services	3000	220,003	28,905	65,716			314,624
Interdisciplinary Studies	4900	1,782,053	115,075	26,344	81		1,923,553
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	220,981					220,981
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>10,946,239</b>	<b>821,439</b>	<b>781,120</b>	<b>447,904</b>		<b>12,995,802</b>

\*\* Salaries and Benefits of staff in noninstructional assignments \* Salaries and Benefits of instructors and instructional aides in instructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2006-07

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,681,651	505,527	112,151		2,299,329
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		59,325	1,813			61,138
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		1,740,976	507,340	112,151		2,360,467
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	144,602	73,424	6,565	5,184		229,775
Library	6120		484,264	67,342	685		552,291
Media	6130		103,428	17,183	5,609		126,220
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		181,437	158,981	10,944		350,559
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	144,602	842,553	250,071	21,619		1,258,845
<b>Admissions and Records</b>	<b>6200</b>		459,830	23,569	1,392		484,791
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		855,195	20,841	19,947		895,383
Matriculation and Student Assessment	6320		328,250	14,648			342,898
Transfer Programs	6330		68,235	8,993			77,228
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		1,251,680	44,482	19,347		1,315,509

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2006-07

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,729,819	78,756	27,859		1,836,434
Extended Opportunity Prgms. & Services (EOPS)	6430		487,842	40,508	6,670		535,020
Health Services	6440		84,598	42,051	8,869		130,518
Student Personnel Administration	6450						
Financial Aid Administration	6460		576,000	70,343	29,038		675,376
Job Placement Services	6470		118,228	5,243			123,471
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,996,487</b>	<b>236,901</b>	<b>67,431</b>		<b>3,300,819</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		320,580	431,196	9,464		761,240
Custodial Services	6530		311,171	65,742			376,913
Grounds Maintenance and Repairs	6550		193,329	126,841	5,214		325,384
Utilities	6570			897,810			897,810
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>825,080</b>	<b>1,521,589</b>	<b>14,678</b>		<b>2,361,347</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>531,332</b>	<b>420,359</b>	<b>1,948</b>		<b>953,639</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		130,630	209,311			339,941
Fiscal Operations	6720		1,019,716	188,878	3,710		1,212,304
Human Resources Management	6730		321,936	100,431	16,826		439,193
Noninstrl. Staff Retirees' Bnfts. & Retire. Incent.	6740		283,808				283,808
Staff Development	6750			2,230			2,230
Staff Diversity	6760			10,098			10,098
Logistical Services	6770		514,785	170,970	2,094		687,849
Management Information Systems	6780		517,171	285,411	90,116		892,698
Other General Institutional Support Services	6790			149,043	40,002		189,045
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>2,788,046</b>	<b>1,116,372</b>	<b>152,748</b>		<b>4,057,166</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		63,776	42,120			105,896
Community Service Classes	6820		159,347	164,907	5,125		324,379
Community Use Facilities	6830		77,516	2,815			80,331
Economic Development	6840		155,994	24,482	4,800		182,276
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>		<b>456,633</b>	<b>234,324</b>	<b>1,925</b>		<b>692,882</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2006-07

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		124,812	30,132	1,924		156,868
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>124,812</b>	<b>30,132</b>	<b>1,924</b>		<b>156,868</b>
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	1,358	149,451	48,417	125		199,351
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	<b>1,358</b>	<b>149,451</b>	<b>48,417</b>	<b>125</b>		<b>199,351</b>
<b>Physical Property 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>Total - Long-Term Debt and Other Financing</b>	<b>7200</b>						
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					3,561,331	3,561,331
Student Aid	7320					529,636	529,636
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>4,090,967</b>	<b>4,090,967</b>
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>11,092,199</b>	<b>12,988,319</b>	<b>5,214,676</b>	<b>842,292</b>	<b>4,090,967</b>	<b>34,228,453</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

GAVILAN JOINT COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2007 AND 2006

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2007, was as follows:

	Balance Beginning of Year	Additions	Balance End of Year
Capital Assets Not Being Depreciated			
Land	\$ 350,809	\$ -	\$ 350,809
Construction in progress	2,201,697	10,569,782	12,771,479
Total Capital Assets Not Being Depreciated	<u>2,552,506</u>	<u>10,569,782</u>	<u>13,122,288</u>
Capital Assets Being Depreciated			
Land improvements	829,768	35,734	865,502
Buildings and improvements	22,269,881	1,260,864	23,530,745
Furniture and equipment	2,684,751	222,478	2,907,229
Vehicles	213,604	-	213,604
Total Capital Assets Being Depreciated	<u>25,998,004</u>	<u>1,519,076</u>	<u>27,517,080</u>
Total Capital Assets	<u>28,550,510</u>	<u>12,088,858</u>	<u>40,639,368</u>
Less Accumulated Depreciation			
Land improvements	563,730	3,538	567,268
Buildings and improvements	8,329,473	483,214	8,812,687
Furniture and equipment	1,767,257	208,893	1,976,150
Vehicles	168,988	11,647	180,635
Total Accumulated Depreciation	<u>10,829,448</u>	<u>707,292</u>	<u>11,536,740</u>
Net Capital Assets	<u>\$ 17,721,062</u>	<u>\$ 11,381,566</u>	<u>\$ 29,102,628</u>

Depreciation expense for the year was \$707,292.

EFCW 1.6B

Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES

District: Gavilan College

DAVE PHILLIPS  
Employee Name (Print)

ASST. MIS DIRECTOR  
Exact Position Title

MIS  
College/Department/Location

846-4901  
Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours  
06-07 07-08 08-09

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 0

B. Enrollment Waiver Process: 0

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 272

B. Enrollment Waiver Process: 0

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

0

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

40

TOTALS:

312

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Dave Phillips

Date 1-31-09

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY Feb 6; TO NANCY BAILEY

*DUPLICATED TO School Train.*

EFCW 1.6B

### Employee Annual SUMMARY Time Record Sheet for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVER ADMINISTRATIVE ACTIVITIES

District: Gavilan College

MIMI REVIZIL  
Employee Name (Print)

MIS DIRECTOR  
Exact Position Title

MIS DEPARTMENT TEL-FAR-4994  
College/Department/Location Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours  
06-07 07-08 08-09

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process:

0

B. Enrollment Waiver Process:

0

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process:

296

*Duplicates  
TNG School  
Training*

B. Enrollment Waiver Process:

0

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

0

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

40

**TOTALS:**

336

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Mimi Revizil

Date 1/20/09

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY Feb 6; TO NANCY BAILEY

Training Days for Fee Collection	Trainer	Cost of Trainer	Attendees
July 17 - July 19, 2007	Dottie	7167.90 (A)	Angelica, Esther, Maria, Joy, Mimi, Dave - 3 days Rosalinda, Lucy, Gloria, Judy - 2 days Bonnie, Michele, Katie - 1 day
July 31 - August 2, 2007	Marla	8154.63 (B)	Nick, Veronica, Dave, Mimi - 3 days Rocio - 1 day
October 30 - November 1, 2007	Antonio	7123.56 (C)	Joy, Angelica, Mimi, Maria - 3 days
January 8 - January 10, 2008	Dottie	7458.28 (D)	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
February 12 - February 14, 2008	Jon	7699.26 (E)	Dave, Mimi, Laurel, Lidia, Susan - 3 days
February 12 - February 14, 2008	Dottie	7177.28 (F)	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
March 9, 2008	Robbie	1606.50 (G)	Mimi, Dave, Joy, Angelica, Laurel, Lidia - 1 day
March 11 - March 13, 2008	Dottie	7285.10 (H)	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 8 - April 10, 2008	Dottie	7280.68 (I)	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 22 - April 24, 2008	Marla	8317.65 (J)	Mimi, Dave, Veronica, Nick - 3 days
May 6 - May 8, 2008	Dottie	6385.68 (K)	Mimi, Dave, Joy, Angelica - 3 days
May 13 - May 15, 2008	Dottie	7298.55 (L)	Mimi, Dave, Joy, Angelica - 3 days
May 28 - May 30, 2008	Marla	8318.41 (M)	Mimi, Dave, Veronica, Nick - 3 days
		<b>\$ 91,273.48</b>	

Please sign by your name below indicating that you attended the workshops identified above.

Staff

Lucy Olivares \_\_\_\_\_

Gloria Mancera \_\_\_\_\_

Bonnie Donavan \_\_\_\_\_

Katie Day \_\_\_\_\_

Rosalinda Barbosa \_\_\_\_\_

*Katie Day*

2/4/09

Training Days for Fee Collection	Trainer	Cost of Trainer	Attendees
July 17 - July 19, 2007	Dottie	7167.90 (A)	Angelica, Esther, Maria, Joy, Mimi, Dave - 3 days Rosalinda, Lucy, Gloria, Judy - 2 days Bonnie, Michele, Katie - 1 day
July 31 - August 2, 2007	Marla	8154.63 (B)	Nick, Veronica, Dave, Mimi - 3 days Rocio - 1 day
October 30 - November 1, 2007	Antonio	7123.56 (C)	Joy, Angelica, Mimi, Maria - 3 days
January 8 - January 10, 2008	Dottie	7458.28 (D)	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
February 12 - February 14, 2008	Jon	7699.26 (E)	Dave, Mimi, Laurel, Lidia, Susan - 3 days
February 12 - February 14, 2008	Dottie	7177.28 (F)	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
March 9, 2008	Robbie	1606.50 (G)	Mimi, Dave, Joy, Angelica, Laurel, Lidia - 1 day
March 11 - March 13, 2008	Dottie	7285.10 (H)	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 8 - April 10, 2008	Dottie	7280.68 (I)	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 22 - April 24, 2008	Marla	8317.65 (J)	Mimi, Dave, Veronica, Nick - 3 days
May 6 - May 8, 2008	Dottie	6385.68 (K)	Mimi, Dave, Joy, Angelica - 3 days
May 13 - May 15, 2008	Dottie	7298.55 (L)	Mimi, Dave, Joy, Angelica - 3 days
May 28 - May 30, 2008	Marla	8318.41 (M)	Mimi, Dave, Veronica, Nick - 3 days
		<b>\$ 91,273.48</b>	

Please sign by your name below indicating that you attended the workshops identified above.

Staff

Lucy Olivares

Gloria Mancera

Bonnie Donovan

Katie Day

Rosalinda Barbosa

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

*Rosalinda Barbosa*

Training Days for Fee Collection	Trainer	Cost of Trainer	Attendees
July 17 - July 19, 2007	Dottie	7167.90 (A)	Angelica, Esther, Maria, Joy, Mimi, Dave - 3 days Rosalinda, Lucy, Gloria, Judy - 2 days Bonnie, Michele, Katie - 1 day
July 31 - August 2, 2007	Marla	8154.63 (B)	Nick, Veronica, Dave, Mimi - 3 days Rocio - 1 day
October 30 - November 1, 2007	Antonio	7123.56 (C)	Joy, Angelica, Mimi, Maria - 3 days
January 8 - January 10, 2008	Dottie	7458.28 (D)	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
February 12 - February 14, 2008	Jon	7699.26 (E)	Dave, Mimi, Laurel, Lidia, Susan - 3 days
February 12 - February 14, 2008	Dottie	7177.28 (F)	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
March 9, 2008	Robbie	1606.50 (G)	Mimi, Dave, Joy, Angelica, Laurel, Lidia - 1 day
March 11 - March 13, 2008	Dottie	7285.10 (H)	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 8 - April 10, 2008	Dottie	7280.68 (I)	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 22 - April 24, 2008	Marla	8317.65 (J)	Mimi, Dave, Veronica, Nick - 3 days
May 6 - May 8, 2008	Dottie	6385.68 (K)	Mimi, Dave, Joy, Angelica - 3 days
May 13 - May 15, 2008	Dottie	7298.55 (L)	Mimi, Dave, Joy, Angelica - 3 days
May 28 - May 30, 2008	Marla	8318.41 (M)	Mimi, Dave, Veronica, Nick - 3 days
		<b>\$ 91,273.48</b>	

Please sign by your name below indicating that you attended the workshops identified above.

Staff

- Lucy Olivares
- Gloria Mancera
- Bonnie Donovan
- Katie Day
- Rosalinda Barbosa

*Lucy Olivares* 2/14/09  
*Gloria Mancera*  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Training Days for Fee Collection	Trainer	Cost of Trainer	Attendees
July 17 - July 19, 2007	Dottie	7167.90	Angelica, Esther, Marla, Joy, Mimi, Dave - 3 days Rosalinda, Lucy, Gloria, Judy - 2 days Bonnie, Michele, Katie - 1 day
July 31 - August 2, 2007	Marla	8154.63	Nick, Veronica, Dave, Mimi - 3 days Rocio - 1 day
October 30 - November 1, 2007	Antonio	7123.56	Joy, Angelica, Mimi, Maria - 3 days
January 8 - January 10, 2008	Dottie	7458.28	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - <u>1 day</u>
February 12 - February 14, 2008	Jon	7699.26	Dave, Mimi, Laurel, Lidia, Susan - 3 days
February 12 - February 14, 2008	Dottie	7177.28	Mimi, Dave, Joy, Angelica - 3 days Marla, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - <u>1 day</u>
March 9, 2008	Robbie	1606.50	Mimi, Dave, Joy, Angelica, Laurel, Lidia - 1 day
March 11 - March 13, 2008	Dottie	7285.10	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - <u>1 day</u>
April 8 - April 10, 2008	Dottie	7280.68	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - <u>1 day</u>
April 22 - April 24, 2008	Marla	8317.65	Mimi, Dave, Veronica, Nick - 3 days
May 6 - May 8, 2008	Dottie	6385.68	Mimi, Dave, Joy, Angelica - 3 days
May 13 - May 15, 2008	Dottie	7298.55	Mimi, Dave, Joy, Angelica - 3 days
May 28 - May 30, 2008	Marla	<u>8318.41</u>	Mimi, Dave, Veronica, Nick - 3 days
		<b>\$ 91,273.48</b>	

Please sign by your name below indicating that you attended the workshops identified above.

Off Sites:

Lorraine Welk

\_\_\_\_\_  
N/A

Irma Banuelos

\_\_\_\_\_  
N/A

Judy Rodriguez

*Judy B. Rodriguez*

Natalie Juarez

*Natalie Miranda Juarez*

*Rosalinda*

Training Days for Fee Collection	Trainer	Cost of Trainer	Attendees
July 17 - July 19, 2007	Dottie	7167.90	Angelica, Esther, Maria, Joy, Mimi, Dave - 3 days Rosalinda, Lucy, Gloria, Judy - 2 days Bonnie, Michele, Katie - 1 day
July 31 - August 2, 2007	Marla	8154.63	Nick, Veronica, Dave, Mimi - 3 days Rocio - 1 day
October 30 - November 1, 2007	Antonio	7123.56	Joy, Angelica, Mimi, Maria - 3 days
January 8 - January 10, 2008	Dottie	7458.28	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
February 12 - February 14, 2008	Jon	7699.26	Dave, Mimi, Laurel, Lidia, Susan - 3 days
February 12 - February 14, 2008	Dottie	7177.28	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
<sup>4</sup> March 9, 2008	Robbie	1606.50	Mimi, Dave, Joy, Angelica, Laurel, Lidia - 1 day
March 11 - March 13, 2008	Dottie	7285.10	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 8 - April 10, 2008	Dottie	7280.68	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 22 - April 24, 2008	Marla	8317.65	Mimi, Dave, Veronica, Nick - 3 days
May 6 - May 8, 2008	Dottie	6385.68	Mimi, Dave, Joy, Angelica - 3 days
May 13 - May 15, 2008	Dottie	7298.55	Mimi, Dave, Joy, Angelica - 3 days
May 28 - May 30, 2008	Marla	<u>8318.41</u>	Mimi, Dave, Veronica, Nick - 3 days
		<b>\$ 91,273.48</b>	

Please sign by your name below indicating that you attended the workshops identified above.

Off Sites:

Lorraine Welk

Irma Banuelos

Judy Rodriguez

Natalie Juarez

*Lorraine Welk*  
*Irma Banuelos*

*Judy*

Training Days for Fee Collection	Trainer	Cost of Trainer	Attendees
July 17 - July 19, 2007	Dottie	7167.90	Angelica, Esther, Maria, Joy, Mimi, Dave - 3 days Rosalinda, Lucy, Gloria, Judy - 2 days Bonnie, Michele, Katie - 1 day
July 31 - August 2, 2007	Marla	8154.63	Nick, Veronica, Dave, Mimi - 3 days Rocio - 1 day
October 30 - November 1, 2007	Antonio	7123.56	Joy, Angelica, Mimi, Maria - 3 days
January 8 - January 10, 2008	Dottie	7458.28	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
February 12 - February 14, 2008	Jon	7699.26	Dave, Mimi, Laurel, Lidia, Susan - 3 days
February 12 - February 14, 2008	Dottie	7177.28	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
March 4, 2008	Robbie	1606.50	Mimi, Dave, Joy, Angelica, Laurel, Lidia - 1 day
March 11 - March 13, 2008	Dottie	7285.10	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 8 - April 10, 2008	Dottie	7280.88	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 22 - April 24, 2008	Marla	8317.65	Mimi, Dave, Veronica, Nick - 3 days
May 6 - May 8, 2008	Dottie	6385.68	Mimi, Dave, Joy, Angelica - 3 days
May 13 - May 15, 2008	Dottie	7298.55	Mimi, Dave, Joy, Angelica - 3 days
May 28 - May 30, 2008	Marla	8318.41	Mimi, Dave, Veronica, Nick - 3 days

**\$ 91,273.48**

**Please sign by your name below indicating that you attended the workshops identified above.**

Admissions and Records Dept.

Joy Parker

Angelica Garcia

Esther Castaneda

Maria Martinez (Joy)

Jan Peters (Joy)

Roz Rawlins

*dubnor*  
*[Signature]*  
*[Signature]*  
*Angelica Garcia*  
*Jan Peters*  
*Roz Rawlins*



**SUNGARD**

Higher Education · www.sungardhe.com · 800-223-7036 office · 610-578-5102 fax

Invoice

GAVILAN COLLEGE  
Attn: Dave Phillips-MIS Depart  
5055 SANTA TERESA BLVD.  
GILROY, CA 95020

Invoice Date: 08/30/2007  
Invoice #: 82490  
Project #: 01-01322  
Job #: 0200

RE: Student ( Agmt #1-19651429 )

Consultant	Activity	Hours	Rate	Amount
Dorothy Marron	Personnel - Wk.End 07/20/07	36.00	170.00	(A) \$6,120.00
Dorothy Marron	Personnel - Wk.End 07/31/07	13.00	170.00	\$2,210.00
Subtotal				\$8,330.00
Total Due & Payable by .....				09/29/2007 \$8,330.00

OK to pay  
DP  
9-17-07  
(JDM)

RECEIVED  
SEP 17 2007

OPEN PO  
✓ APPROVED  
9/18/07 CC  
680160-5831

Please Remit To:  
SunGard Higher Education Inc.  
14083 Collections Center Drive  
Chicago, IL 60693

Account Representative:  
Peggy Davis  
Phone: 559-905-3377  
Fax...: 559-868-3381

Invoice

Invoice Date: 09/28/2007  
Invoice #: 83841  
Project #: 01-01322  
Job #: 0200

GAVILAN COLLEGE  
Attn: Dave Phillips-MIS Depart  
5055 SANTA TERESA BLVD.  
GILROY, CA 95020

Student ( Agmt #1-19651429 )

Consultant	Activity	Hours	Rate	Amount
rothy Marron	Personnel - Wk.End 08/17/07	36.00	170.00	\$6,120.00
rothy Marron	Personnel - Wk.End 08/24/07	10.00	170.00	\$1,700.00
rothy Marron	Personnel - Wk.End 08/24/07	4.00	170.00	\$680.00
<b>Subtotal</b>				<b>\$8,500.00</b>

Consultant	Description of Expense	Trip End	Amount
rothy Marron	Reimbursable: Travel-Airfare	07/19/07	\$272.25
rothy Marron	Reimbursable: Travel-Auto/Taxi	07/19/07	\$345.26
rothy Marron	Reimbursable: Travel-Lodging	07/19/07	\$291.03
rothy Marron	Reimbursable: Travel-Meals	07/19/07	\$82.36
rothy Marron	Reimbursable: Travel-Mile/Park	07/19/07	\$51.00
rothy Marron	Reimbursable: Travel-Misc	07/19/07	\$6.00
rothy Marron	Reimbursable: Travel-Airfare	08/16/07	\$268.34
rothy Marron	Reimbursable: Travel-Auto/Taxi	08/16/07	\$217.38
rothy Marron	Reimbursable: Travel-Lodging	08/16/07	\$291.03
rothy Marron	Reimbursable: Travel-Meals	08/16/07	\$78.93
rothy Marron	Reimbursable: Travel-Mile/Park	08/16/07	\$49.00
rothy Marron	Reimbursable: Travel-Misc	08/16/07	\$6.00
<b>Subtotal</b>			<b>\$1,958.58</b>

Handwritten circled amount: \$1,047.90

**RECEIVED**  
OCT 18 2007

Base Remit To:  
Sungard Higher Education Inc.  
1083 Collections Center Drive  
Chicago, IL 60693

Account Representative:  
Peggy Davis  
Phone: 559-905-3377  
Fax: 559-868-3381

**SUNGARD**

Higher Education • www.sungardhe.com • 800-223-7036 office • 610-578-5102 fax

Invoice

GAVILAN COLLEGE  
Attn: Dave Phillips-MIS Depart  
5055 SANTA TERESA BLVD.  
GILROY, CA 95020

Invoice Date: 08/30/2007  
Invoice #: 82491  
Project #: 01-01322  
Job #: 0400

: Financial Aid ( Agmt #1-19651429 )

Consultant	Activity	Hours	Rate	Amount
rla B. Skelley	Personnel - Wk.End 07/31/07	15.00	170.00	<u>\$2,550.00</u>
Subtotal				\$2,550.00

Consultant	Description of Expense	Trip End	Amount
rla B. Skelley	Reimbursable: Travel-Airfare	06/28/07	\$322.80
rla B. Skelley	Reimbursable: Travel-Auto/Taxi	06/28/07	\$167.97
rla B. Skelley	Reimbursable: Travel-Lodging	06/28/07	\$291.03
rla B. Skelley	Reimbursable: Travel-Meals	06/28/07	\$84.95
rla B. Skelley	Reimbursable: Travel-Mile/Park	06/28/07	\$136.50
rla B. Skelley	Reimbursable: Travel-Misc	06/28/07	\$6.00
Subtotal			\$1,009.25

Total Due & Payable by ..... 09/29/2007 \$3,559.25

**RECEIVED**

SEP 17 2007

OPEN PO  
 APPROVED  
9/18/07 cc  
680160-5831

GK to Pay  
AP  
9-17-07  
(JW)

Remit To:  
SunGard Higher Education Inc.  
1083 Collections Center Drive  
Chicago, IL 60693

Account Representative:  
Peggy Davis  
Phone: 559-905-3377  
Fax: 559-868-3381

**SUNGARD**

Higher Education · www.sungardhe.com · 800-223-7036 office · 610-578-5102 fax

Invoice

GAVILAN COLLEGE  
Attn: Dave Phillips-MIS Depart  
5055 SANTA TERESA BLVD.  
GILROY, CA 95020

Invoice Date: 09/28/2007  
Invoice #: 83842  
Project #: 01-01322  
Job #: 0400

E: Financial Aid ( Agmt #1-19651429 )

Consultant	Activity	Hours	Rate	Amount
Marla B. Skelley	Personnel - Wk.End 08/03/07	27.00	170.00	<b>\$4,590.00</b>
Subtotal				\$4,590.00

Consultant	Description of Expense	Trip End	Amount
Marla B. Skelley	Reimbursable: Travel-Airfare	08/02/07	\$318.81
Marla B. Skelley	Reimbursable: Travel-Auto/Taxi	08/02/07	\$170.06
Marla B. Skelley	Reimbursable: Travel-Lodging	08/02/07	\$291.03
Marla B. Skelley	Reimbursable: Travel-Meals	08/02/07	\$95.23
Marla B. Skelley	Reimbursable: Travel-Mile/Park	08/02/07	\$132.50
Marla B. Skelley	Reimbursable: Travel-Misc	08/02/07	\$7.00
Subtotal			<b>\$1,014.63</b>

Total Due & Payable by ..... 10/28/2007 **\$5,604.63**

*ME000060*  
 **APPROVED**  
 10/24/07 cc  
 680160-5831

**RECEIVED**  
OCT 13 2007

*OK to Pay*  
*10-18-07*  
*DP*

Please Remit To:  
SunGard Higher Education Inc.  
14083 Collections Center Drive  
Chicago, IL 60693

Account Representative:  
Peggy Davis  
Phone: 559-905-3377  
Fax...: 559-868-3381

**SUNGARD**

Higher Education · www.sungardhe.com · 800-223-7036 office · 610-578-5102 fax

Invoice

GAVILAN COLLEGE  
Attn: Dave Phillips-MIS Depart  
5055 SANTA TERESA BLVD.  
GILROY, CA 95020

Invoice Date: 11/21/2007  
Invoice #: 86683  
Project #: 01-01322  
Job #: 0200

Student ( Agmt #1-19651429 )

Student	Activity	Hours	Rate	Amount
David G. Mesowsky	Personnel - Wk.End 10/31/07	22.00	170.00	\$3,740.00
Anthony Marron	Personnel - Wk.End 10/05/07	35.00	170.00	\$5,950.00
Subtotal				\$9,690.00

Student	Description of Expense	Trip End	Amount
Anthony Marron	Reimbursable: Travel-Auto/Taxi	10/04/07	\$235.94
Anthony Marron	Reimbursable: Travel-Lodging	10/04/07	\$291.03
Anthony Marron	Reimbursable: Travel-Meals	10/04/07	\$92.56
Anthony Marron	Reimbursable: Travel-Mile/Park	10/04/07	\$54.91
Subtotal			\$674.44

Amount Due & Payable by ..... 12/21/2007 \$10,364.44

OK to pay  
DD  
12-3-07

*JM*

Use Remit To:  
Sungard Higher Education Inc.  
133 Collections Center Drive  
Chicago, IL 60693

Account Representative:  
Peggy Davis  
Phone: 559-905-3377  
Fax...: 559-868-3381

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Higher Education · www.sungardhe.com · 800-223-7036 office · 610-578-5102 fax

680160-5831

OPEN PO  
✓ APPROVED  
4/7/08cc

Invoice

GAVILAN COLLEGE  
Attn: Laurel Blakley  
5055 SANTA TERESA BLVD.  
GILROY, CA 95020

Invoice Date: 03/26/2008  
Invoice #: 93322  
Project #: 01-01322  
Job #: 0201

E: Student ( 1-19651429 )

Consultant	Activity	Hours	Rate	Amount
rothy Marron	Personnel - Wk. End 02/15/08	35.00	178.50	(F) \$6,247.50
rothy Marron	Personnel - Wk. End 02/29/08	12.50	178.50	\$2,231.25
rothy Marron	Personnel - Wk. End 02/29/08	2.00	178.50	\$357.00
Subtotal				\$8,835.75

Consultant	Description of Expense	Trip End	Amount
on G.	Reimbursable: Travel-Airfare	10/31/07	\$285.30
wsky	Reimbursable: Travel-Auto/Taxi	10/31/07	\$248.76
o G.	Reimbursable: Travel-Lodging	10/31/07	\$291.03
pesowsky	Reimbursable: Travel-Meals	10/31/07	(C) \$105.37
onio G.	Reimbursable: Travel-Mile/Park	10/31/07	4003.56 \$73.10
pesowsky	Reimbursable: Travel-Airfare	02/14/08	\$206.79
thy Marron	Reimbursable: Travel-Auto/Taxi	02/14/08	\$223.92
thy Marron	Reimbursable: Travel-Lodging	02/14/08	\$356.43
thy Marron	Reimbursable: Travel-Meals	02/14/08	(F) \$89.08
thy Marron	Reimbursable: Travel-Mile/Park	02/14/08	929.78 \$53.56

OK to Pay  
DD  
4-3-08

Remit To:  
rd Higher Education Inc.  
Collections Center Drive  
go, IL 60693

Account Representative:  
Peggy Davis  
Phone: 559-905-3377  
Fax.: 559-868-3381

**SUNGARD**

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Invoice

GAVILAN COLLEGE  
 Attn: Laurel Blakley  
 5055 SANTA TERESA BLVD.  
 GILROY, CA 95020

Invoice Date: 12/28/2007  
 Invoice #: 89082  
 Project #: 01-01322  
 Job #: 0200

RE: Student ( Agmt #1-19651429 )

Consultant	Activity	Hours	Rate	Amount
Antonio G. Trepesowsky	Personnel - Wk.End 11/02/07	14.00	170.00	\$2,380.00
Dorothy Marron	Personnel - Wk.End 11/16/07	36.00	170.00	\$6,120.00
Subtotal				\$8,500.00

Consultant	Description of Expense	Trip End	Amount
Dorothy Marron	Reimbursable: Travel-Airfare	10/01/07	\$207.99
Dorothy Marron	Reimbursable: Travel-Airfare	11/16/07	\$274.20
Dorothy Marron	Reimbursable: Travel-Auto/Taxi	11/16/07	\$170.79
Dorothy Marron	Reimbursable: Travel-Lodging	11/16/07	\$291.03
Dorothy Marron	Reimbursable: Travel-Meals	11/16/07	\$85.10
Dorothy Marron	Reimbursable: Travel-Mile/Park	11/16/07	\$49.82
Subtotal			\$1,078.93

**Total Due & Payable by** ..... **01/27/2008** **\$9,578.93**

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MED00060 OPEN PD  
 APPROVED  
 1/24/08 CC 680160-5831

CEL to Pay  
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 1-14-08

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 Peggy Davis  
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**Invoice**

GAVILAN COLLEGE  
Attn: Laurel Blakley  
5055 SANTA TERESA BLVD.  
GILROY, CA 95020

Invoice Date: 02/22/2008  
Invoice #: 91866  
Project #: 01-01322  
Job #: 0201

Student ( Agmt #1-19651429 )

Consultant	Activity	Hours	Rate	Amount
rothy Marron	Personnel - Wk.End 01/11/08	36.00	178.50	\$6,426.00
rothy Marron	Personnel - Wk.End 01/18/08	3.00	178.50	\$535.50
rothy Marron	Personnel - Wk.End 01/18/08	1.00	178.50	\$178.50
Subtotal				\$7,140.00

Consultant	Description of Expense	Trip End	Amount
rothy Marron	Reimbursable: Travel-Airfare	01/10/08	\$291.09
rothy Marron	Reimbursable: Travel-Auto/Taxi	01/10/08	\$167.05
rothy Marron	Reimbursable: Travel-Lodging	01/10/08	\$421.83
rothy Marron	Reimbursable: Travel-Meals	01/10/08	\$93.75
rothy Marron	Reimbursable: Travel-Mile/Park	01/10/08	\$58.56
Subtotal			\$1,032.28

Total Due & Payable by ..... 03/23/2008 **\$8,172.28**

OK to Pay  
DP  
3-12-08  
Jo

DP REC'D  
1111000060  
APPROVED  
3/17/08 cc  
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1083 Collections Center Drive  
Chicago, IL 60693

Account Representative:  
Peggy Davis  
Phone: 559-905-3377  
Fax: 559-868-3381

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4/7/08 CC

Invoice

GAVILAN COLLEGE  
Attn: Laurel Blakley  
5055 SANTA TERESA BLVD.  
GILROY, CA 95020

Invoice Date: 03/26/2008  
Invoice #: 93324  
Project #: 01-01322  
Job #: 0601

E: Finance ( 1-19651429 )

onsultant	Activity	Hours	Rate	Amount
on Langlois	Personnel - Wk.End 02/15/08	40.00	178.50	\$7,140.00
Subtotal				\$7,140.00

onsultant	Description of Expense	Trip End	Amount
or Langlois	Reimbursable: Travel-Lodging	02/01/08	\$303.02
c Langlois	Reimbursable: Travel-Meals	02/01/08	\$92.11
o. Langlois	Reimbursable: Travel-Mile/Park	02/01/08	\$164.13
Subtotal			\$559.26

otal Due & Payable by ..... 04/25/2008 **\$7,699.26**

OK to pay  
4-3-08  
DP

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MAR 31 2008  
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lease Remit To:  
unGard Higher Education Inc.  
4083 Collections Center Drive  
hicago, IL 60693

Account Representative:  
Peggy Davis  
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Fax...: 559-868-3381

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Invoice

GAVILAN COLLEGE  
Attn: Laurel Blakley  
5055 SANTA TERESA BLVD.  
GILROY, CA 95020

Invoice Date: 04/23/2008  
Invoice #: 94870  
Project #: 01-01322  
Job #: 0201

RE: Student ( 1-19651429 )

Consultant	Activity	Hours	Rate	Amount
Dorothy Marron	Personnel - Wk.End 03/14/08	36.00	178.50	\$6,426.00
obby Alexander	Personnel - Wk.End 03/07/08	7.00	178.50	\$1,249.50
obby Alexander	Personnel - Wk.End 03/07/08	2.00	178.50	\$357.00
obby Alexander	Personnel - Wk.End 03/14/08	<del>2.00</del>	<del>178.50</del>	<del>\$357.00</del>
Subtotal				\$8,389.50

Consultant	Description of Expense	Trip End	Amount
Dorothy Marron	Reimbursable: Travel-Airfare	03/13/08	\$125.44
Dorothy Marron	Reimbursable: Travel-Auto/Taxi	03/13/08	\$227.06
Dorothy Marron	Reimbursable: Travel-Lodging	03/13/08	\$356.43
Dorothy Marron	Reimbursable: Travel-Meals	03/13/08	\$94.61
Dorothy Marron	Reimbursable: Travel-Mile/Park	03/13/08	\$55.56
Subtotal			\$859.10

Total Due & Payable by ..... 05/23/2008 \$9,248.60

OK to Pay  
OP  
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MAY 13 2008  
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Account Representative:

Peggy Davis  
Phone: 559-905-3377  
Fax: 559-868-3381

ME000060

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Invoice

GAVILAN COLLEGE  
Attn: Laurel Blakley  
5055 SANTA TERESA BLVD.  
GILROY, CA 95020

**RECEIVED**  
**ACCOUNTS PAYABLE**  
  
JUN 25 2008  
  
BUSINESS OFFICE  
GAVILAN COLLEGE

Invoice Date: 05/20/2008  
Invoice #: 96557  
Project #: 01-01322  
Job #: 0201

Student ( 1-19651429 )

Consultant	Activity	Hours	Rate	Amount
Brothy Marron	Personnel - Wk.End 04/11/08	36.00	178.50	(Y) \$6,426.00
Brothy Marron	Personnel - Wk.End 04/25/08	2.00	178.50	\$357.00
Robby Alexander	Personnel - Wk.End 04/04/08	1.00	178.50	\$178.50
Subtotal				\$6,961.50

Consultant	Description of Expense	Trip End	Amount
Brothy Marron	Reimbursable: Travel-Airfare	04/10/08	\$191.09
Brothy Marron	Reimbursable: Travel-Auto/Taxi	04/10/08	\$181.88
Brothy Marron	Reimbursable: Travel-Lodging	04/10/08	\$323.73
Brothy Marron	Reimbursable: Travel-Meals	04/10/08	\$102.42
Brothy Marron	Reimbursable: Travel-Mile/Park	04/10/08	\$55.56
Subtotal			(Y) \$854.68

Total Due & Payable by ..... 06/19/2008 \$7,816.18

**RECEIVED**  
JUN 24 2008  
PUF  
  
OK to Pay  
DD  
6-23-08  
JD

Please Remit To:  
SunGard Higher Education Inc.  
1083 Collections Center Drive  
Chicago, IL 60693

Account Representative:  
Peggy Davis  
Phone: 559-905-3377  
Fax...: 559-868-3381

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EDUCATION

Invoice

GAVILAN COLLEGE  
Attn: Laurel Blakley  
5055 SANTA TERESA BLVD.  
GILROY, CA 95020

Invoice Date: 05/20/2008  
Invoice #: 96558  
Project #: 01-01322  
Job #: 0401

**RECEIVED**  
**ACCOUNTS PAYABLE**  
  
JUN 25 2008  
  
**BUSINESS OFFICE**  
**GAVILAN COLLEGE**

RE: Financial Aid ( 1-19651429 )

Consultant	Activity	Hours	Rate	Amount
Marla B. Skelley	Personnel - Wk. End 04/04/08	40.00	178.50	\$7,140.00
Marla B. Skelley	Personnel - Wk. End 04/25/08	40.00	178.50	\$7,140.00
Subtotal				\$14,280.00

Consultant	Description of Expense	Trip End	Amount
Marla B. Skelley	Reimbursable: Travel-Airfare	04/04/08	\$572.96
Marla B. Skelley	Reimbursable: Travel-Auto/Taxi	04/04/08	\$167.46
Marla B. Skelley	Reimbursable: Travel-Lodging	04/04/08	\$356.43
Marla B. Skelley	Reimbursable: Travel-Meals	04/04/08	\$82.28
Marla B. Skelley	Reimbursable: Travel-Mile/Park	04/04/08	\$155.25
Marla B. Skelley	Reimbursable: Travel-Airfare	04/24/08	\$303.00
Marla B. Skelley	Reimbursable: Travel-Auto/Taxi	04/24/08	\$294.05
Marla B. Skelley	Reimbursable: Travel-Lodging	04/24/08	\$356.43
Marla B. Skelley	Reimbursable: Travel-Meals	04/24/08	\$73.67
Marla B. Skelley	Reimbursable: Travel-Mile/Park	04/24/08	\$150.50
Subtotal			\$2,512.03

Total Due & Payable by ..... 06/19/2008 \$16,792.03

**PAID**  
JUN 24 2008

OK to Pay  
JD  
6-23-08  
JDB

15  
1177.65  
\$2,512.03

Please Remit To:  
SunGard Higher Education Inc.  
4083 Collections Center Drive  
Chicago, IL 60693

Account Representative:  
Peggy Davis  
Phone: 559-905-3377  
Fax...: 559-868-3381

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Invoice

GAVILAN COLLEGE  
 Attn: Laurel Blakley  
 5055 SANTA TERESA BLVD.  
 GILROY, CA 95020

Invoice Date: 06/20/2008  
 Invoice #: 98909  
 Project #: 01-01322  
 Job #: 0201

: Student ( 1-19651429 )

Consultant	Activity	Hours	Rate	Amount
rothy Marron	Personnel - Wk.End 05/09/08	31.00	178.50	(K) \$5,533.50
rothy Marron	Personnel - Wk.End 05/16/08	36.00	178.50	(L) \$6,426.00
Subtotal				\$11,959.50

Consultant	Description of Expense	Trip End	Amount
rothy Marron	Reimbursable: Travel-Airfare	05/08/08	\$196.00
rothy Marron	Reimbursable: Travel-Auto/Taxi	05/08/08	\$182.35
rothy Marron	Reimbursable: Travel-Lodging	05/08/08	\$356.43
rothy Marron	Reimbursable: Travel-Meals	05/08/08	\$61.84
rothy Marron	Reimbursable: Travel-Mile/Park	05/08/08	\$55.56
rothy Marron	Reimbursable: Travel-Airfare	05/15/08	\$196.00
rothy Marron	Reimbursable: Travel-Auto/Taxi	05/15/08	\$161.18
rothy Marron	Reimbursable: Travel-Lodging	05/15/08	\$357.99
rothy Marron	Reimbursable: Travel-Meals	05/15/08	\$94.82
rothy Marron	Reimbursable: Travel-Mile/Park	05/15/08	\$62.56
Subtotal			\$1,724.73

Total Due & Payable by ..... 07/20/2008 \$13,684.23

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 Chicago, IL 60693

Account Representative:

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07/08  
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 OK to pay  
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 7/17/08 ca

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Invoice

GAVILAN COLLEGE  
Attn: Laurel Blakley  
5055 SANTA TERESA BLVD.  
GILROY, CA 95020

Invoice Date: 08/27/2008  
Invoice #: 103365  
Project #: 01-01322  
Job #: 0401

OPELLEPO  
 APPROVED  
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9/26/08  
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Financial Aid (1-19651429)

Consultant	Activity	Hours	Rate	Amount
Louis Chen	Personnel - Wk.End 07/31/08	30.00	178.50	\$5,355.00
Arla B. Skelley	Personnel - Wk.End 07/11/08	4.00	178.50	\$714.00
Arla B. Skelley	Personnel - Wk.End 07/11/08	36.00	178.50	\$6,426.00
Subtotal				\$12,495.00

Consultant	Description of Expense	Trip End	Amount
Arla B. Skelley	Reimbursable: Travel-Airfare	05/26/08	\$412.00
Arla B. Skelley	Reimbursable: Travel-Auto/Taxi	05/26/08	\$168.63
Arla B. Skelley	Reimbursable: Travel-Lodging	05/26/08	\$356.55
Arla B. Skelley	Reimbursable: Travel-Meals	05/26/08	\$92.73
Arla B. Skelley	Reimbursable: Travel-Mile/Park	05/26/08	\$148.50
Arla B. Skelley	Reimbursable: Travel-Airfare	07/11/08	\$422.99
Arla B. Skelley	Reimbursable: Travel-Auto/Taxi	07/11/08	\$175.56
Arla B. Skelley	Reimbursable: Travel-Lodging	07/11/08	\$356.43
Arla B. Skelley	Reimbursable: Travel-Meals	07/11/08	\$78.96
Arla B. Skelley	Reimbursable: Travel-Mile/Park	07/11/08	\$156.50
Subtotal			\$2,368.85

Handwritten circled amount: \$1,784.11

Handwritten note: OK to Pay DP 9-15-08

Total Due & Payable by ..... 09/26/2008 \$14,863.85

Please Remit To:  
Sungard Higher Education Inc.  
183 Collections Center Drive  
Chicago, IL 60693

Stamp: SEP 7 2008

Account Representative:  
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Fax: 559-868-3381

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Invoice

GAVILAN COLLEGE  
Attn: Laurel Blakley  
5055 SANTA TERESA BLVD.  
GILROY, CA 95020

Invoice Date: 06/20/2008  
Invoice #: 98910  
Project #: 01-01322  
Job #: 0401

3: Financial Aid ( 1-19651429 )

Consultant	Activity	Hours	Rate	Amount
Marla B. Skelley	Personnel - Wk.End 05/30/08	40.00	178.50	M \$7,140.00
Subtotal				\$7,140.00
Total Due & Payable by .....		07/20/2008		\$7,140.00

OK to Pay  
DP  
7-14-08

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**Please Remit To:**

Sungard Higher Education Inc.  
1083 Collections Center Drive  
Chicago, IL 60693

**Account Representative:**

Peggy Davis  
Phone: 559-905-3377  
Fax...: 559-868-3381

Schedule 1A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2007-2008  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Collection Functions.  
 Source: Schedules 2 and 4.  
 Findings:

*EFC 1	17,474
Avg. time p/account	9.6
Total Time (in minutes)	167750
Per Hour	60
Hours Worked (** Activity 11)	2795.8
*EFC 2	7,961
Avg. time p/student	7.4
Total Time (in minutes)	58911
Per Hour	60
Hours Worked (** Activity 12)	981.9
*EFC 1	17,474
Avg. time p/question	9.9
Total Time (in minutes)	172993
Per Hour	60
Hours Worked (** Activity 13)	2883.2
*EFC 2	7,961
Avg. time p/file	4.4
Total Time (in minutes)	35028
Per Hour	60
Hours Worked (** Activity 14)	583.8
*EFC 4	
Avg. time p/account	9.2
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 15)	0.0
*EFC 5	
Avg. time p/student	12.8
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 16)	0.0

Conclusion: Findings will go forward to the EFCW-2.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.

12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.

13 - Answer Questions and/or referring student to the appropriate person for an answer.

14 - Updating Student File for the enrollment fee information, and providing a copy to the student.

15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)

16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 1B  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2007-2008  
 Time Summary

Purpose: To calculate the time worked on Enrollment Fee Waiver Functions.  
 Source: Schedules 3 and 4.  
 Findings:

<b>*EFW 6</b>	3,171
Avg. time p/question	9.2
Total Time (in minutes)	29173
Per Hour	60
Hours Worked (** Activity 21)	486.2
<b>*EFW 6</b>	3,171
Avg. time p/application	5.0
Total Time (in minutes)	15855
Per Hour	60
Hours Worked (** Activity 22)	264.3
<b>*EFW 6</b>	3,171
Avg. time p/evaluation	10.2
Total Time (in minutes)	32344
Per Hour	60
Hours Worked (** Activity 23)	539.1
<b>*EFW 8</b>	
Avg. time p/application	4.3
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 24)	0.0
<b>*EFW 7</b>	3,171
Avg. time p/application	6.5
Total Time (in minutes)	20612
Per Hour	60
Hours Worked (** Activity 25)	343.5
<b>*EFW 8</b>	
Avg. time p/application	5.0
Total Time (in minutes)	0
Per Hour	60
Hours Worked (** Activity 26)	0.0

Conclusion: Findings will go forward to the EFCW-2.

**\*EFW Workload Multiplier (Default)**

- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year 2007-2008  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.  
 Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Banuelos, Irma	Program Specialist	4	4	3	4		
Castaneda, Esther	Student Records Technician	15	12	15	4	9	16
Galvez, Maribel	Student Records Technician	15	12	9	4	11	16
Garcia, Angelica	Sr. Program Student Service Specialist	19	13	22	3	6	20
Peters, Janice	Student Records Technician	5	4	8	6	10	6
Rawlins, Roslyn	Student Records Technician	5	4	8	6	10	6
Welk, Lorraine	Director, Morgan Hill Site	4	3	4	4		
Average		9.6	7.4	9.9	4.4	9.2	12.8

\*Not used, semester total.

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

EFCW 1.7-2

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan College  
District

Morgan Hill Campus  
Department/Location

IRMA BANUELOS  
Employee Name (Print)

PROGRAM SPECIALIST  
Exact Position Title

408-782-2873 Telephone #      12mo Work year length(circle) 1mo/10mo/hrly

Fiscal Year: 06-07 ~~07-08~~ 08-09

**Circle the years for which you are responding.**

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	4	/	/	/	/	/
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	4	/	/	/	/	/
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	3	/	/	/	/	/
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	4	/	/	/	/	/
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/deliquent (telephone contact, written notices, collection agencies, small claims court, etc.)	0	/	/	/	/	/
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	0	/	/	/	/	/

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Irma Banuelos Date 1-30-09

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY 2/6/09; TO Nancy Bailey

EFCW 1.7-2

### Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan College  
District  
ESTHER CASTANEDA  
Employee Name (Print)

Admissions and Records  
Department/Location  
STUDENT RECORDS TECH  
Exact Position Title

548 4751 (2mo/11mo/10mo/hrly)  
Telephone # Work year length(circle)

Fiscal Year: 06-07 ~~07-08~~ 08-09

**Circle the years for which you are responding.**

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	15					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	12					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	15					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	4					
Code 15 Amounts Receivable/Delinquencies; Collecting enrollment fees due/deliquent (telephone contact, written notices, collection agencies, small claims court, etc.)	9					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	16					

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Esther Castaneda Date 2/3/09

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY 2/6/09; TO Nancy Bailey

EFCW 1.7-2

**Employee AVERAGE Time Record for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan College \_\_\_\_\_

Admissions and Records \_\_\_\_\_

District \_\_\_\_\_

Department/Location \_\_\_\_\_

MARIBEL GILVEZ  
Employee Name (Print)

STUDENT RECORDS TECH  
Exact Position Title

408 848 4735 Telephone #      12mo Work year length(circle)

Fiscal Year: 06-07 ~~07-08~~ 08-09

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	15					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	12					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	9					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	4					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	11					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	16					

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature [Signature]

Date 2/3/09

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY 2/6/09; TO Nancy Bailey

EFCW 1.7-2

### Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan College  
District

Admissions and Records  
Department/Location

DAEJICA GARCIA  
Employee Name (Print)

SR PROGRAM STUDENT SERVICE  
Exact Position Title

848 4737  
Telephone #

(12mo) 11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 06-07 07/08 08-09

SPECIALIST

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	19	/	/	/	/	/
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	13	/	/	/	/	/
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	22	/	/	/	/	/
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	3	/	/	/	/	/
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	6	/	/	/	/	/
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	20	/	/	/	/	/

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature DAEJICA GARCIA

Date 2/3/09

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY 2/6/09; TO Nancy Bailey

EFCW 1.7-2

### Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan College  
District

Admissions and Records  
Department/Location

JANICE PETERS  
Employee Name (Print)

STUDENT RECORDS TECH  
Exact Position Title

Telephone # \_\_\_\_\_  
Work year length(circle) 12mo/11mo/10mo/hrly

Fiscal Year: 06-07 ~~07-08~~ 08-09

**Circle the years for which you are responding.**

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 <u>Referencing the student account</u> or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 <u>Calculating the enrollment fee</u> , collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	4					
Code 13 <u>Answering Questions</u> and/or referring student to the appropriate person for an answer.	8					
Code 14 <u>Updating Student File</u> for the enrollment fee information, and providing a copy to the student.	6					
Code 15 <u>Amounts Receivable/Delinquencies</u> : Collecting enrollment fees due/deliquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10					
Code 16 <u>Refunds</u> for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	6					

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. **PLEASE USE BLUE INK**

Employee Signature JANICE PETERS (OP) Date 2/3/09

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY 2/6/09; TO Nancy Bailey

EFCW 1.7-2

### Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan College  
District

Admissions and Records  
Department/Location

ROSLYN RAWLINS  
Employee Name (Print)

STUDENT RECORDS TECH  
Exact Position Title

Telephone # \_\_\_\_\_  
Work year length(circle) 12mo/11mo/10mo/hrly

Fiscal Year: 06-07 ~~07-08~~ 08-09

**Circle the years for which you are responding.**

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5	/	/	/	/	/
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	4	/	/	/	/	/
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	8	/	/	/	/	/
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	6	/	/	/	/	/
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10	/	/	/	/	/
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	6	/	/	/	/	/

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK.

Employee Signature Roslyn Rawlins Date 2/3/09

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY 2/6/09; TO Nancy Bailey

EFCW 1.7-2

### Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan College \_\_\_\_\_  
District \_\_\_\_\_

Morgan Hill Campus \_\_\_\_\_  
Department/Location \_\_\_\_\_

LORRAINE WELK  
Employee Name (Print)

DIRECTOR, MORGAN HILL SITE  
Exact Position Title

408-782-2873 (12mo/11mo/10mo/hrly)  
Telephone # Work year length(circle)

Fiscal Year: 06-07 ~~07-08~~ 08-09

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1.

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	4	/	/	/	/	✓
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	3	/	/	/	/	✓
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	4	/	/	/	/	✓
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	4	/	/	/	/	✓
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	Ø	/	/	/	/	/
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	Ø	/	/	/	/	/

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Lorraine Welk

Date 1-30-09

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY 2/5/09; TO Nancy Bailey

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2007-2008  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.

Source: EFCW 1.7-3.

Findings:

Staff	Title	*EFW Workload Multiplier					
		6		8		8	
		**Activity Codes					
		21	22	23	24	25	26
de Reza, Martha	Senior Program Specialist	10.0	5.0	15.0	5.0	7.0	5.0
Martinez, Veronica	Financial Aid Director	10.0	5.0	3.0	3.0	5.0	5.0
Villagomez, Anabel	Financial Aid Technician	7.5	5.0	12.5	5.0	7.5	5.0
<b>Average</b>		<b>9.2</b>	<b>5.0</b>	<b>10.2</b>	<b>4.3</b>	<b>6.5</b>	<b>5.0</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

EFW.6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 4  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2006-2007 through 2007-2008  
 Statistics

Purpose: To calculate the statistics for Enrollment Fee  
 Source: EFCW 1.7-1, EFCW 1.8-1, EFCW 1.8-2, and EFCW 1.8-3.  
 Findings:

*Workload Multiplier	Source	Totals	
		06-07	07-08
EFC 1	1.8-1 1. Enrolled Students	17,485	17,474
EFC 2	1.8-1 2. Paid Enrollment fees	9,770	7,961
EFC 3	1.8-1 3. Exempted from enrollment fees (BOGG, etc.)	5,546	
EFC 4	1.8-2 1. Delinquencies collections	663	
EFC 5	1.8-2 2. Refunds		
EFW 6	1.8-3 1. Waivers Requested	3,597	3,171
EFW 7	1.8-3 2. Waivers Approved	3,034	3,171
EFW 8	1.8-3 (1-2) Waivers Denied	563	

Conclusion: Findings will go forward to the Schedule 1A and 1B.

**\*EFC/EFW Workload Multiplier**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 3 - Total number of students waived from enrollment fees (BOGG, etc.)
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load
- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

$$\begin{array}{r} 17,474 \\ (9,513) \\ \hline 7,961 \end{array}$$

$$\begin{array}{r} 3,171 \\ 2 \\ \hline 9,513 \end{array}$$

*Waivers  
 X possibly  
 2 student*

Gavilan Community College District  
 308/95 Enrollment Collection and Waivers  
 Fiscal Years: 2006-2007 through 2007-2008  
 Offset Savings

Purpose: To calculate the offset savings for Enrollment  
 Source: EFCW 1.8-4 and attachments from district office.  
 Findings:

Source	Item	06-07	07-08
1.8-4 line 3	Net Revenue Received		\$ 1,109,316
p/E.C. 76300 (c)	2% of Revenue Rec'd.	\$ -	\$ 22,186
<hr/>			
1.8-4 line 4A	Enrollment Fees Waived	\$ 1,500,085	\$ 1,027,743
p/E.C. 76300 (l) (2)	2% of Fees Waived	\$ 30,002	\$ 20,555
<hr/>			
p/E.C. 76300 (l) (2)	Credit unit fee in FY**	\$ 24.00	\$ 20.00
Total # of credits	Line 4A divided by unit fee	62,503	51,387
p/E.C. 76300 (l) (2)	Total # of credits X p/unit (waived cost \$0.91)	\$ 56,878	\$ 46,762
<hr/>			
<b>Summary</b>			
1.8-4 line 4B.	2% of Fees Waived	\$ 30,002	\$ 20,555
(Line 4A X 7%)	7% of Fees Waived (99-00 only)		
1.8-4 5.	Credit Units Waived	\$ 56,878	\$ 46,762
<b>Total Enrollment Fee</b>			
<b>Waiver Offset</b>	<b>Forward to EFCW-1</b>	<b>\$ 86,880</b>	<b>\$ 67,317</b>

\*\*Per unit fee  
 FY 2006-07 Fall and Winter \$26.00, Spring \$20.00. (\$26.00+\$26.00+\$20.00=Average of \$24.00)  
 FY 2007-2008 Fees are \$20.00.

Schedule 5A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2006-2007 to 2007-2008  
 Enrollment Fee Waivers Offsets

Purpose: To illustrate that waiver offsets for most fiscal years were higher than waiver costs and to show actual waiver offset amount being used on EFCW-1.  
 Source: Waiver costs from EFCW-1 and Waiver offset from Sch. 5  
 Findings:

ref	Item	Source (EFCW)	2006-07	2007-08
1	Policies & Procedures for § IV.B.	(04)(B)(1)(a)		
2	Staff Training	(04)(B)(1)(b)		
3	Adopting procedures, recording/maintaining records	(04)(B)(2)(a)		
4	Waiving student fees	(04)(B)(2)(b)	\$ 68,271.96	\$ 57,270.59
5	Reporting BOG fee waiver data to CCC	(04)(B)(2)(c)	\$ 1,201.44	\$ 4,546.00
6	EFCW - Fee Waiver Costs	Total	\$ 69,473.40	\$ 61,816.59
7	Less: Total Enrollment Fee Waiver Offset	Sch. 5	\$ 86,880.00	\$ 67,317.00
8	Fee Waiver Costs to claim after offsets	L6 - L7	\$ (17,406.60)	\$ (5,500.41)
	<b>Offset Amount to Claim</b>	<b>To EFCW -1, line 10</b>	<b>\$ 69,473.40</b>	<b>\$ 61,816.59</b>

Conclusion: If line 8 is negative, then line 6 - "Total EFCW waiver costs" will be carried forward to EFCW-1, line 10. Otherwise, line 7 - "Total Enrollment Fee Waiver Offset" from Schedule 5 will be carried forward to EFCW-1, line 10.

CALIFORNIA COMMUNITY COLLEGES  
MONTHLY PAYMENT SCHEDULE  
2007-08 SECOND PRINCIPAL APPORTIONMENT

EXHIBIT A

GAVILAN COMMUNITY COLLEGE DISTRICT  
SANTA CLARA COUNTY

PROGRAM	AMOUNT CERTIFIED	TOTAL PAID THRU. MAY 2008	JUNE PAYMENT	TOTAL PAID THRU. JUNE 2008
GENERAL APPORTIONMENT	11,577,414	10,316,820	551,771	10,868,591
ENROLL FEE ADMIN (2%)	18,738	17,239	1,499.00	18,738
APPRENTICE ALLOWANCE	0	0	0	0
BASIC SKILLS	110,635	113,020	-2,385	110,635
S. F. A. A.	206,643	188,732	17,911	206,643
E. O. P. S.	560,662	461,383	99,279	560,662
C. A. R. E.	183,154	154,702	28,452	183,154
D. S. P. S.	715,790	658,527	57,263	715,790
STATE HOSPITALS	0	0	0	0
CALWORKS	182,145	167,573	14,572	182,145
MATRICULATION (CREDIT)	460,546	423,702	36,844	460,546
MATRICULATION (NONCREDIT)	28,460	26,183	2,277	28,460
FAC. & STAFF DIVERSITY	10,656	9,804	852	10,656
PART-TIME FACULTY ALLOCATION	206,293	189,790	16,503	206,293
TELECOMMUNICATIONS	45,183	33,454	11,729	45,183
INST. EQUIPMENT & LIBRARY	100,000	92,000	8,000	100,000
SCHDL. MAINT. & REPAIRS	100,000	92,000	8,000	100,000
TANF	24,832	22,845	1,987	24,832
ECONOMIC DEVELOPMENT	246,666	226,933	-19,734	207,199
NURSING EDUCATION	179,525	51,106	128,419	179,525
OTHER ADJUSTMENTS	0	0	0	0
STATE CAREER TECH. EDUCATION	0	0	0	0
CHILDCARE TAXBAILOUT	42,024	42,024	0	42,024
TRANSFER & ARTICULATION	5,000	5,000	0	5,000
SCHDL. MAINT. & INST. EQUIPMENT	75,000	75,000	0	75,000
PART-TIME FAC OFFICE HOURS	0	0	0	0
PART-TIME FAC INS.	0	0	0	0
PRIOR YEAR CORRECTION	955,045	955,045	0	955,045
<b>TOTAL</b>	<b>16,034,411</b>	<b>14,322,882</b>	<b>963,239</b>	<b>15,286,121</b>

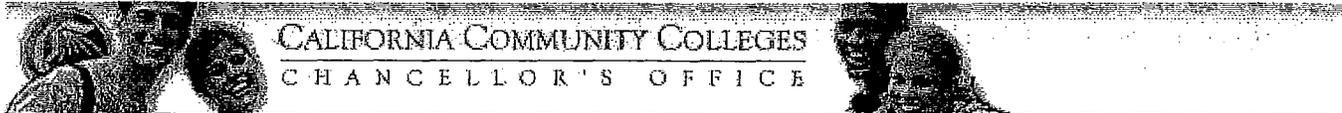
Report produced on 6/20/2008 at 11:54:10AM

Schedule 6  
Gavilan Community College District  
308/95 Enrollment Fee Collection and Waivers  
Fiscal Year 2007-2008  
Headcount Summary

Purpose: To summarize total headcount for Gavilan CCD.  
Source: Chancellor's website.  
Findings:

Semester	Headcount
Summer	2,570
Fall	7,174
Spring	7,730
<b>Total</b>	<b>17,474</b>

Conclusion: For comparison with headcount totals submitted by Gavilan CCD.



