



JOHN CHIANG
California State Controller

December 2, 2014

RECEIVED
December 02, 2014
*Commission on
State Mandates*

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

Re: Incorrect Reduction Claim (IRC)
Health Fee Elimination Program, 09-4206-I-29
Education Code Section 76355
Statutes 1984, Chapter 1, 2nd E.S.; Statutes 1987, Chapter 1118
Fiscal Years: 2003-2004, 2004-2005, 2005-2006, and 2006-07
San Diego Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above entitled IRC.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim L. Spano", written over a horizontal line.

JIM L. SPANO, Chief
Mandated Cost Audits Bureau
Division of Audits

JLS/sk

9951

Attachment

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE INCORRECT REDUCTION CLAIM (IRC) BY
SAN DIEGO COMMUNITY COLLEGE DISTRICT
Health Fee Elimination Program**

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Note: References to Exhibits relate to the district's IRC filed on June 17, 2010, as follows:

- Exhibit A – PDF page 8
- Exhibit B – PDF page 23
- Exhibit C – PDF page 51

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

2 Division of Audits
3 300 Capitol Mall, 3301 C Street, Suite 725
4 Sacramento, CA 95816
5 Telephone No.: (916) 323-5849

6 **BEFORE THE**
7 **COMMISSION ON STATE MANDATES**
8 **STATE OF CALIFORNIA**

9
10 INCORRECT REDUCTION CLAIM ON:

11 *Health Fee Elimination Program*

12 Chapter 1, Statutes of 1984, 2nd Extraordinary
13 Session; and Chapter 1118, Statutes of 1987

14 SAN DIEGO COMMUNITY
15 COLLEGE DISTRICT, Claimant

No.: CSM 09-4206-I-29

AFFIDAVIT OF BUREAU CHIEF

16 I, Jim L. Spano, make the following declarations:

- 17 1) I am an employee of the State Controller's Office and am over the age of 18 years.
- 18 2) I am currently employed as a Bureau Chief, and have been so since April 21, 2000.
- 19 Before that, I was employed as an audit manager for two years and three months.
- 20 3) I am a California Certified Public Accountant.
- 21 4) I reviewed the work performed by the State Controller's Office (SCO) auditor.
- 22 5) Any attached copies of records are true copies of records, as provided by the San Diego
- 23 Community College District or retained at our place of business.
- 24 6) The records include claims for reimbursement, along with any attached supporting
- 25 documentation, explanatory letters, or other documents relating to the above-entitled
Incorrect Reduction Claim.

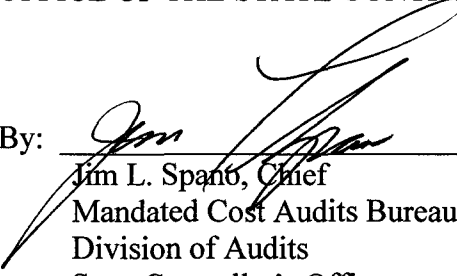
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7) A field audit of the claims for fiscal year (FY) 2003-04, FY 2004-05, FY 2005-06, and FY 2006-07 commenced on October 14, 2008, and ended on August 28, 2009. The final audit report was reissued on September 15, 2010.

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: December 2, 2014

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 BY
SAN DIEGO COMMUNITY COLLEGE DISTRICT
For Fiscal Year (FY) 2003-04, FY 2004-05, FY 2005-06, and FY 2006-07**

**Health Fee Elimination Program
Chapter 1, Statutes of 1984, 2nd Extraordinary Session; and Chapter 1118, Statutes of 1987**

SUMMARY

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim that the San Diego Community College District submitted on June 17, 2010. The SCO audited the district's claims for costs of the legislatively mandated Health Fee Elimination Program for the period of July 1, 2003, through June 30, 2007. The SCO issued its final report on August 28, 2009 (**Exhibit B**). The SCO issued a revised final report on September 15, 2010, to correct errors in the allowable indirect cost rates for fiscal year (FY) 2004-05 through FY 2006-07 (**Tab 3**).

The district submitted reimbursement claims totaling \$810,987 — \$353,658 for FY 2003-04, \$264,804 for FY 2004-05, \$109,728 for FY 2005-06, and \$82,797 for FY 2006-07 (**Exhibit C**). The SCO performed an audit for the period of July 1, 2003, through June 30, 2007, and determined in the September 15, 2010 revised final audit report that \$295,106 is unallowable. The costs are unallowable because the district understated direct costs and related indirect costs, misstated indirect costs, understated authorized health service fees, and understated offsetting reimbursements. The following table summarizes the audit results (as revised on September 15, 2010):

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Salaries	\$ 248,170	\$ 602,780	\$ 354,610
Benefits	50,737	131,555	80,818
Services and supplies	66,041	236,906	170,865
Total direct costs	364,948	971,241	606,293
Indirect costs	167,876	277,279	109,403
Total direct and indirect costs	532,824	1,248,520	715,696
Less authorized health service fees	(179,166)	(858,045)	(678,879)
Less offsetting savings/reimbursements	—	(194,501)	(194,501)
Total program costs	<u>\$ 353,658</u>	195,974	<u>\$ (157,684)</u>
Less amount paid by the State		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 195,974</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Salaries	\$ 249,963	\$ 635,737	\$ 385,774
Benefits	50,415	133,137	82,722
Services and supplies	66,139	230,991	164,852
Total direct costs	366,517	999,865	633,348
Indirect costs	102,625	350,153	247,528

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
Total direct and indirect costs	469,142	1,350,018	880,876
Less authorized health service fees	(204,338)	(914,635)	(710,297)
Less offsetting savings/reimbursements	—	(184,937)	(184,937)
Total program costs	<u>\$ 264,804</u>	250,446	<u>\$ (14,358)</u>
Less amount paid by the State ¹		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 250,446</u>	

July 1, 2005, through June 30, 2006

Direct costs:			
Salaries	\$ 290,792	\$ 634,533	\$ 343,741
Benefits	67,119	143,956	76,837
Services and supplies	9,684	249,698	240,014
Total direct costs	367,595	1,028,187	660,592
Indirect costs	102,927	376,625	273,698
Total direct and indirect costs	470,522	1,404,812	934,290
Less authorized health service fees	(360,794)	(1,158,159)	(797,365)
Less offsetting savings/reimbursements	—	(177,192)	(177,192)
Total program costs	<u>\$ 109,728</u>	69,461	<u>\$ (40,267)</u>
Less amount paid by the State ¹		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 69,461</u>	

July 1, 2006, through June 30, 2007

Direct costs:			
Salaries	\$ 417,287	\$ 885,431	\$ 468,144
Benefits	74,817	165,487	90,670
Services and supplies	23,519	276,874	253,355
Total direct costs	515,623	1,327,792	812,169
Indirect costs	144,374	508,544	364,170
Total direct and indirect costs	659,997	1,836,336	1,176,339
Less authorized health service fees	(577,200)	(1,660,947)	(1,023,747)
Less offsetting savings/reimbursements	—	(295,522)	(295,522)
Subtotal	82,797	(60,133)	(142,930)
Adjustment to eliminate negative balance	—	60,133	60,133
Total program costs	<u>\$ 82,797</u>	—	<u>\$ (82,797)</u>
Less amount paid by the State ¹		(82,797)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (82,797)</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>Summary: July 1, 2003, through June 30, 2007</u>			
Direct costs:			
Salaries	\$ 1,206,212	\$ 2,758,481	\$1,552,269
Benefits	243,088	574,135	331,047
Services and supplies	165,383	994,469	829,086
Total direct costs	1,614,683	4,327,085	2,712,402
Indirect costs	517,802	1,512,601	994,799
Total direct and indirect costs	2,132,485	5,839,686	3,707,201
Less authorized health service fees	(1,321,498)	(4,531,786)	(3,210,288)
Less offsetting savings/reimbursements	—	(852,152)	(852,152)
Subtotal	810,987	455,748	(355,239)
Audit adjustments that exceed costs claimed	—	60,133	60,133
Total program costs	<u>\$ 810,987</u>	515,881	<u>\$ (295,106)</u>
Less amount paid by the State ¹		(82,797)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 433,084</u>	

¹ Payment information current as of August 30, 2011.

The district contests Findings 1, 3, and 4 reported in our final audit report issued August 28, 2009, and concurs with Finding 2 that indirect costs for City College Health Center were misstated (**Exhibit B**).

I. HEALTH FEE ELIMINATION PROGRAM CRITERIA

Parameters and Guidelines – May 25, 1989

On August 27, 1987, the Commission on State Mandates (Commission) adopted the parameters and guidelines for Chapter 1, Statutes of 1984, 2nd Extraordinary Session. The Commission amended the parameters and guidelines on May 25, 1989 (**Tab 7**), because of Chapter 1118, Statutes of 1987.

Section III defines the eligible claimants:

III. ELIGIBLE CLAIMANTS

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

Section V.A provides the scope of the mandated program:

V. REIMBURSABLE COSTS

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

Section VII defines supporting data as follows:

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. This would include documentation for the fiscal year 1986-87 program to substantiate a maintenance of effort. These documents must be kept on file by the agency submitting the claim for a period of no less than three years from the date of the final payment of the claim pursuant to this mandate, and made available on the request of the State Controller or his agent.

Section VIII defines offsetting savings and other reimbursements as follows:

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim. This shall include the amount . . . authorized by Education Code section 72246(a) [now Education Code section 76355]. . . .

Parameters and Guidelines – January 29, 2010

The Commission amended the parameters and guidelines again on January 29, 2010 (**Tab 8**), to add in source document language at the request of the SCO. This latest version of the parameters and guidelines is applicable for claims filed beginning with FY 2005-06.

Section III defines the eligible claimants:

III. ELIGIBLE CLAIMANTS

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

Section V defines supporting data as follows:

V. REIMBURSABLE 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 time records or time logs, 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.

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. In addition, the claimant must maintain documentation for fiscal year 1986-87 program to substantiate a maintenance of effort.

Section V.A provides the scope of the mandated program:

V.A. REIMBURSABLE COSTS – Scope of Mandate

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

SCO Claiming Instructions

The SCO annually issues mandated costs claiming instructions, which contain filing instructions for mandated cost programs. The September 2003 claiming instructions provide Form HFE 1.0 and HFE 1.1 with instructions for FY 2003-04 claims (**Tab 4**). The December 2005 claiming instructions provide Form HFE 1.0 and HFE 1.1 with instructions for FY 2004-05 claims (**Tab 5**). The September 2006 claiming instructions provide Form 1 and Form 1.1 with instructions for FY 2005-06 claims (**Tab 6**). The November 2007 claiming instructions contain Form 1 and Form 1.1 with instructions for FY 2006-07 claims (**Exhibit A**). The November 2007 Health Fee Elimination Program claiming instructions (**Exhibit A**) are substantially similar to the version extant for each fiscal year during the audit period.

II. UNDERSTATED DIRECT COSTS

Issue

The district understated direct costs by \$2,712,402 (Finding 1 of the final report) and applicable revenues of \$3,210,288 (discussed in section IV. of this document).

The district did not report direct costs (salaries, benefits, and services and supplies) applicable to the mandated program. The district excluded \$727,537 in costs (and applicable revenues) related to Miramar College because that college did not operate a health center during the FY 1986-87 base year. In addition, the district excluded \$1,793,862 in costs (and applicable revenues) related to Mesa College because that college no longer provides the same level of health services that it did during the 1986-87 base year.

The district also understated \$191,003 in costs from City College because it did not claim miscellaneous costs.

SCO Analysis:

Our audit report found that the district understated direct costs by \$2,712,402. The district understated \$191,003 in reimbursable costs incurred by City College because it did not include "miscellaneous costs" in its claims. In addition, the district did not report direct costs applicable to the mandated program for Miramar and Mesa Colleges. The district excluded \$727,537 in costs (\$468,641 for salaries and benefits and \$258,896 for materials and supplies) related to Miramar College because it did not operate a health center during the 1986-87 base year. The district also excluded \$1,793,862 in costs (\$1,390,098 for salaries and benefits and \$403,764 for materials and supplies) related to Mesa College because it did not provide the same level of services that it did during the 1986-87 base year. We compiled summary schedules for salaries and benefits and materials and supplies costs that the district should have claimed for each fiscal year of the audit period (including the two colleges that were not reported on the claim). We also obtained copies of the district's Budget to Actual (General Ledger) Reports which support the expenditures incurred by the district to operate all three of its health centers during the audit period (**Tab 16**).

The district agrees with the understated costs that were identified for City College's health center. However, the district does not agree that the expenditures and revenues associated with the operation of its health centers at Mesa and Miramar Colleges should be included in the district's Health Fee

Elimination claims. The district misinterprets the language within the parameters and guidelines. The district believes that if it expanded its 1986-87 base year level of health services to individual college campus sites that did not exist in 1986-87, it would be excluded from claiming mandated costs for those health centers. However, the SCO finds no such prohibition within the parameters and guidelines. If the community college district, as a whole, provides the same level of health services within its overall health services program, then it is entitled to claim costs, net of associated health fee revenues, for the operation of its overall health services program.

The parameters and guidelines (section III.-Eligible Claimants) state that *community college districts* [emphasis added] that provided health services in the 1986-87 fiscal year and continue to provide the same services as a result of this mandate are eligible to claim reimbursement of those costs.

The parameters and guidelines (section V.A-Reimbursable Costs) state that eligible *community college districts* [emphasis added] shall be reimbursed for the costs of providing a health services program. Only services provided in the 1986-87 fiscal year may be claimed.

The parameters and guidelines (section V.B-Reimbursable Costs) state that for each eligible claimant, cost items are reimbursable to the extent that they were provided by the *community college district* [emphasis added] in fiscal year 1986-87.

We noted that there is no language in the parameters and guidelines addressing costs incurred for the operation of a health services program by an individual community college. Therefore, we conclude that the maintenance of effort to provide the same level of services that were provided in the 1986-87 base year is based on a district level rather than on a campus level.

District's Response

SDCCD agrees that miscellaneous costs for City College's health center were not claimed.

SDCCD also agrees that it excluded City College's health center expenditures reported in its Miscellaneous Student Services Fund in FYs 2003-04 and 2004-05, and health insurance premiums reported in its Health Services Fund in FYs 2005-06 and 2006-07.

SDCCD does not agree that costs for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines (P&G) recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statutes of 1984, 2nd E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate that Community College Districts submit HEF [sic] claims for multiple centers and not combine them on one claim.

HFE P&G Section V further states that. "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986-87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in FY 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G the services and related costs for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

SCO's Comment

The district concurs with the portion of the finding regarding the understated health center expenditures incurred by City College. The district disagrees that the expenditures and revenues associated with the operation of its health centers at Mesa and Miramar Colleges should be included in the City College HFE claim.

City College did not file HFE claims with the SCO. Rather, San Diego Community College District filed all claims that are the subject of this mandate. The district cites language from section I of the parameters and guidelines in which the Commission refers to the operations of student health centers. The district concludes that this language necessitates the filing of multiple mandated cost claims if a district operates multiple health centers. The district goes on to note that the health center at Miramar College did not exist in FY 1986-87 and that the health center at Mesa College no longer provides the same level of health services that it provided during the base year of 1986-87. The district further states that health fees and expenses related to the operation of its health centers are confined to the students' campus of primary enrollment.

We disagree with the district's conclusion that claims should be filed by community college districts independently for each health center that it operates under the Health Fee Elimination Program. The district cites language in section I of the parameters and guidelines that contains background information describing the statutory changes in California law that created the mandated program. This is the only section of the parameters and guidelines in which the Commission refers to "student health centers." Section II of the parameters and guidelines describes the Commission's conclusions in its statement of decision, which it adopted on January 22, 1987 (**Tab 9**). The Commission concluded that the test claim legislation imposed a "new" program upon *community college districts* [emphasis added] by requiring any community college district which provided health services for which it was authorized to charge a fee to maintain health services at the level provided during the 1984-85 fiscal year and each fiscal year thereafter.

The language in section II supports that the mandated program is based on the maintenance of health services at a base year level for community college districts that provided health services for which it was authorized to charge a fee. The district believes that if it expanded its 1986-87 base-year level of health services to individual college campus sites that did not exist in 1986-87, it would be precluded from claiming mandated costs for those health centers. We find no such prohibition within the parameters and guidelines. We also find no prohibition for claiming costs for individual campus health centers that no longer provide the same level of services that were provided during the base year.

Therefore, if the community college district, as a whole, provides the same level of health services within its overall health services program, then it is entitled to claim costs, net of associated health fee revenues, for the operation of its overall health services program.

The district also cites its policy of requiring students to seek care at their campus of primary enrollment, except in emergency situations. We believe that confining students to seeking health services at their campuses of primary enrollment is irrelevant for the purposes of claiming increased costs pursuant to this mandated program. The district acknowledges that students may seek medical emergency services at any one of the district's health centers. Based on the district's response, it would be unable to seek reimbursement of such costs within its mandated cost claims for services provided to students that were not enrolled at the campus where services were provided. We find no language within the parameters and guidelines prohibiting costs incurred for students at any of the health centers that the district operates.

Education Code

The district refers to language that is contained in Education Code section 72246 (subsequently renumbered to section 76355). However, the district did not include all of the language contained in the statute. Education Code section 76355, subdivision (a)(1), (**Tab 10**) states:

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

This statutory language recognizes that a community college district may operate multiple health centers for which it would be authorized to charge a fee for health services provided.

Education Code section 76355, subdivision (e), (**Tab 10**), supports our conclusion that the maintenance of health services at the base year level is at the community college district level rather than at the level of an individual campus health center. It states:

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

In addition, Education Code section 76355, subdivision (d)(1), (**Tab 10**), states:

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

California Community Colleges Budget and Accounting Manual

We reviewed the California Community Colleges Budget and Accounting Manual (BAM) (**Tab 11**) referenced in the Education Code section cited above. Page 1.1 of the manual states that the BAM has the authority of regulation in accordance with Title 5 section 59011, of the *California Code of Regulations*. The manual also states that each community college district is required to follow this manual in accordance with Education Code section 84030.

Chapter 4 of the manual (Accounting for Expenditures and Other Outgo) explains procedures for community college districts to use in accounting for expenditures. Expenditures incurred for student health services are under Controlling Account 6400 – Administrative and Support Activities. Specifically, the BAM describes subsidiary activity 6440 (Health Services) on page 4.18 of the manual as follows:

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

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

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

The manual refers to *districts* [emphasis added] subject to the maintenance-of-effort requirement, not individual college campus sites.

Chapter 3 of the manual (Accounting for Revenues and Other Financing Sources) defines subsidiary revenue account 8876, which was mentioned in the language above defining expenditure account 6440. Subsidiary account 8876 is part of Controlling Account 8870 – Student Fees and Charges. The description on page 3.36 of the BAM for account 8876 reads:

Revenue from student health fees authorized by *Education Code* Section 76355 for the support of district health supervision and services.

In addition, the manual refers to revenues received for the support of *district* [emphasis added] health supervision and services, not individual college campus sites.

Statement of Decision and Parameters and Guidelines

The statement of decision adopted by the Commission on January 22, 1987 (Tab 9), section II, Finding of Facts, item number 6 states:

During fiscal year 1983-84 Rio Hondo Community College District provided a health services program [sic] and assessed a health services fee. Therefore, the Rio Hondo Community College District has incurred increased costs as a result of having to provide a health services program while having its authority to assess a health services fee removed.

This language supports our conclusion that districts incur mandated costs for the operation of a health services program rather than by providing health services at an individual campus site. The operation of a health services program takes place in one or more student health centers that a district may operate. The parameters and guidelines (Tabs 7 and 8), section V.A - (Reimbursable Costs – Scope of Mandate) also states:

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

In addition, parameters and guidelines (section V.B - Reimbursable Costs – Reimbursable Activities) states:

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

The parameters and guidelines (section V.B) list the specific health services that are reimbursable. However, there is no reference to costs only being reimbursable for individual health centers.

The parameters and guidelines (section V.A) mention “eligible community college districts” and section V.B mentions “eligible claimants.” Therefore, claimants are community college districts, not individual health centers, as the district suggests.

SCO Claiming Instructions

The parameters and guidelines rather than the claiming instructions, determine reimbursable activities. Furthermore, Form HFE 1.1 [Exhibit A] asks for the "Name of College District" on line (03) before addressing the question on line (04) regarding the level of health services provided in comparison to FY 1986-87.

In addition, Instruction (05) for Form HFE 1.1 states:

Enter the direct cost, indirect cost, and total cost of health services for the fiscal year of claim on line (05). Direct cost of health services is identified on the college expenditure report authorized by Education Code section 76355 and included in the Community College Annual Financial and Budget Report CCFS-311, EDP Code 6440, column 5. If the amount of direct costs claimed is different than that shown on the expenditure report, provide a schedule listing those community college costs that are in addition to, or a reduction to expenditures shown on the report. For claiming indirect costs, college districts have the option of using a federally approved rate from the Office of Management and Budget Circular A-21, form FAM-29C, or a 7% indirect cost rate.

The CCFS-311 Annual Financial and Budget Report is compiled on a district-wide basis. There is no breakdown provided within this report for expenditures incurred and revenues received on an individual campus level. We obtained copies of the CCFS-311 report for San Diego Community College District for FY 2003-04 [Tab 12], FY 2004-05 [Tab 13], FY 2005-06 [Tab 14], and FY 2006-07 [Tab 15]. The amounts of total direct costs shown in our audit report for all four fiscal years of the audit period are consistent with the amounts reported in the district's CCFS-311 financial report, as noted in the table below:

Expenditures	Fiscal Year			
	2003-04	2004-05	2005-06	2006-07
Account 6440	\$ 976,687	\$ 987,290	\$ 1,026,783	\$ 1,314,146
Account 6490 *	15,197	33,833	14,826	17,168
Subtotal	991,884	1,021,123	1,041,609	1,331,314
Less: Continuing Education **	(20,643)	(21,258)	(13,422)	(3,522)
Total audited direct costs	<u>\$ 971,241</u>	<u>\$ 999,865</u>	<u>\$ 1,028,187</u>	<u>\$ 1,327,792</u>

* During the audit, we identified certain health services costs recorded in expenditure account 6490 (Miscellaneous Student Services)

** We excluded expenditures related to continuing education students because these students do not pay a health fee, do not have access to any health center, and receive no credit for courses completed.

The amounts shown above for account 6440 are consistent with the amounts reported for account 6440 in the district's CCFS-311 reports. The amounts shown as health services above within account 6490 are intermingled with other miscellaneous expenditures in the district's CCFS-311 report.

The district also states that health fee revenues, net of associated expenses, for the Mesa College and Miramar College health centers must not be used to offset the cost of mandated services provided at its City College health center. We disagree.

During the course of the audit, district representatives acknowledged that the health centers at its Mesa and Miramar campus sites operated at a profit and that the health center at City College operated at a loss. They also stated their belief that the health centers at Mesa and Miramar Colleges should not be subsidizing its health center at City College. It is not equitable for the State to be held liable for reimbursement to the district for its one health center operating at a loss while the district profits from the operations of its other two health centers. Furthermore, the parameters and guidelines and the statement of decision refer to the operation of the district's health services

program. The district's health services program comprises all three of its health centers. The mandated program provides reimbursement from the State for the net costs of providing a health services program.

III. MISSTATED INDIRECT COSTS

Issue

The district understated indirect costs by \$994,799 for the audit period. The district concurs that indirect costs for the City College Health Center were misstated. The district did not indicate whether it agrees or disagrees that indirect costs for its health centers at Miramar and Mesa Colleges were misstated.

SCO Analysis:

The district's federally approved indirect cost rate for FY 2003-04 was based on employee salaries. However, the district incorrectly applied the approved rate to employee benefits and services and supplies. However, because the district understated allowable costs for employee salaries, as noted in the previous finding, net allowable indirect costs were understated.

We calculated the allowable indirect cost rates for FY 2004-05 through FY 2006-07 based on the FAM-29C methodology that the parameters and guidelines and the SCO's claiming instructions allow. We calculated allowable indirect cost rates each year by using the information contained in the California Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311). The calculations of allowable indirect costs were based on allowable direct costs for the district's health services program, which comprises the health centers at City College, Miramar College, and Mesa College.

The parameters and guidelines (section VI.B.3.-Claim Preparation, Allowable Overhead Cost) state that indirect costs may be claimed in the manner described by the State Controller in his claiming instructions.

District's Response

SDCCD agrees that the indirect costs for the City College Health Center were misstated.

SCO's Comment

The calculation of indirect costs was based on allowable direct costs for the operation of the district's health services program taken as a whole. This includes allowable direct costs incurred for the health centers at City College, Miramar College, and Mesa College.

The district is only agreeing to the portion of the audit finding that pertains to the operation of its health center at City College. For the same reasons cited in the previous finding, the district's health services program comprises the operation of all of the district's health centers, not solely the health center at City College.

IV. DISTRICT UNDERSTATED AUTHORIZED HEALTH SERVICE FEES

Issue

For the audit period, the district understated authorized health service fees by \$3,210,288. While the district's claims included authorized health service fee revenues for its City College health center, it should have also included authorized health fee revenues for its Miramar and Mesa College health

centers. The district does not agree that health service fees should be included in its claims for the health centers at Miramar and Mesa Colleges.

SCO Analysis

Mandated costs do not include costs that are reimbursable from authorized fees. Government Code section 17514 states that “costs mandated by the state” means any increased costs that a school district is required to incur. To the extent that a community college district can charge a fee, it is not required to incur a cost.

Therefore, we believe that the parameters and guidelines require districts to deduct authorized health fees from costs claimed. For the period of July 1, 2003, through December 31, 2005, Education Code section 76355, subdivision (c), authorizes health fees for all students except those who: (1) depend exclusively on prayer for healing; (2) attend a community college under an approved apprenticeship training program; or (3) demonstrate financial need. Effective January 1, 2006, only Education Code section 76355, subdivisions (c)(1) and (2) are applicable.

The following table summarizes the authorized fee per student:

Fiscal Year	Authorized Health Fee Rate	
	Fall and Spring Semesters	Summer Session
2003-04	\$12	\$9
2004-05	\$13	\$10
2005-06	\$14	\$11
2006-07	\$15	\$12

We obtained the authorized health fee information for the applicable school terms during the audit period pursuant to Education Code section 76355, subdivision (a), from the California Community Colleges Chancellor’s Office (CCCCO). The applicable fee amounts are identified in our audit report. CCCCCO provided the district’s student enrollment information from their database based on MIS data element STD7, codes A through G. For school terms prior to January 1, 2006, we excluded from student enrollment those students that were recipients of Board of Governors Grants (BOGG) and apprenticeship enrollees. CCCCCO identified BOGG recipients based on MIS data element SF21 for all codes with a first letter of B or F. CCCCCO identified apprenticeship enrollees based on data element SB23, code 1.

District’s Response

SDCCD does not agree that fees for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines (P&G) recognize that Community College Districts operate multiple centers. P&G Section I states that, “Chapter 1, Statutes of 1984, 2nd E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operations of *student health centers*.” [emphasis added]. This environment of multiple centers would necessitate that Community College Districts submit HEF [sic] claims for multiple centers and not combine them on one claim.

HFE P&G Section V further states that. “Only services provided in 1986-87 fiscal year may be claimed.” This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, “Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986-87 fiscal year. If the “Less” box is checked, STOP, do not complete the form. No reimbursement is allowed.”

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in FY 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G the services and related costs for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

SCO's Comment

The district did not object to our presentation of health service fees or the number of students subject to a health service fee that we obtained from CCCCCO in either its draft audit response or in the response provided for this proceeding.

The wording of the district's rebuttal to this audit finding is exactly the same as the argument that was used in its rebuttal to Item II – Understated direct costs, starting on page 6. Accordingly, our rebuttal to the district's response is identical to the rebuttal that we provided for Item II, starting on page 6.

V. DISTRICT UNDERSTATED OFFSETTING SAVINGS/REIMBURSEMENTS

Issue

For the audit period, the district understated offsetting savings/reimbursements by \$852,152 for the audit period. The understated revenue is attributable to student insurance fees (\$752,187) and other health service program-related revenue (\$126,965). The district does not contest the audit adjustment for understated student fees and other miscellaneous revenue for its health center at City College. However, the district does not agree that offsetting savings/reimbursements applicable to its health centers at Miramar and Mesa Colleges should be included in the districts claims.

SCO Analysis:

The district understated offsetting savings/reimbursements during the audit period. We reviewed the district's General Ledger and identified two additional sources of revenue applicable to the mandated program: student insurance fees and local revenue. The student health insurance fees posted to the health center's ledger are for accident and liability insurance. The local revenues received by the district are related to fees charged to students by the district's health centers for various services provided.

The district does not contest the audit adjustment for understated student fees (\$191,485) and other miscellaneous revenue (\$55,832) applicable to its health center at City College. However, the district does not agree that offsetting savings/reimbursements applicable to its health centers at Miramar and Mesa Colleges should be included in its Health Fee Elimination claims. For those two colleges, the student insurance fees total \$533,702 (\$171,894 for Miramar College and \$361,808 for Mesa

College) and \$71,133 for other miscellaneous revenue (\$22,176 for Miramar College and \$48,957 for Mesa College. We created summary schedules titled "Summary of Insurance Fees" (Tab 17) and "Summary of Local Revenue" (Tab 18) that summarize the audit adjustments for each fiscal year of the audit period. We also obtained copies of the district's General Ledger supporting the amounts documented in our schedules.

The district believes that the health fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Health Center cannot be used to offset the cost of mandated services provided by its City College Health Center. The district stated that Miramar College did not operate its health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in FY 1986-87. Per the parameters and guidelines, section V.B – Reimbursable Costs – Reimbursable Activities, it states that "for each eligible claimant, the following cost items are reimbursable to the extent they were provided by the community college district in fiscal year 1986-87." Thus, there is no reference to costs only being reimbursable for individual health centers.