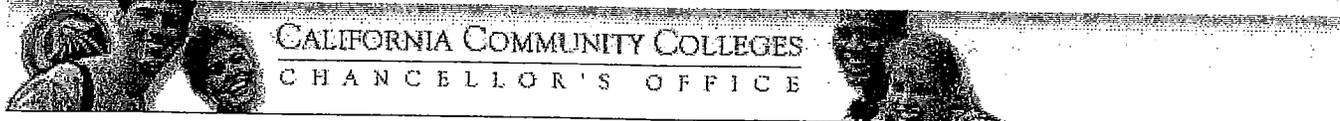
## Student Demographics

### Student Total Headcount For Gavilan For 2007 Summer Term

Data Current As Of February 04, 2009 07:48:21

Total Headcount	2,570
-----------------	-------

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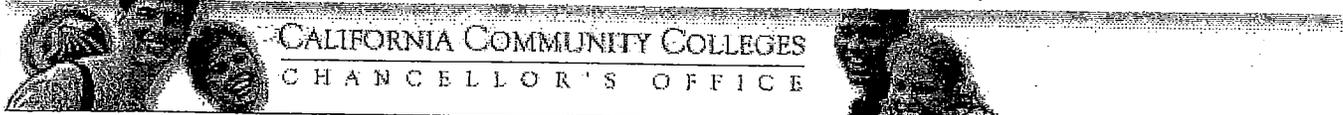
**Student Demographics**

**Student Total Headcount For Gavilan  
For 2007 Fall Term**

Data Current As Of February 04, 2009 07:48:28

<b>Total Headcount</b>	<b>7,174</b>
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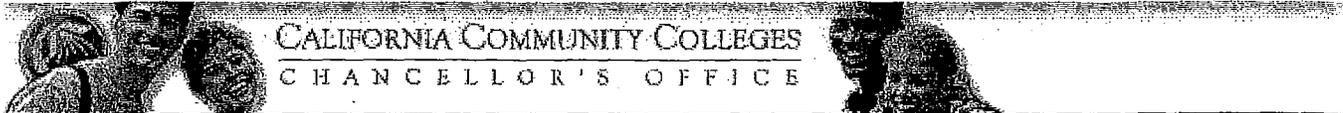
### Student Demographics

#### Student Total Headcount For Gavilan For 2008 Spring Term

Data Current As Of February 04, 2009 07:48:42

Total Headcount	7,730
-----------------	-------

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**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2007-2008**

Data Current As Of February 04, 2009 07:49:24

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	235	102,723
BOGW - Part A-2 based on SSI recipient status	109	28,266
BOGW - Part A-3 based on general assistance recipient status	5	1,990
BOGW - Part B based on income standards	1,898	568,808
BOGW - Part C based on financial need	924	325,956

Total Amount = \$ 1,027,743 *total 3171*

[Back to Top of Page](#)

EFCW 1.8-4

### 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE REVENUES REPORT

District: Gavilan Joint Community College District

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS		
	06-7	07-8	08-9
1. Enrollment Fees Collected	\$	\$	\$
2. Enrollment Fees Refunded	\$	\$	\$
3. Enrollment Fee Revenue - Net (Line 1 subtract line 2)	\$	\$	\$
4A. Total Enrollment Fees Waived (BOGG, etc.)	\$	\$	\$
4B. 2% Enrollment Fees Waived (Line 4A x 2%)	\$	\$	\$
5 Number of credit units for which enrollment fees were waived.			
A. Summer			
B. Fall			
C. Winter/Intersession			
D. Spring			
TOTAL x \$0.91 per credit			

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: Veronica Martienz Date 1/28/09  
 Veronica Martienz Director, Financial Aid  
 Employee Name: (print) Position or Title

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_  
 PLEASE SUBMIT THIS INFORMATION BY 1/28/09 TO \_\_\_\_\_

RECEIVED  
OCT 24 2008

BY:.....

Feb 06 09 03:14p

Nancy Bailey

408-846-4994

p.3

**2007-08 BFAP SFAA Form 3 Annual Report  
Signature Page and Summary of Spending Report by Object Code:**

District		Gavilan College		College:			
Budget Categories Object Codes	2007-08 Source of Funding (July 1, 2007 to June 30, 2008)		2007-08 BFAP-SFAA Funding (July 1, 2007 to Sept 30, 2008)		Total Budgeted for FA		
	District General Funds	All Other Sources	BFAP SFAA Base Allocation	BFAP SFAA Augmentation			
1000	Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000	Classified Salaries	\$ 205,482	\$ -	\$ 41,821	\$ 104,549	\$ 351,832	\$ -
3000	Employee Benefits	\$ 77,898	\$ -	\$ -	\$ 41,365	\$ 119,264	\$ -
4000	Supplies/Equipment	\$ 4,387	\$ -	\$ -	\$ 1,000	\$ 5,387	\$ -
5000	Operating Expense	\$ 209	\$ -	\$ -	\$ 9,561	\$ 9,770	\$ -
6000	Capital Outlay	\$ 10,540	\$ -	\$ -	\$ 8,346	\$ 18,886	\$ -
Total		\$ 298,496	\$ -	\$ 41,821	\$ 164,822	\$ 505,139	\$ -
Enter your colleges MOE, and P-2 Allocations for 2007-08 BFAP-SFAA Base and Augmentation			\$ 184,709	\$ 41,821	\$ 164,822		
			\$ 113,707	\$ -	\$ -		



<sup>1</sup> If results in col (4) d25, e25, & f25 are negative (-) your college may be subject to penalties to your BFAP 2% or BFAP SFAA for 2009-10.  
<sup>2</sup> If results in col e25 or f25 are positive you are reporting that your college has over-spent their authorization. You must correct the numbers entered in the appropriate columns of the worksheet before submitting this report to the CCCCCO or securing signature(s)

**Certification of Compliance:**  
 I hereby certify that funds allocated for the administration of the Board Financial Assistance Program have been spent in accordance with the 2007-08 Budget Act, and the Chancellor's Office Guidelines for Expenditure of the Board Financial Assistance Program Administrative Allowance. I understand that failure to meet Maintenance of Effort requirements may result in a penalty. I also understand that failure to spend the allocation or identify and doobligate any portion of the allocation prior to the end of the Authorized spending period may result in a penalty.

**Required Signatures:**

 Type Name: <u>Veronica Martinez</u> Financial Aid Director Date: <u>10/24/08</u>	 Type Name: <u>John Pruitt</u> Chief Student Services Officer Date: <u>10/21/08</u>
 Type Name: <u>Steven M. Kinsella</u> Chief Executive Officer Date: <u>10/27/08</u>	 Type Name: <u>Joseph Keeler</u> Chief Business Officer Date: _____

Please Return this signature page to the System Office  
 by October 17, 2008

California Community College System Office  
 SFA Programs Unit  
 1102 Q Street Third Floor  
 Sacramento, CA, 95811  
 Attention: Eric Thorson

Email: [ethorson@ccccc.edu](mailto:ethorson@ccccc.edu)  
 Phone: 916-322-7412  
 Fax: 916-324-8485

Additional Information

Staffing Summary FY 2007-08				Total R2T4 Liabilities annually for 2007-08	
FTE		Authorized	Actual	FY 07-08	\$ 4,322
	Perm Classified	4.00	5.00	Unduplicated ISIR 's Processed annually for 2007-08	
	Perm Certificated	-	-	FY 07-08	4,167
	Temp Classified	1.50	2.00	Unduplicated count of MGIB benefit recipients for 2007-08	
	Temp Certificated	-	-	FY 07-08	0
	Students	0.50	0.50	Unduplicated count of Foster Youth and Former Foster Youth enrolled and packaged in FA for 2007-08	
				FY 07-08	18

Inreach/Outreach Event Information FY 2007-08

Number of Inreach events on campus	7	# Served	170		
Number of outreach events off-campus	16	# Served	911		
# Multi lingual events	7	# Served	254	Language(s)	Spanish
# Multi lingual events	-	# Served	-	Language(s)	
# Multi lingual events	-	# Served	-	Language(s)	
# Multi lingual events	-	# Served	-	Language(s)	

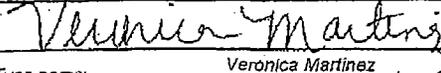
SFA Program Data Validation:

Program	School Based Data 2007-08	
	Awards	Dollars
Pell	2,119	2,749,832
SEOG	258	337,700
Cal Grant B	373	239,352
Cal Grant C	42	10,512
BOG Fee Waivers	2,381	762,862
Perkins	-	-
Stafford - Subsidized	215	731,224
Direct - Subsidized	-	-
Stafford - Unsubsidized	-	-
Direct - Unsubsidized	-	-
Parent Loans - PLUS	-	-
Federal Work Study	77	145,387
College Scholarships	99	43,850
Private Scholarships	62	37,195
ACG	35	15,689
Chafee	18	47,500



Acknowledgement:

I have compiled and reviewed the data submitted in the additional information section of this report and believe it fairly and accurately represents the information as it is maintained in the Financial Aid office records.

  
 Type name: Veronica Martinez  
 Financial Aid Director  
 Date: 10/24/08

## Instructions for BFAP-SFAA 2007-08 Spending Report (BFAP Form # 3):

### General Instructions:

Please take a moment to review the three (3) tabs across the bottom of this screen labeled:

"Instructions for Spending Report"

"Spending Report Worksheet"

"Summary Data & Signature Page"

This report consist of the worksheet and signature pages. The worksheet and signature pages are color coordinated to visibly identify the sections of the form (for a color key see below) that require data entry and the source of the data.

When beginning, be sure to enter the District & College name in the first line of the Spending Plan Worksheet (tab 2) section at the very top of the spreadsheet.

If you need additional lines for any category please contact Patty Falero (916-323-6877) [pfalero@ccccc.edu](mailto:pfalero@ccccc.edu)

Colleges will provide a breakdown by thousand series object codes of summary fiscal data on spending in FA from their District/General Funds, and Other FA Funding Sources (administrative allowances, grants or other categorical funding spent in FA) as well as on the Base portion of the BFAP SFAA allowance allocated to the college. Colleges are required to provide more specific line item detail for all expenditures from the BFAP SFAA Capacity Funding (augmentation portion of the allocation). Detailed line item fiscal data coupled with strategies employed when spending the money are required for the capacity funding in order to provide summary data to the legislature as required in budget act language. Colleges should prepare their capacity funding spending report to reflect the entire augmentation unless a decision was reached to return some portion of the augmentation on the BFAP Form #2. The amounts reported under District/General Funds and Other FA Funding by the thousand series object codes will combine to reflect the college's current year spending as required by the pre-established Maintenance of Effort (MOE) on the signature page.

Colleges are encouraged but not required to provide additional documentation, especially any narrative explanation of spending strategies developed to secure local administrative or board authorization of augmentation spending plans. This information will be extremely useful in identifying local justifications for spending and will assist in interpreting spending plans as well as in communicating a summary of augmentation implementation to the legislature.

Additional Information Section requires college specific information on a variety of FA pertinent topics such as:

FTE staffing - Report staffing for the 2007-08 year adjusted for partial year employment and/or FT/PT status. Report both authorized FTE (including unfilled) and actual FTE for 2007-08.

Inreach/Outreach - Identify as appropriate the # of activities/events and the number of participants at the activities/events held both on campus and off campus. For those colleges offering distinct activities or events in other languages please identify the activities/events, participants and languages accommodated.

ISIR Volume - Report the total number of Unduplicated ISIR 's Processed annually for year(s) indicated

Montgomery GI Bill (MGIB) Recipients - Report unduplicated count of Montgomery GI Bill benefit recipients for 2007-08

Youth From Foster Care - Report unduplicated count of Foster Youth and Former Foster Youth enrolled and packaged in FA for 2007-09

R2T4 - Identify the total R2T4 Liability for your college for each year indicated

Provide School based summary data (from your school based software system) on recipients and award payment data for the selected federal and state SFA programs for the 2007-08 to validate the colleges MIS submission.

### Color Coded data reporting responsibilities and signatures

Column Headings in bright yellow correspond with Carryover reporting for the July 1, 2008 through September 30, 2008 period.

Gray filled sections do not require any data entry.

Blue filled sections are to be completed with the assistance of the Business office and certified by the Chief Business Officer. Standard Budget categories or object codes apply.

For Columns C, D, E and F, only budget items that are reflected in the FA office's operating budget/expenditures (July 1, 2007 to June 30, 2008) may be included and reported in the aggregate. Only aggregate totals by object code are to be reported in columns C, D and E.

For Column G, expenditures of any authorized carry forward (not to exceed 7%) of BFAP SFAA Base funding for the period July 1, 2008 through September 30, 2008 are to reported.

For Column H, expenditures of any authorized carry forward (not to exceed 7%) of BFAP SFAA Capacity funding for the period July 1, 2008 through September 30, 2008 are to reported.

For Columns B and F, H, and J the line item detail for each object code category is required. The FA office will complete the corresponding strategy in Column J.

The certification section of the form must be signed and dated by the CBO before submission.

For each detailed narrative entry in column B and corresponding \$ entry in F or H, please select from the pull down menus a corresponding strategy (column J). In the additional information section of the report all orange sections must be completed by the FAO.

The orange certification section of the form must be signed and dated by the FAO before submission.

Yellow filled sections are spread sheet formulas and will be calculated and filled automatically from the data entered in the orange sections.

Pink filled section of the signature page must be signed and dated by the CSSO before submission.

Green filled section of the signature page must be signed and dated by the CEO before submission.

### Submission Instructions:

- 1) Email the completed spending report spreadsheet to Patty Falero (916-323-6877) pfalero@ccoco.edu by October 24, 2008.
- 2) Mail the Signature Page and Summary of Spending Report by Object Code along with any additional supporting narrative explanations of local implementation strategies to:
 

California Community Colleges Chancellor's Office  
Student Financial Assistance Programs  
Attention : Patty Falero  
1102 Q Street 3rd Floor  
Sacramento, CA 95811





Additional Information

Staffing Summary FY 2007-08			Total R2T4 Liabilities annually for 2007-08	
FTE	Authorized	Actual	FY 07-08	\$
Perm Classified	5.00	5.00		4,322
Perm Certificated			Unduplicated ISIR 's Processed annually for 2007-08	
Temp Classified	2.00	2.00	FY 07-08	4,167
Temp Certificated				
Students	0.50	0.50		

Inreach/Outreach Event Information FY 2007-08

Number of inreach events on campus	7	# Served	170		
Number of outreach events off-campus	16	# Served	911		
# Multi lingual events	7	# Served	254	Language(s)	select one if other, please enter
# Multi lingual events		# Served		Language(s)	Spanish
# Multi lingual events		# Served		Language(s)	
# Multi lingual events		# Served		Language(s)	

SFA Program Data Validation:

Program	School Based Data 2007-08	
	Awards	Dollars
Pell	2,119	\$ 2,749,832
SEOG	258	\$ 337,700
Cal Grant B	373	\$ 239,352
Cal Grant C	42	\$ 10,512
BOG Fee Waivers	2,381	\$ 762,862
Perkins		
Stafford - Subsidized	215	\$ 731,224
Direct - Subsidized		
Stafford - Unsubsidized		
Direct - Unsubsidized		
Parent Loans - PLUS		
Federal Work Study	77	\$ 145,387
College Scholarships	99	\$ 43,850
Private Scholarships	62	\$ 37,195
ACG	36	\$ 15,689
Chafee	18	\$ 47,500

Unduplicated count of MGIB benefit recipients for 2007-08	
FY 07-08	

Unduplicated count of Foster Youth and Former Foster Youth enrolled and packaged in FA for 2007-08	
FY 07-08	
	18

Schedule 2 A  
Gavilan Community College District  
308/95 Enrollment Fee Collection and Waivers  
Fiscal Year: 2007-2008  
Time Study

Purpose: To calculate average PHR for staff on Enrollment Fee Collection Functions.

Source: EFCW 1.7-2 and Gavilan PHR List.

Findings:

<b>Staff</b>	<b>Title</b>	<b>07-08 PHR's</b>
Banuelos, Irma	Program Specialist	17.35
Castaneda, Esther	Student Records Technician	39.17
Galvez, Maribel	Student Records Technician	19.00
Garcia, Angelica	Sr. Program Student Service Specialist	39.91
Peters, Janice	Student Records Technician	35.58
Rawlins, Roslyn	Student Records Technician	28.62
Welk, Lorraine	Director, Morgan Hill Site	42.68
<b>Average</b>		<b>31.76</b>

Conclusion: Findings go forward to EFCW-2.

Schedule 3A  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2007-2008  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.  
 Source: EFCW 1.7-3.  
 Findings:

Staff	Title	07-08 PHR's
de Reza, Martha	Senior Program Specialist	40.66
Martinez, Veronica	Financial Aid Director	53.35
Villagomez, Anabel	Financial Aid Technician	31.52
<b>Average</b>		<b>41.84</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

- EFW 6 - Total number of enrollment fee waivers requested
- EFW 7 - Total number of enrollment fee waivers granted
- EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person. Eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for completion.
- 24 - Incomplete Applications: Notifying the student of the additional required information in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denied. Providing notification to student of final eligibility status.

## MANDATE REIMBURSEMENT SERVICES

## PRODUCTIVE HOURLY RATE UPDATE

Note: Please provide the rates for the FY: 07-08 and the missing rates for FY: 06-07.

COMMUNITY COLLEGE DISTRICT NAME: Gavilan Community College District

Name	Title	Fiscal Years:	
		06-07	07-08
	AVERAGE ADMINISTRATIVE ASSISTANT	\$ 41.30	\$ 44.72
	AVERAGE ACCOUNTING ASSISTANT		
	AVERAGE CUSTODIAN		\$ 29.35
	AVERAGE DEAN	\$ 71.33	\$ 76.52
RODRIGUEZ, JUDY	AVERAGE DIRECTOR	\$ 56.36	\$ 61.16
	AVERAGE EXECUTIVE SECRETARY	\$ 42.80	
	AVERAGE FACULTY MEMBER	\$ 102.33	\$ 120.56
	AVERAGE SECRETARY	\$ 20.31	
PETERS, JAN	AVERAGE STUDENT RECORDS TECHNICIAN		\$ 35.58
	AVERAGE PRESIDENT	\$ 111.27	
	AVERAGE VICE PRESIDENT	\$ 77.25	\$ 112.29
AKINSETE, ADRIENNE	VICE PRESIDENT INSTRUCTIONAL SERVICES-DOT 8/07	\$ 68.52	\$ 140.95
ALONZO, SUSAN	DIRECTOR, CHILD DEVELOPEMENT CENTER	\$ 57.42	\$ 62.65
ANDRADE, ANGEL	CUSTODIAN	\$ 28.83	
ANDRADE, FLORENCIO	CUSTODIAN		\$ 31.18

**Si n and Associates**

**MANDATE REIMBURSEMENT SERVICES**

Name	Title	06-07	07-08
ARVIZU, MIMI	DIRECTOR, MIS	\$ 54.25	\$ 56.88
AU YEUNG, SHUK	HEAD LIBRARIAN	\$ 100.35	\$ 124.58
AYALA-MAGANA, LUIS	GROUNDSKEEPER	\$ 31.87	\$ 37.30
BAILEY, NANCY	ADMIN ASSISTANT TO VP OF ADMIN SERVICES	\$ 42.99	\$ 45.66
BALANCIO, PABLO	MULTIMEDIA TECHNICIAN-DOH 8/07		\$ 33.79
BANUELOS, IRMA	PROGRAM SERVICES SPECIALIST		\$ 17.35
BARBOSA-MORENO, ROSALINDAS	OFFICE ASSISTANT		\$ 19.31
BEDELL, KAYE	FACULTY/GCFA REP	\$ 144.35	\$ 159.86
BLAKLEY, LAUREL	SENIOR ACCOUNTANT-DOH 6/07		\$ 52.07
BOTTO, STAN	CSEA PRESIDENT	\$ 29.89	
BRUNSON, CARL	CUSTODIAN LEFT D	\$ 31.98	LEFT DISTRICT
BULLE, SUZANNE	ADMIN ASSISTANT TO THE PRESIDENT	\$ 42.80	\$ 43.86
CAMPOS, CONNIE	PURCHASING AGENT/CSEA	\$ 33.80	\$ 43.31
CARDINALI, GRACE	ADMIN ASSISTANT TO VP OF INSTRUCTIONAL SCVS	\$ 35.94	\$ 39.18
CARR, SHERREAN	DEAN, TECHNICAL & PUBLIC SERVICES	\$ 80.02	\$ 80.41
CASTANEDA, JOSE	CUSTODIAN-DOT 4/08	\$ 18.78	\$ 23.43
CASTENEDA, ESTHER	STUDENT RECORDS TECHNICIAN	\$ 37.39	\$ 39.17
CHEU, SUSAN	DIRECTOR, BUSINESS SERVICES	\$ 57.65	\$ 64.43
CONAWAY, PILAR PERS	HUMAN RESOURCES TECHNICIAN	\$ 36.86	\$ 37.38

**Si n and Associates**

**MANDATE REIMBURSEMENT SERVICES**

Name	Title	06-07	07-08
CONLIN, MARTHA	GROUNDSKEEPER	\$ 10.88	\$ 27.55
CORTES, MICHELLE	SENIOR DEPARTMENTAL ASSISTANT		\$ 27.93
DAY, KATIE	SENIOR DEPARTMENT ASSISTANT	\$ 36.75	\$ 39.35
de REZA, MARTHA ROCIO	SENIOR PROGRAM SPECIALIST	\$ 33.42	\$ 40.66
DONAVAN, BONNIE	CSEA	\$ 35.58	\$ 38.52
FILICE, LIDIA	SR. ACCOUNTANT	\$ 38.07	\$ 51.86
FORTIN, LOUISE	HR TECH		
FRANCO, RAY	CUSTODIAN	\$ 29.31	\$ 30.14
FRIEDMAN, MARK	FACULTY/GCFA REP-DOT 5/08	\$ 99.59	\$ 117.04
FUENTES, MARIA (ANGELES)	DIR. FINANCIAL AID		
GALVEZ, MARIBEL	SUSTITUTE-CLERICAL	\$ 20.31	\$ 19.00
GARCIA, ANGELICA	STUDENT RECORDS TECHNICIAN	\$ 37.36	\$ 39.91
GARCIA, ROGER	MAINT. LEADPERSON	\$ 43.81	
GOPP, JEFF	DIRECTOR, FACILITIES-DOT 5/08		\$ 48.78
GUTIERREZ-RIVERA, ANNETTE	CSEA GRIEVANCE OFFICER		\$ 36.22
HALPER, LEAH	FACULTY REPRESENTATIVE	\$ 93.22	
HAMPTON, DINA	ACCOUNTING ASSISTANT/CASHIER		\$ 34.67
HANNON, RON	ATHLETIC DIRECTOR	\$ 70.46	\$ 76.25
HARMON, JANE	VP OF INSTRUCTIONAL SERVICES		

# SixTen and Associates

## MANDATE REIMBURSEMENT SERVICES

Name	Title	06-07	07-08
HIPOL, ANA	DIRECTOR OF SECURITY	\$ 52.81	\$ 55.43
IBA, LILIBETH	ACCOUNTANT	\$ 47.68	\$ 48.37
INGRASSIA, ERIC	LEAD MAINTENANCE	\$ 31.00	\$ 58.08
JIMENEZ, ANA	CUSTODIAN	\$ 25.53	\$ 28.90
JUAREZ, NATALIE	PROGRAM SERVICES SPECIALIST		\$ 33.26
KEELER, JOSEPH	VICE PRESIDENT, ADMINISTRATIVE SERVICES	\$ 85.97	\$ 89.36
KEHLER, DENA	PROGRAM SERVICES SPECIALIST	\$ 34.11	
KERR, ART	FACILITIES DIRECTOR-DOT 3/08	\$ 61.17	\$ 61.42
KERR, LYNDA	DIR COMM ED		
KINSELLA, STEVE	PRESIDENT	\$ 125.50	\$ 142.74
KRIMSLEY, VICTOR	VICE PRESIDENT, INSTRUCTIONAL SERVICES-DOH 8/07		\$ 77.59
LOESER, ED	MULTIMEDIA TECHNICIAN RETIRED 5/07	\$ 38.01	RETIRED
LOPEZ, FRAN	DEAN, DISABILITY RESOURCE CENTER	\$ 57.88	\$ 69.84
LOZANO, FRAN	DEAN, LIBERAL ARTS & SCIENCES	\$ 76.09	\$ 79.32
MACEDO, ANGELIC	FACILITY USE SCHEDULER-DOH 7/07		\$ 34.37
MANCERA, GLORIA	PROGRAM SERVICES SPECIALIST		\$ 29.54
MAQUINALES, DAN	FACILITIES MAINT WKR II RETIRED 5/07	\$ 38.02	RETIRED
MARTINEZ, MARIA	STUDENT RECORDS TECHNICIAN	\$ 33.02	\$ 34.61
MARTINEZ, RITA	SHORT TERM HR TECHNICIAN-7/07-1/08	\$ 13.86	\$ 25.00

**MANDATE REIMBURSEMENT SERVICES**

Name	Title	06-07	07-08
MARTINEZ, VERONICA	DIRECTOR, FINANCIAL AID	\$ 50.06	\$ 53.35
McEWAN, CAROL	PAYROLL OFFICER/CSEA PRESIDENT	\$ 41.54	\$ 49.52
MILLER, KEN	FACULTY/GFCA	\$ 101.79	\$ 121.01
MOELLER, LARRY	FACULTY/GCFA REP	\$ 97.04	\$ 118.38
MORALES-CARRASCO, JOSE	CUSTODIAN	\$ 26.91	\$ 27.00
MORENO, SOFIA	LEAD REPROGRAPHICS OPERATOR	\$ 32.51	\$ 30.93
OLIVERAS, LUCY	PROGRAM SERVICES SPECIALIST		\$ 30.47
OROPEZA, ANGIE	ADMIN ASSISTANT TO VP, INSTRUCTIONAL SERVICES	\$ 46.66	\$ 50.18
PARKER, JOY	DIRECTOR ADMISSIONS & RECORDS	\$ 55.70	\$ 56.53
PEDREGON, MIKE	GROUNDSKEEPER	\$ 29.46	\$ 31.01
PERALES, SENOBIO (SONY)	CUSTODIAN	\$ 26.28	\$ 28.08
PEREZ, RACHEL	ASSOC. DEAN COMM. ED/GRANTS MGT.	\$ 68.22	\$ 70.66
PEREZ, SALVADOR	CUSTODIAN	\$ 28.98	\$ 30.10
PETERS, JANICE	STUDENT RECORDS TECHNICIAN	\$ 25.76	
PFENNING, RHONDA	DIR, BUSINESS OFFICE		
PHILLIPS, DAVE	ASSISTANT DIRECTOR MIS		\$ 56.77
PRUITT, JOHN	VP OF STUDENT SERVICES	\$ 64.00	
RATTO, ANNE	ASSOCIATE DEAN EOPS	\$ 57.86	\$ 61.89
RAWLINS, ROSLYN	STUDENT RECORDS TECHNICIAN	\$ 23.95	\$ 28.62

**Six Ten and Associates**

**MANDATE REIMBURSEMENT SERVICES**

Name	Title	06-07	07-08
RIVERSA-SHARBONEAU, ROSA	COUNSELOR	\$ 114.01	\$ 126.20
RODRIGUEZ, JUDY	DIRECTOR		
RODRIGUEZ, ROSE	DIRECTOR, SECURITY	RETIRED 04 \$ 29.53	RETIRED
SEELIE, DIANA	COMPUTER TECHNICIAN	\$ 34.78	\$ 45.06
STEWART, DUANE	GROUNDSKEEPER	\$ 27.35	\$ 28.53
SWEENEY, SUSAN	DIRECTOR, CAL WORKS	\$ 49.43	\$ 52.27
TALAVERA, SANDRA	SENIOR PROGRAM SPECIALIST	\$ 41.19	\$ 46.27
TENNY, LESLIE	FACULTY	\$ 84.24	\$ 106.57
TURNER, SUSAN	FACULTY	\$ 91.40	\$ 111.10
VILLAGOMEZ, ANABELE	FINANCIAL AID TECHNICIAN I	\$ 25.55	\$ 31.52
WAGMAN, KEN	FACULTY/GCFA PRESIDENT	\$ 119.25	\$ 131.66
WAGNER, WILLIAM	INTERIM DIRECTOR OF FACILITIES		\$ 46.49
WELK, LORRAINE	INSTRUCTIONAL SITE MANAGER-MORGAN HILL	\$ 34.30	\$ 42.68
WILLIAMS, SHAIRON	DIRECTOR, HUMAN RESOURCES	\$ 67.25	\$ 73.85
WOLOWITZ, JASON	FACULTY		\$ 83.12
YRAY, NICK	FINANCIAL AID TECHNICIAN II		\$ 31.88

**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 April 8, 2014, I served the:

**New IRC Filing; and Notice of Complete Filing and Schedule for Comments**  
Incorrect Reduction Claim  
*Enrollment Fee Collection and Waivers*, 13-9913-I-01  
Education Code Section 76300  
California Code of Regulations, Title 5, Sections 58501-58503,  
58611-58613, 58620 and 58630  
Fiscal Years: 1998-1999, 1999-2000, 2000-2001, 2001-2002,  
2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, and 2007-2008  
Gavilan 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 April 8, 2014 at Sacramento, California.



---

Heidi J. Palchik  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 4/8/14

**Claim Number:** 13-9913-I-01

**Matter:** Enrollment Fee Collection and Waivers

**Claimant:** Gavilan 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, § 1181.2.)

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Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

**Marieta Delfin**, *State Controller's Office*

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mdelfin@sco.ca.gov

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5055 Santa Teresa Blvd, Gilroy, CA 95020-9599

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**Keith Petersen**, *SixTen & Associates*

**Claimant Representative**

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sandrareynolds\_30@msn.com

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2200 Sunrise Boulevard, Suite 240, Gold River, CA 95670

Phone: (916) 852-8970

[dscribner@max8550.com](mailto:dscribner@max8550.com)

**Jim Spano**, Chief, Mandated Cost Audits Bureau, *State Controller's Office*

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Phone: (916) 323-5849

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Phone: (916) 324-0254

[DSpeciale@sco.ca.gov](mailto:DSpeciale@sco.ca.gov)



**RECEIVED**  
January 15, 2016  
**Commission on  
State Mandates**

**BETTY T. YEE**  
California State Controller

**LATE FILING**

**Exhibit B**

January 15, 2016

Heather Halsey  
Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

Re: **Incorrect Reduction Claim (IRC)**  
*Enrollment Fee Collection and Waivers, 13-9913-I-01*  
Education Code Section 76300 and  
California Code of Regulations, Title 5, Sections 58501-58503, 58611-58613,  
58620, and 58630  
Fiscal Years: 1998-99, 1999-2000, 2000-01, 2001-02, 2002-03, 2003-04, 2004-05, 2005-  
06, 2006-07, 2007-08  
Gavilan Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-named IRC.

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/ls

16738

**RESPONSE BY THE STATE CONTROLLER'S OFFICE  
TO THE INCORRECT REDUCTION CLAIM (IRC) FILED BY  
GAVILAN COMMUNITY COLLEGE DISTRICT**

**Enrollment Fee Collection and Waivers Program**

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Note: References to Exhibits relate to the district's IRC filed on March 26, 2014, as follows:

- Exhibit A – PDF page 30
- Exhibit B – PDF page 80
- Exhibit C – PDF page 91
- Exhibit D – PDF page 102
- Exhibit E – PDF page 199

**Tab 1**

1 **OFFICE OF THE STATE CONTROLLER**

3301 C Street, Suite 725

2 Sacramento, CA 95816

Telephone No.: (916) 324-8907

3

4

BEFORE THE

5

COMMISSION ON STATE MANDATES

6

STATE OF CALIFORNIA

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8

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**INCORRECT REDUCTION CLAIM (IRC)  
ON:**

No.: IRC 13-9913-I-01

10

Enrollment Fee Collection and Waivers  
Program

**AFFIDAVIT OF BUREAU CHIEF**

11

12

Education Code Section 76300 and California  
Code of Regulations, Title 5, sections 58501-  
58503, 58611-58613, 58620, and 58630

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14

**GAVILAN COMMUNITY COLLEGE  
DISTRICT,  
Claimant**

15

16

I, Jim L. Spano, make the following declarations:

17

1) I am an employee of the State Controller's Office (SCO) 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. Before that, I was employed as an audit manager for two years and three months.

19

20

3) I am a California Certified Public Accountant.

21

4) I reviewed the work performed by the SCO auditor.

22

5) Any attached copies of records are true copies of records, as provided by Gavilan Community College District or retained at our place of business.

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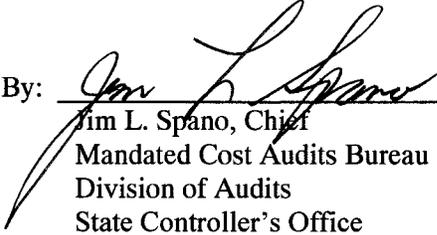
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- 6) The records include claims for reimbursement, and attached supporting documentation, explanatory letters, or other documents relating to the above-entitled Incorrect Reduction Claim.
- 7) A field audit of the claims for fiscal year (FY) 1998-99 through FY 2007-08 commenced April 8, 2009 and ended on April 8, 2011.

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: January 15, 2016

OFFICE OF THE STATE CONTROLLER

By:   
Jim L. Spano, 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 FILED BY  
GAVILAN COMMUNITY COLLEGE DISTRICT**

**For Fiscal Year (FY) 1998-99 through FY 2007-08**

**Enrollment Fee Collection and Waivers Program  
Education Code Section 76300 and  
Title 5, California Code of Regulations, sections 58501-58503,  
58611-58613, 58620, and 58630**

**SUMMARY**

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that Gavilan Community College District submitted on March 26, 2014. The SCO audited the district's claims for costs of the legislatively mandated Enrollment Fee Collection and Waivers Program for the period of July 1, 1998, through June 30, 2008. The SCO issued its final report on April 8, 2011 (**Exhibit A**).

The district submitted reimbursement claims totaling \$3,857,220. Subsequently, the SCO audited those claims and determined that \$90,288 is allowable and \$3,766,932 is unallowable. The district claimed unsupported and ineligible salaries and benefits and contract services, overstated the indirect cost rates, and overstated offsetting savings/reimbursements.

The following table summarizes the audit results:

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 1998, through June 30, 1999</u>			
Direct costs:			
Salaries and benefits	\$ 214,360	\$ 8,503	\$ (205,857)
Total direct costs	214,360	8,503	(205,857)
Indirect costs	76,483	1,575	(74,908)
Total direct and indirect costs	290,843	10,078	(280,765)
Less offsetting reimbursements:			
Enrollment fee collection	(5,803)	(10,078)	(4,275)
Total program costs	<u>\$ 285,040</u>	\$ -	<u>\$ (285,040)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 1999, through June 30, 2000</u>			
Direct costs:			
Salaries and benefits	\$ 250,594	\$ 11,880	\$ (238,714)
Total direct costs	250,594	11,880	(238,714)
Indirect costs	85,778	1,675	(84,103)
Total direct and indirect costs	336,372	13,555	(322,817)
Less offsetting reimbursements:			
Enrollment fee collection	(5,448)	(591)	4,857
Enrollment fee waivers	(11,361)	(12,964)	(1,603)
Total program costs	<u>\$ 319,563</u>	\$ -	<u>\$ (319,563)</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, 2000, through June 30, 2001</u>			
Direct costs:			
Salaries and benefits	\$ 329,358	\$ 12,445	\$ (316,913)
Total direct costs	329,358	12,445	(316,913)
Indirect costs	120,380	1,944	(118,436)
Total direct and indirect costs	449,738	14,389	(435,349)
Less offsetting reimbursements:			
Enrollment fee collection	(5,194)	(718)	4,476
Enrollment fee waivers	(12,001)	(13,671)	(1,670)
Total program costs	<u>\$ 432,543</u>	\$ -	<u>\$ (432,543)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2001, through June 30, 2002</u>			
Direct costs:			
Salaries and benefits	\$ 313,425	\$ 14,379	\$ (299,046)
Total direct costs	313,425	14,379	(299,046)
Indirect costs	112,394	2,350	(110,044)
Total direct and indirect costs	425,819	16,729	(409,090)
Less offsetting reimbursements:			
Enrollment fee collection	(5,036)	(920)	4,116
Enrollment fee waivers	(13,766)	(15,809)	(2,043)
Total program costs	<u>\$ 407,017</u>	\$ -	<u>\$ (407,017)</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, 2002, through June 30, 2003</u>			
Direct costs:			
Salaries and benefits	\$ 332,386	\$ 21,644	\$ (310,742)
Total direct costs	332,386	21,644	(310,742)
Indirect costs	109,289	3,138	(106,151)
Total direct and indirect costs	441,675	24,782	(416,893)
Less offsetting reimbursements:			
Enrollment fee collection	(4,604)	(1,594)	3,010
Enrollment fee waivers	(20,492)	(23,188)	(2,696)
Total program costs	<u>\$ 416,579</u>	\$ -	<u>\$ (416,579)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Salaries and benefits	\$ 327,425	\$ 21,660	\$ (305,765)
Contracted services	1,231	1,231	-
Total direct costs	<u>328,656</u>	<u>22,891</u>	<u>(305,765)</u>
Indirect costs	118,822	3,376	(115,446)
Total direct and indirect costs	<u>447,478</u>	<u>26,267</u>	<u>(421,211)</u>
Less offsetting reimbursements:			
Enrollment fee collection	(13,194)	(2,105)	11,089
Enrollment fee waivers	<u>(21,318)</u>	<u>(24,162)</u>	<u>(2,844)</u>
Total program costs	<u>\$ 412,966</u>	\$ -	<u>\$ (412,966)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

July 1, 2004, through June 30, 2005

Direct costs:			
Salaries and benefits	\$ 345,500	\$ 18,850	\$ (326,650)
Contracted services	666	666	-
Total direct costs	<u>346,166</u>	<u>19,516</u>	<u>(326,650)</u>
Indirect costs	117,332	6,173	(111,159)
Total direct and indirect costs	<u>463,498</u>	<u>25,689</u>	<u>(437,809)</u>
Less offsetting reimbursements:			
Enrollment fee collection	(19,536)	(4,163)	15,373
Enrollment fee waivers	<u>(16,457)</u>	<u>(21,526)</u>	<u>(5,069)</u>
Total program costs	<u>\$ 427,505</u>	\$ -	<u>\$ (427,505)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Salaries and benefits	\$ 356,976	\$ 21,458	\$ (335,518)
Total direct costs	356,976	21,458	(335,518)
Indirect costs	131,795	7,223	(124,572)
Total direct and indirect costs	488,771	28,681	(460,090)
Less offsetting reimbursements:			
Enrollment fee collection	(18,570)	(3,037)	15,533
Enrollment fee waivers	(19,472)	(25,644)	(6,172)
Total program costs	<u>\$ 450,729</u>	\$ -	<u>\$ (450,729)</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, 2006, through June 30, 2007</u>			
Direct costs:			
Salaries and benefits	\$ 195,166	\$ 67,546	\$ (127,620)
Total direct costs	195,166	67,546	(127,620)
Indirect costs	71,138	22,743	(48,395)
Total direct and indirect costs	266,304	90,289	(176,015)
Less offsetting reimbursements:			
Enrollment fee collection	(24,561)	(438)	24,123
Enrollment fee waivers	(69,473)	(65,170)	4,303
Total program costs	<u>\$ 172,270</u>	\$ 24,681	<u>\$ (147,589)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 24,681</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 2007, through June 30, 2008</u>			
Direct costs:			
Salaries and benefits	\$ 374,267	\$ 91,555	\$ (282,712)
Contracted services	91,273	18,262	(73,011)
Total direct costs	465,540	109,817	(355,723)
Indirect costs	148,023	38,535	(109,488)
Total direct and indirect costs	613,563	148,352	(465,211)
Less offsetting reimbursements:			
Enrollment fee collection	(18,738)	(22,186)	(3,448)
Enrollment fee waivers	(61,817)	(60,559)	1,258
Total program costs	<u>\$ 533,008</u>	\$ 65,607	<u>\$ (467,401)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 65,607</u>	

Summary: July 1, 1998, through June 30, 2008

Direct costs:			
Salaries and benefits	\$ 3,039,457	\$ 289,920	\$ (2,749,537)
Contracted services	93,170	20,159	(73,011)
Total direct costs	3,132,627	310,079	(2,822,548)
Indirect costs	1,091,434	88,732	(1,002,702)
Total direct and indirect costs	4,224,061	398,811	(3,825,250)
Less offsetting reimbursements:			
Enrollment fee collection	(120,684)	(45,830)	74,854
Enrollment fee waivers	(246,157)	(262,693)	(16,536)
Total program costs	<u>\$ 3,857,220</u>	\$ 90,288	<u>\$ (3,766,932)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 90,288</u>	

<sup>1</sup> Payment current as of November 30, 2015

## **I. ENROLLMENT FEE COLLECTION AND WAIVERS PROGRAM CRITERIA**

### **Parameters and Guidelines – January 26, 2006**

#### **SUMMARY OF THE MANDATE**

On April 24, 2003, the Commission on State Mandates (Commission) adopted the Statement of Decision for the Enrollment Fee Collection and Waivers Program. The Commission found that the test claim legislation constitutes a new program or higher level of service and imposes a reimbursable State-mandated program on community college districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. Accordingly, the Commission approved this test claim for the following reimbursable activities:

- Calculating and collecting the student enrollment fee for each student enrolled except for nonresidents, and except for special part-time students cited in Education Code section 76300, subdivision (f).
- Waiving student fees in accordance with the groups listed in Education Code section 76300, subdivisions (g) and (h).
- Waiving fees for students who apply for and are eligible for Board of Governor's Grant (BOGG) fee waivers.
- Reporting to the California Community Colleges Chancellor's Office (CCCCO) the number of and amounts provided for BOGG fee waivers.
- Adopting procedures that will document all financial assistance provided on behalf of students pursuant to chapter 9 of title 5 of the California Code of Regulations; and including in the procedures the rules for retention of support documentation which will enable an independent determination regarding accuracy of the district's certification of need for financial assistance.

The Commission found that all other test claim statutes and regulations not cited above do not impose reimbursable State-mandated activities within the meaning of article XIII B, section 6 and Government Code section 17514.

The program's parameters and guidelines establish the State mandate and define reimbursement criteria. The Commission adopted the parameters and guidelines on January 26, 2006 [**Exhibit C**]. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist community college districts in claiming mandated-program reimbursable costs. The parameters and guidelines are applicable to the district's FY 1998-99, FY 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03, FY 2003-04, FY 2004-05, FY 2005-06, FY 2006-07, and FY 2007-08 claims.

#### **SCO Claiming Instructions**

The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs. For the purpose of this IRC, the SCO's State Mandated Costs Claiming Instructions No. 206-10 dated April 3, 2006 [**Exhibit D**] are substantially similar to the version extant at the time the district filed the subject claims.

## II. STATUTE OF LIMITATIONS FOR AUDIT

### Issue

The district asserts that the audit was started before April 8, 2011, and the two-year statute of limitations to complete the audit had expired when the SCO issued its final audit report dated April 8, 2011. The district asserts that the district received the final audit report by United States mail on April 18, 2011.

### **SCO's Analysis**

The parameters and guidelines in effect for the audit period require the SCO to complete the audit within two years of the audit start date. California Government Code section 17558.5 states that the Controller must complete an audit no later than two years after the date that the audit commenced.

### District's Response

This issue is not a finding of the audit report. It is a threshold issue as to whether the Commission has jurisdiction to adjudicate the remaining issues raised in this incorrect reduction claim. The factual issue is the determination of the date the audit was "complete" and the date the audit was "commenced."

The audit was complete with the issuance of the final audit report dated April 8, 2011. However, the audit report was not received by the district by United States mail until April 18, 2011. This is evidenced by the district's date stamp on the front page of the audit report and an April 18, 2011 email from Nancy Bailey (district) to Keith Peterson (SixTen and Associates, the district's mandate consultant). The ten-day difference exceeds a normal mailing period in the United States mail. Therefore, the April 8, 2011 date may not be the date the final report actually left the Controller's office.

The Controller's (John Cobbinah, Audit Manager) audit notification letter to the district (Joseph D. Keeler, Vice President) dated April 8, 2009, stated that "[T]his letter confirms that Curt Chiesa [the auditor] has scheduled an audit..." thus indicating some prior contact with the district. An email dated March 16, 2009, from Keith Peterson to Nancy Bailey (district) indicates that the district was aware no later than March 16, 2009, about three weeks before the April 8, 2009 letter, that an audit was scheduled for the district. Therefore, the final audit report was issued more than two years from the date the audit commenced. All referenced correspondence is located at **Exhibit E**.

### SCO's Comments

Government Code section 17558.5, subsection (a) states that "In any case, an audit shall be completed not later than two years after the date the audit is commenced." An audit is completed when the final audit report is approved and signed by an authorized SCO representative. The dates that reports are mailed and/or received are irrelevant for determining when an audit is considered to be completed. There is no legal requirement for the SCO to mail an audit report within two years or for claimants to physically receive an audit report within two years of the audit commencement date.

The SCO contacted the district on April 8, 2009, to schedule an entrance conference. Subsequently, the SCO mailed its engagement letter to the district, dated April 8, 2009, reiterating the program and fiscal years under audit as well as confirming the entrance conference date of April 21, 2009. The final report was dated April 8, 2011. Consequently, the audit was completed within two years from the audit start date.

### III. AUDIT STANDARDS

#### Issue

The district asserts that the Controller either used a wrong audit standard for the audit or it has misrepresented the actual nature and scope of the audit.

#### SCO's Analysis

The SCO performs audits of mandated cost claims under the authority of Government Code sections 12410 and 17561. Government Code section 12410 states that the Controller shall superintend the fiscal concerns of the state and audit disbursement of any state money, for correctness, legality, and for sufficient provisions for payment. Government Code section 17561 states that the Controller may audit the records of any local agency or school district to verify the actual amount of mandated costs, may reduce any claim that the Controller determines is excessive and unreasonable, and shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years.

#### District's Response

##### Government Code Section 17558.5

Government Code section 17558.5 describes the time to commence and finish an audit and is not an audit content or process standard.

##### Government Code Section 17561

Government Code Section 17561 (d), subdivision (1) and (2), authorize the Controller to audit initial and subsequent annual reimbursement claims and to "[r]educe any claim that the Controller determines is excessive or unreasonable." This is a distinct scope statement. Adjustments based on lack of documentation are not adjustments based on excessive or unreasonable costs.

##### Government Code Section 12410

Government Code Section 12410 dates back to 1945. It is not specific to the audit of mandate reimbursement claims. The only applicable audit standard for mandate reimbursement claims is found in Government Code Section 17561(d). The fact that this section specifies its own audit standards (excessive and unreasonable) implies that the general Controller audit standards (correctness, legality, and sufficient provisions of law) do not apply here. Therefore, the Controller may only reduce a mandate reimbursement claim if it specifically finds that the amounts claimed are unreasonable or excessive under Section 17561(d).

#### SCO's Comments

##### Government Code section 17558.5

We agree that Government Code Section 17558.5 specifies the time to commence and finish the audit.

##### Government Code section 17561

The district asserts that the SCO did not assert or demonstrate that the costs claimed were excessive and unreasonable. Excessive is defined as "Exceeding what is usual, proper, necessary, or normal."<sup>1</sup> Unreasonable is defined as "Excessive, immoderate, or exorbitant."<sup>2</sup> The district's indirect cost rates exceeded the proper amount, based on the audited indirect cost rates that the SCO calculated in accordance with directions provided in the parameters and guidelines and specifics provided in the SCO's claiming instructions. Further, the number of hours claimed by district personnel to perform various mandated activities was considered unreasonable, as they were based on estimates rather than on actual source documentation related to the reimbursable activities. In addition, evidence gathered during the audit process supported that some of the claimed time estimates were excessive.

<sup>1</sup> Webster's New World Dictionary, Third College Edition © 1998

<sup>2</sup> Ibid.

## Government Code Section 12410

The district asserts that the SCO failed to put forth any evidence that these standards were not met or even relevant. As a mandated cost reimbursement claim is, in fact, a claim against the State, Government Code section 12410 is an applicable audit standard for audit of the district's mandated cost claims. Pursuant to Government Code section 12410, the SCO concluded that the district's claim was neither correct nor legal. Correct is defined as "Conforming to an approved or conventional standard."<sup>3</sup> Legal is defined as "Conforming to or permitted by law or established rules."<sup>4</sup> The district claimed costs for salaries and benefits that did not comply with the documentation requirements stipulated in the parameters and guidelines. In addition, the district claimed indirect cost rates that did not conform to the SCO's claiming instructions. In this instance, the SCO's claiming instructions are an extension of the parameters and guidelines if the district chose to use the FAM-29C option to claim allowable indirect costs. Failure to comply with the parameters and guidelines is neither correct nor legal.

### **IV. DOCUMENTATION STANDARDS**

#### Issue

The district asserts that the audit inconsistently applied the documentation standards stated in the parameters and guidelines, and that the findings instead relied upon post facto anecdotal information.

#### **SCO's Analysis**

The parameters and guidelines states,

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

#### District's Response

It should be remembered that the parameters and guidelines were adopted and the first claiming instructions were issued seven years after the first year in the audit period. Thus, claimants were not on notice of the activities approved for reimbursement that should be documented until the eighth year of the eligibility period. It would seem patently unreasonable to require contemporaneous documentation of daily staff time for the retroactive initial fiscal years. While some historic staff time can be reconstructed from calendars and desk diaries, other staff time cannot and must be reported as a good-faith estimate where the desired information is not maintained in the regular course of business. While the district agrees with the audit report recommendation that claimants maintain records that document actual time spent on mandate related activities, it would be a more realistic standard only for the fiscal year annual claims filed after initial fiscal year claims.

The district utilized forms prepared by its consultant to document staff time spent on the mandate. These forms are in the nature of certified declarations of time logs that are within the scope of the parameters and guidelines documentation standards. Where these forms or other documentation was apparently sufficient, the auditor made qualitative judgments regarding the scope of the activities as to whether they were related to the mandate program. Where it was not, the auditor disallowed the claimed costs for insufficient documentation. In some cases (enrollment fee collection ongoing costs), average staff time per activity was disallowed. Other similar forms were accepted (enrollment fee waiver ongoing costs),

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<sup>3</sup> Ibid.

<sup>4</sup> Ibid.

thus validating the concept of using average times as an acceptable method for the calculation of the mandate costs. Where the district reported time and workload statistics were accepted by the auditor for some activities, the Controller is validating the district's good faith method and the mandate consultant's forms as an acceptable method for estimating average time. The different treatment of similar supporting documentation appears to be the result of anecdotal information gained from post facto interviews with some of the district staff.

The audit report states that the Controller relies on the documentation requirements stated in the parameters and guidelines. However, the Controller's inconsistent treatment of similar district documentation makes that reliance seem capricious and unenforceable.

### SCO's Comments

The district stated that it is unreasonable to require contemporaneous documentation until the "eighth year of the eligibility period" as the parameters and guidelines were adopted and the first claiming instructions were issued seven years after the first year in the audit period. We disagree. The audit period included district-filed claims for an additional two years after the initial filing period. However, throughout the entire audit period, the district claimed unsupported costs and estimated the average time in minutes it took to perform various reimbursable activities. None of the district's claims included actual cost documentation that is in compliance with the parameters and guidelines. The issuance date of the parameters and guidelines has no effect on the district's responsibility to support costs claimed. We audit to the requirements stated in the parameters and guidelines. Throughout the audit period, we gained an understanding of the different processes relevant to the reimbursable activities and expanded audit procedures as necessary to determine the allowable portion of claimed costs.

The district stated that it used forms prepared by its consultant to document staff time spent on the mandate, and the different treatment of these "good faith estimates" appears to be the result of anecdotal information gained from post facto interviews with some of the district staff. We disagree. Estimates, whether provided in good faith or not, do not comply with the actual cost documentation requirements of the parameters and guidelines. Instead, they are examples of corroborating evidence, which cannot be used as a substitute for source documents. Therefore, all costs claimed by the district based upon such documentation were unallowable as claimed. In addition, none of the time estimates claimed were verified for reasonableness by the district's consultant.

Because we realized that district staff performed the reimbursable activities, time spent by SCO auditors conducting interviews was for the purpose of gaining testimonial evidence from district staff that performed the reimbursable activities concerning the relevance of the district's time estimates. SCO auditors also performed some observations of district staff performing reimbursable activities. In some cases, we found that the time estimates cited by district staff for certain reimbursable activities were reasonable based upon evidence gathered during the audit. Any allowable costs for these activities were based upon the reasonableness of the time estimates alone, not on the quality or type of documentation provided by the district.

## **V. FINDING 1 – OVERSTATED SALARIES AND BENEFITS**

### Issue

The district claimed unallowable salaries and benefits of \$652,279. The costs are unallowable because the district did not provide documentation supporting some of its costs, totaling \$116,550, and made errors when applying time allowances totaling \$535,729.

## SCO's Analysis

The district claimed \$50,824 for the one-time activity of preparing district policies and procedures (\$49,606 for enrollment fee collection and \$1,218 for enrollment fee waivers). The SCO found that \$7,436 is allowable (\$7,263 for enrollment fee collection and \$173 for enrollment fee waivers) and that \$43,388 is unallowable. The allowable costs were those in the first fiscal year they were claimed. For the remaining years, the district did not support costs claimed with actual cost documentation or that costs incurred were required by changes in state law rather than by discretionary activities undertaken by the district to update its own policies and procedures regarding the collection of enrollment fees or the processing of BOGG fee waivers.

The district claimed \$93,136 for the one-time activity of staff training (one time per employee) (\$93,094 for enrollment fee collection and \$42 for enrollment fee waivers). The SCO found that \$19,974 is allowable (\$19,932 for enrollment fee collection and \$42 for enrollment fee waivers) and that \$73,162 is unallowable. The allowable costs were primarily for district staff in the first fiscal year they were claimed. For FY 2007-08, the district received training from its software vendor related to the implementation of its new Banner system. Allowable costs for enrollment fee collection training that year were based on training information and invoices provided by the software vendor (**Tab 8**) and an employee sign-in sheet supporting district staff attendance at the training sessions (**Tab 9**). We calculated allowable costs for the training sessions that year based on the information provided by the vendor in its training information sheets related to the types of training provided. We allocated salary and benefit costs for district staff based on the percentage of the training that was related to the reimbursable activities (**Tab 9**).

For the ongoing activities of calculating and collecting enrollment fees from students, we made adjustments to the number of students claimed (multiplier) based on enrollment statistics provided by the CCCC (Tab 4). As a result of these multiplier adjustments, we found that the district overstated claimed costs by \$544,326. This audit adjustment was limited to the changes in student multiplier statistics because we calculated the audit finding using the claimed minutes per activity and claimed staff productive hourly rates (Tab 6).

## District's Response

### **Unsupported Costs**

#### Policies and Procedures

A total of \$43,387 was disallowed for staff time claimed for policies and procedures. The audit report states:

For the one-time activity of preparing district policies and procedures, we allowed costs in the first fiscal year they were claimed totaling \$7,263 for fiscal year (FY) 1998-99, enrollment fee collection costs and \$173 for FY 1999-2000 enrollment fee waivers costs. For the remaining years (FY 1999-2000 through FY 2005-06 for enrollment fee collection costs and FY 2000-01 through FY 2005-06 for enrollment fee waivers costs), the district did not provide support for such costs.

All of the disallowed costs were claimed before FY 2006-07 when the parameters and guidelines became available to claimants. Only the first year of reported costs for this activity were allowed. These first year amounts were allowed in full and the remaining years were disallowed even though the same documentation and support was provided for all fiscal years. None of the staff time was disallowed as unreasonable.

The parameters and guidelines state that preparing district policies and procedures is reimbursable as a one-time activity. There is no stated requirement to distinguish this work performed as either the result of a change in district procedure or a direct result of changes in state law as asserted by the audit report. The audit report cites the Commission Final Staff Analysis for the parameters and guidelines for the premise, not stated in the parameters and guidelines, that updates to policies and procedures result from changes in local policy. This is an unenforceable presumption and not supported by audit findings. The audit report essentially disallows staff time for policies and procedures after the first instances of reported costs for these activities in FY 1998-99 as a duplication of one-time costs without regard to actual subsequent changes made to the policies and procedures.

### Staff Training

A total of \$73,163 was disallowed for staff time claimed for training. The audit report states:

For the one-time activity of staff training (one time per employee), we allowed costs in the first year employees were claimed totaling \$681 for FY 1998-99 and \$568 for FY 2002-03 for enrollment fee collection costs. We allowed all enrollment fee waivers staff training costs totaling \$42. For FY 1999-2000 through FY 2005-06, we determined that \$9,488 in enrollment fee collection costs were unallowable because the employees had been claimed previously. The district provided no documentation related to the nature of the training. For FY 2006-07, the district claimed no training costs. For FY 2007-08 we determined, based on documentation the district provided, that \$63,675 of \$82,358 claimed for enrollment fee collection costs were unallowable. Most of the costs related to non-mandated activities.

None of the staff time was disallowed as unreasonable. These first year amounts were allowed in full, but the remaining years were disallowed even though essentially the same documentation and support were provided for all fiscal years. The audit report also cites here for training costs the Commission Final Staff Analysis for the parameters and guidelines for the premise that updates to policies and procedures result from changes in local policy. The same unenforceable presumption and absence of actual audit findings for that assertion exist here. If any presumption should exist, it should be considered that the content of the training would change over the span of years; thus, new content would be a new one-time activity for any repeat staff members. It should also be anticipated that the name of the supervisors or managers conducting the training would appear in the claims for several years. There should be no blanket disallowance of staff time for persons whose name appears more than once, whether a new or existing employee, without a determination of whether the subject matter of the training was duplicate of previously claimed training activities.

### Salary and Benefits (PHR)

It cannot be determined from the audit report what adjustments, if any, were made to salary and benefits productive hourly rates for the persons for whom tie was allowed.

### **Errors in Application of Time Allowances for Ongoing Activities**

The audit report asserts that, in applying the time allowances, the district did not report the correct workload statistics relevant to the various cost components. The audit recalculated reimbursable activities and determined that the district overstated salaries and benefits by \$535,729, comprising overstated enrollment fee collection costs totaling \$544,326 and understated enrollment fee waivers costs by \$8,597.

Twelve ongoing activities are identified by the parameters and guidelines; six for enrollment fee collection (1-6) and six for enrollment fee waivers (7-12). Using time log certification forms developed by the district's mandated cost consultant, the district claimed salaries and benefits for the 12 activities using time allowances developed from the time estimated by individual staff to implement the various activities. The calculation of the ultimate cost of staff time to implement these mandate activities utilizes three components: the average time to implement each activity, multiplied by the average productive hourly rate for the relevant positions, then multiplied by the relevant workload statistic (e.g., the number of students paying an enrollment fee). This part of the finding only adjusts the various workload multipliers, the third component of the calculation.

The audit report states that the district did not report the correct number of student relevant to the various cost components and did not support the numbers used for the multipliers. The claims utilized information available from district records or the Chancellor's web site at the time the annual claims were prepared. The auditor used a post facto specific data query from the Chancellor's MIS database that eliminated specific elements (e.g., duplicated students by term and special admit student) not available in the usual course of business at the time of the claim preparation. These seasoned statistics may be satisfactory; however, the tables provided on page 11 of the audit report do not segregate the adjustments to the workload multipliers from the overall three-part calculation. Instead, the tables only report the net effect of the audited changes to the multipliers. Therefore, it cannot be determined from the evidence on the record the workload statistics used by the Controller for this audit.

### SCO's Comments

#### **Unsupported Costs**

##### *Policies and Procedures*

The district states that all of the disallowed costs were claimed before FY 2006-07, when the parameters and guidelines became available to claimants. We agree. However, the issuance date of the parameters and guidelines has no effect on the district's responsibility to support costs claimed. We audit to the requirements stated in the parameters and guidelines. If the district disagreed with the documentation requirements in the parameters and guidelines, it had the opportunity to suggest changes to those requirements prior to adoption.

The district states that the SCO, "... essentially disallowed staff time for policies and procedures after the first instances of reported costs for these activities in FY 1998-99 as a duplication of one-time costs without regard to actual subsequent changes made to the policies and procedures." We disagree.

For the entire audit period, employees estimated the time it took to perform the one-time activity of preparing policies and procedures for the collection of enrollment fees, generally per year, on certification forms developed by the district's mandated cost consultant [Tab 3]. These forms were not prepared contemporaneously. As noted in the finding, we allowed costs in the first year employees were claimed, totaling \$7,263 for FY 1998-99 enrollment fee collection costs and \$173 for FY 1999-2000 enrollment fee waivers costs.

The Final Staff Analysis and Proposed Parameters and Guidelines (Item 9) addressed during the January 26, 2006, Commission on State Mandates hearing for this mandated program states on page 5 that:

The claimant proposed that the activities of preparing policies and procedures be reimbursable activities. Staff found that preparing policies and procedures is reasonable to comply with the mandate. However, staff finds that updates to the policies and procedures would be subject to changes in the community college district's policy rather than state law, and would not be reimbursable. Therefore, staff modified this section to delete updating the policies and procedures and to specify that preparation of policies and procedures is a one-time activity.

For the unallowable costs, the district did not support costs claimed with actual cost documentation. Further, the district provided no support that costs incurred were required by changes in state law rather than by discretionary activities undertaken by the district to update its own policies and procedures regarding the collection of enrollment fees or processing of BOGG fee waiver applications.

### *Staff Training*

The district states that costs were determined to be unallowable, "... even though essentially the same documentation and support were provided for all fiscal years." We disagree. Training costs were determined to be unallowable because the district claimed costs for the same district employees in multiple years for an activity that is reimbursable one-time per employee. The district did not support the nature of the training provided, the length of the training, or whether any of the training costs related to the trainers' time. In addition, employees estimated the time it took to perform the one-time activity of training district staff who implemented the program on the procedures for the collection of enrollment fees, generally per year, on certification forms developed by the district's mandated cost consultant (**Tab 3**). These forms were not prepared contemporaneously.

For enrollment fee collection training costs that were claimed in FY 2007-08, the district provided support that the training related to training district staff for the implementation of its new "Banner" accounting software. The district's software vendor provided the training and provided support for the nature of the training provided as well as the names of district staff that attended the training sessions. The district claimed costs for all staff that attended all training sessions. However, only a portion of the training was related to the reimbursable activities of collecting enrollment fees from students. As previously noted, we used this information and calculated allowable costs based on training time that was related to the reimbursable activities (**Tab 9**).

The district also states that we should consider that the content of the training would change over the span of years; thus, new content would be a new one-time activity for any repeat staff members. The district adds, "There should be no blanket disallowance of staff time for persons whose name appears more than once, whether a new or existing employee, without a determination of whether the subject matter of the training was duplicate of previously claimed training activities." We agree with both statements. However, in addition to not providing any information related to the nature of training activities (except for FY 2007-08), the district provided no information explaining why some district staff were claimed multiple times for an activity that is reimbursable on a one-time basis per employee.

The parameters and guidelines (section IV – Reimbursable Activities) require claimed costs to be supported by source documents created at or near the same time the actual cost was incurred for the event or activity in question.

The parameters and guidelines (section IV.A.1.b – Reimbursable Activities – Enrollment Fee Collection – One-time Activities – Staff Training (One-time per employee)) state that staff training is reimbursable as a one-time cost per employee for training district staff who implement the program based on the procedures for the collection of enrollment fees. Consistent with the Commission's Final Staff Analysis for policies and procedures, updates to the policies and procedures would be subject to change in the community college district's policy rather than state law, and would not be reimbursable. The Commission's Final Staff Analysis is not the sole support for the SCO's position; it is relied upon in conjunction with the parameters and guidelines and clarifies the Commission's position regarding one-time activities.

### *Salary and Benefits (PHR)*

The SCO did not make any adjustments to the district's reported productive hourly rates.

### **Errors in Application of Time Allowances for Ongoing Activities**

The district states that the calculation of the cost of staff time to implement enrollment fee collection and enrollment fee waiver activities "utilized three components: the average time to implement each activity, multiplied by the average productive hourly rate for the relevant positions, then multiplied by the relevant workload statistic (e.g., the number of students paying an enrollment fee). This part of the finding only adjusts for the various workload multipliers, the third component of the calculation." We agree. We provided the district with the workload multipliers used during the audit.

The district adds that the SCO used, “a post facto specific data query from the Chancellor’s MIS database that eliminated specific elements (e.g., duplicated students by term and special admit students) not available in the usual course of business at the time of the claim preparation.” We disagree. We used district student enrollment data that we obtained from the CCCCCO. This data is based upon student enrollment data that the district reported to the CCCCCO. To state that said information was not available during the usual course of business at the time of claim preparation infers that the information used by the district to prepare its claims was estimated. The parameters and guidelines for this program state that in order to be eligible for mandated cost reimbursement for any fiscal year, only *actual costs* may be claimed – costs actually incurred to implement the mandated activities (emphasis added).

For Activities 1 and 3, the district claimed costs for reimbursable student enrollment numbers that did not agree with the enrollment numbers documented by the CCCCCO. We updated the district’s calculations based on the number of students enrolled that it reported to the CCCCCO, less non-resident students and special-admit students (e.g., students who attend a community college while in high school pursuant to Education Code section 76001). The CCCCCO’s management information system (MIS) identifies enrollment information based on student data that the district reported from the MIS data element STD 7, codes A through G, and eliminates any duplicate student by term based on their Social Security Number (Tab 4).

For Activities 2 and 4, the district did not provide support for its calculations of the total number of students paying the enrollment fee. We calculated the reimbursable number of students paying the fees by deducting BOGG recipients from reimbursable student enrollment. The annual number of BOGG recipients confirmed directly with the CCCCCO totaled 23,716, while the number of BOGG recipients reported on the CCCCCO’s Web site totaled 23,964, a difference of 248. Therefore, we used the numbers on the CCCCCO Web site (Tab 5).

For Activity 5, the district claimed delinquent fee collection costs based on the amount of delinquent dollars rather than the number of delinquent students for FY 1998-99 through FY 2003-04, FY 2005-06, and FY 2006-07 (Tab 10). We adjusted claimed costs based on the number of delinquent students.

For Activity 6, the district provided, and we accepted, the number of refunds processed for the audit period for students who established fee waiver eligibility after paying their enrollment fees.

For Activities 7 through 9, and Activity 11, the district used the number of BOGG waivers reported on the CCCCCO’s Web site for FY 1999-2000 through FY 2004-05, and FY 2007-08 (Tab 5). The figures used by the district for FY 2005-06 and FY 2006-07 did not agree with the numbers reported on the CCCCCO’s Web site and excluded denied appeals.

For Activities 10 and 12, the district used, and we accepted, the number of denied appeals for FY 2005-06 and FY 2006-07.

The audit adjustment totaling \$652,279 consists of errors in the application of time surveys totaling \$535,729 (Tab 6) and unsupported costs of \$116,550. The unsupported costs are detailed on page 8 of the final audit report.

## VI. FINDING 2 – UNSUPPORTED SALARIES AND BENEFITS

### Issue

The district claimed unsupported salaries and benefits related to the ongoing activities of calculating and collecting enrollment fees, reimbursable activities (1) through (4). The unsupported salaries and benefits for these four activities, after adjusting the errors found in Finding 1, totaled \$2,097,258.

## SCO's Analysis

From July 1998 through June 2003, students paid enrollment fees either over the telephone, assisted by a staff member, or at the counter. In July 2003, the telephone process was expanded to include an automated system. In May 2006, the district launched the OnLine Gavilan (OLGA) system, an automated online registration and payment system. The OLGA system allowed students to register via the Internet and pay fees with a credit card, thus significantly reducing the time it took to perform Activities 1 through 4.

## District's Response

The audit report eliminates \$2,097,258 of the cost of staff time reported for the ongoing activities for enrollment fee collection. As stated before, the calculation of the cost of staff time to implement these activities utilizes three components; the average time to implement each activity, multiplied by the average productive hourly rate for the relevant positions, then multiplied by the relevant workload statistic (e.g., the number of student paying an enrollment fee). This part of the findings only adjusts the average time reported, the first component of the calculation, for Activities 1-4, only. The table provided on page 21 of the audit report does not segregate the changes to the average times from the overall three-part calculation, or the effect of Finding 1. Instead the table only reports the net effect of the audited disallowance of the average times. However, it appears that all ongoing time for enrollment fee collections was disallowed.

Using certificated forms developed by the district's mandated cost consultant, staff who implemented the mandate estimated their individual times required to perform the reimbursable activities in four different surveys conducted over the ten-year audit period. The audit report states that these individual times resulted in the average times per student enrollment fee payment transaction of 14.5 to 45.4 minutes for Activities 1 through 4 for the four surveys. The audit concludes that the good faith estimates reported by district staff are not acceptable source documentation of actual costs and rejects the time estimates for the four activities.

The auditor observed at the main campus cashier office a reported seven in-person enrollment payment transactions during a three-hour observation period which yielded an average time to perform all four activities of 2 to 3.5 minutes. The contemporaneous process observed by the auditor was different from the process in prior years. Based on this observation and several staff interviews, it appears that all time claimed for Activities 1-4 was disallowed. Clearly the auditor's observation sample size of seven transactions is statistically meaningless. The district's annual student headcount reported in the Chancellor's MIS database ranges about 12,000 to 17,000 per year over the ten years. Each headcount represents an enrollment, with or without fees collected, and usually at least twice per year per student. The audit finding essentially relies upon a narration of anecdotal reasons to disallow the claimed average times, to which the district responded in its letter of March 24, 2011. If a claimant were to base their annual claims on similar directed interviews a few staff or observation of just seven transactions out of perhaps more than 25,000 such transactions per year, the information obtained would not be considered by the Controller as representative because it is not.

The disparate conclusions from the auditor's interviews highlights the challenge in all mandate time reporting in that each individual must interpret the activity descriptions on the forms used to collect staff time. In the case of the district forms used that were prepared by our mandate consultant the activity descriptions are taken from the parameters and guidelines language, even where it is vague or confusing, since any modification has been criticized over the years by state agency personnel as soliciting a preferred response. To the contrary, the auditor's interviews allowed the auditor the opportunity to provide his own clarifications. Thus, as is often the case, the parameters and guidelines language is inadequate for the task of cost accounting, but since the Controller provides no forms for this purpose, and the state agencies criticize any interpretation by the claimants of the parameters and guidelines language, this problem will persist. Given these constraints, it is the district's position that, absent empirical information to the contrary, the individual staff person's contemporaneous interpretation of the parameters and guidelines language, since they implement the mandate program, is more valid than a post facto interpretation by an auditor who does not implement the mandate program. In this audit, the auditor has not provided any empirical findings that contradict the responses of the staff who performed the reimbursable activities.

## SCO's Comments

The district stated that its "good faith estimates" were considered to be "unacceptable source documentation" by the SCO auditors. We agree. Estimates, whether provided in good faith or not, do not comply with the actual cost documentation requirements of the parameters and guidelines. Instead, they are examples of corroborating documentation. The parameters and guidelines state that "corroborating documents cannot be used as a substitute for source documents."

The district also states that the "SCO auditors' observation sample size of seven transactions is statistically meaningless... as the student headcount reported in the Chancellor's MIS database ranges [from] about 12,000 to 17,000 per year..." The issue is not the amount of observations conducted in comparison to the student count. The issue is that our observations were not based on estimates, but rather on actual source documentation for the reimbursable activities in question, thus providing us with a reasonable basis on which to calculate allowable costs.

The district adds that in the case of the forms used to record employee time spent on various activities, the activity descriptions on the forms (created by the district's mandate consultant) were taken from the parameters and guidelines language. We disagree. The district's survey forms paraphrased the parameters and guidelines and contained no additional explanation for district staff to consider (**Tab 3**). Additionally, employee responses were given equal weight even though all employees surveyed did not perform the mandated activities at the same level. The district stated that its surveys were not intended to be accurate, but rather representative of reimbursable time spent on the mandate. The SCO's observations and interviews, in conjunction with the district's surveys, provided a more complete picture of actual costs than the surveys alone.

A meeting was held between the SCO auditors and the district's Administrative Assistant and SB 90 Liaison, on March 29, 2010, to discuss our concerns with the amount of time charged for Activities 1 through 4 (**Tab 7**). During that discussion, we noted that district staff claimed between 12 to 80 minutes per enrolled student for activities (1) through (4), averaging between 41.5 and 45.5 minutes per student for FY 1998-99 through FY 2005-06, 14.5 minutes for FY 2006-07, and 31.3 minutes for FY 2007-08. Based on the number of students served by district staff, the number of hours claimed by the district for Activities 1 through 4 would require approximately four full-time employees for each summer term and approximately 9 to 15 full-time employees for each fall and spring term. However, the district claimed costs for the following number of district staff to perform enrollment fee collection activities:

- FY 1998-99 through FY 2000-01 – five staff (**Tab 3**).
- FY 2001-02 – six staff
- FY 2002-03 through FY 2007-08 – seven staff (**Tab 3**).

Therefore, the time claimed by the district to perform the reimbursable activities is not reasonable based on the number of students enrolled and the number of district staff available to process students' enrollment fee payments.

The SCO auditors also met with two Student Records Technicians on the same date to discuss their procedures when calculating and collecting enrollment fees (**Tab 7**). According to these district employees, the following steps are involved:

- A student's record is accessed by the Student I.D. number.
- A separate screen shows if a student has financial aid, which affects the amount owed.
- The screen shows the amount owed (the computer program calculates the fees).
- The technician posts the student's payment method (e.g., credit card, check, or cash).
- The technician switches to another screen and updates the student's file.

One of the staff members informed the SCO auditors that the amount of time generally required for Activities 1 through 4 was approximately two to three minutes. In addition, the staff member was not aware that the time recorded on the survey forms should have excluded registration-related activities, as the time it took to add/delete classes, collect other fees, and other non-mandated fee collection activities were usually included as part of total time recorded on the survey forms. After the SCO auditors summarized the interviews that took place, both staff members agreed that the time allowances claimed on the survey forms appeared to be overstated.

Subsequently, the district's consultant responded that the costs claimed stands and that the district would not support a reduction in allowable costs.

## VII. FINDING 3 – UNALLOWABLE CONTRACT SERVICES

### Issue

The district claimed unallowable contract services costs totaling \$73,011 related to training for enrollment fee collection activities. The costs were unallowable because they were not related to training for the reimbursable activities.

### SCO's Analysis

The district claimed \$91,273 for contract services provided by Sungard SCT Inc. to provide district training on its new automated Banner System during FY 2007-08. We found that \$73,011 of the total costs claimed was unallowable because the training costs did not relate entirely to procedures for the collection of enrollment fees or for determining which students were eligible for fee waivers. The allowable costs for this training were based on training for topics that related to the reimbursable activities. The vendor provided an employee sign-in sheet supporting which district staff attended the training sessions and how long they attended (**Tab 9**).

### District's Response

The audit report disallows \$73,011 of a total \$91,273 in contract payments made to Sungard to provide training on the new Banner System beginning FY 2007-08 as a pro-rata portion not relevant to the implementation of this mandate. The audit report concludes that the invoices provided by the district for these training costs did not relate entirely to procedures for the collecting of enrollment fees and for determining which student are eligible for waiver of the enrollment fees. The audit report does not document the qualitative criteria for the disallowances made by the auditor and an independent review of the invoices by the Commission will be necessary.

### SCO's Comments

Information contained in the vendor invoices provided by the district for training costs included training for topics that did not relate to the reimbursable activities for the collection of enrollment fees or for determining which students are eligible for an enrollment fee waiver as described in the parameters and guidelines. We made an allocation of allowable training costs based on such information (**Tab 9**). Specifically, we examined the line items found in the invoices and identified the number of line items that related to the reimbursable activities (**Tab 8**). We asked the district to review and comment on our allocation. The district did not respond.

## VIII. FINDING 4 – OVERSTATED INDIRECT COSTS

### Issue

The district claimed \$1,091,434 for indirect costs during the audit period. We found that indirect costs totaling \$88,732 were allowable and \$1,002,702 were unallowable. Of this amount, \$26,102 was unallowable due to errors made in the calculation of the district's indirect rates and \$976,600 was unallowable due to the unallowable salaries and benefits identified in Findings 1 and 2. The district prepared its Indirect Cost Rate Proposal (ICRP) using the SCO's FAM-29C methodology. However, the district did not correctly compute the FAM-29C rates because it did not comply with SCO's claiming instructions applicable for the calculation of indirect cost rates using the FAM-29C methodology (**Tab 13 and 14**).

### **SCO's Analysis**

When computing indirect costs, the parameters and guidelines for this mandated program allow Community Colleges the options of claiming indirect costs using a federally approved rate based on OMB Circular A-21, the rate calculated on the SCO's Form FAM-29C, or a 7% indirect cost rate. The district elected to use the SCO's FAM-29C method, but did not follow the SCO's claiming instructions. We recalculated allowable indirect cost rates based on the FAM-29C methodology that the parameters and guidelines and the SCO claiming instructions allow.

For FY 1998-99 through FY 2003-04, the SCO's claiming instructions (**Tab 11**) state:

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." "...This methodology assumes that administrative services are provided to all activities of the institution in relation to 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."

The copy of the claiming instructions provided was for claims filed for FY 2003-04. This is the version extant for FY 1998-99 through FY 2003-04.

For FY 2004-05 through FY 2007-08, the SCO's claiming instructions (**Tab 12**) state:

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.

The copy of the claiming instructions provided was for claims filed for FY 2007-08. This is the version extant for FY 2004-05 through FY 2007-08.

### District's Response

The audit report concludes that the district overstated indirect costs by \$1,002,702 because the district did not correctly compute the FAM-29C indirect cost rates. The dollar-amount magnitude of the adjustment is a result of the reduction from Findings 1 through 3. The audit report states that the rates were recalculated based on the FAM-29C methodology allowed by the parameters and guidelines and the Controller's claiming instructions. The audit report does not state that the district's indirect cost rates are unreasonable, just that they aren't the same as the Controller's calculation using the same method.

<u>Fiscal Year</u>	<u>Allowable Indirect Cost Rate</u>	<u>Claimed Indirect Cost Rate</u>	<u>Understated (Overstated)</u>
1998-99	18.52%	35.68%	-17.16%
1999-00	14.10%	34.23%	-20.13%
2000-01	15.62%	36.55%	-20.93%
2001-02	16.34%	35.86%	-19.52%
2002-03	14.50%	32.88%	-18.38%
2003-04	14.75%	36.29%	-21.54%
2004-05	31.63%	33.96%	-2.33%
2005-06	33.66%	36.92%	-3.26%
2006-07	33.67%	36.45%	-2.78%
2007-08	35.09%	39.55%	-4.46%

The district asserts that the Controller's claiming instructions are not alone enforceable as a matter of law as they are not regulations nor were they adopted pursuant to the administrative rulemaking process required to enforce agency manuals and instructions. Therefore, any documentation "standards" or cost accounting formulas published in the claiming instructions, to be enforceable, must derive from another source. The parameters and guidelines state that:

**B. Indirect Cost Rates**

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

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

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

The district computed indirect cost rates utilizing the FAM-29C method allowed by the parameters and guidelines and made choices on which "indirect costs are those remaining to be allocated to benefitting cost objectives." The annual claims and the audit used the CCFS-311 as the source document for the FAM-29C calculation. The CCFS-311 is the state-mandated financial accounting report for community colleges. The minor differences (2.33% to 4.46%) between the claimed amounts and audit results, beginning FY 2004-05, are derived from the choice of how some of the costs are categorized as either direct or indirect for purposes of the calculation. These minor differences are within the realm of a reasonable interpretation of the nature (either direct or indirect) of the costs reported for each CCFS-311 account and the audit findings have not indicated otherwise. The large differences (17.16% to 21.54%) prior to FY 2004-05, are the result of the district including capital costs and the Controller excluding capital costs from the calculation. The annual claims used the "capital costs" reported in the CCFS-311 until FY 2006-07, and thereafter used annual CPA-audited financial statement depreciation expense in lieu of capital costs. The audit excluded the capital costs every year until FY 2004-05 when depreciation was included by change in Controller policy. The Controller has not stated a legal or factual reason to previously exclude or now include capital or depreciation costs.

In the absence of legally enforceable claiming instructions, rules or methods, or standards or specific language in the parameters and guidelines for the indirect cost rate calculation, the remaining standard is the Government Code Section 17561(d)(2) excessive or unreasonable standard. The Controller is authorized to reduce a claim if the Controller determines the claim to be excessive or unreasonable. There is no rebuttable presumption that the Controller's classification of indirect costs are per se the only reasonable choices. The Controller made no determination as to whether the method used by the district was reasonable or not, but merely substituted the auditor's choices for the choices made by the district.

### SCO's Comments

The district's statement that indirect costs totaling \$1,002,702 are unallowable due to errors made in the calculation of its indirect cost rates is incorrect. As noted above, the portion of the audit finding related to indirect cost rate calculation errors totals \$26,102, while adjustments to indirect costs for the unallowable salaries and benefits identified in Findings 1 and 2 total \$976,600. The district states that it computed indirect costs rates utilizing the FAM-29C method allowed by the parameters and guidelines and "made choices on which indirect costs are those remaining to be allocated to benefitted cost objectives." The district adds that the minor differences between the claimed amounts and audit results (2.33% to 4.46%) beginning in FY 2004-05 are derived from the "choices of how some of the costs are categorized as either direct or indirect for purposes of the calculation." The district states that the larger differences prior to FY 2004-05 (17.16% to 21.54%) are the result of the district including capital costs in its calculation. We disagree with the district's approach and do not concur that these differences are "within the realm of a reasonable interpretation of the nature (either direct or indirect) of the costs reported for each CCFS-311 account..."

The district believes that it may calculate an indirect cost rate in any manner that it chooses. We disagree. Section V.B. of the parameters and guidelines (Claim preparation – Indirect Cost Rates) states that "community colleges have the option of using (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate." The parameters and guidelines were duly adopted at a Commission hearing pursuant to Government Code section 17557.

The district chose the option of using the Controller's FAM-29C methodology for all fiscal years of the audit period. The SCO developed Form FAM-29C to be consistent with the OMB A-21 cost accounting principles as they apply to mandated cost programs. It follows, then, that the district should comply with the Controller's claiming instructions applicable to the development of indirect cost rates using that methodology. Instead, the district opted to apply its own methodology and did not follow the SCO's claiming instructions.

For FY 1998-99 through FY 2007-08, the district made the following specific errors in its indirect cost rate calculations (**Tabs 13 and 14**):

- Misclassified costs as indirect within the account groups of Instruction, Instructional Administration and Instructional Governance, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Community Relations, Community Services and Economic Development, Ancillary Services, and Auxiliary Operations. All costs within these account groups should be classified as direct costs.
- From FY 1998-99 through FY 2003-04, the district claimed 100% of the costs for Operations & Maintenance of Plant Activity 6500 as indirect costs. The SCO's claiming instructions for those years state that claimants have "the option of using a 7% or a higher indirect cost percentage if the college can support its allocation base.
- The district did not provide any support for an allocation base higher than the 7% amount noted in SCO's claiming instructions.

- From FY 1998-99 through FY 2007-08, the district included Capital Outlay costs as indirect costs when computing its indirect cost rates. The SCO claiming instructions state that expenditures for capital outlays were to be excluded from the indirect cost rate computation, consistent with the requirements of OMB Circular A-21.
- For FY 2004-05 through FY 2007-08, the district did not include depreciation or use allowance amounts for building and equipment in its indirect cost pool used for calculating indirect cost rates. This information originates within the notes to the district's audited financial statements.

The district states that in absence of legally enforceable claiming instructions, rules or methods, or standard or specific language in the parameters and guidelines, the remaining standard is the Government Code section 17561 (d)(2) excessive or unreasonable standard. We disagree. As previously stated, when the district opted to use the FAM-29C methodology, it should have complied with the SCO's claiming instructions on how to develop and apply the resulting indirect cost rates. If the district did not agree with the claiming instructions, Title 2, *California Code of Regulations (CCR)*, Section 1186, allows districts to request that the Commission review the SCO's claiming instructions. However, this district nor any other district has made such a request. 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."

#### **IV. FINDING 5 – OVERSTATED OFFSETTING SAVINGS/REIMBURSEMENT**

##### **Issue**

The district overstated offsetting savings/reimbursements by \$58,318 (understated enrollment fee collection by \$74,854 and overstated enrollment fee waivers by \$16,536) for the audit period.

##### **SCO's Analysis**

The overstatement occurred because (1) the district did not accurately report the amount of reimbursements received from the CCCCCO related to the offset of 2% of revenues from enrollment fees and the amount received related to 7% or 2% of the enrollment fees waived and \$0.91 per credit hour waived and (2) reimbursements received exceeded allowable costs. We calculated allowable offsetting savings/reimbursements for all years of the audit period using the instructions contained in the parameters and guidelines.

##### **District's Response**

The offsetting amounts are not actually "reimbursements," rather they are program funds provided by the state to implement the program and are based on statutory rates and not actual costs. The offsetting revenues identified in the parameters and guidelines (Part VII) are of three types: the enrollment fee collection 2% administrative offset for all fiscal years, the enrollment fee waiver 2% BFAP allocation beginning FY 2000-01, and the \$0.91 per unit waived BFAP-SFAA allocation beginning FY 2000-01 (7% for FY 1999-00 only). The audit report concludes that the district understated these funds for enrollment fee collections by \$74,854 and overstated enrollment fee waivers by \$16,536 for the audit period. However, since the audit report does not include the source documentation for the amounts, there is no way to evaluate this source documentation.

Whether the audited revenue amounts are correct or not, the district disputes the application of these program revenues to claimed costs for the preparation of policies and procedures and staff training. These costs are not within the scope of costs for which the program funds are applicable. The 2% enrollment fee program revenue is for the administrative cost of collecting the enrollment fee. The various enrollment fee waiver program funds are for the purpose of the determining the financial need and delivery of student financial aid services. The offsets should be reduced accordingly.

### SCO's Comments

We calculated allowable offsetting savings and reimbursements for all years of the audit period based on enrollment fee collection (**Tab 15**) and BOGG fee waiver offsetting revenue information (**Tab 16**) provided by the CCCCCO as well as instructions contained in the parameters and guidelines. We limited offsetting reimbursements received by the district to allowable direct and indirect costs.

For the audit period, the district incorrectly claimed offsetting reimbursements for enrollment fee collection based on two percent (2%) of the enrollment fees *waived*. Per Education Code section 7600, subdivision (c) and Section VII of the parameters and guidelines (Offsetting Savings and Reimbursements), "The costs of the Enrollment Fee Collection program are subject to an offset of 2% of the revenues from enrollment fees."

The district objects to the application of offsetting reimbursements to costs applicable to the preparation of policies and procedures and staff training. We disagree. The offsetting reimbursements received from the CCCCCO for enrollment fee collection activities were intended to cover the costs incurred by the district to implement the *program* of calculating and collecting enrollment fees from students. The specific program costs subject to mandate reimbursement are those identified in Section IV.A of the parameters and guidelines (Reimbursable Activities – Enrollment Fee Collection). The costs claimed by the district under this section of the parameters and guidelines included the one-time activities of preparing policies and procedures and staff training as well as all six of the ongoing activities for calculating and collecting enrollment fees from students. Similarly, the offsetting reimbursements received from the CCCCCO for enrollment fee waivers were intended to cover the costs incurred by the district to implement the *program* of waiving student fees and documenting financial assistance provided on behalf of students. The specific program costs are those identified in Section IV.B of the parameters and guidelines (Reimbursable Activities – Enrollment Fee Waiver).

### **IX. CONCLUSION**

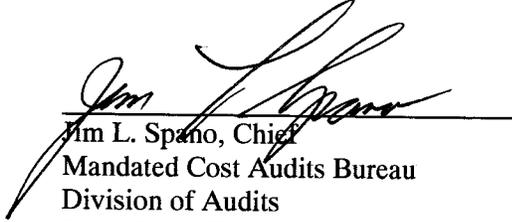
The SCO audited Gavilan Community College District's claims for the costs of the legislatively mandated Enrollment Fee Collection and Waivers Program (Education Code Section 76300, Title 5, *California Code of Regulations*, Sections 58501-58503; 58611-58613, 58620, 58630) for the period of July 1, 1998, through June 30, 2008. The district claimed \$3,857,220 for the mandated program. Our audit found that \$90,288 is allowable and \$3,766,932 is unallowable. The costs are unallowable because the district claimed unsupported and ineligible salaries and benefits and contract services, overstated indirect cost rates, and overstated offsetting savings/reimbursements.

The Commission should find that: (1) the SCO correctly reduced the district's FY 1998-99 claim by \$285,040; (2) the SCO correctly reduced the district's FY 1999-2000 claim by \$319,563; (3) the SCO correctly reduced the district's FY 2000-01 claim by \$432,543; (4) the SCO correctly reduced the district's FY 2001-02 claim by \$407,017; (5) the SCO correctly reduced the district's FY 2002-03 claim by \$416,579; (6) the SCO correctly reduced the district's FY 2003-04 claim by \$412,966; (7) the SCO correctly reduced the district's FY 2004-05 claim by \$427,505; (8) the SCO correctly reduced the district's FY 2005-06 claim by \$450,729; (9) the SCO correctly reduced the district's FY 2006-07 claim by \$147,589; (10) the SCO correctly reduced the district's FY 2007-08 claim by \$467,401.

**X. 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 January 15, 2016, at Sacramento, California, by:



\_\_\_\_\_

Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's office

## **Tab 3**

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Employee Name Connie Campos

Exact Position Title Accounting Assistant

College/Department/Location Gavilan Business Office

Telephone # 408-848-4714

Work year length (2mo)/11mo/10mo/hrly

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 350 350 250 250 250 250 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 10 10 10 10 25 80 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

**TOTALS:**

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos

Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Lidia Filice  
Employee Name

Accountant  
Exact Position Title

Occidental/Bus. 408-848-4713  
College/Department/Location Telephone #

2mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 30 30 30 30 5 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 20 20 20 20 4 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

36 36 36 36 8 \_\_\_\_\_

**TOTALS:** 86 86 86 86 17 \_\_\_\_\_

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature R. P. Perney

Date 6/1/06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Business Office  
Department/Location

Connie Campos  
Employee Name

Accounting Assistant  
Exact Position Title

408-848-4714 Telephone #     12mo/11mo/10mo/hrly Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	<del>0</del>					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos

Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District Financial Aid Office  
 District Department/Location  
Sandra Talavera Senior Program Specialist  
 Employee Name Exact Position Title  
 Telephone # 848-4727 Work year length(circle) Fiscal Year: 99-00 00-01 01-02  
12mo/11mo/10mo/hriv 02-03 03-04 04-05 05-06  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	5				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	2				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	5				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	1				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Sandra Talavera Date 5-24-04  
 If you have any questions, please contact me at 408-848-4727.  
 PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO: Nancy

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2000-2001  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.

Source: EFCW 1.7-2.

Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Connie Campos	Accounting Assistant	5	5	2		10	2
Esther Castaneda	Student Records Technician	5	25	5	5	25	50
Emma Denton	Student records Technician	5	25	25	25	5	5
Angelica Garcia	Student Records Technician	5	25	5	5	25	60
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	60
Average		5.0	17.0	8.4	15.0	25.0	35.4

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2000-2001  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.

Source: EFCW 1.7-3.

Findings:

Staff	Title	*EFW Workload Multiplier					
		6	6	6	8	7	8
		**Activity Codes					
		21	22	23	24	25	26
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1
Average		5.0	2.0	5.0	5.0	1.0	1.0

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

EFCW 1.6B

### Employee Annual SUMMARY Time Record Sheet for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVER ADMINISTRATIVE ACTIVITIES

District: Gavilan College

MIMI REVIEH  
Employee Name (Print)

MIS DIRECTOR  
Exact Position Title

MIS DEPARTMENT TEL: 548-4846  
College/Department/Location Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours  
06-07 07-08 08-09

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_ 0 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_ 0 \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.  
See attached logs

A. Enrollment Collection Process: \_\_\_\_\_ 296 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_ 0 \_\_\_\_\_

*Duplicate TNG Sched Training*

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

\_\_\_\_\_ 0 \_\_\_\_\_

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

\_\_\_\_\_ 20 \_\_\_\_\_

**TOTALS:**

\_\_\_\_\_ 336 \_\_\_\_\_

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Mimi Revieh

Date 1/30/09

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY Feb 6; TO NANCY BAILEY

EFCW 1.7-2

### Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan College  
District

Admissions and Records  
Department/Location

MARICA GARCIA  
Employee Name (Print)

SR PROGRAM STUDENT SERVICE  
Exact Position Title

848 4737  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 06-07 07-08 08-09

SPECIALIST

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	19	/	/	/	/	/
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	13	/	/	/	/	/
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	22	/	/	/	/	/
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	3	/	/	/	/	/
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	6	/	/	/	/	/
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	20	/	/	/	/	/

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Marcia Garcia

Date 2/3/09

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY 2/6/09; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Joint Community College District  
District

Financial Aid Department  
Department/Location

Martha de Reza  
Employee Name

Senior Program Specialist  
Exact Position Title

(408) 348-4727 ext 4272  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 05-06 06-07 07-08

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)		
		6	7	8
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	10	/	/	/
Code 22 <u>Receiving Applications</u> from students: by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	5	/	/	/
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	15	/	/	/
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5	/	/	/
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	7	/	/	/
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	5	/	/	/

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Martha de Reza Date 11/21/07

If you have any questions, please contact Nancy Bailey \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY Nov 2<sup>nd</sup>, 2007; TO Nancy Bailey .

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year 2007-2008  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.  
 Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Banuelos, Irma	Program Specialist	4	4	3	4		
Castaneda, Esther	Student Records Technician	15	12	15	4	9	16
Galvez, Maribel	Student Records Technician	15	12	9	4	11	16
Garcia, Angelica	Sr. Program Student Service Specialist	19	13	22	3	6	20
Peters, Janice	Student Records Technician	5	4	8	6	10	6
Rawlins, Roslyn	Student Records Technician	5	4	8	6	10	6
Welk, Lorraine	Director, Morgan Hill Site	4	3	4	4		
<b>Average</b>		<b>9.6</b>	<b>7.4</b>	<b>9.9</b>	<b>4.4</b>	<b>9.2</b>	<b>12.8</b>

*For PRR, see Sch. 2A*

\*Not used, semester total.

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2007-2008  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.

Source: EFCW 1.7-3.

Findings:

Staff	Title	*EFW Workload Multiplier					
		6		8	7	8	
		**Activity Codes					
		21	22	23	24	25	26
de Reza, Martha	Senior Program Specialist	10.0	5.0	15.0	5.0	7.0	5.0
Martinez, Veronica	Financial Aid Director	10.0	5.0	3.0	3.0	5.0	5.0
Villagomez, Anabel	Financial Aid Technician	7.5	5.0	12.5	5.0	7.5	5.0
Average		9.2	5.0	10.2	4.3	6.5	5.0

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2007-2008  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.

Source: EFCW 1.7-3.

*(Note: - based on staff declarations from EFCW 06-07)*

Findings:

Staff	Title	*EFW Workload Multiplier					
		6		8	7	8	
		**Activity Codes					
		21	22	23	24	25	26
de Reza, Martha	Senior Program Specialist	10.0	5.0	15.0	5.0	7.0	5.0
Martinez, Veronica	Financial Aid Director	10.0	5.0	3.0	3.0	5.0	5.0
Villagomez, Anabel	Financial Aid Technician	7.5	5.0	12.5	5.0	7.5	5.0
<b>Average</b>		<b>9.2</b>	<b>5.0</b>	<b>10.2</b>	<b>4.3</b>	<b>6.5</b>	<b>5.0</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

## **Tab 4**

College	Academic Year	Total			Summer			Fall			Spring			Total		
		Credit Students	Full Time Students	Total Students	Credit Students	Full Time Non-Resident Students	Total Non-Resident Students	Credit Students	Full Time Non-Resident Students	Total Non-Resident Students	Credit Students	Full Time Non-Resident Students	Total Non-Resident Students	Credit Students	Full Time Non-Resident Students	Total Non-Resident Students
CONTRA COSTA	1998-1999	3,678	480	51	12	1,323	7,747	1,847	109	71	1,485	7,829	1,760	116	75	1,537
	1999-2000	3,390	409	33	5	37	7,794	1,577	129	62	7	7,251	1,451	120	65	17
	2000-2001	3,657	427	43	10	25	7,300	1,707	119	61	26	7,828	1,146	112	51	637
	2001-2002	4,037	473	8	8	1,342	7,984	1,676	128	56	1,666	9,163	1,625	138	67	2,186
	2002-2003	4,798	597	51	7	1,827	9,554	2,049	154	71	2,303	8,188	1,798	147	68	1,154
	2003-2004	3,259	462	39	7	761	7,606	1,992	153	73	706	7,922	1,936	147	53	766
	2004-2005	3,597	607	57	8	793	7,693	1,920	148	47	745	7,528	1,994	135	50	686
	2005-2006	3,826	803	106	11	706	7,476	2,099	120	56	534	7,718	1,955	144	50	685
	2006-2007	3,860	713	342	34	860	7,714	2,058	133	56	673	7,603	1,798	144	60	682
	2007-2008	4,387	879	65	16	1,101	8,034	2,176	161	72	689	8,127	2,102	150	65	893
2008-2009	4,180	854	65	8	1,015	7,941	2,207	185	84	503	8,634	2,200	190	72	737	
DIABLO VALLEY	1998-1999	11,354	1,828	303	109	2,587	21,507	5,545	606	332	986	22,192	5,876	617	358	1,615
	1999-2000	11,318	2,018	338	131	86	21,229	5,545	551	330	20	20,353	4,979	554	300	19
	2000-2001	11,623	2,335	343	136	73	20,964	6,168	598	351	16	21,442	5,781	658	395	374
	2001-2002	12,587	2,646	479	209	3,385	21,702	6,479	850	526	152	23,183	6,205	879	551	1,964
	2002-2003	13,751	3,074	572	286	3,512	22,797	6,856	893	574	1,585	23,187	6,203	888	573	1,487
	2003-2004	13,757	2,984	715	334	1,946	21,847	6,991	910	552	1,039	22,259	6,550	950	568	1,382
	2004-2005	12,830	2,667	726	275	1,601	20,890	6,755	940	539	1,240	20,875	6,357	1,057	544	1,448
	2005-2006	12,373	2,644	990	313	1,677	20,637	6,745	1,009	576	1,349	20,962	6,112	1,071	587	1,658
	2006-2007	12,632	2,842	1,177	367	1,859	20,412	6,615	1,053	606	1,507	21,270	6,158	1,159	676	1,840
	2007-2008	12,742	3,051	780	363	1,869	21,334	7,051	1,104	655	987	21,872	6,573	1,212	714	1,806
2008-2009	12,957	2,902	787	316	1,903	22,118	7,288	1,292	768	953	23,237	6,967	1,342	819	2,008	
LOS MEDANOS	1998-1999	4,545	511	13	2	1,873	8,880	1,534	42	19	748	9,790	1,443	48	21	1,243
	1999-2000	5,179	472	21	3	193	8,827	1,512	50	18	57	9,477	1,322	36	10	108
	2000-2001	4,377	489	12	0	110	9,286	1,632	39	8	51	9,799	1,094	51	14	59
	2001-2002	5,127	551	13	2	1,836	10,374	1,916	62	22	955	10,762	1,908	61	22	943
	2002-2003	6,419	740	14	4	2,110	10,429	2,042	89	44	1,139	11,715	1,715	86	35	888
	2003-2004	3,136	498	29	5	538	8,924	2,054	91	46	621	9,127	2,099	80	34	564
	2004-2005	4,056	639	35	4	524	8,927	2,252	101	42	498	8,516	1,997	119	31	549
	2005-2006	3,920	775	239	77	484	8,598	2,188	127	25	525	8,825	2,184	99	24	513
	2006-2007	3,773	838	181	19	493	8,447	2,235	114	35	483	9,058	2,112	81	36	632
	2007-2008	3,839	680	46	9	683	9,616	2,515	62	24	539	10,078	2,715	82	26	886
2008-2009	4,493	1,093	33	11	740	10,128	2,925	87	32	532	11,707	3,175	106	32	923	
GAVILAN	1998-1999	1,499	240	14	3	52	4,459	1,176	32	19	32	5,749	1,201	30	9	126
	1999-2000	1,895	225	4	0	201	5,355	1,256	26	12	51	4,540	1,208	29	17	97
	2000-2001	2,235	260	10	2	140	5,846	1,258	31	13	64	6,371	1,102	39	16	95
	2001-2002	2,065	255	15	3	114	5,584	1,436	40	19	49	5,587	1,250	35	18	107
	2002-2003	1,752	202	10	1	170	5,991	1,650	41	17	79	5,301	1,347	35	9	94
	2003-2004	1,737	210	2	0	107	4,529	1,581	51	14	39	4,683	1,508	38	12	68
	2004-2005	1,698	143	20	1	124	4,718	1,478	57	15	46	5,669	1,476	45	16	68
	2005-2006	1,796	234	19	2	139	4,992	1,498	43	8	74	6,462	1,419	44	11	78
	2006-2007	2,034	224	12	1	131	5,107	1,621	45	14	80	7,236	1,518	44	7	102
	2007-2008	2,318	234	17	2	127	6,448	1,695	59	14	124	7,218	1,643	58	14	148
2008-2009	2,859	256	6	0	2	7,706	2,106	17	1	4	9,321	2,100	34	8	53	

Gavilan and Palo Verde Community College Districts  
Enrollment Count

Academic Year	Summer			Fall			Spring			Total Special Admit Students
	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	
1998-1999	1,565	240	14	4,523	1,176	32	5,749	1,201	30	126
1999-2000	1,895	225	4	5,432	1,256	26	4,666	1,201	29	97
2000-2001	2,385	260	10	5,941	1,258	31	6,505	1,102	39	95
2001-2002	2,194	255	15	5,584	1,437	40	5,729	2,240	35	107
2002-2003	1,932	202	10	6,111	1,870	41	5,430	1,377	35	94
2003-2004	1,846	217	2	4,619	1,531	51	4,789	1,508	38	68
2004-2005	1,842	143	20	4,821	1,748	57	5,782	1,776	45	68
2005-2006	1,954	234	19	4,992	1,791	43	6,584	1,819	44	78
2006-2007	2,034	224	12	5,107	1,621	45	7,236	1,518	44	102
2007-2008	2,318	234	17	6,448	1,695	59	7,218	1,643	58	148
	19,965	2,227	123	53,578	14,649	425	59,688	17,672	397	983

Academic Year	Summer			Fall			Spring			Total Special Admit Students
	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	
1998-1999	406	24	9	2,020	240	37	2,436	226	25	218
1999-2000	508	46	2	2,517	246	26	3,912	269	34	476
2000-2001	1,749	90	3	3,005	217	27	4,323	289	28	35
2001-2002	2,211	81	2	3,126	400	19	3,902	605	29	250
2002-2003	805	120	7	4,010	655	45	3,732	600	65	291
2003-2004	1,070	123	5	4,119	582	68	2,978	598	87	293
2004-2005	1,185	140	9	3,319	552	59	3,933	549	67	310
2005-2006	1,219	201	11	3,833	602	51	3,832	527	47	206
2006-2007	1,606	242	9	3,853	691	34	3,113	613	49	115
2007-2008	1,600	289	8	3,804	660	48	3,133	585	38	133
	12,359	1,356	65	33,606	4,845	414	35,294	4,861	469	2,327

Academic Year	Summer			Fall			Spring			Total Special Admit Students
	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	
1998-1999	1,565	240	14	4,523	1,176	32	5,749	1,201	30	126
1999-2000	1,895	225	4	5,432	1,256	26	4,666	1,201	29	97
2000-2001	2,385	260	10	5,941	1,258	31	6,505	1,102	39	95
2001-2002	2,194	255	15	5,584	1,437	40	5,729	2,240	35	107
2002-2003	1,932	202	10	6,111	1,870	41	5,430	1,377	35	94
2003-2004	1,846	217	2	4,619	1,531	51	4,789	1,508	38	68
2004-2005	1,842	143	20	4,821	1,748	57	5,782	1,776	45	68
2005-2006	1,954	234	19	4,992	1,791	43	6,584	1,819	44	78
2006-2007	2,034	224	12	5,107	1,621	45	7,236	1,518	44	102
2007-2008	2,318	234	17	6,448	1,695	59	7,218	1,643	58	148
	19,965	2,227	123	53,578	14,649	425	59,688	17,672	397	983

PALO VERDE

Academic Year	Summer			Fall			Spring			Total Special Admit Students
	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	
1998-1999	406	24	9	2,020	240	37	2,436	226	25	218
1999-2000	508	46	2	2,517	246	26	3,912	269	34	476
2000-2001	1,749	90	3	3,005	217	27	4,323	289	28	35
2001-2002	2,211	81	2	3,126	400	19	3,902	605	29	250
2002-2003	805	120	7	4,010	655	45	3,732	600	65	291
2003-2004	1,070	123	5	4,119	582	68	2,978	598	87	293
2004-2005	1,185	140	9	3,319	552	59	3,933	549	67	310
2005-2006	1,219	201	11	3,833	602	51	3,832	527	47	206
2006-2007	1,606	242	9	3,853	691	34	3,113	613	49	115
2007-2008	1,600	289	8	3,804	660	48	3,133	585	38	133
	12,359	1,356	65	33,606	4,845	414	35,294	4,861	469	2,327

- ① = 11,551
- ② = 11,595
- ③ = 14,452
- ④ = 13,147
- ⑤ = 13,044
- ⑥ = 10,949
- ⑦ = 12,085
- ⑧ = 13,133
- ⑨ = 13,963
- ⑩ = 15,451

C.4.3

## **Tab 5**

California Home

Thursday, April :



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 1999-2000**

Data Current As Of April 20, 2006 09:50:20

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A basis unreported	1,693	259,591

C.4.3  
 Total Unduplicated Count = 1,693 = 1.8-3 #2-SSA  
 Total Amount = \$ 259,591 = 1.8-4 #4A-SSA

C.6.1

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California Home

Thursday, April



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2000-2001**

Data Current As Of April 20, 2006 09:50:04

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A basis unreported	1,697	237,312

C.4.3  
 Total Unduplicated Count = 1,697 = 1.8-3 + 2-86A  
 Total Amount = \$ 237,312 = 1.8-4 + 4A-86A  
 C.6.1

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CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

Student Financial Aid Awards

Gavilan College  
Financial Aid Count and Amount By type  
For 2001-2002

Data Current As Of April 20, 2006 09:49:47

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A basis unreported	1,976	384,475

*C.4.3*  
 Total Unduplicated Count = 1,976 = 1.8-3 # 2 SSA  
 Total Amount = \$ 384,475 = 1.8-4 # 4A-SSA  
*C.6.1*

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California Home

Thursday, April



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2002-2003**

Data Current As Of April 20, 2006 09:49:29

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A basis unreported	2,439	416,501

*C.4.3*  
 Total Unduplicated Count = 2,439 = 1.8-3 #2-SSA  
 Total Amount = \$ 416,501 = 1.8-4 #4A-SSA

C.6.1

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Thursday, April 13, 2006 10:49 AM



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2003-2004**

Data Current As Of April 20, 2006 08:49:09

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Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	153	56,100
BOGW - Part A-2 based on SSI recipient status	38	6,271
BOGW - Part A-3 based on general assistance recipient status	8	1,765
BOGW - Part A-4 based on Veteran's or National Guard dependent status	6	2,128
BOGW - Part A basis unreported	534	150,540
BOGW - Part B based on income standards	1,659	380,067

Total Unduplicated Count = 2,398 = 1.8-3 #2-SSA  
 Total Amount = \$ 596,871 C.4.3 = 1.8-4 #4A-SSA  
 C.6.1

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**CALIFORNIA COMMUNITY COLLEGES**  
CHANCELLOR'S OFFICE



**Student Financial Aid Awards**

**Gavilan College**  
**Financial Aid Count and Amount By type**  
**For 2004-2005**

Data Current As Of April 20, 2006 09:39:21

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Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	137	76,727
BOGW - Part A-2 based on SSI recipient status	98	30,576
BOGW - Part A-3 based on general assistance recipient status	6	2,720
BOGW - Part A-4 based on Veteran's or National Guard dependent status	16	7,914
BOGW - Part A basis unreported	585	264,682
BOGW - Part B based on income standards	2,020	789,455

Total Unduplicated Count = 2,862 = 1.8-3 + 2-SSA

Total Amount = \$ 1,172,074 C.4.3 = 1.8-4 + 4A-SSA

C.6.1

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**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2005-2006**

Data Current As Of May 24, 2011 01:45:33

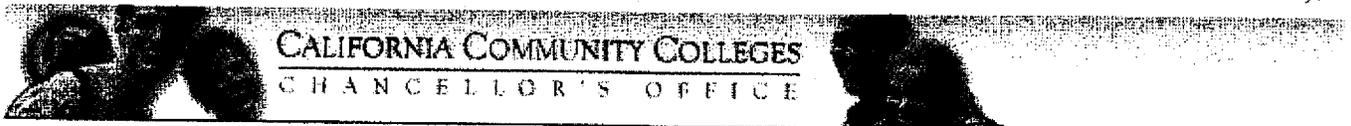
[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	77	36,660
BOGW - Part A-2 based on SSI recipient status	115	32,448
BOGW - Part A-3 based on general assistance recipient status	15	7,865
BOGW - Part B based on income standards	1,970	779,701
BOGW - Part C based on financial need	632	297,973

Total Amount = \$ 1,154,647

2,809  
C.4.3

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**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2006-2007**

Data Current As Of November 30, 2007 02:27:08

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	133	67,466
BOGW - Part A-2 based on SSI recipient status	81	24,092
BOGW - Part A-3 based on general assistance recipient status	9	5,024
BOGW - Part B based on income standards	2,103	746,857
BOGW - Part C based on financial need	694	278,235

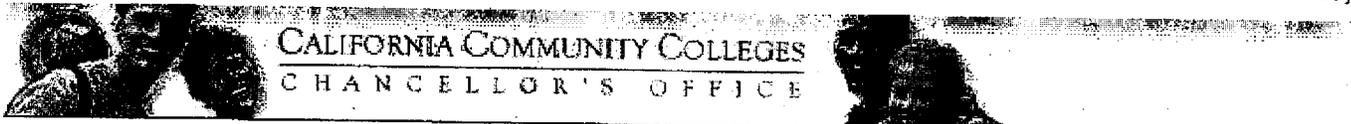
Total Amount = \$ 1,121,674

3020

C.4.3

C.6.1

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**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2007-2008**

Data Current As Of February 04, 2009 07:49:24

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	235	102,723
BOGW - Part A-2 based on SSI recipient status	109	28,266
BOGW - Part A-3 based on general assistance recipient status	5	1,990
BOGW - Part B based on income standards	1,898	568,808
BOGW - Part C based on financial need	924	325,956

Total Amount = \$ 1,027,743 *total 3171 C.4.3*

**C.6.1**

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**Tab 6**

**Gavilan CCD  
Enrollment Count 1998-99**

<b>ONGOING</b> Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By Column F	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Draft and Final Report Adjustment
<b>Calculating &amp; Collecting Enrollment Fees</b>										
Referencing Student Accts.	Total Enrolled	12,267	11,551	5.0	57,755.0	962.5830	\$20.96	\$20,175.74	\$21,427.41	(\$1,251.67)
Calculating Fees	Student paying fees	12,267	9,900	17.0	168,300.0	2805.0000	\$20.96	\$58,792.80	\$72,850.67	(\$14,057.87)
Answer Student Questions	Total Enrolled	12,267	11,551	12.4	143,232.4	2387.2070	\$20.96	\$50,035.86	\$53,137.79	(\$3,101.93)
Update records	Student paying fees	12,267	9,900	10.0	99,000.0	1650.0000	\$20.96	\$34,584.00	\$42,852.72	(\$8,268.72)
Collect Delinquent Fees	Student Acct Rec	1,849	64	25.0	1,600.0	26.6670	\$20.96	\$558.94	\$16,147.58	(\$15,588.64)
Fee Refunds	Student Refunds	0							\$0.00	
<b>Waiving Student Fees</b>										
Answer Student Questions	Waivers Request	0		0.0						
Receiving Waiver Applctns	Waivers Request	0		0.0						
Evaluate Waiver Applctns	Waivers Request	0		0.0						
Incomplete Applctns	% of Requests	0		0.0						
Input Approved Applctns	% of Requests	0		0.0						
Review Denial Appeals	Appeals Denied	0		0.0						
									<u>\$164,147.34</u>	<u>(\$42,268.83)</u>



Gavilan CCD  
Enrollment Count 2000-01

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Draft and Final Report Adjustment
<b>Calculating &amp; Collecting Enrollment Fees</b>										
Referencing Student Accts.	Total Enrolled	15,413	14,452	5.0	72,260.0	1204.3	\$24.44	\$29,433.91	\$31,390.74	(\$1,956.83)
Calculating Fees	Student paying fees	15,282	12,755	17.0	216,835.0	3613.9167	\$24.44	\$88,324.12	\$105,822.76	(\$17,498.64)
Answer Student Questions	Total Enrolled	15,413	14,452	8.4	121,396.8	2023.2800	\$24.44	\$49,448.96	\$52,736.63	(\$3,287.67)
Update records	Student paying fees	15,282	12,755	15.0	191,325.0	3188.7500	\$24.44	\$77,933.05	\$93,373.02	(\$15,439.97)
Collect Delinquent Fees	Student Acct Rec	2,622	61	25.0	1,525.0	25.4167	\$24.44	\$621.18	\$26,700.70	(\$26,079.52)
Fee Refunds	Student Refunds	0	0	0.0				\$0.00		
<b>Waiving Student Fees</b>										
Adopting Procedures, Recording, and Maintaing Records										
Answer Student Questions	Waivers Request	1,697	1,697	5.0	8,485.0	141.4167	\$23.36	\$1,701.60	\$1,701.60	\$0.00
Receiving Waiver Appictns	Waivers Request	1,697	1,697	2.0	3,394.0	56.5667	\$23.36	\$1,322.18	\$1,322.18	\$0.00
Evaluate Waiver Appictns	Waivers Request	1,697	1,697	5.0	8,485.0	141.4167	\$23.36	\$3,303.10	\$3,303.10	\$0.00
Incomplete Appictns	% of Requests	0	0	0.0	0.0	0.0000		\$0.00	\$0.00	\$0.00
Input Approved Appictns	% of Requests	1,697	1697	1.0	1,697.0	28.2833	\$23.36	\$661.09	\$661.09	\$0.00
Review Denial Appeals	Appeals Denied	0	0	0.0	0.0	0.0000		\$0.00	\$0.00	\$0.00
Reporting BOG Fee Waiver Data to CCC								\$1,532.81	\$1,532.81	\$0.00
								\$11,823.88	\$11,823.88	\$0.00
<b>TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION &amp; WAIVING:</b>										<b>(\$64,262.62)</b>

Gavilan CCD  
Enrollment Count 2001-02

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By	Divide Column G by 60	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*F)	Auditee's Claimed Salary	Final Report Adjustment	Draft Report Adjustment	Difference	
													Minutes
<b>Calculating &amp; Collecting Enrollment Fees</b>													
Referencing Student Accts.	Total Enrolled	14,295	13,147	5.0	65,735.0	1095.5833	\$24.97	\$27,356.72	\$29,746.76	(\$2,390.04)	(\$2,390.04)	\$0.00	
Calculating Fees	Student paying fees	14,188	11,171 (1)	18.3	204,429.3	3407.1550	\$24.97	\$85,076.66	\$108,052.68	(\$22,976.02)	(\$15,047.92)	\$7,928.10	
Answer Student Questions	Total Enrolled	14,295	13,147	7.8	102,546.6	1709.1100	\$24.97	\$42,676.48	\$46,404.25	(\$3,727.77)	(\$3,727.77)	\$0.00	
Update records	Student paying fees	14,188	11,171 (1)	13.0	145,223.0	2420.3833	\$24.97	\$60,436.97	\$76,760.28	(\$16,323.31)	(\$10,691.32)	\$5,631.99	
Collect Delinquent Fees	Student Acct Rec	2,994	76	25.0	1,900.0	31.6667	\$24.97	\$790.72	\$31,150.08	(\$30,359.36)	(\$30,359.36)	\$0.00	
Fee Refunds	Student Refunds	0	0.0	0.0					\$0.00				
	(1) The draft report reflected 12,212 (13,147 less 935 in BOGG waivers). The final report reflects 11,171 (13,147 less 1,976 in BOGG waivers noted below).								\$216,337.54	(\$75,776.51)	(\$62,216.41)	\$13,560.10	
<b>Waiving Student Fees</b>													
Adopting Procedures, Recording, and Maintaing Records													
Answer Student Questions	Fees Waived	1,976	1,976	5.0	9,880.0	164.6667	\$24.45	\$4,026.92	\$4,026.92	\$0.00	\$0.00	\$0.00	
Receiving Waiver Applctns	Waivers Request	1,976	1,976	2.0	3,952.0	65.8667	\$24.45	\$1,611.26	\$1,611.26	\$0.00	\$0.00	\$0.00	
Evaluate Waiver Applctns	Waivers Request	1976	1976	5.0	9,880.0	164.6667	\$24.45	\$4,026.92	\$4,026.92	\$0.00	\$0.00	\$0.00	
Incomplete Applctns	Waivers Request	0		0.0	0.0	0.0000		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Input Approved Applctns	Waivers Request	1,976	1976	1.0	1,976.0	32.9333	\$24.45	\$804.41	\$804.41	\$0.00	\$0.00	\$0.00	
Review Denial Appeals	Appeals Denied	0		0.0	0.0	0.0000		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Reporting BOG Fee Waiver Data to CCC								\$1,410.66	\$1,410.66	\$0.00	\$0.00	\$0.00	
								\$13,588.01	\$13,588.01	\$0.00	\$0.00	\$0.00	
<b>TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION &amp; WAIVING:</b>											<b>(\$75,776.51)</b>	<b>(\$62,216.41)</b>	<b>\$13,560.10</b>

Gavilan CCD  
Enrollment Count 2002-03

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Draft and Final Report Adjustment
<b>Calculating &amp; Collecting Enrollment Fees</b>										
Referencing Student Accts.	Total Enrolled	14,164	13,044	5.0	65,220.0	1087.0000	\$29.91	\$32,512.17	\$35,302.77	(\$2,790.60)
Calculating Fees	Student paying fees	14,097	10,605	16.4	173,922.0	2898.7000	\$29.91	\$86,700.12	\$115,249.21	(\$28,549.09)
Answer Student Questions	Total Enrolled	14,164	13,044	7.0	91,308.0	1521.8000	\$29.91	\$45,517.04	\$49,426.28	(\$3,909.24)
Update records	Student paying fees	14,097	10,605	13.0	137,865.0	2297.7500	\$29.91	\$68,725.70	\$91,357.10	(\$22,631.40)
Collect Delinquent Fees	Student Acct Rec	902	70	23.6	1,652.0	27.5333	\$29.91	\$823.52	\$10,612.07	(\$9,788.55)
Fee Refunds	Student Refunds	0						\$0.00		
<b>Waiving Student Fees</b>										
Adopting Procedures, Recording, and Maintaing Records	Fees Waived	2,439	2,439	5.0	12,195.0	203.2500	\$30.56	\$6,212.85	\$6,212.85	\$0.00
Answer Student Questions	Fees Waived	2,439	2,439	5.0	12,195.0	203.2500	\$30.56	\$6,212.85	\$6,212.85	\$0.00
Receiving Waiver Applctns	Waivers Request	2,439	2,439	2.0	4,878.0	81.3000	\$30.56	\$2,484.53	\$2,484.53	(\$0.00)
Evaluate Waiver Applctns	Waivers Request	2,439	2,439	5.0	12,195.0	203.2500	\$30.56	\$6,212.85	\$6,212.85	\$0.00
Incomplete Applctns	Waivers Request	0			0.0	0.0000		\$0.00		\$0.00
Input Approved Applctns	Waivers Request	2,439	2,439	1.0	2,439.0	40.6500	\$30.56	\$1,243.79	\$1,243.79	\$0.00
Review Denial Appeals	Appeals Denied	0			0.0	0.0000		\$0.00		\$0.00
Reporting BOG Fee Waiver Data to CCC								\$1,788.95	\$1,788.95	\$0.00
								\$20,251.29	\$20,251.29	(\$0.00)

TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION & WAIVING: (\$67,668.88)

Gavilan CCD  
Enrollment Count 2003-04

Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Draft and Final Report Adjustment
<b>Calculating &amp; Collecting Enrollment Fees</b>									
Referencing Student Accts.	12,271	10,949	5	54,745.0	912.4167	\$33.33	\$30,410.85	\$34,083.26	(\$3,672.41)
Calculating Fees	12,271	8,551	16.4	140,236.4	2337.2733	\$33.33	\$77,901.32	\$111,792.15	(\$33,890.83)
Answer Student Questions	12,271	10,949	7.0	76,643.0	1277.3833	\$33.33	\$42,575.19	\$47,715.23	(\$5,140.04)
Update records	12,271	8,551	13.0	111,163.0	1852.7167	\$33.33	\$61,751.05	\$88,614.47	(\$26,863.42)
Collect Delinquent Fees	799	46	23.6	1,085.6	18.0933	\$33.33	\$603.05	\$10,475.62	(\$9,872.57)
Fee Refunds	0							\$0.00	
								\$213,241.45	(\$79,439.28)
<b>Waiving Student Fees</b>									
Adopting Procedures, Recording, and Maintaing Records								\$2,508.00	\$0.00
Answer Student Questions	2,398	2,398	4.3	10,311.4	171.8567	\$34.38	\$5,909.92	\$5,909.92	\$0.00
Receiving Waiver Applctns	2,398	2,398	2.3	5,515.4	91.9233	\$34.38	\$3,159.52	\$3,159.52	\$0.00
Evaluate Waiver Applctns	2,398	2,398	3.7	8,872.6	147.8767	\$34.38	\$5,084.80	\$5,084.80	\$0.00
Incomplete Applctns	0			0.0	0.0000		\$0.00	\$0.00	\$0.00
Input Approved Applctns	2,398	2,398	1.7	4,076.6	67.9433	\$34.38	\$2,334.40	\$2,334.40	\$0.00
Review Denial Appeals	0			0.0	0.0000		\$0.00	\$0.00	\$0.00
Reporting BOG Fee Waiver Data to CCC								\$2,060.23	\$0.00
								\$21,056.87	\$0.00
<b>TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION &amp; WAIVING:</b>									<b>(\$79,439.28)</b>

Gavilan CCD  
Enrollment Count 2004-05

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Draft and Final Report Adjustment	
											Column F
<b>Calculating &amp; Collecting Enrollment Fees</b>											
Referencing Student Accts.	Total Enrolled	13,377	12,085	5.0	60,425.0	1007.0833	\$35.22	\$35,469.48	\$39,263.26	(\$3,793.79)	
Calculating Fees	Student paying fees	13,377	9,223	16.4	151,257.2	2520.9533	\$35.22	\$88,787.98	\$128,778.41	(\$39,990.43)	
Answer Student Questions	Total Enrolled	13,377	12,085	7.0	84,595.0	1409.9167	\$35.22	\$49,657.27	\$54,967.85	(\$5,310.59)	
Update records	Student paying fees	13,377	9,223	13.0	119,899.0	1998.3167	\$35.22	\$70,380.71	\$102,081.65	(\$31,700.94)	
Collect Delinquent Fees	Student Acct Rec	0	58	23.6	1,368.8	22.8133	\$35.22	\$803.49	\$0.00	\$803.49	
Fee Refunds	Student Refunds	145	145	19.9	2,885.5	48.0917	\$35.22	\$1,694.08	\$1,694.08	\$0.00	
<b>Waiving Student Fees</b>											
Adopting Procedures, Recording, and Maintaing Records											
Answer Student Questions	Fees Waived	2,862	2,862	3.6	10,303.2	171.7200	\$28.71	\$4,929.51	\$4,929.51	\$0.00	
Receiving Waiver Appcltns	Waivers Request	2,862	2,862	2.0	5,724.0	95.4000	\$28.71	\$2,738.93	\$2,738.93	\$0.00	
Evaluate Waiver Appcltns	Waivers Request	2,862	2,862	2.9	8,299.8	138.3300	\$28.71	\$3,970.59	\$3,970.59	\$0.00	
Incomplete Appcltns	Waivers Request	0	0	0.0	0.0	0.0000		\$0.00	\$0.00	\$0.00	
Input Approved Appcltns	Waivers Request	2,862	2,862	2.3	6,582.6	109.7100	\$28.71	\$3,149.49	\$3,149.49	\$0.00	
Review Denial Appeals	Appeals Denied	0	0	0.0	0.0	0.0000		\$0.00	\$0.00	\$0.00	
Reporting BOG Fee Waiver Data to CCC											
									\$1,563.84	\$1,563.84	
									\$16,352.36	\$16,352.36	\$0.00
<b>TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION &amp; WAIVING:</b>										<b>(\$79,992.25)</b>	

Gavilan CCD  
Enrollment Count 2005-06

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By Column E	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Final Report Adjustment	Draft Report Adjustment	Difference	
													Referencing Student Accts.
Referencing Student Accts.	Total Enrolled	14,479	13,133	5.0	65,665.0	1094.4167	\$33.22	\$36,356.52	\$40,083.25	(\$3,726.73)	(\$3,726.73)	(\$0.00)	
Calculating Fees	Student paying fees	13,075	10,324	16.4	169,313.6	2821.8933	\$33.22	\$93,743.30	\$118,721.64	(\$24,978.34)	(\$24,978.34)	\$0.00	
Answer Student Questions	Total Enrolled	14,479	13,133	7.0	91,931.0	1532.1833	\$33.22	\$50,899.13	\$56,115.22	(\$5,216.09)	(\$5,216.09)	(\$0.00)	
Update records	Student paying fees	13,075	10,324	13.0	134,212.0	2236.8667	\$33.22	\$74,308.71	\$94,108.94	(\$19,800.23)	(\$19,800.23)	(\$0.00)	
Collect Delinquent Fees	Student Acct Rec	1,828	45	23.6	1,062.0	17,7000	\$33.22	\$587.99	\$23,885.18	(\$23,297.19)	(\$23,297.19)	(\$0.00)	
Fee Refunds	Student Refunds	153	153	19.9	3,044.7	50,7450	\$33.22	\$1,684.25	\$1,684.25	\$0.00	\$0.00	\$0.00	
								\$257,579.90	\$334,598.48	(\$77,018.58)	(\$77,018.58)	(\$0.00)	
<b>Waiving Student Fees</b>													
Adopting Procedures, Recording, and Maintaing Records								\$34.69	\$34.69	\$0.00	\$0.00	\$0.00	
Answer Student Questions	Fees Waived	2,825	2,890	3.6	10,404.0	173,4000	\$33.07	\$5,734.34	\$5,767.41	(\$33.07)	(\$193.79)	(\$160.72)	
Receiving Waiver Applctns	Waivers Request	2,825	2,890	2.0	5,780.0	96,3333	\$33.07	\$3,185.74	\$3,204.48	(\$18.74)	(\$108.03)	(\$89.29)	
Evaluate Waiver Applctns	Waivers Request	2,825	2,890	2.9	8,381.0	139,6833	\$33.07	\$4,619.33	\$4,646.34	(\$27.01)	(\$156.48)	(\$129.47)	
Incomplete Applctns	Waivers Denied	81	81	3.5	283.5	4,7250	\$33.07	\$156.26	\$155.43	\$0.83	\$0.00	(\$0.83)	
Input Approved Applctns	Waivers Request	2,825	2,809	2.3	6,460.7	107,6783	\$33.07	\$3,458.00	\$3,581.48	(\$123.48)	(\$123.24)	\$0.24	
Review Denial Appeals	Waivers Denied	81	81	1.3	105.3	1,7550	\$33.07	\$58.04	\$59.53	(\$1.49)	\$0.00	\$1.49	
Reporting BOG Fee Waiver Data to CCC								\$1,897.46	\$1,897.46	\$0.00	\$0.00	\$0.00	
								\$19,143.85	\$19,346.82	(\$202.97)	(\$581.54)	(\$378.57)	
<b>TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION &amp; WAIVING:</b>											<b>(\$77,221.54)</b>	<b>(\$77,221.54)</b>	<b>(\$378.58)</b>

1 - The draft report showed 2,809 rather than 2,890.  
Calculated 2,890 as follows: 13,133 - 10,324 + 81)

2 - The draft report showed 2,728 rather than 2,809.  
Calculated 2,809 as 13,133 - 10,324.