The following table summarizes the audit adjustments for insurance fees and local revenues received by each college for each fiscal year of the audit period.

	Fiscal Year				Total
	2003-04	2004-05	2005-06	2006-07	
<u>Insurance Fees</u>					
City College	\$ 39,555	\$ 36,854	\$ 37,722	\$ 77,354	\$ 191,485
Miramar College	37,977	36,037	36,601	61,279	171,894
Mesa College	89,400	80,759	74,456	117,193	361,808
Subtotal	166,932	153,650	148,779	255,826	725,187
<u>Local Revenue</u>					
City College	13,521	12,392	11,755	18,164	55,832
Miramar College	3,780	5,952	4,202	8,242	22,176
Mesa College	10,268	12,943	12,456	13,290	48,957
Subtotal	27,569	31,287	28,413	39,696	126,965
Audit adjustment	<u>\$ 194,501</u>	<u>\$ 184,937</u>	<u>\$ 177,192</u>	<u>\$ 295,522</u>	<u>\$ 852,152</u>

District's Response

SDCCD agrees that offsetting revenues/reimbursements for the City College Health Center were understated.

SDCCD does not agree that offsetting revenues/reimbursements for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines recognize that Community Colleges operate multiple centers. P&G Section I states that, "Chapter 1, Statutes of 1984, 2nd E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate that Community College Districts submit HFE claims for multiple centers and not combine them on one claim.

HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986-87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented.

As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G these offsetting revenues/reimbursements for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

SCO's Comment

The district did not object to our presentation of adjustments for insurance fees and local revenues received by each college either within its response to the draft audit report or in the response provided for this proceeding.

The wording of the district's rebuttal to this audit finding is exactly the same as the argument that was used in its rebuttal to Item II – Understated direct costs, starting on page 6. Accordingly, our rebuttal to the district's response is identical to the rebuttal that we provided for Item II, starting on page 6.

VI. CONCLUSION

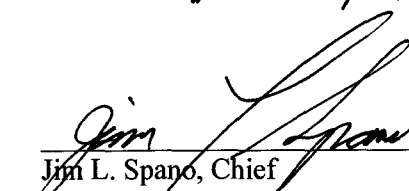
The State Controller's Office audited San Diego Community College District's claims for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session; and Chapter 1118, Statutes of 1987) for the period of July 1, 2003, through June 30, 2007. The district claimed unallowable costs totaling \$431,041. The costs are unallowable because the district understated direct costs and related indirect costs, misstated indirect costs, understated authorized health service fees, and understated offsetting savings/reimbursements.

In conclusion, the Commission should find that: (1) the SCO correctly reduced the district's FY 2003-04 claim by \$157,684; (2) the SCO correctly reduced the district's FY 2004-05 claim by \$14,358; (3) the SCO correctly reduced the district's FY 2005-06 claim by \$40,267; and (4) the SCO correctly reduced the district's FY 2006-07 claim by \$82,797.

VIII. CERTIFICATION

I hereby certify by my signature below that the statements made in this document are true and correct of my own knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on December 2, 2014, at Sacramento, California, by:


Jim L. Spano, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

Tab 3

SAN DIEGO COMMUNITY COLLEGE DISTRICT

Revised Audit Report

HEALTH FEE ELIMINATION PROGRAM

Chapter 1, Statutes of 1984, 2nd Extraordinary Session,
and Chapter 1118, Statutes of 1987

July 1, 2003, through June 30, 2007



JOHN CHIANG
California State Controller

September 2010



JOHN CHIANG
California State Controller

September 15, 2010

Rich Grosch, President
Board of Trustees
San Diego Community College District
3375 Camino Del Rio South
San Diego, CA 92108-3883

Dear Mr. Grosch:

The State Controller's Office audited the costs claimed by San Diego Community College District for the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session, and Chapter 118, Statutes of 1987) for the period of July 1, 2003, through June 30, 2007.

This revised final report supersedes our previous report dated August 28, 2009. We revised Finding 2 to correct errors in the allowable indirect cost rates for fiscal year (FY) 2004-05 through FY 2006-07. As a result, allowable costs increased by \$84,840 for the audit period, from \$431,041 to \$515,881.

The district claimed \$810,987 for the mandated program. Our audit disclosed that \$515,881 is allowable and \$295,106 is unallowable. The costs are unallowable because the district understated direct costs, misstated indirect costs, understated authorized health service fees, and understated offsetting revenues/reimbursements. The State paid the district \$82,797. Allowable costs claimed exceed the amount paid by \$433,084.

The district previously filed an Incorrect Reduction Claim (IRC) on June 15, 2010. The district may file an amended IRC with the Commission on State Mandates (CSM) based on this revised final audit report. 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.

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

Sincerely,

A handwritten signature in black ink that reads "Jeffrey V. Brownfield".

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/vb

cc: Constance M. Carroll, Chancellor
San Diego Community College District
Judy Korab, Finance and Budget Analyst
Business Services
San Diego Community College District
Brett Bell, Vice President, Administrative Services
Miramar College
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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Revised Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by San Diego Community College District for the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session, and Chapter 1118, Statutes of 1987) for the period of July 1, 2003, through June 30, 2007.

The district claimed \$810,987 for the mandated program. Our audit disclosed that \$515,881 is allowable and \$295,106 is unallowable. The costs are unallowable because the district understated direct costs and related indirect costs, misstated indirect costs, understated authorized health service fees, and understated offsetting revenues/reimbursements. The State paid the district \$82,797. Allowable costs claimed exceed the amount paid by \$433,084.

Background

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

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

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

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

Objective, Scope, and Methodology

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

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Health Fee Elimination Program for the period of July 1, 2003, through June 30, 2007.

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. 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 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.

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, San Diego Community College District claimed \$810,987 for costs of the Health Fee Elimination Program. Our audit disclosed that \$515,881 is allowable and \$295,106 is unallowable.

For the fiscal year (FY) 2003-04 claim, the State made no payment to the district. Our audit disclosed that \$195,974 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$195,974, contingent upon available appropriations.

For the FY 2004-05 claim, the State made no payment to the district. Our audit disclosed that \$250,446 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$250,446, contingent upon available appropriations.

For the FY 2005-06 claim, the State made no payment to the district. Our audit disclosed that \$69,461 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$69,461, contingent upon available appropriations.

For the FY 2006-07 claim, the State paid the district \$82,797. Our audit disclosed that the claimed costs are unallowable. The State will offset \$82,797 from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

**Views of
Responsible
Official**

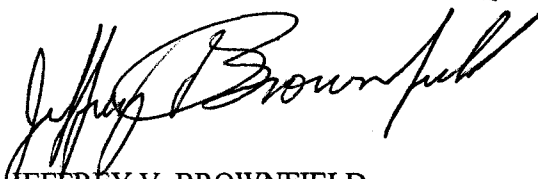
We issued a draft audit report on July 17, 2009. Constance M. Carroll, Ph.D., Chancellor, responded by letter dated July 27, 2009 (Attachment), disagreeing with the audit results except for Finding 2 and portions of Finding 1.

We issued a final audit report on August 28, 2009. Subsequently, we revised Finding 2 to recalculate allowable indirect cost rates for FY 2004-05 through FY 2006-07. As a result, we revised the understated indirect costs in Finding 2 by \$142,466, from \$852,333 to \$994,799. The adjustment for FY 2004-05 and FY 2005-06 increased total allowable costs by \$84,840. The adjustment for FY 2006-07 did not affect allowable costs as program revenues exceeded program costs for that year.

We advised Brett Bell, Vice-President of Administrative Services, and Judy Korab, Finance and Budget Analyst, of the revisions on August 3, 2010. Charles W. Rogers, CPA, Controller, responded by e-mail on September 8, 2010, stating that the district has no response to the revised report.

Restricted Use

This report is solely for the information and use of San Diego 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.



JEFFREY V. BROWNFIELD
Chief, Division of Audits

September 15, 2010

**Revised Schedule 1—
Summary of Program Costs
July 1, 2003, through June 30, 2007**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2003, through June 30, 2004</u>				
Direct costs:				
Salaries	\$ 248,170	\$ 602,780	\$ 354,610	Finding 1
Benefits	50,737	131,555	80,818	Finding 1
Services and supplies	66,041	236,906	170,865	Finding 1
Total direct costs	364,948	971,241	606,293	
Indirect costs	167,876	277,279	109,403	Finding 2
Total direct and indirect costs	532,824	1,248,520	715,696	
Less authorized health service fees	(179,166)	(858,045)	(678,879)	Finding 3
Less offsetting revenues/reimbursements	—	(194,501)	(194,501)	Finding 4
Total program costs	<u>\$ 353,658</u>	195,974	<u>\$ (157,684)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 195,974</u>		
<u>July 1, 2004, through June 30, 2005</u>				
Direct costs:				
Salaries	\$ 249,963	\$ 635,737	\$ 385,774	Finding 1
Benefits	50,415	133,137	82,722	Finding 1
Services and supplies	66,139	230,991	164,852	Finding 1
Total direct costs	366,517	999,865	633,348	
Indirect costs	102,625	350,153	247,528	Finding 2
Total direct and indirect costs	469,142	1,350,018	880,876	
Less authorized health service fees	(204,338)	(914,635)	(710,297)	Finding 3
Less offsetting revenues/reimbursements	—	(184,937)	(184,937)	Finding 4
Total program costs	<u>\$ 264,804</u>	250,446	<u>\$ (14,358)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 250,446</u>		
<u>July 1, 2005, through June 30, 2006</u>				
Direct costs:				
Salaries	\$ 290,792	\$ 634,533	\$ 343,741	Finding 1
Benefits	67,119	143,956	76,837	Finding 1
Services and supplies	9,684	249,698	240,014	Finding 1
Total direct costs	367,595	1,028,187	660,592	
Indirect costs	102,927	376,625	273,698	Finding 2
Total direct and indirect costs	470,522	1,404,812	934,290	
Less authorized health service fees	(360,794)	(1,158,159)	(797,365)	Finding 3
Less offsetting revenues/reimbursements	—	(177,192)	(177,192)	Finding 4
Total program costs	<u>\$ 109,728</u>	69,461	<u>\$ (40,267)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 69,461</u>		

Revised Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2006, through June 30, 2007</u>				
Direct costs:				
Salaries	\$ 417,287	\$ 885,431	\$ 468,144	Finding 1
Benefits	74,817	165,487	90,670	Finding 1
Services and supplies	23,519	276,874	253,355	Finding 1
Total direct costs	515,623	1,327,792	812,169	
Indirect costs	144,374	508,544	364,170	Finding 2
Total direct and indirect costs	659,997	1,836,336	1,176,339	
Less authorized health service fees	(577,200)	(1,600,947)	(1,023,747)	Finding 3
Less offsetting revenues/reimbursements	—	(295,522)	(295,522)	Finding 4
Subtotal	82,797	(60,133)	(142,930)	
Adjustment to eliminate negative balance	—	60,133	60,133	
Total program costs	<u>\$ 82,797</u>	—	<u>\$ (82,797)</u>	
Less amount paid by the State		(82,797)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (82,797)</u>		
<u>Summary: July 1, 2003, through June 30, 2007</u>				
Direct costs:				
Salaries	\$ 1,206,212	\$ 2,758,481	\$1,552,269	
Benefits	243,088	574,135	331,047	
Services and supplies	165,383	994,469	829,086	
Total direct costs	1,614,683	4,327,085	2,712,402	
Indirect costs	517,802	1,512,601	994,799	
Total direct and indirect costs	2,132,485	5,839,686	3,707,201	
Less authorized health service fees	(1,321,498)	(4,531,786)	(3,210,288)	
Less offsetting revenues/reimbursements	—	(852,152)	(852,152)	
Subtotal	810,987	455,748	(355,239)	
Adjustment to eliminate negative balance	—	60,133	60,133	
Total program costs	<u>\$ 810,987</u>	515,881	<u>\$ (295,106)</u>	
Less amount paid by the State		(82,797)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 433,084</u>		

¹ See the Findings and Recommendations section.

Revised Findings and Recommendations

FINDING 1— Understated direct costs

The district understated direct costs by \$2,712,402 for the audit period. The district understated the costs because it did not report direct costs (salaries, benefits, and services and supplies) applicable to the mandated program on a district-wide basis. While the district's claims included expenditures incurred for the operation of its health center at City College, the district's claims should have also included expenditures incurred for the operation of its health centers at Miramar College (\$727,537) and Mesa College (\$1,793,862). In addition, the district understated allowable costs incurred by City College's health center (\$191,003).

District representatives stated they did not claim reimbursement for the health centers at Miramar and Mesa Colleges because: (1) Miramar College did not operate a health center in fiscal year (FY) 1986-87, and (2) the health center at Mesa College did not maintain the same level of services as it did in FY 1986-87.

In addition, the district erroneously excluded City College's health center expenditures reported in its Miscellaneous Student Services Fund in FY 2003-04 and FY 2004-05, and health insurance premiums reported in its Health Services Fund in FY 2005-06 and FY 2006-07 from its reimbursement claims.

The following table summarizes the audit adjustments by fiscal year for each campus and cost component:

College	Direct Costs	Fiscal Year				Total
		2003-04	2004-05	2005-06	2006-07	
City College	Salaries	\$ 2,030	\$ 17,775	\$ —	\$ —	\$ 19,805
	Benefits	231	4,541	—	—	4,772
	Services and supplies	12,936	11,517	74,299	67,674	166,426
	Subtotal	15,197	33,833	74,299	67,674	191,003
Miramar College	Salaries	88,766	74,759	87,559	133,030	384,114
	Benefits	19,545	18,247	20,383	26,352	84,527
	Services and supplies	57,560	50,241	83,730	67,365	258,896
	Subtotal	165,871	143,247	191,672	226,747	727,537
Mesa College	Salaries	263,814	293,240	256,182	335,114	1,148,350
	Benefits	61,042	59,934	56,454	64,318	241,748
	Services and supplies	100,369	103,094	81,985	118,316	403,764
	Subtotal	425,225	456,268	394,621	517,748	1,793,862
Audit adjustment		\$606,293	\$633,348	\$660,592	\$812,169	\$2,712,402
Summary by Cost Element						
Salaries		\$354,610	\$385,774	\$343,741	\$468,144	\$1,552,269
Benefits		80,818	82,722	76,837	90,670	331,047
Services and supplies		170,865	164,852	240,014	253,355	829,086
Audit adjustment		\$606,293	\$633,348	\$660,592	\$812,169	\$2,712,402

The parameters and guidelines (section III., Eligible Claimants) state:

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

The parameters and guidelines (section V.A., Reimbursable Costs, Scope of Mandate) state:

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

The parameters and guidelines (section V.B., Reimbursable Costs, Reimbursable Activities) state:

For each eligible claimant, cost items are reimbursable to the extent they were provided by the community college district [emphasis added] in fiscal year 1986-87.

Therefore, the maintenance of effort is based on a "district" level and not on a "campus" level. As long as the district, as a whole, is providing the same level of health services as it did in the base year, the district is eligible to file a reimbursement claim. However, a reimbursement claim should include all expenditures incurred and offsetting revenues and reimbursements received that are applicable to the mandated program on a district-wide basis.

Recommendation

We recommend that the district prepare its reimbursement claims on a district-wide basis, thereby including all health service costs and offsetting revenues that are applicable to the mandated program.

District's Response

SDCCD agrees that miscellaneous costs for City College's health center were not claimed.

SDCCD also agrees that it excluded City College's health center expenditures reported in its Miscellaneous Student Services Fund in FYs 2003-04 and 2004-05, and health insurance premiums reported in its Health Services Fund in FYs 2005-06 and 2006-07.

SDCCD does not agree that costs for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines (P&G) recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statutes of 1984, 2nd E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate that Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986-87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G the services and related costs for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

SCO's Comment

The finding and recommendation remain unchanged.

The district concurs with the portion of the finding regarding the excluded health center expenditures incurred by City College.

However, the district disagrees that the expenditures and revenues associated with the operation of its health centers at Mesa College and Miramar College should be included in its claims. In its response to the draft report, the district cites language from section I of the parameters and guidelines, in which the CSM refers to the operations of student health centers. The district concludes that this language necessitates the filing of multiple mandated cost claims if a district operates multiple health centers.

We disagree with the district's conclusion. Section I of the parameters and guidelines contains background information describing the statutory changes in California law that created the mandated program. This is the only section of the parameters and guidelines in which the CSM refers to "student health centers." Section II of the parameters and guidelines describes the CSM's conclusions in its statement of decision, which it adopted on November 20, 1986. CSM concluded that the test claim legislation:

... imposed a "new program" upon *community college districts* [emphasis added] by requiring any community college district that provided health services for which it was authorized to charge a fee to maintain health services at the level provided during the 1984-85 fiscal year and each fiscal year thereafter.

We also reviewed the statement of decision. In Section II, Finding of Facts, item 6, states:

During fiscal year 1983-84 Rio Hondo Community College District provided a health services program [sic] and assessed a health services fee. Therefore, the Rio Hondo Community College District has incurred increased costs as a result of having to provide a health services program while having its authority to assess a health services fee removed.

This language supports our conclusion that districts incur mandated costs for the operation of a health services program. In turn, the operation of a health services program takes place in one or more student health centers that a district may operate. This language also appears in the parameters and guidelines. Section V.A. (Reimbursable Costs, Scope of Mandate) states:

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

In addition, Section V.B. (Reimbursable Costs, Reimbursable Activities) states:

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

Section V.B. goes on to list the specific health services that are reimbursable. However, there is no reference to costs only being reimbursable only for individual health centers. Section V.A. mentions "eligible community college districts" and section V.B. mentions "eligible claimants." We conclude, therefore, that claimants are community college districts, not individual health centers, as the district suggests in its response.

The district also identifies language that appears on Form HFE 1.1 of the SCO's claiming instructions. We concur that language appearing on this form for claims filed through FY 2006-07 appears to instruct claimants to omit specific health centers from a district's claim if it does not provide the same level of services that were provided during FY 1986-87. Prior to FY 2007-08, Form HFE 1.1 asked for the name of the college on line (03) before addressing, on line (04), the level of services provided. However, the instructions for Form HFE 1.1 provide a bit more guidance.

Instruction (01) for Form HFE 1.1 states:

Enter the name of the claimant. Only a community college district (CCD) may file a claim with the State Controller's Office on behalf of its colleges.

Instruction (03) for Form HFE 1.1 states:

Enter the name of the college or community college district that provided student health services in the 1986-87 fiscal year and continue to provide the same services during the fiscal year of claim.

Form HFE 1.1 was subsequently revised in SCO's claiming instructions, applicable for the filing of FY 2007-08 claims, to indicate the name of the college district on line (03) before addressing, on line (04), the level of health services provided in comparison to FY 1986-87.

While we concur that the claiming instructions used during the audit period may be construed as misleading, the SCO's claiming instructions are not authoritative unless specifically referenced by the parameters and guidelines. For example, section VI.B.3. of the parameters and guidelines refers to the claiming instructions for claiming indirect costs.

The district also states that health fee revenues, net of associated expenses, for the Mesa College and Miramar College health centers must not be used to offset the cost of mandated services provided at its City College health center. Once again, we disagree with the district's statement.

During the course of the audit, district representatives acknowledged that the health centers at its Mesa College and Miramar College campus sites operated at a profit and that the health center at City College operated at a loss. They also stated their belief that the health centers at Mesa College and Miramar College should not be subsidizing its health center at City College. For the purposes of this mandated program, it is not a matter of subsidy but of equity. It is not reasonable that the State should be liable to reimburse the district for one health center operating at a loss while the district enjoys the profits from the operations of its other two health centers. The language in the parameters and guidelines and the statement of decision refers to the operation of the district's health services program. The district's health services program comprises all three of its health centers. To the extent that the district's health services program operated at a loss, it is entitled to seek reimbursement from the State via a mandated cost claim.

**FINDING 2—
Understated indirect
costs**

The district understated indirect costs by \$994,799 for the audit period. For FY 2003-04, the district applied its federally approved indirect cost rate to the incorrect direct cost base when calculating indirect costs. For FY 2004-05 through FY 2006-07, the district incorrectly claimed indirect costs using a methodology that is not allowable per the program's parameters and guidelines.

The district claimed indirect costs based on an indirect cost rate prepared using Title 2, Code of Federal Regulations, Part 220 (Office of Management and Budget [OMB] Circular A-21) for each fiscal year of the audit period. For FY 2003-04, the SCO's claiming instructions allow the district to use a federally approved rate prepared in accordance with OMB Circular A-21. For FY 2004-05 through FY 2006-07, the parameters and guidelines and the SCO's claiming instructions do not allow the district to use a federally approved rate.

The district's approved rate for FY 2003-04 was based on employee salaries. However, the district incorrectly applied the approved rate to employee benefits, and services and supplies. However, because the district understated allowable costs for employee salaries, as noted in Finding 1, net allowable indirect costs were also understated.

We calculated the allowable indirect cost rates for FY 2004-05 through FY 2006-07 based on the FAM-29C methodology that the parameters and guidelines and the SCO's claiming instructions allow. We calculated allowable indirect cost rates each year by using the information contained in the California Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311). Our calculations revealed that for all three years, the district understated indirect cost rates claimed.

The following table summarizes the claimed, allowable indirect cost rates and the resulting audit adjustments:

Cost Element	Fiscal Year				Total
	2003-04	2004-05	2005-06	2006-07	
Allowable salaries	\$ 602,780	—	—	—	
Allowable direct costs	—	\$ 999,865	\$1,028,187	\$1,327,792	
Federally approved rate	× 46.00%	—	—	—	
FAM-29C indirect cost rate	—	× 35.02%	× 36.63%	× 38.30%	
Allowable indirect costs	277,279	350,153	376,625	508,544	
Less indirect costs claimed	(167,876)	(102,625)	(102,927)	(144,374)	
Audit adjustment	\$ 109,403	\$ 247,528	\$ 273,698	\$ 364,170	\$ 994,799

The parameters and guidelines (section VI.B.3, Claim Preparation, Allowable Overhead Cost) state that indirect costs may be claimed in the manner described by the State Controller in his claiming instructions.

For FY 2003-04, the SCO's claiming instructions state:

A college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 "Cost Principles for Educational Institutions," or the Controller's [FAM-29C] methodology. . . .

For FYs 2004-05 through 2006-07, the SCO's claiming instructions state:

A CCD [community college district] may claim indirect costs using the Controller's methodology (FAM-29C). . . . If specifically allowed by a mandated program's [parameters and guidelines], a district may alternately choose to claim indirect costs using either (1) a federally approved rate prepared in accordance with Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; or (2) a flat 7% rate.

Recommendation

We recommend that the district claim Health Fee Elimination program indirect costs based on the indirect costs rates computed in accordance with the SCO's claiming instructions. For subsequent Health Fee Elimination Program claims, the district should prepare its indirect cost rate proposal using the SCO's FAM-29C methodology.

District's Response

SDCCD agrees that the indirect costs for City College Health Center were mis-stated.

SCO's Comment

Subsequent to the issuance of the final audit report on August 28, 2009, we revised the calculations of allowable indirect cost rates for FY 2004-05, FY 2005-06, and FY 2006-07. Our original calculations excluded allowable depreciation expense the district incurred for capitol assets as an indirect cost on Form FAM-29C. We obtained the depreciation amounts for each year from Note 5 of the district's Basic Financial Statements (\$5,642,001 for FY 2004-05, \$8,085,500 for FY 2005-06, and \$7,780,084 for FY 2006-07). This increased the indirect cost rates for those three years to 35.02%, 36.63%, and 38.30%, respectively. As a result, we revised the understated indirect costs by \$142,466, from \$852,333 to \$994,799.

Our recommendation is unchanged.

**FINDING 3—
Understated authorized
health service fees**

The district understated authorized health service fees by \$3,210,288 for the audit period. While the district's claims included authorized health service fee revenues for City College, it should have also included authorized health service fee revenues for Miramar and Mesa Colleges.

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

Education Code section 76355, subdivision (c), states that health fees are authorized for all students except those who: (1) depend exclusively on prayer for healing; (2) are attending a community college under an approved apprenticeship training program; or, (3) demonstrate financial need. The California Community Colleges Chancellor's Office (CCCCO) identified the fees authorized by Education Code section 76355, subdivision (a). The authorized fees for each summer term is \$9 for FY 2003-04, \$10 for FY 2004-05, \$11 for FY 2005-06, and \$12 for FY 2006-07. The authorized fees for each fall and spring semester is \$12 for FY 2003-04, \$13 for FY 2004-05, \$14 for FY 2005-06, and \$15 for FY 2006-07.

In order to calculate authorized health service fee revenue on a district-wide basis, we obtained student enrollment and Board of Governors Grant (BOGG) recipient data from the CCCCCO. The CCCCCO identified the district's enrollment based on the CCCCCO's MIS data element STD7, codes A through G. The CCCCCO eliminated any duplicate students based on their social security numbers. From the district enrollment, the CCCCCO identified the number of BOGG recipients based on MIS data element SF21, all codes with first letter B or F, and the number of apprenticeship enrollees based on data element SB23, code 1. Effective January 1, 2006, Education Code section 76355, subdivision (c), no longer excludes students who have a financial need.

The following table shows the authorized health fee calculation and audit adjustment for each fiscal year:

	Summer Term	Fall Semester	Spring Semester	Total
FY 2003-04				
Number of enrolled students	20,948	44,300	44,189	
Less BOGG recipients	(6,227)	(13,501)	(13,713)	
Less apprenticeship enrollees	—	(420)	(391)	
Less religious exemptions	—	(1)	—	
Students subject to health service fee	14,721	30,378	30,085	
Health service fee	× \$ (9)	× \$ (12)	× \$ (12)	
Authorized health service fees	<u>\$ (132,489)</u>	<u>\$ (364,536)</u>	<u>\$ (361,020)</u>	\$ (858,045)
Less authorized health service fees claimed				<u>179,166</u>
Audit adjustment, FY 2003-04				<u>(678,879)</u>

	Summer Term	Fall Semester	Spring Semester	Total
<u>FY 2004-05</u>				
Number of enrolled students	21,367	44,529	45,907	
Less BOGG recipients	(6,714)	(14,768)	(15,399)	
Less apprenticeship enrollees	—	(612)	(572)	
Students subject to health service fee	14,653	29,149	29,936	
Health service fee	× \$ (10)	× \$ (13)	× \$ (13)	
Authorized health service fees	<u>\$ (146,530)</u>	<u>\$ (378,937)</u>	<u>\$ (389,168)</u>	(914,635)
Less authorized health service fees claimed				<u>204,338</u>
Audit adjustment, FY 2004-05				<u>(710,297)</u>
<u>FY 2005-06</u>				
Number of enrolled students	21,500	43,186	44,423	
Less BOGG recipients	(7,419)	(14,759)	—	
Less apprenticeship enrollees	—	(602)	(586)	
Student enrollment subject to health service fee	14,081	27,825	43,837	
Health service fee	× \$ (11)	× \$ (14)	× \$ (14)	
Authorized health service fees	<u>\$ (154,891)</u>	<u>\$ (389,550)</u>	<u>\$ (613,718)</u>	(1,158,159)
Less authorized health service fees claimed				<u>360,794</u>
Audit adjustment, FY 2005-06				<u>(797,365)</u>
<u>FY 2006-07</u>				
Number of enrolled students	21,576	44,311	46,544	
Less apprenticeship enrollees	—	(669)	(708)	
Less religious exemptions	—	(3)	(6)	
Students subject to health service fee	21,576	43,639	45,830	
Health service fee	× \$ (12)	× \$ (15)	× \$ (15)	
Authorized health service fees	<u>\$ (258,912)</u>	<u>\$ (654,585)</u>	<u>\$ (687,450)</u>	(1,600,947)
Less authorized health service fees claimed				<u>577,200</u>
Audit adjustment, FY 2006-07				<u>(1,023,747)</u>
Total audit adjustment				<u>\$ (3,210,288)</u>

Recommendation

We recommend that the district deduct authorized health service fees from mandate-related costs claimed. To properly calculate authorized health service fees, we recommend that the district identify the number of enrolled students based on CCCC data element STD7, codes A through G. We also recommend that the district identify the number of apprenticeship program enrollees based on data elements SB23, code 1, and STD7, codes A through G.

In addition, we recommend that the district maintain documentation that identifies the number of students excluded from the health service fee based on Education Code section 76355, subdivision (c)(1). If the district excludes any students from receiving health services, the district should maintain contemporaneous documentation of a district policy that excludes those students and documentation identifying the number of students excluded.

District's Response

SDCCD does not agree that fees for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statutes of 1984, 2nd E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate the Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986-87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G the related fees for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

SCO's Comment

The finding and recommendation remain unchanged.

The district believes that health service fees collected for its health centers at Miramar College and Mesa College should not be included in its mandated cost claims. The language presented by the district is identical to the language presented for Finding 1 (Understated direct costs and related indirect costs). Accordingly, our comments are the same as those cited in Finding 1.

**FINDING 4—
Understated
offsetting revenues/
reimbursements**

The district understated offsetting savings/reimbursements by \$852,152. The district received student insurance fees of \$725,187 and health services program-related revenue from various sources totaling \$126,965 that were not reported on its mandated cost claims.

The parameters and guidelines (section VIII., Offsetting Savings and Other Reimbursements) state:

Any offsetting savings . . . [received] as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim.