Gavilan CCD  
Enrollment Count 2006-07

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By Column E	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Final Report Adjustment	Draft Report Adjustment	Difference
Referencing Student Accts.	Total Enrolled	17,485	13,963	3.5	48,870.5	814.5083	\$38.43	\$31,301.56	\$39,198.60	(\$7,897.04)		\$0.00
Calculating Fees	Student paying fees	9,770	10,943	6.0	65,658.0	1094.3000	\$38.43	\$42,053.95	\$37,546.11	\$4,507.84		\$0.00
Answer Student Questions	Total Enrolled	17,485	13,963	2.5	34,907.5	581.7917	\$38.43	\$22,358.25	\$27,996.26	(\$5,638.01)		\$0.00
Update records	Student paying fees	9,770	10,943	2.5	27,357.5	455.9583	\$38.43	\$17,522.48	\$15,644.85	\$1,877.63		\$0.00
Collect Delinquent Fees	Student Acct Rec	663	41	12.5	512.5	8.5417	\$38.43	\$328.26	\$5,307.18	(\$4,978.92)		\$0.00
Fee Refunds	Student Refunds	0	0					\$0.00	\$0.00	\$0.00		\$0.00
								\$113,564.49	\$125,693.00	(\$12,128.50)		\$0.00

**Waiving Student Fees**

Adopting Procedures, Recording, and Maintaining Records	Fees Waived	3,597	3,583	1	9.2	32,963.6	549.3933	\$36.34	\$19,964.95	\$20,041.51	(\$76.56)	(\$3,137.11)
Answer Student Questions	Fees Waived	3,597	3,583	1	9.2	32,963.6	549.3933	\$36.34	\$19,964.95	\$20,041.51	(\$76.56)	(\$3,137.11)
Receiving Waiver Applctns	Waivers Request	3,597	3,583	1	5.0	17,915.0	298.5833	\$36.34	\$10,850.52	\$10,894.73	(\$44.21)	(\$1,704.95)
Evaluate Waiver Applctns	Waivers Request	3,597	3,583	1	10.2	36,546.6	609.1100	\$33.07	\$20,143.27	\$22,221.91	(\$2,078.64)	(\$3,165.13)
Incomplete Applctns	Waivers Denied	563	563		4.3	2,420.9	40.3483	\$36.34	\$1,464.50	\$1,464.50	\$0.00	\$0.00
Input Approved Applctns	Waivers Request	3,034	3020	2	6.5	19,630.0	327.1667	\$36.34	\$11,889.24	\$11,944.96	(\$55.72)	(\$2,216.44)
Review Denial Appeals	Waivers Denied	563	563		5.0	2,815.0	46.9000	\$36.34	\$1,704.35	\$1,704.35	(\$0.00)	\$0.00
Reporting BOG Fee Waiver Data to CCC									\$1,201.44	\$1,201.44	\$0.00	\$0.00
									\$67,218.26	\$69,473.40	(\$2,255.13)	(\$12,478.76)
<b>TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION &amp; WAIVING:</b>												<b>(\$14,383.64)</b>

1 - The draft report showed 3,020 rather than 3,583.  
Calculated 3,583 as follows: 13,963 - 10,943 + 563)

2 - The draft report showed 2,457 rather than 3,020.  
Calculated 3,020 as 13,963 - 10,943.

Gavilan CCD  
Enrollment Count 2007-08

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By Column F	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Draft and Final Report Adjustment
<b>Calculating &amp; Collecting Enrollment Fees</b>										
Referencing Student Accts.	Total Enrolled	17,474	15,451	9.6	148,329.6	2472.1600	\$31.76	\$78,515.80	\$88,794.61	(\$10,278.81)
Calculating Fees	Student paying fees	7,961	12,280	7.4	90,872.0	1514.5333	\$31.76	\$48,101.58	\$31,185.14	\$16,916.44
Answer Student Questions	Total Enrolled	17,474	15,451	9.9	152,964.9	2549.4150	\$31.76	\$80,969.42	\$91,570.43	(\$10,601.01)
Update records	Student paying fees	7,961	12,280	4.4	54,032.0	900.5333	\$31.76	\$28,600.94	\$18,541.49	\$10,059.45
Collect Delinquent Fees	Student Acct Rec							\$0.00	\$0.00	\$0.00
Fee Refunds	Student Refunds	0.0	0					\$236,187.74	\$230,091.67	\$6,096.07
<b>Waiving Student Fees</b>										
Adopting Procedures, Recording, and Maintaing Records										
Answer Student Questions	Fees Waived	3,171	3,171	9.2	29,173.2	486.2000	\$41.84	\$20,342.61	\$20,342.61	(\$0.00)
Receiving Waiver Applctns	Waivers Request	3,171	3,171	5.0	15,855.0	264.2500	\$41.84	\$11,056.22	\$22,555.94	(\$11,499.72)
Evaluate Waiver Applctns	Waivers Request	3,171	3,171	10.2	32,344.2	539.0700	\$41.84	\$22,554.69	\$0.00	\$22,554.69
Incomplete Applctns	Waivers Request	0	0	4.3	0.0	0.0000	\$36.34	\$0.00	\$0.00	\$0.00
Input Approved Applctns	Waivers Request	3171	3171	6.5	20,611.5	343.5000	\$41.84	\$14,372.04	\$14,372.04	\$0.00
Review Denial Appeals	Appeals Denied	0	0	5.0	0.0	0.0000	\$36.34	\$0.00	\$0.00	\$0.00
Reporting BOG Fee Waiver Data to CCC								\$4,546.00	\$4,546.00	\$0.00
								\$72,871.56	\$61,816.59	\$11,054.97
<b>TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION &amp; WAIVING:</b>										<b>\$17,151.04</b>

**Tab 7**

Gavilan Community College District  
Enrollment Fee Collection and Waivers Program  
March 29<sup>th</sup>, 2010 Meeting Between SCO and Gavilan Staff  
July 1, 1998 to June 30, 2008  
S09-MCC-053

**PURPOSE:**

To outline meeting held between SCO and Gavilan CCD on March 29, 2010

**SOURCE:**

Conversations among the following:

Gavilan College:

Nancy Bailey, Administrative Assistance  
Angelica Garcia, Student Records Technician  
Esther Castaneda, Student Records Technician  
Connie Campos, Accounting Assistance  
Joe Keeler, Vice President of Administrative Services

SCO:

Jim Spano, Bureau Chief  
Curt Chiesa, Audit Specialist

**SCOPE:**

- We asked auditee staff questions regarding time charged to enrollment fee collection, calculations, and referencing accounts.
- We also updated Nancy on the current amount and nature of the audit findings.

**ANALYSIS:**

We met with auditee staff in the following order:

**Meeting with Nancy Bailey, Administrative Assistance and SB 90 Liaison**

We met with Nancy and explained that we had concerns about the amount of time charged for the following four fee collections activities: (1) referencing student accounts, (2) calculating fees, (3) answering student questions and (4) updating records. We discussed the reimbursable activities and advised Nancy that prior to the mandate, the district was not required to impose an enrollment fee. Since the mandate required the imposition of the enrollment fee, the related costs are reimbursable. However, the mandate does not reimburse registration-related costs such as adding and deleting classes, processing transcript requests, responding to parking or health center fee questions or requests to see a counselor.

We advise Nancy that for the four reimbursable activities identified above, the district claimed, per enrolled students, the following:

FY 1998-99 – 44.4 minutes  
FY 1999-00 – 45.4 minutes  
FY 2000-01 – 45.5 minutes  
FY 2001-02 – 44.0 minutes  
FY 2002-03 – 44.1 minutes  
FY 2003-04 – 41.4 minutes  
FY 2004-05 – 41.4 minutes  
FY 2005-06 – 41.4 minutes  
FY 2006-07 – 14.5 minutes  
FY 2007-08 – 31.3 minutes

We informed Nancy that the district's survey forms states that the first and third reimbursable activities should be applied to total number of enrollment while the second and fourth reimbursable activities should be applied to total number of students paying fees. However, for FY 2003-04 and FY 2004-05, the district used the same numbers for all four reimbursable activities. Furthermore, the information used by the district did not adjust for non-residence students and part-time high school students taking college classes as required by the mandated. The numbers used by the district also did not agree with the numbers provided by the California Community Colleges Chancellor's Office.

We informed Nancy that our worksheets previously provided to support the exit conferenced amounts inadvertently applied the time allowance for updating records to total number of enrolled students less non-residence and part-time high school students taking college classes rather than the number of students paying the enrollment fee.

We informed Nancy that we performed a rough analysis of staffing required for the first four reimbursable activities based on the enrollment period for each term. The number of hours claimed for the first four reimbursable activities identified above would required approximately four persons full time for each summer session and approximately 9 to 15 persons full time for each fall and spring terms. We also informed Nancy that the calculation used to determine reimbursable costs did not factor in students paying over the telephone or web based.

**Meeting with Angelica Garcia, Admissions Office - Student Records Technician and Ester Castaneda, Student Records Technician (Nancy also attended this meeting)**

Angelica claimed 40 hours for the first four activities for FY 1998-99 through FY 2005-06 and 57 hours for FY 2007-08. Ester claimed 40 hours for the first four activities for FY 1998-99 through FY 2005-06 and 46 hours for FY 2007-08. Both Angelica and Ester are currently involved in fee collections.

Jim explained that the portion of the mandate related to four reimbursable activities identified above did not include activities for dropping and adding classes since these tasks existed before the mandate and were not reimbursable.

Both Angelica and Ester confirmed that the OLGA web base system (Reflection Program) was implemented around 2006 and the Banner System was implemented around June 2008.

Esther described the following steps involved in calculating and collecting fees:

- Students records are generally accessed by Student "G" I.D. number.
- A separate screen shows if a student has financial aid, which affects the amount owed
- The screen shows the amount owed (computer program calculates the fee)
- The technician posts payment method, e.g., credit card, check, or cash
- The technician switches to another screen and updates the student's filed.

Esther informed us that the amount of time generally required for the above four reimbursable activities was approximately two to three minutes. Esther informed us that she was not aware that the time she recorded on survey forms was to exclude registration-related activities. Ester informed us that the time included adding and deleting classes, collecting other fees, and other non-mandated fee collection activities.

Esther informed us that the time she charged for accounts receivable delinquencies (reimbursable activities #5) was for all time during the year, not the time per student.

Curt asked why no staff in the Admissions Office charged time for calculating and collecting fees in for FY 2006-07. Angelica informed us that staff didn't have time to fill out the survey forms in that year.

Nancy and Angelica agreed that the time allowances claimed on the survey forms appears to be overstated and that Esther and Angelica would reevaluate the time they claimed for calculating and collecting enrollment fees and let SCO know the results.

Jim asked if the district had information on how many students paid via automated means versus in person during the audit period. Esther and Nancy replied that the auditee did not have this information. However, Nancy indicated that the district could track this information and provide it to the state in the future. Also both Angelica and Ester confirmed that the OLGA Web based system (Reflection Program) was implemented around 2006 and the Banner System was implemented around June 2008. Angelica informed us that prior to 2006, most of the collections were made over the counter.

**Meeting with Connie Campos, Business Office – In purchasing for past three years and accounting assistance and cashier prior to that time. (Nancy also attended this meeting.)**

Connie claimed 12 hours for the first four activities for FY 1998-99 through FY 2005-06 and 17 hours for FY 2007-08. Connie informed us that she is currently working in purchasing and has not function as a cashier since 2007.

We met with Connie Campos who explained that she no longer is involved with calculating and collecting enrollment fees and hasn't performed this task since 2007 and prior years. However, she recollected that prior to the OLGA system in 2006, most students would pay in the Business Office (where she worked) rather than the Admissions Office (where Esther and Angelica work). Connie informed us that prior to the OLGA system, students would register over the telephone and pay within ten days at the Business Office. Connie indicated that subsequent to the implementation of the on-line OLGA system in 2006, students had to pay when they registered via the phone system.

Connie informed us that the Business Office did not handle any registration activities, but did handle health fee collections and parking. Connie explained that the student records showed the fee amounts and informed us that some student records were updated at the end of the day.

Connie explained that enrollment fees could be paid outside of the enrollment period, e.g., if a fee increased incurred during the year after the student already paid a fee, then the student (not on financial aid) would have to go to her office and pay the additional enrollment fee amount due or when there was a hold placed on the records.

Connie asked to examine the original time form she had filled out for the mandated activities. Connie reviewed the survey forms and stated that, to the best of her knowledge, that 12 minutes per student she recorded on the survey forms for the four reimbursable activities above was accurate.

Jim asked Connie how many cashiers were performing the four reimbursable activities at one time. Connie informed us that only one person was performing the four reimbursable activities above, which consumed only a portion of that person's time.

After Connie left the meeting, we updated Nancy on the changes to the audit adjustments and provided her a copy of the following:

- Schedule of minutes claimed by individual employees for the first four reimbursable activities sorted by both employees and by reimbursable activities.  A.6.15  A.6.15
- Schedule of minutes claimed for the fifth and sixth reimbursable activities under Fee Collections and the six reimbursable activities under Fee Waivers sorted by reimbursable activities.  A.6.15
- Analysis of time allowances showing the minutes, hours, and amounts claimed for the first four reimbursable activities for the audit period. This document shows that the number of hours claimed for the first four reimbursable activities identified above would require approximately four persons full time for each summer session and approximately 9 to 15 persons full time for each fall and spring terms.  A.6.15
- Revised Excel schedules of the adjustment to the costs claimed based on time allowances (first six reimbursable activities under both Fee Collections and Fee Waivers). The adjustment presented at the exit conference inadvertently applied the fourth reimbursable activities for updating student records (under Fee Collections) to the number on student enrollments as adjusted for non-residence students and part-time high school students taking college classes rather than students paying the enrollment fees; the district's survey forms identified the students paying the enrollment fees as the proper multiplier. Also corrected the number of waiver requests used to calculate FY 2005-06 and FY 2006-07 for inputting approved applicants; the numbers used by the district included denied waiver.  A.6.17
- Schedule of audit adjustment to FY 2007-08 travel and training.  A.6.16
- Updated schedule for adjustments to offsetting revenues.  A.6.16
- Updated Schedule 1 for revisions to the audit adjustments.  A.6.16
- Comparison of findings before and after the exit conference and supporting worksheets.  A.6.16

Nancy reiterated that based on information presented, the costs of the filed claims during the audit period appears to be overstated. Nancy indicated that she would want to do what is right.

Jim expressed concerns with Nancy that filed claims for the first four reimbursable activities was \$674,458 for FY 2008-09 as compared to \$236,188 for FY 2007-08, a 185% increase. We informed Nancy that in light of the automated Banner system in June 2008, such costs appears to be excessive and unreasonable. Nancy requested that we not audit FY 2008-09, but instead, the district would reevaluate the costs claimed and amend FY 2007-08 claim as appropriate.

**Meeting with Joe Keeler, Vice President of Administrative Services, and Nancy Bailey, Administrative Assistance and SB 90 Liaison**

We met with Joe and Nancy and Jim explained that SCO was concerned about the amount of time charged for enrollment fee collection and calculations. Jim indicated that the purpose of our visit was to gain an understanding of how the auditee determined the amount of time to charge the mandate and to update the auditee on the audit status.

Jim summarized the conversations that took place today with district staff and stated that based on discussions with them, claimed costs appear to be both excessive and unreasonable. Jim indicated that for the first four reimbursable activities, staff claimed between 12 minutes to 80 minutes per student, averaging between 41.4 and 45.5 minutes for FY 1998-99 through FY 2005-06, 14.5 minutes for FY 2006-07, and 31.3 minutes for FY 2007-08. Curt informed them that based on discussion with Angelica, the time reported on the survey forms for some of the activities, e.g., processing accounts receivable delinquencies, may have included total time spent in a fiscal year rather than per student.

Jim also informed Joe that staff in the Admissions Office believed that the hours they recorded were overstated because they misunderstood the reimbursable activities. Nancy confirmed the discussion we had with Admission Office staff. Joe replied that he would have the consultant, Keith Peterson, work with the SCO on the necessary changes.

Curt asked if the auditee had any idea then they might respond to SCO with their conclusion on the minutes claimed for calculating and collecting enrollment fees. Nancy replied that the district should be able to respond within two weeks.

**CONCLUSION:**

The auditee will let SCO know what it intends to do regarding the time claimed for collecting and calculating enrollment fees. Also, Nancy informed us that in the future, the district will track the number of students who pay fees over the internet versus over the counter.

## **Tab 8**





**Gavilan College, Training Five**  
Follow-up Report for July 31 – Aug 2, 2007

*Federal Family Education Loan Program*

<b>Account Information</b>	
<b>Project name:</b>	Financial Aid Training
<b>Prepared by:</b>	Marla Skelley
	Senior Financial Aid Consultant
	(360) 870-7412, marla.skelley@sungardhe.com

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Gavilan College	Veronica Martinez

**Objectives**

The purpose of this training session is to provide knowledge transfer on the forms, processes and reports for the following Banner Financial Aid sections:

- Review of topics from previous visits
- ~~FFELP~~ and/or Alternative Loans as applicable (application/origination processing and related loan functions other than disbursement)
- Pell COD Processing

*Allow* **A6**

**Progress Report**  
**Forms and Processes Used**

The training took place initially with only Veronica participating. It is imperative that other staff from the financial aid office participate in Banner training. The topics this week are very involved and the staff members who will be managing these programs need to participate. We were able to get Rocia to participate in part of the loan training. No other staff was able to participate in the Pell COD training.

Gavilan does not currently certify any Unsubsidized or Alternative loans. They are a FFELP school and require an entrance interview every year. Typically students do not attend during the summer so summer financial aid is not awarded. Gavilan does not participate in EFT and receives paper checks for their Federal Stafford Loans. There is no reason not to move to EFT for

**Process Description:** Student accounts management- build account detail codes, cashier definitions, day-to-day operations, refunding, returned check processing, reconciliation

**Banner Modules:** Accounts Receivable

**1. Meeting Logistics**

<b>Item</b>	<b>Description</b>
<b>Date</b>	October 30, 31, November 1
<b>Time</b>	8:30 AM – 4:30 PM
<b>Location</b>	TBA

**2. Attendees**

<b>Role</b>	<b>Name</b>
<b>Facilitator</b>	Antonio Trepesowsky
<b>Scribe</b>	
<b>Other Participants</b>	Users responsible for daily student account operations as well as those supervising the operations; Users responsible for accounting and reconciling accounts receivable accounts.

**3. Pre-Work**

- Attendees should have completed Banner Navigation Training or an equivalent course and be able to navigate in the Banner system.
- Have the ability to log into the Banner Student System with necessary User ID and password.
- Have the Help Center in Banner accessible
- Have an electronic copy of the Banner Student and Banner General User's guides available for reference.
- Review Accounts Receivable Workbook and Accounts Receivable User's Guide Procedures.
- Have a printed copy of the Academic History Workbook to bring to training for reference.

*a/lw 100%*  
**A6.9**

**4. Purpose**

- To become familiar with Banner Accounts Receivable terminology.
- To review validation tables and application forms included in Banner's Accounts Receivable Modules.
- To begin hands-on training on how to enter and maintain detail codes, fee assessment, transactions, balance daily work and reconcile accounts.

**5. Desired Outcomes**

- Consolidate and demonstrate the knowledge and skills obtained since the previous visit
- Understand Banner Detail Codes

*- dots ok*

**Gavilan Community College District**  
**Follow-up Report for January 8-January 10, 2008**  
**Banner Student: Mock Registration**  
**January 15, 2008**

<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District Banner Student Implementation
<b>Prepared by:</b>	Dottie Marron
	Principal Functional Consultant
	<a href="mailto:Dottie.Marron@sungardhe.com">Dottie.Marron@sungardhe.com</a>
	(619) 920-7060

<b>Distribution</b>		
Gavilan CCD	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

**Objectives**

- Mock Registration

**Progress Report**  
**Accomplishments**

- allow*  
**3/1 A6.9**
- Successfully admitted over 60 applicants
  - Successfully registered approximately 25 students
  - Successfully assessed registration fees for students
  - Finalized procedures for admitting students
  - Finalized procedures for registering and taking payments
  - Closed and finalized cashiering sessions
  - Built repeat rules and academic standing rules

**Progress Report**  
**Decisions Made and/or Actions Taken**

Admitting Students

Admissions staff admitted approximately 60 students. They used a QuickFlow to navigate to the appropriate forms. It was decided that Hollister and Morgan Hill will use the Quick Admit form (SAAQUIK) to enter applications and admit students. Gavilan staff will follow-up with the application and enter any remaining admissions data for applicants.

Setting up the Term

**Gavilan College**  
**Follow-up Report for February 15, 2008**  
**Approvals**  
**April 3, 2008**

*7. Is this the Feb. 12-14 date  
 the  
 Develop program  
 A6.9*

<b>Account Information</b>	
<b>Project name:</b>	Gavilan College
<b>Prepared by:</b>	Jon Langlois
	Senior Finance Functional Consultant
	<a href="mailto:Jon.langlois@sungardhe.com">Jon.langlois@sungardhe.com</a>
	916.662-2795

<b>Distribution</b>		
Gavilan College	Susan Cheu	Director of Business Services
Gavilan College	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

**Objectives**

This meeting is intended to provide training on Interfaces. The remaining time is to be spent as a General Consult visit.

**Progress Report**  
**Accomplishments**

The client has already had training on the interfacing of Accounts Receivable prior to this visit. The other interfaces will be with the assistance of the IT Department as they will be feeds from third party sources. This includes the feed for payroll which is coming directly from the County.

With the above paragraph in mind a decision was made to work on answering questions and then to give the approvals training that was put off from the previous trip.

**Accounts Receivable:**

The setup of the detail codes that would be handling the Student and Non Student refunds were discussed. This included the setup of the proper FOAP elements. Also discussed was the process of feeding those refunds to the Finance system and then producing checks. There are two different options when it comes to processing Student refund checks and not having them combined with the Accounts Payable checks.

1. Setup a separate bank code which would be attached directly to the rule codes on the refund codes. This would enable the Accounts Payable staff to run refunds as a separate check run. The drawback is that processing the bank reconciliation is a problem as this process is done by bank code.
2. Keep just one bank code but work out a manual schedule with the Accounts Payable and Accounts Receivable Staff members. The processing of the refunds would have to be done on a set day of the week when AP invoice are not processed. The drawback is that this take manual scheduling of the Staff but when it comes to the bank reconciliation everything works fine.

**Gavilan Community College District**  
**Follow-up Report for February 12-February 14, 2008**  
**Banner Student: Mock Registration II**  
**February 16, 2008**

<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District Banner Student Implementation
<b>Prepared by:</b>	Dottie Marron
	Principal Functional Consultant
	<a href="mailto:Dottie.Marron@sungardhe.com">Dottie.Marron@sungardhe.com</a>
	(619) 920-7060

<b>Distribution</b>		
Gavilan CCD	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

**Objectives**

- Mock Registration

**Progress Report**  
**Accomplishments**

- 1 • Registered approximately 70 students
- 2 • Practiced using d-space to drop students
- 3 • Practiced using registration add authorization codes
- OK 4 • Assessed fees and added optional fees to student accounts
- OK 5 • Posted payments to student accounts
- OK 6 • Closed cashiering sessions
- OK 7 • Ran the refund process
- 8 • Released third party contracts to student accounts
- 9 • Entered and rolled grades
- 10 • Ran repeat process
- ND 11 • Calculated GPAs
- 12 • Tested academic standing rules
- 13 • Checked over converted academic history

OK 13 4/13 A69

**Progress Report**  
**Decisions Made and/or Actions Taken**

Start of Term Checklist

**Gavilan Community College District**  
Follow-up Report for 03/05/2008 - 03/06/2008  
Banner Student: Accounts Receivable Consulting (Remote) →  
March 9, 2008

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<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District
<b>Prepared by:</b>	Robby Alexander
	Sr. Functional Consultant
	Robby.Alexander@sungardhe.com
	1-800-541-5330 ext. 5784245

<b>Distribution</b>		
Gavilan Community College District	Dave Phillips	Gavilan Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager
SunGard Higher Education	Kimberly Saving-Sherman	Team Manager

**Objectives**

To provide consulting on the Banner Accounts Receivable system. Topics included but were not limited to, Third-Party Contracts, Cashiering, Cashier Profiles, and End of Day Processes.

**Progress Report**  
**Accomplishments**

*Handwritten notes:*  
Banner Accounts Receivable  
not A/R is OK

**Third-Party Contracts**

Third-party contracts were discussed and the California Department of Rehabilitation was used as an example. The Department of Rehabilitation is an example of a contract in which the students that use this program are sponsored by different Department of Rehabilitation offices around the state and therefore, the billing statements sent to them from Gavilan need to go to different addresses. Unfortunately, when the Third-Party Billing Statement (TSRTBIL) is run it will bill all contracts that belong to that sponsor on one billing statement using one address. For example, if the Department of Rehabilitation's ID has three contract numbers associated with it on the Contract Authorization Form (TSACONT) then all three of those contracts will be billed at the same time to the same address.

Possible solutions to this issue can be:

1. Duplicate the Department of Rehabilitation multiple times in the General Person Module. For example, CA Department of Rehabilitation – Sacramento, CA Department of Rehabilitation – San Francisco, etc. This will allow for the billing of this sponsor to different addresses for the individual contracts that they may have with Gavilan. This may violate Gavilan's data standards so caution will need to be used when searching for these entities in the database to avoid further duplication or the use of the wrong ID when creating contract rules on TSACONT, or when assigning students to the contract. The use of alternate IDs may also help identify these entities.

**Gavilan Community College District**  
**Follow-up Report for March 11-March 13, 2008**  
**Banner Student: Remote Consulting**  
**March 17, 2008**

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<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District Banner Student Implementation
<b>Prepared by:</b>	Dottie Marron
	Principal Functional Consultant
	Dottie.Marron@sungardhe.com
	(619) 920-7060

<b>Distribution</b>		
Gavilan CCD	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

<b>Objectives</b>
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- Mock Registration II

<b>Progress Report</b>
<b>Accomplishments</b>

- Set up start of term rules
- Tested INB registration
- Tested fee assessment
- Tested posting charges and payments
- Tested using add authorization codes
- Tested using D-space for drops
- Tested Web registration
- Tested using add authorization codes on the Web
- Tested credit card payments on the Web
- Tested end-of-day cashiering procedures
- Tested end-of-term processes
- Tested sleep/wake

<b>Progress Report</b>
<b>Decisions Made and/or Actions Taken</b>

Start of Term Procedures

The following steps are followed to set up a term in Banner:

**Gavilan Community College District**  
**Follow-up Report for April 7-April 9, 2008**  
**Banner Student: Remote Consulting**  
**April 14, 2008**

APR 14 2008  
 →  A6.9

<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District Banner Student Implementation
<b>Prepared by:</b>	Dottie Marron
	Principal Functional Consultant
	<a href="mailto:Dottie.Marron@sungardhe.com">Dottie.Marron@sungardhe.com</a>
	(619) 920-7060

<b>Distribution</b>		
Gavilan CCD	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

**Objectives**

- Go-Live Preparation

**Progress Report**  
**Accomplishments**

- Made adjustments to sleep/wake defaults
- Determined how transfer work will be tracked
- Continued testing fee assessment rules
- Disbursed financial aid
- Reviewed progress evaluation rules
- Set up validation tables needed for tracking matriculation information
- Decided to use exemptions to track BOGGs during Summer 2008
- Reviewed academic calendar set up
- Set up and tested CCCApply load using SAR189U

**Progress Report**  
**Decisions Made and/or Actions Taken**

Sleep/Wake

Sleep/Wake has been set up and is working. However, we were unable to print schedule bills using sleep/wake. The remote DBA has set up sleep/wake defaults under the SW\_USER ID. I logged in as SW\_USER and changed the defaults on GJAPDFT for the TSRBIL process. I added the schedule bill defaults. Once I changed the defaults we were able to print schedule bills.



*preparation for training*

**Gavilan College, General Consulting**  
Follow-up Report April 22 - 24, 2008

→ A6.9

<b>Account Information</b>	
<b>Project name:</b>	Financial Aid Consulting
<b>Prepared by:</b>	Marla Skelley
	Senior Financial Aid Consultant
	(360) 870-7412, marla.skelley@sungardhe.com

<b>Distribution</b>	
SunGard Higher Education	Bryan Blackwell
SunGard Higher Education	Peggy Davis
Gavilan College	Dave Phillips
Gavilan College	Veronica Martinez

**Objectives**

The purpose of this training session is to provide assistance on go-live activities and to prepare the PROD instance for conversion.

**Progress Report**  
**Forms and Processes Used**

We had a good week of consulting. Veronica and Nick successfully completed data load, tracking, budgeting, and packaging groups. We were able to really talk about issues they will face.

**General information**

Gavilan will automatically package unsubsidized Stafford loans for the 2008-09 academic year. A decision regarding if the additional unsubsidized loan will be auto-packaged or if just the sub/unsub up to grade level will be packaged. An unsubsidized loan fund needs to be set up on RFRBASE, RFRMGMT, and added to RFRGFND in order for it to be awarded both manually and through auto-packaging.

I suggested that they not auto-package Parent PLUS loans even though they will be offering them in 2008-09. The PLUS loan fund needs to be set up on RFRBASE, RFRMGMT, and added to RFRGFND in order for it to be awarded both manually and through auto-packaging.

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Program set-up, not training

**Gavilan Community College District**  
**Follow-up Report for May 6-May 8, 2008**  
**Banner Student: Go-Live Support**  
**May 12, 2008**

<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District Banner Student Implementation
<b>Prepared by:</b>	Dottie Marron
	Principal Functional Consultant
	<a href="mailto:Dottie.Marron@sungardhe.com">Dottie.Marron@sungardhe.com</a>
	(619) 920-7060

<b>Distribution</b>		
Gavilan CCD	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

**Objectives**

- Go-Live Support

**Progress Report**  
**Accomplishments**

- Continued to work on CCCApply load using SAR189U
- Set up Web enrollment verification requests
- Built useful population selections and variables
- Discussed common matching rules with Financial Aid
- Set up Web transcripts

**Progress Report**  
**Decisions Made and/or Actions Taken**

Gavilan Go-Live

Over 400 students have registered in the Admissions and Records Office. Nearly 200 students have registered on the Web. With over 600 students registered Gavilan College is live on Banner

Student. CONGRATULATIONS GAVILAN COLLEGE!



CCCApply Using SAR189U

Up Loading Data  
Develops System

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**Gavilan Community College District  
Follow-up Report for May 13-May 15, 2008  
Banner Student: Post Go-Live Support  
May 16, 2008**

<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District Banner Student Implementation
<b>Prepared by:</b>	Dottie Marron
	Principal Functional Consultant
	<u>Dottie.Marron@sungardhe.com</u>
	(619) 920-7060

<b>Distribution</b>		
Gavilan CCD	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

**Objectives**

- Post Go-Live Support

**Progress Report  
Accomplishments**

- Reviewed cashiering finalization procedures
- Resolved CCCApply issue
- Set up CCCApply rules in PROD and successfully tested CCCApply upload
- Wrote procedures for setting up CCCApply in Banner
- Developed procedure for processing CCCApply applications
- Reviewed Faculty Load set up
- Reviewed Detail Code set up
- Built population selection to identify students with an orientation hold
- Ran process to remove orientation holds

**Progress Report  
Decisions Made and/or Actions Taken**

Schedule Bill Due Date

The Due Date on the schedule bill was displaying a date 10 days in the future even though the sleep/wake parameters had no due date entered. There was nothing about the set up in Banner that would cause the future date. Dave checked with the DBA. The DBA had set a future date as part of his sleep/wake trigger. The DBA adjusted the date so it would display the due date as one

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**Gavilan College, General Consulting**  
Follow-up Report May 27 - 29, 2008

10/28/08 10:30 Program develop.

<b>Account Information</b>	
<b>Project name:</b>	Financial Aid Consulting
<b>Prepared by:</b>	Marla Skelley
	Senior Financial Aid Consultant
	(360) 870-7412, marla.skelley@sungardhe.com

<b>Distribution</b>	
SunGard Higher Education	Bryan Blackwell
SunGard Higher Education	Peggy Davis
Gavilan College	Dave Phillips
Gavilan College	Veronica Martinez

**Objectives**

The purpose of the consulting session is to provide consulting, configuration assistance for continued go-live tasks

**Progress Report**  
**Forms and Processes Used**

Nick and Veronica have made great progress. The BOG-C award is working well. We had discussion about how the BOG A and B programs could be better managed. I suggested that Quickflow be set up so that staff can streamline the process. The following Quickflow process could be set up in the following order:

**RRAAREQ** – If FAFSA exists and is in S status go no further; student will be considered for BOG C; If FAFSA in R status go to:

**ROAUSDF** and populate the appropriate BOG with a 'Y'

**RPAAWRD** – Award correct BOG A or B

By using this process, staff should be able to reduce the number of steps in the review of which program students are eligible for. If the FAFSA exists, it means the student will be automatically considered for BOG C. We wrote a disbursement rule to ensure that students are residents of CA since that is a requirement.

9 has to do with BOG eligibility, rather than using BOG in fee-waiver fund

**Tab 9**

*Joy*

Training Days for Fee Collection	Trainer	Cost of Trainer	Attendees
July 17 - July 19, 2007	Dottie	7167.90	Angelica, Esther, Maria, Joy, Mimi, Dave - 3 days Rosalinda, Lucy, Gloria, Judy - 2 days Bonnie, Michele, Katie - 1 day
July 31 - August 2, 2007	Maria	8154.63	Nick, Veronica, Dave, Mimi - 3 days Rocio - 1 day
October 30 - November 1, 2007	Antonio	7123.56	Joy, Angelica, Mimi, Maria - 3 days
January 8 - January 10, 2008	Dottie	7458.28	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
February 12 - February 14, 2008	Jon	7699.26	Dave, Mimi, Laurel, Lidia, Susan - 3 days
February 12 - February 14, 2008	Dottie	7177.28	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
March <sup>7</sup> 8, 2008	Robbie	1606.50	Mimi, Dave, Joy, Angelica, Laurel, Lidia - 1 day
March 11 - March 13, 2008	Dottie	7285.10	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 8 - April 10, 2008	Dottie	7280.68	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 22 - April 24, 2008	Maria	8317.65	Mimi, Dave, Veronica, Nick - 3 days
May 6 - May 8, 2008	Dottie	6385.68	Mimi, Dave, Joy, Angelica - 3 days
May 13 - May 15, 2008	Dottie	7298.55	Mimi, Dave, Joy, Angelica - 3 days
May 28 - May 30, 2008	Maria	8318.41	Mimi, Dave, Veronica, Nick - 3 days

\$ 91,273.48

A6.9

Please sign by your name below indicating that you attended the workshops identified above.

Admissions and Records Dept.

Joy Parker

Angelica Garcia

Esther Castaneda

Maria Martinez (Joy)

Jan Peters (Joy)

Roz Rawlins

*[Handwritten signatures and initials over lines]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

Gavilan Community College District  
 Enrollment Fee Collection and Waivers  
 Enrollment Fee Collections - Staff Training - One-Time per Employee  
 July 1, 1998 to June 30, 2008  
 S09-MCC-053

(1) = # of days on invoice / total # of days on all invoices

Invoice Dates	Employee	(1) % of Claimed Cost Related to Invoice	Total Claimed 8-Jul Training Salary	Claimed Salary & Benefits Related to Invoice	Allowable %	Allowable Cost	Audit Adjustment
<b>FY 2007-08</b>							
July 17 -19, 2007	Angelica	12.00%	\$7,982.00	\$ 957.84	80.00%	\$ 766	\$ (192)
	Esther	27.30%	3,446.96	940.08	80.00%	752	(188)
	Maria	21.40%	3,876.32	830.64	80.00%	664	(167)
	Joy	12.00%	11,306.00	1,356.72	80.00%	1,086	(271)
	Mimi	8.10%	16,836.48	1,365.12	80.00%	1,092	(273)
	Dave	8.80%	15,441.44	1,362.48	80.00%	1,090	(272)
	Rosalinda	100.00%	308.96	308.96	80.00%	247	(62)
	Lucy	100.00%	487.52	487.52	80.00%	390	(98)
	Gloria	100.00%	472.64	472.64	80.00%	378	(95)
	Judy	33.30%	2,935.68	978.56	80.00%	783	(196)
	Bonnie	100.00%	308.16	308.16	80.00%	246	(62)
	Michele	100.00%	223.44	223.44	80.00%	179	(44)
	Katie	100.00%	314.80	314.80	80.00%	252	(63)
July 31-Aug 2, 2007	Nick	33.30%	2,295.36	765.12	0.00%	-	(765)
	Veronica	33.30%	3,841.20	1,280.40	0.00%	-	(1,280)
	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)
	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)
	Rocio	100.00%	325.28	325.28	0.00%	-	(325)
Oct 30 - Nov 1, 2007	Joy	12.00%	11,306.00	1,356.72	100.00%	1,357	0
	Angelica	12.00%	7,982.00	957.84	100.00%	958	0
	Mimi	8.10%	16,836.48	1,365.12	100.00%	1,365	(0)
	Maria	21.40%	3,876.32	830.64	100.00%	831	0
Jan 8 -10, 2008	Mimi	8.10%	16,836.48	1,365.12	42.86%	585	(780)
	Dave	8.80%	15,441.44	1,362.48	42.86%	584	(778)
	Joy	12.00%	11,306.00	1,356.72	42.86%	584	(773)
	Angelica	12.00%	7,982.00	957.84	42.86%	410	(548)
	Maria	14.30%	3,876.32	553.76	42.86%	237	(317)
	Esther	18.20%	3,446.96	626.72	42.86%	268	(359)
	Jan	25.00%	2,277.12	569.28	42.86%	244	(325)
	Roz	25.00%	1,831.68	457.92	42.86%	196	(262)
	Lorraine	25.00%	1,365.76	341.44	42.86%	146	(195)
	Irma	25.00%	555.20	138.80	42.86%	59	(80)
	Natalie	25.00%	1,064.32	266.08	42.86%	114	(152)
Judy	16.70%	2,935.68	489.28	42.86%	210	(279)	
Feb 12- 14, 2008 Jon (correct date is Feb 15)	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)
	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)
	Laurel	75.00%	1,666.24	1,249.68	0.00%	-	(1,250)
	Lidia	75.00%	1,649.92	1,237.44	0.00%	-	(1,237)
	Susan	100.00%	1,546.32	1,546.32	0.00%	-	(1,546)

Feb 12-14 2008 Dottie	Mimi	8.10%	16,836.48	1,365.12	30.77%	420	(945)	
	Dave	8.80%	15,441.44	1,362.48	30.77%	419	(943)	
	Joy	12.00%	11,306.00	1,356.72	30.77%	417	(940)	
	Angelica	12.00%	7,982.00	957.84	30.77%	295	(663)	
	Maria	14.30%	3,876.32	553.76	30.77%	170	(384)	
	Esther	18.20%	3,446.96	626.72	30.77%	193	(434)	
	Jan	25.00%	2,277.12	569.28	30.77%	175	(394)	
	Roz	25.00%	1,831.68	457.92	30.77%	141	(317)	
	Lorraine	25.00%	1,365.76	341.44	30.77%	105	(236)	
	Irma	25.00%	555.20	138.80	30.77%	43	(96)	
	Natalie	25.00%	1,064.32	266.08	30.77%	82	(184)	
	Judy	16.70%	2,935.68	489.28	30.77%	150	(339)	
9-Mar-08	Mimi	2.70%	16,836.48	455.04	0.00%	-	(455)	
	Dave	2.90%	15,441.44	454.16	0.00%	-	(454)	
	Joy	4.00%	11,306.00	452.24	0.00%	-	(452)	
	Angelica	4.00%	7,982.00	319.28	0.00%	-	(319)	
	Laurel	25.00%	1,666.24	416.56	0.00%	-	(417)	
	Lidia	25.00%	1,649.92	412.48	0.00%	-	(412)	
Mar 11 - 13, 2008	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)	
	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)	
	Joy	12.00%	11,306.00	1,356.72	0.00%	-	(1,357)	
	Angelica	12.00%	7,982.00	957.84	0.00%	-	(958)	
	Maria	14.30%	3,876.32	553.76	0.00%	-	(554)	
	Esther	18.20%	3,446.96	626.72	0.00%	-	(627)	
	Jan	25.00%	2,277.12	569.28	0.00%	-	(569)	
	Roz	25.00%	1,831.68	457.92	0.00%	-	(458)	
	Lorraine	25.00%	1,365.76	341.44	0.00%	-	(341)	
	Irma	25.00%	555.20	138.80	0.00%	-	(139)	
	Natalie	25.00%	1,064.32	266.08	0.00%	-	(266)	
	Judy	16.70%	2,935.68	489.28	0.00%	-	(489)	
April 8 - 10, 2008	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)	
	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)	
	Joy	12.00%	11,306.00	1,356.72	0.00%	-	(1,357)	
	Angelica	12.00%	7,982.00	957.84	0.00%	-	(958)	
	Maria	14.30%	3,876.32	553.76	0.00%	-	(554)	
	Esther	18.20%	3,446.96	626.72	0.00%	-	(627)	
	Jan	25.00%	2,277.12	569.28	0.00%	-	(569)	
	Roz	25.00%	1,831.68	457.92	0.00%	-	(458)	
	Lorraine	25.00%	1,365.76	341.44	0.00%	-	(341)	
	Irma	25.00%	555.20	138.80	0.00%	-	(139)	
	Natalie	25.00%	1,064.32	266.08	0.00%	-	(266)	
	Judy	16.70%	2,935.68	489.28	0.00%	-	(489)	
April 22 - 24, 2008	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)	
	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)	
	Veronica	33.30%	3,841.20	1,280.40	0.00%	-	(1,280)	
	Nick	33.30%	2,295.36	765.12	0.00%	-	(765)	
	-							
	May 6 - 8, 2008	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)
Dave		8.80%	15,441.44	1,362.48	0.00%	-	(1,362)	
Joy		12.00%	11,306.00	1,356.72	0.00%	-	(1,357)	
Angelica		12.00%	7,982.00	957.84	0.00%	-	(958)	
May 13- 15, 2008	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)	
	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)	
	Joy	12.00%	11,306.00	1,356.72	0.00%	-	(1,357)	
	Angelica	12.00%	7,982.00	957.84	0.00%	-	(958)	
May 28 - 30, 2008	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)	
	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)	
	Veronica	33.30%	3,841.20	1,280.40	0.00%	-	(1,280)	
	Nick	33.30%	2,295.36	765.12	0.00%	-	(765)	
Totals			\$ 82,359			\$ 18,683	\$ (63,676)	

**A6.34**

**A6.33**

**Tab 10**

**308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WORKLOAD STATISTICS REPORT**

EFCW 1.8-2

District: GAVILAN COMMUNITY COLLEGE DISTRICT

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS							
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6
1. Number of enrollment fee accounts-receivable requiring collection:								
Summer								
Fall								
Winter/Intersession								
Spring								
Total	1849	1575	2622	2994	902	799	1828	
2. Number of enrollment fee refunds processed as a result of change in waiver eligibility								
Summer								
Fall								
Winter/Intersession								
Spring								
Total								

06-07 07-08

663 not reports

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: Lilibeth Iba Date: 6/28/06  
Employee Name: (print) LILIBETH IBA Position or Title: Accountant

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_  
PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ TO \_\_\_\_\_

WED, JUN 28, 2006, 10:46 AM --req: LILLIBETH--leg: GL ---loc: BUSOFC---job: 674715 #J4978---prog: GL440 <I.54>---report id: GLFLTR02

SHORT ORDER: Account within Program

SELECT Program Code: 000010 ; Account Code: 8852

Lg Account	Primary Ref	Transaction Description	SS	Ref	Date	Job No	Debit	Credit	NET
GL 000010-8852	33218	LOPEZ, TIFFANY NSF CHECK/LIBRA	CR	01/26/99	00210325	0.00	9.10		59.34
GL 000010-8852	33241	CREDIT MANAGEMENT PAUL MOSER/WES	CR	01/28/99	00210336	0.00	205.00		264.34
GL 000010-8852	33295	COMMUNITY EDUCA NSF CHECK/VILL	CR	02/05/99	00213652	0.00	360.00		624.34
GL 000010-8852	C/R33143	GAVILAN COLLEGE NSF Check/Coll	OH	02/11/99	00212006	200.00	0.00		424.34
GL 000010-8852	33313	MERRILL, REBECC NSF CHECK	CR	02/17/99	00214835	0.00	200.00		624.34
GL 000010-8852	NSF 1/99	GAVILAN CASH CL NSF Check/Coll	OH	02/23/99	00213450	874.00	0.00		-249.66
GL 000010-8852	33387	GARCIA, JACOB NSF CHECK/SP99	CR	02/24/99	00215945	0.00	145.00		-104.66
GL 000010-8852	33397	MOLINA, NICOLE NSF CHECK/SP99	CR	02/24/99	00215945	0.00	124.00		19.34
GL 000010-8852	33401	YAMAOKA, ALLISO NSF CHECK/SP99	CR	02/24/99	00215945	0.00	24.00		43.34
GL 000010-8852	33488	RENN, KRISTINA NSF CHECK/SP99	CR	03/09/99	00216313	0.00	200.00		243.34
GL 000010-8852	33600	MCGUIRE, CHANCE NSF CHECK/SP99	CR	03/26/99	00219668	726.83	0.00		-463.49
GL 000010-8852	NSF 2/99	GAVILAN CASH CL NSF Check/Coll	OH	04/05/99	00219823	379.94	0.00		-843.43
GL 000010-8852	NSF 3/99	GAVILAN CASH CL NSF Check/Coll	OH	04/13/99	00220803	267.00	0.00		-1,110.43
GL 000010-8852	NSF 4/99	GAVILAN CASH CL NSF Check/Coll	OH	05/17/99	00227507	0.00	15.00		-1,095.43
GL 000010-8852	33955	FRANCO, LISA NSF CHECK	CR	05/26/99	00230491	0.00	150.00		-945.43
GL 000010-8852	34134	BELL, ERIC T NSF CHECK/COMM ED	CR	06/17/99	00234909	0.00	24.00		-921.43
GL 000010-8852	34135	CANTU, RAQUEL NSF CHECK/SP98	CR	06/17/99	00234909	0.00	7.00		-914.43
GL 000010-8852	34143	PHILLIPS, SALLY NSF CHECK/SP 9	CR	06/17/99	00234909	0.00	15.00		-899.43
GL 000010-8852	34156	RUIZ, MARIA NSF CHECK	CR	06/17/99	00234777	194.00	0.00		-1,093.43
GL 000010-8852	REIMB	GONZALES, CODY NSF Check/Colle	OH	06/17/99	00237126	0.00	27.00		-1,066.43
GL 000010-8852	34159	BIGGS, DESIREE NSF CHECK(M SOT	CR	06/29/99	00237126	0.00	400.00		-666.43
GL 000010-8852	34187	FACILITY USE NSF CHECK/L FERNA	CR	06/29/99	00237126	88.00	0.00		-754.43
GL 000010-8852	NSF 5/99	GAVILAN CASH CL NSF Check/Coll	OH	06/29/99	00236930	1,095.00	0.00		-1,849.43
GL 000010-8852	NSF 6/99	GAVILAN CASH CL NSF Check/Coll	OH	06/30/99	00239299	7,537.10	5,687.67		-1,849.43
GL 000010-8852	*****Total *ACCT Total*	NSF Check/Collection Fees							
*****Total *PGM Total*		GENERAL FUND GENERAL LEDGER							
		DR-CR							
		7,537.10							1,849.43
		5,687.67							
		** GRAND TOTAL **							
		7,537.10							1,849.43
		5,687.67							

1,849.43

COPY

Sort Order: Account within Program  
 SELECT Program Code: 000010 ; Account Code: 8852

Lg Account	Primary Ref	Transaction Description	SS Ref	Date	Job No	Debit	Credit	NET
GL 000010-8852	35920	SANDWALL, ERICA NSF CHECK	CR	06/06/00	00296560	0.00	6.00	-1,410.23
GL 000010-8852	36036	HIGGINS, KELLY NSF CHECK/TRANS	CR	06/21/00	00298984	0.00	2.00	-1,408.23
GL 000010-8852	36050	RIZZO, MARIA EL M RIZZO NSF 98	CR	06/22/00	00300080	0.00	2.00	-1,406.23
GL 000010-8852	36057	HERNANDEZ, MARY M. HERNANDEZ N	CR	06/22/00	00300080	0.00	28.50	-1,377.73
GL 000010-8852	MAY	GAVILAN CASH CL NSF MAY	OH	06/29/00	00300333	1,081.00	0.00	-2,458.73
GL 000010-8852	JE1441-01	Accrue C/R 36097 NSF K Fraga	JE	06/30/00	00302923	0.00	110.00	-2,348.73
GL 000010-8852	NSF JUNE	GAVILAN CASH CL JUNE	OH	06/30/00	00306814	226.00	0.00	-2,574.73
GL 000010-8852	JE1457-15	Global Golf NSF	JE	06/30/00	00314699	0.00	1,000.00	-1,574.73
*****Total *ACCT Total*		NSF Check/Collection Fees			CR	6,435.12	4,860.39	-1,574.73
*****Total *PGM Total*		GENERAL FUND GENERAL LEDGER			DR-CR	6,435.12	4,860.39	1,574.73
** GRAND TOTAL **						6,435.12	4,860.39	1,574.73

COPY

SORT ORDER: Account within Program

SELECT Program Code: 000010 ; Account Code: 8852

Lg Account	Primary Ref	Transaction Description	SS Ref Date	Job No	Debit	Credit	NET
GL 000010-8852	37399	MUNOZ, EVELYN SP01 NSF	CR 05/04/01	00354143	0.00	221.00	-1,416.75
GL 000010-8852	37402	PUYOD, ALYSSA SP01 NSF CHECK	CR 05/04/01	00354143	0.00	87.00	-1,329.75
GL 000010-8852	37402	PUYOD, ALYSSA SP01 NSF CHECK	CR 05/04/01	00354143	0.00	10.00	-1,319.75
GL 000010-8852	2276248	CREDIT MANAGEMENT Other Local In	OH 05/08/01	00353452	424.00	0.00	-1,743.75
GL 000010-8852	37444	FUENTEZ, LESAND SP01 NSF CHECK	CR 05/11/01	00355040	0.00	48.00	-1,695.75
GL 000010-8852	37483	LOGAN, VALERIE NSF01 COMM ED	CR 05/17/01	00356892	0.00	632.00	-1,063.75
GL 000010-8852	37489	JENSEN, LORI NSF01 COSMO	CR 05/17/01	00356892	0.00	275.00	-788.75
GL 000010-8852	37504	PROVENZANO, JAM SP01 NSF	CR 05/22/01	00357261	0.00	68.00	-720.75
GL 000010-8852	37506	JONES, KEVIN SP01 NSF/DL	CR 05/22/01	00357261	0.00	75.00	-645.75
GL 000010-8852	37547	JONES, KEVIN SP01 NSF/DL	CR 05/29/01	00359004	0.00	69.00	-576.75
GL 000010-8852	37568	MULLANEY, JENNI SP01 NSF	CR 05/29/01	00359004	0.00	127.50	-449.25
GL 000010-8852	37603	FUENTEZ, LESAND SP01 NSF FINAL	CR 06/11/01	00360635	0.00	73.00	-376.25
GL 000010-8852	37618	RIOPEL, MELISSA SUMMER/FALL 01	CR 06/11/01	00360635	0.00	88.00	-288.25
GL 000010-8852	37620	ISAAC, NANCI A SP01 NSF CHECK	CR 06/11/01	00360635	0.00	32.00	-256.25
GL 000010-8852	37620	ISAAC, NANCI A SP01 NSF CHECK	CR 06/11/01	00360635	0.00	15.00	-241.25
GL 000010-8852	37681	HAGINS SMITH, S FALL 01 NSF	CR 06/15/01	00362120	0.00	37.00	-204.25
GL 000010-8852	37699	AVINA ANDRADE, SP01 NSF CHECK	CR 06/19/01	00362303	0.00	49.50	-154.75
GL 000010-8852	NSF	GAVILAN CASH CL CREDIT CARD	OH 06/21/01	00362672	748.00	0.00	-902.75
GL 000010-8852	NSF	GAVILAN CASH CL CREDIT CARD	OH 06/21/01	00362672	819.00	0.00	-1,721.75
GL 000010-8852	37729	SOARES, GIOVANN NSF CHECK 01/L	CR 06/25/01	00363788	0.00	4.00	-1,717.75
GL 000010-8852	37755	RAMADA INN NSF01/REFUND	CR 06/27/01	00364118	0.00	344.88	-1,372.87
GL 000010-8852	NSF	GAVILAN CASH CL NSF Check/Coll	OH 06/28/01	00363985	1,053.88	0.00	-2,426.75
GL 000010-8852	JUNE	GAVILAN CASH CL NSF JUNE	OH 06/29/01	00369868	195.00	0.00	-2,621.75
*****Total *ACCT Total*		NSF Check/Collection Fees		CR	9,557.66	6,935.91	-2,621.75
*****Total *PGM Total*		GENERAL FUND GENERAL LEDGER		DR-CR	9,557.66	6,935.91	2,621.75

2,621.75

9,557.66

DR-CR

\*\* G R A N D T O T A L \*\*

6,935.91

DR-CR

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07/01/2001 - 06/30/2002

Account within Program

Lg Account	Primary Ref	Transaction Description	SS Ref	Date	Job No	Debit	Credit	NET
GL 000010-8852	38809	BARNES, YVONNE SP'02 NSF	CR	01/23/02	00404053	0.00	31.00	-2,019.33
GL 000010-8852	DEC NSF	GAVILAN CASH CL NSF Check/Coll	OH	01/30/02	00405032	861.00	0.00	-2,880.33
GL 000010-8852	38854	NGUYEN, PHUOC NSF/COMMUNITY ED	CR	01/31/02	00405786	0.00	490.00	-2,390.33
GL 000010-8852	38855	ROBLES, EMELIA (2)NSF/FALL '01	CR	01/31/02	00405786	0.00	33.00	-2,357.33
GL 000010-8852	38856	HAZE, ANGELA NSF/FALL '97	CR	01/31/02	00405786	0.00	147.00	-2,210.33
GL 000010-8852	38858	GILBERT, MICHAEL NSF/FALL '01	CR	01/31/02	00405786	0.00	181.00	-2,029.33
GL 000010-8852	38886	ORTIZ, PETRA NSF FALL '01	CR	01/31/02	00405786	0.00	11.00	-2,018.33
GL 000010-8852	38911	LEAHY, LINDA NSF SP02 F01 J HE	CR	02/06/02	00407266	0.00	159.00	-1,859.33
GL 000010-8852	38911	LEAHY, LINDA NSF SP02 F01 J HE	CR	02/06/02	00407266	0.00	40.00	-1,819.33
GL 000010-8852	38926	FLOON, JERRY NSF/RETIREE PMT	CR	02/06/02	00407266	0.00	452.00	-1,367.33
GL 000010-8852	38933	ALCON, KELLIE SP'02 NSF	CR	02/13/02	00408438	0.00	6.00	-1,361.33
GL 000010-8852	38934	GONZALES, CYNTH SP'01 NSF CHEC	CR	02/13/02	00408438	0.00	6.00	-1,355.33
GL 000010-8852	38935	WALLACE, MELLIS FALL '01 NSF	CR	02/13/02	00408438	0.00	40.00	-1,315.33
GL 000010-8852	NSF JAN	GAVILAN CASH CL NSF Check/Coll	OH	02/22/02	00409301	568.00	0.00	-1,883.33
GL 000010-8852	38997	FRIERSON, HENRY 95/96 NSF	CR	02/28/02	00411145	0.00	10.00	-1,873.33
GL 000010-8852	39008	CASAS, SALLY NSF SP'02	CR	02/28/02	00411145	0.00	30.00	-1,843.33
GL 000010-8852	39054	VOS, NATHAN SP'02 NSF	CR	03/06/02	00412095	0.00	45.00	-1,798.33
GL 000010-8852	39058	CASTANEDA, ROSI SP'02 NSF	CR	03/13/02	00413380	0.00	13.00	-1,785.33
GL 000010-8852	39073	GUTIERREZ, NORA NSF SPRING 02	CR	03/13/02	00413380	0.00	71.00	-1,714.33
GL 000010-8852	39090	KHAN, SANIA NSF SP'02	CR	03/13/02	00413380	0.00	47.00	-1,667.33
GL 000010-8852	39092	TARIN, CARMEN SP'02 NSF	CR	03/20/02	00414753	0.00	20.00	-1,647.33
GL 000010-8852	39104	HERNANDEZ, ELIS SP'02 NSF COSM	CR	03/20/02	00414753	0.00	100.00	-1,547.33
GL 000010-8852	39144	PEREZ, VERONICA NSF/SP'02 COSM	CR	03/27/02	00416011	0.00	20.00	-1,527.33
GL 000010-8852	39146	GILSON, PAIGE SP'02 NSF CHECK	CR	03/27/02	00416011	0.00	115.00	-1,412.33
GL 000010-8852	NFS-FEB	GAVILAN CASH CL NSF Check/Coll	OH	04/01/02	00415849	1,420.40	0.00	-2,832.73
GL 000010-8852	NFS-MARCH	GAVILAN CASH CL NSF Check/Coll	OH	04/23/02	00419576	47.00	0.00	-2,879.73
GL 000010-8852	39331	MAGANA, JUDY SPRING 02 NSF	CR	04/24/02	00420656	0.00	5.00	-2,874.73
GL 000010-8852	39332	GUZMAN, LUIPTA SPRING 02 NSF	CR	04/24/02	00420656	0.00	6.00	-2,868.73
GL 000010-8852	39362	ANTHONY, ANDREA SPRING '02 NSF	CR	04/29/02	00420833	0.00	115.00	-2,753.73
GL 000010-8852	39474	MCKUIN NSF/SPRING '02	CR	05/15/02	00424455	0.00	44.00	-2,709.73
GL 000010-8852	39496	PEDEGAT, JENNIF NSF SPRING 02	CR	05/23/02	00425818	0.00	66.00	-2,643.73
GL 000010-8852	NSF APRIL	GAVILAN CASH CL NSF Check/Coll	OH	05/24/02	00425912	35.00	0.00	-2,678.73
GL 000010-8852	39599	MURPHY, DENNIS 85/86 NSF	CR	06/05/02	00429032	0.00	30.00	-2,648.73
GL 000010-8852	39608	JIMENEZ, DIANA SP'00 NSF	CR	06/17/02	00430949	0.00	6.00	-2,642.73
GL 000010-8852	39611	INGRAHAM, ALEXI NSF '01 TRANS	CR	06/17/02	00430949	0.00	6.00	-2,636.73
GL 000010-8852	39618	WORLEY, AMY LYN NSF SP'02	CR	06/17/02	00430949	0.00	188.00	-2,448.73
GL 000010-8852	39622	MCRAE, TRICIA NSF SUM '01	CR	06/17/02	00430949	0.00	59.00	-2,389.73
GL 000010-8852	39688	FLORES, STEFANI NSF SUMMER 02	CR	06/21/02	00431888	0.00	50.00	-2,339.73
GL 000010-8852	JUNE NSF	GAVILAN CASH CL NSF Check/Coll	OH	06/28/02	00436617	1,424.50	0.00	-3,764.23
GL 000010-8852	MAY NSF	GAVILAN CASH CL NSF Check/Coll	OH	06/28/02	00437793	148.00	0.00	-3,912.23
GL 000010-8852	JEI1652-03	Transfer Bal in 9558 to 8862	JE	06/28/02	00447604	0.00	918.50	-2,993.73
*****Total *ACCT Total*		NSF Check/Collection Fees			CR	11,617.40	8,623.67	-2,993.73
*****Total *PGM Total*		GENERAL FUND GENERAL LEDGER			DR-CR	11,617.40	8,623.67	2,993.73

\*\* G R A N D T O T A L \*\* DR-CR 8,623.67

WED, JUN 28, 2006, 10:47 AM --req: LILIBETH--leg: GL ---loc: BUSOFC---job: 674722 #J4982--prog: GL410 <1.54>--report id: GLFLTR02

Account within Program

SELECT Program Code: 000010 ; Account Code: 8852

Lg Account	Primary Ref	Transaction Description	SS Ref	Date	Job No	Debit	Credit	NET
GL 000010-8852	CR000998	KAISER, CARA SP'03 NSF CHECK	CR	01/27/03	00472301	0.00	148.00	1,999.89
GL 000010-8852	CR001019	PIRES, ANNA FALL'02 NSF	CR	01/30/03	00473305	0.00	82.00	2,081.89
GL 000010-8852	DECEMBER NSF	GAVILAN CASH CL NSF Check/Coll	OH	02/03/03	00472957	508.00	0.00	1,573.89
GL 000010-8852	CR001079	ADMISSIONS & RE SP 03 NSF (2)	CR	02/13/03	00476487	0.00	148.00	1,721.89
GL 000010-8852	CR001120	QUINTERO, TERES SP'03 NSF	CR	02/20/03	00476684	0.00	33.00	1,754.89
GL 000010-8852	CR001120	QUINTERO, TERES SP'03 NSF/LIBR	CR	02/20/03	00476684	0.00	19.00	1,773.89
GL 000010-8852	CR001177	VACA, DEBBIE '95 NSF	CR	03/04/03	00478249	0.00	24.00	1,797.89
GL 000010-8852	JAN NSF-6 ITE	GAVILAN CASH CL NSF Check/Coll	OH	03/05/03	00477363	797.00	0.00	1,000.89
GL 000010-8852	FEB NSF FEES	GAVILAN CASH CL NSF check/Coll	OH	03/21/03	00480898	180.00	0.00	820.89
GL 000010-8852	CR001291	CLINE, DOUGLAS SP'03 NSF	CR	03/31/03	00481376	0.00	166.00	986.89
GL 000010-8852	CR001291	CLINE, DOUGLAS SP'03 NSF	CR	03/31/03	00481376	0.00	15.00	1,001.89
GL 000010-8852	CR001317	LAWSON, RENNY NSF/TRANSCRIPTS	CR	04/01/03	00482498	0.00	2.00	1,003.89
GL 000010-8852	CR001317	LAWSON, RENNY NSF/TRANSCRIPTS	CR	04/01/03	00482498	0.00	10.00	1,013.89
GL 000010-8852	CR001332	DARNELL, ADRIEN NSF SP'03	CR	04/02/03	00482942	0.00	37.00	1,050.89
GL 000010-8852	CR001336	BENNETT, KELLY NSF/TRANSCRIPTS	CR	04/02/03	00482942	0.00	5.00	1,055.89
GL 000010-8852	CR001407	CORONA, MATHEW SP'03 NSF CHEC	CR	04/21/03	00484947	0.00	23.00	1,078.89
GL 000010-8852	MARCH NSF FEE	GAVILAN CASH CL NSF Check/Coll	OH	05/07/03	00487676	65.00	0.00	1,013.89
GL 000010-8852	CR001634	ARMENDARIZ, GIL SP'99 NSF (2 C	CR	05/21/03	00492089	0.00	37.00	1,050.89
GL 000010-8852	CR001634	ARMENDARIZ, GIL SP'99 NSF (2 C	CR	05/21/03	00492089	0.00	99.00	1,149.89
GL 000010-8852	CR001613	MARTINEZ, MARIA NSF/FALL 01	CR	05/21/03	00490825	0.00	159.00	1,308.89
GL 000010-8852	CR001637	DAVIS, MELANIE SUM/FALL 03 NSF	CR	05/21/03	00492089	0.00	233.00	1,541.89
GL 000010-8852	APRIL NSF FEE	GAVILAN CASH CL NSF Check/Coll	OH	05/23/03	00490930	250.00	0.00	1,291.89
GL 000010-8852	CR001658	LUKE, SARAH NSF FALL 03	CR	06/02/03	00492728	0.00	183.00	1,474.89
GL 000010-8852	CR001670	HILL, JACALYN NSF SUM/FALL'03	CR	06/03/03	00493228	0.00	156.00	1,630.89
GL 000010-8852	CR001671	HARRELL, PATRIC NSF STAR TV 02	CR	06/03/03	00493228	0.00	250.00	1,880.89
GL 000010-8852	CR001704	BEETRON, STEPHA NSF SP'03	CR	06/04/03	00493738	0.00	210.00	2,090.89
GL 000010-8852	CR001723	GORMAN, SANDRA 95/96 NSF	CR	06/05/03	00494957	0.00	31.09	2,121.98
GL 000010-8852	CR001803	WILLIAMS, SHAIR NSF COMM ED/ST	CR	06/19/03	00497458	0.00	510.00	2,631.98
GL 000010-8852	MAY NSF FEE	GAVILAN CASH CL NSF Check/Coll	OH	06/19/03	00496383	772.00	0.00	1,859.98
GL 000010-8852	CR001820	HOLM, STEPHEN NSF 92/93	CR	06/23/03	00498465	0.00	10.00	1,869.98
GL 000010-8852	JUNE NSF FEE	GAVILAN CASH CL NSF Check/Coll	OH	06/30/03	00501682	967.60	0.00	902.38
GL 000010-8852	*****Total *ACCT Total*	NSF Check/Collection Fees			CR	5,899.21	6,801.59	902.38
*****Total *PGM Total*		GENERAL FUND GENERAL LEDGER			DR-CR	5,899.21	6,801.59	-902.38

\*\*\* GRAND TOTAL \*\* 5,899.21 6,801.59 -902.38

COPY

SORT ORDER: Account within Program  
 SELECT Program Code: 000010 ; Account Code: 8852

Lg Account	Primary Ref	Transaction Description	SS Ref Date	Job No	Debit	Credit	NET
GL 000010-8852	CR003399	SEGURA, ANGELIC NSF SUM/FALL'0	CR 06/01/04	00551284	0.00	352.00	-484.40
GL 000010-8852	CR003400	MEEKS, CARLEY NSF SP'04	CR 06/01/04	00551284	0.00	126.00	-358.40
GL 000010-8852	MAY NSF FEE	GAVILAN CASH CL NSF Check/Coil	OH 06/23/04	00554425	432.00	0.00	-790.40
GL 000010-8852	CR003534	VELHO, SUSAN A FALL'04 NSF	CR 06/29/04	00555244	0.00	6.00	-784.40
GL 000010-8852	CR003541	CREDIT MANAGEME NSF ADJ 5/04	CR 06/29/04	00555244	0.00	5.00	-779.40
GL 000010-8852	JUNE NSF FEE	GAVILAN CASH CL NSF Check/Coil	OH 06/30/04	00559196	19.50	0.00	-798.90
*****Total *ACCT Total*		NSF Check/Collection Fees		CR	5,896.70	5,097.80	-798.90

\*\*\*\*\*Total \*PGM Total\* GENERAL FUND GENERAL LEDGER DR-CR 798.90  
 \*\* G R A N D T O T A L \*\* DR-CR 798.90

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SORT ORDER: Account within Program

SELECT Program Code: 000010 ; Account Code: 8852

Lg Account	Primary Ref	Transaction Description	SS Ref	Date	Job No	Debit	Credit	NET
GL 000010-8852	APR06 NSF ITE	GAVILAN CASH CL NSF Check/Coll	OH	05/22/06	00667762	8.00	0.00	-1,080.17
GL 000010-8852	CR051666	RENN, KRISTINA SP'06 NSF	CR	05/25/06	00670973	0.00	191.00	-889.17
GL 000010-8852	CR051701	RENN, KRISTINA SP'06 NSF	CR	05/25/06	00670973	0.00	135.00	-754.17
GL 000010-8852	CR051701	TAORMINA, CASSI FALL'06 NSF	CR	06/06/06	00672132	0.00	317.00	-437.17
GL 000010-8852	CR051701	TAORMINA, CASSI FALL'06 NSF	CR	06/06/06	00672132	0.00	15.00	-422.17
GL 000010-8852	CR051731	CORDOVA, LOURDE SUM'06 NSF	CR	06/06/06	00672132	0.00	21.00	-401.17
GL 000010-8852	CR051770	UNCIANO, JANET FALL'06 NSF CHE	CR	06/14/06	00673746	0.00	390.00	-11.17
GL 000010-8852	CR051769	CADILE, ANTHONY SUM'06 NSF CHE	CR	06/14/06	00673746	0.00	156.00	144.83
GL 000010-8852	MAY06 NSF 6 I	GAVILAN CASH CL NSF Check/Coll	OH	06/20/06	00673099	1,577.00	0.00	-1,432.17
GL 000010-8852	CR051782	CASTANEDA, SYLV 95/96 NSF CHEC	CR	06/22/06	00674663	0.00	4.00	-1,428.17
GL 000010-8852	CR051840	BOOTWALA, ZEHRA NSF CHECK COMM	CR	06/29/06	00675265	0.00	178.00	-1,250.17
GL 000010-8852	JE050607-01	WELLS FARGO CREDIT CARD JUNE	JE	06/30/06	00676748	577.80	0.00	-1,827.97
*****Total *ACCT Total*		NSF Check/Collection Fees			CR	10,976.00	9,148.03	-1,827.97
*****Total *PGM Total*		GENERAL UNRESTRICTED FUND			DR-CR	10,976.00	9,148.03	1,827.97

\*\* G R A N D T O T A L \*\*

1,827.97

9,148.03

10,976.00

DR-CR

DR-CR

9,148.03

10,976.00

1,827.97

1,827.97

Gavilan College IFAS 6 Short TRANSACTIONS LISTING Page 2  
 THU, DEC 27, 2007, 1:52 PM --req: LILIBETH--leg: GL ---loc: BUSOFC-----job: 778474 #J9651---Prog: 0140 <1.54>--report id: GLFLTR02  
 SORT ORDER: Account within Program

SELECT Program Code: 000010 ; Account Code: 8852

LG Account	Primary Ref	Transaction Description	SS Ref	Date	Job No	Debit	Credit	NET
GL 000010-8852	JE060631-07	GUIERRRZ 2 NSF CHECKS	JE	06/29/07	00745993	165.50	0.00	-331.76
GL 000010-8852	JE060636-35	CHEU, S PETTY CASH-JUNE NSF 2	JE	06/29/07	00746521	231.50	0.00	-563.26
GL 000010-8852	JE060628-02	SERRANO, T NSF 04/27/07	JE	06/29/07	00745130	0.00	20.00	-543.26
GL 000010-8852	JE060630-04	COR CRO61466 Halverson	JE	06/29/07	00745260	119.50	0.00	-662.76
*****Total *ACCT Total*		NSF Check/Collection Fees			CR	7,596.65	6,933.89	-662.76
*****Total *PGM Total*		GENERAL UNRESTRICTED FUND			DR-CR	7,596.65	6,933.89	662.76

\*\* GRAND TOTAL \*\*

662.76

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# **Tab 11**

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:

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 community 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						
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	

8742003-04

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

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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 12**

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 P's & G's 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 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 Adjusted Total	Indirect	Direct
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>		<b>\$100,687,011</b>	<b>\$ (1,466,612)</b>	<b>\$ 99,220,399</b>	<b>\$26,752,087</b>	<b>\$ 76,795,449</b>
<b>Indirect Cost Rate (A)/(B)</b>					<b>(A)</b>	<b>(B)</b>
						34.84%

F 880 2007-08

## **Tab 13**

Gavilan Community College District  
 Legislatively Mandated Enrollment Fee Collection and Waivers Program  
 Fiscal Years 1998-99 through 2007-08  
 Audit ID # S09-MCC-053  
**Indirect Costs Adjustments Summary**

Fiscal Year	Claimed Indirect Cost Rates	Allowable Indirect Cost Rates	Claimed Indirect Cost	Allowable Indirect Cost	Audit Adjustment
	(a)	(b)	(c-)	(d)	
1998-99	35.68%	18.52%	\$ 76,483	\$ 1,575	(74,908)
1999-2000	34.23%	14.10%	85,778	1,675	(84,103)
2000-01	36.55%	15.62%	120,380	1,944	(118,436)
2001-02	35.86%	16.34%	112,394	2,350	(110,044)
2002-03	32.88%	14.50%	109,289	3,138	(106,151)
2003-04	36.29%	14.75%	118,822	3,376	(115,446)
2004-05	33.96%	31.63%	117,332	6,173	(111,159)
2005-06	36.92%	33.66%	131,795	7,223	(124,572)
2006-07	36.45%	33.67%	71,138	22,743	(48,395)
2007-08	39.55%	35.09%	148,023	38,535	(109,488)
			<u>\$ 1,091,434</u>	<u>\$ 88,732</u>	<u>\$ (1,002,702)</u>

Indirect Cost Rate Difference	Total Sal & Ben Allowable (g)	Adjustment for rate Difference (h)=(f)*(g)	Adjustment for unallowable costs (i)=(e)-(h)	Audit Adjustment (j)=(h+i)
-17.16%	\$ 8,503	(1,459)	(73,449)	(74,908)
-20.13%	11,880	(2,391)	(81,712)	(84,103)
-20.93%	12,445	(2,605)	(115,831)	(118,436)
-19.52%	14,379	(2,807)	(107,237)	(110,044)
-18.38%	21,644	(3,978)	(102,173)	(106,151)
-21.54%	22,891	(4,931)	(110,515)	(115,446)
-2.33%	19,516	(455)	(110,704)	(111,159)
-3.26%	21,458	(700)	(123,872)	(124,572)
-2.78%	67,546	(1,878)	(46,517)	(48,395)
-4.46%	109,817	(4,898)	(104,590)	(109,488)
	<u>\$ 310,079</u>	<u>\$ (26,102)</u>	<u>\$ (976,600)</u>	<u>\$ (1,002,702)</u>

Gavilan Community College District  
Enrollment Fee Collection and Waivers

ANALYSIS OF INDIRECT COSTS

AUDIT PERIOD FROM JULY 1, 1998 THROUGH JUNE 30, 2008

FY 1998-99

1998-99

ACTIVITY BY CLASSIFICATION	EDP	SALARIES AND BENEFITS		OPERATING EXPENSES 4000-5000 (3)	NOT APPLICABLE		TOTAL (6)	ALLOWABLE INDIRECT COSTS	ALLOWABLE DIRECT COSTS
		INSTRUCTIONAL (1)	NON INSTRUCTIONAL (2)		CAPITAL OUTLAY 6000 (4)	OTHER OUTGO 7000 (5)			
Subtotal Instruction	599	\$6,223,095	\$531,101	\$326,647	N/A	N/A	\$7,080,843		\$7,080,843
Subtotal Instructional Administration	6000		1,045,400	174,738	N/A	N/A	\$1,220,138		1,220,138
Subtotal Instructional Support Services	6100	32,571	558,460	140,863	N/A	N/A	\$731,894		731,894
Admissions and Records	6200		222,874	16,513	N/A	N/A	\$239,387		239,387
Subtotal Student Counseling and Guidance	6300		685,447	101,492	N/A	N/A	\$786,939		786,939
Subtotal Other Student Services	6400		857,012	72,484	N/A	N/A	\$929,496		929,496
Subtotal Operation & Maintenance of Plant	6500	*	433,881	588,719	N/A	N/A	\$1,022,600	71,582	951,018
Subtotal Planning & Policy Making	6600		233,091	682,046	N/A	N/A	\$915,137	915,137	
General Instruction Support Services (6700)									
Community Relations	6710		0	8,975	N/A	N/A	\$8,975		8,975
Fiscal Operations	6720		376,858	149,745	N/A	N/A	\$526,603	526,603	
Human Resource Management	6730		57,663	19,437	N/A	N/A	\$77,100	77,100	
Staff Development	6750		2,001	19,909	N/A	N/A	\$21,910		21,910
Staff Diversity	6760		11,149	2,928	N/A	N/A	\$14,077		14,077
Logistical Services	6770		253,137	340,145	N/A	N/A	\$593,282	593,282	
Management Information System	6780		88,581	144,824	N/A	N/A	\$233,405	233,405	
Noninstructional Staff Benefits and Incentives	6790		169,209	0	N/A	N/A	\$169,209		169,209
Other Institutional Support Services	6799								
Subtotal Community Services	6800	50,596	226,135	138,537	N/A	N/A	\$415,268		415,268
Subtotal Ancillary Services	6900		263,858	201,447	N/A	N/A	\$465,305		465,305
Subtotal Auxiliary Services	7000				N/A	N/A	\$0		0
Subtotal Physical Property and Related Acquis.	7100		0	13,504	N/A	N/A	\$13,504		13,504
<b>Total</b>		<b>\$6,306,262</b>	<b>\$6,015,857</b>	<b>\$3,142,953</b>	<b>N/A</b>	<b>N/A</b>	<b>\$15,465,072</b>	<b>\$2,417,109</b>	<b>\$13,047,963</b>

Indirect Calculation  
Per CCFS-311  
2,417,109  
13,047,963  
18.52%

Fiscal Year Audited:  
Years of CCFS-311 Used:  
Allowable Indirect Cost Rate:  
Indirect Cost Rate Claimed:  
Unallowable Indirect Cost Rate

FY 1998-99  
FY 1998-99  
18.52%  
35.68%  
-17.16%

Allowable Indirect Cost Rate:  
Audited indirect costs  
Audited indirect costs

A.6.24 \$ 8,503.00  
A.6.25 \$ 1,574.76  
A.3.1

Note: This calculation is based on FAM29C of the claiming instructions.

\* 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.

• During the entire audit period the district claimed indirect costs for activities that were not

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 1998-1999		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$7,121,055		\$7,121,055	\$40,212	\$7,080,843
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	1,542,997		1,542,997	357,736	1,185,261
Course and Curriculum Development	6020	34,877		34,877	0	34,877
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	194,372		194,372	0	194,372
Library	6120	379,921		379,921	36,610	343,311
Media	6130	194,211		194,211	0	194,211
Museums and Galleries	6140	0		0	0	0
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	239,387		239,387	0	239,387
Counseling and Guidance	6300	868,344		868,344	81,405	786,939
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	138,114		138,114	0	138,114
Subtotal		\$10,713,278	\$0	\$10,713,278	\$515,963	\$10,197,315

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 1998-1999		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$370,560		\$370,560	\$4,632	\$365,928
Health Services	6440	61,029		61,029	0	61,029
Student Personnel Admin.	6450	0		0	0	0
Financial Aid Administration	6460	233,863		233,863	26,324	207,539
Job Placement Services	6470	127,337		127,337	0	127,337
Veterans Services	6480	0		0	0	0
Miscellaneous Student Services	6490	29,549		29,549	0	29,549
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	294,572		294,572	294,572	0
Custodial Services	6530	230,000		230,000	230,000	0
Grounds Maintenance and Repairs	6550	144,630		144,630	144,630	0
Utilities	6570	362,658		362,658	362,658	0
Other	6590	0		0	0	0
Planning, Policy Making, and Coordination	6600	920,855		920,855	920,855	0
General Inst. Support Services	6700					
Community Relations	6710	8,975		8,975	8,975	0
Fiscal Operations	6720	544,603		544,603	544,603	0
Human Resources Management	6730	78,025		78,025	78,025	0
Noninstructional Staff Benefits & Incentives	6740					
Staff Development	6750	21,910		21,910	21,910	0
Staff Diversity	6760	14,077		14,077	14,077	0
Logistical Services	6770	599,414		599,414	599,414	0
Management Information Systems	6780	250,314		250,314	250,314	0
Subtotal		\$15,005,649	\$0	\$15,005,649	\$4,016,952	\$10,988,697

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 1998-1999		
(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	169,209		169,209	169,209	0
Community Services and Economic Development	6800					
Community Recreation	6810	60,993		60,993	2,488	58,505
Community Service Classes	6820	345,477		345,477	503	344,974
Community Use of Facilities	6830	12,215		12,215	426	11,789
Economic Development	6840					
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910	0		0	0	0
Child Development Center	6920	0		0	0	0
Farm Operations	6930	0		0	0	0
Food Services	6940	0		0	0	0
Parking	6950	123,973		123,973	22,680	101,293
Student and Co-curricular Activities	6960	0		0	0	0
Student Housing	6970	0		0	0	0
Other	6990	373,775		373,775	9,763	364,012
Auxiliary Operations	7000					
Contract Education	7010	0		0	0	0
Other Auxiliary Operations	7090	0		0	0	0
Physical Property Acquisitions	7100	13,504		13,504	13,504	0
(05) Total		\$16,104,795	\$0	\$16,104,795	\$4,235,525	\$11,869,270
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				35.68%		
(07) Notes						

Revised 9/04

**GAVILAN COMMUNITY COLLEGE DISTRICT  
LEGISLATIVELY MANDATED ENROLLMENT FEE COLLECTION AND WAIVER PROGRAM  
ANALYSIS OF INDIRECT COSTS  
AUDIT PERIOD FROM JULY 1, 1998 THROUGH JUNE 30, 2008**

**FY 1999-00**

ACTIVITY BY CLASSIFICATION	1999-00		OPERATING EXPENSES 4000-5000 (3)	NOT APPLICABLE		TOTAL (6)	ALLOWABLE INDIRECT COSTS	ALLOWABLE DIRECT COSTS
	INSTRUCTIONAL (1)	NON INSTRUCTIONAL (2)		CAPITAL OUTLAY 6000 (4)	OTHER OUTGO 7000 (5)			
Subtotal Instruction	\$7,456,559	\$347,526	\$383,988	N/A	N/A	\$8,188,073		\$8,188,073
Subtotal Instructional Administration		908,122	330,085	N/A	N/A	\$1,238,207		1,238,207
Subtotal Instructional Support Services	72,783	501,612	177,053	N/A	N/A	\$751,448		751,448
Admissions and Records		229,524	8,846	N/A	N/A	\$238,370		238,370
Subtotal Student Counseling and Guidance		703,967	181,049	N/A	N/A	\$885,016		885,016
Subtotal Other Student Services		842,348	67,161	N/A	N/A	\$909,509		909,509
Subtotal Operation & Maintenance of Plant	*	430,797	680,280	N/A	N/A	\$1,111,077	77,775	1,033,302
Subtotal Planning & Policy Making		239,309	246,137	N/A	N/A	\$485,446	485,446	
General Instruction Support Services (6700)								
Community Relations			11,852	N/A	N/A	\$11,852		11,852
Fiscal Operations		334,873	83,196	N/A	N/A	\$418,069	418,069	
Human Resource Management		103,422	33,113	N/A	N/A	\$136,535	136,535	
Staff Development		329	20,522	N/A	N/A	\$20,851		20,851
Staff Diversity			1,032	N/A	N/A	\$1,032		1,032
Logistical Services		256,183	303,056	N/A	N/A	\$559,239	559,239	
Management Information System		67,097	277,724	N/A	N/A	\$344,821	344,821	
Instructional Staff Benefits and Incentives		97,122		N/A	N/A	\$97,122		97,122
Subtotal Community Services	59,812	397,449	101,689	N/A	N/A	\$558,950		558,950
Subtotal Ancillary Services		76,078	25,209	N/A	N/A	\$101,287		101,287
Subtotal Auxiliary Services	90,731	92,468	124,157	N/A	N/A	\$307,356		307,356
Subtotal Physical Property and Related Acquis.				N/A	N/A	\$0		0
<b>Total</b>	<b>\$7,679,885</b>	<b>\$5,628,226</b>	<b>\$3,056,149</b>	<b>N/A</b>	<b>N/A</b>	<b>\$16,364,260</b>	<b>\$2,021,885</b>	<b>\$14,342,375</b>

**Indirect Calculation**  
Per CCFS-311  
2,021,885  
14,342,375  
14.10%

**Fiscal Year Audited:**  
FY 1999-00  
14.10%  
34.23%  
-20.13%

**Allowable Indirect Cost Rate:**  
Audited direct costs \$11,880.00  
Audited indirect costs \$1,675.08

Note: This calculation is based on FAM29C of the claiming instructions.

\* 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.

• During the entire audit period the district claimed indirect costs for activities that were not

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 1999-2000		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$8,828,051		\$8,828,051	\$639,978	\$8,188,073
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	1,573,842		1,573,842	343,757	1,230,085
Course and Curriculum Development	6020	8,122		8,122		8,122
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	226,895		226,895	17,348	209,547
Library	6120	414,152		414,152	56,372	357,780
Media	6130	184,121		184,121		184,121
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	247,095		247,095	8,725	238,370
Counseling and Guidance	6300	974,109		974,109	89,093	885,016
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	131,955		131,955		131,955
Subtotal		\$12,588,342	\$0	\$12,588,342	\$1,155,273	\$11,433,069

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD			(02) Period of Claim 1999-2000			
(03) Expenditures by Activity			(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$357,405		\$357,405	\$211	\$357,194
Health Services	6440	58,750		58,750		58,750
Student Personnel Admin.	6450					
Financial Aid Administration	6460	208,199		208,199	5,336	202,863
Job Placement Services	6470	158,747		158,747		158,747
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	298,302		298,302	298,302	0
Custodial Services	6530	236,190		236,190	236,190	0
Grounds Maintenance and Repairs	6550	150,631		150,631	150,631	0
Utilities	6570	436,049		436,049	436,049	0
Other	6590					
Planning, Policy Making, and Coordination	6600	491,796		491,796	491,796	0
General Inst. Support Services	6700					
Community Relations	6710	11,852		11,852	11,852	0
Fiscal Operations	6720	423,633		423,633	423,633	0
Human Resources Management	6730	139,971		139,971	139,971	0
Noninstructional Staff Benefits & Incentives	6740	97,122		97,122	97,122	0
Staff Development	6750	20,851		20,851	20,851	0
Staff Diversity	6760	1,032		1,032	1,032	0
Logistical Services	6770	565,420		565,420	565,420	0
Management Information Systems	6780	415,560		415,560	415,560	0
Subtotal		\$16,659,852	\$0	\$16,659,852	\$4,449,229	\$12,210,623

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant Gavilan CCD				(02) Period of Claim 1999-2000			
(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						
Community Service Classes	6820	538,296		538,296	3,121	535,175	
Community Use of Facilities	6830	28,703		28,703	4,928	23,775	
Economic Development	6840						
Other Community Services & Economic Development	6890						
Ancillary Services	6900						
Bookstores	6910						
Child Development Center	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950	123,864		123,864	22,577	101,287	
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other	6990						
Auxiliary Operations	7000						
Contract Education	7010	338,597		338,597	31,241	307,356	
Other Auxiliary Operations	7090						
Physical Property Acquisitions	7100						
(05) Total		\$17,689,312	\$0	\$17,689,312	\$4,511,096	\$13,178,216	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				34.23%			
(07) Notes							

Revised 9/04

**GAVILAN COMMUNITY COLLEGE DISTRICT  
LEGISLATIVELY MANDATED ENROLLMENT FEE COLLECTION AND WAIVER PROGRAM  
ANALYSIS OF INDIRECT COSTS  
AUDIT PERIOD FROM JULY 1, 1998 THROUGH JUNE 30, 2008**

**FY 2000-01**

ACTIVITY BY CLASSIFICATION	EDP	2000-01				NOT APPLICABLE		TOTAL (6)	ALLOWABLE INDIRECT COSTS	ALLOWABLE DIRECT COSTS
		SALARIES AND BENEFITS		OPERATING EXPENSES 4000-5000 (3)	CAPITAL OUTLAY 6000 (4)	OTHER OUTGO 7000 (5)				
		INSTRUCTIONAL (1)	NON INSTRUCTIONAL (2)							
Subtotal Instruction	599	\$5,818,920	\$450,626	\$1,651,490	N/A	N/A	\$7,921,036		\$7,921,036	
Subtotal Instructional Administration	6000		1,256,379	517,055	N/A	N/A	\$1,773,434		1,773,434	
Subtotal Instructional Support Services	6100	79,770	563,944	174,144	N/A	N/A	\$817,858		817,858	
Admissions and Records	6200		257,468	17,422	N/A	N/A	\$274,890		274,890	
Subtotal Student Counseling and Guidance	6300		821,166	81,762	N/A	N/A	\$902,928		902,928	
Subtotal Other Student Services	6400		778,588	109,963	N/A	N/A	\$888,551		888,551	
Subtotal Operation & Maintenance of Plant	6500	*	511,474	1,016,581	N/A	N/A	\$1,528,055	106,964	1,421,091	
Subtotal Planning & Policy Making	6600		245,283	286,570	N/A	N/A	\$531,853	531,853		
General Instruction Support Services (6700)										
Community Relations	6710		0	12,574	N/A	N/A	\$12,574		12,574	
Fiscal Operations	6720		496,504	99,740	N/A	N/A	\$596,244	596,244		
Human Resource Management	6730		108,579	28,328	N/A	N/A	\$136,907	136,907		
Staff Development	6750			18,742	N/A	N/A	\$18,742		18,742	
Staff Diversity	6760			21,454	N/A	N/A	\$21,454		21,454	
Logistical Services	6770		259,307	341,283	N/A	N/A	\$600,590	600,590		
Management Information System	6780		100,293	302,429	N/A	N/A	\$402,722	402,722		
Non-Instructional Staff Benefits and Incentives	6790		149,840	0	N/A	N/A	\$149,840		149,840	
Subtotal Community Services	6800	39,557	400,641	155,512	N/A	N/A	\$595,710		595,710	
Subtotal Ancillary Services	6900		248,893	162,802	N/A	N/A	\$411,695		411,695	
Subtotal Auxiliary Services	7000		0	0	N/A	N/A	\$0		0	
Subtotal Physical Property and Related Acquis.	7100				N/A	N/A	\$0		0	
<b>Total</b>		<b>\$5,938,247</b>	<b>\$6,648,985</b>	<b>\$4,997,851</b>	<b>N/A</b>	<b>N/A</b>	<b>\$17,585,083</b>	<b>\$2,375,280</b>	<b>\$15,209,803</b>	

<b>Indirect Cost</b>	<b>Fiscal Year Audited:</b>	<b>FY 2000-01</b>
<b>Direct Cost</b>	<b>Years of CCFS-311 Used:</b>	<b>FY 2000-01</b>
<b>Indirect Cost Rate: (Indirect Cost / Direct Cost)</b>	<b>Allowable Indirect Cost Rate:</b>	<b>15.62%</b>
	<b>Indirect Cost Rate Claimed:</b>	<b>36.55%</b>
	<b>Unallowable Indirect Cost Rate</b>	<b>-20.93%</b>

<b>Allowable Indirect Cost Rate:</b>	15.62%	<b>A.6.25</b>
<b>Audited direct costs</b>	\$ 12,445	
<b>Audited indirect costs</b>	\$ [REDACTED]	

Note: This calculation is based on FAM29C of the claiming instructions.  
\* 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2000-2001		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$7,966,666		\$7,966,666	\$45,630	\$7,921,036
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,197,449		2,197,449	448,079	1,749,370
Course and Curriculum Development	6020	24,064		24,064		24,064
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	222,206		222,206	7,025	215,181
Library	6120	468,905		468,905	58,649	410,256
Media	6130	192,421		192,421		192,421
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	275,419		275,419	529	274,890
Counseling and Guidance	6300	928,164		928,164	25,236	902,928
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	130,891		130,891		130,891
Subtotal		\$12,406,185	\$0	\$12,406,185	\$585,148	\$11,821,037

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES							FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2000-2001			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
Extended Opportunity Programs & Services	6430	\$341,315		\$341,315		\$341,315	
Health Services	6440	64,147		64,147		64,147	
Student Personnel Admin.	6450	227,345		227,345	17,951	209,394	
Financial Aid Administration	6460	103,034		103,034		103,034	
Job Placement Services	6470						
Veterans Services	6480						
Miscellaneous Student Services	6490	113,484		113,484	73,714	39,770	
Operation & Maintenance of Plant	6500						
Building Maintenance and Repairs	6510	369,692		369,692	369,692	0	
Custodial Services	6530	255,240		255,240	255,240	0	
Grounds Maintenance and Repairs	6550	167,847		167,847	167,847	0	
Utilities	6570	752,831		752,831	752,831	0	
Other	6590						
Planning, Policy Making, and Coordination	6600	544,115		544,115	544,115	0	
General Inst. Support Services	6700						
Community Relations	6710	12,574		12,574	12,574	0	
Fiscal Operations	6720	618,809		618,809	618,809	0	
Human Resources Management	6730	136,907		136,907	136,907	0	
Noninstructional Staff Benefits & Incentives	6740	149,840		149,840	149,840	0	
Staff Development	6750	18,742		18,742	18,742	0	
Staff Diversity	6760	21,454		21,454	21,454	0	
Logistical Services	6770	601,450		601,450	601,450	0	
Management Information Systems	6780	473,307		473,307	473,307	0	
Subtotal		\$17,378,318	\$0	\$17,378,318	\$4,799,621	\$12,578,697	

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant Gavilan CCD				(02) Period of Claim 2000-2001			
(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	119,115		119,115	3,383	115,732	
Community Service Classes	6820	525,344		525,344	94,092	431,252	
Community Use of Facilities	6830	49,235		49,235	509	48,726	
Economic Development	6840						
Other Community Services & Economic Development	6890						
Ancillary Services	6900						
Bookstores	6910						
Child Development Center	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950	138,902		138,902	59,511	79,391	
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other	6990	341,000		341,000	8,696	332,304	
Auxiliary Operations	7000						
Contract Education	7010						
Other Auxiliary Operations	7090						
Physical Property Acquisitions	7100						
(05) Total		\$18,551,914	\$0	\$18,551,914	\$4,965,812	\$13,586,102	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				36.55%			
(07) Notes							

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**GAVILAN COMMUNITY COLLEGE DISTRICT  
LEGISLATIVELY MANDATED ENROLLMENT FEE COLLECTION AND WAIVER PROGRAM  
ANALYSIS OF INDIRECT COSTS  
AUDIT PERIOD FROM JULY 1, 1998 THROUGH JUNE 30, 2008**

**FY 2001-02**

ACTIVITY BY CLASSIFICATION	EDP	2001-02 SALARIES AND BENEFITS		OPERATING EXPENSES 4000-5000 (3)	NOT APPLICABLE		TOTAL (6)	ALLOWABLE INDIRECT COSTS	ALLOWABLE DIRECT COSTS
		INSTRUCTIONAL (1)	NON INSTRUCTIONAL (2)		CAPITAL OUTLAY 6000 (4)	OTHER OUTGO 7000 (5)			
Subtotal Instruction	599	\$7,708,223	\$739,436	\$754,652	N/A	N/A	\$9,202,311		\$9,202,311
Subtotal Instructional Administration	6000		1,411,232	613,164	N/A	N/A	\$2,024,396		2,024,396
Subtotal Instructional Support Services	6100	64,337	637,930	140,875	N/A	N/A	\$843,142		843,142
Admissions and Records	6200		286,256	15,466	N/A	N/A	\$301,722		301,722
Subtotal Student Counseling and Guidance	6300		883,009	89,363	N/A	N/A	\$972,372		972,372
Subtotal Other Student Services	6400		797,263	152,945	N/A	N/A	\$950,208		950,208
Subtotal Operation & Maintenance of Plant	6500	*	579,042	967,821	N/A	N/A	\$1,546,863	108,280	1,438,583
Subtotal Planning & Policy Making	6600		261,981	294,070	N/A	N/A	\$556,051	556,051	
General Instruction Support Services (6700)									
Community Relations	6710			9,249	N/A	N/A	\$9,249		9,249
Fiscal Operations	6720			134,201	N/A	N/A	\$621,783	621,783	
Human Resource Management	6730			157,104	N/A	N/A	\$324,724	324,724	
Noninstructional Staff Benefits and Incentives	6740			178,966	N/A	N/A	\$178,966		178,966
Staff Development	6750			740	N/A	N/A	\$17,416		17,416
Staff Diversity	6760			11,237	N/A	N/A	\$11,237		11,237
Logistical Services	6770			406,773	N/A	N/A	\$747,093		747,093
Management Information System	6780			340,320	N/A	N/A	\$444,768		444,768
Other Institutional Support Services	6790			88,937	N/A	N/A	\$0		\$0
Subtotal Community Services	6800	7,901	411,734	253,206	N/A	N/A	\$672,841		672,841
Subtotal Ancillary Services	6900		269,314	256,521	N/A	N/A	\$525,835		525,835
Subtotal Auxiliary Services	7000				N/A	N/A	\$0		\$0
Subtotal Physical Property and Related Acquis.	7100				N/A	N/A	\$0		\$0
<b>Total</b>		<b>\$7,780,461</b>	<b>\$7,541,362</b>	<b>\$4,629,154</b>	<b>N/A</b>	<b>N/A</b>	<b>\$19,950,977</b>	<b>\$2,802,699</b>	<b>\$17,148,278</b>

<b>Indirect Cost</b>	<b>2,802,699</b>
<b>Direct Cost</b>	<b>17,148,278</b>
<b>Indirect Cost Rate: (Indirect Cost / Direct Cost)</b>	<b>16.34%</b>

<b>Fiscal Year Audited:</b>	<b>FY 2001-02</b>
<b>Years of CCFS-311 Used:</b>	<b>FY 2001-02</b>
<b>Allowable Indirect Cost Rate:</b>	<b>16.34%</b>
<b>Indirect Cost Rate Claimed:</b>	<b>35.86%</b>
<b>Unallowable Indirect Cost Rate</b>	<b>-19.52%</b>

<b>Allowable Indirect Cost Rate:</b>	<b>16.34%</b>
<b>Audited direct costs</b>	<b>\$ 14,379.00</b>
<b>Audited indirect costs</b>	<b>\$ 0</b>

Note: This calculation is based on FAM29C of the claiming instructions.  
\* 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2001-2002		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$9,366,920		\$9,366,920	\$164,609	\$9,202,311
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,068,274		2,068,274	143,323	1,924,951
Course and Curriculum Development	6020	36,271		36,271		36,271
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090	285,503		285,503	222,329	63,174
Instructional Support Services	6100					
Learning Center	6110	281,591		281,591	35,587	246,004
Library	6120	429,576		429,576	39,460	390,116
Media	6130	213,198		213,198	6,176	207,022
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	301,722		301,722		301,722
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	1,028,743		1,028,743	56,671	972,072
Matriculation and Student Assessment	6320					
Transfer Programs	6330					
Career Guidance	6340					
Other Student Counseling and Guidance	6390	300		300		300
Other Student Services	6400					
Disabled Students Programs & Services	6420	150,862		150,862		150,862
Subtotal		\$14,162,960	\$0	\$14,162,960	\$668,155	\$13,494,805

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES							FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2001-2002			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
Extended Opportunity Programs & Services	6430	\$339,658		\$339,658	\$1,978	\$337,680	
Health Services	6440	65,880		65,880	459	65,421	
Student Personnel Admin.	6450						
Financial Aid Administration	6460	210,387		210,387	25,018	185,369	
Job Placement Services	6470	153,479		153,479	3,189	150,290	
Veterans Services	6480						
Miscellaneous Student Services	6490	132,636		132,636	72,050	60,586	
Operation & Maintenance of Plant	6500						
Building Maintenance and Repairs	6510	450,725		450,725	450,725	0	
Custodial Services	6530	271,917		271,917	271,917	0	
Grounds Maintenance and Repairs	6550	187,355		187,355	187,355	0	
Utilities	6570	668,187		668,187	668,187	0	
Other	6590						
Planning, Policy Making, and Coordination	6600	558,809		558,809	558,809	0	
General Inst. Support Services	6700						
Community Relations	6710	9,249		9,249	9,249	0	
Fiscal Operations	6720	632,692		632,692	632,692	0	
Human Resources Management	6730	324,724		324,724	324,724	0	
Noninstructional Staff Benefits & Incentives	6740	178,966		178,966	178,966	0	
Staff Development	6750	17,416		17,416	17,416	0	
Staff Diversity	6760	11,237		11,237	11,237	0	
Logistical Services	6770	817,177		817,177	817,177	0	
Management Information Systems	6780	592,684		592,684	592,684	0	
Subtotal		\$19,786,138	\$0	\$19,786,138	\$5,491,987	\$14,294,151	

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant Gavilan CCD				(02) Period of Claim 2001-2002			
(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						
Community Service Classes	6820	441,040		441,040	5,075	435,965	
Community Use of Facilities	6830	45,818		45,818	138	45,680	
Economic Development	6840						
Other Community Services & Economic Development	6890	202,148		202,148	10,952	191,196	
Ancillary Services	6900						
Bookstores	6910						
Child Development Center	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950	137,766		137,766	45,146	92,620	
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other	6990	436,239		436,239	3,024	433,215	
Auxiliary Operations	7000						
Contract Education	7010						
Other Auxiliary Operations	7090						
Physical Property Acquisitions	7100						
(05) Total		\$21,049,149	\$0	\$21,049,149	\$5,556,322	\$15,492,827	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				35.86%			
(07) Notes							

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**GAVILAN COMMUNITY COLLEGE DISTRICT  
LEGISLATIVELY MANDATED ENROLLMENT FEE COLLECTION AND WAIVER PROGRAM  
ANALYSIS OF INDIRECT COSTS  
AUDIT PERIOD FROM JULY 1, 1998 THROUGH JUNE 30, 2008**

**FY 2002-03**

ACTIVITY BY CLASSIFICATION	EDP	2002-03 SALARIES AND BENEFITS			OPERATING EXPENSES 4000-5000 (3)	NOT APPLICABLE		TOTAL (6)	ALLOWABLE INDIRECT COSTS	ALLOWABLE DIRECT COSTS
		INSTRUCTIONAL (1)	NON INSTRUCTIONAL (2)	CAPITAL OUTLAY 6000 (4)		OTHER OUTGO 7000 (5)				
Subtotal Instruction	599	\$7,846,260	\$706,967	\$799,968	N/A	N/A	\$9,353,195		\$9,353,195	
Subtotal Instructional Administration	6000		1,284,652	461,586	N/A	N/A	\$1,746,238		1,746,238	
Subtotal Instructional Support Services	6100		928,038	134,598	N/A	N/A	\$1,062,636		1,062,636	
Admissions and Records	6200		311,391	15,633	N/A	N/A	\$327,024		327,024	
Subtotal Student Counseling and Guidance	6300		911,857	72,943	N/A	N/A	\$984,800		984,800	
Subtotal Other Student Services	6400		2,148,052	206,647	N/A	N/A	\$2,354,699		2,354,699	
Subtotal Operation & Maintenance of Plant	6500	*	599,204	1,128,296	N/A	N/A	\$1,727,500	120,925	2,354,699	
Subtotal Planning & Policy Making	6600		292,062	180,207	N/A	N/A	\$472,269	472,269	1,606,575	
General Instruction Support Services (6700)										
Community Relations	6710		65,248	127,205	N/A	N/A	\$192,453		192,453	
Fiscal Operations	6720		604,998	113,695	N/A	N/A	\$718,693	718,693		
Human Resource Management	6730		185,282	75,522	N/A	N/A	\$260,804	260,804		
Noninstructional Staff Benefits and Incentives	6740		182,982		N/A	N/A	\$182,982		182,982	
Staff Development	6750			19,383	N/A	N/A	\$19,383		19,383	
Staff Diversity	6760			11,240	N/A	N/A	\$11,240		11,240	
Logistical Services	6770		340,300	320,272	N/A	N/A	\$660,572	660,572		
Management Information System	6780		170,829	372,552	N/A	N/A	\$543,381	543,381		
Other Institutional Support Services	6790				N/A	N/A	\$0			
Subtotal Community Services	6800	19,407	542,695	489,702	N/A	N/A	\$1,051,804		1,051,804	
Subtotal Ancillary Services	6900		111,243	11,282	N/A	N/A	\$122,525		122,525	
Subtotal Auxiliary Services	7000		107,449	27,910	N/A	N/A	\$135,359		135,359	
Subtotal Physical Property and Related Acquis.	7100				N/A	N/A	\$0		0	
<b>Total</b>		<b>\$7,865,667</b>	<b>\$9,493,249</b>	<b>\$4,568,641</b>	<b>N/A</b>	<b>N/A</b>	<b>\$21,927,557</b>	<b>\$2,776,644</b>	<b>\$19,150,913</b>	

<b>Indirect Cost</b>	<b>FY 2002-03</b>
<b>Direct Cost</b>	<b>FY 2002-03</b>
<b>Indirect Cost Rate: (Indirect Cost / Direct Cost)</b>	<b>14.50%</b>

<b>Fiscal Year Audited:</b>	<b>FY 2002-03</b>
<b>Years of CCFS-311 Used:</b>	<b>14.50%</b>
<b>Allowable Indirect Cost Rate:</b>	<b>14.50%</b>
<b>Indirect Cost Rate Claimed:</b>	<b>32.88%</b>
<b>Unallowable Indirect Cost Rate</b>	<b>-18.38%</b>

<b>Indirect Calculation</b>	<b>A.6.25</b>
<b>Per CCFS-311</b>	<b>A.6.25</b>
<b>2,776,644</b>	<b>A.6.25</b>
<b>19,150,913</b>	<b>A.6.25</b>
<b>14.50%</b>	<b>A.6.25</b>

Note: This calculation is based on FAM29C of the claiming instructions.  
\* 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2002-2003		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$9,697,391		\$9,697,391	\$344,196	\$9,353,195
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	1,804,326		1,804,326	116,963	1,687,363
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	58,875		58,875		58,875
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	436,221		436,221	31,723	404,498
Library	6120	456,042		456,042	29,748	426,294
Media	6130	240,040		240,040	8,196	231,844
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	327,024		327,024		327,024
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	494,710		494,710	235	494,475
Matriculation and Student Assessment	6320	298,011		298,011	39,422	258,589
Transfer Programs	6330					
Career Guidance	6340	29,108		29,108		29,108
Other Student Counseling and Guidance	6390	215,236		215,236	12,608	202,628
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,610,988		1,610,988	107,128	1,503,860
Subtotal		\$15,667,972	\$0	\$15,667,972	\$690,219	\$14,977,753

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2002-2003		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$391,271		\$391,271		\$391,271
Health Services	6440	67,493		67,493		67,493
Student Personnel Admin.	6450					
Financial Aid Administration	6460	233,780		233,780	13,043	220,737
Job Placement Services	6470	147,405		147,405		147,405
Veterans Services	6480					
Miscellaneous Student Services	6490	23,933		23,933		23,933
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	544,647		544,647	544,647	0
Custodial Services	6530	302,382		302,382	302,382	0
Grounds Maintenance and Repairs	6550	197,947		197,947	197,947	0
Utilities	6570	719,040		719,040	719,040	0
Other	6590					
Planning, Policy Making, and Coordination	6600	472,687		472,687	472,687	0
General Inst. Support Services	6700					
Community Relations	6710	192,453		192,453	192,453	0
Fiscal Operations	6720	718,693		718,693	718,693	0
Human Resources Management	6730	262,528		262,528	262,528	0
Noninstructional Staff Benefits & Incentives	6740	182,982		182,982	182,982	0
Staff Development	6750	19,383		19,383	19,383	0
Staff Diversity	6760	11,240		11,240	11,240	0
Logistical Services	6770	662,195		662,195	662,195	0
Management Information Systems	6780	571,846		571,846	571,846	0
Subtotal		\$21,389,877	\$0	\$21,389,877	\$5,561,285	\$15,828,592

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2002-2003		
(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	151,508		151,508	2,422	149,086
Community Service Classes	6820	262,920		262,920		262,920
Community Use of Facilities	6830	53,533		53,533		53,533
Economic Development	6840	430,821		430,821	7,699	423,122
Other Community Services & Economic Development	6890	176,879		176,879	13,736	163,143
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	172,188		172,188	49,663	122,525
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990					
Auxiliary Operations	7000					
Contract Education	7010	135,359		135,359		135,359
Other Auxiliary Operations	7090					
Physical Property Acquisitions	7100					
(05) Total		\$22,773,085	\$0	\$22,773,085	\$5,634,805	\$17,138,280
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				32.88%		
(07) Notes						

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**GAVILAN COMMUNITY COLLEGE DISTRICT  
LEGISLATIVELY MANDATED ENROLLMENT FEE COLLECTION AND WAIVERS PROGRAM  
ANALYSIS OF INDIRECT COSTS  
AUDIT PERIOD FROM JULY 1, 1998 THROUGH JUNE 30, 2008  
FY 2003-04**

ACTIVITY BY CLASSIFICATION	EDP	2003-04			NOT APPLICABLE		TOTAL (6)	ALLOWABLE INDIRECT COSTS	ALLOWABLE DIRECT COSTS
		INSTRUCTIONAL (1)	NON INSTRUCTIONAL (2)	OPERATING EXPENSES 4000-5000 (3)	CAPITAL OUTLAY 6000 (4)	OTHER OUTGO 7000 (5)			
Subtotal Instruction	599	\$7,859,988	\$681,241	\$552,184	N/A	\$9,093,413		\$9,093,413	
Subtotal Instructional Administration	6000		1,435,844	424,065	N/A	\$1,859,909		1,859,909	
Subtotal Instructional Support Services	6100		946,070	167,286	N/A	\$1,113,356		1,113,356	
Admissions and Records	6200		324,857	14,162	N/A	\$339,019		339,019	
Subtotal Student Counseling and Guidance	6300		878,102	64,078	N/A	\$942,180		942,180	
Subtotal Other Student Services	6400		2,274,118	177,146	N/A	\$2,451,264		2,451,264	
Subtotal Operation & Maintenance of Plant	6500	*	646,274	1,310,113	N/A	\$1,956,387	136,947	1,819,440	
Subtotal Planning & Policy Making	6600		328,567	185,237	N/A	\$513,804	513,804		
General Instruction Support Services (6700)									
Community Relations	6710		89,157	121,587	N/A	\$210,744		210,744	
Fiscal Operations	6720		587,537	154,008	N/A	\$741,545	741,545		
Human Resource Management	6730		191,328	91,128	N/A	\$282,456	282,456		
Noninstructional Staff Benefits and Incentives	6740		180,891		N/A	\$180,891		180,891	
Staff Development	6750			5,002	N/A	\$5,002		5,002	
Staff Diversity	6760			11,177	N/A	\$11,177		11,177	
Logistical Services	6770		348,096	154,092	N/A	\$502,188	502,188		
Management Information System	6780		238,188	258,739	N/A	\$496,927	496,927		
Other Institutional Support Services	6790		8,117	186,444	N/A	\$194,561	\$194,561		
Subtotal Community Services	6800	10,392	569,541	543,148	N/A	\$1,123,081		1,123,081	
Subtotal Ancillary Services	6900		98,691	15,423	N/A	\$114,114		114,114	
Subtotal Auxiliary Services	7000	12,608	145,003	19,516	N/A	\$177,127		177,127	
Subtotal Physical Property and Related Acquis.	7100				N/A	\$0		0	
<b>Total</b>		<b>\$7,882,988</b>	<b>\$9,971,622</b>	<b>\$4,454,535</b>	<b>N/A</b>	<b>\$22,309,145</b>	<b>\$2,868,428</b>	<b>\$19,440,717</b>	

Indirect Cost	Indirect Calculation	Fiscal Year Audited:	FY 2003-04
Direct Cost	Per CCFS-311	Years of CCFS-311 Used:	FY 2003-04
Indirect Cost Rate: (Indirect Cost / Direct Cost)	2,868,428	Allowable Indirect Cost Rate:	14.75%
	19,440,717	Indirect Cost Rate Claimed:	36.29%
	14.75%	Unallowable Indirect Cost Rate	-21.54%

Allowable Indirect Cost Rate:	A.6.25
Audited direct costs	A.6.24 \$ 22,891
Audited indirect costs	

Note: This calculation is based on FAM29C of the claiming instructions.  
\* 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2003-2004		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$9,481,475		\$9,481,475	\$388,062	\$9,093,413
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,063,555		2,063,555	253,107	1,810,448
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	49,461		49,461		49,461
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	237,681		237,681	4,833	232,848
Library	6120	445,517		445,517	33,256	412,261
Media	6130	84,276		84,276	3,580	80,696
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	469,251		469,251	81,700	387,551
Admissions and Records	6200	339,019		339,019		339,019
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	757,763		757,763	3,887	753,876
Matriculation and Student Assessment	6320	173,242		173,242	10,436	162,806
Transfer Programs	6330	13,477		13,477	727	12,750
Career Guidance	6340	13,474		13,474	726	12,748
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,542,666		1,542,666	41,757	1,500,909
Subtotal		\$15,670,857	\$0	\$15,670,857	\$822,071	\$14,848,786

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2003-2004		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$445,397		\$445,397		\$445,397
Health Services	6440	74,662		74,662	1,661	73,001
Student Personnel Admin.	6450					
Financial Aid Administration	6460	343,841		343,841		343,841
Job Placement Services	6470	88,116		88,116		88,116
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	498,304		498,304	498,304	0
Custodial Services	6530	371,243		371,243	371,243	0
Grounds Maintenance and Repairs	6550	188,685		188,685	188,685	0
Utilities	6570	902,244		902,244	902,244	0
Other	6590					
Planning, Policy Making, and Coordination	6600	514,987		514,987	514,987	0
General Inst. Support Services	6700					
Community Relations	6710	210,744		210,744	210,744	0
Fiscal Operations	6720	743,838		743,838	743,838	0
Human Resources Management	6730	282,456		282,456	282,456	0
Noninstructional Staff Benefits & Incentives	6740	180,891		180,891	180,891	0
Staff Development	6750	5,002		5,002	5,002	0
Staff Diversity	6760	11,177		11,177	11,177	0
Logistical Services	6770	502,188		502,188	502,188	0
Management Information Systems	6780	559,263		559,263	559,263	0
Subtotal		\$21,593,895	\$0	\$21,593,895	\$5,794,754	\$15,799,141

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2003-2004		
(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	218,691		218,691	218,691	0
Community Services and Economic Development	6800					
Community Recreation	6810	157,178		157,178	945	156,233
Community Service Classes	6820	223,903		223,903		223,903
Community Use of Facilities	6830	77,664		77,664		77,664
Economic Development	6840	676,535		676,535	11,254	665,281
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	329,501		329,501	215,387	114,114
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990					
Auxiliary Operations	7000					
Contract Education	7010	182,007		182,007	4,880	177,127
Other Auxiliary Operations	7090					
Physical Property Acquisitions	7100					
(05) Total		\$23,459,374	\$0	\$23,459,374	\$6,245,911	\$17,213,463
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				36.29%		
(07) Notes						

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2004-2005		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$9,801,718		\$9,801,718	\$352,667	\$9,449,051
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,217,962		2,217,962	135,357	2,082,605
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	46,422		46,422		46,422
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	207,425		207,425	263	207,162
Library	6120	517,802		517,802	40,370	477,432
Media	6130	120,127		120,127	6,207	113,920
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	221,640		221,640	1,962	219,678
Admissions and Records	6200	414,621		414,621	1,468	413,153
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	649,430		649,430	2,767	646,663
Matriculation and Student Assessment	6320	311,340		311,340	41,111	270,229
Transfer Programs	6330	31,111		31,111	198	30,913
Career Guidance	6340	30,917		30,917		30,917
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,632,178		1,632,178	4,306	1,627,872
Subtotal		\$16,202,693	\$0	\$16,202,693	\$586,676	\$15,616,017

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**Table 4 Indirect Cost Rate for Community Colleges**