The following table summarizes the audit adjustments for insurance fees and local revenues received by each college for each fiscal year of the audit period:

	Fiscal Year				Total
	2003-04	2004-05	2005-06	2006-07	
Insurance fees:					
City College	\$ 39,555	\$ 36,854	\$ 37,722	\$ 77,354	\$ 191,485
Miramar College	37,977	36,037	36,601	61,279	171,894
Mesa College	89,400	80,759	74,456	117,193	361,808
Subtotal	166,932	153,650	148,779	255,826	725,187
Local revenue:					
City College	13,521	12,392	11,755	18,164	55,832
Miramar College	3,780	5,952	4,202	8,242	22,176
Mesa College	10,268	12,943	12,456	13,290	48,957
Subtotal	27,569	31,287	28,413	39,696	126,965
Audit adjustment	\$ 194,501	\$ 184,937	\$ 177,192	\$ 295,522	\$ 852,152

Recommendation

We recommend that the district report all health services program-related offsetting savings and/or reimbursements on its mandated cost claims.

District's Response

SDCCD agrees that offsetting revenues/reimbursements for the City College Health Center were understated.

SDCCD does not agree that offsetting revenues/reimbursements for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statutes of 1984, 2nd E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate the Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986-87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

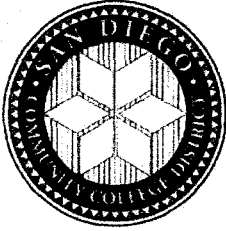
Per the P&G the related fees for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

SCO's Comment

The finding and recommendation remain unchanged.

The district believes that offsetting revenues/reimbursements for its health centers at Miramar College and Mesa College should not be included in its mandated cost claims. The language presented by the district is identical to the language presented for Finding 1 (Understated direct costs and related indirect costs). Accordingly, our comments are the same as those cited in Finding 1.

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



SAN DIEGO COMMUNITY COLLEGE DISTRICT

3375 Camino del Rio South
San Diego, California 92108-3883
619-388-6500

CITY COLLEGE | MESA COLLEGE | MIRAMAR COLLEGE | CONTINUING EDUCATION

Office of the Chancellor
619-388-6957

July 27, 2009

Jim L. Spano, Chief
Mandated Cost Audits Bureau
Division of Audits
California State Controller's Office
PO Box 942850
Sacramento, CA 94250-5874

Dear Mr. Spano,

The San Diego Community College District questions the accuracy and rational of including Mesa College and Miramar College on the City College Health Fee Elimination Claim. The rationale to support this direction is based in the application and interpretation of the Health Fee Elimination Parameters and Guidelines and the current and historical claiming instructions provided by the Controller's Office of Mandated Costs.

In response to your letter dated July 17, 2009 we offer the following comments.

Finding #1 Understated direct costs and related indirect costs

SDCCD agrees that miscellaneous costs for City College's health center were not claimed.

SDCCD also agrees that it excluded City College's health center expenditures reported in its Miscellaneous Student Services Fund in FYs 2003-04 and 2004-05, and health insurance premiums reported in its Health Services Fund in FYs 2005-06 and 2006-07.

SDCCD does not agree that costs for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines (P&G) recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statues of 1984, 2nd E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operations of *student health centers*." [emphasis added]. This environment of

July 27, 2009

multiple centers would necessitate that Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986-87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G the services and related costs for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

Finding #2 Mis-stated indirect costs

SDCCD agrees that the indirect costs for City College Health Center were mis-stated.

Finding #3 Understated authorized health service fees

SDCCD does not agree that fees for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statues of 1984, 2nd E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate that Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

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HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986-87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G the related fees for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

Finding #4 Understated offsetting revenues/reimbursements

SDCCD agrees that offsetting revenues/reimbursements for the City College Health Center were understated.

SDCCD does not agree that offsetting revenues/reimbursements for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statues of 1984, 2nd E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate that Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

July 27, 2009

HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986-87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented.

As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G these offsetting revenues/reimbursements for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

In conclusion, the San Diego Community College District requests that the Mandated Cost Audits Bureau reconsider its findings related to the inclusion of Mesa College and Miramar College on the City College Health Fee Elimination claims for the period of July 1, 2003, through June 30, 2007.

Sincerely,



Constance M. Carroll, Ph. D.
Chancellor

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

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

Tab 4

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.0
--	-------------------------

(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 19__/19__
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(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)

	(a) Name of College	(b) Claimed Amount
1.		
2.		
3.		
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7.		
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9.		
10.		
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19.		
20.		
21.		

(04) Total Amount Claimed	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]
----------------------------------	---

HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions	FORM HFE-1.0
--	-------------------------

(01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office on behalf of its colleges.

(02) Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which the expenses were/are to be incurred. A separate claim must be filed for each fiscal year.

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

(03) List all the colleges of the community college district which have increased costs. A separate form HFE-1.1 must be completed for each college showing how costs were derived.

(04) Enter the total claimed amount of all colleges by adding the Claimed Amount, line (3.1b) + line (3.2b) ...+ (3.21b).

Program <b style="font-size: 24pt;">234	MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.1
--	--	-------------------------

(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 20__/20__
---------------	--	--------------------------

(03) Name of College

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

LESS SAME MORE

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

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

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

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

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

Cost Reduction

(11) Less: Offsetting Savings

(12) Less: Other Reimbursements

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

Program 234	HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions	FORM HFE-1.1
------------------------------	--	-------------------------------

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

Tab 5

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.0
--	-------------------------

(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 19__/19__
---------------	--	--------------------------

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

	(a) Name of College	(b) Claimed Amount
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
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17.		
18.		
19.		
20.		
21.		

(04) Total Amount Claimed	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]
----------------------------------	---

HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions	FORM HFE-1.0
--	-------------------------

(01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office on behalf of its colleges.

(02) Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which the expenses were/are to be incurred. A separate claim must be filed for each fiscal year.

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

(03) List all the colleges of the community college district which have increased costs. A separate form HFE-1.1 must be completed for each college showing how costs were derived.

(04) Enter the total claimed amount of all colleges by adding the Claimed Amount, line (3.1b) + line (3.2b) ...+ (3.21b).

fy 4-5

Program <b style="font-size: 2em;">234	MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.1
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(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 20__/20__
---------------	--	--------------------------

(03) Name of College

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

LESS SAME MORE

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

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

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

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

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

Cost Reduction

(11) Less: Offsetting Savings

(12) Less: Other Reimbursements

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

Program 234	HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions	FORM HFE-1.1
------------------------------	--	-------------------------------

- (01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office (SCO) on behalf of its colleges.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form HFE-1.1 must be filed for a reimbursement claim. Do not complete form HFE-1.1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form HFE-1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the name of the college or community college district that provided student health services in the 1986-87 fiscal year and continue to provide the same services during the fiscal year of claim.
- (04) Compare the level of services provided during the fiscal year of reimbursement to the 1986-87 fiscal year and indicate the result by marking a check in the appropriate box. If the "Less" box is checked, STOP and do not complete the remaining part of this claim form. No reimbursement is forthcoming.
- (05) Enter the direct cost, indirect cost, and total cost of health services for the fiscal year of claim on line (05). Direct cost of health services is identified on the college expenditure report authorized by Education Code §76355 and included in the Community College Annual Financial and Budget Report CCFS-311, EDP Code 6440, column 5. If the amount of direct costs claimed is different than that shown on the expenditure report, provide a schedule listing those community college costs that are in addition to, or a reduction to expenditures shown on the report.
- (06) Enter the direct cost, indirect cost, and total cost of health services that are in excess of the level provided in the 1986-87 fiscal year.
- (07) Enter the difference of the cost of health services for the fiscal year of claim, line (05) and the cost of providing current fiscal year services that are in excess of the level provided in the 1986-87 fiscal year line (06).
- (08) Complete columns (a) through (g) to provide details on the number of students enrolled, the number of students exempt per EC Section 76355(c)(1), (2), and (3), and the amount of health service fees that could have been collected. Effective with the Summer Session of 2004, the student fees for health supervision and services are \$13.00 per semester, \$10.00 for summer school, and \$10.00 for each quarter.
- (09) Enter the sum of student health fees that could have been collected, other than exempt students.
- (10) Enter the difference of the cost of providing health services at the 1986-87 level, line (07) and the total health fee that could have been collected, line (09). If line (09) is greater than line (07), no claim shall be filed.
- (11) Enter the total savings experienced by the school identified in line (03) as a direct cost of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Enter the total of other reimbursements received from any source, (i.e., federal, other state programs, etc.) Submit a detailed schedule of reimbursements with the claim.
- (13) Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12), from Total 1986-87 Health Service Cost excluding Student Health Fees.

Tab 6

09/06

Program 234	MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM 1
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(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year
---------------	--	-------------

(03) List all community colleges identified in form 1.1, line (03)

	(a) Name of College	(b) Claimed Amount
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
(04) Total Amount Claimed		

Program 234	HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions	FORM 1
-----------------------	--	-------------------

- (01) Enter the name of the claimant. Only a community college district (CCD) may file a claim with the State Controller's Office on behalf of its colleges.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. A separate claim must be filed for each fiscal year.
- Form 1 must be filed for a reimbursement claim. Do not complete form 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 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) List all the colleges of the CCD that have increased costs. A separate form 1 must be completed for each college showing how costs were derived.
- (04) Enter the total claimed amount of all colleges by adding lines 1. through 16.

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

(03) Name of College

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

LESS SAME MORE

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

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

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

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

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

Cost Reduction

(11) Less: Offsetting Savings

(12) Less: Other Reimbursements

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

Program 234	HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions	FORM 1.1
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- (01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office (SCO) on behalf of its colleges.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form 1.1 must be filed for a reimbursement claim. Do not complete form 1.1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form 1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the name of the college or community college district that provided student health services in the 1986-87 fiscal year and continue to provide the same services during the fiscal year of claim.
- (04) Compare the level of services provided during the fiscal year of reimbursement to the 1986-87 fiscal year and indicate the result by marking a check in the appropriate box. If the "Less" box is checked, STOP and do not complete the remaining part of this claim form. No reimbursement is forthcoming.
- (05) Enter the direct cost, indirect cost, and total cost of health services for the fiscal year of claim on line (05). Direct cost of health services is identified on the college expenditure report authorized by Education Code §76355 and included in the Community College Annual Financial and Budget Report CCFS-311, EDP Code 6440, column 5. If the amount of direct costs claimed is different than that shown on the expenditure report, provide a schedule listing those community college costs that are in addition to, or a reduction to expenditures shown on the report.
- (06) Enter the direct cost, indirect cost, and total cost of health services that are in excess of the level provided in the 1986-87 fiscal year.
- (07) Enter the difference of the cost of health services for the fiscal year of claim, line (05) and the cost of providing current fiscal year services that are in excess of the level provided in the 1986-87 fiscal year line (06).
- (08) Complete columns (a) through (g) to provide details on the number of students enrolled, the number of students exempt per EC Section 76355(c)(1), (2), and (3), and the amount of health service fees that could have been collected. Effective with the Summer Session of 2004, the student fees for health supervision and services are \$13.00 per semester, \$10.00 for summer school, and \$10.00 for each quarter.
- (09) Enter the sum of student health fees that could have been collected, other than exempt students.
- (10) Enter the difference of the cost of providing health services at the 1986-87 level, line (07) and the total health fee that could have been collected, line (09). If line (09) is greater than line (07), no claim shall be filed.
- (11) Enter the total savings experienced by the school identified in line (03) as a direct cost of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Enter the total of other reimbursements received from any source, (i.e., federal, other state programs, etc.) Submit a detailed schedule of reimbursements with the claim.
- (13) Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12), from Total 1986-87 Health Service Cost excluding Student Health Fees.

Tab 7

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

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

I. SUMMARY OF MANDATE

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

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

II. COMMISSION ON STATE MANDATES DECISION

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

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

III. ELIGIBLE CLAIMANTS

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

IV. PERIOD OF REIMBURSEMENT

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

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

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

V. REIMBURSABLE COSTS

A. Scope of Mandate

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

B. Reimbursable Activities

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

ACCIDENT REPORTS

APPOINTMENTS

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

ASSESSMENT, INTERVENTION 81 COUNSELING

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

EXAMINATIONS (Minor Illnesses)

Recheck Minor Injury

HEALTH TALKS OR FAIRS - INFORMATION

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

FIRST AID (Major Emergencies)

FIRST AID (Minor Emergencies)

FIRST AID KITS (Filled)

IMMUNIZATIONS

Diphtheria/Tetanus
Measles/Rubella
Influenza
Information

INSURANCE

On Campus Accident
Voluntary
Insurance Inquiry/Claim Administration

LABORATORY TESTS DONE

Inquiry/Interpretation
Pap Smears

PHYSICALS

Employees
Students
Athletes

MEDICATIONS (dispensed OTC for misc. illnesses)

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

PARKING CARDS/ELEVATOR KEYS

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

REFERRALS TO OUTSIDE AGENCIES

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

TESTS

Blood Pressure
Hearing
Tuberculosis
Reading
Information
Vision
Glucometer
Urinalysis

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

MISCELLANEOUS

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

COMMITTEES

Safety
Environmental
Disaster Planning

SAFETY DATA SHEETS

Central file

X-RAY SERVICES

COMMUNICABLE DISEASE CONTROL

BODY FAT MEASUREMENTS

MINOR SURGERIES

SELF-ESTEEM GROUPS

MENTAL HEALTH CRISIS

AA GROUP

ADULT CHILDREN OF ALCOHOLICS GROUP

WORKSHOPS

Test Anxiety
Stress Management
Communication Skills
Weight Loss
Assertiveness Skills

VI. CLAIM PREPARATION

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

A. Description of Activity

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

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

Claimed costs should be supported by the following information:

1. Employee Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

VII. SUPPORTING DATA

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

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

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

IX. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY under penalty of perjury:

THAT the foregoing is true and correct:

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

and

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

Signature of Authorized Representative

Date

Title

Telephone No.

Tab 8

Adopted: 8/27/87
Amended: 5/25/89
Amended: 1/29/10

AMENDMENT TO PARAMETERS AND GUIDELINES

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

Health Fee Elimination
05-PGA-69 (CSM-4206)

This amendment is effective beginning with the claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement

I. SUMMARY OF MANDATE

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

Chapter 1118, Statutes of 1987, amended Education Code section 7246 to require any community college district that provided health services in 1986-87 to maintain health services at the level provided during the 1986-87 fiscal year in 1987-88 and each fiscal year thereafter.

II. COMMISSION ON STATE MANDATES DECISION

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

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

III. ELIGIBLE CLAIMANTS

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

IV. PERIOD OF REIMBURSEMENT

This amendment is effective beginning with the claims filed for the July 1, 2005 through June 30, 2006 period of reimbursement.

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

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

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

V. REIMBURSABLE COSTS

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.

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. In addition, the claimant must maintain documentation for the fiscal year 1986-87 program to substantiate a maintenance of effort.

A. Scope of Mandate

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

B. Reimbursable Activities

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

ACCIDENT REPORTS

APPOINTMENTS

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

ASSESSMENT, INTERVENTION, COUNSELING

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

Weight Control
Personal Hygiene
Burnout

EXAMINATIONS (Minor Illnesses)

Recheck Minor Injury

HEALTH TALKS OR FAIRS – INFORMATION

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

FIRST AID (Major Emergencies)

FIRST AID (Minor Emergencies)

FIRST AID KITS (Filled)

IMMUNIZATIONS

Diphtheria/Tetanus
Measles/Rubella
Influenza
Information

INSURANCE

On Campus Accident
Voluntary
Insurance Inquiry/Claim Administration

LABORATORY TESTS DONE

Inquiry/ Interpretation
Pap Smears

PHYSICALS

Employees
Students
Athletes

MEDICATIONS (dispensed OTC for misc. illnesses)

Antacids
Antidiarrhial
Antihistamines
Aspirin, Tylenol, etc.
Skin rash preparations

Misc.
Eye drops
Ear drops
Toothache – Oil cloves
Stingkill
Midol – Menstrual Cramps

PARKING CARDS/ELEVATOR KEYS

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

REFERRALS TO OUTSIDE AGENCIES

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

TESTS

Blood Pressure
Hearing
Tuberculosis
 Reading
 Information
Vision
Glucometer
Urinalysis
Hemoglobin
E.K.G.
Strep A testing
P.G. testing
Monospot
Hemacult
Misc.

MISCELLANEOUS

Absence Excuses/PE waiver
Allergy Injections
Band-aids
Booklets/Pamphlets
Dressing Change

Rest
Suture Removal
Temperature
Weigh
Misc.
Information
Report/Form
Wart Removal

COMMITTEES

Safety
Environmental
Disaster Planning

SAFETY DATA SHEETS

Central file

X-RAY SERVICES

COMMUNICABLE DISEASE CONTROL

BODY FAT MEASUREMENTS

MINOR SURGERIES

SELF-ESTEEM GROUPS

MENTAL HEALTH CRISIS

AA GROUP

ADULT CHILDREN OF ALCOHOLICS GROUP

WORKSHOPS

Test Anxiety
Stress Management
Communication Skills
Weight Loss
Assertiveness Skills

VI. CLAIM PREPARATION

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

A. Description of Activity

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

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

Claimed costs should be supported by the following information:

1. Employees Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

VII. 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 chapter¹ 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.

VIII. OFFSET SAVINGS AND OTHER REIMBURSEMENTS

Any offsetting savings the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim. This shall include the amount of \$7.50 per full-time student per semester, \$5.00 per full-time student for summer school. Or \$5.00 per full-time student per quarter, as authorized by education code section 72246(a). This shall also include payments (fees) received from

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

individuals other than students who are not covered by Education Code 72246 for health services.

IX. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY under penalty of perjury:

THAT the foregoing is true and correct:

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

And

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

Tab 9

BEFORE THE COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA

Claim of:

Rio Hondo Community College District
Claimant


No. CSM-4206

DECISION

The attached Proposed Statement of Decision of the Commission on State Mandates is hereby adopted by the Commission on State Mandates as its decision in the above-entitled matter.

This Decision shall become effective on January 22, 1987.

IT IS SO ORDERED January 22, 1987.


Peter Pelkofer, Vice Chairman
Commission on State Mandates

BEFORE THE
COMMISSION ON STATE MANDATES

Claim of:

Rio Hondo Community College District
Claimant

No. CSM-4206

PROPOSED DECISION

This claim was heard by the Commission on State Mandates (commission) on November 20, 1986, in Sacramento, California, during a regularly scheduled meeting of the commission. Patrick Sisneros, Attorney at Law, and Dr. Timothy M. Wood, Vice-President of Administrative Affairs, appeared on behalf of the Rio Hondo Community College District. Steve Nakamura, Program Analyst, appeared on behalf of the California Community Colleges Chancellor's Office. Carol Miller of Education Mandated Costs Network also testified at the hearing. There were no other appearances.

Evidence both oral and documentary having been introduced, the matter submitted, and a vote taken, the commission finds:

I.

NOTE

1. The finding of a reimbursable mandate does not mean that all increased costs claimed will be reimbursed. Reimbursement, if any, is subject to commission approval of parameters and guidelines for reimbursement of the claim, and a statewide cost estimate; a timely-filed claim for reimbursement; and a subsequent review of the claim by the State Controller.

11.

FINDINGS OF FACT

1. The test claim was filed with the Commission on State Mandates on November 27, 1985, by the Rio Hondo Community College District.
2. The subject of the claim is Statutes of 1984, 2nd Extraordinary Session, Chapter 1.
3. Chapter 1/84, 2nd E.S., repealed Section 72244 of the Education Code which provided for an optional health services program to be implemented at the California Community College Districts' discretion and repealed Section 72246 which provided the fee structure the districts could charge students to fund the program.
4. Chapter 1/84, 2nd E.S., added Section 72246.5 to the Education Code and required any community college district which provided health services for which it was authorized to charge a fee pursuant to former Section 72246 in the 1983-84 fiscal year to maintain health services at the level provided during the 1983-84 fiscal year in the 1984-85 fiscal year and each fiscal year thereafter. This maintenance of effort requirement applies to all community college districts which levied a health services fee in the 1983-84 fiscal year, regardless of the extent to which the health services fees collected offset the actual costs of providing health services at the 1983-84 fiscal year level.
5. A program which was optional is now required by Chapter 1, Statutes of 1984, 2nd E.S. of any community college district which levied a health services fee in fiscal year 1983-84,
6. During fiscal year 1983-84 Rio Hondo Community College District provided a health services program and assessed a health services fee. Therefore, the Rio Hondo Community College District has incurred increased costs as a result of having to provide a health services program while having its authority to assess a health services fee removed.
7. The Rio Hondo Community College District's increased costs are costs mandated by the state.
8. Government Code Section 17514 defines the term "costs mandated by the state" as any increased costs which a local agency is required to incur after July 1, 1980, as a result of any statute enacted on or after January 1, 1975, or any executive order implementing any statute enacted on or after January 1, 1975, which mandates a new program or higher level of service of an existing program within the meaning of Section 6 of Article XIII B of the California Constitution.
9. None of the requisites for denying a claim, specified in Government Code Section 17556, subdivision (a), were established.

11.

DETERMINATION OF ISSUES

1. **The commission has jurisdiction to decide the claim under authority of Government Code Section 17551.**
2. **Education Code Section 72246.5 as added by Chapter 1, Statutes of 1984, 2nd E.S., imposes a reimbursable state mandate upon local school districts. The Rio Hondo Community College District has established that this statute has imposed a new program by requiring community college districts, which levied a health services fee in fiscal year 1983-84 for an optional health services program, to provide the health services program without the authority to levy a fee.**

WP 1526A-3

Tab 10

76355. (a) (1) The governing board of a district maintaining a community college may require community college students to pay a fee in the total amount of not more than ten dollars (\$10) for each semester, seven dollars (\$7) for summer school, seven dollars (\$7) for each intersession of at least four weeks, or seven dollars (\$7) for each quarter for health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center or centers, or both.

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

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

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

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

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

(d) (1) All fees collected pursuant to this section shall be deposited in the fund of the district designated by the California Community Colleges Budget and Accounting Manual. These fees shall be expended only to provide health services as specified in regulations adopted by the board of governors.

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

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

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

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

Tab 11

California Community Colleges

Budget and Accounting Manual

2000 Edition



Board of Governors

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

Chapter 1

Introduction

Contents

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INTRODUCTION

Authority

This *Budget and Accounting Manual* (BAM), which has the authority of regulation in accordance with Title 5 Section 59011 of the *California Code of Regulations* (CCR), is distributed as part of the Board of Governors' responsibility to define, establish, and maintain the budgeting and accounting structure and procedures for the California Community Colleges. This responsibility is defined in *California Education Code* (EC) Section 70901. Each community college district is required to follow this manual in accordance with *Education Code Section 84030*, which states:

“The accounting system, including the uniform fund structure used to record the financial affairs of any community college district, shall be in accordance with the definitions, instructions, and procedures published in the California Community Colleges Budget and Accounting Manual...”

Authoritative Requirements

In addition to the legal requirements of the *Education Code*, *California Code of Regulations*, *BAM*, federal guidelines, and other applicable statutes and regulations, California Community Colleges are required to present their financial statements in accordance with generally accepted accounting principles (GAAP) for state and local governments. GAAP set the minimum requirements for a fair presentation of financial data in external reports. Since 1984, determination of GAAP for state and local governments has been the responsibility of the Governmental Accounting Standards Board (GASB). For private enterprises and non-profits, including private colleges and universities, GAAP is established by the Financial Accounting Standards Board (FASB) and old pronouncements issued by the American Institute of Certified Public Accountants (AICPA).

The GAAP hierarchy for financial reporting by state and local governments is as follows:

Level A - GASB Statements and Interpretations, and AICPA and FASB pronouncements made applicable by GASB Statements or Interpretations.

Level B - GASB Technical Bulletins, AICPA Industry Audit and Accounting Guides and Statements of Position made applicable by the AICPA and cleared by the GASB.

Level C - GASB Emerging Issue Task Force consensus positions (if created) and AICPA Accounting Standards Executive Committee (AcSEC) Practice Bulletins made applicable by the AICPA and cleared by the GASB.

Level D - GASB Implementation Guides (Q & A's) and practices widely recognized as prevalent.

Level E - Other accounting literature such as GASB Concepts Statements and AICPA and FASB pronouncements when not specifically made applicable to state and local governmental entities.

Many groups and individuals need reliable information on a district's finances. An accounting system must meet the basic informational needs of these interested parties. As a result, the accounting system must make it possible to: (a) present fairly and with full disclosure the financial position and results of financial operations of the funds and account groups of the governmental unit in conformity with GAAP; and (b) determine and demonstrate compliance with finance-related legal and contractual provisions.

Neither GAAP nor legal compliance take 'precedence' in governmental financial statements. Both are essential. When legal provisions conflict with GAAP, governments should prepare basic financial statements in conformity with GAAP and also present such supporting schedules, in addition to the GAAP-based basic financial statements, as may be necessary to clearly report upon their legal compliance responsibilities and accountabilities.

While BAM tries to summarize GAAP for application in California Community Colleges, it may not be a complete and exhaustive text for defining, clarifying, and interpreting all potential situations that may be encountered by every community college or district. It is also limited by the fact that it represents the applicable GAAP at a given point in time. GASB Statements and other changes to GAAP issued after the completion of this manual are not addressed in this document; however, guidance may be provided in subsequent accounting advisories issued by the State Chancellor's Office. The following are examples of additional reference materials.

Laws and Regulations

California Education Code
California Government Code
California Code of Regulations
Budget and Accounting Manual (Chapters 2-5)

Accounting Principles

Government Finance Officer's Association's Governmental Accounting and Financial Reporting (GAAFR)
Governmental Accounting Standards Board's Codification of Governmental Accounting and Financial Reporting Standards and Original Pronouncements of Governmental Accounting and Financial Reporting Standards

General Information

California Community Colleges Chancellor's Office

Objective and Purpose

California community college districts are required by regulations (CCR §58300 et seq.) to prepare financial reports and annual budgets that report all their actual and projected revenues and expenditures on forms as provided by the Chancellor's Office. The objective of this *Budget and Accounting Manual* is to facilitate compliance with this requirement by providing for a uniform fund-structure, revenue and expenditure classifications, and other accounting procedures for the consistent and comparable reporting of financial data by all community college districts.

The manual is primarily written for the individuals who work daily with the community college accounting system; however, this chapter and the general section at the beginning of each of the other chapters have been written to assist those readers who may desire more general background information.

The annual district audit by the contracted district auditor will assess district compliance with this manual.

GOVERNMENTAL FUNDS GROUP**10 General Fund**

- 11 Unrestricted Subfund
 - 12 Restricted Subfund
-

Nature and Purpose

The General Fund is the primary operating fund of the district. It is used to account for those transactions that, in general, cover the full scope of operations of the district (instruction, administration, student services, maintenance and operations, etc.). All transactions shall be accounted for in the General Fund unless there is a compelling reason (e.g., legal or contractual requirement) to report them in another fund. Revenues received by or for a community college district from State apportionments or county or local taxes (other than moneys required to be placed in another fund) shall be deposited in the General Fund of the district.

Examples of activities that should **not** be accounted for in the General Fund include noninstructional expenditures of the district's child development, cafeteria, bookstore, or farm operations, which are accounted for within the Special Revenue or Enterprise Funds as determined by the district governing board (see discussion on Special Revenue and Enterprise Funds). Similarly, resources used for major capital outlay projects, including Scheduled Maintenance and Special Repairs (SMSR), are accounted for in a Capital Projects Fund and not the General Fund.

General purpose revenues received from the State may not be used to subsidize Community Service (EC §78300) or Contract Education (EC §78021) programs. Such programs must recover the actual costs, including administrative costs, of providing the programs from public or private contracts, contributions, donations or user fees.

The General Fund is held in the treasury of the county having jurisdiction over the community college district.

For purposes of flexibility, the district may establish any number of subfunds or accounts to constitute its General Fund; however, for financial reporting, these must be consolidated into either the Unrestricted Subfund (11) or Restricted Subfund (12).

Division of the General Fund into two subfunds reflects the need to differentiate truly discretionary revenue from restricted revenue, while preserving a complete accounting of the financial operation and support of educational programs. Accordingly, restricted revenues (such as those for categorically-funded programs) are accounted separately from other general purpose moneys, but classified as a component of the total fund that provides instructional and support services.

8800 Local Revenues**8870-8885 Student Fees and Charges**

- 8871 Child Development Services
 - 8872 Community Service Classes
 - 8873 Dormitory
 - 8874 Enrollment
 - 8875 Field Trips and Use of Nondistrict Facilities
 - 8876 Health Services
 - 8877 Instructional Materials Fees and Sales of Materials
 - 8878 Insurance
 - 8879 Student Records
 - 8880 Nonresident Tuition
 - 8881 Parking Services and Public Transportation
 - 8883 Student Center Fee
 - 8884 Student Representation Fee
 - 8885 Other Student Fees and Charges
-

These accounts are used to record the amounts received or accrued from authorized student fees and charges.

Expressed statutory authority is required to charge any **mandatory** student fee; however, **optional** student fees or charges may under certain circumstances be charged pursuant to the authority of the "permissive code" as set forth in *Education Code* Section 70902(a). If a fee must be paid as a condition of admission to a college; or as a condition of registration, enrollment, or entry into classes; or as a condition of completing the required classroom objectives of a course, the fee is mandatory (required) in nature.

Account 8870, Student Fees and Charges, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

8871 Child Development Services

Revenue from student development services. These revenues are accounted for in the Child Development Fund.

8872 Community Service Classes

Revenue from student fees for community service classes in civic, vocational, literary, health, homemaking, technical, and general education. This revenue account includes fees charged for class materials for community service classes.

Fees charged to students for such classes may not exceed the cost of maintaining the classes (EC §78300).