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2004-2005		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$431,773		\$431,773	\$467	\$431,306
Health Services	6440	75,779		75,779		75,779
Student Personnel Admin.	6450					
Financial Aid Administration	6460	521,016		521,016	18,546	502,470
Job Placement Services	6470	95,755		95,755		95,755
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	601,189		601,189	601,189	0
Custodial Services	6530	286,221		286,221	286,221	0
Grounds Maintenance and Repairs	6550	163,742		163,742	163,742	0
Utilities	6570	868,036		868,036	868,036	0
Other	6590					
Planning, Policy Making, and Coordination	6600	562,314		562,314	562,314	0
General Inst. Support Services	6700					
Community Relations	6710	203,351		203,351	203,351	0
Fiscal Operations	6720	1,041,815		1,041,815	1,041,815	0
Human Resources Management	6730	265,759		265,759	265,759	0
Noninstructional Staff Benefits & Incentives	6740	283,895		283,895	283,895	0
Staff Development	6750	4,742		4,742	4,742	0
Staff Diversity	6760	10,802		10,802	10,802	0
Logistical Services	6770	535,581		535,581	535,581	0
Management Information Systems	6780	663,126		663,126	663,126	0
Subtotal		\$22,817,589	\$0	\$22,817,589	\$6,096,262	\$16,721,327

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2004-2005		
(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	134,708		134,708	134,708	0
Community Services and Economic Development	6800					
Community Recreation	6810	150,437		150,437	1,761	148,676
Community Service Classes	6820	280,634		280,634		280,634
Community Use of Facilities	6830	83,933		83,933		83,933
Economic Development	6840	441,735		441,735		441,735
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	146,353		146,353	7,860	138,493
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990	322,597		322,597		322,597
Auxiliary Operations	7000					
Contract Education	7010	276,753		276,753	9,895	266,858
Other Auxiliary Operations	7090					
Physical Property Acquisitions	7100					
(05) Total		\$24,654,739	\$0	\$24,654,739	\$6,250,486	\$18,404,253
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				33.96%		
(07) Notes						

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**Table 4 Indirect Cost Rate for Community Colleges**

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2005-2006		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$10,175,110		\$10,175,110	\$273,362	\$9,901,748
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,221,832		2,221,832	185,323	2,036,509
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	60,480		60,480		60,480
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	200,742		200,742		200,742
Library	6120	477,682		477,682	47,468	430,214
Media	6130	121,954		121,954	5,380	116,574
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	346,976		346,976	42,562	304,414
Admissions and Records	6200	435,813		435,813		435,813
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	624,790		624,790		624,790
Matriculation and Student Assessment	6320	280,184		280,184	12,134	268,050
Transfer Programs	6330	64,795		64,795	2,991	61,804
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,785,742		1,785,742	66,273	1,719,469
Subtotal		\$16,796,100	\$0	\$16,796,100	\$635,493	\$16,160,607

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2005-2006		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$447,026		\$447,026	\$8,950	\$438,076
Health Services	6440	82,860		82,860		82,860
Student Personnel Admin.	6450					
Financial Aid Administration	6460	698,452		698,452	94,821	603,631
Job Placement Services	6470	86,701		86,701		86,701
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	649,666		649,666	649,666	0
Custodial Services	6530	263,406		263,406	263,406	0
Grounds Maintenance and Repairs	6550	220,229		220,229	220,229	0
Utilities	6570	863,547		863,547	863,547	0
Other	6590					
Planning, Policy Making, and Coordination	6600	835,544		835,544	835,544	0
General Inst. Support Services	6700					
Community Relations	6710	264,785		264,785	264,785	0
Fiscal Operations	6720	1,002,636		1,002,636	1,002,636	0
Human Resources Management	6730	362,545		362,545	362,545	0
Noninstructional Staff Benefits & Incentives	6740	205,088		205,088	205,088	0
Staff Development	6750	3,556		3,556	3,556	0
Staff Diversity	6760	19,207		19,207	19,207	0
Logistical Services	6770	532,836		532,836	532,836	0
Management Information Systems	6780	814,634		814,634	814,634	0
Subtotal		\$24,148,818	\$0	\$24,148,818	\$6,776,943	\$17,371,875

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant Gavilan Community College District				(02) Period of Claim 2005-2006			
(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	186,301		186,301	186,301	0	
Community Services and Economic Development	6800						
Community Recreation	6810	162,532		162,532	4,198	158,334	
Community Service Classes	6820	214,622		214,622	3,089	211,533	
Community Use of Facilities	6830	76,004		76,004		76,004	
Economic Development	6840	650,429		650,429	18,946	631,483	
Other Community Services & Economic Development	6890						
Ancillary Services	6900						
Bookstores	6910						
Child Development Center	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950	145,199		145,199	13,364	131,835	
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other	6990	212,677		212,677		212,677	
Auxiliary Operations	7000						
Contract Education	7010	245,028		245,028	19,685	225,343	
Other Auxiliary Operations	7090						
Physical Property Acquisitions	7100						
(05) Total		\$26,041,610	\$0	\$26,041,610	\$7,022,526	\$19,019,084	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				36.92%			
(07) Notes							

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Table 4: Indirect Cost Rate for Community Colleges

MANDATED COSTS				FORM		
INDIRECT COST RATE FOR COMMUNITY COLLEGE DISTRICTS				FAM 29-C		
Claimant:	Gavilan Community College District	Period of Claim:	2006-07			
Activity	EDP	Total Costs Per CCFS-311	Less: Capital Outlay and Other Outgo	Adjusted Total	Indirect	Direct
Instruction Activities	599	\$11,186,735	\$436,725	\$10,750,010	\$10,750,010	
Instruct. Admin. & Instruct. Governance	6000	2,286,578	137,051	2,149,527	2,149,527	
Instructional Support Services	6100	1,057,118	19,717	1,037,401	1,037,401	
Admission and Records	6200	469,310	10,537	458,773	458,773	
Student Counseling and Guidance	6300	1,123,640	1,049	1,122,591	1,122,591	
Other Student Services	6400	3,012,912	65,202	2,947,710	2,947,710	
Operation and Maintenance of Plant	6500	2,140,091	13,336	2,126,755	2,126,755	
Planning, Policy Making, and Coordination	6600	783,533	1,574	781,959	781,959	
General Institutional Services	6700			0		
Community Relations	6710	310,136		310,136		310,136
Fiscal Operations	6720	1,135,493	13,854	1,121,639	1,121,639	
Human Resources Management	6730	400,398		400,398	400,398	
Non-instructional Staff Retirees Benefits and Retirement Incentives	6740	230,062		230,062	230,062	
Staff Development	6750	1,384		1,384	1,384	
Staff Diversity	6760	11,392		11,392	11,392	
Logistical Services	6770	599,457	24,301	575,156	575,156	
Management Information System	6780	781,016	51,321	729,695	729,695	
Other General Institutional Support Services	6790	120,863	14,880	105,983	105,983	
Community Services and Economic Development	6800	904,558	9,078	895,480	895,480	
Ancillary Services	6900	282,259	31,168	251,091	251,091	
Auxiliary Operations	7000	261,187	14,190	246,997	246,997	
Depreciation or Use Allowance-Building				486,752	486,752	
Depreciation or Use Allowance-Equipment				220,540	220,540	
Transfers, Student Aid and Other Outgo	7300	2,035,384	2,035,384	0	0	0
<b>Totals</b>		29,133,506	2,879,367	26,961,431	6,791,715	20,169,716
					(A)	(B)
					33.67%	
					36.45%	
					-2.78%	
					33.67%	A.6.25
					\$57,323.00	
					\$	19,301

Indirect Cost Rate (A)/(B)  
 Indirect Cost Rate Claimed:  
 (Unallowable)/Allowable ICR

Allowable Indirect Cost Rate:  
 Audited direct costs  
 Audited indirect costs

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$11,186,735		\$11,186,735	\$436,725	\$10,750,010
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,232,721		2,232,721	137,051	2,095,670
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	53,857		53,857		53,857
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	205,464		205,464	356	205,108
Library	6120	486,516		486,516		486,516
Media	6130	149,954		149,954	8,274	141,680
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	215,184		215,184	11,087	204,097
Admissions and Records	6200	469,310		469,310	10,537	458,773
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	796,341		796,341	1,049	795,292
Matriculation and Student Assessment	6320	262,750		262,750		262,750
Transfer Programs	6330	64,549		64,549		64,549
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,804,000		1,804,000	49,819	1,754,181
Subtotal		\$17,927,381	\$0	\$17,927,381	\$654,898	\$17,272,483

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$480,459		\$480,459		\$480,459
Health Services	6440	88,370		88,370		88,370
Student Personnel Admin.	6450					
Financial Aid Administration	6460	534,228		534,228	15,383	518,845
Job Placement Services	6470	105,855		105,855		105,855
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	619,149		619,149	619,149	0
Custodial Services	6530	335,095		335,095	335,095	0
Grounds Maintenance and Repairs	6550	281,201		281,201	281,201	0
Utilities	6570	904,646		904,646	904,646	0
Other	6590					
Planning, Policy Making, and Coordination	6600	783,533		783,533	783,533	0
General Inst. Support Services	6700					
Community Relations	6710	310,136		310,136	310,136	0
Fiscal Operations	6720	1,135,493		1,135,493	1,135,493	0
Human Resources Management	6730	400,398		400,398	400,398	0
Noninstructional Staff Benefits & Incentives	6740	230,062		230,062	230,062	0
Staff Development	6750	1,384		1,384	1,384	0
Staff Diversity	6760	11,392		11,392	11,392	0
Logistical Services	6770	599,457		599,457	599,457	0
Management Information Systems	6780	781,016		781,016	781,016	0
Subtotal		\$25,529,255	\$0	\$25,529,255	\$7,063,243	\$18,466,012

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(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	120,863		120,863	120,863	0
Community Services and Economic Development	6800					
Community Recreation	6810	88,777		88,777		88,777
Community Service Classes	6820	235,931		235,931	8,862	227,069
Community Use of Facilities	6830	77,523		77,523		77,523
Economic Development	6840	502,327		502,327	216	502,111
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	154,565		154,565	31,168	123,397
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990	127,694		127,694		127,694
Auxiliary Operations	7000					
Contract Education	7010	261,187		261,187	14,190	246,997
Other Auxiliary Operations	7090					
Physical Property Acquisitions	7100					
(05) Total		\$27,098,122	\$0	\$27,098,122	\$7,238,542	\$19,859,580
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				36.45%		
(07) Notes						

Table 4: Indirect Cost Rate for Community Colleges

MANDATED COSTS		Period of Claim: 2007-08		FORM
INDIRECT COST RATE FOR COMMUNITY COLLEGE DISTRICTS		FAM-29-C		FAM 29-C
Claimant:	Gavilan Community College District	Less: Capital Outlay and Other Outgo		
Activity	EDP	Total Costs Per CCFs-311	Adjusted Total	Indirect
Instruction Activities	599	\$12,995,802	\$12,548,798	\$12,548,798
Instruct. Admin. & Instruct. Governance	6000	2,360,467	2,248,316	2,248,316
Instructional Support Services	6100	1,258,845	1,237,226	1,237,226
Admission and Records	6200	484,791	483,399	483,399
Student Counseling and Guidance	6300	1,315,509	1,296,162	1,296,162
Other Student Services	6400	3,300,819	3,233,388	3,233,388
Operation and Maintenance of Plant	6500	2,361,347	2,346,669	2,346,669
Planning, Policy Making, and Coordination	6600	953,639	951,691	951,691
General Institutional Services	6700		0	
Community Relations	6710	339,941	339,941	339,941
Fiscal Operations	6720	1,212,304	1,208,594	1,208,594
Human Resources Management	6730	439,193	422,367	422,367
Non-instructional Staff Retirees Benefits and Retirement Incentives	6740	283,808	0	0
Staff Development	6750	2,230	283,808	283,808
Staff Diversity	6760	10,098	2,230	2,230
Logistical Services	6770	687,849	10,098	10,098
Management Information System	6780	892,698	685,755	685,755
Other General Institutional Support Services	6790	189,045	802,582	802,582
Community Services and Economic Development	6800	692,882	149,043	149,043
Ancillary Services	6900	156,868	690,957	690,957
Auxiliary Operations	7000	199,351	154,944	154,944
Depreciation or Use Allowance-Building			199,226	199,226
Depreciation or Use Allowance-Equipment			753,672	753,672
Transfers, Student Aid and Other Outgo	7300	4,090,967	255,351	255,351
<b>Totals</b>		34,228,453	30,304,217	22,432,357
		4,933,259	(A)	(B)
			7,871,860	
			35.09%	
			39.55%	
			-4.46%	
			35.09%	
			\$109,817.00	
			\$ 38,534.79	

A.6.25 A.1.1

A.6.24

Allowable Indirect Cost Rate: Audited direct costs (excluding Travel & Training)

Audited indirect costs

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$12,995,802		\$12,995,802	\$447,004	\$12,548,798
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,299,329		2,299,329	112,151	2,187,178
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	61,138		61,138		61,138
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	229,775		229,775	5,184	224,591
Library	6120	552,291		552,291	685	551,606
Media	6130	126,220		126,220	5,609	120,611
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	350,559		350,559	10,141	340,418
Admissions and Records	6200	484,791		484,791	1,392	483,399
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	895,383		895,383	19,347	876,036
Matriculation and Student Assessment	6320	342,898		342,898		342,898
Transfer Programs	6330	77,228		77,228		77,228
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,836,434		1,836,434	27,859	1,808,575
Subtotal		\$20,251,848	\$0	\$20,251,848	\$629,372	\$19,622,476

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$535,020		\$535,020	\$6,670	\$528,350
Health Services	6440	130,518		130,518	3,869	126,649
Student Personnel Admin.	6450					
Financial Aid Administration	6460	675,376		675,376	29,033	646,343
Job Placement Services	6470	123,471		123,471		123,471
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	761,240		761,240	761,240	0
Custodial Services	6530	376,913		376,913	376,913	0
Grounds Maintenance and Repairs	6550	325,384		325,384	325,384	0
Utilities	6570	897,810		897,810	897,810	0
Other	6590					
Planning, Policy Making, and Coordination	6600	953,639		953,639	953,639	0
General Inst. Support Services	6700					
Community Relations	6710	339,941		339,941	339,941	0
Fiscal Operations	6720	1,212,304		1,212,304	1,212,304	0
Human Resources Management	6730	439,193		439,193	439,193	0
Noninstructional Staff Benefits & Incentives	6740	283,808		283,808	283,808	0
Staff Development	6750	2,230		2,230	2,230	0
Staff Diversity	6760	10,098		10,098	10,098	0
Logistical Services	6770	687,849		687,849	687,849	0
Management Information Systems	6780	892,698		892,698	892,698	0
Subtotal		\$28,899,340	\$0	\$28,899,340	\$7,852,051	\$21,047,289

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(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	189,045		189,045	189,045	0
Community Services and Economic Development	6800					
Community Recreation	6810	105,896		105,896		105,896
Community Service Classes	6820	324,379		324,379	125	324,254
Community Use of Facilities	6830	80,331		80,331		80,331
Economic Development	6840	182,276		182,276	1,800	180,476
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	156,868		156,868	1,924	154,944
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990					
Auxiliary Operations	7000					
Contract Education	7010	199,351		199,351	125	199,226
Other Auxiliary Operations	7090					
Depreciation or Use Allowance - Building					483,214	
Depreciation or Use Allowance - Equipment					208,893	
(05) Total		\$30,137,486	\$0	\$30,137,486	\$8,737,177	\$22,092,416
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				39.55%		
(07) Notes						

**Tab 14**

California Community Colleges  
Annual Financial & Budget Report  
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For the Year Ended June 30, 1998

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional * (1)	Noninstructional ** (2)			
Interdisciplinary Studies	4900	1,476,076	178,957	11,144	0	1,666,177
Retirees' Bnfts. & Incentives	5900	165,054	//////	//////	//////	165,054
<b>Subtotal Instruction</b>	<b>599</b>	<b>6,223,095</b>	<b>531,101</b>	<b>326,647</b>	<b>40,212</b>	<b>7,121,055</b>
Instructional Administration	6010	//////	1,011,366	173,895	357,736	1,542,997
Academic Administration	6020	//////	34,034	843	0	34,877
Course Curriculum Development	6000	//////	1,045,400	174,738	357,736	1,577,874
<b>Subtotal Instructional Admin.</b>						
Instructional Support	6110	32,571	134,270	27,531	0	194,372
Learning Center	6120	//////	264,158	79,153	36,610	379,921
Library	6130	//////	160,032	34,179	0	194,211
Media	6140	//////	0	0	0	0
Museums & Galleries	6100	32,571	558,460	140,863	36,610	768,504
<b>Subtotal Instr. Support Services</b>	<b>6200</b>	<b>//////</b>	<b>222,874</b>	<b>16,513</b>	<b>0</b>	<b>239,387</b>
Admissions and Records	6300	//////	685,447	101,492	81,405	868,344
Counseling and Guidance	6420	//////	135,321	2,793	0	138,114
Other Student Services	6430	//////	341,661	24,267	4,632	370,560
Disabled Students (DSPS)	6440	//////	39,151	21,878	0	61,029
Extend Opp. Pgms (EOPS)	6450	//////	0	0	0	0
Health Services	6460	//////	189,981	17,558	26,324	233,863
Student Personnel Admin.	6470	//////	121,349	5,988	0	127,337
Financial Aid Administration	6480	//////	0	0	0	0
Job Placement Services	6499	//////	29,549	0	0	29,549
Veterans Services	6400	//////	857,012	72,484	30,956	960,452
Other						
<b>Subtotal Other Student Services</b>						

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

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Calif a Community Colleges  
 Annual Financial & Budget Report  
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 For the Year Ended June 30, 1998

Expenditures by Activity  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
Oper. Maintenance Plant						
Building Maintenance & Repair	6510	//////	139,186	153,851	1,535	294,572
Custodial Services	6530	//////	199,536	30,464	0	230,000
Grounds Maintenance & Repair	6550	//////	95,159	41,746	7,725	144,630
Utilities	6570	//////	//////	362,658	//////	362,658
Other	6599	//////	0	0	0	0
<b>Subtotal Operating &amp; Maintenance</b>	<b>6500</b>	//////	433,881	588,719	9,260	1,031,860
<b>Planning &amp; Policy Making</b>	<b>6600</b>	//////	233,091	682,046	5,718	920,855
Gen. Instr. Support Services						
Community Relations	6710	//////	0	8,975	0	8,975
Fiscal Operations	6720	//////	376,858	149,745	18,000	544,603
Human Resource Mgmt.	6730	//////	57,663	19,437	925	78,025
Staff Development	6750	//////	2,001	19,909	0	21,910
Staff Diversity	6760	//////	11,149	2,928	0	14,077
Logistical Services	6770	//////	253,137	340,145	6,132	599,414
Mgmt. Information Services	6780	//////	88,581	144,824	16,909	250,314
NonInstr. Staff Retire Ben. <i>Direct</i>	6790	//////	169,209	//////	//////	169,209
Other	6799	//////	0	0	0	0
<b>Subtotal General Institute Servi</b>	<b>6700</b>	//////	958,598	685,963	41,966	1,686,527
Community Services						
Community Recreation	6810	//////	38,895	19,610	2,488	60,993
Community Service Classes	6820	//////	175,451	118,927	503	345,477
Community Use of Facilities	6830	//////	11,789	0	426	12,215
<b>Subtotal Community Services</b>	<b>6800</b>	//////	226,135	138,537	3,417	418,685

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

**California Community Colleges**  
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**For the Year Ended June 30, 1998**

**Expenditures by Activity**  
**S10 General Fund - Combined**  
**(Total Unrestricted & Restricted)**

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
Ancillary Services						
Bookstore	6910	////	0	0	0	0
Child development Centers	6920	////	0	0	0	0
Farm Operations	6930	////	0	0	0	0
Food Services	6940	////	0	0	0	0
Parking	6950	////	76,433	24,860	22,680	123,973
Student & Co-Curricular Activi	6960	////	0	0	0	0
Student Housing	6970	////	0	0	0	0
Other	6999	////	187,425	176,587	9,763	373,775
<b>Sub-Ancillary Services</b>	<b>6900</b>	////	<b>263,858</b>	<b>201,447</b>	<b>32,443</b>	<b>497,748</b>
Auxiliary Operations						
Auxiliary Classes	7010	0	0	0	0	0
Other Auxiliary Operations	7099	////	0	0	0	0
<b>Subtotal Auxiliary Operations</b>	<b>7000</b>	0	0	0	0	0
<b>Property &amp; Acquisitions</b>	<b>7100</b>	////	0	13,504	0	13,504
<b>Total Expenditures</b>	<b>391</b>	6,306,262	6,015,857	3,142,953	639,723	16,104,795
<b>Other Outgo</b>						
			Long Term Debt		7200	428,525
			Transfer; Student Payments		7300	320,707
			<b>Total - Other Outgo</b>		<b>398</b>	<b>749,232</b>
			<b>Total Expenditures &amp; Other Outgo</b>		<b>399</b>	<b>16,854,027</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.  
 \*\* Salaries and benefits of staff in noninstructional assignments.

California Community Colleges  
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Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted & Restricted)

For the Year Ended June 30, 1999

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional * (1)	Noninstructional ** (2)			
Interdisciplinary Studies	4900					
Retirees' Bnfts. & Incentivies	5900	1,532,777	140,925	15,062	1,891	1,690,655
<b>Subtotal Instruction</b>	<b>599</b>	7,456,559	347,526	383,988	639,978	8,228,051
Instructional Administration	6010	//////////				
Academic Administration	6020	//////////	902,332	327,753	343,757	1,573,842
Course Curriculum Development	<b>6000</b>	//////////	5,790	2,332	0	8,122
<b>Subtotal Instructional Admin.</b>		//////////	908,122	330,085	343,757	1,581,964
Instructional Support	6110					
Learning Center	6120	72,783	93,457	43,307	17,348	226,895
Library	6130	//////////	257,671	100,109	56,372	414,152
Media	6140	//////////	150,484	33,637	0	184,121
Museums & Galleries	<b>6100</b>	//////////	0	0	0	0
<b>Subtotal Instr. Support Services</b>		72,783	501,612	177,053	73,720	825,168
Admissions and Records	<b>6200</b>	//////////	229,524	8,846	8,725	247,095
Counseling and Guidance	<b>6300</b>	//////////	703,967	181,049	89,093	974,109
Other Student Services	6420	//////////				
Disabled Students (DSPS)	6430	//////////	128,918	3,037	0	131,955
Extend Opp. Pgms (EOPS)	6440	//////////	343,102	14,092	211	357,405
Health Services	6450	//////////	36,768	21,982	0	58,750
Student Personnel Admin.	6460	//////////	0	0	0	0
Financial Aid Administration	6470	//////////	182,178	20,685	5,336	208,199
Job Placement Services	6480	//////////	151,382	7,365	0	158,747
Veterans Services	6499	//////////	0	0	0	0
Other	<b>6400</b>	//////////	0	0	0	0
<b>Subtotal Other Student Services</b>		//////////	842,348	67,161	5,547	915,056

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

Community Colleges  
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Expenditures by Activity  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
Oper. Maintenance Plant						
Building Maintenance & Repair	6510	//////////	128,642	169,660	0	298,302
Custodial Services	6530	//////////	198,817	37,373	0	236,190
Grounds Maintenance & Repair	6550	//////////	103,338	37,198	10,095	150,631
Utilities	6570	//////////	//////////	436,049	//////////	436,049
Other	6599	//////////	0	0	0	0
<b>Subtotal Operating &amp; Maintena</b>	<b>6500</b>	//////////	<b>430,797</b>	<b>680,280</b>	<b>10,095</b>	<b>1,121,172</b>
<b>Planning &amp; Policy Making</b>	<b>6600</b>	//////////	<b>239,309</b>	<b>246,137</b>	<b>6,350</b>	<b>491,796</b>
Gen. Instr. Support Services						
Community Relations	6710	//////////	0	11,852	0	11,852
Fiscal Operations	6720	//////////	334,873	83,196	5,564	423,633
Human Resource Mgmt.	6730	//////////	103,422	33,113	3,436	139,971
Staff Development	6750	//////////	329	20,522	0	20,851
Staff Diversity	6760	//////////	0	1,032	0	1,032
Logistical Services	6770	//////////	256,183	303,056	6,181	565,420
Mgmt. Information Services	6780	//////////	67,097	277,724	70,739	415,560
NonInstr. Staff Retire Ben.	6790	//////////	97,122	//////////	//////////	97,122
Other	6799	//////////	0	0	0	0
<b>Subtotal General Institute Servi</b>	<b>6700</b>	//////////	<b>859,026</b>	<b>730,495</b>	<b>85,920</b>	<b>1,675,441</b>
Community Services						
Community Recreation	6810	//////////	0	0	0	0
Community Service Classes	6820	//////////	59,812	101,431	3,121	538,296
Community Use of Facilities	6830	//////////	23,517	258	4,928	28,703
<b>Subtotal Community Services</b>	<b>6800</b>	//////////	<b>59,812</b>	<b>101,689</b>	<b>8,049</b>	<b>566,999</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

**California Community Colleges**  
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**Expenditures by Activity**  
**S10 General Fund - Combined**  
**(Total Unrestricted & Restricted)**

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
Ancillary Services						
Bookstore	6910	//////////	0	0	0	0
Child development Centers	6920	//////////	0	0	0	0
Farm Operations	6930	//////////	0	0	0	0
Food Services	6940	//////////	0	0	0	0
Parking	6950	//////////	0	0	0	0
Student & Co-Curricular Activi	6960	//////////	76,078	25,209	22,577	123,864
Student Housing	6970	//////////	0	0	0	0
Other	6999	//////////	0	0	0	0
<b>Sub-Ancillary Services</b>	<b>6900</b>	<b>//////////</b>	<b>76,078</b>	<b>25,209</b>	<b>22,577</b>	<b>123,864</b>
Auxiliary Operations						
Auxiliary Classes	7010	90,731	92,468	124,157	31,241	338,597
Other Auxiliary Operations	7099	//////////	0	0	0	0
<b>Subtotal Auxiliary Operations</b>	<b>7000</b>	<b>90,731</b>	<b>92,468</b>	<b>124,157</b>	<b>31,241</b>	<b>338,597</b>
Property & Acquisitions	7100	//////////	0	0	0	0
<b>Total Expenditures</b>	<b>391</b>	<b>7,679,885</b>	<b>5,628,226</b>	<b>3,056,149</b>	<b>1,325,052</b>	<b>17,689,312</b>
<b>Other Outgo</b>						
Long Term Debt					7200	214,920
Transfer, Student Payments					7300	458,745
<b>Total - Other Outgo</b>					<b>398</b>	<b>673,665</b>
<b>Total Expenditures &amp; Other Outgo</b>					<b>399</b>	<b>18,362,977</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 & Budget Report  
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 For the Year Ended June 30, 2000

Expenditures by Activity  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional * (1)	Noninstructional ** (2)			
Interdisciplinary Studies	4900					
Retirees' Bnfts. & Incentives	5900	876,643	73,862	11,148	974	962,627
<b>Subtotal Instruction</b>	<b>599</b>	<b>5,818,920</b>	<b>450,626</b>	<b>1,651,490</b>	<b>45,630</b>	<b>7,966,666</b>
Instructional Administration	6010					
Academic Administration	6020		1,235,559	513,811	448,079	2,197,449
Course Curriculum Development	6000		20,820	3,244	0	24,064
<b>Subtotal Instructional Admin.</b>			<b>1,256,379</b>	<b>517,055</b>	<b>448,079</b>	<b>2,221,513</b>
Instructional Support	6110					
Learning Center	6120	79,770	83,020	52,391	7,025	222,206
Library	6130		314,272	95,984	58,649	468,905
Media	6140		166,652	25,769	0	192,421
Museums & Galleries	6100		0	0	0	0
<b>Subtotal Instr. Support Services</b>		<b>79,770</b>	<b>563,944</b>	<b>174,144</b>	<b>65,674</b>	<b>883,532</b>
Admissions and Records	6200					
Counseling and Guidance	6300		257,468	17,422	529	275,419
Other Student Services	6420		821,166	81,762	25,236	928,164
Disabled Students (DSPS)	6430		126,092	4,799	0	130,891
Extend Opp. Pgms (EOPS)	6440		312,268	29,047	0	341,315
Health Services	6450		38,390	25,757	0	64,147
Student Personnel Admin.	6460		198,348	11,046	17,951	227,345
Financial Aid Administration	6470		96,565	6,469	0	103,034
Job Placement Services	6480		0	0	0	0
Veterans Services	6499		0	0	0	0
Other	6400		6,925	32,845	73,714	113,484
<b>Subtotal Other Student Services</b>			<b>778,588</b>	<b>109,963</b>	<b>91,665</b>	<b>980,216</b>

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California Community Colleges  
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Expenditures by Activity  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
Oper. Maintenance Plant						
Building Maintenance & Repair	6510	////	177,405	178,996	13,291	369,692
Custodial Services	6530	////	212,570	38,748	3,922	255,240
Grounds Maintenance & Repair	6550	////	121,499	46,006	342	167,847
Utilities	6570	////	////	752,831	////	752,831
Other	6599	////	0	0	0	0
<b>Subtotal Operating &amp; Maintena</b>	<b>6500</b>	////	511,474	1,016,581	17,555	1,545,610
<b>Planning &amp; Policy Making</b>	<b>6600</b>	////	245,283	286,570	12,262	544,115
Gen. Instr. Support Services						
Community Relations	6710	////	0	12,574	0	12,574
Fiscal Operations	6720	////	496,504	99,740	22,565	618,809
Human Resource Mgmt.	6730	////	108,579	28,328	0	136,907
Staff Development	6750	////	0	18,742	0	18,742
Staff Diversity	6760	////	0	21,454	0	21,454
Logistical Services	6770	////	259,307	341,283	860	601,450
Mgmt. Information Services	6780	////	100,293	302,429	70,585	473,307
NonInstr. Staff Retire Ben.	6790	////	149,840	////	////	149,840
Other	6799	////	0	0	0	0
<b>Subtotal General Institute Servi</b>	<b>6700</b>	////	1,114,523	824,550	94,010	2,033,083
Community Services						
Community Recreation	6810	////	95,111	20,621	3,383	119,115
Community Service Classes	6820	////	39,557	134,249	94,092	525,344
Community Use of Facilities	6830	////	48,084	642	509	49,235
<b>Subtotal Community Services</b>	<b>6800</b>	////	39,557	155,512	97,984	693,694

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

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Annual Financial & Budget Report  
 Supplemental Data  
 For the Year Ended June 30, 2000

EXPENSES BY ACTIVITY  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional*	Noninstructional**			
Ancillary Services						
Bookstore	6910	////	0	0	0	0
Child development Centers	6920	////	0	0	0	0
Farm Operations	6930	////	0	0	0	0
Food Services	6940	////	0	0	0	0
Parking	6950	////	66,106	13,285	59,511	138,902
Student & Co-Curricular Activities	6960	////	0	0	0	0
Student Housing	6970	////	0	0	0	0
Other	6999	////	182,787	149,517	8,696	341,000
<b>Sub-Ancillary Services</b>	<b>6900</b>	////	<b>248,893</b>	<b>162,802</b>	<b>68,207</b>	<b>479,902</b>
Auxiliary Operations						
Auxiliary Classes	7010	0	0	0	0	0
Other Auxiliary Operations	7099	////	0	0	0	0
<b>Subtotal Auxiliary Operations</b>	<b>7000</b>	0	0	0	0	0
Property & Acquisitions	7100	////	0	0	0	0
<b>Total Expenditures</b>	<b>391</b>	<b>5,938,247</b>	<b>6,648,985</b>	<b>4,997,851</b>	<b>966,831</b>	<b>18,551,914</b>
Other Outgo						
			Long Term Debt		7200	504,542
			Transfer, Student Payments		7300	706,884
			Total - Other Outgo		398	1,211,426
			<b>Total Expenditures &amp; Other Outgo</b>		<b>399</b>	<b>19,763,340</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**

For Actual Year: 2000-01

**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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	224,628	592	12,391			237,611
Business and Management	0500	238,128	22,885	19,918	5,870		286,801
Communications	0600	47,529	634	4,018	2,880		55,061
Computer and Information Science	0700	322,075	37,200	90,170	108,251		557,696
Education	0800	390,849	52,967	148,254	14,387		606,457
Engineering and Related Industrial Tech.	0900	357,518	30,053	138,523	3,440		529,534
Fine and Applied Arts	1000	402,925	111,867	221,917	4,525		741,234
Foreign Language	1100	168,633	4,638	1,912			175,183
Health	1200	474,029	2,315	25,517			501,861
Consumer Education and Home Economics	1300	169,784		1,288			171,072
Law	1400	15,873					15,873
Humanities (Letters)	1500	867,825	3,683	2,654			874,162
Library Science	1600						
Mathematics	1700	408,007	58,950	18,151	18,887		503,995
Military Studies	1800						
Physical Sciences	1900	132,969	31,160	3,234			167,363
Psychology	2000	89,635		300			89,935
Public Affairs and Services	2100	1,242,241	167,644	14,467			1,424,352
Social Sciences	2200	395,092	1,875	1,216			398,183
Commercial Services	3000	185,017	21,458	32,670	6,369		245,514
Interdisciplinary Studies	4900	1,465,580	191,515	18,052			1,675,147
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	109,886					109,886
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>7,708,223</b>	<b>739,436</b>	<b>754,652</b>	<b>164,609</b>		<b>9,366,920</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

For Actual Year: 2000-01

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)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,376,434	548,517	143,323		2,068,274
Course and Curriculum Development	6020		34,798	1,473			36,271
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090			63,174	222,329		285,503
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,411,232</b>	<b>613,164</b>	<b>365,652</b>		<b>2,390,048</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	64,337	105,099	76,568	35,587		281,591
Library	6120		348,163	41,953	39,460		429,576
Media	6130		184,668	22,354	6,176		213,198
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>64,337</b>	<b>637,930</b>	<b>140,875</b>	<b>81,223</b>		<b>924,365</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>286,256</b>	<b>15,466</b>			<b>301,722</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		883,009	89,063	56,671		1,028,743
Matriculation and Student Assessment	6320						
Transfer Programs	6330						
Career Guidance	6340						
Other Student Counseling and Guidance	6390			300			300
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>883,009</b>	<b>89,363</b>	<b>56,671</b>		<b>1,029,043</b>

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\* 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

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SUPPLEMENTAL DATA

For Actual Year: 2000-01

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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		148,127	2,735			150,862
Extended Opportunity Prgms. & Services (EOPS)	6430		297,968	39,712	1,978		339,658
Health Services	6440		41,451	23,970	459		65,880
Student Personnel Administration	6450						
Financial Aid Administration	6460		174,423	10,946	25,018		210,387
Job Placement Services	6470		127,766	22,524	3,189		153,479
Veterans Services	6480						
Miscellaneous Student Services	6490		7,528	53,058	72,050		132,636
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>797,263</b>	<b>152,945</b>	<b>102,694</b>		<b>1,052,902</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		225,065	210,340	15,320		450,725
Custodial Services	6530		219,637	43,901	8,379		271,917
Grounds Maintenance and Repairs	6550		134,340	45,393	7,622		187,355
Utilities	6570			668,187			668,187
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>579,042</b>	<b>967,821</b>	<b>31,321</b>		<b>1,578,184</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>261,981</b>	<b>294,070</b>	<b>2,758</b>		<b>558,809</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

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Gavilan Community College District

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District Code No.

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2000-01

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)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710			9,249			9,249
Fiscal Operations	6720		487,582	134,201	10,909		632,692
Human Resources Management	6730		167,620	157,104			324,724
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		178,966				178,966
Staff Development	6750		740	16,676			17,416
Staff Diversity	6760			11,237			11,237
Logistical Services	6770		340,320	406,773	70,084		817,177
Management Information Systems	6780		88,937	355,831	147,916		592,684
Other General Institutional Support Services	6790						
<b>Subtotal - General Institutional Support Services (6700)</b>	<b>6700</b>		1,264,165	1,091,071	228,909		2,584,145
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810						
Community Service Classes	6820	7,901	301,214	126,850	5,075		441,040
Community Use Facilities	6830		41,825	3,855	138		45,818
Economic Development	6840						
Other Community Svcs. & Economic Development	6890		68,695	122,501	10,952		202,148
<b>Subtotal - Community Services (6800)</b>	<b>6800</b>	7,901	411,734	253,206	16,165		689,006

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Gavilan Community College District

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District Code No.

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2000-01

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)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		79,461	13,159	45,146		137,766
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990		189,853	243,362	3,024		436,239
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		269,314	256,521	48,170		574,005
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>						
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210					507,588	507,588
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					507,588	507,588
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310						
Student Aid	7320					2,059,164	2,059,164
Other Outgo	7330					294,491	294,491
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					2,430,382	2,430,382
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	7,780,461	7,541,362	4,629,154	1,098,172	2,937,970	23,987,119

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CALIFORNIA COMMUNITY COLLEGES  
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S10 General Fund - Combined  
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SUPPLEMENTAL DATA

For Actual Year: 2001-02

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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	238,227	2,325	13,182			253,734
Business and Management	0500	126,429	20,672	23,356			170,457
Communications	0600	35,344		8,731			44,075
Computer and Information Science	0700	647,218	117,175	221,040	280,132		1,265,565
Education	0800	491,216	138,219	148,645	22,788		800,868
Engineering and Related Industrial Tech.	0900	383,217	31,142	57,526	29,627		501,512
Fine and Applied Arts	1000	512,800	87,555	205,069	1,602		807,026
Foreign Language	1100	188,610	1,661	356			190,627
Health	1200	488,685	4,343	23,520	4,378		520,926
Consumer Education and Home Economics	1300	194,788	1,003	817			196,608
Law	1400						
Humanities (Letters)	1500	971,510	14,280	2,781			988,571
Library Science	1600						
Mathematics	1700	605,229	59,202	10,313	2,296		677,040
Military Studies	1800						
Physical Sciences	1900	157,594	33,506	2,957			194,057
Psychology	2000	104,104					104,104
Public Affairs and Services	2100	1,129,119	87,092	12,753			1,228,964
Social Sciences	2200	502,044	5,917	1,716			509,677
Commercial Services	3000	186,232	32,532	51,965	3,373		274,102
Interdisciplinary Studies	4900	762,564	70,343	15,241			848,148
Instruct. Staff-Retir's Bnfts & Retire. Incent	5900	121,330					121,330
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>7,846,260</b>	<b>706,967</b>	<b>799,968</b>	<b>344,196</b>		<b>9,697,391</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
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**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2001-02

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,228,681	458,682	116,963		1,804,326
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		55,971	2,904			58,875
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,284,652</b>	<b>461,586</b>	<b>116,963</b>		<b>1,863,201</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110		334,278	70,220	31,723		436,221
Library	6120		384,038	42,256	29,748		456,042
Media	6130		209,722	22,122	8,196		240,040
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>928,038</b>	<b>134,598</b>	<b>69,667</b>		<b>1,132,303</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>311,391</b>	<b>15,633</b>			<b>327,024</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		490,920	3,555	235		494,710
Matriculation and Student Assessment	6320		227,318	31,271	39,422		298,011
Transfer Programs	6330						
Career Guidance	6340		21,300	7,808			29,108
Other Student Counseling and Guidance	6390		172,319	30,309	12,608		215,236
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>911,857</b>	<b>72,943</b>	<b>52,265</b>		<b>1,037,065</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

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**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2001-02

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,409,969	93,891	107,128		1,610,988
Extended Opportunity Prgms. & Services (EOPS)	6430		355,680	35,591			391,271
Health Services	6440		44,309	23,184			67,493
Student Personnel Administration	6450						
Financial Aid Administration	6460		190,689	30,048	13,043		233,780
Job Placement Services	6470		147,405				147,405
Veterans Services	6480						
Miscellaneous Student Services	6490			23,933			23,933
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,148,052</b>	<b>206,647</b>	<b>120,171</b>		<b>2,474,870</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510						
Custodial Services	6530		237,843	270,920	35,884		544,647
Grounds Maintenance and Repairs	6550		223,520	78,862			302,382
Utilities	6570		137,841	59,474	632		197,947
Other Operation and Maintenance of Plant	6590			719,040			719,040
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>599,204</b>	<b>1,128,296</b>	<b>36,516</b>		<b>1,764,016</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>292,062</b>	<b>180,207</b>	<b>418</b>		<b>472,687</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

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**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)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		65,248	127,205			192,453
Fiscal Operations	6720		604,998	113,695			718,693
Human Resources Management	6730		185,282	75,522	1,724		262,528
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		182,982				182,982
Staff Development	6750			19,383			19,383
Staff Diversity	6760			11,240			11,240
Logistical Services	6770		340,300	320,272	1,623		662,195
Management Information Systems	6780		170,829	372,552	28,465		571,846
Other General Institutional Support Services	6790						
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>1,549,639</b>	<b>1,039,869</b>	<b>31,812</b>		<b>2,621,320</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		107,172	41,914	2,422		151,508
Community Service Classes	6820	19,407	149,519	93,994			262,920
Community Use Facilities	6830		48,563	4,970			53,533
Economic Development	6840		189,844	233,278	7,699		430,821
Other Community Svcs. & Economic Development	6890		47,597	115,546	13,736		176,879
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>19,407</b>	<b>542,695</b>	<b>489,702</b>	<b>23,857</b>		<b>1,075,661</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
 \*\* Salaries and Benefits of staff in noninstructional assignments

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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)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		111,243	11,282	49,663		172,188
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		111,243	11,282	49,663		172,188
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090		107,449	27,910			135,359
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>		107,449	27,910			135,359
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210					500,510	500,510
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					500,510	500,510
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310						
Student Aid	7320					1,764,410	1,764,410
Other Outgo	7330					349,272	349,272
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					49,375	49,375
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	7,865,667	9,493,249	4,568,641	845,528	2,163,057	2,163,057
* Salaries and Benefits of instructors and instructional aides in instructional assignments							
** Salaries and Benefits of staff in noninstructional assignments							

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**SUPPLEMENTAL DATA**  
For Actual Year: 2002-03

**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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	243,871	3,178	16,498			263,547
Business and Management	0500	117,682	25,859	17,311	729		161,581
Communications	0600	42,535		4,131			46,666
Computer and Information Science	0700	578,844	146,216	120,897	357,393		1,203,350
Education	0800	505,380	183,539	153,980	2,485		845,384
Engineering and Related Industrial Tech.	0900	429,065	37,412	95,085	10,475		572,037
Fine and Applied Arts	1000	518,980	54,751	31,999	1,633		607,363
Foreign Language	1100	222,088	2,496	1,602			226,186
Health	1200	566,439	5,561	34,860	14,403		621,263
Consumer Education and Home Economics	1300	205,584	2,914	507			209,005
Law	1400						
Humanities (Letters)	1500						
Library Science	1600	963,180	14,441	2,937			980,558
Mathematics	1700						
Military Studies	1800	654,187	73,772	10,238	472		738,669
Physical Sciences	1900	175,736	35,864	2,688			
Psychology	2000	108,031	317				214,288
Public Affairs and Services	2100	989,492	1,752	293			108,348
Social Sciences	2200	424,513	6,082	3,302			991,537
Commercial Services	3000	188,729	27,280	44,076			433,897
Interdisciplinary Studies	4900	801,320	59,807	11,780	472		260,085
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	124,332					873,379
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>7,859,988</b>	<b>681,241</b>	<b>552,184</b>	<b>388,062</b>		<b>9,481,475</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

SUPPLEMENTAL DATA

For Actual Year: 2002-03

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)
		Instructional* (1)	NonInstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,386,383	424,065	253,107		2,063,555
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		49,461				49,461
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,435,844</b>	<b>424,065</b>	<b>253,107</b>		<b>2,113,016</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110		222,247	10,601	4,833		237,681
Library	6120		402,519	9,742	33,256		445,517
Media	6130		67,990	12,706	3,580		84,276
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		253,314	134,237	81,700		469,251
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>		<b>946,070</b>	<b>167,286</b>	<b>123,369</b>		<b>1,236,725</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>324,857</b>	<b>14,162</b>			<b>339,019</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		717,508	36,368	3,887		757,763
Matriculation and Student Assessment	6320		139,001	23,805	10,436		173,242
Transfer Programs	6330		10,797	1,953	727		13,477
Career Guidance	6340		10,796	1,952	726		13,474
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>878,102</b>	<b>64,078</b>	<b>15,776</b>		<b>957,956</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

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SUPPLEMENTAL DATA

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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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,377,897	123,012	41,757		1,542,666
Extended Opportunity Prgms. & Services (EOPS)	6430		434,652	10,745			445,397
Health Services	6440		46,327	26,674	1,661		74,662
Student Personnel Administration	6450						
Financial Aid Administration	6460		327,126	16,715			343,841
Job Placement Services	6470		88,116				88,116
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,274,118</b>	<b>177,146</b>	<b>43,418</b>		<b>2,494,682</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		260,692	233,523	4,089		498,304
Custodial Services	6530		228,260	142,983			371,243
Grounds Maintenance and Repairs	6550		157,322	31,363			188,685
Utilities	6570			902,244			902,244
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>646,274</b>	<b>1,310,113</b>	<b>4,089</b>		<b>1,960,476</b>
Planning, Policymaking, and Coordination	6600		328,567	185,237	1,183		514,987

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SUPPLEMENTAL DATA

For Actual Year: 2002-03

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)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		89,157	121,587			210,744
Fiscal Operations	6720		587,537	154,008	2,293		743,838
Human Resources Management	6730		191,328	91,128			282,456
Noninstr. Staff Retirees' Bnfts. & Retire. Incents.	6740		180,891				180,891
Staff Development	6750			5,002			5,002
Staff Diversity	6760			11,177			11,177
Logistical Services	6770		348,096	154,092			502,188
Management Information Systems	6780		238,188	258,739	62,336		559,263
Other General Institutional Support Services	6790		8,117	186,444	24,130		218,691
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>1,643,314</b>	<b>982,177</b>	<b>88,759</b>		<b>2,714,250</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		102,572	53,661	945		157,178
Community Service Classes	6820	10,392	147,853	65,658			223,903
Community Use Facilities	6830		70,092	7,572			77,664
Economic Development	6840		249,024	416,257	11,254		676,535
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>10,392</b>	<b>569,541</b>	<b>543,148</b>	<b>12,199</b>		<b>1,135,280</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

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**SUPPLEMENTAL DATA**  
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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)
		Instructional* (1)	Noninstructional** (2)	Institutional** (3)				
<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		98,691	15,423	215,387		329,501	
Student Housing	6970							
Other Ancillary Services	6990							
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		98,691	15,423	215,387		329,501	
<b>Auxiliary Operations (7000)</b>								
Contract Education	7010	12,608		19,516	4,880		182,007	
Other Auxiliary Operations	7090							
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	12,608	145,003	19,516	4,880		182,007	
<b>Physical Property and Related Acquisitions (7100)</b>								
Long-Term Debt and Other Financing (7200)	7100							
Long-Term Debt	7210							
Tax Revenue Anticipation Notes	7220					505,453	505,453	
Other Financing	7290							
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					505,453	505,453	
<b>Transfers, Student Aid, and Other Outgo (7300)</b>								
Transfers	7310							
Student Aid	7320					4,785,989	4,785,989	
Other Outgo	7330					399,758	399,758	
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					5,239,271	5,239,271	
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	7,882,988	9,971,622	4,454,535	1,150,229	5,744,724	29,204,098	

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
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**SUPPLEMENTAL DATA**

For Actual Year: 2003-04

**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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	210,739	5,447	16,819			233,005
Business and Management	0500	168,521	20,183	28,612	464		217,780
Communications	0600	42,107	297	4,153			46,557
Computer and Information Science	0700	519,464	205,478	211,106	312,470		1,248,518
Education	0800	545,097	205,651	147,617			898,365
Engineering and Related Industrial Tech.	0900	409,509	47,255	74,718	4,222		535,704
Fine and Applied Arts	1000	542,142	114,473	30,029	916		687,560
Foreign Language	1100	226,351	5,292	600			232,243
Health	1200	621,506	14,873	31,560	5,043		672,982
Consumer Education and Home Economics	1300	246,026	3,703	139			249,868
Law	1400						
Humanities (Letters)	1500	896,283	13,463	644			910,390
Library Science	1600						
Mathematics	1700	609,865	102,452	30,656	29,552		772,525
Military Studies	1800						
Physical Sciences	1900	206,636	54,646	3,893			265,175
Psychology	2000	113,787	1,363	118			115,268
Public Affairs and Services	2100	853,364	16,327	487			870,178
Social Sciences	2200	416,721	6,177	1,095			423,993
Commercial Services	3000	189,766	18,927	51,768			260,461
Interdisciplinary Studies	4900	964,619	67,055	8,624			1,040,298
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	120,848					
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>7,903,351</b>	<b>903,062</b>	<b>642,638</b>	<b>352,667</b>		<b>9,801,718</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

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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)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,570,854	511,751	135,357		2,217,962
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		46,422				
Other Instruct. Admin. & Instruct. Governance	6090						46,422
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,617,276</b>	<b>511,751</b>	<b>135,357</b>		<b>2,264,384</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	145,167	53,338	8,657	263		207,425
Library	6120		455,958	21,474	40,370		517,802
Media	6130		96,184	17,736	6,207		120,127
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		156,036	63,642	1,962		221,640
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>145,167</b>	<b>761,516</b>	<b>111,509</b>	<b>48,802</b>		<b>1,066,994</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>401,511</b>	<b>11,642</b>	<b>1,468</b>		<b>414,621</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		638,732	7,931	2,767		649,430
Matriculation and Student Assessment	6320		246,007	24,222	41,111		311,340
Transfer Programs	6330		27,253	3,660	198		31,111
Career Guidance	6340		27,254	3,663			30,917
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>939,246</b>	<b>39,476</b>	<b>44,076</b>		<b>1,022,798</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

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For Actual Year: 2003-04

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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,526,524	101,348	4,306		1,632,178
Extended Opportunity Prgrms. & Services (EOPS)	6430		413,341	17,965	467		431,773
Health Services	6440		49,162	26,617			75,779
Student Personnel Administration	6450						
Financial Aid Administration	6460		481,712	20,758	18,546		521,016
Job Placement Services	6470		91,698	4,057			95,755
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,562,437</b>	<b>170,745</b>	<b>23,319</b>		<b>2,756,501</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		311,836	271,585	17,768		601,189
Custodial Services	6530		205,386	80,835			286,221
Grounds Maintenance and Repairs	6550		138,609	23,749	1,384		163,742
Utilities	6570			868,036			868,036
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>655,831</b>	<b>1,244,205</b>	<b>19,152</b>		<b>1,919,188</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>375,120</b>	<b>187,194</b>			<b>562,314</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**  
For Actual Year: 2003-04

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		101,273	100,688	1,390		203,351
Fiscal Operations	6720		875,249	153,493	13,073		1,041,815
Human Resources Management	6730		213,956	50,513	1,290		265,759
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		283,895				283,895
Staff Development	6750		392	4,350			4,742
Staff Diversity	6760			10,802			10,802
Logistical Services	6770		376,350	157,165	2,066		535,581
Management Information Systems	6780		236,111	261,378	165,637		663,126
Other General Institutional Support Services	6790			134,708			134,708
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>2,087,226</b>	<b>873,097</b>	<b>183,456</b>		<b>3,143,779</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		115,315	33,361	1,761		150,437
Community Service Classes	6820	3,899	174,281	102,454			280,634
Community Use Facilities	6830		78,583	5,350			83,933
Economic Development	6840		294,280	147,455			441,735
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>3,899</b>	<b>662,459</b>	<b>288,620</b>	<b>1,761</b>		<b>956,739</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

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S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2003-04

**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)
		Instructional* (1)	Noninstructional** (2)					
<b>Ancillary Services (6900)</b>								
Bookstores	6910							
Child Development Centers	6920							
Farm Operations	6930							
Food Services	6940							
Parking	6950		100,455	38,038	7,860		146,353	
Student and Co-curricular Activities	6960							
Student Housing	6970							
Other Ancillary Services	6990		125,393	197,204			322,597	
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>225,848</b>	<b>235,242</b>	<b>7,860</b>		<b>468,950</b>	
<b>Auxiliary Operations (7000)</b>								
Contract Education	7010	6,799		27,838	9,895		276,753	
Other Auxiliary Operations	7090							
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	<b>6,799</b>		<b>27,838</b>	<b>9,895</b>		<b>276,753</b>	
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>							
Long-Term Debt and Other Financing (7200)								
Long-Term Debt	7210					466,059	466,059	
Tax Revenue Anticipation Notes	7220							
Other Financing	7290							
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					<b>466,059</b>	<b>466,059</b>	
<b>Transfers, Student Aid, and Other Outgo (7300)</b>								
Transfers	7310					1,811,241	1,811,241	
Student Aid	7320					445,259	445,259	
Other Outgo	7330							
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>2,256,500</b>	<b>2,256,500</b>	
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>8,059,216</b>	<b>11,423,753</b>	<b>4,343,957</b>	<b>827,813</b>	<b>2,722,559</b>	<b>27,377,298</b>	

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2004-05

**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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	228,177		15,308			243,485
Business and Management	0500	180,141	18,624	19,918	936		219,619
Communications	0600	49,579		8,592	464		58,635
Computer and Information Science	0700	658,918	133,660	124,750	166,452		1,083,780
Education	0800	513,439	194,206	156,940	8,820		873,405
Engineering and Related Industrial Tech.	0900	353,612	42,648	74,057	15,549		485,866
Fine and Applied Arts	1000	612,807	83,488	13,343	1,500		711,138
Foreign Language	1100	252,804	3,168	1,253			257,225
Health	1200	602,636	28,227	33,356	58,310		722,529
Consumer Education and Home Economics	1300	278,203		4,430			282,633
Law	1400						
Liberal Arts	1500	958,799		2,618	348		961,765
Library Science	1600						
Mathematics	1700	642,404	123,765	29,937	20,533		816,639
Military Studies	1800						
Natural Sciences	1900	230,492	47,493	3,386			281,371
Psychology	2000	39,471		25			39,496
Public Affairs and Services	2100	1,187,965	11,135				1,199,100
Social Sciences	2200	443,618		3,594			447,212
Commercial Services	3000	202,788	19,224	46,174			268,186
Interdisciplinary Studies	4900	944,932	37,760	13,515	450		996,657
Struct. Staff-Retir's Bnfts & Retire. Incents	5900	226,369					
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>8,607,154</b>	<b>743,398</b>	<b>551,196</b>	<b>273,362</b>		<b>10,175,110</b>

Salaries and Benefits of instructors and instructional aides in instructional assignments  
Salaries and Benefits of staff in noninstructional assignments

**CALIFORNIA COMMUNITY COLLEGES**  
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**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2004-05

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,494,084	542,425	185,323		2,221,832
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		59,294	1,186			
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		1,553,378	543,611	185,323		60,480
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	133,426	59,286	8,030			2,282,312
Library	6120		406,538	23,676	47,468		200,742
Media	6130		101,232	15,342	5,380		477,682
Museums and Galleries	6140						121,954
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	133,426	818,893	52,577	42,562		346,976
<b>Admissions and Records</b>	<b>6200</b>		420,004	15,809	95,410		1,147,354
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		611,042	13,748			624,790
Matriculation and Student Assessment	6320		238,484	29,566	12,134		280,184
Transfer Programs	6330		54,195	7,609	2,991		64,795
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		903,721	50,923	15,125		969,769

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\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
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S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2004-05

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,601,907	117,562	66,273		1,785,742
Extended Opportunity Prgrams. & Services (EOPS)	6430		417,599	20,477	8,950		447,026
Health Services	6440		53,073	29,787			82,860
Student Personnel Administration	6450						
Financial Aid Administration	6460		569,401	34,230			698,452
Job Placement Services	6470		82,968	3,733	94,821		86,701
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		2,724,948	205,789	170,044		3,100,781
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510						
Custodial Services	6530		321,613	316,439	11,614		649,666
Grounds Maintenance and Repairs	6550		206,710	56,696			263,406
Utilities	6570		152,844	67,385			220,229
Other Operation and Maintenance of Plant	6590			863,547			863,547
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		681,167	1,304,067	11,614		1,996,848
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		460,899	371,225	3,420		835,544

Salaries and Benefits of instructors and instructional aides in instructional assignments  
Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
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S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA  
For Actual Year: 2004-05

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)		
		Instructional* (1)	Noninstructional** (2)							
<b>General Institutional Support Services (6700)</b>										
Community Relations	6710		108,017		156,243	525				264,785
Fiscal Operations	6720		856,030		140,788	5,818				1,002,636
Human Resources Management	6730		289,850		70,250	2,445				362,545
Noninstr. Staff Retirees' Bnfts. & Retire. Incents.	6740		205,088							205,088
Staff Development	6750		73		3,483					3,556
Staff Diversity	6760				19,207					19,207
Logistical Services	6770				148,277	3,678				151,955
Management Information Systems	6780		380,881		228,489	109,048				532,836
Other General Institutional Support Services	6790		477,097		174,760	11,541				814,634
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		2,317,036		941,497	133,055				3,391,588
<b>Community Svcs. &amp; Economic Develop. (6800)</b>										
Community Recreation	6810				43,609	4,198				47,807
Community Service Classes	6820	15,726	114,725		64,146	3,089				162,532
Community Use Facilities	6830		131,661		4,500					136,161
Economic Development	6840		71,504		348,459	18,946				438,909
Other Community Svcs. & Economic Development	6890		283,024							283,024
<b>Subtotal - Community Services</b>	<b>6800</b>	15,726	600,914		460,714	26,233				1,103,587

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\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

ALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

SUPPLEMENTAL DATA

for Actual Year: 2004-05

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

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)
		Instructional* (1)	Noninstructional** (2)				
<b>Auxiliary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		115,209	16,626	13,364		145,199
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990		47,946	164,731			212,677
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		163,155	181,357	13,364		357,876
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	15,748		19,436			245,028
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	15,748		19,436			245,028
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
Long-Term Debt and Other Financing (7200)							
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					1,625,685	1,625,685
Student Aid	7320					464,406	464,406
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					2,090,091	2,090,091
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	8,772,054	11,577,672	4,745,249	946,635	2,090,091	28,131,701

Salaries and Benefits of instructors and instructional aides in instructional assignments  
Salaries and Benefits of staff in noninstructional assignments

3036,726

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	243,642		21,430			265,072
Business and Management	0500	188,727	22,337	16,242			227,306
Communications	0600	58,010		6,138	2,373		66,521
Information Technology	0700	703,718	55,631	120,166	337,423		1,216,938
Education	0800	473,350	218,485	162,095	10,726		864,656
Engineering and Industrial Tech.	0900	389,956	49,422	86,534	12,721		538,633
Fine and Applied Arts	1000	631,227	80,772	37,208	54,490		803,697
Foreign Language	1100	272,509	3,169	289			275,967
Health	1200	657,327	50,839	43,170	16,315		767,651
Family and Consumer Sciences	1300	298,174		1,409			299,583
Law	1400						
Humanities (Letters)	1500	971,500		2,837			974,337
Library Science	1600						
Mathematics	1700	722,753	102,126	53,001	958		878,838
Military Studies	1800						
Physical Sciences	1900	254,475	51,021	3,807	875		310,178
Psychology	2000	73,470		97			73,567
Public and Protective Services	2100	1,372,858	52,220	905			1,425,983
Social Sciences	2200	500,200		575			500,775
Commercial Services	3000	243,920	20,363	60,323	203		324,809
Interdisciplinary Studies	4900	1,036,077	91,663	11,587	641		1,139,968
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	232,256					232,256
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>9,324,149</b>	<b>798,048</b>	<b>627,813</b>	<b>436,725</b>		<b>11,186,735</b>

\*\* Salaries and Benefits of staff in noninstructional assignments \* Salaries and Benefits of instructors and instructional aides in instructional assignments

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Gavilan Community College District

440

District Code No.