Community service classes include those in the fields of music, drama, art, handicraft, science, literature, nature study, nature contacting, aquatic sports, and athletics, which provide instruction contributing to the physical, mental, moral, economic, or civic development of the individual or groups enrolled therein.

8873 Dormitory

Revenue from rental of dormitories (EC §81670).

Revenues derived from dormitories constructed from the sale of bonds shall be deposited in Governmental Funds Group—Special Revenue Funds—Revenue Bond Project Fund. (See Chapter 2 for authorized uses of such revenues.)

8874 Enrollment

Revenue from student charges for enrollment fees authorized by *Education Code* Sections 76300 and 76140(k) and *California Code of Regulations* Section 58500 et seq. Such fees are recorded as revenue in the current fiscal year if the related courses begin before the close of the spring term.

Enrollment fee revenue includes the full amount of the fees charged, regardless of whether the fees are collected. Accounts receivable must be established to record the revenue on enrollment fees charged for the spring term or earlier if such fees are not collected by year end. Uncollectible fees are accounted for as an expense of the district and not an abatement of enrollment fee revenue. Subsequent recovery of accounts that have been written-off should be recorded as Other Local Revenue and not enrollment fee revenue.

Enrollment fees charged for instructional periods after the close of the spring term are recorded as deferred revenue in the current fiscal year.

The “merchant discount” (credit card service fee) associated with enrollment fees paid by credit card is accounted for as an operating expense of the district and not a reduction of the enrollment fee revenue. Students may be charged an amount equal to the “merchant discount” provided that use of the card is optional and the charge is allowed by the operating regulations of the credit card issuer. Such a charge is separately identified from enrollment fees and accounted for as Other Student Fees and Charges.

8875 Field Trips and Use of Nondistrict Facilities

Revenue from student charges authorized by *California Code of Regulations* Section 55450 and *Education Code* Section 76395 for the cost of field trips and student use of nondistrict facilities for physical education.

8876 Health Services

Revenue from student health fees authorized by *Education Code* Section 76355 for the support of district health supervision and services.

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

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

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

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

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

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

6420 Disabled Students Programs and Services (DSPS)

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

6430 Extended Opportunities Programs and Services (EOPS)

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

6440 Health Services

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

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

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

6450 Student Personnel Administration

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

6460 Financial Aid Administration

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

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

6470 Job Placement Services

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

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

6480 Veterans Services

Expenditures to provide services to veterans and their dependents.

Tab 12

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA **FY 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)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		1,557,936	29,609	15,301		1,602,846
Extended Opportunity Prgms. & Services (EOPS)	6430		1,218,347	84,947	6,195		1,309,489
Health Services	6440		732,073	243,487	1,127		976,687
Student Personnel Administration	6450		1,497,166	68,250	22,063		1,587,479
Financial Aid Administration	6460		2,137,727	312,132	98,901		2,548,760
Job Placement Services	6470		882,404	52,598	1,259		936,261
Veterans Services	6480		512,409	9,338	4,532		526,279
Miscellaneous Student Services	6490		2,042,449	728,151	39,844		2,810,444
Subtotal - Other Student Services	6400		10,580,511	1,528,512	189,222		12,298,245
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		90,934	411,570	46,178		548,682
Custodial Services	6530		5,277,738	305,472	1,755		5,584,965
Grounds Maintenance and Repairs	6550		1,429,043	3,247,663	6,170		4,682,876
Utilities	6570			917,919			917,919
Other Operation and Maintenance of Plant	6590		2,906,769	404,996	227,740		3,539,505
Subtotal - Operation and Maintenance of Plant	6500		9,704,484	5,287,620	281,843		15,273,947
Planning, Policymaking, and Coordination	6600		4,207,760	1,077,188	424,823		5,709,771

- Salaries +
- Benefits

- materials + supplies
- other op. expenses
- accident insurance
- liability insurance

* Salaries and Benefits of instructors and instructional aides in instructional assignments
** Salaries and Benefits of staff in noninstructional assignments

(Rev. 6/2001, er)

Tab 13

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)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		1,400,659	48,194	55,226		1,504,079
Extended Opportunity Prgms. & Services (EOPS)	6430		1,134,505	81,240	39,112	278,991	1,533,848
Health Services	6440		746,557	240,733			987,290
Student Personnel Administration	6450		1,554,692	78,313	11,463		1,644,468
Financial Aid Administration	6460		2,867,750	880,209	179,068		3,927,027
Job Placement Services	6470		695,186	62,065	23,767		781,018
Veterans Services	6480		379,443	13,726	2,372		395,541
Miscellaneous Student Services	6490		2,182,494	922,958	31,884		3,137,336
Subtotal - Other Student Services	6400		10,961,286	2,327,438	342,892	278,991	13,910,607
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		108,701	482,145	21,638		612,484
Custodial Services	6530		5,498,768	286,702	94,310		5,879,780
Grounds Maintenance and Repairs	6550		1,387,613	3,761,832	8,365		5,157,810
Utilities	6570			697,533			697,533
Other Operation and Maintenance of Plant	6590		2,994,704	490,579	117,973		3,603,256
Subtotal - Operation and Maintenance of Plant	6500		9,989,786	5,718,791	242,286		15,950,863
Planning, Policymaking, and Coordination	6600		4,342,948	835,158	426,509		5,604,615

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

Tab 14

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)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		255,733	4,120			259,853
Extended Opportunity Prgms. & Services (EOPS)	6430		1,913,463	75,988	3,472	261,424	2,254,347
Health Services	6440		773,346	251,237	2,200		1,026,783
Student Personnel Administration	6450		2,037,627	91,940	32,927		2,162,494
Financial Aid Administration	6460		2,896,214	500,101	33,074		3,429,389
Job Placement Services	6470		646,522	18,484	7,711		672,717
Veterans Services	6480		408,171	12,427	5,863		426,461
Miscellaneous Student Services	6490		1,393,394	376,499	63,650		1,833,543
Subtotal - Other Student Services	6400		10,324,470	1,330,796	148,897	261,424	12,065,587
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510						
Custodial Services	6530		5,761,573	331,603	64,273		6,157,449
Grounds Maintenance and Repairs	6550		1,546,090	124,448	15,818		1,686,356
Utilities	6570			4,828,772			4,828,772
Other Operation and Maintenance of Plant	6590		3,530,122	1,633,444	154,008		5,317,574
Subtotal - Operation and Maintenance of Plant	6500		10,837,785	6,918,267	234,099		17,990,151
Planning, Policymaking, and Coordination	6600		5,623,342	839,755	613,949		7,077,046

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

Tab 15

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)				
Agriculture and Natural Resources	0100	252,715	13,304	25,457	56,888		348,364
Architecture and Environmental Design	0200	611,349		27,089			638,438
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	4,996,453	113,642	284,100	72,196		5,466,391
Business and Management	0500	6,888,970	270,734	60,319	263,893		7,483,916
Communications	0600	930,382	12,306	16,115	94,465		1,053,268
Information Technology	0700	1,827,429	32,511	157,290	177,034		2,194,264
Education	0800	6,410,759	60,162	51,156	79,431		6,601,508
Engineering and Industrial Tech.	0900	6,314,081	501,125	426,257	322,395		7,563,858
Fine and Applied Arts	1000	6,201,695	91,044	70,010	112,534		6,475,283
Foreign Language	1100	3,340,576		20,032			3,360,608
Health	1200	2,371,188	71,593	146,176	139,033		2,727,990
Family and Consumer Sciences	1300	3,819,944	279,747	119,141	27,752		4,246,584
Law	1400	152,740		3,355	4,898		160,993
Humanities (Letters)	1500	10,354,549	56,965	44,081			10,455,595
Library Science	1600	4,595					4,595
Mathematics	1700	7,284,080	26,372	45,941	3,367		7,359,760
Military Studies	1800						
Physical Sciences	1900	5,181,197	36,361	122,370	2,738		5,342,666
Psychology	2000	1,934,296	37,988	76,919	1,226		2,050,429
Public and Protective Services	2100	2,772,275	20,843	588,836	26,842		3,408,796
Social Sciences	2200	6,686,130	81,192	147,701	4,438		6,919,461
Commercial Services	3000	883,306		2,549			885,855
Interdisciplinary Studies	4900	17,652,138	2,175,637	1,981,734	3,019,652		24,829,161
Instruct. Staff-Retir's Bnfts & Retire. Incent	5900	364,666					364,666
Subtotal - Instructional Activities	599	97,235,513	3,881,526	4,416,628	4,408,782		109942,449

** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments

Tab 16

San Diego Community College District
 Legislatively Mandated Health Fee Elimination Program
 Summary of Salaries and Benefits
 FY's 2003/04 through 2006/07

College	Total Claimed			Total Allowed			Audit Adjustment				
	1000 / 2000 Salaries	3000 Benefits	Salaries & Benefits Claimed	1000 / 2000 Salaries	3000 Benefits	Salaries & Benefits Allowed	Salaries	Benefits	Total		
Fiscal Year 2003/04											
City College	GFR	6440	158,329	29,469	187,798	158,329	29,469	187,798	-	-	-
City College	GFU	6440	89,841	21,267	111,108	89,841	21,267	111,108	-	-	-
Mesa	GFR	6440	-	-	-	263,814 ✓	61,042 ✓	324,856 (1)	263,814	61,042	324,856
Miramar	GFR	6440	-	-	-	88,766 ✓	19,545 ✓	108,311 (2)	88,766	19,545	108,311
			248,170	50,736	298,906	600,750	131,323	732,073	352,580	80,587	433,167
City College	GFR	6499	-	-	-	2,030	231	2,261	2,030	231	2,261
			-	-	-	2,030	231	2,261	2,030	231	2,261
FY 2003/04 Health Center Salaries & Benefits			248,170	50,736	298,906	602,780	131,554	734,334	354,610	80,818	435,428
Fiscal Year 2004/05											
City College	GFR	6440	160,263	28,770	189,033	160,263	28,770	189,033	-	-	-
City College	GFU	6440	89,699	21,645	111,344	89,699	21,645	111,344	-	-	-
Mesa	GFR	6440	-	-	-	293,240 ✓	59,934 ✓	353,174 (1)	293,240	59,934	353,174
Miramar	GFR	6440	-	-	-	74,759 ✓	18,247 ✓	93,006 (2)	74,759	18,247	93,006
			249,962	50,415	300,377	617,961	128,596	746,557	367,999	78,181	446,180
City College	GFR	6499	-	-	-	17,775	4,541	22,316	17,775	4,541	22,316
			-	-	-	17,775	4,541	22,316	17,775	4,541	22,316
FY 2004/05 Health Center Salaries & Benefits			249,962	50,415	300,377	635,736	133,137	768,873	385,774	82,722	468,496
Fiscal Year 2005/06											
City College	GFR	6440	157,823	32,092	189,915	157,823	32,092	189,915	-	-	-
City College	GFU	6440	127,827	35,026	162,853	127,827	35,026	162,853	-	-	-
Mesa	GFR	6440	-	-	-	256,182 ✓	56,454 ✓	312,636 (1)	256,182	56,454	312,636
Miramar	GFR	6440	-	-	-	87,559 ✓	20,383 ✓	107,942 (2)	87,559	20,383	107,942
			285,650	67,118	352,768	629,391	143,955	773,346	343,741	76,837	420,578
City College	GFR	6490	5,142	-	5,142	5,142	-	5,142	-	-	-
			5,142	-	5,142	5,142	-	5,142	-	-	-
FY 2005/06 Health Center Salaries & Benefits			290,792	67,118	357,910	634,533	143,955	778,488	343,741	76,837	420,578
Fiscal Year 2006/07											
City College	GFR	6440	272,208	42,883	315,091	272,208	42,883	315,091	-	-	-
City College	GFU	6440	144,792	31,916	176,708	144,792	31,916	176,708	-	-	-
Mesa	GFR	6440	-	-	-	335,114 ✓	64,318 ✓	399,432 (1)	335,114	64,318	399,432
Miramar	GFR	6440	-	-	-	133,030 ✓	26,352 ✓	159,382 (2)	133,030	26,352	159,382
			417,000	74,799	491,799	885,144	165,469	1,050,613	468,144	90,670	558,814
City College	GFR	6490	288	18	306	288	18	306	-	-	-
			288	18	306	288	18	306	-	-	-
FY 2006/07 Health Center Salaries & Benefits			417,288	74,817	492,105	885,432	165,487	1,050,919	468,144	90,670	558,814
Total Health Center Salaries & Benefits			1,206,212	243,086	1,449,298	2,758,481	574,133	3,332,614	1,552,269	331,047	1,883,316

Mesa College
 Salaries + Benefits: $\Sigma (1) = \$1,390,098$

Miramar College
 Salaries + Benefits: $\Sigma (2) = \$468,641$

San Diego Community College District
 Legislatively Mandated Health Fee Elimination Program

Summary of Materials & Supplies

FY's 2003/04 through 2006/07

College	Materials & Supplies Claimed	Amount Allowed					Materials & Supplies Allowed	Audit Adjustment
		4000 Materials & Supplies	5000 Other Op. Expenses	6000 Capital Outlay	5986 Accident & Liab. Ins. Premiums			
Fiscal Year 2003/04								
City College	GFR 6440	66,041				66,041 ✓	66,041	-
Mesa College	GFR 6440		7,582 ✓	845 ✓	1,127 ✓	90,815 ✓	100,369 (3)	100,369
Miramar College	GFR 6440		4,603 ✓	11,689 ✓		41,268 ✓	57,560 (4)	57,560
		66,041	12,185	12,534	1,127	198,124	223,970	157,929
City College	GFR 6499		5,059	3,948	3,929	-	12,936	12,936
		-	5,059	3,948	3,929	-	12,936	12,936
FY 2003/04 Health Center Materials & Supplies		66,041	17,244	16,482	5,056	198,124	236,906	170,865
Fiscal Year 2004/05								
City College	GFR 6440	66,139				66,139 ✓	66,139	-
Mesa College	GFR 6440		10,590 ✓	854 ✓		91,650 ✓	103,094 (3)	103,094
Miramar College	GFR 6440		5,639 ✓	3,974 ✓		40,628 ✓	50,241 (4)	50,241
		66,139	16,229	4,828	-	198,417	219,474	153,335
City College	GFR 6499		7,220	3,807	490		11,517	11,517
		-	7,220	3,807	490	-	11,517	11,517
FY 2004/05 Health Center Materials & Supplies		66,139	23,449	8,635	490	198,417	230,991	164,852
Fiscal Year 2005/06								
City College	GFR 6440	-				71,179 ✓	71,179	71,179
City College	GFR 6440	-		3,120			3,120	3,120
Mesa College	GFR 6440	-	9,843 ✓	767 ✓	196 ✓	71,179 ✓	81,985 (3)	81,985
Miramar College	GFR 6440	-	6,940 ✓	3,607 ✓	2,004 ✓	71,179 ✓	83,730 (4)	83,730
		-	16,783	7,494	2,200	213,537	240,014	240,014
City College	GFR 6490	9,684	7,634	2,050	-		9,684	-
		9,684	7,634	2,050	-	-	9,684	-
FY 2005/06 Health Center Materials & Supplies		9,684	24,417	9,544	2,200	213,537	249,698	240,014
Fiscal Year 2006/07								
City College	GFR 6440	6,656	1,406		5,250	67,674 ✓	74,330	67,674
Mesa College	GFR 6440		10,690 ✓	668 ✓	4,687 ✓	102,271 ✓	118,316 (3)	118,316
Miramar College	GFR 6440		6,086 ✓	4,728 ✓	2,021 ✓	54,530 ✓	67,365 (4)	67,365
		6,656	18,182	5,396	11,958	224,475	260,011	253,355
City College	GFR 6490	16,862	8,770	7,997	95		16,862	-
		16,862	8,770	7,997	95	-	16,862	-
FY 2006/07 Health Center Materials & Supplies		23,518	26,952	13,393	12,053	224,475	276,873	253,355
Total Health Center Materials & Supplies		165,382	92,062	48,054	19,799	834,553	994,468	829,086

Mesa College
 Materials + Supplies : $\Sigma(3) = \$403,764$

Miramar College
 Materials + Supplies : $\Sigma(4) = \$258,896$

Mesa College
GFR - 4440

SECD
Status by Object for All Funds
For the Period Ending
06/30/04

Fy03/04

RV, XP, TI, and TO	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Encumbrances	Available Balance
Revenue							
8800 - LOCAL REVENUE							
1857326440 SIDI HLTH MS HLTH SERV	97,338	0	97,338	0	0	0	97,338
8801 BEG BAL LOCAL	97,338	0	97,338	0	0	0	97,338
1857326440 SIDI HLTH MS HLTH SERV	323,735	0	323,735	14,527	306,778	0	16,958
8876 HEALTH FEE	323,735	0	323,735	14,527	306,778	0	16,958
1857326440 SIDI HLTH MS HLTH SERV	12,000	0	12,000	734	10,268	0	1,732
8899 MISC LOCAL REV	12,000	0	12,000	734	10,268	0	1,732
Total 8800 - LOCAL REVENUE	\$433,073	\$0	\$433,073	\$15,261	\$317,045	\$0	\$116,028
Total Revenue	\$433,073	\$0	\$433,073	\$15,261	\$317,045	\$0	\$116,028
Expense							
1000 - ACADEMIC SALARIES							
1857326440 SIDI HLTH MS HLTH SERV	134,727	0	134,727	12,624	134,727	0	0
1201 ACIM CONT N/C	134,727	0	134,727	12,624	134,727	0	0
1857326440 SIDI HLTH MS HLTH SERV	1,300	0	1,300	0	0	0	1,300
1202 ACAD CONT NC OVR	1,300	0	1,300	0	0	0	1,300
1857326440 SIDI HLTH MS HLTH SERV	49,000	19,131	68,131	13,118	69,427	0	(1,296)
1401 ACIM ADJNT N/C	49,000	19,131	68,131	13,118	69,427	0	(1,296)
Total 1000 - ACADEMIC SALARIES	\$185,027	\$19,131	\$204,158	\$25,742	\$204,154	\$0	\$4
2000 - NON-ACADEMIC SALARIES							
1857326440 SIDI HLTH MS HLTH SERV	64,009	0	64,009	5,078	53,765	0	10,244
2101 CLSD CONT N/C	64,009	0	64,009	5,078	53,765	0	10,244
1857326440 SIDI HLTH MS HLTH SERV	8,000	0	8,000	943	6,048	0	1,952
2301 CLSD PROJ N/C	8,000	0	8,000	943	6,048	0	1,952
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	(52)	(153)	0	153
2499 CLSF CONTRA ACCT	0	0	0	(52)	(153)	0	153
Total 2000 - NON-ACADEMIC SALARIES	\$72,009	\$0	\$72,009	\$5,969	\$59,660	\$0	\$12,349
3000 - EMPLOYEE BENEFITS							
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	1,570	13,788	0	(13,787)
3102 SIRS ACIM N/C	0	0	0	1,570	13,788	0	(13,787)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	772	11,901	0	(11,901)
3203 PERS CLSD N/C	0	0	0	772	11,901	0	(11,901)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	274	4,230	0	(4,230)

\$263,814

3000
 Status by Object for All Funds
 For the Period Ending
 06/30/04

RV, XP, TI, and TO	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Encumbrs	Available Balance
3303 FICA CLESD N/C	0	0	0	274	4,230	0	(4,230)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	217	1,607	0	(1,606)
3312 FMD ACIM N/C	0	0	0	217	1,607	0	(1,606)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	87	866	0	(866)
3313 FMD CLESD N/C	0	0	0	87	866	0	(866)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	821	9,377	0	(9,377)
3402 H&W ACIM N/C	0	0	0	821	9,377	0	(9,377)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	981	14,357	0	(14,357)
3403 H&W CLESD N/C	0	0	0	981	14,357	0	(14,357)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	96	638	0	(638)
3502 UT ACIM N/C	0	0	0	96	638	0	(638)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	19	182	0	(182)
3503 UT CLESD N/C	0	0	0	19	182	0	(182)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	257	2,042	0	(2,041)
3602 WC ACIM N/C	0	0	0	257	2,042	0	(2,041)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	60	598	0	(598)
3603 WC CLESD N/C	0	0	0	60	598	0	(598)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	(100)	0	0	0
3701 APPLE ACIM CLERM	0	0	0	(100)	0	0	0
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	287	1,182	0	(1,182)
3702 APPLE ACIM N/C	0	0	0	287	1,182	0	(1,182)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	142	275	0	(275)
3703 APPLE CLESD N/C	0	0	0	142	275	0	(275)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	(58)	0	0	0
3704 APPLE CLESD CLER	0	0	0	(58)	0	0	0
1857326440 SIDI HLTH MS HLTH SERV	5,380	3,000	8,380	0	0	0	8,380
3900 HOURLY BENE POOL	5,380	3,000	8,380	0	0	0	8,380
1857326440 SIDI HLTH MS HLTH SERV	53,296	(200)	53,096	0	0	0	53,096
3999 CNT BENE POOL	53,296	(200)	53,096	0	0	0	53,096
Total 3000 - EMPLOYEE BENEFITS	\$58,676	\$2,800	\$61,476	\$5,427	\$61,042 ✓	\$0	\$434
4000 - SUPPLIES AND MATERIALS							
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	179	7,276	10,138	(17,413)
4002 SUPPLIES OPERING	0	0	0	179	7,276	10,138	(17,413)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	6	292	0	(292)
4009 PRINTING IN DIST	0	0	0	6	292	0	(292)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	0	14	0	(14)
4012 A V SUPPLIES	0	0	0	0	14	0	(14)
1857326440 SIDI HLTH MS HLTH SERV	22,000	0	22,000	0	0	0	22,000
4099 SPLY BUDGET POOL	22,000	0	22,000	0	0	0	22,000
Total 4000 - SUPPLIES AND MATERIALS	\$22,000	\$0	\$22,000	\$185	\$7,582 ✓	\$10,138	\$4,280
5000 - OTHER OPERATING EXPENSES							
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	0	3	0	(3)

SP000
 Status by Object for All Funds
 For the Period Ending
 06/30/04

RV, XP, TI, and TO	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Encumbrances	Available Balance
5001 POSTAGE	0	0	0	0	3	0	(3)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	0	333	0	(333)
5158 COPY MACH MAINT	0	0	0	0	333	0	(333)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	0	0	150	(150)
5161 CONTRACTS OTHER	0	0	0	0	0	150	(150)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	20	509	82	(591)
5809 LAUNDRY SERVICES	0	0	0	20	509	82	(591)
1857326440 SIDI HLTH MS HLTH SERV	5,000	0	5,000	0	0	0	5,000
5999 COE FCOL	5,000	0	5,000	0	0	0	5,000
Total 5000 - OTHER OPERATING EXPENSES	\$5,000	\$0	\$5,000	\$20	\$845 ✓	\$232	\$3,923
6000 - CAPITAL OUTLAY							
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	0	1,127	0	(1,127)
6410 COMPTR HARDWARE	0	0	0	0	1,127	0	(1,127)
1857326440 SIDI HLTH MS HLTH SERV	88,486	(24,131)	64,355	0	0	0	64,355
6999 CAP OUT BUD FCOL	88,486	(24,131)	64,355	0	0	0	64,355
Total 6000 - CAPITAL OUTLAY	\$88,486	\$(24,131)	\$64,355	\$0	\$1,127 ✓	\$0	\$63,228
Total Expense	\$431,198	\$(2,200)	\$428,998	\$37,342	\$334,411	\$10,369	\$84,218

Ledger: GL
 Report Date: 06/30/2004

Budget to Actual
 (with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1856126440

STDT ACCIDENT CT STUDENT HLTH

City College

GFR

STUDENT ACCIDENT CT HEALTH FEE

*FY 03/04
 SUMMARY*

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	42,000.00	37,202.50	0.00	4,797.50
Subtotal Object Code Prime	8800	42,000.00	37,202.50	0.00	4,797.50

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	67,200.00	61,935.50 ✓	0.00	5,264.50
Subtotal Object Code Prime	5000	67,200.00	61,935.50	0.00	5,264.50

Revenue:	42,000.00	37,202.50	0.00	4,797.50
Expenses:	67,200.00	61,935.50	0.00	5,264.50
Net:	<u>-25,200.00</u>	<u>-24,733.00</u>	<u>0.00</u>	<u>-467.00</u>

Total insurance :
 Accident - \$ 61,935.50
 Liability - \$ 4,105.85 (see next page)
\$ 66,041.35 ✓

Ledger: GL
 Report Date: 06/30/2004

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1858126440

STDT LIABTY CT HLTH SERV

City

FY 03/04

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	2,000.00	2,352.00	0.00	-352.00
Subtotal Object Code Prime	8800	2,000.00	2,352.00	0.00	-352.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	8,658.00	4,105.85 ✓	0.00	4,552.15
Subtotal Object Code Prime	5000	8,658.00	4,105.85	0.00	4,552.15

Revenue:	2,000.00	2,352.00	0.00	-352.00
Expenses:	8,658.00	4,105.85	0.00	4,552.15
Net:	<u>-6,658.00</u>	<u>-1,753.85</u>	<u>0.00</u>	<u>-4,904.15</u>

Ledger: GL
 Report Date: 06/30/2004

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1856326440 STDT ACCIDENT MS STU HEALTH SERV

MESA COLLEGE
REVENUE ACCOUNTS

FY 03/04

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	93,800.00	86,662.50	0.00	7,137.50
Subtotal Object Code Prime	8800	93,800.00	86,662.50	0.00	7,137.50

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrance</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	95,000.00	86,708.50 ✓	0.00	8,291.50
Subtotal Object Code Prime	5000	95,000.00	86,708.50	0.00	8,291.50

Revenue:	93,800.00	86,662.50	0.00	7,137.50
Expenses:	95,000.00	86,708.50	0.00	8,291.50
Net:	<u>-1,200.00</u>	<u>-46.00</u>	<u>0.00</u>	<u>-1,154.00</u>

Total Insurance:

Accident - \$ 86,708.50
 Liability - \$ 4,105.85 (see next page)
\$ 90,814.35 ✓

Ledger: GL
 Report Date: 06/30/2004

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1858326440 STDT LIABTY MS HLTH SERV

MESA FY 03/04

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	2,000.00	2,737.00	0.00	-737.00
Subtotal Object Code Prime	8800	2,000.00	2,737.00	0.00	-737.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	8,658.00	4,105.85 ✓	0.00	4,552.15
Subtotal Object Code Prime	5000	8,658.00	4,105.85	0.00	4,552.15

Revenue:	2,000.00	2,737.00	0.00	-737.00
Expenses:	8,658.00	4,105.85	0.00	4,552.15
Net:	<u>-6,658.00</u>	<u>-1,368.85</u>	<u>0.00</u>	<u>-5,289.15</u>

Worship College
GFR - 60440

9000
 Status by Object for All Funds
 For the Period Ending
 06/30/04

Fy 03/04

RV, XP, TI, and TO	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Encumbrs	Available Balance
Revenue							
8800 - LOCAL REVENUE							
1857536440 SIDL HLTH MM HLTH SERV	75,644	0	75,644	0	0	0	75,644
8801 BEG BAL LOCAL	75,644	0	75,644	0	0	0	75,644
1857536440 SIDL HLTH MM HLTH SERV	100,000	0	100,000	2,685	95,378	0	4,623
8876 HEALTH FEE	100,000	0	100,000	2,685	95,378	0	4,623
1857536440 SIDL HLTH MM HLTH SERV	5,000	0	5,000	0	3,780	0	1,220
8899 MISC LOCAL REV	5,000	0	5,000	0	3,780	0	1,220
Total 8800 - LOCAL REVENUE	\$180,644	\$0	\$180,644	\$2,685	\$99,158	\$0	\$81,487
Total Revenue	\$180,644	\$0	\$180,644	\$2,685	\$99,158	\$0	\$81,487
Expense							
1000 - ACADEMIC SALARIES							
1857536440 SIDL HLTH MM HLTH SERV	29,000	0	29,000	4,129	18,599	0	10,401
1401 ACAD DINT N/C	29,000	0	29,000	4,129	18,599	0	10,401
Total 1000 - ACADEMIC SALARIES	\$29,000	\$0	\$29,000	\$4,129	\$18,599	\$0	\$10,401
2000 - NON-ACADEMIC SALARIES							
1857536440 SIDL HLTH MM HLTH SERV	66,982	0	66,982	12,678	70,167	0	(3,185)
2301 CLSFD HRLY N/C	66,982	0	66,982	12,678	70,167	0	(3,185)
Total 2000 - NON-ACADEMIC SALARIES	\$66,982	\$0	\$66,982	\$12,678	\$70,167	\$0	\$(3,185)
3000 - EMPLOYEE BENEFITS							
1857536440 SIDL HLTH MM HLTH SERV	0	0	0	341	1,534	0	(1,534)
3102 SIRS ACIM N/C	0	0	0	341	1,534	0	(1,534)
1857536440 SIDL HLTH MM HLTH SERV	0	0	0	0	21	0	(21)
3103 SIRS ISL N/CLS	0	0	0	0	21	0	(21)
1857536440 SIDL HLTH MM HLTH SERV	0	0	0	964	5,036	0	(5,036)
3203 PERS ISL N/C	0	0	0	964	5,036	0	(5,036)
1857536440 SIDL HLTH MM HLTH SERV	0	0	0	574	2,997	0	(2,997)
3303 FICA ISL N/C	0	0	0	574	2,997	0	(2,997)
1857536440 SIDL HLTH MM HLTH SERV	0	0	0	60	283	0	(283)
3312 FMD / IM N/C	0	0	0	60	283	0	(283)
1857536440 SIDL HLTH MM HLTH SERV	0	0	0	184	1,004	0	(1,004)
3313 FMD CLSFD N/C	0	0	0	184	1,004	0	(1,004)
1857536440 SIDL HLTH MM HLTH SERV	0	0	0	1,213	6,722	0	(6,722)

\$88,766

SD000
 Status by Object for All Funds
 For the Period Ending
 06/30/04

RV, XP, TT, and TO	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Encumbrs	Available Balance
3403 HW CLSD N/C	0	0	0	1,213	6,722	0	(6,722)
1857536440 SILD HLTH MM HLTH SERV	0	0	0	19	65	0	(65)
3502 UI AC M N/C	0	0	0	19	65	0	(65)
1857536440 SILD HLTH MM HLTH SERV	0	0	0	57	222	0	(222)
3503 UI CLSD N/C	0	0	0	57	222	0	(222)
1857536440 SILD HLTH MM HLTH SERV	0	0	0	41	195	0	(195)
3602 WC AC M N/C	0	0	0	41	195	0	(195)
1857536440 SILD HLTH MM HLTH SERV	0	0	0	127	693	0	(693)
3603 WC CLSD N/C	0	0	0	127	693	0	(693)
1857536440 SILD HLTH MM HLTH SERV	0	0	0	304	773	0	(773)
3703 APPLE CLSD N/C	0	0	0	304	773	0	(773)
1857536440 SILD HLTH MM HLTH SERV	0	0	0	(175)	0	0	0
3704 APPLE CLSD CLSR	0	0	0	(175)	0	0	0
1857536440 SILD HLTH MM HLTH SERV	0	5,000	5,000	0	0	0	5,000
3900 HOURLY BENE POOL	0	5,000	5,000	0	0	0	5,000
1857536440 SILD HLTH MM HLTH SERV	13,843	0	13,843	0	0	0	13,843
3999 CONT BENE POOL	13,843	0	13,843	0	0	0	13,843
Total 3000 - EMPLOYEE BENEFITS	\$13,843	\$5,000	\$18,843	\$3,708	\$19,545	\$0	\$(702)
4000 - SUPPLIES AND MATERIALS							
1857536440 SILD HLTH MM HLTH SERV	0	0	0	135	4,405	600	(5,005)
4002 SUPPLIES OPERING	0	0	0	135	4,405	600	(5,005)
1857536440 SILD HLTH MM HLTH SERV	0	0	0	0	67	70	(136)
4005 LOCKS NOT RESALE	0	0	0	0	67	70	(136)
1857536440 SILD HLTH MM HLTH SERV	0	0	0	11	112	0	(112)
4009 PRINTING IN DIST	0	0	0	11	112	0	(112)
1857536440 SILD HLTH MM HLTH SERV	0	0	0	19	19	0	(19)
4010 PRINTING VENDOR	0	0	0	19	19	0	(19)
1857536440 SILD HLTH MM HLTH SERV	17,000	(2,000)	15,000	0	0	0	15,000
4099 SPLY BUDGET POOL	17,000	(2,000)	15,000	0	0	0	15,000
Total 4000 - SUPPLIES AND MATERIALS	\$17,000	\$(2,000)	\$15,000	\$165	\$4,603	\$670	\$9,728
5000 - OTHER OPERATING EXPENSES							
1857536440 SILD HLTH MM HLTH SERV	0	0	0	5	60	0	(59)
5001 POSITIVE	0	0	0	5	60	0	(59)
1857536440 SILD HLTH MM HLTH SERV	0	0	0	398	1,005	467	(1,471)
5008 SPEC ACTIVITIES	0	0	0	398	1,005	467	(1,471)
1857536440 SILD HLTH MM HLTH SERV	0	0	0	2,266	9,819	0	(9,819)
5161 CONTRACTS OTHER	0	0	0	2,266	9,819	0	(9,819)
1857536440 SILD HLTH MM HLTH SERV	0	0	0	75	465	0	(465)
5251 DIST MEMBERSHIP	0	0	0	75	465	0	(465)
1857536440 SILD HLTH MM HLTH SERV	0	0	0	89	341	0	(341)
5807 WASTE DISPOSAL	0	0	0	89	341	0	(341)
1857536440 SILD HLTH MM HLTH SERV	33,819	(3,000)	30,819	0	0	0	30,819

SNID
 Status by Object for All Funds
 For the Period Ending
 06/30/04

RV, XF, TL, and TO	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Encumbrances	Available Balance
5999 COE F:OL	33,819	(3,000)	30,819	0	0	0	30,819
Total 5000 - OTHER OPERATING EXPENSES	\$33,819	\$(3,000)	\$30,819	\$2,833	\$11,689 ✓	\$467	\$18,663
6000 - CAPITAL OUTLAY	20,000	0	20,000	0	0	0	20,000
1857536440 STATE HEALTH WM HEALTH SERV	20,000	0	20,000	0	0	0	20,000
6939 CAP OUT BUD POOL							
Total 6000 - CAPITAL OUTLAY	\$20,000	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Total Expense	\$180,644	\$0	\$180,644	\$23,514	\$124,603	\$1,136	\$54,905

Ledger: GL
 Report Date: 06/30/2004

Budget to Actual
 (with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1856536440 STDT ACCIDENT MM STU HLTH SERV

MIRAMAR COLLEGE
 FY 03/04

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	36,500.00	32,615.00	0.00	3,885.00
Subtotal Object Code Prime	8800	36,500.00	32,615.00	0.00	3,885.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	40,000.00	37,161.50 ✓	0.00	2,838.50
Subtotal Object Code Prime	5000	40,000.00	37,161.50	0.00	2,838.50

Revenue:	36,500.00	32,615.00	0.00	3,885.00
Expenses:	40,000.00	37,161.50	0.00	2,838.50
Net:	<u>-3,500.00</u>	<u>-4,546.50</u>	<u>0.00</u>	<u>1,046.50</u>

Total Insurance :

Accident - \$ 37,161.50
 Liability - 4,105.85 (see next page)
 \$ 41,267.35 ✓

Ledger: GL
 Report Date: 06/30/2004

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1858536440 STDT LIABTY MM HLTH SERV

MIRAMAR COLLEGE FY 03/04

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	4,000.00	5,362.00	0.00	-1,362.00
Subtotal Object Code Prime	8800	4,000.00	5,362.00	0.00	-1,362.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	8,658.00	4,105.85 ✓	0.00	4,552.15
Subtotal Object Code Prime	5000	8,658.00	4,105.85	0.00	4,552.15

Revenue:	4,000.00	5,362.00	0.00	-1,362.00
Expenses:	8,658.00	4,105.85	0.00	4,552.15
Net:	<u>-4,658.00</u>	<u>1,256.15</u>	<u>0.00</u>	<u>-5,914.15</u>

Ledger: GL
 Report Date: 06/30/2005

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1856126440 STDT ACCIDENT CT STUDENT HLTH

City GFR FY 04/05

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	28,572.00	34,250.00	0.00	-5,678.00
Subtotal Object Code Prime	8800	<u>28,572.00</u>	<u>34,250.00</u>	<u>0.00</u>	<u>-5,678.00</u>

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	68,128.00	63,778.00 ✓	0.00	4,350.00
Subtotal Object Code Prime	5000	<u>68,128.00</u>	<u>63,778.00</u>	<u>0.00</u>	<u>4,350.00</u>

Revenue:	28,572.00	34,250.00	0.00	-5,678.00
Expenses:	68,128.00	63,778.00	0.00	4,350.00
Net:	<u>-39,556.00</u>	<u>-29,528.00</u>	<u>0.00</u>	<u>-10,028.00</u>

Total insurance:

Accident - \$ 63,778.00
 Liability - \$ 2,361.37 (see next page)
\$ 66,139.37

Ledger: GL
 Report Date: 06/30/2005

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1858126440

STDT LIABTY CT HLTH SERV

CITY COLLEGE

FY 04/05

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	915.00	2,604.00	0.00	-1,689.00
Subtotal Object Code Prime	8800	915.00	2,604.00	0.00	-1,689.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	4,601.00	2,361.37 ✓	0.00	2,239.63
Subtotal Object Code Prime	5000	4,601.00	2,361.37 ✓	0.00	2,239.63

Revenue:	915.00	2,604.00	0.00	-1,689.00
Expenses:	4,601.00	2,361.37	0.00	2,239.63
Net:	<u>-3,686.00</u>	<u>242.63</u>	<u>0.00</u>	<u>-3,928.63</u>

Mesa

SDCD
 Status by Object for All Funds
 For the Period Ending
 06/30/05

FY 04/05

RV, XP, TL, and TO	Original Budget	Budget Adjstn	Adjusted Budget	Current Activity	Activity To-Date	Embr	Available Balance
Revenue							
8800 - LOCAL REVENUE							
1857326440 SIDI HLTH MS HLTH SERV	78,204	0	78,204	0	0	0	78,204
8801 BEG BAL LOCAL	78,204	0	78,204	0	0	0	78,204
1857326440 SIDI HLTH MS HLTH SERV	310,000	0	310,000	13,375	305,807	0	4,194
8876 HEALTH FEE	310,000	0	310,000	13,375	305,807	0	4,194
1857326440 SIDI HLTH MS HLTH SERV	12,000	0	12,000	368	12,943	0	(943)
8899 MISC LOCAL REV	12,000	0	12,000	368	12,943	0	(943)
Total 8800 - LOCAL REVENUE	\$400,204	\$0	\$400,204	\$13,743	\$318,750	\$0	\$81,454
Total Revenue	\$400,204	\$0	\$400,204	\$13,743	\$318,750	\$0	\$81,454
Expense							
1000 - ACADEMIC SALARIES							
1857326440 SIDI HLTH MS HLTH SERV	137,400	0	137,400	8,188	92,041	0	45,359
1201 ACIM CONT N/C	137,400	0	137,400	8,188	92,041	0	45,359
1857326440 SIDI HLTH MS HLTH SERV	1,300	0	1,300	0	0	0	1,300
1202 ACAD CONT NC OVR	1,300	0	1,300	0	0	0	1,300
1857326440 SIDI HLTH MS HLTH SERV	72,834	0	72,834	23,005	130,980	0	(58,146)
1401 ACIM ADINT N/C	72,834	0	72,834	23,005	130,980	0	(58,146)
Total 1000 - ACADEMIC SALARIES	\$211,534	\$0	\$211,534	\$31,193	\$223,021	\$0	\$(11,487)
2000 - NON-ACADEMIC SALARIES							
1857326440 SIDI HLTH MS HLTH SERV	67,574	0	67,574	4,595	61,687	0	5,887
2101 CLSD CONT N/C	67,574	0	67,574	4,595	61,687	0	5,887
1857326440 SIDI HLTH MS HLTH SERV	8,000	0	8,000	1,382	8,531	0	(531)
2301 CLSD HRLY N/C	8,000	0	8,000	1,382	8,531	0	(531)
Total 2000 - NON-ACADEMIC SALARIES	\$75,574	\$0	\$75,574	\$5,977	\$70,218	\$0	\$5,356
3000 - EMPLOYEE BENEFITS							
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	1,859	12,945	0	(12,945)
3102 SIRS ACIM N/C	0	0	0	1,859	12,945	0	(12,945)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	779	10,694	0	(10,694)
3203 PERS CLSD N/C	0	0	0	779	10,694	0	(10,694)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	284	3,894	0	(3,894)
3303 FICA CLSD N/C	0	0	0	284	3,894	0	(3,894)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	291	1,847	0	(1,847)

\$293,239

SDCO
 Status by Object for All Funds
 For the Period Ending
 06/30/05

RV,XP,TL, and TO	Original Budget	Budget Adjstmn	Adjusted Budget	Current Activity	Activity To-Date	Encumbr	Available Balance
3312 FMD ACTM N/C	0	0	0	291	1,847	0	(1,847)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	86	1,126	0	(1,126)
3313 FMD CLSFD N/C	0	0	0	86	1,126	0	(1,126)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	681	8,279	0	(8,278)
3402 H&W ACTM N/C	0	0	0	681	8,279	0	(8,278)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	1,046	14,053	0	(14,053)
3403 H&W CLSFD N/C	0	0	0	1,046	14,053	0	(14,053)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	185	1,398	0	(1,398)
3502 UI ACTM N/C	0	0	0	185	1,398	0	(1,398)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	38	456	0	(456)
3503 UI CLSFD N/C	0	0	0	38	456	0	(456)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	312	2,174	0	(2,173)
3602 WC ACTM N/C	0	0	0	312	2,174	0	(2,173)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	60	702	0	(702)
3603 WC CLSFD N/C	0	0	0	60	702	0	(702)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	(122)	0	0	0
3701 APPLE ACTM CLSM	0	0	0	(122)	0	0	0
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	331	1,575	0	(1,574)
3702 APPLE ACTM N/C	0	0	0	331	1,575	0	(1,574)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	104	793	0	(793)
3703 APPLE CLSFD N/C	0	0	0	104	793	0	(793)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	(52)	0	0	0
3704 APPLE CLSFD CLSR	0	0	0	(52)	0	0	0
1857326440 SIDI HLTH MS HLTH SERV	5,380	0	5,380	0	0	0	5,380
3900 HOURLY BENE POOL	5,380	0	5,380	0	0	0	5,380
1857326440 SIDI HLTH MS HLTH SERV	61,352	0	61,352	0	0	0	61,352
3999 CONT BENE POOL	61,352	0	61,352	0	0	0	61,352
Total 3000 - EMPLOYEE BENEFITS	\$66,732	\$0	\$66,732	\$5,883	\$59,934	\$0	\$6,798
4000 - SUPPLIES AND MATERIALS							
1857326440 SIDI HLTH MS HLTH SERV	10,138	0	10,138	0	8,308	0	1,830
4001 SUPPLY PR YR ENC	10,138	0	10,138	0	8,308	0	1,830
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	118	2,060	0	(2,060)
4002 SUPPLIES OPERING	0	0	0	118	2,060	0	(2,060)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	16	222	0	(222)
4009 PRINTING IN DIST	0	0	0	16	222	0	(222)
1857326440 SIDI HLTH MS HLTH SERV	23,300	0	23,300	0	0	0	23,300
4099 SPLY BUDGET POOL	23,300	0	23,300	0	0	0	23,300
Total 4000 - SUPPLIES AND MATERIALS	\$33,438	\$0	\$33,438	\$135	\$10,590	\$0	\$22,848
5000 - OTHER OPERATING EXPENSES							
1857326440 SIDI HLTH MS HLTH SERV	232	0	232	0	232	0	0
5004 PR YR OCE ENLIME	232	0	232	0	232	0	0
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	0	302	0	(302)

SOID
Status by Object for All Funds
For the Period ending
06/30/05

RV, XP, TI, and TO	Original Budget	Budget Adj sum	Adjusted Budget	Current Activity	Activity To-Date	Encumbr	Available Balance
5158 COPY MACH MAINT	0	0	0	0	302	0	(302)
1857326440 SIDI HLTH MS HLTH SERV	0	0	0	194	320	0	(320)
5809 LAUNDRY SERVICES	0	0	0	194	320	0	(320)
1857326440 SIDI HLTH MS HLTH SERV	5,000	0	5,000	0	0	0	5,000
5999 COE POOL	5,000	0	5,000	0	0	0	5,000
Total 5000 - OTHER OPERATING EXPENSES	\$5,232	\$0	\$5,232	\$194	\$854	\$0	\$4,378
6000 - CAPITAL OUTLAY							
1857326440 SIDI HLTH MS HLTH SERV	5,078	0	5,078	0	0	0	5,078
6999 CAP OUT BUD POOL	5,078	0	5,078	0	0	0	5,078
Total 6000 - CAPITAL OUTLAY	\$5,078	\$0	\$5,078	\$0	\$0	\$0	\$5,078
Total Expense	\$397,588	\$0	\$397,588	\$43,381	\$364,617	\$0	\$32,971

Ledger: GL
 Report Date: 06/30/2005

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1856326440 STDT ACCIDENT MS STU HELTH SERV

MESA COLLEGE FY 04/05

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	63,866.00	77,910.00	0.00	-14,044.00
Subtotal Object Code Prime	8800	63,866.00	77,910.00	0.00	-14,044.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	95,380.00	89,289.00 ✓	0.00	6,091.00
Subtotal Object Code Prime	5000	95,380.00	89,289.00	0.00	6,091.00

Revenue:	63,866.00	77,910.00	0.00	-14,044.00
Expenses:	95,380.00	89,289.00	0.00	6,091.00
Net:	<u>-31,514.00</u>	<u>-11,379.00</u>	<u>0.00</u>	<u>-20,135.00</u>

Total insurance:

Accident - \$ 89,289.00
 Liability - \$ 2,361.37 (see next page)
\$ 91,650.37 ✓

Ledger: GL
 Report Date: 06/30/2005

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1858326440

STDT LIABTY MS HLTH SERV

MESA COLLEGE

FY 04/05

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	1,415.00	2,849.00	0.00	-1,434.00
Subtotal Object Code Prime	8800	1,415.00	2,849.00	0.00	-1,434.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	4,601.00	2,361.37 ✓	0.00	2,239.63
Subtotal Object Code Prime	5000	4,601.00	2,361.37	0.00	2,239.63

Revenue:	1,415.00	2,849.00	0.00	-1,434.00
Expenses:	4,601.00	2,361.37	0.00	2,239.63
Net:	<u>-3,186.00</u>	<u>487.63</u>	<u>0.00</u>	<u>-3,673.63</u>

Marian College

SDOP
Status by Object for All Funds
For the Period Ending
06/30/05

FY 04/05

RV,XP,TT, and TO	Original Budget	Budget Adjstm	Adjusted Budget	Current Activity	Activity To-Date	Encumbr	Available Balance
Revenue							
8800 - LOCAL REVENUE							
1857536440 SIDI HLTH MM HLTH SERV	50,198	0	50,198	0	0	0	50,198
8801 BEG BAL LOCAL	50,198	0	50,198	0	0	0	50,198
1857536440 SIDI HLTH MM HLTH SERV	100,000	0	100,000	5,341	101,371	0	(1,371)
8876 HEALTH FEE	100,000	0	100,000	5,341	101,371	0	(1,371)
1857536440 SIDI HLTH MM HLTH SERV	5,000	0	5,000	0	5,952	0	(952)
8899 MISC LOCAL REV	5,000	0	5,000	0	5,952	0	(952)
Total 8800 - LOCAL REVENUE	\$155,198	\$0	\$155,198	\$5,341	\$107,323	\$0	\$47,875
Total Revenue	\$155,198	\$0	\$155,198	\$5,341	\$107,323	\$0	\$47,875
Expense							
1000 - ACADEMIC SALARIES							
1857536440 SIDI HLTH MM HLTH SERV	20,000	0	20,000	1,514	6,317	0	13,683
1401 ACIM ADINT N/C	20,000	0	20,000	1,514	6,317	0	13,683
Total 1000 - ACADEMIC SALARIES	\$20,000	\$0	\$20,000	\$1,514	\$6,317	\$0	\$13,683
2000 - NON-ACADEMIC SALARIES							
1857536440 SIDI HLTH MM HLTH SERV	70,000	0	70,000	12,938	68,442	0	1,558
2301 CLSD HRLY N/C	70,000	0	70,000	12,938	68,442	0	1,558
Total 2000 - NON-ACADEMIC SALARIES	\$70,000	\$0	\$70,000	\$12,938	\$68,442	\$0	\$1,558
3000 - EMPLOYEE BENEFITS							
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	66	140	0	(140)
3102 STRS ACIM N/C	0	0	0	66	140	0	(140)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	9	25	0	(25)
3103 STRS CLSD N/C	0	0	0	9	25	0	(25)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	849	4,352	0	(4,352)
3203 STRS CLSD N/C	0	0	0	849	4,352	0	(4,352)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	529	2,711	0	(2,711)
3303 FICA CLSD N/C	0	0	0	529	2,711	0	(2,711)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	22	92	0	(92)
3312 FMO ACIM N/C	0	0	0	22	92	0	(92)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	188	992	0	(992)
3313 FMO CLSD N/C	0	0	0	188	992	0	(992)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	1,329	7,627	0	(7,627)

\$74,759

SOCOD
 Status by Object for All Funds
 For the Period Ending
 06/30/05

RV, XP, TT, and TO	Original Budget	Budget Adjstun	Adjusted Budget	Current Activity	Activity To-Date	Enclbr	Available Balance
3403 H&W CLSFD N/C	0	0	0	1,329	7,627	0	(7,627)
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	6	38	0	(38)
3502 UI ACIM N/C	0	0	0	6	38	0	(38)
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	74	435	0	(434)
3503 UI CLSFD N/C	0	0	0	74	435	0	(434)
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	15	63	0	(63)
3602 WC ACIM N/C	0	0	0	15	63	0	(63)
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	129	684	0	(684)
3603 WC CLSFD N/C	0	0	0	129	684	0	(684)
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	(34)	0	0	0
3701 APPLE ACIM CLSRM	0	0	0	(34)	0	0	0
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	61	173	0	(173)
3702 APPLE ACIM N/C	0	0	0	61	173	0	(173)
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	293	914	0	(914)
3703 APPLE CLSFD N/C	0	0	0	293	914	0	(914)
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	(132)	0	0	0
3704 APPLE CLSFD CLSR	0	0	0	(132)	0	0	0
1857536440 SIDD HLTH MM HLTH SERV	7,200	0	7,200	0	0	0	7,200
3500 HO RLY BENE POOL	7,200	0	7,200	0	0	0	7,200
1857536440 SIDD HLTH MM HLTH SERV	13,738	0	13,738	0	0	0	13,738
3509 COM BENE POOL	13,738	0	13,738	0	0	0	13,738
Total 300 - EMPLOYEE BENEFITS	\$20,938	\$0	\$20,938	\$3,403	\$18,247 ✓	\$0	\$2,691
400 - SUPPLIES AND MATERIALS							
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	352	5,298	0	(5,298)
4002 SUPPLIES OPERING	0	0	0	352	5,298	0	(5,298)
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	0	75	0	(74)
4005 BOOKS NOT RESALE	0	0	0	0	75	0	(74)
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	5	116	0	(116)
4009 PRINTING IN DIST	0	0	0	5	116	0	(116)
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	0	150	0	(150)
4002 OFFER HARD <\$200	0	0	0	0	150	0	(150)
1857536440 SIDD HLTH MM HLTH SERV	10,000	0	10,000	0	0	0	10,000
4009 SALY BUDGET POOL	10,000	0	10,000	0	0	0	10,000
Total 400 - SUPPLIES AND MATERIALS	\$10,000	\$0	\$10,000	\$357	\$5,639 ✓	\$0	\$4,361
500 - OTHER OPERATING EXPENSES							
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	5	53	0	(52)
5001 POSTAGE	0	0	0	5	53	0	(52)
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	350	1,441	0	(1,441)
5008 SPEC ACTIVITIES	0	0	0	350	1,441	0	(1,441)
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	4	161	0	(161)
5001 CONTRACTS OTHER	0	0	0	4	161	0	(161)
1857536440 SIDD HLTH MM HLTH SERV	0	0	0	0	315	0	(315)

SICOP
Status by Object for All Funds
For the Period Ending
06/30/05

RV, XP, TL, and TO	Original Budget	Budget Adjsum	Adjusted Budget	Current Activity	Activity To-Date	Encumbr	Available Balance
5301 DIST MEMBERSHIP	0	0	0	0	315	0	(315)
185753440 FIDT HLIH MM HLIH SERV	0	0	0	0	340	0	(340)
5303 PROFESSIONAL SVCS	0	0	0	0	340	0	(340)
185753640 FIDT HLIH MM HLIH SERV	0	0	0	(380)	1,306	0	(1,306)
5352 TRAVEL & CONFENC	0	0	0	(380)	1,306	0	(1,306)
185753440 FIDT HLIH MM HLIH SERV	0	0	0	92	1,359	0	(359)
5307 WASTE DISPOSAL	0	0	0	92	359	0	(359)
185753440 FIDT HLIH MM HLIH SERV	20,000	0	20,000	0	0	0	20,000
5999 OCE FOOL	20,000	0	20,000	0	0	0	20,000
Total 5000 - OTHER OPERATING EXPENSES	\$20,000	\$0	\$20,000	\$71	\$3,974	\$0	\$16,026
6000 - CAPITAL OUTLAY							
185753440 FIDT HLIH MM HLIH SERV	14,260	0	14,260	0	0	0	14,260
6009 CIP OUT BLD FOOL	14,260	0	14,260	0	0	0	14,260
Total 6000 - CAPITAL OUTLAY	\$14,260	\$0	\$14,260	\$0	\$0	\$0	\$14,260
Total Expense:	\$155,198	\$0	\$155,198	\$18,284	\$102,619	\$0	\$52,579

Ledger: GL
Report Date: 06/30/2005

Budget to Actual
(with Encumbrances)

Period: 12
Budget Level: OB

Org. Key: 1856536440 STDT ACCIDNT MM STU HLTH SERV

MIRAMAR COLLEGE
REVENUE ACCOUNTS
FY 04/05

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	24,422.00	30,492.50	0.00	-6,070.50
Subtotal Object Code Prime	8800	24,422.00	30,492.50	0.00	-6,070.50

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	40,877.00	38,267.00 ✓	0.00	2,610.00
Subtotal Object Code Prime	5000	40,877.00	38,267.00	0.00	2,610.00

Revenue:	24,422.00	30,492.50	0.00	-6,070.50
Expenses:	40,877.00	38,267.00	0.00	2,610.00
Net:	<u>-16,455.00</u>	<u>-7,774.50</u>	<u>0.00</u>	<u>-8,680.50</u>

Total Insurance:

Accident - \$ 38,267.00
Liability - \$ 2,361.37 (see next page)
\$ 40,628.37 ✓

Ledger: GL
 Report Date: 06/30/2005

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1858536440 STDT LIABTY MM HLTH SERV

MIRAMAR COLLEGE
REVENUE ACCOUNTS

FY 04/05

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	3,013.00	5,544.00	0.00	-2,531.00
Subtotal Object Code Prime	8800	3,013.00	5,544.00	0.00	-2,531.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	4,601.00	2,361.37 ✓	0.00	2,239.63
Subtotal Object Code Prime	5000	4,601.00	2,361.37	0.00	2,239.63

Revenue:	3,013.00	5,544.00	0.00	-2,531.00
Expenses:	4,601.00	2,361.37	0.00	2,239.63
Net:	<u>-1,588.00</u>	<u>3,182.63</u>	<u>0.00</u>	<u>-4,770.63</u>

Fiscal Year: 2006

Budget to Actual Report
For Period Ending 06/30/06

1856 Student Accident Insurance 13015 Student Health Services

FY 05/06

WITH GLS DETAIL FUND - 1856 AND WITH GLS SUBDISCIPLINE - 6440

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1856-13015-644000-8878 Student Health	33,500-	0	33,500-	2,450.00-	35,047.50-	0.00	0.00	1,547.50
8878 Student Insurance Fee	33,500-	0	33,500-	2,450.00-	35,047.50-	0.00	0.00	1,547.50
TOTAL 8800 LOCAL REVENUE	33,500-	0	33,500-	2,450.00-	35,047.50-	0.00	0.00	1,547.50
TOTAL REVENUE	33,500-	0	33,500-	2,450.00-	35,047.50-	0.00	0.00	1,547.50
12-1856-13015-644000-5986 Student Health	70,031	70,031-	0	0.00	67,113.00	0.00	0.00	67,113.00-
5986 Premium Student Insurance	70,031	70,031-	0	0.00	67,113.00 ✓	0.00	0.00	67,113.00-
TOTAL 8800 LOCAL REVENUE	70,031	70,031-	0	0.00	67,113.00 ✓	0.00	0.00	67,113.00-
5000 OTHER OPERATING EXPS								
12-1856-13015-644000-5999 Student Health	0	70,031	70,031	0.00	0.00	0.00	0.00	70,031.00
5999 Other Operating Expenses Pool	0	70,031	70,031	0.00	0.00	0.00	0.00	70,031.00
TOTAL 5000 OTHER OPERATING EXPS	0	70,031	70,031	0.00	0.00	0.00	0.00	70,031.00
TOTAL EXPENDITURES	70,031	0	70,031	0.00	67,113.00	0.00	0.00	2,918.00
13015 Student Health Services	36,531	0	36,531	2,450.00-	32,065.50	0.00	0.00	4,465.50

Total Insurance:

Accident \$ 67,113.00
 Liability 4,066.00 (see next page)
\$ 71,179.00 ✓

11/12/06

Fiscal Year: 2006

City *CFR*

WITH GLS DETAIL FUND = 1858 AND WITH GLS SUBDISCIPLINE = 6440

San Diego Community College District

Budget to Actual Report

For Period Ending 06/30/06

13015 Student Health Services

Page: 1

FY 05/06

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1858-13015-644000-8878 Student Health	2,600-	0	2,600-	0.00	2,674.00-	0.00	0.00	74.00
8878 Student Insurance Fee	2,600-	0	2,600-	0.00	2,674.00-	0.00	0.00	74.00
TOTAL 8800 LOCAL REVENUE	2,600-	0	2,600-	0.00	2,674.00-	0.00	0.00	74.00
TOTAL REVENUE	2,600-	0	2,600-	0.00	2,674.00-	0.00	0.00	74.00
5000 OTHER OPERATING EXPS								
12-1858-13015-644000-5986 Student Health	7,760	7,760-	0	0.00	4,066.00	0.00	0.00	4,066.00-
5986 Premium Student Insurance	7,760	7,760-	0	0.00	4,066.00	0.00	0.00	4,066.00-
TOTAL 8800 LOCAL REVENUE	7,760	7,760-	0	0.00	4,066.00	0.00	0.00	4,066.00-
5000 OTHER OPERATING EXPS								
12-1858-13015-644000-5999 Student Health	0	7,760	7,760	0.00	0.00	0.00	0.00	7,760.00
5999 Other Operating Expenses Pool	0	7,760	7,760	0.00	0.00	0.00	0.00	7,760.00
TOTAL 5000 OTHER OPERATING EXPS	0	7,760	7,760	0.00	0.00	0.00	0.00	7,760.00
TOTAL EXPENDITURES	7,760	0	7,760	0.00	4,066.00	0.00	0.00	3,694.00
13015 Student Health Services	5,160	0	5,160	0.00	1,392.00	0.00	0.00	3,768.00