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,573,234	522,436	137,051		2,232,721
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		53,666	191			53,857
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		1,626,900	522,627	137,051		2,286,578
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	140,639	58,321	6,148	356		205,464
Library	6120		433,003	53,513			486,516
Media	6130		120,252	21,428	3,274		149,954
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		162,010	42,087	1,087		215,184
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	140,639	773,586	123,176	19,717		1,057,118
<b>Admissions and Records</b>	<b>6200</b>		443,094	15,679	10,537		469,310
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		779,858	15,434	1,049		796,341
Matriculation and Student Assessment	6320		253,198	9,552			262,750
Transfer Programs	6330		54,031	10,518			64,549
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		1,087,087	35,504	1,049		1,123,640

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

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S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,660,523	93,658	49,819		1,804,000
Extended Opportunity Prgms. & Services (EOPS)	6430		441,900	38,559			480,459
Health Services	6440		56,473	31,897			88,370
Student Personnel Administration	6450						
Financial Aid Administration	6460		476,630	42,215	15,383		534,228
Job Placement Services	6470		101,261	4,594			105,855
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,736,787</b>	<b>210,923</b>	<b>65,202</b>		<b>3,012,912</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		332,313	277,296	9,540		619,149
Custodial Services	6530		278,178	54,160	2,757		335,095
Grounds Maintenance and Repairs	6550		180,352	99,810	1,039		281,201
Utilities	6570			904,646			904,646
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>790,843</b>	<b>1,335,912</b>	<b>13,336</b>		<b>2,140,091</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>498,853</b>	<b>283,106</b>	<b>1,574</b>		<b>783,533</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  
For Actual Year: 2005-06

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)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		117,468	192,668			310,136
Fiscal Operations	6720		937,867	183,772	13,854		1,135,493
Human Resources Management	6730		289,145	111,253			400,398
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		230,062				230,062
Staff Development	6750			1,384			1,384
Staff Diversity	6760			11,392			11,392
Logistical Services	6770		426,089	149,067	24,301		599,457
Management Information Systems	6780		473,626	256,069	51,321		781,016
Other General Institutional Support Services	6790			105,983	14,880		120,863
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		2,474,257	1,011,588	104,356		3,590,201
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		62,601	26,176			88,777
Community Service Classes	6820		117,529	109,540	8,862		235,931
Community Use Facilities	6830		73,290	4,233			77,523
Economic Development	6840		328,121	173,990	216		502,327
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>		581,541	313,939	9,078		904,558

\* 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**  
For Actual Year: 2005-06

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		116,539	6,858	31,168		154,565
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990		16,906	110,788			127,694
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		133,445	117,646	31,168		282,259
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	483	215,900	30,614	14,190		261,187
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	483	215,900	30,614	14,190		261,187
<b>Physical Property 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					1,575,204	1,575,204
Other Outgo	7330					460,180	460,180
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					2,035,384	2,035,384
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	9,465,271	12,160,341	4,628,527	843,983	2,035,384	29,133,506

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2006-07

**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)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	318,523		94,607	146,589		559,719
Business and Management	0500	280,427	21,005	34,568	50,332		386,332
Communications	0600	36,070		7,660	3,168		46,898
Information Technology	0700	742,301	32,374	137,500	95,903		1,008,078
Education	0800	564,373	231,122	168,887	33,225		997,607
Engineering and Industrial Tech.	0900	425,611	51,343	81,908	9,289		568,151
Fine and Applied Arts	1000	783,389	90,957	50,701	576		925,623
Foreign Language	1100	279,838	3,103	1,110			284,051
Health	1200	719,757	73,816	65,770	106,864		966,207
Family and Consumer Sciences	1300	326,428		1,582			328,010
Law	1400						
Humanities (Letters)	1500	845,244		991			846,235
Library Science	1600						
Mathematics	1700	540,787	111,645	33,570			686,002
Military Studies	1800						
Natural Sciences	1900	249,063	58,707	4,336	977		313,083
Technology	2000	142,622		3,002			145,624
Public and Protective Services	2100	1,908,559	3,387	1,184			1,913,130
Social Sciences	2200	560,210		1,684			561,894
Commercial Services	3000	220,003	28,905	65,716			314,624
Interdisciplinary Studies	4900	1,782,053	115,075	26,344	81		1,923,553
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	220,981					220,981
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>10,946,239</b>	<b>821,439</b>	<b>781,120</b>	<b>447,004</b>		<b>12,995,802</b>

\*\* Salaries and Benefits of staff in noninstructional assignments \* Salaries and Benefits of instructors and instructional aides in instructional assignments

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2006-07

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,681,651	505,527	112,151		2,299,329
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		59,325	1,813			61,138
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		1,740,976	507,340	112,151		2,360,467
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	144,602	73,424	6,565	5,184		229,775
Library	6120		484,264	67,342	685		552,291
Media	6130		103,428	17,183	5,609		126,220
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		181,437	158,981	10,141		350,559
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	144,602	842,553	250,071	21,619		1,258,845
<b>Admissions and Records</b>	<b>6200</b>		459,830	23,569	392		484,791
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		855,195	20,841	19,947		895,383
Matriculation and Student Assessment	6320		328,250	14,648			342,898
Transfer Programs	6330		68,235	8,993			77,228
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		1,251,680	44,482	19,347		1,315,509

\* 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**  
For Actual Year: 2006-07

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,729,819	78,756	27,859		1,836,434
Extended Opportunity Prgms. & Services (EOPS)	6430		487,842	40,508	6,670		535,020
Health Services	6440		84,598	42,051	3,869		130,518
Student Personnel Administration	6450						
Financial Aid Administration	6460		576,000	70,343	29,033		675,376
Job Placement Services	6470		118,228	5,243			123,471
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,996,487</b>	<b>236,901</b>	<b>67,431</b>		<b>3,300,819</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		320,580	431,196	9,464		761,240
Custodial Services	6530		311,171	65,742			376,913
Grounds Maintenance and Repairs	6550		193,329	126,841	5,214		325,384
Utilities	6570			897,810			897,810
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>825,080</b>	<b>1,521,589</b>	<b>14,678</b>		<b>2,361,347</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>531,332</b>	<b>420,359</b>	<b>1,948</b>		<b>953,639</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2006-07

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		130,630	209,311			339,941
Fiscal Operations	6720		1,019,716	188,878	3,710		1,212,304
Human Resources Management	6730		321,936	100,431	16,826		439,193
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		283,808				283,808
Staff Development	6750			2,230			2,230
Staff Diversity	6760			10,098			10,098
Logistical Services	6770		514,785	170,970	2,094		687,849
Management Information Systems	6780		517,171	285,411	90,116		892,698
Other General Institutional Support Services	6790			149,043	40,002		189,045
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>2,788,046</b>	<b>1,116,372</b>	<b>152,748</b>		<b>4,057,166</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		63,776	42,120			105,896
Community Service Classes	6820		159,347	164,907	1,925		324,379
Community Use Facilities	6830		77,516	2,815			80,331
Economic Development	6840		155,994	24,482	1,800		182,276
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>		<b>456,633</b>	<b>234,324</b>	<b>1,925</b>		<b>692,882</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2006-07

**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)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		124,812	30,132	1,924		156,868
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		124,812	30,132	1,924		156,868
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	1,358	149,451	48,417	125		199,351
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	1,358	149,451	48,417	125		199,351
<b>Physical Property 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					3,561,331	3,561,331
Student Aid	7320					529,636	529,636
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					4,090,967	4,090,967
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	11,092,199	12,988,319	5,214,676	842,292	4,090,967	34,228,453

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Tab 15**

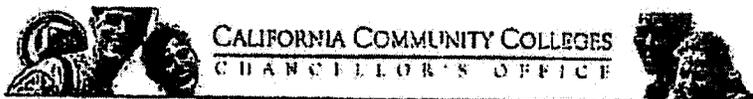
California Community Colleges  
Two Percent Student Fee Withholding  
1998-99 through 2006-07

District	2006-07 2% Offset	2005-06 2% Offset	2004-05 2% Offset	2003-04 2% Offset	2002-03 2% Offset	2001-02 2% Offset	2000-01 2% Offset	1999-00 2% Offset	1998-99 2% Offset
Allan Hancock	\$43,863	\$46,940	\$53,324	\$48,561	\$26,972	\$22,503	\$21,164	\$21,700	\$19,775
Antelope Valley	55,325	55,471	59,125	41,491	25,331	29,936	27,428	29,157	28,114
Barstow	11,054	10,993	10,618	10,306	6,775	7,100	6,903	6,422	6,830
Butte	48,853	56,674	54,157	33,667	25,154	24,254	23,724	24,933	25,737
Cabrillo	71,823	81,921	81,688	57,398	41,758	36,185	32,943	36,095	34,751
Cerritos	95,796	97,219	96,726	76,364	51,488	50,941	50,177	48,541	47,878
Chabot-Las Positas	120,082	130,122	126,494	91,283	62,758	60,369	55,751	55,331	58,408
Chaffey	104,222	110,773	109,203	79,429	51,213	47,433	45,207	47,430	45,074
Citrus	67,838	74,934	74,967	52,362	36,258	35,627	34,852	35,552	37,046
Coast	239,764	252,276	258,323	188,262	133,228	131,245	121,733	121,992	126,940
Compton	18,039	10,174	18,833	9,953	10,659	14,021	13,841	13,061	10,505
Contra Costa	211,073	228,260	212,346	153,158	112,221	103,001	102,212	92,480	104,982
Copper Mountain	6,787	8,438	6,952	5,664	4,513	4,738	5,363	0	0
Desert	45,393	46,711	44,259	31,285	20,078	19,524	18,029	21,606	23,577
El Camino	128,452	140,961	134,945	102,258	73,955	63,463	61,217	63,622	66,093
Feather River	9,288	12,066	9,481	6,711	5,707	4,485	4,005	4,176	4,192
Foothill-DeAnza	219,078	249,888	250,864	191,777	123,847	126,761	117,028	118,401	128,171
Gavilan	24,678	25,513	25,344	17,645	12,247	11,750	11,588	11,114	11,138
Glendale	67,273	73,786	65,951	45,833	37,669	37,872	35,017	35,229	36,332
Grossmont-Cuyamaca	124,478	156,591	135,387	107,408	70,402	69,281	63,841	63,651	65,424
Hartnell	36,504	37,876	41,355	32,294	24,598	19,584	20,207	22,664	20,291
Imperial	23,622	26,457	22,232	17,976	12,141	11,525	11,868	11,272	11,583
Kern	93,929	99,312	97,768	66,442	43,073	45,471	45,949	45,905	51,529
Lake Tahoe	13,281	14,710	14,894	11,019	8,351	8,013	7,842	7,609	8,643
Lassen	6,308	9,195	12,459	8,750	7,008	7,200	5,794	5,726	7,383
Long Beach	70,143	76,689	85,007	71,090	51,109	48,488	50,502	49,371	44,051
Los Angeles	383,455	406,227	372,686	308,134	211,279	217,173	200,271	201,887	203,676
Los Rios	276,331	299,332	305,460	225,089	147,068	148,533	134,879	135,818	139,610
Marin	31,149	33,971	37,752	28,459	18,350	20,980	20,084	20,979	24,385
Mendocino-Lake	12,157	14,062	13,700	9,867	6,711	6,428	6,018	6,342	6,273
Merced	35,286	34,044	39,957	29,221	18,996	14,725	14,653	14,808	15,479
Mira Costa	88,700	96,470	90,336	62,845	31,665	31,482	30,556	29,468	29,710
Monterey Peninsula	36,820	38,653	39,803	27,868	18,968	21,064	18,795	20,745	20,944
Mt. San Antonio	151,765	153,166	146,209	107,757	82,546	87,594	81,922	80,306	81,237
Mt. San Jacinto	64,900	64,723	61,220	40,363	26,661	24,642	23,789	22,479	21,610
Napa Valley	32,203	33,867	36,730	27,282	19,006	17,832	17,147	16,670	17,727
North Orange County	196,898	211,464	208,301	146,275	103,807	101,363	101,151	98,797	104,798
Ohlone (Fremont-Newark)	56,534	60,207	58,628	43,816	30,104	31,229	27,739	30,540	34,770
Palo Verde	5,832	6,513	7,698	5,519	7,606	3,747	3,836	2,120	2,716
Palomar	140,679	158,863	156,726	112,206	70,832	67,070	66,677	68,148	64,114
Pasadena Area	137,287	146,853	142,568	101,351	73,118	75,236	72,492	72,182	75,983
Peralta	95,990	95,492	95,054	75,088	54,852	52,691	50,019	47,479	47,445
Rancho Santiago	121,236	132,022	128,643	89,167	61,195	59,901	55,755	55,667	57,020
Redwoods	18,316	22,706	24,270	19,332	13,652	15,220	14,302	14,595	15,553
Rio Hondo	62,386	68,277	66,557	48,399	32,906	31,195	27,852	27,695	32,185
Riverside	156,296	170,744	164,862	121,697	79,365	76,129	69,298	69,351	65,487
San Bernardino	74,775	78,380	76,518	52,626	38,418	37,230	39,914	34,203	40,486
San Diego	189,981	237,838	214,406	143,579	105,927	99,133	93,621	106,463	83,531
San Francisco	148,082	163,368	161,745	120,722	84,487	81,550	80,647	75,622	82,895
San Joaquin Delta	87,046	95,321	82,758	63,402	41,966	42,512	39,147	37,777	40,412
San Jose-Evergreen	71,519	75,160	77,240	44,726	38,966	43,547	34,391	38,432	38,601
San Luis Obispo	67,438	76,529	70,169	50,011	32,072	31,274	30,855	29,381	31,483
San Mateo	116,757	132,075	133,547	100,160	70,815	67,036	67,004	72,624	78,146
Santa Barbara	92,534	97,117	89,034	63,972	43,153	41,630	39,431	41,071	41,186

California Community Colleges  
Two Percent Student Fee Withholding  
1998-99 through 2006-07

District	2006-07 2% Offset	2005-06 2% Offset	2004-05 2% Offset	2003-04 2% Offset	2002-03 2% Offset	2001-02 2% Offset	2000-01 2% Offset	1999-00 2% Offset	1998-99 2% Offset
Santa Clarita	115,859	119,189	86,538	65,253	35,690	34,432	32,045	32,444	29,751
Santa Monica	171,741	193,897	191,384	128,206	94,594	95,484	91,580	61,914	89,121
Sequoias	39,485	42,377	43,653	31,862	32,798	21,318	20,084	20,113	21,305
Shasta-Tehama-Trinity	40,504	41,356	43,573	32,985	22,978	21,319	19,497	19,662	20,882
Sierra	109,335	108,650	106,943	69,136	52,124	40,674	58,516	48,097	51,292
Siskiyou	9,196	10,374	7,196	11,086	6,697	5,899	6,537	6,421	7,189
Solano	66,067	63,526	62,456	43,339	29,721	28,149	26,950	28,455	30,891
Sonoma	136,737	142,632	138,392	102,728	69,006	68,024	64,962	62,360	64,958
South Orange County	195,023	207,591	200,808	143,677	97,125	90,798	87,174	87,277	91,394
Southwestern	85,468	93,841	91,289	69,607	45,773	44,741	41,221	41,757	40,712
State Center	111,982	116,642	115,193	74,201	54,372	51,993	57,166	53,870	54,353
Ventura	192,601	199,718	211,713	149,601	104,309	98,427	93,623	94,633	97,751
Victor Valley	32,969	58,125	45,104	31,702	20,868	21,634	18,443	16,919	20,406
West Hills	20,562	20,501	19,438	11,754	9,154	10,178	8,167	7,116	6,875
West Kern	10,401	11,511	9,853	6,738	3,985	3,045	3,005	2,834	2,822
West Valley-Mission	102,665	112,382	116,780	67,856	62,410	58,016	53,844	53,553	58,389
Yosemite	96,163	106,542	103,019	79,623	52,805	47,739	43,484	43,436	45,258
Yuba	31,922	36,245	31,782	23,521	16,226	17,281	16,751	19,360	21,317
<b>System Totals</b>	<b>\$6,477,978</b>	<b>\$7,022,493</b>	<b>\$6,830,393</b>	<b>\$4,970,194</b>	<b>\$3,453,639</b>	<b>\$3,348,067</b>	<b>\$3,199,479</b>	<b>\$3,164,910</b>	<b>\$3,276,575</b>

Source: Final Annual Student Fees per the CCFS-329 Actual Enrollment Fee Revenue Reports (1998-99 through 2006-07)



ACTUAL ENROLLMENT FEE REVENUE

District: GAVILAN

9/15/2008 Report - Recalculation			
	Fees Paid	Receivables	Total Fees
Enrollment Fee Revenue 1 (ECS 76300)	1,109,315	0	1,109,315
ECS 78140(k) Enrollment Fee Revenue 2 (Students from bordering states)	0	0	0
<b>Total</b>	<b>1,109,315</b>	<b>0</b>	<b>1,109,315</b>

x .02 =

22,186

Certification

I the District Chief Business Officer, hereby certify that, to the best of my knowledge and belief, the data on this form are true and correct.

Chief Business Officer

For Supplemental Information, Contact

Signature: \_\_\_\_\_

Name: Susan Cheu

Typed Name: Joseph D. Keeler

Title: Director, Business Services

Certify Date: 09/12/2008 02:43:33

Phone: (408) 848-4739

District: GAVILAN

Email: scheu@gavilan.edu

SEND SIGNED CERTIFICATION PAGE TO:

California Community Colleges  
Fiscal Services Unit  
1102 Q Street  
Sacramento, CA 95814  
Fax: (916) 323-3057

Print Report | Back

Curt Chiesa

324 - 7223

This page provided by Chris Yatsoma,  
Director of Fiscal Services, cccco,

324-2564

**Tab 16**

<b>GAVILAN COLLEGE BFAP-SFAA FUNDING 9 YEARS</b>					
	<b>2%</b>	<b>0.91/base</b>	<b>Capacity</b>	<b>Total</b>	
<b>1998-99</b>	\$ 5,803	\$ 31,888	\$ -	\$ 37,691	
<b>1999-00</b>	\$ 5,448	\$ 28,288	\$ -	\$ 33,736	
<b>2000-01</b>	\$ 5,194	\$ 25,459	\$ -	\$ 30,653	
<b>2001-02</b>	\$ 5,152	\$ 22,913	\$ -	\$ 28,065	
<b>2002-03</b>	\$ 4,604	\$ 27,759	\$ -	\$ 32,363	
<b>2003-04</b>	\$ 13,194	\$ 30,674	\$ 162,697	\$ 206,565	
<b>2004-05</b>	\$ 19,536	\$ 42,018	\$ 162,980	\$ 224,534	
<b>2005-06</b>	\$ 18,570	\$ 37,752	\$ 159,881	\$ 216,203	
<b>2006-07</b>	\$ 24,561	\$ 40,609	\$ 166,934	\$ 232,104	
<b>2007-08</b>	\$ 18,738	\$ 41,821	\$ 164,822	\$ 225,381	
<b>TOTAL</b>	\$ 120,800	\$ 329,181	\$ 817,314	\$ 1,267,295	

Date Received by SCO: December 10, 2010

**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 January 19, 2016 I served the:

**State Controller's Office (SCO) Late Comments on IRC**

*Enrollment Fee Collection and Waivers, 13-9913-I-01*

Education Code Section 76300

California Code of Regulations, Title 5, Sections

58501-58503, 58611-58613, 58620, and 58630

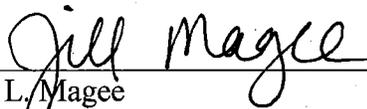
Fiscal Years: 1998-1999, 1999-2000, 2000-2001, 2001-2002,

2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, and 2007-2008

Gavilan 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 19, 2016 at Sacramento, California.



Jill L. Magee

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 1/14/16

**Claim Number:** 13-9913-I-01

**Matter:** Enrollment Fee Collection and Waivers

**Claimant:** Gavilan 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.)

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**Claimant Representative**

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May 20, 2016

Mr. Keith Petersen  
SixTen & Associates  
P.O. Box 340430  
Sacramento, CA 95834-0430

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**  
*Enrollment Fee Collection and Waivers*, 13-9913-I-01  
Education Code Section 76300; Statutes 1984, 2d Ex. Sess., Chapter 1;  
Statutes 1984, Chapters 274 and 1401; Statutes 1985, Chapters 920 and 1454;  
Statutes 1986, Chapters 46 and 394; Statutes 1987, Chapter 1118;  
Statutes 1989, Chapter 136; Statutes 1991, Chapter 114; Statutes 1992, Chapter 703;  
Statutes 1993, Chapters 8, 66, 67, and 1124; Statutes 1994, Chapters 153 and 422;  
Statutes 1995, Chapter 308; Statutes 1996, Chapter 63; Statutes 1999, Chapter 72;  
California Code of Regulations, Title 5, Sections 58501-58503,  
58611-58613, 58620, and 58630  
Fiscal Years: 1998-1999, 1999-2000, 2000-2001, 2001-2002,  
2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, and 2007-2008  
Gavilan Community College District, Claimant

Dear Mr. Petersen 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 **June 10, 2016**. You are advised that comments filed with the Commission on State Mandates (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. Refer to [http://www.csm.ca.gov/dropbox\\_procedures.php](http://www.csm.ca.gov/dropbox_procedures.php) on the Commission's website for electronic filing instructions. (Cal. Code Regs., tit. 2, § 1181.3.)

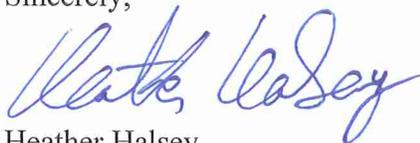
If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission's regulations.

Mr. Petersen and Ms. Kanemasu  
May 20, 2016  
Page 2

### Hearing

This matter is set for hearing on **Friday, July 22, 2016**, at 10:00 a.m., State Capitol, Room 447, Sacramento, California. The proposed decision will be issued on or about July 8, 2016. 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**

Education Code Section 76300;

Statutes 1984, 2d Ex. Sess., Chapter 1; Statutes 1984, Chapters 274 and 1401;  
Statutes 1985, Chapters 920 and 1454; Statutes 1986, Chapters 46 and 394;  
Statutes 1987, Chapter 1118; Statutes 1989, Chapter 136;  
Statutes 1991, Chapter 114; Statutes 1992, Chapter 703;  
Statutes 1993, Chapters 8, 66, 67, and 1124; Statutes 1994, Chapters 153 and 422;  
Statutes 1995, Chapter 308; Statutes 1996, Chapter 63; Statutes 1999, Chapter 72;  
California Code of Regulations, Title 5, Sections 58501-58503, 58611-58613,  
58620, and 58630

*Enrollment Fee Collection and Waivers*

Fiscal Years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2003-2004,  
2004-2005, 2005-2006, 2006-2007, and 2007-2008

13-9913-I-01

Gavilan Community College District, Claimant

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**EXECUTIVE SUMMARY**

This Incorrect Reduction Claim (IRC) challenges the State Controller's (Controller's) finding that the Gavilan Community College District (claimant) claimed unallowable costs of \$3,766,932 for the *Enrollment Fee Collection and Waivers* program for fiscal years 1998-1999 through 2007-2008. The Controller found unsupported and ineligible salaries and benefits and contract services claimed, overstated indirect cost rates, and overstated offsetting savings and reimbursements. The claimant disputes the merits of these audit findings, and argues that the audit was not completed within the two-year deadline in Government Code section 17558.5 and is therefore void.

Staff finds there is no evidence that the audit was completed within the two-year deadline in Government Code section 17558.5, thereby rendering the audit findings void.

**Procedural History**

Claimant signed reimbursement claim forms for fiscal years 1998-1999 through 2004-2005 on July 11, 2006.<sup>1</sup> Claimant signed the reimbursement claim form for fiscal year 2005-2006 on January 8, 2007.<sup>2</sup> Claimant signed the reimbursement claim form for fiscal year 2006-2007 on

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<sup>1</sup> Exhibit A, pages 212, 248, 297, 345, 397, 451, 506, (dated reimbursement claims). It is unclear from page 212 whether the 1998-1999 was filed July 1, or July 11, 2006.

<sup>2</sup> Exhibit A, IRC, page 571.

January 21, 2008.<sup>3</sup> Claimant signed the reimbursement claim form for fiscal year 2007-2008 on February 12, 2009.<sup>4</sup>

The Controller sent the claimant an entrance conference letter dated April 8, 2009.<sup>5</sup> The Final Audit Report cover letter was dated April 8, 2009.<sup>6</sup> Claimant received the Final Audit Report on April 18, 2011.<sup>7</sup> The claimant filed the IRC on March 26, 2014.<sup>8</sup> The Controller filed late comments on the IRC on January 15, 2016.<sup>9</sup>

Commission staff issued the Draft Proposed Decision on May 20, 2016.<sup>10</sup>

### **Commission Responsibilities**

Government Code section 17561(d) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state-mandated costs 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 incorrectly reduced costs be reinstated.

The Commission must review questions of law, including interpretation of parameters and guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6.<sup>11</sup>

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<sup>3</sup> Exhibit A, IRC, page 636.

<sup>4</sup> Exhibit A, IRC, page 684.

<sup>5</sup> Exhibit A, IRC, page 203 (audit confirmation letter). Exhibit B, Controller's Late Comments on the IRC, page 14. Claimant asserts that the audit was initiated by some preliminary communication on or before March 16, 2009, see Exhibit A, IRC, pages 7-10.

<sup>6</sup> Exhibit A, IRC, page 32 (Final Audit Report cover letter).

<sup>7</sup> Exhibit A, IRC, pages 8-9, 200-201.

<sup>8</sup> Exhibit A, IRC.

<sup>9</sup> Exhibit B, Controller's Late Comments on the IRC. Note that Government Code section 17553(d) states: "the Controller shall have no more than 90 days after 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." However, in this instance, due to the backlog of Incorrect Reduction Claims, these late comments have not delayed consideration of this item and so have been included in the analysis and proposed decision.

<sup>10</sup> Exhibit C, Draft Proposed Decision.

<sup>11</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

The Commission must also interpret the Government Code and implementing regulations in accordance with the broader 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>12</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>13</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>14</sup> In addition, sections 1185.1(f)(3) and 1185.2(c) of the Commission’s regulations require 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>15</sup>

**Claims**

The following chart provides a brief summary of the claims and issues raised and staff’s recommendation.

<b>Issue</b>	<b>Description</b>	<b>Staff Recommendation</b>
Was the audit timely completed?	Government Code section 17558.5 requires an audit to be “completed not later than two years after the date that the audit is commenced.”  Claimant argues the audit was commenced on or before March 16, 2009. The Controller argues that the audit was commenced April 8, 2009, by some preliminary contact and by the audit initiation letter dated the same day.	<i>There is no evidence that the audit was completed within the two-year deadline in Government Code section 17558.5., so the audit findings are void.</i>  Because, based on the evidence in the record, staff finds that the audit in this case was commenced within the meaning of Government Code section 17558.5(a) on April 8, 2009,

<sup>12</sup> *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1281, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

<sup>13</sup> *Johnston v. Sonoma County Agricultural Preservation and Open Space Dist.* (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>14</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

<sup>15</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.

	<p>The Final Audit Report is dated April 8, 2011. But the claimant did not receive the Final Audit Report until April 18, 2011, ten days after the two-year completion deadline. Because of this, the claimant suggests that the audit was not completed within the two-year deadline.</p> <p>The Controller argues that it timely completed the audit on April 8, 2011, and that the audit is complete when the audit report is approved and signed, and not when the audit report is mailed or received by the claimant.</p>	<p>(the date of the entrance conference letter, it would have to be completed by April 8, 2011, to be timely. The report is dated April 8, 2011, but there is no evidence in the record of the date the Final Audit Report was mailed or served to the claimant. Thus, there is no presumption of timely notice on the date of mailing. Accordingly, the Commission cannot find that the audit was timely completed on April 8, 2011, as urged by the Controller.</p> <p>Moreover, some courts (starting with <i>Johnson v. Barreiro</i> (1943) 59 Cal.App.2d 213) have held that in the absence of a statute authorizing the service of a notice by mail, a mailed notice is not effective unless and until it is received.<sup>16</sup> Thus, based on the <i>Johnson</i> line of cases, the audit was not complete until the claimant received the notice of reductions in the Final Audit Report on April 18, 2011.</p>
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**Staff Analysis**

**There Is No Evidence in the Record that the Audit Was Completed Within the Two-Year Deadline in Government Code Section 17558.5, and thus the Audit Findings Are Void.**

The claimant argues that the Controller did not timely complete the audit in accordance with the deadlines in Government Code section 17558.5(a), so the audit is void.

Government Code section 17558.5(a) establishes the time limit for the Controller to complete an audit “not later than two years after the date that the audit is commenced.” Failure to timely complete an audit within the statutory deadline is a jurisdictional bar to any of the Controller’s

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<sup>16</sup> *Johnson v. Barreiro* (1943) 59 Cal.App.2d 213-219; *Hoschler v. Sacramento City Unified School Dist.* (2007) 149 Cal.App.4th 258, 264.

reductions.<sup>17</sup> Therefore, the Commission must determine the date the audit was initiated in order to decide whether the Controller timely completed the audit “not later than two years after the date that the audit is commenced.”

1. There is no evidence in the record that the Controller initiated the audit within the meaning of Government Code section 17558.5(a) before the April 8, 2009 entrance conference letter.

The Legislature has not specifically defined the event that initiates the audit and, unlike other auditing agencies that have adopted formal regulations to clarify when the audit begins, (which can be viewed as the controlling interpretation of a statute),<sup>18</sup> the Controller has not adopted a regulation for the audits of state-mandate reimbursement claims. Because section 17558.5 is silent as to the act or event that initiates an audit, the issue must be determined based on the evidence in the record.

The initiation of an audit requires a unilateral act of the Controller. In this respect, the audit initiation provision of Government Code section 17558.5 acts as a statute of repose by providing a period during which an audit or review has been commenced, and after which the claimant may enjoy repose, dispose of any evidence or documentation to support their claims, and assert a defense that the audit is not timely. Additionally, the parameters and guidelines require claimants to retain their documentation “during the period subject to audit” including extending the retention period until the “ultimate resolution of any audit findings.”

Because the Controller’s authority to audit must be exercised within a specified time, it must be within the Controller’s exclusive control to meet or fail to meet the deadline imposed. The Controller has the burden of proof to show with evidence in the record that the claimant was notified that an audit was being initiated by the statutory deadline to ensure that the claimant not dispose of any evidence or documentation to support its claim for reimbursement.

In past IRCs, the dispute on this issue centered on whether the entrance conference letter or the entrance conference itself represented the start of the audit. The entrance conference is scheduled based on the availability of the parties and the date does not represent a unilateral act of the Controller. The Commission has found, however, that the entrance conference letter, to the extent it can be shown the letter was sent to the claimant for purposes of notice, represents a unilateral act by the Controller to exercise its audit authority before the statutory deadline and

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<sup>17</sup> Courts have ruled that when a deadline is for the protection of a person or class of persons, and the language of the statute as a whole indicates the Legislature’s intent to enforce the deadline, the deadline is mandatory. (*People v. McGee* (1977) 19 Cal.3d 948, 962, citing *Morris v. County of Marin* (18 Cal.3d 901, 909-910)). Because the deadlines in Government Code section 17558.5 are mandatory and not directory, the requirement to meet the statutory deadline is jurisdictional.

<sup>18</sup> See, e.g., regulations adopted by the California Board of Equalization (title 18, section 1698.5, stating that an “audit engagement letter” is a letter “used by Board staff to confirm the start of an audit or establish contact with the taxpayer”).

provides sufficient, verifiable, notice to a claimant to retain supporting documentation for the claim during the audit.<sup>19</sup>

Here, however, neither party is arguing that the entrance conference, which occurred on April 21, 2009, initiated the audit. Nor are the parties disputing the Controller's assertion that the entrance conference letter, which is on the Controller's official letterhead and is dated April 8, 2009, is also the date the Controller issued the letter to the claimant.<sup>20</sup>

The claimant, however, asserts that it was notified of the audit in March 2009, *before* the April 8, 2009, entrance conference letter, and argues that the audit was initiated at that time. In support, the claimant submits an email dated March 16, 2009, from its mandate consultant to the claimant (nbailey@gavilan.edu) to support this contention. The email states in pertinent part: "Had the entrance conference at Contra Costa this morning *for the same program you are scheduled to be audited for next month, Enrollment Fee Collection and Waiver.*"<sup>21</sup>

The contents of this email, even if admissible, do not provide any evidence to support the assertion that *the Controller notified the claimant* in March 2009 that an audit was being initiated.<sup>22</sup> The email is from the claimant's consultant and there is no evidence in the record that the Controller provided any notice to the claimant in March 2009 that it was intending to audit these reimbursement claims. Thus, based on this record, the Commission cannot find that the Controller initiated the audit in March 2009. Nor is there any evidence in the record from the Controller's Office to verify that the audit was initiated earlier than the April 8, 2009, entrance conference letter.

Accordingly, based on this record, staff finds that the Controller initiated the audit within the meaning of Government Code section 17558.5(a) on April 8, 2009.

2. There is no evidence in the record that the audit was timely completed, and thus, the audit is void.

Government Code section 17558.5(a) requires that "an audit shall be completed not later than two years after the date that the audit is commenced." Because the audit in this case was commenced on April 8, 2009, (the date of the entrance conference letter), a timely completion must occur no later than April 8, 2011.

The Final Audit Report is dated April 8, 2011. The claimant states, however, that the Final Audit Report was not received until April 18, 2011, ten days after the two year limitation period,

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<sup>19</sup> This analysis is consistent with the *Health Fee Elimination* IRC, 05-4206-I-06, adopted March 27, 2015.

<sup>20</sup> Exhibit A, IRC, page 203.

<sup>21</sup> Exhibit A, IRC, page 206 (emphasis added).

<sup>22</sup> Hearsay is an out-of-court statement (both oral and written) that is offered for the truth of the matter asserted and is generally inadmissible in court proceedings. (Evid. Code, § 1200.) The Commission's regulations provide that hearsay evidence may be used for purposes of supplementing or explaining other evidence, but shall not be sufficient in itself to support a finding unless it would be admissible over objection in civil actions. (Cal. Code Regs., tit.2, § 1187.5(a).)

as evidenced by the claimant's date-received stamp on the first page of the Final Audit Report. The claimant suggests that the audit was not complete until the Final Audit Report was received, and that the ten day difference between the date of the report and the date of receipt "exceeds the normal mailing period in the United States mail."<sup>23</sup>

The Controller argues that it timely completed the audit on April 8, 2011, and that the audit is complete when the audit report is approved and signed, and not when the audit report is mailed or received by the claimant.<sup>24</sup>

Staff finds there is no evidence in the record that the audit was timely completed.

The completion of the audit under Government Code section 17558.5(a), like the initiation, requires a unilateral act of the Controller. The statute provides a period during which the Controller is authorized to audit and, once commenced, must complete the audit within two years, after which the claimants may enjoy repose, dispose of any evidence or documentation to support their claims for reimbursement. Because the Controller's authority to audit must be exercised within a specified time, it is within the Controller's exclusive control to meet or fail to meet the statutory two-year deadline. The Controller has the burden of proof to show with evidence in the record that the claimant was notified that the audit was completed by the statutory deadline to ensure that the claimant not dispose of any evidence or documentation before "the ultimate resolution of any audit findings."

In addition, Government Code section 17558.5(c) expressly provides that if any audit adjustments are made, the Controller is required to notify the claimant in writing explaining the adjustments, and "specify the claim components adjusted, the amounts adjusted . . . and the reason for the adjustment." The audit is complete when the claimant is notified of completion by this written notice of adjustment, and not when an audit report is approved and signed by an authorized employee of the Controller's Office as the Controller asserts. For the notice to be timely, notice must be given "not later than two years after the date that the audit is commenced."

In this IRC, the Controller adjusted the reimbursement claims and notified the claimant in writing, explaining the adjustments in the Final Audit Report dated April 8, 2011. Claimant received notice of the Final Audit Report when it was received *by mail* on April 18, 2011, ten days past the deadline. Although the Controller's practice has been to send Final Audit Reports by mail, there is nothing in the Government Code, and the Controller has not adopted regulations, that authorizes or requires the service of the written notice by mail, or imputes to the claimant notice as of the service date. Unlike the mandates statutes, Code of Civil Procedure section 1013(a) authorizes service by mail in civil proceedings pending in court. Under this statute, a proof of service that the notice was properly mailed creates the presumption under the law that the notice was complete at the time of the deposit in the mailbox and was received in the ordinary course of mail absent evidence to the contrary.<sup>25</sup> Code of Civil Procedure section

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<sup>23</sup> Exhibit A, IRC, pages 8-9.

<sup>24</sup> Exhibit B, Controller's Late Comments on the IRC, page 14.

<sup>25</sup> Code of Civil Procedure sections 1013(a) and 1013a; Evidence Code section 641; *Bear Creek Master Ass'n. v. Edwards* (2005) 130 Cal.App.4th 1470, 1486.

1013(a) further makes allowances for the uncertainties of mail delivery by giving recipients of mailed notices an additional *five* calendar days to respond or exercise their rights that flow from the notice if the place of mailing is within the State of California.

There is no evidence, however, of the date the Final Audit Report was mailed or served, so there is no presumption of timely notice. The Final Audit Report was received on April 8, 2011, *ten* calendar days after the date of the report, which suggests that it was not mailed or served on the date of the report. Thus, staff cannot find that the audit was timely completed on April 8, 2011, as urged by the Controller.

Moreover, some courts (starting with *Johnson v. Barreiro* (1943) 59 Cal.App.2d 213) have held that in the absence of a statute authorizing the service of a notice by mail, a mailed notice is not effective unless and until it is received.<sup>26</sup> Thus, based on the *Johnson* line of cases, the audit was not complete until the claimant received the notice of reductions (in the Final Audit Report) on April 18, 2011, ten days past the two-year audit completion deadline.

### **Conclusion**

Because there is no evidence in the record that the Controller completed the audit by the April 8, 2011 deadline, staff finds that the audit findings are void.

### **Staff Recommendation**

Staff recommends that the Commission approve this IRC and request the Controller to reinstate all claimed costs that were reduced, totaling \$3,766,932, in accordance with Government Code section 17551(d) and section 1185.9 of the Commission regulations.

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<sup>26</sup> *Johnson v. Barreiro* (1943) 59 Cal.App.2d 213-219. *Hoschler v. Sacramento City Unified School Dist.* (2007) 149 Cal.App.4th 258, 264.

BEFORE THE  
COMMISSION ON STATE MANDATES  
STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIM  
ON:

Education Code Section 76300;

Statutes 1984, 2d Ex. Sess., Chapter 1;  
Statutes 1984, Chapters 274, and 1401;  
Statutes 1985, Chapters 920 and 1454;  
Statutes 1986, Chapters 46 and 394;  
Statutes 1987, Chapter 1118; Statutes  
1989, Chapter 136; Statutes 1991,  
Chapter 114; Statutes 1992, Chapter  
703; Statutes 1993, Chapters 8, 66, 67  
and 1124; Statutes 1994, Chapters 153  
and 422; Statutes 1995, Chapter 308;  
Statutes 1996, Chapter 63;  
Statutes 1999, Chapter 72;

California Code of Regulations, Title 5,  
Sections 58501-58503, 58611-58613,  
58620, and 58630

Fiscal Years 1998-1999, 1999-2000, 2000-  
2001, 2001-2002, 2002-2003, 2003-2004,  
2004-2005, 2005-2006, 2006-2007, and  
2007-2008

Gavilan Community College District, Claimant

Case No.: 13-9913-I-01

*Enrollment Fee Collection and Waivers*

DECISION PURSUANT TO  
GOVERNMENT CODE SECTION 17500  
ET SEQ.; CALIFORNIA CODE OF  
REGULATIONS, TITLE 2, DIVISION 2,  
CHAPTER 2.5, ARTICLE 7

*(Adopted July 22, 2016)*

**DECISION**

The Commission on State Mandates (Commission) heard and decided this Incorrect Reduction Claim (IRC) during a regularly scheduled hearing on July 22, 2016. [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 by a vote of [vote count will appear in the decision] as follows:

<b>Member</b>	<b>Vote</b>
Ken Alex, Director of the Office of Planning and Research	
John Chiang, State Treasurer, Vice Chairperson	
Richard Chivaro, Representative of the State Controller	
Sarah Olsen, Public Member	
Eraina Ortega, Representative of the Director of the Department of Finance, Chairperson	
Carmen Ramirez, City Council Member	
Don Saylor, County Supervisor	

### **Summary of the Findings**

This Incorrect Reduction Claim (IRC) challenges the State Controller's (Controller's) finding that the Gavilan Community College District (claimant) claimed unallowable costs of \$3,766,932 for the *Enrollment Fee Collection and Waivers* program for fiscal years 1998-1999 through 2007-2008. The Controller found unsupported and ineligible salaries and benefits and contract services claimed, overstated indirect cost rates, and overstated offsetting savings and reimbursements. The claimant disputes the merits of these audit findings, and argues that the audit was not completed within the two-year deadline in Government Code section 17558.5 and is therefore void.

The Commission finds there is no evidence in the record that the audit was completed within the two-year deadline in Government Code section 17558.5 and, thus, the audit findings are void.

The Commission therefore approves this IRC and requests that the Controller reinstate all costs reduced totaling \$3,766,932, in accordance with Government Code section 17551(d) and section 1185.9 of the Commission regulations.

## **COMMISSION FINDINGS**

### **I. Chronology**

- 07/11/2006            Claimant signed the reimbursement claim forms for fiscal years 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004 and 2004-2005.<sup>27</sup>
- 01/08/2007            Claimant signed the reimbursement claim form for fiscal year 2005-2006.<sup>28</sup>
- 01/21/2008            Claimant signed the reimbursement claim form for fiscal year 2006-2007.<sup>29</sup>

<sup>27</sup> Exhibit A, pages 212, 248, 297, 345, 397, 451, 506, (dated reimbursement claims). It is unclear from page 212 whether the 1998-1999 was signed on July 1, 2006, or July 11, 2006.

<sup>28</sup> Exhibit A, IRC, page 571.

<sup>29</sup> Exhibit A, IRC, page 636.

02/12/2009	Claimant signed the reimbursement claim form for fiscal year 2007-2008. <sup>30</sup>
04/08/2009	The Controller sent the claimant an entrance conference letter dated April 8, 2009. <sup>31</sup>
04/08/2011	The date of the Final Audit Report cover letter. <sup>32</sup>
04/18/2011	Claimant received the Final Audit Report. <sup>33</sup>
03/26/2014	Claimant filed the IRC. <sup>34</sup>
01/15/2016	Controller filed late comments on the IRC. <sup>35</sup>
05/20/2016	Commission staff issued the Draft Proposed Decision. <sup>36</sup>

## II. Background

Before 1984, community colleges were authorized but not required to impose student fees for various services, including health services, parking services, transportation services, program changes, late applications, and physical education courses using nondistrict facilities.<sup>37</sup>

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<sup>30</sup> Exhibit A, IRC, page 684.

<sup>31</sup> Exhibit A, IRC, page 203 (audit confirmation letter). Exhibit B, Controller’s Late Comments on the IRC, page 14. Claimant asserts that the audit was initiated by some preliminary communication on or before March 16, 2009, see Exhibit A, IRC, pages 7-10.

<sup>32</sup> Exhibit A, IRC, page 32 (Final Audit Report cover letter).

<sup>33</sup> Exhibit A, IRC, pages 8-9, 200-201.

<sup>34</sup> Exhibit A, IRC.

<sup>35</sup> Exhibit B, Controller’s Late Comments on the IRC. Note that Government Code section 17553(d) states: “the Controller shall have no more than 90 days after 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.” However, in this instance, due to the backlog of Incorrect Reduction Claims, these late comments have not delayed consideration of this item and so have been included in the analysis and proposed decision.

<sup>36</sup> Exhibit C, Draft Proposed Decision.

<sup>37</sup> Fees are authorized under former Education Code section 72246 and current Education Code section 76355 (health services), former Education Code section 72247 and current Education Code section 76360 (parking), former Education Code section 72248 and current Education Code section 76361 (transportation), former Education Code sections 72250 – 72250.5 and current California Code of Regulations, title 5, section 58507 (program changes), former Education Code section 72251 (late applications), and former Education Code section 72245 and current Education Code section 76395 (physical education courses using nondistrict facilities).

The test claim statutes and regulations require community colleges to implement enrollment fees and adopt regulations for their collection.<sup>38</sup> Community colleges retain two percent of the enrollment fees collected;<sup>39</sup> a percentage that has remained constant even though the amount of the enrollment fee has been amended various times. The Los Rios Community College District filed the *Enrollment Fee Collection* Test Claim, 99-TC-13, in June 2000, seeking reimbursement for the activities required to collect the enrollment fee.

In May 2001, the Glendale Community College District filed the *Enrollment Fee Waivers*, 00-TC-15, Test Claim, seeking reimbursement for the fee-waiver statutes and regulations<sup>40</sup> that specify the groups of students for which fees are waived or exempted, and for whom Board of Governors Grants (BOG grants) are available. A BOG grant is an instrument used by a community college district to process financial assistance to a low-income student.<sup>41</sup> In 1993, the Legislature changed the BOG grant program from a fee-offset grant program to a fee-waiver program (BOG fee waivers).<sup>42</sup> The regulations governing the program were left intact, and were part of the Test Claim.<sup>43</sup>

In August 2002, the test claims were consolidated. On April 24, 2003, the Commission determined that the *Enrollment Fee Collection and Waiver* program imposed a partially-reimbursable state-mandated program on community college districts. On January 26, 2006, the Commission adopted the Parameters and Guidelines with the reimbursement period beginning either July 1, 1998 (for enrollment fee collection) or July 1, 1999 (for enrollment fee waivers), for the following activities:

- Adopting policies and procedures for collecting enrollment fees (one-time activity) and related staff training (one-time per employee).
- Calculating and collecting the student enrollment fee for each student enrolled, except for nonresidents and special part-time students as specified.

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<sup>38</sup> Education Code section 76300. Statutes 1984, 2d Ex. Sess., chapter 1; Statutes 1984, chapters 274 and 1401; Statutes 1985, chapters 920 and 1454; Statutes 1986, chapters 46 and 394; Statutes 1987, chapter 1118; Statutes 1989, chapter 136; Statutes 1991, chapter 114; Statutes 1992, chapter 703; Statutes 1993, chapters 8, 66, 67, and 1124; Statutes 1994, chapters 153 and 422; Statutes 1995, chapter 308; Statutes 1996, chapter 63; and Statutes 1999, chapter 72. California Code of Regulations, title 5, sections 58501 – 58508, 58611 – 58613, 58620 and 58630.

<sup>39</sup> Education Code Section 76300 (c). This is called a “revenue credit” by the Community College Chancellor’s Office.

<sup>40</sup> Education Code section 76300; California Code of Regulations, title 5, Sections 58600, 58601, 58610 – 58613, 58620, 58630.

<sup>41</sup> California Code of Regulations, title 5, section 58601.

<sup>42</sup> Statutes 1993, chapter 1124 (AB 1561).

<sup>43</sup> California Code of Regulations, title 5, sections 58600 to 58630.

- Adopting policies and procedures for determining which students are eligible for waiver of the enrollment fees (one-time activity), and related staff training (one-time per employee).
- Adopting procedures that will document all financial assistance provided.
- Recording and maintaining records that document all of the financial assistance for the waiver of enrollment fees.
- Waiving student fees in accordance with groups listed in Education Code section 76300(g) and (h), and waiving fees for students who apply and are eligible for the BOG fee waiver.<sup>44</sup>

Section IV. of the Parameters and Guidelines further provides that reimbursement may be claimed based on actual costs incurred that are traceable and supported by contemporaneous source documents. Section VI. of the Parameters and Guidelines also requires claimants to keep documentation during the period subject to audit, or until the resolution of any audit findings.<sup>45</sup> Section VII. of the Parameters and Guidelines governs offsetting savings and reimbursements, requiring claimants to offset their claims by any savings experienced in the same program, or revenues received from any source, including services fees collected, federal funds, and other state funds. Offsetting revenues required to be deducted from the costs claimed include: two percent of the revenue received from the enrollment fees collected, and two percent of the enrollment fees waived for specified categories of students; and after July 5, 2000, \$.91 per credit unit waived for certain categories of students. Offsetting savings also include any budget augmentation received under the Board Financial Assistance Program Administrative Allowance, or any other state budget augmentation received for administering the fee waiver.<sup>46</sup>

#### The Controller’s Audit and Summary of the Issues

In a letter dated April 8, 2009, the Controller confirmed that it was initiating a field audit on claimant’s fiscal year 1998-1999 through 2007-2008 reimbursement claims, that the entrance conference would take place on April 21, 2009, and that several types of records were requested for the auditor’s review.<sup>47</sup>

The Controller issued a Final Audit Report dated April 8, 2011, which concludes that \$90,288 is allowable and \$3,766,932 is unallowable.<sup>48</sup> The evidence in the record indicates that the claimant received the Final Audit Report on April 18, 2011.<sup>49</sup>

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<sup>44</sup> Exhibit A, IRC, pages 95-97 (Parameters and Guidelines, adopted Jan. 26, 2006).

<sup>45</sup> Exhibit A, IRC, pages 94 and 98 (Parameters and Guidelines, adopted Jan. 26, 2006).

<sup>46</sup> Exhibit A, IRC, pages 99-100 (Parameters and Guidelines, adopted Jan. 26, 2006).

<sup>47</sup> Exhibit A, IRC, pages 203-205 (entrance conference letter).

<sup>48</sup> Exhibit A, IRC, page 27 (Final Audit Report).

<sup>49</sup> Exhibit A, page 200 (showing the first page of the Final Audit Report with a date stamp of “APR 18, 2011”), and page 201 (an email dated April 18, 2011, from the claimant to its mandate consultant stating that “[w]e received the state’s EFCW audit report today.”)

The Final Audit Report consists of five findings, concluding that the district claimed unsupported and ineligible salaries and benefits and contract services, overstated indirect cost rates, and overstated offsetting savings and reimbursements as described below.<sup>50</sup>

A. Finding 1

The unallowable costs include \$652,279 for salaries and benefits for one-time activities for which the claimant did not provide documentation (\$116,550) and for errors in the claimant's time allowances developed from employee surveys that estimated the time taken to perform the ongoing activities (\$535,729).

The one-time activities include \$50,824 claimed for preparing district policies and procedures, of which the Controller found that \$43,388 is unallowable and \$7,436 allowable. The allowable costs were claimed for the first fiscal year for enrollment fee collections (fiscal year 1998-1999) and enrollment fee waivers (fiscal year 1999-2000). For the remaining years, the Controller found that the costs claimed for preparing policies and procedures were not supported with documentation of actual costs incurred, and were the result of discretionary district policy.

The Controller also reduced costs claimed for training, for which \$93,136 was claimed but only \$19,974 was found allowable, primarily for the first fiscal year for which staff members were claimed. The Parameters and Guidelines authorize training costs of one time per employee, but the Controller found costs for some employees were claimed more than once. For 2007-2008, district staff received training from a software vendor for implementing its new Banner system, but the Controller determined that \$63,675, of \$82,358 claimed, was unrelated to the mandate based on district-provided documentation.

Finding 1 also reduced costs claimed for salaries and benefits for 12 on-going activities, supported by the estimated average time in minutes it took an employee to complete the activities per student per year, based on surveys developed by the claimant's mandate consultant. The Controller found that the district estimated the time using the wrong number of students, so the Controller recalculated the costs and found that enrollment fee collection costs were overstated by \$544,326 and enrollment fee waivers were understated by \$8,597, for a net \$535,729 in unallowable costs.<sup>51</sup>

B. Finding 2

The Controller found \$2,097,258 in unallowable costs claimed for salaries and benefits for employees to calculate and collect enrollment fees under Section IV.A(2)(a)(i-iv) of the Parameters and Guidelines. The costs claimed were based on surveys completed by claimant's employees that estimated the average annual time to perform the fee calculation and collection activities per student: 43.1 minutes annually per student for fiscal years 1998-1999 through 2005-2006; 14.5 minutes annually per student for fiscal year 2006-2007; and 31.3 minutes per

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<sup>50</sup> Exhibit A, IRC, page 32 (Final Audit Report); Exhibit B, Controller's Late Comments on the IRC, page 7.

<sup>51</sup> Exhibit A, IRC, pages 42-43, 49 (Final Audit Report). Exhibit B, Controller's Late Comments on the IRC, page 18.

student for fiscal year 2007-2008.<sup>52</sup> The Controller found that the estimated time allowances and costs claimed did not comply with the documentation requirements of the Parameters and Guidelines and were unsupported for the following reasons:

1. The claimant did not explain or support why average time allowances claimed were significantly greater than the time allowances based on the results of the Controller's inquiries and observations.
2. The time allowances recorded by the claimant in fiscal year 2006-2007 were based on estimated time from two employees from the Gilroy Business Office. Gilroy's Admissions and Records Office employees did not complete any survey forms for fiscal year 2006-2007. However, the claimant indicated that most of the fiscal year 2006-2007 collections occurred at the Gilroy office.
3. Based on the minutes recorded by the two employees surveyed at Gilroy's Business Office, the estimated time to perform the activities did not change from fiscal year 1998-1999 through fiscal year 2006-2007.
4. The claimant had an automated telephone registration process, in operation since 2003, and an automated online registration and payment system in operation since May 2006 that were used for the payment of enrollment fees without the assistance of district employees. However, the claimant did not exclude students who paid online when claiming reimbursable costs.
5. The surveys were not developed with sufficient instructions to clarify reimbursable activities.
6. The claimant did not independently verify the uniform time allowances with physical observation and inquiries to ensure that time allowances applied to students were accurate and reasonable.
7. The claimant did not show that the methodology it used in developing time allowances produced a result that was representative of employees' time spent performing the reimbursable activities.<sup>53</sup>

### C. *Finding 3*

The Controller further determined that \$73,011 is unallowable, of \$91,273 claimed, for contract services provided by a software vendor that provided training on a new automated Banner system for fiscal year 2007-2008 because the invoices for the claimed costs did not entirely relate to the mandated procedures for collecting enrollment fees or determining which students are eligible for enrollment-fee waivers. The Controller's allocation of eligible costs was based

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<sup>52</sup> The costs were claimed for: (1) referencing student accounts and printing a list of enrolled courses; (2) calculating the fees, processing the payment, and preparing a payment receipt; (3) answering student questions or referring them to the appropriate person for an answer; (4) updating student records for the enrollment fee information, providing a copy to the student, and copying/filing enrollment fee documentation; (5) collecting delinquent fees; and (6) processing fee refunds for students who establish fee waiver. Exhibit A, IRC, pages 50-54.

<sup>53</sup> Exhibit A, IRC, page 54.

on its review of the individual invoices, and information and discussion with the claimant's staff.<sup>54</sup>

#### D. *Finding 4*

The Controller also found that \$1,002,702, of \$1,091,434 claimed, for overstated indirect costs is unallowable. Of this amount, \$26,102 was due to errors in the calculation of indirect cost rates and \$976,600 was due to the related unallowable direct salary and benefit costs reduced in findings 1 and 2. Claimant used the FAM-29C to calculate indirect costs as authorized by the Parameters and Guidelines, but did not correctly compute the FAM-29C rates in part because the claimant used capital costs to calculate indirect costs, even though the claiming instructions excludes them from the calculation, and because claimant did not include depreciation expenses or use allowances for building and equipment in its calculation of indirect costs.<sup>55</sup>

#### E. *Finding 5*

The Controller found that the claimant overstated offsetting savings and reimbursements by \$58,318, (\$74,854 for understated enrollment fee collection and \$16,536 for overstated enrollment fee waivers). Claimant did not accurately report the offsetting two percent of enrollment fee revenue, or the amount waived for enrollment fee waivers. Claimant also reported revenues received that exceeded allowable costs.<sup>56</sup>

### III. Positions of the Parties

#### A. Gavilan Community College District

The claimant asserts that the two-year statute of limitations in Government Code section 17558.5(a) to complete the audit expired on April 8, 2011, the date on the Final Audit Report, but that the claimant did not receive the audit report until April 18, 2011 which, "exceeds a normal mailing period in the United States mail. Therefore, the April 8, 2011, date may not be the date the final report actually left the Controller's office."<sup>57</sup> The claimant also asserts that it was on notice that an audit was scheduled for the district on March 16, 2009, or about three weeks before the Controller's audit initiation letter of April 8, 2009. Claimant argues that an audit is initiated when the Controller initially contacts the auditee.<sup>58</sup> Because the claimant was on notice of the audit earlier than April 8, 2009, the claimant states that the audit completion

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<sup>54</sup> Exhibit A, IRC, page 61 (Final Audit Report).

<sup>55</sup> Exhibit B, Controller's Late Comments on the IRC, pages 28-29.

<sup>56</sup> Exhibit A, IRC, pages 65-66 (Final Audit Report).

<sup>57</sup> Exhibit A, IRC, page 9. See also the audit report date-stamped April 18, 2011, on page 200.

<sup>58</sup> Exhibit A, IRC, page 202 (email from Jim Spano to Nancy Patton, Nov. 22, 2011). See also Exhibit X (State Controller's Office Frequently Asks Questions Related to Mandated-Cost Programs, No. 15 "15. Is there a timeline or deadline for the SCO to complete an audit? Pursuant to Government Code section 17558.5, the SCO must complete the audit within two years of the audit start date. The SCO considers the initial telephone contact date with the auditee to be the audit start date."

deadline was earlier than April 8, 2011, so that the Final Audit Report was issued more than two years after the date the audit commenced.<sup>59</sup>

The claimant also disputes the audit reductions on several grounds. First, claimant asserts that the Controller uses the wrong audit standards because it conducted a performance audit and used generally accepted government auditing standards (GAGAS), when it should have use the standard in Government Code section 17561(d)(2), which authorizes the Controller to reduce claims only if the costs claimed are excessive or unreasonable.

Claimant argues that the Controller's audit findings inconsistently applied the documentation standards stated in the Parameters and Guidelines. Because the Parameters and Guidelines were adopted and the first claiming instructions were issued seven years after the first fiscal year in the audit period, the claimants were not on notice of the activities approved for reimbursement that should be documented until the eighth year of the eligibility period. Thus, claimant argues that it "would seem patently unreasonable to require contemporaneous documentation of daily staff time for the retroactive initial fiscal years."<sup>60</sup> According to the claimant, where its reported time and workload statistics were accepted by the auditor for some activities, the Controller is validating the claimant's good faith method and the mandate consultant's forms as an acceptable method for estimating average time. The claimant also argues that audit report does not document the qualitative criteria for the disallowances and, thus, an independent review of invoices by the Commission will be necessary.

The claimant makes various arguments against audit findings 1, 2, and 3, and also asserts that the reduction of indirect costs is incorrect. The Controller found the claimant overstated its indirect costs because it did not correctly compute the FAM-29C indirect cost rates. The claimant argues that the claiming instructions are not enforceable because they were not adopted in accordance with an administrative rulemaking process. Claimant also argues that in using the FAM-29C, it complied with the Parameters and Guidelines and any differences between its calculation and the Controller's calculation are minor, and that the large differences before fiscal year 2004-2005 are due to the claimant using capital costs and the Controller excluding capital costs from the calculation. Claimant argues that the Controller's requirement to exclude capital costs is unenforceable, so the standard that should be used is the excessive or unreasonable standard in Government Code section 17561(d)(2).

The claimant also contends that reductions relating to offsetting savings and revenues are incorrect. Since the audit report does not include the source documentation for the amounts reduced, the claimant says there is no way to evaluate the source documentation supporting the Controller's findings. The claimant also "disputes the application of these program revenues to claimed costs for the preparation of policies and procedures and staff training. These costs are not within the scope of costs for which the program funds are applicable."<sup>61</sup>

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<sup>59</sup> Exhibit A, IRC, page 9.

<sup>60</sup> Exhibit A, IRC, page 15.

<sup>61</sup> Exhibit A, IRC, page 25.

## B. State Controller's Office

It is the Controller's position that the audit was completed within the two-year deadline. An audit is completed, according to the Controller, when the audit report is approved and signed by a representative of the Controller. The Controller argues that the date of mailing or receipt by the auditee are not relevant to the completion date, and there is no legal requirement for the audit report to be mailed or received within two years of the audit commencement date. Because the claimant was contacted on April 8, 2009, and the engagement letter was sent the same day, and the final report was dated April 8, 2011, the audit was completed within two years of its commencement.<sup>62</sup>

The Controller maintains that the audit findings are correct and urges the Commission to deny the IRC.<sup>63</sup>

## IV. Discussion

Government Code section 17561(d) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state mandated costs 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 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>64</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>65</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

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<sup>62</sup> Exhibit B, Controller's Late Comments on the IRC, page 14.

<sup>63</sup> Exhibit B, Controller's Late Comments on the IRC, pages 17.

<sup>64</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

<sup>65</sup> *County of Sonoma v. Commission on State Mandates* (2000) 84 Cal.App.4th 1264, 1281, citing *City of San Jose v. State of California* (1996) 45 Cal.App.4th 1802, 1817.

the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.<sup>66</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 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.’ ”<sup>67</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>68</sup> In addition, sections 1185.1(f)(3) and 1185.2(c) of the Commission’s regulations require 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>69</sup>

**There Is No Evidence in the Record that the Audit Was Completed Within the Two-Year Deadline Required by Government Code Section 17558.5, and thus the Audit Findings Are Void.**

The claimant argues that the Controller did not timely complete the audit within the deadlines required by Government Code section 17558.5(a), so the audit is void.

Government Code section 17558.5(a) establishes time limits for the Controller to initiate and to complete an audit “not later than two years after the date the audit is commenced” as follows:

A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to

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<sup>66</sup> *Johnston v. Sonoma County Agricultural Preservation and Open Space Dist.* (2002) 100 Cal.App.4th 973, 983-984. See also *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California, supra*, 162 Cal.App.4th 534, 547.

<sup>67</sup> *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547-548.