11/06/08

Fiscal Year: 2006

Mesa College GFR

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/06

FY 05/06

23240 Student Health Services 644000 Student Health Services

WITH GLS DETAIL FUND - 1857

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
12-1857-23240-644000-8801 Student Health	32,337-	0	32,337-	0.00	0.00	0.00	0.00	32,337.00-
8801 Beginning Balance Local Rev	32,337-	0	32,337-	0.00	0.00	0.00	0.00	32,337.00-
TOTAL 3000 BENEFITS	32,337-	0	32,337-	0.00	0.00	0.00	0.00	32,337.00-
8800 LOCAL REVENUE								
12-1857-23240-644000-8876 Student Health	315,000-	0	315,000-	13,363.50-	280,373.50-	0.00	0.00	34,626.50-
8876 Health Fee	315,000-	0	315,000-	13,363.50-	280,373.50-	0.00	0.00	34,626.50-
12-1857-23240-644000-8899 Student Health	13,000-	0	13,000-	460.00-	12,455.90-	0.00	0.00	544.10-
8899 Other Misc Local	13,000-	0	13,000-	460.00-	12,455.90-	0.00	0.00	544.10-
TOTAL 8800 LOCAL REVENUE	328,000-	0	328,000-	13,823.50-	292,829.40-	0.00	0.00	35,170.60-
TOTAL REVENUE	360,337-	0	360,337-	13,823.50-	292,829.40-	0.00	0.00	67,507.60-
1000 ACADEMIC SALARIES								
12-1857-23240-644000-1201 Student Health	0	0	0	5,903.00	66,929.36	0.00	0.00	66,929.36-
1201 Academic Contract Nonclsr	0	0	0	5,903.00	66,929.36	0.00	0.00	66,929.36-
12-1857-23240-644000-1203 Student Health	0	0	0	3,233.47	25,675.60	0.00	0.00	25,675.60-
1203 Academic Prorata Cont Nonclsr	0	0	0	3,233.47	25,675.60	0.00	0.00	25,675.60-
12-1857-23240-644000-1401 Student Health	0	0	0	11,426.35	98,925.61	0.00	0.00	98,925.61-
1401 Academic Adjunct Nonclsr	0	0	0	11,426.35	98,925.61	0.00	0.00	98,925.61-
12-1857-23240-644000-1999 Student Health	141,097	61,307	202,404	0.00	0.00	0.00	0.00	202,404.00
1999 Academic Sal Pool	141,097	61,307	202,404	0.00	0.00	0.00	0.00	202,404.00
TOTAL 1000 ACADEMIC SALARIES	141,097	61,307	202,404	20,562.82	191,530.57	0.00	0.00	10,873.43
2000 NON-ACADEMIC SALARIES								
12-1857-23240-644000-2101 Student Health	0	0	0	4,878.58	58,653.07	0.00	0.00	58,653.07-
2101 Classified Contract Non-Clsr	0	0	0	4,878.58	58,653.07	0.00	0.00	58,653.07-
12-1857-23240-644000-2301 Student Health	0	0	0	367.50	5,998.15	0.00	0.00	5,998.15-
2301 Classified Hourly Nonclassrm	0	0	0	367.50	5,998.15	0.00	0.00	5,998.15-
12-1857-23240-644000-2999 Student Health	129,721	58,691-	71,030	0.00	0.00	0.00	0.00	71,030.00
2999 Classified Sal Pool	129,721	58,691-	71,030	0.00	0.00	0.00	0.00	71,030.00
TOTAL 2000 NON-ACADEMIC SALARIES	129,721	58,691-	71,030	5,246.08	64,651.22	0.00	0.00	6,378.78
3000 BENEFITS								
12-1857-23240-644000-3102 Student Health	0	0	0	1,038.47	9,982.50	0.00	0.00	9,982.50-
3102 Stra Academic Nonclassrm	0	0	0	1,038.47	9,982.50	0.00	0.00	9,982.50-
12-1857-23240-644000-3203 Student Health	0	0	0	786.22	9,452.45	0.00	0.00	9,452.45-
3203 Pers Classified Nonclassroom	0	0	0	786.22	9,452.45	0.00	0.00	9,452.45-
12-1857-23240-644000-3303 Student Health	0	0	0	299.88	3,614.66	0.00	0.00	3,614.66-
3303 Fica Classified Nonclassroom	0	0	0	299.88	3,614.66	0.00	0.00	3,614.66-
12-1857-23240-644000-3311 Student Health	0	0	0	5.03-	0.00	0.00	0.00	0.00
3311 Medicare Academic Classrm	0	0	0	5.03-	0.00	0.00	0.00	0.00

\$256,182

11/06/08

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/06

Fiscal Year: 2006

23240 Student Health Services 644000 Student Health Services

WITH GLS DETAIL FUND = 1857

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
12-1857-23240-644000-3312 Student Health	0	0	0	303.37	2,699.87	0.00	0.00	2,699.87-
3312 Medicare Academic Nonclsr	0	0	0	303.37	2,699.87	0.00	0.00	2,699.87-
12-1857-23240-644000-3313 Student Health	0	0	0	75.46	932.30	0.00	0.00	932.30-
3313 Medicare Classified N/Classrm	0	0	0	75.46	932.30	0.00	0.00	932.30-
12-1857-23240-644000-3402 Student Health	0	0	0	734.44	8,630.70	0.00	0.00	8,630.70-
3402 H&W Academic Nonclassroom	0	0	0	734.44	8,630.70	0.00	0.00	8,630.70-
12-1857-23240-644000-3403 Student Health	0	0	0	1,081.97	16,091.39	0.00	0.00	16,091.39-
3403 H&W Classified Nonclassroom	0	0	0	1,081.97	16,091.39	0.00	0.00	16,091.39-
12-1857-23240-644000-3501 Student Health	0	0	0	1.56-	0.00	0.00	0.00	0.00
3501 Unemployment Academic Clsrn	0	0	0	1.56-	0.00	0.00	0.00	0.00
12-1857-23240-644000-3502 Student Health	0	0	0	94.10	861.94	0.00	0.00	861.94-
3502 Unemployment Academic Nclsrn	0	0	0	94.10	861.94	0.00	0.00	861.94-
12-1857-23240-644000-3503 Student Health	0	0	0	23.60	290.92	0.00	0.00	290.92-
3503 Unemployment Clsfd N/Classrm	0	0	0	23.60	290.92	0.00	0.00	290.92-
12-1857-23240-644000-3601 Student Health	0	0	0	3.47-	0.00	0.00	0.00	0.00
3601 Workers Comp Acdm Clsrn	0	0	0	3.47-	0.00	0.00	0.00	0.00
12-1857-23240-644000-3602 Student Health	0	0	0	209.10	1,915.31	0.00	0.00	1,915.31-
3602 Workers Comp Acdm Nonclar	0	0	0	209.10	1,915.31	0.00	0.00	1,915.31-
12-1857-23240-644000-3603 Student Health	0	0	0	52.47	646.56	0.00	0.00	646.56-
3603 Workers Comp Clsfd Nclsrn	0	0	0	52.47	646.56	0.00	0.00	646.56-
12-1857-23240-644000-3701 Student Health	0	0	0	351.21-	0.00	0.00	0.00	0.00
3701 Apple Academic Classroom	0	0	0	351.21-	0.00	0.00	0.00	0.00
12-1857-23240-644000-3702 Student Health	0	0	0	486.34	1,110.68	0.00	0.00	1,110.68-
3702 Apple Academic Nonclassrm	0	0	0	486.34	1,110.68	0.00	0.00	1,110.68-
12-1857-23240-644000-3703 Student Health	0	0	0	46.97	224.94	0.00	0.00	224.94-
3703 Apple Classified Nonclassroom	0	0	0	46.97	224.94	0.00	0.00	224.94-
12-1857-23240-644000-3704 Student Health	0	0	0	33.19-	0.00	0.00	0.00	0.00
3704 Apple Classified Classroom	0	0	0	33.19-	0.00	0.00	0.00	0.00
12-1857-23240-644000-3999 Student Health	70,903	0	70,903	0.00	0.00	0.00	0.00	70,903.00
3999 Contract Budgeted Benefit Pool	70,903	0	70,903	0.00	0.00	0.00	0.00	70,903.00
TOTAL 3000 BENEFITS	70,903	0	70,903	4,837.93	56,454.22 ✓	0.00	0.00	14,448.78
4000 SUPPLIES AND MATERIALS								
12-1857-23240-644000-4002 Student Health	0	0	0	503.75	9,562.71	368.60	0.00	9,931.31-
4002 Supplies Operating	0	0	0	503.75	9,562.71	368.60	0.00	9,931.31-
12-1857-23240-644000-4009 Student Health	0	0	0	46.51	211.98	0.00	0.00	211.98-
4009 Supplies - Printing By Vendor	0	0	0	46.51	211.98	0.00	0.00	211.98-
12-1857-23240-644000-4012 Student Health	0	0	0	0.00	68.25	0.00	0.00	68.25-
4012 Supplies - Audio Visual	0	0	0	0.00	68.25	0.00	0.00	68.25-
12-1857-23240-644000-4999 Student Health	13,000	0	13,000	0.00	0.00	0.00	0.00	13,000.00
4999 Supplies - Budget Pool	13,000	0	13,000	0.00	0.00	0.00	0.00	13,000.00
TOTAL 4000 SUPPLIES AND MATERIALS	13,000	0	13,000	550.26	9,842.94 ✓	368.60	0.00	2,788.46
5000 OTHER OPERATING EXPS								
12-1857-23240-644000-5001 Student Health	0	0	0	1.56	20.92	0.00	0.00	20.92-

11/06/08

San Diego Community College District
 Budget to Actual Report
 For Period Ending 06/30/06

Fiscal Year: 2006

23240 Student Health Services 644000 Student Health Services

WITH GLS.DETAIL.FUND = 1857

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
5001 Postage	0	0	0	1.56	20.92	0.00	0.00	20.92-
12-1857-23240-644000-5155 Student Healt	0	0	0	213.49	368.21	0.00	0.00	368.21-
5155 Contracts For Service	0	0	0	213.49	368.21	0.00	0.00	368.21-
12-1857-23240-644000-5161 Student Healt	0	0	0	0.00	200.00	0.00	0.00	200.00-
5161 Contracts-Other	0	0	0	0.00	200.00	0.00	0.00	200.00-
12-1857-23240-644000-5830 Student Healt	0	0	0	0.00	178.06	0.00	0.00	178.06-
5830 Laundry Services	0	0	0	0.00	178.06	0.00	0.00	178.06-
12-1857-23240-644000-5999 Student Healt	1,000	0	1,000	0.00	0.00	0.00	0.00	1,000.00
5999 Other Operating Expenses Pool	1,000	0	1,000	0.00	0.00	0.00	0.00	1,000.00
TOTAL 5000 OTHER OPERATING EKPS	1,000	0	1,000	215.05	767.19 ✓	0.00	0.00	232.81
6000 CAPITAL OUTLAY								
12-1857-23240-644000-6203 Student Healt	0	0	0	196.00	196.00	0.00	0.00	196.00-
6203 Building Minor Improve/Alterat	0	0	0	196.00	196.00	0.00	0.00	196.00-
12-1857-23240-644000-6999 Student Healt	2,000	0	2,000	0.00	0.00	0.00	0.00	2,000.00
6999 Capital Outlay Budget Pool	2,000	0	2,000	0.00	0.00	0.00	0.00	2,000.00
TOTAL 6000 CAPITAL OUTLAY	2,000	0	2,000	196.00	196.00 ✓	0.00	0.00	1,804.00
TOTAL EXPENDITURES	357,721	2,616	360,337	31,608.14	323,442.14	368.60	0.00	36,526.26
644000 Student Health Services	2,616-	2,616	0	17,784.64	30,612.74	368.60	0.00	30,981.34-
23240 Student Health Services	0	0	0	17,784.64	30,612.74	368.60	0.00	30,981.34-

11/12/08

San Diego Community College District
 Budget to Actual Report
 For Period Ending 06/30/06

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Fiscal Year: 2006

1856 Student Accident Insurance 23241 Student Accident Ins

FY 05/06

WITH GLS.DETAIL.FUND = 1856 AND WITH GLS.SUBDISCIPLINE = 6440

Mesa College - GFR

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
12-1856-23241-644000-8878 Student Accid	75,000-	0	75,000-	4,527.50-	71,592.50-	0.00	0.00	3,407.50-
8878 Student Insurance Fee	75,000-	0	75,000-	4,527.50-	71,592.50-	0.00	0.00	3,407.50-
TOTAL 5000 OTHER OPERATING EXPS	75,000-	0	75,000-	4,527.50-	71,592.50-	0.00	0.00	3,407.50-
TOTAL REVENUE	75,000-	0	75,000-	4,527.50-	71,592.50-	0.00	0.00	3,407.50-
12-1856-23241-644000-5986 Student Accid	70,031	0	70,031	0.00	67,113.00	0.00	0.00	2,918.00
5986 Premium Student Insurance	70,031	0	70,031	0.00	67,113.00 ✓	0.00	0.00	2,918.00
TOTAL 5000 OTHER OPERATING EXPS	70,031	0	70,031	0.00	67,113.00	0.00	0.00	2,918.00
TOTAL EXPENDITURES	70,031	0	70,031	0.00	67,113.00 ✓	0.00	0.00	2,918.00
23241 Student Accident Ins	4,969-	0	4,969-	4,527.50-	4,479.50-	0.00	0.00	489.50-

Total insurance :

Accident \$67,113.00
 Liability \$4,066.00 (see next page)
\$71,179.00 ✓

11/12/08

Fiscal Year: 2006

Mesa GFR

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/06

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23242 Student Liability Ins

FY 05/06

WITH GLS DETAIL FUND = 1858 AND WITH GLS SUBDISCIPLINE = 6440

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1858-23242-644000-8878 Student Liabi	2,800-	0	2,800-	105.00-	2,863.00-	0.00	0.00	63.00
8878 Student Insurance Fee	2,800-	0	2,800-	105.00-	2,863.00-	0.00	0.00	63.00
TOTAL 5000 OTHER OPERATING EXPS	2,800-	0	2,800-	105.00-	2,863.00-	0.00	0.00	63.00
TOTAL REVENUE	2,800-	0	2,800-	105.00-	2,863.00-	0.00	0.00	63.00
5000 OTHER OPERATING EXPS								
12-1858-23242-644000-5986 Student Liabi	7,761	0	7,761	0.00	4,066.00	0.00	0.00	3,695.00
5986 Premium Student Insurance	7,761	0	7,761	0.00	4,066.00 ✓	0.00	0.00	3,695.00
TOTAL 8800 LOCAL REVENUE	7,761	0	7,761	0.00	4,066.00	0.00	0.00	3,695.00
TOTAL EXPENDITURES	7,761	0	7,761	0.00	4,066.00 ✓	0.00	0.00	3,695.00
23242 Student Liability Ins	4,961	0	4,961	105.00-	1,203.00	0.00	0.00	3,758.00

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San Diego Community College District
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For Period Ending 06/30/06

FY 05/06

Fiscal Year: 2006

M. M. GFR

33054 Student Health Services 644000 Student Health Services

WITH GLS DETAIL FUND * 1857

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1857-33054-644000-8801 Student Health	54,902-	0	54,902-	0.00	0.00	0.00	0.00	54,902.00-
8801 Beginning Balance Local Rev	54,902-	0	54,902-	0.00	0.00	0.00	0.00	54,902.00-
12-1857-33054-644000-8876 Student Health	100,000-	0	100,000-	5,886.00-	103,578.50-	0.00	0.00	3,578.50
8876 Health Fee	100,000-	0	100,000-	5,886.00-	103,578.50-	0.00	0.00	3,578.50
12-1857-33054-644000-8899 Student Health	6,000-	0	6,000-	252.00-	4,202.00-	0.00	0.00	1,798.00-
8899 Other Misc Local	6,000-	0	6,000-	252.00-	4,202.00-	0.00	0.00	1,798.00-
TOTAL 8800 LOCAL REVENUE	160,902-	0	160,902-	6,138.00-	107,780.50-	0.00	0.00	53,121.50-
TOTAL REVENUE	160,902-	0	160,902-	6,138.00-	107,780.50-	0.00	0.00	53,121.50-
1000 ACADEMIC SALARIES								
12-1857-33054-644000-1401 Student Health	15,000	0	15,000	1,080.00	8,973.02	0.00	0.00	6,026.98
1401 Academic Adjunct Nonclsroom	15,000	0	15,000	1,080.00	8,973.02	0.00	0.00	6,026.98
TOTAL 1000 ACADEMIC SALARIES	15,000	0	15,000	1,080.00	8,973.02	0.00	0.00	6,026.98
12-1857-33054-644000-2101 Student Health	60,689	10,000-	50,689	4,604.00	48,927.00	0.00	0.00	1,762.00
2101 Classified Contract Non-Clsrm	60,689	10,000-	50,689	4,604.00	48,927.00	0.00	0.00	1,762.00
TOTAL 1000 ACADEMIC SALARIES	60,689	10,000-	50,689	4,604.00	48,927.00	0.00	0.00	1,762.00
2000 NON-ACADEMIC SALARIES								
12-1857-33054-644000-2301 Student Health	20,000	10,000	30,000	4,993.93	29,658.73	0.00	0.00	341.27
2301 Classified Hourly Nonclassrm	20,000	10,000	30,000	4,993.93	29,658.73	0.00	0.00	341.27
TOTAL 2000 NON-ACADEMIC SALARIES	20,000	10,000	30,000	4,993.93	29,658.73	0.00	0.00	341.27
3000 BENEFITS								
12-1857-33054-644000-3102 Student Health	0	0	0	0.00	265.08	0.00	0.00	265.08-
3102 Stra Academic Nonclassrm	0	0	0	0.00	265.08	0.00	0.00	265.08-
12-1857-33054-644000-3203 Student Health	0	0	0	419.70	4,747.42	0.00	0.00	4,747.42-
3203 Pers Classified Nonclassroom	0	0	0	419.70	4,747.42	0.00	0.00	4,747.42-
12-1857-33054-644000-3303 Student Health	0	0	0	285.92	3,309.94	0.00	0.00	3,309.94-
3303 Fica Classified Nonclassroom	0	0	0	285.92	3,309.94	0.00	0.00	3,309.94-
12-1857-33054-644000-3312 Student Health	0	0	0	15.66	130.11	0.00	0.00	130.11-
3312 Medicare Academic Nonclsr	0	0	0	15.66	130.11	0.00	0.00	130.11-
12-1857-33054-644000-3313 Student Health	0	0	0	139.28	1,140.44	0.00	0.00	1,140.44-
3313 Medicare Classified N/Classrm	0	0	0	139.28	1,140.44	0.00	0.00	1,140.44-
12-1857-33054-644000-3403 Student Health	0	0	0	713.19	8,356.72	0.00	0.00	8,356.72-
3403 H&W Classified Nonclassroom	0	0	0	713.19	8,356.72	0.00	0.00	8,356.72-
12-1857-33054-644000-3502 Student Health	0	0	0	4.86	40.38	0.00	0.00	40.38-
3502 Unemployment Academic Nclsr	0	0	0	4.86	40.38	0.00	0.00	40.38-
12-1857-33054-644000-3503 Student Health	0	0	0	43.19	353.65	0.00	0.00	353.65-
3503 Unemployment Clsfd N/Classrm	0	0	0	43.19	353.65	0.00	0.00	353.65-

\$87,559

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San Diego Community College District
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33054 Student Health Services 644000 Student Health Services

WITH GLS DETAIL FUND - 1857

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
12-1857-33054-644000-3602 Student Health	0	0	0	10.80	89.73	0.00	0.00	89.73-
3602 Workers Comp Acdm Nonclsr	0	0	0	10.80	89.73	0.00	0.00	89.73-
12-1857-33054-644000-3603 Student Health	0	0	0	95.98	785.86	0.00	0.00	785.86-
3603 Workers Comp Clsfd Nclsr	0	0	0	95.98	785.86	0.00	0.00	785.86-
12-1857-33054-644000-3701 Student Health	0	0	0	69.75-	0.00	0.00	0.00	0.00
3701 Apple Academic Classroom	0	0	0	69.75-	0.00	0.00	0.00	0.00
12-1857-33054-644000-3702 Student Health	0	0	0	110.25	216.00	0.00	0.00	216.00-
3702 Apple Academic Nonclassrm	0	0	0	110.25	216.00	0.00	0.00	216.00-
12-1857-33054-644000-3703 Student Health	0	0	0	490.70	947.45	0.00	0.00	947.45-
3703 Apple Classified Nonclassroom	0	0	0	490.70	947.45	0.00	0.00	947.45-
12-1857-33054-644000-3704 Student Health	0	0	0	303.43-	0.00	0.00	0.00	0.00
3704 Apple Classified Classroom	0	0	0	303.43-	0.00	0.00	0.00	0.00
12-1857-33054-644000-3999 Student Health	23,213	0	23,213	0.00	0.00	0.00	0.00	23,213.00
3999 Contract Budgeted Benefit Pool	23,213	0	23,213	0.00	0.00	0.00	0.00	23,213.00
TOTAL 3000 BENEFITS	23,213	0	23,213	1,956.35	20,382.78 ✓	0.00	0.00	2,830.22
4000 SUPPLIES AND MATERIALS								
12-1857-33054-644000-4002 Student Health	0	0	0	642.86	6,660.17	500.00	0.00	7,160.17-
4002 Supplies Operating	0	0	0	642.86	6,660.17	500.00	0.00	7,160.17-
12-1857-33054-644000-4009 Student Health	0	0	0	0.00	123.45	0.00	0.00	123.45-
4009 Supplies - Printing By Vendor	0	0	0	0.00	123.45	0.00	0.00	123.45-
12-1857-33054-644000-4023 Student Health	0	0	0	0.00	156.29	0.00	0.00	156.29-
4023 Supplies - Equipment <201	0	0	0	0.00	156.29	0.00	0.00	156.29-
12-1857-33054-644000-4999 Student Health	18,000	0	18,000	0.00	0.00	0.00	0.00	18,000.00
4999 Supplies - Budget Pool	18,000	0	18,000	0.00	0.00	0.00	0.00	18,000.00
TOTAL 4000 SUPPLIES AND MATERIALS	18,000	0	18,000	642.86	6,939.91 ✓	500.00	0.00	10,560.09
5000 OTHER OPERATING EXPS								
12-1857-33054-644000-5001 Student Health	0	0	0	0.00	31.26	0.00	0.00	31.26-
5001 Postage	0	0	0	0.00	31.26	0.00	0.00	31.26-
12-1857-33054-644000-5008 Student Health	0	0	0	0.00	66.37	0.00	0.00	66.37-
5008 Special Activities	0	0	0	0.00	66.37	0.00	0.00	66.37-
12-1857-33054-644000-5161 Student Health	0	0	0	1,500.99	1,584.04	0.00	0.00	1,584.04-
5161 Contracts-Other	0	0	0	1,500.99	1,584.04	0.00	0.00	1,584.04-
12-1857-33054-644000-5162 Student Health	0	0	0	0.00	250.00	0.00	0.00	250.00-
5162 Contract Software Services	0	0	0	0.00	250.00	0.00	0.00	250.00-
12-1857-33054-644000-5251 Student Health	0	0	0	0.00	392.00	0.00	0.00	392.00-
5251 District Memberships	0	0	0	0.00	392.00	0.00	0.00	392.00-
12-1857-33054-644000-5352 Student Health	0	0	0	0.00	829.73	0.00	0.00	829.73-
5352 Employee Travel & Conference	0	0	0	0.00	829.73	0.00	0.00	829.73-
12-1857-33054-644000-5807 Student Health	0	0	0	72.05	453.53	0.00	0.00	453.53-
5807 Telephone-Cellular	0	0	0	72.05	453.53	0.00	0.00	453.53-
12-1857-33054-644000-5999 Student Health	10,000	0	10,000	0.00	0.00	0.00	0.00	10,000.00
5999 Other Operating Expenses Pool	10,000	0	10,000	0.00	0.00	0.00	0.00	10,000.00

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San Diego Community College District
 Budget to Actual Report
 For Period Ending 06/30/06

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Fiscal Year: 2006

33054 Student Health Services 644000 Student Health Services

WITH GLS.DETAIL.FUND = 1857

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
TOTAL 5000 OTHER OPERATING EXPS	10,000	0	10,000	1,573.04	3,606.93 ✓	0.00	0.00	6,393.07
6000 CAPITAL OUTLAY								
12-1857-33054-644000-6203 Student Healt	0	0	0	613.08	613.08	625.00	0.00	1,238.08-
6203 Building Minor Improve/Alterat	0	0	0	613.08	613.08	625.00	0.00	1,238.08-
12-1857-33054-644000-6402 Student Healt	0	0	0	0.00	1,391.08	0.00	0.00	1,391.08-
6402 Equipment-New	0	0	0	0.00	1,391.08	0.00	0.00	1,391.08-
12-1857-33054-644000-6999 Student Healt	14,000	0	14,000	0.00	0.00	0.00	0.00	14,000.00
6999 Capital Outlay Budget Pool	14,000	0	14,000	0.00	0.00 ✓	0.00	0.00	14,000.00
TOTAL 6000 CAPITAL OUTLAY	14,000	0	14,000	613.08	2,004.16 ✓	625.00	0.00	11,370.84
TOTAL EXPENDITURES	160,902	0	160,902	15,463.26	120,492.53	1,125.00	0.00	39,284.47
644000 Student Health Services	0	0	0	9,325.26	12,712.03	1,125.00	0.00	13,837.03-

11/12/08

Fiscal Year: 2006

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/06

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1856 Student Accident Insurance 33010 VP Student Services

FY 05/06

WITH GLS DETAIL FUND - 1856 AND WITH GLS SUBDISCIPLINE = 6440

Miramonte College

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1856-33010-644000-8878 VP Student Se	29,000-	0	29,000-	1,955.00-	30,797.50-	0.00	0.00	1,797.50
8878 Student Insurance Fee	29,000-	0	29,000-	1,955.00-	30,797.50-	0.00	0.00	1,797.50
TOTAL 8800 LOCAL REVENUE	29,000-	0	29,000-	1,955.00-	30,797.50-	0.00	0.00	1,797.50
TOTAL REVENUE	29,000-	0	29,000-	1,955.00-	30,797.50-	0.00	0.00	1,797.50
12-1856-33010-644000-5986 VP Student Se	70,031	0	70,031	0.00	67,113.00	0.00	0.00	2,918.00
5986 Premium Student Insurance	70,031	0	70,031	0.00	67,113.00 ✓	0.00	0.00	2,918.00
TOTAL 8800 LOCAL REVENUE	70,031	0	70,031	0.00	67,113.00 ✓	0.00	0.00	2,918.00
TOTAL EXPENDITURES	70,031	0	70,031	0.00	67,113.00	0.00	0.00	2,918.00
33010 VP Student Services	41,031	0	41,031	1,955.00-	36,315.50	0.00	0.00	4,715.50

Total Insurance:

Accident \$ 67,113.00

Liability 4,066.00 (see next page)

\$ 71,179.00 ✓

11/12/08

Fiscal Year: 2006

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San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/06

33010 VP Student Services

Mujamar
FY 05/06

WITH GLS DETAIL FUND = 1888 AND WITH GLS SUBDISCIPLINE = 6440

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1858-33010-644000-8878 VP Student Se	5,500-	0	5,500-	154.00-	5,803.00-	0.00	0.00	303.00
8878 Student Insurance Fee	5,500-	0	5,500-	154.00-	5,803.00-	0.00	0.00	303.00
TOTAL 5000 OTHER OPERATING EXPS	5,500-	0	5,500-	154.00-	5,803.00-	0.00	0.00	303.00
TOTAL REVENUE	5,500-	0	5,500-	154.00-	5,803.00-	0.00	0.00	303.00
5000 OTHER OPERATING EXPS								
12-1858-33010-644000-5986 VP Student Se	7,761	0	7,761	0.00	4,066.00	0.00	0.00	3,695.00
5986 Premium Student Insurance	7,761	0	7,761	0.00	4,066.00 ✓	0.00	0.00	3,695.00
TOTAL 8800 LOCAL REVENUE	7,761	0	7,761	0.00	4,066.00 ✓	0.00	0.00	3,695.00
TOTAL EXPENDITURES	7,761	0	7,761	0.00	4,066.00	0.00	0.00	3,695.00
33010 VP Student Services	2,261	0	2,261	154.00-	1,737.00-	0.00	0.00	3,998.00