<sup>68</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

<sup>69</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.

run from the date of initial payment of the claim. In any case, *an audit shall be completed not later than two years after the date that the audit is commenced.*<sup>70</sup>

Failure to timely initiate or complete an audit within these statutory deadlines is a jurisdictional bar to the Controller's reductions.<sup>71</sup>

Although the parties dispute the date the Controller initiated the audit, there is no dispute that the audit was timely initiated within three years after the date the initial reimbursement claims were filed. The claimant submitted the initial reimbursement claims in July 2006, and according to the parties, the audit was initiated in either March or April 2009, by contact prior to the April 8, 2009 entrance conference letter.

The Commission, however, must determine the date the audit was initiated in order to decide whether the Controller timely completed the audit "not later than two years after the date that the audit is commenced."

- A. There is no evidence in the record that the Controller initiated the audit within the meaning of Government Code section 17558.5(a) before the April 8, 2009 entrance conference letter.

The Legislature has not specifically defined the event that initiates the audit and, unlike other auditing agencies that have adopted formal regulations to clarify when the audit begins (which can be viewed as the controlling interpretation of a statute),<sup>72</sup> the Controller has not adopted a regulation for the audits of state-mandate reimbursement claims. Because section 17558.5 is silent as to the act or event that initiates an audit, the Commission cannot, as a matter of law, state what the act or event is in all cases, but must determine when the audit was initiated based on the evidence in the record.

The initiation of an audit requires a unilateral act of the Controller. In this respect, the audit initiation provision of Government Code section 17558.5 is better characterized as a statute of repose, rather than a statute of limitations. The statute provides a period during which an audit or review has been commenced, and after which the claimant may enjoy repose, dispose of any evidence or documentation to support their claims, and assert a defense that the audit is not timely and therefore void.

The court in *Giest v. Sequoia Ventures, Inc.*, described a statute of repose as follows:

Unlike an ordinary statute of limitations which begins running upon accrual of the claim, [the] period contained in a statute of repose begins when a *specific event*

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<sup>70</sup> Statutes 2004, chapter 890, emphasis added.

<sup>71</sup> Courts have ruled that when a deadline is for the protection of a person or class of persons, and the language of the statute as a whole indicates the Legislature's intent to enforce the deadline, the deadline is mandatory. (*People v. McGee* (1977) 19 Cal.3d 948, 962, citing *Morris v. County of Marin* (18 Cal.3d 901, 909-910)). Because the deadlines in Government Code section 17558.5 are mandatory and not directory, the requirement to meet the statutory deadline is jurisdictional.

<sup>72</sup> See, e.g., regulations adopted by the California Board of Equalization (title 18, section 1698.5, stating that an "audit engagement letter" is a letter "used by Board staff to confirm the start of an audit or establish contact with the taxpayer").

*occurs, regardless of whether a cause of action has accrued or whether any injury has resulted.*” [citations] A statute of repose thus is harsher than a statute of limitations in that it cuts off a right of action after a specified period of time, irrespective of accrual or even notice that a legal right has been invaded.<sup>73</sup>

Described by another court in *Inco Development Corp. v. Superior Court*,<sup>74</sup> the characteristics of a statute of repose include that it is “not dependent upon traditional concepts of accrual of a claim, but is tied to an independent, objectively determined and verifiable event...” In addition, the California Supreme Court has said:

[S]tatutes of repose are in fact favored in the law, ‘designed to promote justice by preventing surprises through the revival of claims that have been allowed to slumber until evidence has been lost, memories have faded, and witnesses have disappeared. The theory is that even if one has a just claim it is unjust not to put the adversary on notice to defend within the period of limitation and that the right to be free of stale claims in time comes to prevail over the right to prosecute them.’<sup>75</sup>

The Parameters and Guidelines for this program further provide that:

All documents used to support the reimbursable activities, as described in Section IV., must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.<sup>76</sup>

Like a statute of limitations to file a civil action, the act or event that must occur before the expiration of the statutory period must be one that can be completed by the affected party alone, without the consent or cooperation of the auditee. This view is consistent with the plain language of section 17558.5 that clearly authorizes the Controller to initiate the audit within the statutory time period, and does not expressly require the action or cooperation of any other party.<sup>77</sup>

However, whether analyzed as a statute of repose, or a statute of limitations, the unilateral act that must occur before the expiration of the statutory period may be interpreted similarly. That is, the filing of a civil action may be interpreted analogously to the initiation of an audit, to the extent that the initiation of the audit, like the commencement of a civil action, terminates the running of the statutory period, and vests authority in the party to proceed.<sup>78</sup> However, unlike a

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<sup>73</sup> *Giest v. Sequoia Ventures, Inc.* (2000) 83 Cal.App.4th 300, 305. Emphasis added.

<sup>74</sup> *Inco Development Corp. v. Superior Court* (2005), 131 Cal.App.4th 1014.

<sup>75</sup> *Adams v. Paul* (1995) 11 Cal.4th 583, 592.

<sup>76</sup> Exhibit A, IRC, page 111 (Parameters and Guidelines).

<sup>77</sup> This analysis is consistent with the Commission’s IRC decision in *Collective Bargaining and Collective Bargaining Agreement Disclosure*, 09-4225-I-17 and 10-4425-I-18, adopted March 27, 2015.

<sup>78</sup> *Liptak v. Diane Apartments, Inc.* (1980) 109 Cal.App.3d 762, 773 [“A party does not have a vested right in the time for the commencement of an action [and nor] does he have a vested right

plaintiff filing a complaint in court within a statutory time period to protect against a statute of limitations defense barring the matter, Government Code section 17558.5 does not require the Controller to lodge a document to *prove* it timely initiated an audit. Nevertheless, because the Controller's authority to audit must be exercised within a specified time, it must be within the Controller's exclusive control to meet or fail to meet the deadline imposed. The Controller has the burden of proof on this issue and must show with evidence in the record that the claimant was notified that an audit was being initiated by the statutory deadline to ensure that the claimant not dispose of any evidence or documentation to support its claim for reimbursement.

In past IRCs, the dispute on this issue centered on whether the entrance conference letter or the entrance conference itself represented the start of the audit. In *Health Fee Elimination*, 05-4206-I-06, the Commission agreed with the Controller that, in that case, the goals of finality and predictability in the operation of a statute of limitations were best served by applying section 17558.5 to the Controller's entrance conference letter and not to the date of an entrance conference itself. The entrance conference is scheduled based on the availability of the parties and the date does not represent a unilateral act by the Controller. The entrance conference letter, to the extent that it can be shown the letter was sent to the claimant for purposes of notice, represents a unilateral act by the Controller to exercise its audit authority before the statutory deadline and provides sufficient, verifiable, notice to a claimant to retain supporting documentation for the claim during the audit.<sup>79</sup>

Here, however, neither party is arguing that the entrance conference, which occurred on April 21, 2009, initiated the audit. Nor are the parties disputing the Controller's assertion that the entrance conference letter, dated April 8, 2009, is also the date the Controller issued the letter to the claimant.<sup>80</sup> The entrance conference letter is on the Controller's official letterhead, is signed by the Controller's audit manager for the Mandated Cost Audit Bureau, and states in relevant part:

This letter confirms that Curt Chiesa has scheduled an audit of the Gavilan Community College District's legislatively mandated Enrollment Fee Collection and Waiver Program cost claims filed for fiscal year (FY) 1998-99 through FY 2007-08. Government Code sections 12410, 17558.5, and 17561 provide the authority for this audit. The entrance conference is scheduled for Tuesday, April 21, 2009, at 11:30 a.m. We will begin audit fieldwork after the entrance conference.<sup>81</sup>

The letter also requests the claimant to provide documentation to support the costs claimed.<sup>82</sup>

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in the running of the statute of limitations prior to its expiration." (citing *Kerchoff-Cuzner Mill and Lumber Company v. Olmstead* (1890) 85 Cal. 80; *Mudd v. McColgan* (1947) 30 Cal.2d 463, 468)].

<sup>79</sup> *Health Fee Elimination* IRC (05-4206-I-06), adopted March 27, 2015.

<sup>80</sup> Exhibit B, Controller's Late Comments on the IRC, page 14.

<sup>81</sup> Exhibit A, IRC, page 203.

<sup>82</sup> Exhibit A, IRC, pages 203-205.

The claimant, however, asserts that it was notified of the audit in March 2009, *before* the April 8, 2009 entrance conference letter, and argues that the audit was initiated at that time.<sup>83</sup> The claimant states that the plain language of the entrance conference letter indicates that the Controller contacted the claimant *before* drafting the letter to confirm the audit, and submits an email dated March 16, 2009, from its mandate consultant (Keith Petersen) to the claimant (nbailey@gavilan.edu) about an audit for the program “next month.”<sup>84</sup>

Had the entrance conference at Contra Costa this morning *for the same program you are scheduled to be audited for next month, Enrollment Fee Collection and Waiver*. It will probably be the same auditor. This is the first audit of this program, so they weren't able to tell me much about what they will be looking at. They did say that they wanted to interview the Financial Aid director about the BOG waiver process.

Next week I will send you the notes for your entrance conference and Mr. Keeler can then get back to me with his questions.<sup>85</sup>

The contents of this email, even if admissible, do not provide any evidence to support the assertion that *the Controller notified the claimant* in March 2009 that an audit was being initiated.<sup>86</sup> The email is from the claimant's own consultant and there is no evidence in the

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<sup>83</sup> The claimant supports this contention (that telephonic contact from the Controller to the claimant commences an audit) with an email from the Controller's Office staff to Commission staff, dated November 22, 2011, that states the following:

We consider the event that initiates an audit pursuant to Government Code section 17558.5 to be the date of the initial contact by the SCO to the auditee (generally a telephone contact) to inform them and put them on notice of the SCO's intention to perform the audit. In addition, we consider this same date as the event that commences the two-year period to complete an audit pursuant to Government Code section 17558.5. (Exhibit A, IRC, page 208.)

<sup>84</sup> Exhibit A, IRC, pages 9 and 206.

<sup>85</sup> Exhibit A, IRC, page 206 (emphasis added). The claimant also filed an email from the Controller's Office staff to Commission staff, dated November 22, 2011, that states that initial contact, generally by telephone, is enough to put the claimant on notice of the audit initiation:

We consider the event that initiates an audit pursuant to Government Code section 17558.5 to be the date of the initial contact by the SCO to the auditee (generally a telephone contact) to inform them and put them on notice of the SCO's intention to perform the audit. In addition, we consider this same date as the event that commences the two-year period to complete an audit pursuant to Government Code section 17558.5. (Exhibit A, IRC, page 208.)

<sup>86</sup> Hearsay is an out-of-court statement (both oral and written) that is offered for the truth of the matter asserted and is generally inadmissible in court proceedings. (Evid. Code, § 1200.) The Commission's regulations provide that hearsay evidence may be used for purposes of supplementing or explaining other evidence, but shall not be sufficient in itself to support a

record that the Controller provided any notice to the claimant in March 2009 that it was intending to audit these reimbursement claims. Thus, based on this record, the Commission cannot find that the Controller initiated the audit in March 2009.

Moreover, there is no evidence in the record from the Controller's Office to verify that the audit was initiated earlier than the April 8, 2009 entrance conference letter. Accordingly, based on this record, the Commission finds that the Controller initiated the audit within the meaning of Government Code section 17558.5(a) on April 8, 2009.

B. There is no evidence in the record that the audit was timely completed, and thus, the audit is void.

Government Code section 17558.5(a) requires that "an audit shall be completed not later than two years after the date that the audit is commenced." Because the audit in this case was commenced within the meaning of Government Code section 17558.5(a) on April 8, 2009, the date of the entrance conference letter, it would have to be completed no later than April 8, 2011, to be timely.

The Final Audit Report is *dated* April 8, 2011. The claimant states, however, that the Final Audit Report was not received until April 18, 2011, ten days after the two year limitation period; as evidenced by the claimant's date-received stamp on the first page of the Final Audit Report.<sup>87</sup> The claimant suggests that the audit was not complete until the Final Audit Report was received, and that the ten day difference between the date of the report and the date of receipt "exceeds the normal mailing period in the United States mail."<sup>88</sup>

The Controller argues that it timely completed the audit on April 8, 2011, and that the audit is complete when the audit report is approved and signed, and not when it is mailed or received by the claimant:

An audit is completed when the final audit report is approved and signed by an authorized SCO representative. The dates that reports are mailed and/or received are irrelevant for determining when an audit is considered to be completed. There is no legal requirement for the SCO to mail an audit report within two years or for claimants to physically receive an audit report within two years of the audit commencement date.<sup>89</sup>

The Commission finds there is no evidence in the record that the audit was timely completed.

The completion of the audit under Government Code section 17558.5(a), like the initiation of the audit, requires the unilateral act of the Controller. The statutory deadline to complete the audit, like the deadline to initiate the audit, acts as a statute of repose that provides a period during which the Controller is authorized to audit and, once commenced, must complete the audit within two years. After the audit period, the claimants may enjoy repose and dispose of any evidence or

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finding unless it would be admissible over objection in civil actions. (Cal. Code Regs., tit.2, § 1187.5(a).)

<sup>87</sup> Exhibit A, IRC, pages 8-9, 200-201.

<sup>88</sup> Exhibit A, IRC, pages 8-9.

<sup>89</sup> Exhibit B, Controller's Late Comments on the IRC, page 14.

documentation to support their claims for reimbursement. As stated in the Parameters and Guidelines for this program, all documents used to support the reimbursable activities must be retained “until the ultimate resolution of any audit findings.”<sup>90</sup> Because the Controller’s authority to audit must be exercised within a specified time, it is within the Controller’s exclusive control to meet or fail to meet the statutory two-year deadline. The Controller has the burden of proof to show with evidence in the record that the claimant was notified that the audit was completed by the statutory deadline to ensure that the claimant not dispose of any evidence or documentation before “the ultimate resolution of any audit findings.”

This conclusion is further supported by Government Code section 17558.5(c), which expressly provides that if any audit adjustments are made, the Controller is required to notify the claimant in writing explaining the adjustments as follows:

The Controller *shall notify* the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce overall reimbursement to the local agency or school district, and the reason for the adjustment. . . . [Emphasis added.]

Therefore, under the statutory scheme, an audit resulting in adjustments is complete when the Controller notifies the claimant that the audit is complete by this written notice of adjustment, and not when an audit report is simply approved and signed by an authorized employee of the Controller’s Office as asserted by the Controller. For the notice to be timely, it must be given “not later than two years after the date that the audit is commenced.”

The question remains, however, when the Controller provided notice in this case. As stated above, the Controller initiated the audit of the reimbursement claims on April 8, 2009. The Controller adjusted the reimbursement claims and provided written notice to the claimant explaining the adjustments in the Final Audit Report dated April 8, 2011. Claimant received the Final Audit Report *by mail* on April 18, 2011, ten days past the deadline. Although the Controller’s practice has been to send Final Audit Reports by mail, there is nothing in the Government Code, and the Controller has not adopted regulations, that authorize the service of the written notice required by Government Code section 17558.5(c) by mail, or imputes notice to the claimant as of the date of mailing. Government Code section 17558.5(c) simply states that “[t]he Controller *shall notify* the claimant in writing . . . of the reasons for the reduction, . . . .”

Unlike section 17558.5(c), the Legislature has expressly authorized service of notice by mail in other statutes, and when service of notice is authorized by mail, service is complete at the time the notice is deposited in the mailbox. For example, Code of Civil Procedure section 1013(a), which applies to service of documents in civil proceedings pending in court, states:

In case of service by mail, the notice or other paper shall be deposited in a post office, mailbox, subpost office, substation, or mail chute, or other like facility regularly maintained by the United States Postal Service, in a sealed envelope, with postage paid, addressed to the person on whom it is to be served, at the office address as last given by that person on any document filed in the cause and served

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<sup>90</sup> Exhibit A, IRC, page 111 (Parameters and Guidelines).

on the party making service by mail; otherwise at that party's place of residence. Service is complete at the time of the deposit . . .

If service is authorized by mail, a proof of service that the notice was properly mailed creates the presumption under the law that the notice was complete at the time of the deposit in the mailbox and was received in the ordinary course of mail absent evidence to the contrary.<sup>91</sup> Code of Civil Procedure section 1013(a) further makes allowances for the uncertainties of mail delivery by giving recipients of mailed notices longer time to act or to exercise their rights that flow from the notice. Thus, if the place of address and the place of mailing are within the State of California, then the time for any response, right, or duty triggered by the notice, and which must be performed within a statutory time period, "shall be extended *five* calendar days."

There is no evidence in this case, however, of the date the Final Audit Report was mailed and, thus, the Commission cannot presume that the notice was timely served. The Final Audit Report was received *ten* calendar days after the date of the report, April 8, 2011, which may suggest that it was not actually deposited in the mail on the date of the report. Thus, the Commission cannot find that the audit was timely completed on April 8, 2011, as urged by the Controller.

Moreover, some courts have held that when the law is silent on how service shall be made, a notice served by mail is not effective unless and until it is received. For example, in *Johnson v. Barreiro*, a personal injury case stemming from an automobile accident, the dispute centered on the determination of the owner of the vehicle that caused the accident.<sup>92</sup> On December 24, the appellant sold the vehicle with a conditional sales contract to the driver who caused the accident. The driver was in possession of the car at the time of the January 1 accident, but no notice of sale or registration of transfer was filed with or received by the Department of Motor Vehicles (DMV) prior to the accident. The appellant argued that it mailed the notice of transfer to the DMV on December 31. However, there was no proof of service or evidence of mailing, and the notice was not received by the DMV until January 2, after the accident. In addition, the plaintiff presented evidence that the appellant, with other vehicle sales made on December 31, did not report those sales to DMV until January 4, 7, and 13.<sup>93</sup> The court held the appellant responsible for the damages, finding that "in the absence of a statute authorizing the service of a notice by mail, a notice so served is ineffective unless and until it is received" as follows:

Upon evidence before it we think that the trial court was justified in concluding that the notice was not transmitted until January 2<sup>nd</sup>, and that its finding to that effect is sufficiently sustained. Even if mailed on the 31<sup>st</sup> of December, said papers were not received by the department until the 2<sup>nd</sup> of January; and there is nothing in the applicable statutes to the effect that the deposit of said papers in the mail on the 31<sup>st</sup> would impute notice to the department as of that date so as to relieve appellant of liability as owner. Generally speaking, substituted and constructive notices are not favored in law and are countenanced only as a matter of necessity or extreme expediency. (20 Cal.Jur. 243.) And in the absence of a

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<sup>91</sup> Code of Civil Procedure sections 1013(a) and 1013a; Evidence Code section 641; *Bear Creek Master Ass'n. v. Edwards* (2005) 130 Cal.App.4th 1470, 1486.

<sup>92</sup> *Johnson v. Barreiro* (1943) 59 Cal.App.2d 213.

<sup>93</sup> *Id.*, pages 214-216.

statute authorizing the service of a notice by mail, a notice so served is ineffective unless and until it is received. (39 Am.Jur. 249 . . .) Also proof of service of notice by mail should show compliance with the conditions of its existence, and show that the notice properly addressed, with postage prepaid, was duly deposited in the mail. (39 Am.Jur. 252.) There was no such proof in this case.<sup>94</sup>

The court's holding in *Johnson* was later applied in *Hoschler v. Sacramento City Unified School District*, where the court interpreted Education Code section 44929.1, which requires a school district to notify a probationary employee in a position requiring certification, on or before March 15 of the employee's second year of employment with the district, of the district's decision to reelect or not reelect the employee for the next succeeding school year to the position. In the event that the governing board does not give timely notice, the employee is deemed reelected for the next succeeding school year.<sup>95</sup> The school district mailed a notice of probationary release on March 12, and the employee, who undisputedly did not willfully refuse to pick up his mail, did not receive a copy of the notice until well after the deadline on May 8. The court held that the employee was not timely notified by the March 15 deadline and was allowed to keep his job for the next school year.<sup>96</sup> The court stated:

Section 44929.1 is silent as to a method of giving the required notice. Under settled principles of statutory construction, "[a] statute requiring that a notice shall be given, but which is silent as to the manner of giving such notice, contemplates personal service thereof." [Citations omitted.] As the court noted in *Long*: "It may be broadly stated that where a statute or contract requires the giving of notice, and there is nothing in context, or in the circumstances of the case, to show that any other form of notice was intended, personal notice will be required. [Citation.] This is true because the law always favors a personal notice, and countenances substituted and constructive notices as matters of necessity or extreme expediency." [Citation.]

Since the District claims it sent notice of Hoschler's nonretention by certified mail, and the evidence is undisputed that he did not receive the notice until well after March 15, the notice of nonrenewal was untimely. (*Johnson, supra*, 59 Cal.App.2d at pp. 218-219 . . . [where statute does not prescribe method of service, notice served by mail not effective until received.]<sup>97</sup>)

These cases can be distinguished from *Matthew v. Civil Service Commission of City and County of San Francisco*, where a city charter was silent as to the manner of giving notice, but the court found that service by mail was contemplated by the charter since the charter made references to "mail" and notice being "sent" as follows:

Ordinarily, 'As to the matter of notice, it may be said that where a statute requires notice and does not specify how it shall be given, the presumption is that personal

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<sup>94</sup> *Id.*, pages 218-219.

<sup>95</sup> *Hoschler v. Sacramento City Unified School Dist.* (2007) 149 Cal.App.4th 258, 264.

<sup>96</sup> *Id.*, page 272.

<sup>97</sup> *Id.*, page 264.

service is required' (*Colyear v. Tobriner*, 7 Cal.2d 735 at page 743, 62 P.2d 741, at page 745, 109 A.L.R. 191). 'It may be broadly stated that, where a statute or contract requires giving of notice, and there is nothing in the context or circumstances of the case, to show that any other form of notice was intended, personal notice will be required' (*Stockton Automobile Co. v. Confer*, 154 Cal. 402 at page 408, 97 P. 881, at page 884). While Section 148 of the charter is silent as to the manner of giving notice, Rule 23 in which reference is made to 'mail' and notice being 'sent' quite obviously contemplates that the notice may be mailed. The context and circumstances of the case as governed by the rules adopted pursuant to the charter and to supplement its provisions in the operation of the civil service system show that a form of notice other than personal was intended. This interpretation is supported by the rule of administrative interpretation over a period of 24 years or so, during all of which time such notices were all sent by ordinary mail.<sup>98</sup>

Unlike the rule in the city charter in the *Matthew* case, Government Code section 17558.5(c) simply requires that the "Controller *shall notify* the claimant in writing . . ." There are no requirements in the statute on how the notice must be served. Thus, based on the *Johnson* line of cases, the audit was not complete until the claimant received the notice of reductions (in the Final Audit Report) on April 18, 2011, ten days past the two-year audit completion deadline.

Because there is no evidence in the record that the Controller timely completed the audit by the April 8, 2011 deadline, the Commission finds that the audit is void.

## **V. Conclusion**

Based on the foregoing, the Commission approves this IRC and requests that the Controller reinstate all costs that were reduced, totaling \$3,766,932, in accordance with Government Code section 17551(d) and section 1185.9 of the Commission regulations.

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<sup>98</sup> *Matthew v. Civil Service Commission of City and County of San Francisco* (1958) 158 Cal.App.2d 169, 173-174.

**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 May 20, 2016 I served the:

**Draft Proposed Decision, Schedule for Comments, and Notice of Hearing**  
*Enrollment Fee Collection and Waivers*, 13-9913-I-01  
Education Code Section 76300; Statutes 1984, 2d Ex. Sess., Chapter 1;  
Statutes 1984, Chapters 274 and 1401; Statutes 1985, Chapters 920 and 1454;  
Statutes 1986, Chapters 46 and 394; Statutes 1987, Chapter 1118;  
Statutes 1989, Chapter 136; Statutes 1991, Chapter 114; Statutes 1992, Chapter 703;  
Statutes 1993, Chapters 8, 66, 67, and 1124; Statutes 1994, Chapters 153 and 422;  
Statutes 1995, Chapter 308; Statutes 1996, Chapter 63; Statutes 1999, Chapter 72;  
California Code of Regulations, Title 5, Sections 58501-58503,  
58611-58613, 58620, and 58630  
Fiscal Years: 1998-1999, 1999-2000, 2000-2001, 2001-2002,  
2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, and 2007-2008  
Gavilan 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 May 20, 2016 at Sacramento, California.

  
\_\_\_\_\_  
Jill L. Magee  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814  
(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 3/24/16

**Claim Number:** 13-9913-I-01

**Matter:** Enrollment Fee Collection and Waivers

**Claimant:** Gavilan 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.)

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**BETTY T. YEE**  
California State Controller

**RECEIVED**  
June 14, 2016  
*Commission on  
State Mandates*

**LATE FILING**

**Exhibit D**

June 10, 2016

Heather Halsey  
Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

**Re: Draft Proposed Decision**

*Enrollment Fee Collection and Waivers*, 13-9913-I-01  
Education Code Section 76300; Statutes 1984, 2d Ex. Sess., Chapter 1;  
Statutes 1984, Chapters 274 and 1401; Statutes 1985, Chapters 920 and 1454;  
Statutes 1986, Chapters 46 and 394; Statutes 1987, Chapter 1118;  
Statutes 1989, Chapter 136; Statutes 1991, Chapter 114; Statutes 1992, Chapter 703;  
Statutes 1993, Chapters 8, 66, 67, and 1124; Statutes 1994, Chapters 153 and 422;  
Statutes 1995, Chapter 308; Statutes 1996, Chapter 63; Statutes 1999, Chapter 72  
California Code of Regulations, Title 5, Sections 58501-58503,  
58611-58613, 58620, and 58630  
Fiscal Years: 1998-1999, 1999-2000, 2000-2001, 2001-2002,  
2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, and 2007-2008  
Gavilan Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) has reviewed the Commission on State Mandates' (Commission) draft staff analysis dated May 20, 2016, for the above incorrect reduction claim filed by Gavilan Community College District. We are not challenging the Commission's conclusion and recommendation.

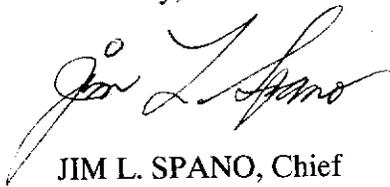
The Commission recommended that the audit is void for lack of evidence in the records that the SCO notified the claimant of the completed audit within the two-year statutory deadline pursuant to Government Code section 17558.5. After further review, we are unable to provide support for such notification. We have pulled the audit report from our website and have notified the district of this withdrawal. The State will pay the district for the withdrawn audit findings upon availability of funds.

P.O. Box 942850, Sacramento, CA 94250 ♦ (916) 445-2636  
3301 C Street, Suite 700, Sacramento, CA 95816 ♦ (916) 324-8907  
901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754 ♦ (323) 981-6802

Heather Halsey  
June 10, 2016  
Page 2

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

A handwritten signature in cursive script, appearing to read "Jim L. Spano". The signature is written in black ink and is positioned above the printed name and title.

JIM L. SPANO, Chief  
Mandated Cost Audits Bureau  
Division of Audits

**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 June 14, 2016, I served the:

**SCO Late Comments on the Draft Proposed Decision**

*Enrollment Fee Collection and Waivers, 13-9913-I-01*

Education Code Section 76300

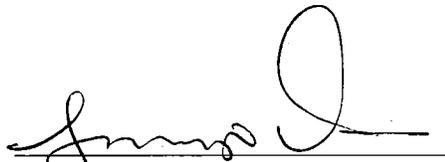
California Code of Regulations, Title 5, Sections  
58501-58503, 58611-58613, 58620, and 58630

Fiscal Years: 1998-1999, 1999-2000, 2000-2001, 2001-2002,  
2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, and 2007-2008

Gavilan 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 June 14, 2016 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:** 5/24/16

**Claim Number:** 13-9913-I-01

**Matter:** Enrollment Fee Collection and Waivers

**Claimant:** Gavilan Community College District

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**FREQUENTLY ASKED QUESTIONS RELATED TO  
MANDATED-COST PROGRAMS—  
LOCAL AGENCIES, SCHOOL DISTRICTS, AND COMMUNITY COLLEGES**

**Exhibit E**

*Responses to questions frequently asked of the State Controller's Office (SCO) regarding local government (local agencies, school districts, and community colleges). Additional mandated cost information is available on the SCO website at [www.sco.ca.gov](http://www.sco.ca.gov) (click on the State Mandate Information quick link). For the purposes of this document, local agencies may include city, county, authority, or other political subdivisions of the state, including special districts; and school districts may include the county superintendent of schools.*

***General Questions:***

1. [How is a mandate established?](#)
2. [Who determines what specific activities are reimbursable?](#)
3. [Who issues claiming instructions?](#)
4. [When are claims for reimbursement due?](#)
5. [Can the parameters and guidelines be updated to clarify reimbursable activities?](#)
6. [Is there standard language that describes "actual costs?"](#)
7. [Are there alternatives to maintaining actual time records?](#)
8. [What is a reasonable reimbursement methodology?](#)
9. [What are the different processes available in developing a reasonable reimbursement methodology?](#)
10. [Does the SCO pre-approve time studies?](#)
11. [Does the SCO audit to statutory provisions or regulations?](#)
12. [What authority does the SCO have to perform mandated-cost audits?](#)
13. [When may the SCO conduct an audit?](#)
14. [How long must claimants retain documentation that supports mandated-cost claims?](#)
15. [Is there a timeline or deadline for the SCO to complete an audit?](#)
16. [What auditing standards does the SCO use to perform mandated-cost program audits?](#)
17. [Are mandated-cost audit reports posted on the SCO website?](#)
18. [What recourse does a claimant have if it disputes an audit finding?](#)
19. [Why aren't mandated-cost programs fully funded?](#)
20. [What responsibility does the SCO have to ensure that sufficient funds are available to pay for mandated-cost programs?](#)
21. [When must the SCO pay a local government for reimbursement claims submitted?](#)
22. [What is the penalty for filing a late claim?](#)
23. [How does the SCO recoup overpayments identified in mandated-cost program audits?](#)
24. [What general issues has the SCO identified in claims filed by local agencies, schools, and community colleges?](#)

***Issues Raised by Local Agencies:***

25. [Which local agency programs allow the use of a time study for some or all of the reimbursable activities?](#)
26. [What are the primary reasons for the SCO audit adjustments?](#)

### ***Issues Raised by School Districts:***

- [27. Does the California Department of Education \(CDE\) provide guidance in supporting actual costs?](#)
- [28. Can charter schools submit claims for reimbursement?](#)
- [29. Which school district programs allow the use of a time study for some or all of the reimbursable activities?](#)
- [30. What are the primary reasons for the SCO audit adjustments?](#)
- [31. What other issues have the SCO's audits identified?](#)

### ***Issues Raised by Community Colleges:***

- [32. Does the California Community Colleges Chancellor's Office \(CCCCO\) provide guidance in supporting actual costs?](#)
- [33. Which community college programs allow the use of a time study for some or all of the reimbursable activities?](#)
- [34. What are the primary reasons for the SCO audit adjustments?](#)
- [35. Are there other issues regarding the Health Fee Elimination Program found by the SCO audits that the claimants should be aware of?](#)

### **1. How is a mandate established?**

Pursuant to Government Code section 17551, subdivision (c), within one year—of the latter of (1) the effective date of a statute or executive order or (2) incurring increased costs as a result of a statute or executive order—local government entities may file a test claim with the Commission on State Mandates (CSM). The CSM reviews test claims, solicits input, and determines if it is a mandate.

### **2. Who determines what specific activities are reimbursable?**

The Commission on State Mandates (CSM) determines what activities are reimbursable. The CSM solicits input and adopts parameters and guidelines consistent with the statement of decision. The parameters and guidelines identify reimbursable activities and provide that claimants are allowed to claim and be reimbursed only for increased costs related to the reimbursable activities identified. Unless otherwise noted, the parameters and guidelines and various Government Code provisions require claimants to claim actual costs. The statement of decision and supporting staff analysis provide additional clarification if the parameters and guidelines for a specific mandate are not clear.

### **3. Who issues claiming instructions?**

The SCO issues claiming instructions pursuant to Government Code section 17558, subdivision (b), within 90 days after the Commission on State Mandates adopts new or amended parameters and guidelines. The claiming instructions allow claimants to file initial and ongoing reimbursement claims. The SCO solicits input from interested parties before issuing new or amended claiming instructions.

The SCO website identifies the claiming instructions for ongoing legislatively mandated-costs programs under “Manuals and Updates.” A separate link allows access to claiming instructions related to initial claims for newly approved or amended mandated-cost programs.

#### **4. When are claims for reimbursement due?**

Annual reimbursement claims are due February 15 following the fiscal year in which costs are incurred. Initial reimbursement claims are due 120 days after the claiming instructions are issued.

#### **5. Can the parameters and guidelines be updated to clarify reimbursable activities?**

Yes. Pursuant to the Title 2, *California Code of Regulations*, Division 2, Chapter 2.5, Article 3, section 1183.2, an interested party can request that the Commission on State Mandates amend, modify, or supplement the parameters and guidelines consistent with the statement of decision.

#### **6. Is there standard language that describes “actual costs?”**

Yes, most parameters and guidelines provide the following guidance related to actual costs:

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

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

#### **7. Are there alternatives to maintaining actual time records?**

No, unless the program’s parameters and guidelines identify a uniform time allowance or some other alternate reasonable reimbursement methodology. Although certain situations allow claimants to document mandate-related time by using a time study, a valid time study still requires actual time records for the time period(s) sampled. An effective time study requires that an activity be a task that is repetitive in nature. Activities that require a varying level of effort are not appropriate for time studies. The time study guidelines are available on the SCO website.

#### **8. What is a reasonable reimbursement methodology?**

Government Code section 17518.5 defines a reasonable reimbursement methodology as a formula for reimbursing local government for costs mandated by the State, as defined in section 17514.

**9. What are the different processes available in developing a reasonable reimbursement methodology?**

Pursuant to Government Code section 17518.5, a reasonable reimbursement methodology may be developed through the Commission on State Mandates' (CSM) process in consultation with the Department of Finance (DOF), the SCO, an affected State agency, a claimant, or an interested party.

Pursuant to sections 17557.1 and 17557.2, a test claimant and the DOF may develop a reasonable reimbursement methodology (RRM) outside of the CSM process. The jointly developed RRM is proposed to the CSM in lieu of a local government submitting proposed parameters and guidelines for new mandates.

In addition, section 17573 established an alternative to the test claim process for pursuing unfunded mandates. A local government or statewide association must first obtain an agreement from the DOF to jointly pursue the development of a legislatively determined mandate proposal that will be submitted to the Legislature in bill form. The legislation would determine the existence of a mandate, establish a reasonable reimbursement methodology, and appropriate funds.

**10. Does the SCO pre-approve time studies?**

No; however, if the SCO is conducting an audit and a claimant chooses to perform a time study to support costs claimed in previous years, the claimant should submit a time-study plan for the SCO's review to minimize any potential problems. Time-study guidelines are on the SCO website.

**11. Does the SCO audit to statutory provisions or regulations?**

The SCO audits to the mandated program's parameters and guidelines, which are regulations adopted by the Commission of State Mandates (CSM). The SCO considers the CSM's statement of decisions, supporting staff analysis, and statutory provisions in clarifying reimbursable activities.

**12. What authority does the SCO have to perform mandated-cost audits?**

The SCO performs audits of filed mandated-cost claims under the authority of Government Code sections 12410, 17558.5, and 17561.

**13. When can the SCO conduct an audit?**

Pursuant to Government Code section 17558.5, the SCO must initiate an audit within three years of the date on which a claimant files or last amends—whichever is later—an actual reimbursement claim. However, if no funds are paid to the claimant for the claim filed, the three-year statutory period begins from the date the SCO made the first payment for that claim. The SCO considers the initial telephone contact date with the auditee to be the initiation date of the audit.

**14. How long must claimants retain documentation that supports mandated-cost claims?**

A claimant must maintain records for the statutory period in which the claim is subject to audit by the SCO.

**15. Is there a timeline or deadline for the SCO to complete an audit?**

Pursuant to Government Code section 17558.5, the SCO must complete the audit within two years of the audit start date. The SCO considers the initial telephone contact date with the auditee to be the audit start date.

**16. What auditing standards does the SCO use to perform mandated-cost program audits?**

The SCO performs audits in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. The performance audit fieldwork standards (section 6.56) require an auditor to obtain sufficient, appropriate evidence to provide a reasonable basis for the auditors' findings and conclusions.

**17. Are mandated-cost audit reports posted on the SCO website?**

Yes, the SCO posts mandated-cost audit reports monthly.

**18. What recourse does a claimant have if it disputes an audit finding?**

A claimant may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM) within three years of the SCO notification of adjustment. The CSM website ([www.csm.ca.gov/docs/IRCForm.pdf](http://www.csm.ca.gov/docs/IRCForm.pdf)) provides guidance in filing an IRC.

**19. Why aren't mandated-cost programs fully funded?**

The Legislature is responsible for appropriating funds to pay mandated-cost program claims approved for reimbursement by the SCO.

**20. What responsibility does the SCO have to ensure that sufficient funds are available to pay for mandated-cost programs?**

By May 1 of each year, the SCO submits a Deficiency Report to the Department of Finance and the Legislature, notifying them of the amount of outstanding claims for reimbursement approved for payment by the SCO. The report includes schedules that identify the funding deficiencies by program and fiscal year. This annual report is available on the SCO website.

**21. When must the SCO pay a local government for reimbursement claims submitted?**

If funding is appropriated by the Legislature, Government Code section 17561, subdivision (d), requires the SCO to pay eligible claims by October 15, or 60 days after the effective date of the appropriation, whichever is later.

## **22. What is the penalty for filing a late claim?**

The penalty for filing a late claim is 10% of the claim amount. If a local government submits an amended claim after the deadline specified in Government Code section 17560, the SCO will reduce the claim by 10% of the increased claim amount. Chapter 179, Statutes of 2007 (SB 86) established a \$10,000 maximum penalty on annual reimbursement claims filed on or after August 24, 2007. There is no maximum penalty on initial reimbursement claims. The penalty for filing a late claim is based on allowable costs; therefore, the penalty is reduced for any desk review or field audit adjustments.

## **23. How does the SCO recoup overpayments identified in mandated-cost program audits?**

The SCO offsets audit adjustments from mandated-cost reimbursements to be made in subsequent years. Alternatively, the claimant may remit the amount to the State. The SCO cannot recover any overpayments of mandated-cost claims by offsetting funds appropriated by the Legislature for purposes unrelated to mandated-cost reimbursements.

## **24. What general issues has the SCO identified in claims filed by local agencies, schools, and community colleges?**

- Subsidiary claim schedules do not reconcile with the FAM-27 Certification of Claim form
- Subsidiary claim schedules and the FAM-27 amounts are not rounded to whole dollars
- Supporting summary schedules do not agree with the subsidiary claim schedules
- Mathematical or typographical errors result in incorrect claim costs
- Filed claims do not contain detailed salaries and benefits information by individual employee, as required by the claiming instructions
- The most current forms are not used
- The FAM-27 is either not signed or an original signature is not provided
- Required documents (e.g., contracts) are not submitted
- Indirect costs are incorrectly calculated
- Duplicate costs are claimed
- Non-mandate-related training hours are claimed
- Unallowable costs are claimed (costs not identified as reimbursable activities in the program's parameters and guidelines)
- Employee productive hourly rates are not supported by payroll and attendance records. (For instance, employee wage rates are overstated and annual productive hours are understated.)
- Sufficient documentation identifying mandate-related materials and supplies is not maintained
- Documentation supporting claimed costs is not available at start of audit

### **Issues Raised by Local Agencies:**

## **25. Which local agency programs allow the use of a time study for some or all of the reimbursable activities?**

Mandate-related activities performed using standardized procedures that identify a repetitive task may be documented by a time study. The current procedures must be identical to the procedures used during the period to which time study results will be applied. The parameters and guidelines

for the following programs allow the use of a time study for some or all of the reimbursable activities:

- Countywide Tax Rates
- Custody of Minors – Child Abduction and Recovery
- Domestic Violence Arrests and Victim Assistance
- Domestic Violence Background Checks
- Local Government Employee Relations
- Peace Officers Procedural Bill of Rights
- Pesticide Use Reports
- Voter Identification Procedures

## **26. What are the primary reasons for the SCO audit adjustments?**

Audit adjustments are commonly attributable to: (1) employees' time claimed without supportive documentation for initial reimbursement claims; (2) non-mandate-related activities claimed; and (3) other general issues.

### (1) Employees' Time Claimed Without Supportive Documentation for Initial Reimbursable Claims

Claimants often support employees' time claimed on initial reimbursement claims with estimated, rather than actual, time spent performing mandate-related activities. These estimates often are not supported with any source documents. They often are prepared after fiscal year-end. These estimates are not acceptable source documents. Hours recorded must be traceable to source documents used in developing the estimates (e.g., time records, employee sign-in sheets, logs, or calendars). Claimants must maintain source documents that support certifications throughout the period during which the costs are subject to audit.

Consistent with the guidance provided in the parameters and guidelines and/or claiming instructions, a source document is a document created at or near the same time the actual costs were incurred for the event or activity in question. The source document must show the validity of the costs, when they were incurred, and their relationship to the reimbursable activities.

Time records should identify all of the work performed by an employee on a daily basis and should be signed and dated monthly by the employee. This is consistent with Title 2, Code of Federal Regulations, Part 225 (formerly Office of Management and Budget Circular A-87) requirements. The SCO closely scrutinizes time records or logs that identify only mandate-related activities.

Training or meeting sign-in sheets also are valid time records. Sign-in sheets should be dated and accompanied by an agenda or other training or meeting materials that identify the subject matter and specify the actual time spent on mandate-related activities.

The SCO has identified the following additional time record problems with mandated-cost claims:

- Claimant did not provide adequate supporting documentation (e.g., time records, time logs, or calendars) to support claimed costs

- Claimant did not support time study used with actual source documentation
- Claimant did not provide documentation to support a percentage of an employee's salary costs charged to the mandated program
- Employees reported time worked based on an average time per occurrence. The claimant did not provide documentation (such as a time study or log) that supports the average time claimed
- Time logs did not show the date(s) on which employees performed mandate-related activities
- Time records did not validate that employees performed mandate-related activities

## (2) Non-Mandate-Related Activities Claimed

- *Custody of Minors – Child Abduction and Recovery Program*
  - Costs related to:
    - Non-mandate-related cases
    - Child abduction cases that already have progressed to trial
    - “Good cause only” cases under Penal Code section 287.7
  - Unreported offsetting reimbursements related to court-ordered restitution payments and/or Peace Officer Standards and Training (POST) training cost reimbursements
- *Domestic Violence Arrest Policies and Standards Program*
  - Overstating number of domestic violence incident reports
  - Claiming the full uniform time allowance of 29 minutes when both parties were not interviewed. The SCO allows 8.5 minutes of the 17 minutes allotted for interviewing both parties if the documentation shows that only one party was interviewed
  - Claiming reports for incidents that do not meet the definition of “domestic violence” pursuant to Penal Code section 13700
  - Claiming an unsupported average productive hourly rate for officers who normally respond to domestic violence incidents
- *Open Meetings Act/Brown Act Reform Program*
  - Costs not related to preparation and posting of agenda items in areas open to public access at least 72 hours prior to the meeting, e.g., costs incurred to develop, review, and approve agenda items.
- *Peace Officers Procedural Bill of Rights Program*
  - Administrative Activities: non-mandate-related training courses and general clerical or data entry costs for maintaining case files
  - Administrative Appeals: defending lawsuits filed against local agencies
  - Administrative Appeals: appeals for dismissals, demotions, suspensions, salary reductions, and written reprimand for someone other than the Chief of Police
  - Interrogations: interrogations during normal duty hours, time incurred by investigators to perform interrogations and prepare interrogation questions, recording interrogations or producing transcriptions when peace officers have not requested this information, and writing investigation reports
  - Note: Commencing with the fiscal year 2006-07 claim, a claimant may elect to claim costs using the reasonable reimbursement methodology (RRM) of \$37.25 per full-time sworn peace officer rather than claiming based on actual costs. The election is

by a claimant, not department (i.e., a county may not use the RRM for one department and actual costs for another department)

- *Pesticide Use Reports Program*
  - Unreported offsetting reimbursements for Mill Tax Assessments and the data entry contract with the Department of Pesticide Use Regulation
  - Salaries and benefits for costs associated with restricted materials
- *Sexually Violent Predators (SVP) Program*
  - Transportation costs for SVP prisoners transported with non-SVP prisoners
  - On-going rather than one-time training costs
  - Understated daily jail rates (limited rate to the State Department of Corrections and Rehabilitation (CDCR) approved capped rates rather than CDCR's actual rates based on CDCR's Prior Rate Estimate Adjustment schedules)

### (3) Other General Issues

- Claiming indirect costs using an indirect cost rate prepared from budgeted rather than actual costs
- Claiming direct mandate-related costs that the claimant reported as indirect costs in its indirect cost rate proposal
- Not accounting for revenues received that are directly attributable to materials and supplies the claimant included in its indirect cost pool
- Including salaries and benefits in the indirect cost pool the claimant charged directly to other state or federal programs
- Applying indirect cost rate to direct mandate-related costs that were not included in the indirect cost rate proposal's direct cost base
- Applying the allowed flat 10% indirect cost rate to salaries and benefits rather than to salaries only
- Not maintaining contemporaneous time records to support actual time that employees spent performing both direct and indirect activities
- Not reporting applicable offsetting reimbursements
- Refer to Question No. 24 for additional issues

### **Issues Raised by Schools:**

#### **27. Does the California Department of Education (CDE) provide guidance in supporting actual costs?**

Yes, the CDE's California School Accounting Manual (CSAM), Procedure 905, provides salary and wage documentation requirements that are applicable to federal and state restricted programs. Although the CDE identifies mandated-cost programs as state unrestricted programs, Procedure 905 recognizes that its documentation requirements also may be required for other state programs. The CDE states that these requirements also apply to mandated-cost programs.

Procedure 905 states that local education agencies are required to use Office of Management and Budget (OMB) Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments (codified as Title 2, *Code of Federal Regulations* [CFR], Part 225) or the alternative documentation requirements for state programs. The alternative documentation differs only

slightly from Title 2, CFR, Part 225. Procedure 905 provides guidance for employees working solely on one cost objective (semi-annual certifications) and for employees working on multiple activities or cost objectives (personnel activity reports or equivalent documentation).

Title 2, CFR, Part 225, subsection (h)(4), states:

Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6) or other substitute system has been approved by the cognizant Federal agency. . . .

Title 2, CFR, Part 225, subsection (h)(5), states:

Personnel activity reports or equivalent documentation must meet the following standards: (a) They must reflect an after-the-fact distribution of the actual activity of each employee, (b) They must account for the total activity for which each employee is compensated, (c) They must be prepared at least monthly and must coincide with one or more pay periods, and (d) They must be signed by the employee.

The implementation guide to Title 2, CFR, Part 225, ASMB C-10, states:

Where effort is expended on a number of activities with constant variations throughout the day as well as from day to day, a month-end certification would be unacceptable.

## **28. Can charter schools submit claims for reimbursement?**

No, charter schools are not eligible claimants. The Commission on State Mandates (CSM) adopted the Charter School III Statement of Decision on May 25, 2006. The CSM stated that a “charter school is voluntarily participating in the charter program at issue” and that a charter school is not a school district under Government Code section 17519 and therefore is not eligible to claim reimbursement under Government Code section 17560. Thus, costs incurred by charter schools are not eligible for reimbursement either directly or through a third party (i.e., a school district or superintendent of schools).

## **29. Which school district programs allow the use of a time study for some or all of the reimbursable activities?**

Mandate-related activities performed using standardized procedures that identify a repetitive task may be documented by a time study. The current procedures must be identical to the procedures used during the period to which time study results will be applied. The parameters and guidelines for the following programs allow the use of a time study for some or all of the reimbursable activities.

- Habitual Truant
- Interdistrict Attendance Permits
- Intradistrict Attendance
- Juvenile Court Notices II
- Notification of Truancy (only for unique costs recognized by the Commission on State Mandates)
- Physical Performance Tests

### **30. What are the primary reasons for the SCO audit adjustments?**

Audit adjustments are commonly attributable to: (1) employees' time claimed without supportive documentation; (2) non-mandate-related activities claimed; and (3) other general issues.

#### **(1) Employees' Time Claimed Without Supportive Documentation**

Claimants often support claimable employees' hours with certifications that reflect estimated, rather than actual, time spent performing mandate-related activities. These certifications are not supported by any source documents. They often are prepared after fiscal year-end and may also be unsigned and/or undated. These certifications are not acceptable source documents. Hours recorded must be traceable to source documents used in developing the certifications (e.g., time records, employee sign-in sheets, logs, or calendars). Claimants must maintain source documents that support certifications throughout the period during which the costs are subject to audit.

Consistent with the guidance provided in the parameters and guidelines and/or claiming instructions, a source document is a document created at or near the same time the actual costs were incurred for the event or activity in question. The source document must show the validity of the costs, when they were incurred, and their relationship to the reimbursable activities.

Time records should identify all of the work performed by an employee on a daily basis and should be signed and dated monthly by the employee. The SCO closely scrutinizes time records or logs that identify only mandate-related activities.

Training or meeting sign-in sheets also are valid time records. Sign-in sheets should be dated and accompanied by an agenda or other training or meeting materials that identify the subject matter and specify the actual time spent on mandate-related activities.

The SCO has identified the following additional time-record problems:

- The claimant did not provide any documentation (e.g., time records, time logs, or calendars) to support claimed costs
- The claimant did not provide any documentation to support a time study allegedly used to calculate claimed costs or did not support a time study used with actual source documentation
- The claimant's time study sample selection methodology was not statistically valid
- The claimant did not provide documentation to support a percentage of an employee's salary costs charged to the mandated program
- Employees reported time worked based on an average time per occurrence. The claimant did not provide documentation (such as a time study or log) that supports the average time claimed
- Time logs did not show the date(s) on which employees performed mandate-related activities
- Time records did not validate that employees performed mandate-related activities

## (2) Non-Mandate-Related Activities Claimed

- *Collective Bargaining and Collective Bargaining Agreement Disclosure Program*
  - Grievances that are actually non-reimbursable personnel issues
  - Individual preparation time for at-table negotiations
  - Fiscal analysis performed after the initial contract proposal or that was required by the prior year's collective bargaining agreement
  - Generic collective-bargaining training at conferences, workshops, and seminars that does not deal with "the negotiated contract"
  - More than five employer representatives present at negotiation sessions
  - Winton-Act base-year direct costs not reported or incorrectly reported
  - Use of the incorrect implicit price deflator when calculating 1974-75 Winton Act adjusted costs
  - Failing to apply the indirect cost rate to contract services (specific to school districts)
  - Estimated hours/costs
  - Personal development and informational programs (classes, conferences, seminars, workshops) and related travel
  - Claiming travel expenses for consultants and attorneys at a higher rate than received by State employees
  - Claiming salaries and benefit costs for bargaining unit representatives rather than costs of substitutes for release time of bargaining unit representatives participating in negotiations
  - Failing to provide documentation identifying the dates that substitutes worked for bargaining unit representatives
  - Claiming salary and benefit costs under Contract Administration for supervisory and management personnel attendance at staff meetings in which collective bargaining updates were provided
  - Costs incurred for updating district software systems for terms of negotiated contracts related to payroll changes
  
- *Habitual Truant Program*
  - Verifying the reasons for student absences
  - Suspension or independent study days counted as unexcused absences, resulting in the district claiming costs attributable to pupils who have not met the minimum criteria to be classified as habitual truants
  
- *Law Enforcement Agency Notification and Missing Children Reports (Consolidation) Program*
  - Investigating the incident, or arresting and processing the student
  
- *Notification of Truancy Program*
  - Notification letters that did not contain the eight elements required by the program's parameters and guidelines. The SCO allows a prorated portion of the unit cost allowance for notifications that contain fewer than the eight required items.
  - No documentation showing that the claimant performed the mandate-related activity (i.e., distribution of initial truancy notification letters)
  - Claiming letters distributed to students who did not have at least three unexcused absences
  - Counting unexcused absences accumulated before age 6 or after age 18 in determining whether a student is truant

- Suspension or independent study days counted as unexcused absences, resulting in an overstatement of the number of unexcused absences initially classified as truancy
- Claiming multiple notifications sent for the same student
- *The Stull Act Program*
  - Pre- and post-evaluation conferences
  - Evaluations of non-certificated employees
  - Evaluations of certificated non-instructional employees, unless the employee receives an “unsatisfactory” evaluation
  - Evaluations of hourly, part-time, or substitute certificated instructional employees
  - Claiming in excess of the number of annual evaluations allowed by the parameters and guidelines

(3) Other General Issues

- Claimed employee costs were funded or reimbursed from restricted revenue sources. CSAM Procedure 310 identifies restricted revenue limit, federal, and state sources as resource codes 2000 through 7999.
- Refer to Question No. 24 for additional issues.

**31. What other issues have the SCO’s audits identified?**

The SCO has identified the following issues:

(1) Period Accounting Issue

SCO audits have identified an issue common to Notification of Truancy Program claimants regarding identifying unexcused absences at the middle and high school levels. Education Code section 48260.5 requires schools to issue initial truancy notification letters for truant students.

Education Code section 48260, subdivision (a), states:

Any pupil subject to compulsory full-time education or to compulsory continuation education who is absent from school without valid excuse three full days in one school year or tardy or absent for more than any 30-minute period during the school day without a valid excuse on three occasions in one school year, or any combination thereof, is a truant and shall be reported to the attendance supervisor or to the superintendent of the school district.

For middle and high schools, many schools maintain attendance by period but do not count single-period unexcused absences as one unexcused absence when identifying truant students. Instead, schools erroneously count six unexcused period absences as one unexcused absence (using the premise that one day contains six periods; thus 18 periods equates to three days). As a result, these school attendance systems have two potential flaws: (1) The school may not comply with Education Code section 48260.5 regarding timely notifications. For example, if a student has a first-period unexcused absence for 18 consecutive days, the school will not issue an initial truancy letter until well after the student meets the definition of a truant and an habitual truant. (2) The school may not comply with Education Code section 48260.5 for certain students. For example, if a student has a first-period unexcused absence for ten days, the student is truant by statutory definition, but the school attendance system will not identify the student as truant.

## (2) Notification of Truancy Program Changes

Pursuant to Chapter 69, Statutes of 2007 (AB 1698), the Commission on State Mandates (CSM) amended the program's parameters and guidelines on January 31, 2008. The amendments revise the definition of a truant pupil to conform to Education Code section 48260. In addition, the amendments revise the truancy notification requirements to conform to Education Code section 48260.5. The amendments do not change existing statutory requirements; instead, they bring the program's parameters and guidelines into conformance with existing statutory requirements. The parameters and guidelines amendments are effective July 1, 2006.

Pursuant to Chapter 724, Statutes of 2010 (AB 1610), districts are required to notify the pupil's parent or guardian using the most cost-effective method possible, which may include electronic mail or telephone call. The SCO submitted to the CSM proposed parameters and guidelines on November 8, 2011 related to reimbursing districts for initial truancy notifications by a method other than an initial truancy form. This proposal has not yet been heard and decided by the CSM. Pending a decision by the CSM, only the costs of initial truancy notifications by an initial truancy form is reimbursable. Documentation standards have not yet been identified for other notification methods.

### **Issues Raised by Community Colleges:**

#### **32. Does the California Community Colleges Chancellor's Office (CCCCO) provide guidance in supporting actual costs?**

No.

#### **33. Which community college programs allow the use of a time study for some or all of the reimbursable activities?**

Mandate-related activities performed using standardized procedures that identify a repetitive task may be documented by a time study. The current procedures must be identical to the procedures used during the period to which time study results will be applied. The parameters and guidelines for the Health Fee Elimination program allow the use of a time study for some or all of the reimbursable activities.

#### **34. What are the primary reasons for the SCO audit adjustments?**

Audit adjustments are commonly attributable to: (1) employees' time claimed without supportive documentation; (2) non-mandate-related activities claimed; (3) other specific issues; and (4) other general issues.

##### (1) Employees' Time Claimed Without Supportive Documentation

- *Enrollment Fee Collection and Waivers Program*
  - Districts only provide declarations (time surveys) based on estimates as support for the time increments required to perform the six ongoing activities of Calculating and Collecting Enrollment Fees and the six ongoing activities of Waiving Student Fees. Districts provide no actual cost documentation, such as time studies, to support the costs claimed.

- *Health Fee Elimination Program*
  - Districts frequently claim a percentage of counselor salary costs without any documentation supporting the percentage applied.

(2) Non-Mandate-Related Activities Claimed

- *Collective Bargaining and Collective Bargaining Agreement Disclosure Program*
  - Refer to discussion under Issues Raised by Schools, “Non-Mandate-Related Activities Claimed”
- *Enrollment Fee Collection and Waivers Program*
  - Including nonresidents or special part-time students in the district’s net enrollment numbers
  - Claiming Preparation of Policies and Procedures costs beyond a one-time occurrence that are not related to changes/updates in State requirements
  - Claiming costs for Training District Staff beyond a one-time occurrence
- *Health Fee Elimination Program*
  - Athletic insurance costs
  - Salary costs of health professionals present at athletic events
  - Costs not required to maintain health services, such as promotional key chains, pens, coolers, tee-shirts, and refreshments
  - Services not provided in the fiscal year (FY) 1986-87 base year
  - Bad debt expense related to uncollected student health fees
  - District administrative costs (indirect costs) claimed as services and supplies

(3) Other Specific Issues

- *Enrollment Fee Collection and Waivers Program*
  - Districts claim time increments for conducting the six ongoing activities of Calculating and Collecting Enrollment Fees and the six ongoing activities of Waiving Student Fees that are often significantly overstated.
  - Districts do not provide documentation supporting the additional time required to perform the reimbursable activities when using less automated procedures during the earlier years of the mandated program.
  - Districts overstate costs because they did not adjust student enrollment for students that paid their enrollment fees online or through a telephone payment system rather than in person.
  - Districts overstate the number of BOGG fee waivers granted to students.
  - Districts claim blended productive hourly rates for departments without allocating the level of involvement for various district staff who performed the reimbursable activities.
  - Districts understate the amount of offsetting revenues received from the State related to 2% of enrollment fees collected (Enrollment Fee Collection) and/or amounts related to 2% of enrollment fees waived and \$0.91 per credit unit waived (Enrollment Fee Waivers).

- *Health Fee Elimination Program*
  - Districts do not report the correct amount of authorized health service fees. Districts report incorrect amounts by: (1) reporting actual fees collected rather than authorized fees; (2) reporting inaccurate student enrollment, apprenticeship program enrollment, and students who depend exclusively on prayer for healing; and (3) calculating authorized fees using an incorrect authorized fee per student. The SCO obtains the non-duplicated count for student enrollment and apprenticeship program enrollment from the CCCCCO. The CCCCCO extracts this information from annual reports that districts submit.
  - Districts do not report other health service-related revenue received, including additional fees charged to students.
  - Districts do not accurately document health services provided in both the base-year (FY 1986-87) and the claim year. Frequently, districts alter the base-year services identified from one claim year to the next and do not document actual base-year services provided. Districts also inappropriately modify the standardized claim form (HFE-2) to include services that are not identified in the parameters and guidelines. In addition, districts do not maintain documentation that adequately identifies claim-year services provided.
  - Districts do not document actual time spent performing activities that exceed base-year activities.
  - For FY 2004-05 and subsequent fiscal years, districts claimed indirect costs using a methodology other than the SCO's FAM-29C, which is not allowed by the parameters and guidelines and claiming instructions for this mandated program.

(4) Other General Issues

- Claimed indirect cost rates were not in accordance with a methodology allowed by the parameters and guidelines (e.g., they were either not federally approved or were not calculated correctly using the SCO's FAM-29C methodology).
- Refer to Question No. 24 for additional issues,

**35. Are there other issues regarding the Health Fee Elimination Program found by the SCO audits that the claimants should be aware of?**

Yes, other significant issues are described below:

- The first term of a fiscal year is the summer session.
- For fiscal year (FY) 2011-12, the authorized health service fee per student is \$18 per fall and spring semesters and \$15 per quarter, summer session, or winter intersessions of four weeks or more. However, community colleges were not notified by the CCCCCO until August 20, 2011, of the fee increase. Therefore, for audit purposes, the SCO only will require claimants to record the increased fee amounts on the mandated-cost claims effective with the FY 2011-12 winter quarter (for districts using the quarter schedule) or the FY 2011-12 winter intersession (for districts using semester schedules). If the district does not hold a winter intersession, the SCO will require that the increased fee be recorded on the mandated-cost claims commencing with the spring 2012 semester. Conversely, the SCO will require that the increased fee be recorded on the mandated-cost claims in earlier sessions if the district's records show that it implemented the fee increase earlier than the sessions identified above.

- For FY 2012-13 and FY 2013-14, the authorized health service fee per student is \$19 per fall and spring semesters and \$16 per quarter, summer session, or winter intersessions of four weeks or more.