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Fiscal Year: 2007

City College

San Diego Community College District

Budget to Actual Report
For Period Ending 06/30/07

13015 Student Health Services

FY 06/07

Page: 1

WITH GLS DETAIL FUND = 1856 AND WITH GLS SUBDISCIPLINE = 6440

Original Budget Adjustments Budget Adjusted Budget

Current Activity

Activity To-Date

Purchase Order Encumbrances

Purchase Requisitions

Available Balance

8800 LOCAL REVENUE	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
12-1856-13015-644000-6878 Student Health	35,048-	0	35,048-	4,927.50-	74,589.00-	0.00	0.00	39,541.00
8878 Student Insurance Fee	35,048-	0	35,048-	4,927.50-	74,589.00-	0.00	0.00	39,541.00
TOTAL 8800 LOCAL REVENUE	35,048-	0	35,048-	4,927.50-	74,589.00-	0.00	0.00	39,541.00
TOTAL REVENUE								
12-1856-13015-644000-5986 Student Health	0	0	0	30,260.00	64,622.00	0.00	0.00	64,622.00
5986 Premium Student Insurance	0	0	0	30,260.00	64,622.00 ✓	0.00	0.00	64,622.00
TOTAL 8800 LOCAL REVENUE	0	0	0	30,260.00	64,622.00	0.00	0.00	64,622.00
5000 OTHER OPERATING EXPS								
12-1856-13015-644000-5999 Student Health	67,113	0	67,113	0.00	0.00	0.00	0.00	67,113.00
5999 Other Operating Expenses Pool	67,113	0	67,113	0.00	0.00	0.00	0.00	67,113.00
TOTAL 5000 OTHER OPERATING EXPS	67,113	0	67,113	0.00	0.00	0.00	0.00	67,113.00
TOTAL EXPENDITURES	67,113	0	67,113	30,260.00	64,622.00 ✓	0.00	0.00	2,491.00
13015 Student Health Services	32,065	0	32,065	25,332.50	9,967.00-	0.00	0.00	42,032.00

Total Insurance :

Accident Liability

\$ 64,622.00
3,051.99 (see next page)
\$ 67,673.99

11/13/08

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/07

Fiscal Year: 2007

13015 Student Health Services

WITH GLS.DETAIL.FUND = 1858 AND WITH GLS.SUBDISCIPLINE = 6440

City College

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1858-13015-644000-8878 Student Health	2,674-	0	2,674-	7.00-	2,765.00-	0.00	0.00	91.00
8878 Student Insurance Fee	2,674-	0	2,674-	7.00-	2,765.00-	0.00	0.00	91.00
TOTAL 8800 LOCAL REVENUE	2,674-	0	2,674-	7.00-	2,765.00-	0.00	0.00	91.00
TOTAL REVENUE	2,674-	0	2,674-	7.00-	2,765.00-	0.00	0.00	91.00
12-1858-13015-644000-5986 Student Health	0	0	0	521.46-	3,051.99	0.00	0.00	3,051.99-
5986 Premium Student Insurance	0	0	0	521.46-	3,051.99 ✓	0.00	0.00	3,051.99-
TOTAL 8800 LOCAL REVENUE	0	0	0	521.46-	3,051.99	0.00	0.00	3,051.99-
5000 OTHER OPERATING EXPS								
12-1858-13015-644000-5999 Student Health	6,852	0	6,852	0.00	0.00	0.00	0.00	6,852.00
5999 Other Operating Expenses Pool	6,852	0	6,852	0.00	0.00	0.00	0.00	6,852.00
TOTAL 5000 OTHER OPERATING EXPS	6,852	0	6,852	0.00	0.00	0.00	0.00	6,852.00
TOTAL EXPENDITURES	6,852	0	6,852	521.46-	3,051.99 ✓	0.00	0.00	3,800.01
13015 Student Health Services	4,178	0	4,178	528.46-	286.99	0.00	0.00	3,891.01

FY 06/07

11/09/08

Mesa GFR

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/07

Fiscal Year: 2007

1857 Student Health Svcs Fund 23240 Student Health Services

WITH GLS DETAIL FUND = 1857 AND WITH GLS CAMPUS = 1 2 3

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1857-23240-644000-8801 Student Healt	1,724-	0	1,724-	0.00	0.00	0.00	0.00	1,724.00-
8801 Beginning Balance Local Rev	1,724-	0	1,724-	0.00	0.00	0.00	0.00	1,724.00-
12-1857-23240-644000-8876 Student Healt	345,613-	0	345,613-	19,092.00-	445,557.50-	0.00	0.00	99,944.50
8876 Health Fee	345,613-	0	345,613-	19,092.00-	445,557.50-	0.00	0.00	99,944.50
12-1857-23240-644000-8899 Student Healt	13,000-	0	13,000-	847.00-	13,289.56-	0.00	0.00	289.56
8899 Other Misc Local	13,000-	0	13,000-	847.00-	13,289.56-	0.00	0.00	289.56
TOTAL 8800 LOCAL REVENUE	360,337-	0	360,337-	19,939.00-	458,847.06-	0.00	0.00	98,510.06
TOTAL REVENUE	360,337-	0	360,337-	19,939.00-	458,847.06-	0.00	0.00	98,510.06
1000 ACADEMIC SALARIES								
12-1857-23240-644000-1201 Student Healt	0	0	0	6,197.49	80,241.67	0.00	0.00	80,241.67-
1201 Academic Contract Nonclsr	0	0	0	6,197.49	80,241.67	0.00	0.00	80,241.67-
12-1857-23240-644000-1203 Student Healt	0	0	0	3,499.58	27,515.37	0.00	0.00	27,515.37-
1203 Academic Prorata Cont Nonclsr	0	0	0	3,499.58	27,515.37	0.00	0.00	27,515.37-
12-1857-23240-644000-1401 Student Healt	0	0	0	22,161.61	156,467.93	0.00	0.00	156,467.93-
1401 Academic Adjunct Nonclsr	0	0	0	22,161.61	156,467.93	0.00	0.00	156,467.93-
12-1857-23240-644000-1999 Student Healt	202,404	500-	201,904	0.00	0.00	0.00	0.00	201,904.00
1999 Academic Sal Pool	202,404	500-	201,904	0.00	0.00	0.00	0.00	201,904.00
TOTAL 1000 ACADEMIC SALARIES	202,404	500-	201,904	31,858.68	264,224.97	0.00	0.00	62,320.97-
2000 NON-ACADEMIC SALARIES								
12-1857-23240-644000-2101 Student Healt	0	0	0	5,288.89	62,946.66	0.00	0.00	62,946.66-
2101 Classified Contract Non-Clsrm	0	0	0	5,288.89	62,946.66	0.00	0.00	62,946.66-
12-1857-23240-644000-2102 Student Healt	0	0	0	0.00	1,511.01	0.00	0.00	1,511.01-
2102 ClsFd Substitute Non Classroom	0	0	0	0.00	1,511.01	0.00	0.00	1,511.01-
12-1857-23240-644000-2301 Student Healt	0	0	0	575.00	6,430.81	0.00	0.00	6,430.81-
2301 Classified Hourly Nonclassrm	0	0	0	575.00	6,430.81	0.00	0.00	6,430.81-
12-1857-23240-644000-2999 Student Healt	71,030	0	71,030	0.00	0.00	0.00	0.00	71,030.00
2999 Classified Sal Pool	71,030	0	71,030	0.00	0.00	0.00	0.00	71,030.00
TOTAL 2000 NON-ACADEMIC SALARIES	71,030	0	71,030	5,863.89	70,888.48	0.00	0.00	141.52
3000 BENEFITS								
12-1857-23240-644000-3010 Student Healt	0	0	0	1,979.30-	0.00	0.00	0.00	0.00
3010 Holding Acct; Mandated Benefit	0	0	0	1,979.30-	0.00	0.00	0.00	0.00
12-1857-23240-644000-3020 Student Healt	0	0	0	1,901.14-	0.00	0.00	0.00	0.00
3020 Holding Acct; H & W Benefits	0	0	0	1,901.14-	0.00	0.00	0.00	0.00
12-1857-23240-644000-3080 Student Healt	0	0	0	6,002.74	40,637.76	0.00	0.00	40,637.76-
3080 Mandated Benefits Non-Inst.	0	0	0	6,002.74	40,637.76	0.00	0.00	40,637.76-
12-1857-23240-644000-3090 Student Healt	0	0	0	3,802.28	23,680.53	0.00	0.00	23,680.53-
3090 H & W Benefits Non-Inst.	0	0	0	3,802.28	23,680.53	0.00	0.00	23,680.53-
12-1857-23240-644000-3999 Student Healt	70,903	4,188-	66,715	0.00	0.00	0.00	0.00	66,715.00

\$335,113 ✓

11/06/08

San Diego Community College District
 Budget to Actual Report
 For Period Ending 06/30/07

Fiscal Year: 2007

1857 Student Health Svcs Fund 23240 Student Health Services

WITH GLS.DETAIL.FUND = 1857 AND WITH GLS.CAMPUS = 1 2 3

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
3999 Contract Budgeted Benefit Pool	70,903	4,188-	66,715	0.00	0.00	0.00	0.00	66,715.00
TOTAL 3000 BENEFITS	70,903	4,188-	66,715	5,924.58	64,318.29	0.00	0.00	2,396.71
4000 SUPPLIES AND MATERIALS								
12-1857-23240-644000-4001 Student Healt	369	0	369	0.00	369.00	0.00	0.00	0.00
4001 Supply Prior Year Encumbrances	369	0	369	0.00	369.00	0.00	0.00	0.00
12-1857-23240-644000-4002 Student Healt	0	0	0	526.00	9,407.05	217.96	0.00	9,625.01-
4002 Supplies Operating	0	0	0	526.00	9,407.05	217.96	0.00	9,625.01-
12-1857-23240-644000-4006 Student Healt	0	0	0	0.00	0.00	217.96-	0.00	217.96
4006 Supplies - Periodicals	0	0	0	0.00	0.00	217.96-	0.00	217.96
12-1857-23240-644000-4009 Student Healt	0	0	0	150.58	874.66	0.00	0.00	874.66-
4009 Supplies - Printing By Vendor	0	0	0	150.58	874.66	0.00	0.00	874.66-
12-1857-23240-644000-4012 Student Healt	0	0	0	0.00	39.20	0.00	0.00	39.20-
4012 Supplies - Audio Visual	0	0	0	0.00	39.20	0.00	0.00	39.20-
12-1857-23240-644000-4999 Student Healt	12,631	1,500	14,131	0.00	0.00	0.00	0.00	14,131.00
4999 Supplies - Budget Pool	12,631	1,500	14,131	0.00	0.00	0.00	0.00	14,131.00
TOTAL 4000 SUPPLIES AND MATERIALS	13,000	1,500	14,500	676.58	10,689.91	0.00	0.00	3,810.09
5000 OTHER OPERATING EXPS								
12-1857-23240-644000-5001 Student Healt	0	0	0	19.47	113.73	0.00	0.00	113.73-
5001 Postage	0	0	0	19.47	113.73	0.00	0.00	113.73-
12-1857-23240-644000-5155 Student Healt	0	0	0	140.71	554.55	0.00	0.00	554.55-
5155 Contracts For Service	0	0	0	140.71	554.55	0.00	0.00	554.55-
12-1857-23240-644000-5999 Student Healt	1,000	500	1,500	0.00	0.00	0.00	0.00	1,500.00
5999 Other Operating Expenses Pool	1,000	500	1,500	0.00	0.00	0.00	0.00	1,500.00
TOTAL 5000 OTHER OPERATING EXPS	1,000	500	1,500	160.18	668.28	0.00	0.00	831.72
6000 CAPITAL OUTLAY								
12-1857-23240-644000-6402 Student Healt	0	0	0	0.00	4,687.22	0.00	0.00	4,687.22-
6402 Equipment-New	0	0	0	0.00	4,687.22	0.00	0.00	4,687.22-
12-1857-23240-644000-6999 Student Healt	2,000	2,688	4,688	0.00	0.00	0.00	0.00	4,688.00
6999 Capital Outlay Budget Pool	2,000	2,688	4,688	0.00	0.00	0.00	0.00	4,688.00
TOTAL 6000 CAPITAL OUTLAY	2,000	2,688	4,688	0.00	4,687.22	0.00	0.00	0.78
TOTAL EXPENDITURES	360,337	0	360,337	44,483.91	415,477.15	0.00	0.00	55,140.15-
23240 Student Health Services	0	0	0	24,544.91	43,369.91-	0.00	0.00	43,369.91

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San Diego Community College District
Budget to Actual Report
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23241 Student Accident Ins

WITH GLS.DETAIL.FUND = 1856 AND WITH GLS.SUBDISCIPLINE = 6440

Mesa College

FY 06/07

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1856-23241-644000-8878 Student Accid	71,593-	0	71,593-	6,275.00-	114,077.50-	0.00	0.00	42,484.50
8878 Student Insurance Fee	71,593-	0	71,593-	6,275.00-	114,077.50-	0.00	0.00	42,484.50
TOTAL 5000 OTHER OPERATING EXPS	71,593-	0	71,593-	6,275.00-	114,077.50-	0.00	0.00	42,484.50
TOTAL REVENUE	71,593-	0	71,593-	6,275.00-	114,077.50-	0.00	0.00	42,484.50
5000 OTHER OPERATING EXPS								
12-1856-23241-644000-5986 Student Accid	0	67,113	67,113	64,471.00	98,833.00	0.00	0.00	31,720.00-
5986 Premium Student Insurance	0	67,113	67,113	64,471.00	98,833.00 ✓	0.00	0.00	31,720.00-
TOTAL 8800 LOCAL REVENUE	0	67,113	67,113	64,471.00	98,833.00 ✓	0.00	0.00	31,720.00-
5000 OTHER OPERATING EXPS								
12-1856-23241-644000-5999 Student Accid	67,113	67,113-	0	0.00	0.00	0.00	0.00	0.00
5999 Other Operating Expenses Pool	67,113	67,113-	0	0.00	0.00	0.00	0.00	0.00
TOTAL 5000 OTHER OPERATING EXPS	67,113	67,113-	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	67,113	0	67,113	64,471.00	98,833.00	0.00	0.00	31,720.00-
23241 Student Accident Ins	4,480-	0	4,480-	58,196.00	15,244.50-	0.00	0.00	10,764.50

Total insurance :

Accident \$ 98,833.00
 Liability \$ 3,438.45 (see next page)
\$ 102,271.45 ✓

11/13/08

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/07

Fiscal Year: 2007

23242 Student Liability Ins

WITH GLS DETAIL FUND = 1858 AND WITH GLS SUBDISCIPLINE = 6440

Mesa College

FY 06/07

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1858-23242-644000-8878 Student Liabi	2,863-	0	2,863-	84.00-	3,115.00-	0.00	0.00	252.00
8878 Student Insurance Fee	2,863-	0	2,863-	84.00-	3,115.00-	0.00	0.00	252.00
TOTAL 5000 OTHER OPERATING EXPS	2,863-	0	2,863-	84.00-	3,115.00-	0.00	0.00	252.00
TOTAL REVENUE	2,863-	0	2,863-	84.00-	3,115.00-	0.00	0.00	252.00
5000 OTHER OPERATING EXPS								
12-1858-23242-644000-5986 Student Liabi	6,852	0	6,852	135.00-	3,438.45 ✓	0.00	0.00	3,413.55
5986 Premium Student Insurance	6,852	0	6,852	135.00-	3,438.45 ✓	0.00	0.00	3,413.55
TOTAL 8800 LOCAL REVENUE	6,852	0	6,852	135.00-	3,438.45	0.00	0.00	3,413.55
TOTAL EXPENDITURES	6,852	0	6,852	135.00-	3,438.45	0.00	0.00	3,413.55
23242 Student Liability Ins	3,989	0	3,989	219.00-	323.45	0.00	0.00	3,665.55

11/04/08

M/Manan GFR

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/07

Fiscal Year: 2007

1857 Student Health Svcs Fund 33054 Student Health Services

WITH GLS.DETAIL.FUND = 1857 AND WITH GLS.CAMPUS = 1 2 3

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1857-33054-644000-8801 Student Healt	42,190-	0	42,190-	0.00	0.00	0.00	0.00	42,190.00-
8801 Beginning Balance Local Rev	42,190-	0	42,190-	0.00	0.00	0.00	0.00	42,190.00-
12-1857-33054-644000-8876 Student Healt	165,000-	0	165,000-	9,383.50-	203,811.50-	0.00	0.00	38,811.50
8876 Health Fee	165,000-	0	165,000-	9,383.50-	203,811.50-	0.00	0.00	38,811.50
12-1857-33054-644000-8899 Student Healt	5,000-	0	5,000-	601.00-	8,242.25-	0.00	0.00	3,242.25
8899 Other Misc Local	5,000-	0	5,000-	601.00-	8,242.25-	0.00	0.00	3,242.25
TOTAL 8800 LOCAL REVENUE	212,190-	0	212,190-	9,984.50-	212,053.75-	0.00	0.00	136.25-
TOTAL REVENUE	212,190-	0	212,190-	9,984.50-	212,053.75-	0.00	0.00	136.25-
1000 ACADEMIC SALARIES								
12-1857-33054-644000-1401 Student Healt	53,872	0	53,872	11,114.46	42,487.98	0.00	0.00	11,384.02
1401 Academic Adjunct Nonclsroom	53,872	0	53,872	11,114.46	42,487.98	0.00	0.00	11,384.02
TOTAL 1000 ACADEMIC SALARIES	53,872	0	53,872	11,114.46	42,487.98	0.00	0.00	11,384.02
12-1857-33054-644000-2101 Student Healt	72,529	0	72,529	5,315.00	64,555.13	0.00	0.00	7,973.87
2101 Classified Contract Non-Clxrm	72,529	0	72,529	5,315.00	64,555.13	0.00	0.00	7,973.87
TOTAL 1000 ACADEMIC SALARIES	72,529	0	72,529	5,315.00	64,555.13	0.00	0.00	7,973.87
2000 NON-ACADEMIC SALARIES								
12-1857-33054-644000-2301 Student Healt	30,000	0	30,000	5,746.00	25,986.71	0.00	0.00	4,013.29
2301 Classified Hourly Nonclassrm	30,000	0	30,000	5,746.00	25,986.71	0.00	0.00	4,013.29
TOTAL 2000 NON-ACADEMIC SALARIES	30,000	0	30,000	5,746.00	25,986.71	0.00	0.00	4,013.29
12-1857-33054-644000-3010 Student Healt	0	0	0	947.93-	0.00	0.00	0.00	0.00
3010 Holding Acct; Mandated Benefit	0	0	0	947.93-	0.00	0.00	0.00	0.00
TOTAL 2000 NON-ACADEMIC SALARIES	0	0	0	947.93-	0.00	0.00	0.00	0.00
3000 BENEFITS								
12-1857-33054-644000-3020 Student Healt	0	0	0	745.69-	0.00	0.00	0.00	0.00
3020 Holding Acct; H & W Benefits	0	0	0	745.69-	0.00	0.00	0.00	0.00
12-1857-33054-644000-3080 Student Healt	0	0	0	3,409.33	17,579.30	0.00	0.00	17,579.30-
3080 Mandated Benefits Non-Inst.	0	0	0	3,409.33	17,579.30	0.00	0.00	17,579.30-
12-1857-33054-644000-3090 Student Healt	0	0	0	1,510.51	8,772.41	0.00	0.00	8,772.41-
3090 H & W Benefits Non-Inst.	0	0	0	1,510.51	8,772.41	0.00	0.00	8,772.41-
12-1857-33054-644000-3999 Student Healt	25,652	0	25,652	0.00	0.00	0.00	0.00	25,652.00
3999 Contract Budgeted Benefit Pool	25,652	0	25,652	0.00	0.00	0.00	0.00	25,652.00
TOTAL 3000 BENEFITS	25,652	0	25,652	4,174.15	26,351.71	0.00	0.00	699.71-

\$133,080

11/04/08

San Diego Community College District
Budget to Actual Report
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1857 Student Health Svcs Fund 33054 Student Health Services

WITH GLS DETAIL FUND = 1857 AND WITH GLS CAMPUS = 1 2 3

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
4000 SUPPLIES AND MATERIALS								
12-1857-33054-644000-4002 Student Health	0	0	0	1,471.18	5,802.48	0.00	0.00	5,802.48
4002 Supplies Operating	0	0	0	1,471.18	5,802.48	0.00	0.00	5,802.48
12-1857-33054-644000-4009 Student Health	0	0	0	0.00	118.17	0.00	0.00	118.17
4009 Supplies - Printing By Vendor	0	0	0	0.00	118.17	0.00	0.00	118.17
12-1857-33054-644000-4023 Student Health	0	0	0	0.00	165.06	0.00	0.00	165.06
4023 Supplies - Equipment <201	0	0	0	0.00	165.06	0.00	0.00	165.06
12-1857-33054-644000-4999 Student Health	14,137	0	14,137	0.00	0.00	0.00	0.00	14,137.00
4999 Supplies - Budget Pool	14,137	0	14,137	0.00	0.00	0.00	0.00	14,137.00
TOTAL 4000 SUPPLIES AND MATERIALS	14,137	0	14,137	1,471.18	6,085.71 ✓	0.00	0.00	8,051.29
5000 OTHER OPERATING EXPS								
12-1857-33054-644000-5001 Student Health	0	0	0	0.00	15.39	0.00	0.00	15.39
5001 Postage	0	0	0	0.00	15.39	0.00	0.00	15.39
12-1857-33054-644000-5008 Student Health	0	0	0	0.00	46.91	0.00	0.00	46.91
5008 Special Activities	0	0	0	0.00	46.91	0.00	0.00	46.91
12-1857-33054-644000-5161 Student Health	0	0	0	116.98	1,261.47	0.00	0.00	1,261.47
5161 Contracts-Other	0	0	0	116.98	1,261.47	0.00	0.00	1,261.47
12-1857-33054-644000-5162 Student Health	0	0	0	0.00	1,512.00	0.00	0.00	1,512.00
5162 Contract Software Services	0	0	0	0.00	1,512.00	0.00	0.00	1,512.00
12-1857-33054-644000-5303 Student Health	0	0	0	0.00	440.00	0.00	0.00	440.00
5303 Contract Professional Svcs	0	0	0	0.00	440.00	0.00	0.00	440.00
12-1857-33054-644000-5352 Student Health	0	0	0	0.00	1,027.27	0.00	0.00	1,027.27
5352 Employee Travel & Conference	0	0	0	0.00	1,027.27	0.00	0.00	1,027.27
12-1857-33054-644000-5807 Student Health	0	0	0	135.05	425.18	0.00	0.00	425.18
5807 Telephone-Cellular	0	0	0	135.05	425.18	0.00	0.00	425.18
12-1857-33054-644000-5999 Student Health	8,000	0	8,000	0.00	0.00	0.00	0.00	8,000.00
5999 Other Operating Expenses Pool	8,000	0	8,000	0.00	0.00	0.00	0.00	8,000.00
TOTAL 5000 OTHER OPERATING EXPS	8,000	0	8,000	252.03	4,728.22 ✓	0.00	0.00	3,271.78
6000 CAPITAL OUTLAY								
12-1857-33054-644000-6402 Student Health	0	0	0	0.00	2,020.99	0.00	0.00	2,020.99
6402 Equipment-New	0	0	0	0.00	2,020.99	0.00	0.00	2,020.99
12-1857-33054-644000-6999 Student Health	8,000	0	8,000	0.00	0.00	0.00	0.00	8,000.00
6999 Capital Outlay Budget Pool	8,000	0	8,000	0.00	0.00	0.00	0.00	8,000.00
TOTAL 6000 CAPITAL OUTLAY	8,000	0	8,000	0.00	2,020.99 ✓	0.00	0.00	5,979.01
TOTAL EXPENDITURES	212,190	0	212,190	27,124.89	172,216.45	0.00	0.00	39,973.55
33054 Student Health Services	0	0	0	17,140.39	39,837.30	0.00	0.00	39,837.30
1857 Student Health Svcs Fund	0	0	0	32,083.20	78,455.21	0.00	0.00	78,455.21

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San Diego Community College District
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33010 VP Student Services

WITH GLS.DETAIL.FUND = 1856 AND WITH GLS.SUBDISCIPLINE = 6440

Miramonte College

FY 06/07

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1856-33010-644000-8878 VP Student Se	30,798-	0	30,798-	0.00	41,088.00-	0.00	0.00	10,290.00
8878 Student Insurance Fee	30,798-	0	30,798-	0.00	41,088.00-	0.00	0.00	10,290.00
TOTAL 5000 OTHER OPERATING EXPS	30,798-	0	30,798-	0.00	41,088.00-	0.00	0.00	10,290.00
TOTAL REVENUE	30,798-	0	30,798-	0.00	41,088.00-	0.00	0.00	10,290.00
5000 OTHER OPERATING EXPS								
12-1856-33010-644000-5986 VP Student Se	67,113	67,113-	0	13,423.00	47,785.00	0.00	0.00	47,785.00-
5986 Premium Student Insurance	67,113	67,113-	0	13,423.00	47,785.00 ✓	0.00	0.00	47,785.00-
TOTAL 8800 LOCAL REVENUE	67,113	67,113-	0	13,423.00	47,785.00 ✓	0.00	0.00	47,785.00-
5000 OTHER OPERATING EXPS								
12-1856-33010-644000-5999 VP Student Se	0	67,113	67,113	0.00	0.00	0.00	0.00	67,113.00
5999 Other Operating Expenses Pool	0	67,113	67,113	0.00	0.00	0.00	0.00	67,113.00
TOTAL 5000 OTHER OPERATING EXPS	0	67,113	67,113	0.00	0.00	0.00	0.00	67,113.00
TOTAL EXPENDITURES	67,113	0	67,113	13,423.00	47,785.00	0.00	0.00	19,328.00
33010 VP Student Services	36,315	0	36,315	13,423.00	6,697.00	0.00	0.00	29,618.00

Total insurance :

Accident \$ 47,785.00
 Liability 6,744.56 (see next page)
\$ 54,529.56 ✓

11/13/08

San Diego Community College District
 Budget to Actual Report
 For Period Ending 06/30/07

Page: 3

Fiscal Year: 2007

33010 VP Student Services

WITH GLS.DETAIL.FUND = 1858 AND WITH GLS.SUBDISCIPLINE = 6440

Miramar College

FY 06/07

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1858-33010-644000-8878 VP Student Se	5,803-	0	5,803-	98.00-	6,111.00-	0.00	0.00	308.00
8878 Student Insurance Fee	5,803-	0	5,803-	98.00-	6,111.00-	0.00	0.00	308.00
TOTAL 5000 OTHER OPERATING EXPS	5,803-	0	5,803-	98.00-	6,111.00-	0.00	0.00	308.00
TOTAL REVENUE	5,803-	0	5,803-	98.00-	6,111.00-	0.00	0.00	308.00
5000 OTHER OPERATING EXPS								
12-1858-33010-644000-5986 VP Student Se	6,852	6,852-	0	3,171.11	6,744.56	0.00	0.00	6,744.56-
5986 Premium Student Insurance	6,852	6,852-	0	3,171.11	6,744.56	0.00	0.00	6,744.56-
TOTAL 8800 LOCAL REVENUE	6,852	6,852-	0	3,171.11	6,744.56	0.00	0.00	6,744.56-
5000 OTHER OPERATING EXPS								
12-1858-33010-644000-5999 VP Student Se	0	6,852	6,852	0.00	0.00	0.00	0.00	6,852.00
5999 Other Operating Expenses Pool	0	6,852	6,852	0.00	0.00	0.00	0.00	6,852.00
TOTAL 5000 OTHER OPERATING EXPS	0	6,852	6,852	0.00	0.00	0.00	0.00	6,852.00
TOTAL EXPENDITURES	6,852	0	6,852	3,171.11	6,744.56	0.00	0.00	107.44
33010 VP Student Services	1,049	0	1,049	3,073.11	633.56	0.00	0.00	415.44

Tab 17

San Diego Community College District
 Legislatively Mandated Health Fee Elimination Program
 Summary of Insurance Fees
 FY's 2003/04 through 2006/07
 Audit ID #: S09-MCC-015

College	2003/04	2004/05	2005/06	2006/07	Total
City College					
- Accident	37,203 ✓	34,250 ✓	35,048 ✓	74,589 ✓	181,090
- Liability	2,352 ✓	2,604 ✓	2,674 ✓	2,765 ✓	10,395
	<u>39,555</u>	<u>36,854</u>	<u>37,722</u>	<u>77,354</u>	<u>191,485</u>
Miramar College					
- Accident	32,615 ✓	30,493 ✓	30,798 ✓	55,168 ✓	149,074
- Liability	5,362 ✓	5,544 ✓	5,803 ✓	6,111 ✓	22,820
	<u>37,977</u>	<u>36,037</u>	<u>36,601</u>	<u>61,279</u>	<u>171,894</u>
Mesa College					
- Accident	86,663 ✓	77,910 ✓	71,593 ✓	114,078 ✓	350,244
- Liability	2,737 ✓	2,849 ✓	2,863 ✓	3,115 ✓	11,564
	<u>89,400</u>	<u>80,759</u>	<u>74,456</u>	<u>117,193</u>	<u>361,808</u>
Grand Total	166,932	153,650	148,779	255,826	725,187

Conclusion: The district should have offset \$725,187 of insurance fees received for the audit period on the HFE mandated cost claims.

Ledger: GL
 Report Date: 06/30/2004

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1856126440

STDT ACCIDNT CT STUDENT HLTH

CITY COLLEGE

GFR

STUDENT ACCIDENT ST HEALTH FEE

*FY 03/04
 SUMMARY*

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	42,000.00	37,202.50 ✓	0.00	4,797.50
Subtotal Object Code Prime	8800	42,000.00	37,202.50	0.00	4,797.50

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	67,200.00	61,935.50	0.00	5,264.50
Subtotal Object Code Prime	5000	67,200.00	61,935.50	0.00	5,264.50

Revenue:	42,000.00	37,202.50	0.00	4,797.50
Expenses:	67,200.00	61,935.50	0.00	5,264.50
Net:	<u>-25,200.00</u>	<u>-24,733.00</u>	<u>0.00</u>	<u>-467.00</u>

Ledger: GL
 Report Date: 06/30/2004

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1858126440

STDT LIABTY CT HLTH SERV

City

FY 03/04

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	2,000.00	2,352.00 ✓	0.00	-352.00
Subtotal Object Code Prime	8800	2,000.00	2,352.00	0.00	-352.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	8,658.00	4,105.85	0.00	4,552.15
Subtotal Object Code Prime	5000	8,658.00	4,105.85	0.00	4,552.15

Revenue:	2,000.00	2,352.00	0.00	-352.00
Expenses:	8,658.00	4,105.85	0.00	4,552.15
Net:	<u>-6,658.00</u>	<u>-1,753.85</u>	<u>0.00</u>	<u>-4,904.15</u>

Ledger: GL
 Report Date: 06/30/2004

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1856536440 STDT ACCIDNT MM STU HLTH SERV

MIRAMAR COLLEGE
FY 03/04
REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	36,500.00	32,615.00 ✓	0.00	3,885.00
Subtotal Object Code Prime	8800	36,500.00	32,615.00	0.00	3,885.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	40,000.00	37,161.50	0.00	2,838.50
Subtotal Object Code Prime	5000	40,000.00	37,161.50	0.00	2,838.50

Revenue:	36,500.00	32,615.00	0.00	3,885.00
Expenses:	40,000.00	37,161.50	0.00	2,838.50
Net:	<u>-3,500.00</u>	<u>-4,546.50</u>	<u>0.00</u>	<u>1,046.50</u>

Ledger: GL
 Report Date: 06/30/2004

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1858536440 STDT LIABTY MM HLTH SERV

MIRAMAR COLLEGE FY 03/04

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	4,000.00	5,362.00 ✓	0.00	-1,362.00
Subtotal Object Code Prime	8800	4,000.00	5,362.00	0.00	-1,362.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	8,658.00	4,105.85	0.00	4,552.15
Subtotal Object Code Prime	5000	8,658.00	4,105.85	0.00	4,552.15

Revenue:	4,000.00	5,362.00	0.00	-1,362.00
Expenses:	8,658.00	4,105.85	0.00	4,552.15
Net:	<u>-4,658.00</u>	<u>1,256.15</u>	<u>0.00</u>	<u>-5,914.15</u>

Ledger: GL
 Report Date: 06/30/2004

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1856326440 STDT ACCIDNT MS STU HELTH SERV

MESA COLLEGE
REVENUE ACCOUNTS

FY 03/04

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	93,800.00	86,662.50 ✓	0.00	7,137.50
Subtotal Object Code Prime	8800	93,800.00	86,662.50	0.00	7,137.50

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	95,000.00	86,708.50	0.00	8,291.50
Subtotal Object Code Prime	5000	95,000.00	86,708.50	0.00	8,291.50

Revenue:	93,800.00	86,662.50	0.00	7,137.50
Expenses:	95,000.00	86,708.50	0.00	8,291.50
Net:	<u>-1,200.00</u>	<u>-46.00</u>	<u>0.00</u>	<u>-1,154.00</u>

Ledger: GL
 Report Date: 06/30/2004

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1858326440 STDT LIABTY MS HLTH SERV

MESA FY 03/04

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	2,000.00	2,737.00 ✓	0.00	-737.00
Subtotal Object Code Prime	8800	2,000.00	2,737.00	0.00	-737.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	8,658.00	4,105.85	0.00	4,552.15
Subtotal Object Code Prime	5000	8,658.00	4,105.85	0.00	4,552.15

Revenue:	2,000.00	2,737.00	0.00	-737.00
Expenses:	8,658.00	4,105.85	0.00	4,552.15
Net:	<u>-6,658.00</u>	<u>-1,368.85</u>	<u>0.00</u>	<u>-5,289.15</u>

Ledger: GL
 Report Date: 06/30/2005

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1856126440 STDT ACCIDNT CT STUDENT HLTH

City GFR FY 04/05

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	28,572.00	34,250.00 ✓	0.00	-5,678.00
Subtotal Object Code Prime	8800	28,572.00	34,250.00	0.00	-5,678.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	68,128.00	63,778.00 ✓	0.00	4,350.00
Subtotal Object Code Prime	5000	68,128.00	63,778.00	0.00	4,350.00

Revenue:	28,572.00	34,250.00	0.00	-5,678.00
Expenses:	68,128.00	63,778.00	0.00	4,350.00
Net:	<u>-39,556.00</u>	<u>-29,528.00</u>	<u>0.00</u>	<u>-10,028.00</u>

Ledger: GL
 Report Date: 06/30/2005

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1858126440

STDT LIABTY CT HLTH SERV

City COLLEGE

FY 04/05

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	915.00	2,604.00 ✓	0.00	-1,689.00
Subtotal Object Code Prime	8800	915.00	2,604.00	0.00	-1,689.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	4,601.00	2,361.37	0.00	2,239.63
Subtotal Object Code Prime	5000	4,601.00	2,361.37 ✓	0.00	2,239.63

Revenue:	915.00	2,604.00	0.00	-1,689.00
Expenses:	4,601.00	2,361.37	0.00	2,239.63
Net:	<u>-3,686.00</u>	<u>242.63</u>	<u>0.00</u>	<u>-3,928.63</u>

Ledger: GL
 Report Date: 06/30/2005

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1856536440 STDT ACCIDNT MM STU HLTH SERV

MIRAMAR COLLEGE *FY 04/05*
REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	24,422.00	30,492.50 ✓	0.00	-6,070.50
Subtotal Object Code Prime	8800	24,422.00	30,492.50	0.00	-6,070.50

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	40,877.00	38,267.00	0.00	2,610.00
Subtotal Object Code Prime	5000	40,877.00	38,267.00	0.00	2,610.00

Revenue:	24,422.00	30,492.50	0.00	-6,070.50
Expenses:	40,877.00	38,267.00	0.00	2,610.00
Net:	<u>-16,455.00</u>	<u>-7,774.50</u>	<u>0.00</u>	<u>-8,680.50</u>

Ledger: GL
 Report Date: 06/30/2005

Budget to Actual
 (with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1858536440 STDT LIABTY MM HLTH SERV

MIRAMAR COLLEGE
REVENUE ACCOUNTS

FY 04/05

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	3,013.00	5,544.00 ✓	0.00	-2,531.00
Subtotal Object Code Prime	8800	3,013.00	5,544.00	0.00	-2,531.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	4,601.00	2,361.37	0.00	2,239.63
Subtotal Object Code Prime	5000	4,601.00	2,361.37	0.00	2,239.63

Revenue:	3,013.00	5,544.00	0.00	-2,531.00
Expenses:	4,601.00	2,361.37	0.00	2,239.63
Net:	<u>-1,588.00</u>	<u>3,182.63</u>	<u>0.00</u>	<u>-4,770.63</u>

Ledger: GL
 Report Date: 06/30/2005

Budget to Actual
(with Encumbrances)

Period: 12
 Budget Level: OB

Org. Key: 1856326440 STDY ACCIDNT MS STU HELTH SERV

MESA COLLEGE FY 04/05

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	63,866.00	77,910.00 ✓	0.00	-14,044.00
Subtotal Object Code Prime	8800	63,866.00	77,910.00	0.00	-14,044.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	95,380.00	89,289.00	0.00	6,091.00
Subtotal Object Code Prime	5000	95,380.00	89,289.00	0.00	6,091.00

Revenue:	63,866.00	77,910.00	0.00	-14,044.00
Expenses:	95,380.00	89,289.00	0.00	6,091.00
Net:	<u>-31,514.00</u>	<u>-11,379.00</u>	<u>0.00</u>	<u>-20,135.00</u>

Ledger: GL
Report Date: 06/30/2005

Budget to Actual
(with Encumbrances)

Period: 12
Budget Level: OB

Org. Key: 1858326440

STDT LIABTY MS HLTH SERV

MESA COLLEGE

FY 04/05

REVENUE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
STUDENT INSURANCE FEE	8878	1,415.00	2,849.00 ✓	0.00	-1,434.00
Subtotal Object Code Prime	8800	1,415.00	2,849.00	0.00	-1,434.00

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encumbrnce</u>	<u>Balance</u>
PREMIUM STUDENT INSURANC	5986	4,601.00	2,361.37 ✓	0.00	2,239.63
Subtotal Object Code Prime	5000	4,601.00	2,361.37	0.00	2,239.63

Revenue:	1,415.00	2,849.00	0.00	-1,434.00
Expenses:	4,601.00	2,361.37	0.00	2,239.63
Net:	<u>-3,186.00</u>	<u>487.63</u>	<u>0.00</u>	<u>-3,673.63</u>

11/13/06

City College CTR

Fiscal Year: 2006

San Diego Community College District

Budget to Actual Report

For Period Ending 06/30/06

1856 Student Accident Insurance 13015 Student Health Services

Page: 1

FY 05/06

WITH GLS DETAIL FUND * 1856 AND WITH GLS SUBDISCIPLINE * 6440

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1856-13015-644000-8878 Student Health	33,500-	0	33,500-	2,450.00-	35,047.50- ✓	0.00	0.00	1,547.50
8878 Student Insurance Fee	33,500-	0	33,500-	2,450.00-	35,047.50-	0.00	0.00	1,547.50
TOTAL 8800 LOCAL REVENUE	33,500-	0	33,500-	2,450.00-	35,047.50-	0.00	0.00	1,547.50
TOTAL REVENUE	33,500-	0	33,500-	2,450.00-	35,047.50-	0.00	0.00	1,547.50
12-1856-13015-644000-5986 Student Health	70,031	70,031-	0	0.00	67,113.00	0.00	0.00	67,113.00-
5986 Premium Student Insurance	70,031	70,031-	0	0.00	67,113.00	0.00	0.00	67,113.00-
TOTAL 8800 LOCAL REVENUE	70,031	70,031-	0	0.00	67,113.00- ✓	0.00	0.00	67,113.00-
5000 OTHER OPERATING EXPS								
12-1856-13015-644000-5999 Student Health	0	70,031	70,031	0.00	0.00	0.00	0.00	70,031.00
5999 Other Operating Expenses Pool	0	70,031	70,031	0.00	0.00	0.00	0.00	70,031.00
TOTAL 5000 OTHER OPERATING EXPS	0	70,031	70,031	0.00	0.00	0.00	0.00	70,031.00
TOTAL EXPENDITURES	70,031	0	70,031	0.00	67,113.00	0.00	0.00	2,918.00
13015 Student Health Services	36,531	0	36,531	2,450.00-	32,065.50	0.00	0.00	4,465.50

11/12/08

San Diego Community College District
 Budget to Actual Report
 For Period Ending 06/30/06

Fiscal Year: 2006

City CFR

13015 Student Health Services

FY 05/06

WITH GLS DETAIL FUND = 1858 AND WITH GLS SUBDISCIPLINE = 6440

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1858-13015-644000-8878 Student Health	2,600-	0	2,600-	0.00	2,674.00- ✓	0.00	0.00	74.00
8878 Student Insurance Fee	2,600-	0	2,600-	0.00	2,674.00-	0.00	0.00	74.00
TOTAL 8800 LOCAL REVENUE	2,600-	0	2,600-	0.00	2,674.00-	0.00	0.00	74.00
TOTAL REVENUE	2,600-	0	2,600-	0.00	2,674.00-	0.00	0.00	74.00
12-1858-13015-644000-5986 Student Health	7,760	7,760-	0	0.00	4,066.00	0.00	0.00	4,066.00-
5986 Premium Student Insurance	7,760	7,760-	0	0.00	4,066.00	0.00	0.00	4,066.00-
TOTAL 8800 LOCAL REVENUE	7,760	7,760-	0	0.00	4,066.00	0.00	0.00	4,066.00-
5000 OTHER OPERATING EXPS								
12-1858-13015-644000-5999 Student Health	0	7,760	7,760	0.00	0.00	0.00	0.00	7,760.00
5999 Other Operating Expenses Pool	0	7,760	7,760	0.00	0.00	0.00	0.00	7,760.00
TOTAL 5000 OTHER OPERATING EXPS	0	7,760	7,760	0.00	0.00	0.00	0.00	7,760.00
TOTAL EXPENDITURES	7,760	0	7,760	0.00	4,066.00 ✓	0.00	0.00	3,694.00
13015 Student Health Services	5,160	0	5,160	0.00	1,392.00	0.00	0.00	3,768.00

11/12/08

Fiscal Year: 2006

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/06

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1856 Student Accident Insurance 33010 VP Student Services

FY 05/06

WITH GLS DETAIL FUND = 1856 AND WITH GLS SUBDISCIPLINE = 6440

Miramonte College

8800 LOCAL REVENUE	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
12-1856-33010-644000-8878 VP Student Se	29,000-	0	29,000-	1,955.00-	30,797.50- ✓	0.00	0.00	1,797.50
8878 Student Insurance Fee	29,000-	0	29,000-	1,955.00-	30,797.50-	0.00	0.00	1,797.50
TOTAL 8800 LOCAL REVENUE	29,000-	0	29,000-	1,955.00-	30,797.50-	0.00	0.00	1,797.50
TOTAL REVENUE	29,000-	0	29,000-	1,955.00-	30,797.50-	0.00	0.00	1,797.50
12-1856-33010-644000-5986 VP Student Se	70,031	0	70,031	0.00	67,113.00	0.00	0.00	2,918.00
5986 Premium Student Insurance	70,031	0	70,031	0.00	67,113.00	0.00	0.00	2,918.00
TOTAL 8800 LOCAL REVENUE	70,031	0	70,031	0.00	67,113.00	0.00	0.00	2,918.00
TOTAL EXPENDITURES	70,031	0	70,031	0.00	67,113.00	0.00	0.00	2,918.00
33010 VP Student Services	41,031	0	41,031	1,955.00-	36,315.50	0.00	0.00	4,715.50

11/12/08

Fiscal Year: 2006

Mujumdar

WITH GLS DETAIL FUND = 1858 AND WITH GLS SUBDISCIPLINE = 6440

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/06

33010 VP Student Services

Page: 3

FY 05/06

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1858-33010-644000-8878 VP Student Se	5,500-	0	5,500-	154.00-	5,803.00- ✓	0.00	0.00	303.00
8878 Student Insurance Fee	5,500-	0	5,500-	154.00-	5,803.00-	0.00	0.00	303.00
TOTAL 5000 OTHER OPERATING EXPS	5,500-	0	5,500-	154.00-	5,803.00-	0.00	0.00	303.00
TOTAL REVENUE	5,500-	0	5,500-	154.00-	5,803.00-	0.00	0.00	303.00
5000 OTHER OPERATING EXPS								
12-1858-33010-644000-5986 VP Student Se	7,761	0	7,761	0.00	4,066.00	0.00	0.00	3,695.00
5986 Premium Student Insurance	7,761	0	7,761	0.00	4,066.00	0.00	0.00	3,695.00
TOTAL 8800 LOCAL REVENUE	7,761	0	7,761	0.00	4,066.00 ✓	0.00	0.00	3,695.00
TOTAL EXPENDITURES	7,761	0	7,761	0.00	4,066.00	0.00	0.00	3,695.00
33010 VP Student Services	2,261	0	2,261	154.00-	1,737.00-	0.00	0.00	3,938.00

11/12/08

Fiscal Year: 2006

WITH GLS DETAIL FUND = 1856 AND WITH GLS SUBDISCIPLINE = 6440

New College - GFR

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/06

1856 Student Accident Insurance 23241 Student Accident Ins

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FY 05/06

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
12-1856-23241-644000-8878 Student Accident Insurance Fee	75,000-	0	75,000-	4,527.50-	71,592.50-	0.00	0.00	3,407.50-
TOTAL 5000 OTHER OPERATING EXPS	75,000-	0	75,000-	4,527.50-	71,592.50-	0.00	0.00	3,407.50-
TOTAL REVENUE	75,000-	0	75,000-	4,527.50-	71,592.50-	0.00	0.00	3,407.50-
12-1856-23241-644000-5986 Student Accident Insurance Premium	70,031	0	70,031	0.00	67,113.00	0.00	0.00	2,918.00
TOTAL 5000 OTHER OPERATING EXPS	70,031	0	70,031	0.00	67,113.00	0.00	0.00	2,918.00
TOTAL EXPENDITURES	70,031	0	70,031	0.00	67,113.00	0.00	0.00	2,918.00
23241 Student Accident Ins	4,969-	0	4,969-	4,527.50-	4,479.50-	0.00	0.00	489.50-

11/12/08

Fiscal Year: 2006

Mesa CFR

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/06

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23242 Student Liability Ins

FY 05/06

WITH GLS DETAIL FUND = 1858 AND WITH GLS SUBDISCIPLINE = 6440

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1858-23242-644000-8878 Student Liabi	2,800-	0	2,800-	105.00-	2,863.00- ✓	0.00	0.00	63.00
8878 Student Insurance Fee	2,800-	0	2,800-	105.00-	2,863.00-	0.00	0.00	63.00
TOTAL 5000 OTHER OPERATING EXPS	2,800-	0	2,800-	105.00-	2,863.00-	0.00	0.00	63.00
TOTAL REVENUE	2,800-	0	2,800-	105.00-	2,863.00-	0.00	0.00	63.00
5000 OTHER OPERATING EXPS								
12-1858-23242-644000-5986 Student Liabi	7,761	0	7,761	0.00	4,066.00	0.00	0.00	3,695.00
5986 Premium Student Insurance	7,761	0	7,761	0.00	4,066.00	0.00	0.00	3,695.00
TOTAL 8800 LOCAL REVENUE	7,761	0	7,761	0.00	4,066.00	0.00	0.00	3,695.00
TOTAL EXPENDITURES	7,761	0	7,761	0.00	4,066.00	0.00	0.00	3,695.00
23242 Student Liability Ins	4,961	0	4,961	105.00-	1,203.00	0.00	0.00	3,758.00

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Fiscal Year: 2007

City College

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/07

Page: 1

13015 Student Health Services

WITH GLS DETAIL FUND = 1856 AND WITH OLS SUBDISCIPLINE = 6440
FY 06/07

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1856-13015-644000-8878 Student Health	35,048-	0	35,048-	4,927.50-	74,589.00-	0.00	0.00	39,541.00
8878 Student Insurance Fee	35,048-	0	35,048-	4,927.50-	74,589.00-	0.00	0.00	39,541.00
TOTAL 8800 LOCAL REVENUE	35,048-	0	35,048-	4,927.50-	74,589.00-	0.00	0.00	39,541.00
TOTAL REVENUE	35,048-	0	35,048-	4,927.50-	74,589.00-	0.00	0.00	39,541.00
12-1856-13015-644000-5986 Student Health	0	0	0	30,260.00	64,622.00	0.00	0.00	64,622.00-
5986 Premium Student Insurance	0	0	0	30,260.00	64,622.00	0.00	0.00	64,622.00-
TOTAL 8800 LOCAL REVENUE	0	0	0	30,260.00	64,622.00	0.00	0.00	64,622.00-
5000 OTHER OPERATING EXPS								
12-1856-13015-644000-5999 Student Health	67,113	0	67,113	0.00	0.00	0.00	0.00	67,113.00
5999 Other Operating Expenses Pool	67,113	0	67,113	0.00	0.00	0.00	0.00	67,113.00
TOTAL 5000 OTHER OPERATING EXPS	67,113	0	67,113	0.00	0.00	0.00	0.00	67,113.00
TOTAL EXPENDITURES	67,113	0	67,113	30,260.00	64,622.00	0.00	0.00	2,491.00
13015 Student Health Services	32,065	0	32,065	25,332.50	9,967.00-	0.00	0.00	42,032.00

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San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/07

Page: 1

Fiscal Year: 2007

13015 Student Health Services

FY 06/07

WITH GLS DETAIL FUND = 1858 AND WITH GLS SUBDISCIPLINE = 6440

City College

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1858-13015-644000-8878 Student Health	2,674-	0	2,674-	7.00-	2,765.00-✓	0.00	0.00	91.00
8878 Student Insurance Fee	2,674-	0	2,674-	7.00-	2,765.00-	0.00	0.00	91.00
TOTAL 8800 LOCAL REVENUE	2,674-	0	2,674-	7.00-	2,765.00-	0.00	0.00	91.00
TOTAL REVENUE	2,674-	0	2,674-	7.00-	2,765.00-	0.00	0.00	91.00
12-1858-13015-644000-5986 Student Health	0	0	0	521.46-	3,051.99	0.00	0.00	3,051.99-
5986 Premium Student Insurance	0	0	0	521.46-	3,051.99	0.00	0.00	3,051.99-
TOTAL 8800 LOCAL REVENUE	0	0	0	521.46-	3,051.99	0.00	0.00	3,051.99-
5000 OTHER OPERATING EXPS								
12-1858-13015-644000-5999 Student Health	6,852	0	6,852	0.00	0.00	0.00	0.00	6,852.00
5999 Other Operating Expenses Pool	6,852	0	6,852	0.00	0.00	0.00	0.00	6,852.00
TOTAL 5000 OTHER OPERATING EXPS	6,852	0	6,852	0.00	0.00	0.00	0.00	6,852.00
TOTAL EXPENDITURES	6,852	0	6,852	521.46-	3,051.99✓	0.00	0.00	3,800.01
13015 Student Health Services	4,178	0	4,178	528.46-	286.99	0.00	0.00	3,891.01

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San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/07

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Fiscal Year: 2007

33010 VP Student Services

WITH GLS.DETAIL.FUND = 1856 AND WITH GLS.SUBDISCIPLINE = 6440

Miramonte College

FY 06/07

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1856-33010-644000-8878 VP Student Se	30,798-	0	30,798-	0.00	41,088.00- ⁵	0.00	0.00	10,290.00
8878 Student Insurance Fee	30,798-	0	30,798-	0.00	41,088.00-	0.00	0.00	10,290.00
TOTAL 5000 OTHER OPERATING EXPS	30,798-	0	30,798-	0.00	41,088.00-	0.00	0.00	10,290.00
TOTAL REVENUE	30,798-	0	30,798-	0.00	41,088.00-	0.00	0.00	10,290.00
5000 OTHER OPERATING EXPS								
12-1856-33010-644000-5986 VP Student Se	67,113	67,113-	0	13,423.00	47,785.00	0.00	0.00	47,785.00-
5986 Premium Student Insurance	67,113	67,113-	0	13,423.00	47,785.00	0.00	0.00	47,785.00-
TOTAL 8800 LOCAL REVENUE	67,113	67,113-	0	13,423.00	47,785.00 [✓]	0.00	0.00	47,785.00-
5000 OTHER OPERATING EXPS								
12-1856-33010-644000-5999 VP Student Se	0	67,113	67,113	0.00	0.00	0.00	0.00	67,113.00
5999 Other Operating Expenses Pool	0	67,113	67,113	0.00	0.00	0.00	0.00	67,113.00
TOTAL 5000 OTHER OPERATING EXPS	0	67,113	67,113	0.00	0.00	0.00	0.00	67,113.00
TOTAL EXPENDITURES	67,113	0	67,113	13,423.00	47,785.00	0.00	0.00	19,328.00
33010 VP Student Services	36,315	0	36,315	13,423.00	6,697.00	0.00	0.00	29,618.00

$\Sigma 5 = \$41,088 + 14,080 = \$55,168^{\checkmark}$



See next page
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11/13/08

Fiscal Year: 2007

WITH GLS DETAIL FUND - 1856 AND WITH GLS SUBDISCIPLINE - 6440

Miramonte College

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/07

33054 Student Health Services

FY 06/07

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	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE	0	0	0	4,945.00-	14,080.00-	0.00	0.00	14,080.00
12-1856-33054-644000-8878 Student Health	0	0	0	4,945.00-	14,080.00-	0.00	0.00	14,080.00
8878 Student Insurance Fee	0	0	0	4,945.00-	14,080.00-	0.00	0.00	14,080.00
TOTAL 5000 OTHER OPERATING EXPS	0	0	0	4,945.00-	14,080.00-	0.00	0.00	14,080.00
TOTAL REVENUE	0	0	0	4,945.00-	14,080.00-	0.00	0.00	14,080.00
33054 Student Health Services	0	0	0	4,945.00-	14,080.00-	0.00	0.00	14,080.00

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San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/07

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Fiscal Year: 2007

33010 VP Student Services

WITH GLS.DETAIL.FUND = 1858 AND WITH GLS.SUBDISCIPLINE = 6440

Fy 06/07

Miramonte College

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1858-33010-644000-8878 VP Student Se	5,803-	0	5,803-	98.00-	6,111.00- ✓	0.00	0.00	308.00
8878 Student Insurance Fee	5,803-	0	5,803-	98.00-	6,111.00-	0.00	0.00	308.00
TOTAL 5000 OTHER OPERATING EXPS	5,803-	0	5,803-	98.00-	6,111.00-	0.00	0.00	308.00
TOTAL REVENUE	5,803-	0	5,803-	98.00-	6,111.00-	0.00	0.00	308.00
5000 OTHER OPERATING EXPS								
12-1858-33010-644000-5986 VP Student Se	6,852	6,852-	0	3,171.11	6,744.56	0.00	0.00	6,744.56-
5986 Premium Student Insurance	6,852	6,852-	0	3,171.11	6,744.56	0.00	0.00	6,744.56-
TOTAL 8800 LOCAL REVENUE	6,852	6,852-	0	3,171.11	6,744.56 ✓	0.00	0.00	6,744.56-
5000 OTHER OPERATING EXPS								
12-1858-33010-644000-5999 VP Student Se	0	6,852	6,852	0.00	0.00	0.00	0.00	6,852.00
5999 Other Operating Expenses Pool	0	6,852	6,852	0.00	0.00	0.00	0.00	6,852.00
TOTAL 5000 OTHER OPERATING EXPS	0	6,852	6,852	0.00	0.00	0.00	0.00	6,852.00
TOTAL EXPENDITURES	6,852	0	6,852	3,171.11	6,744.56	0.00	0.00	107.44
33010 VP Student Services	1,049	0	1,049	3,073.11	633.56	0.00	0.00	415.44

11/13/08

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/07

Page: 2

Fiscal Year: 2007

23241 Student Accident Ins

WITH GLS.DETAIL FUND = 1856 AND WITH GLS.SUBDISCIPLINE = 6440

Mesa College

FY 06/07

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1856-23241-644000-8878 Student Accid	71,593-	0	71,593-	6,275.00-	114,077.50- ✓	0.00	0.00	42,484.50
8878 Student Insurance Fee	71,593-	0	71,593-	6,275.00-	114,077.50-	0.00	0.00	42,484.50
TOTAL 5000 OTHER OPERATING EXPS	71,593-	0	71,593-	6,275.00-	114,077.50-	0.00	0.00	42,484.50
TOTAL REVENUE	71,593-	0	71,593-	6,275.00-	114,077.50-	0.00	0.00	42,484.50
5000 OTHER OPERATING EXPS								
12-1856-23241-644000-5986 Student Accid	0	67,113	67,113	64,471.00	98,833.00	0.00	0.00	31,720.00-
5986 Premium Student Insurance	0	67,113	67,113	64,471.00	98,833.00	0.00	0.00	31,720.00-
TOTAL 8800 LOCAL REVENUE	0	67,113	67,113	64,471.00	98,833.00 ✓	0.00	0.00	31,720.00-
5000 OTHER OPERATING EXPS								
12-1856-23241-644000-5999 Student Accid	67,113	67,113-	0	0.00	0.00	0.00	0.00	0.00
5999 Other Operating Expenses Pool	67,113	67,113-	0	0.00	0.00	0.00	0.00	0.00
TOTAL 5000 OTHER OPERATING EXPS	67,113	67,113-	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	67,113	0	67,113	64,471.00	98,833.00	0.00	0.00	31,720.00-
23241 Student Accident Ins	4,480-	0	4,480-	58,196.00	15,244.50-	0.00	0.00	10,764.50

11/13/08

San Diego Community College District
 Budget to Actual Report
 For Period Ending 06/30/07

Fiscal Year: 2007

23242 Student Liability Ins

WITH GLS.DETAIL.FUND = 1858 AND WITH GLS.SUBDISCIPLINE = 6440

Mesa College

FY 06/07

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1858-23242-644000-8878 Student Liabi	2,863-	0	2,863-	84.00-	3,115.00-✓	0.00	0.00	252.00
8878 Student Insurance Fee	2,863-	0	2,863-	84.00-	3,115.00-	0.00	0.00	252.00
TOTAL 5000 OTHER OPERATING EXPS	2,863-	0	2,863-	84.00-	3,115.00-	0.00	0.00	252.00
TOTAL REVENUE	2,863-	0	2,863-	84.00-	3,115.00-	0.00	0.00	252.00
5000 OTHER OPERATING EXPS								
12-1858-23242-644000-5986 Student Liabi	6,852	0	6,852	135.00-	3,438.45✓	0.00	0.00	3,413.55
5986 Premium Student Insurance	6,852	0	6,852	135.00-	3,438.45	0.00	0.00	3,413.55
TOTAL 8800 LOCAL REVENUE	6,852	0	6,852	135.00-	3,438.45	0.00	0.00	3,413.55
TOTAL EXPENDITURES	6,852	0	6,852	135.00-	3,438.45	0.00	0.00	3,413.55
23242 Student Liability Ins	3,989	0	3,989	219.00-	323.45	0.00	0.00	3,665.55

Tab 18

San Diego Community College District
Legislatively Mandated Health Fee Elimination Program

Summary of Local Revenue

FY's 2003/04 through 2006/07

Audit ID #: S09-MCC-015

Local Revenue	2003/04	2004/05	2005/06	2006/07	Total
City College	13,521 ✓	12,392 ✓	11,755 ✓	18,164 ✓	55,832
Miramar College	3,780 ✓	5,952 ✓	4,202 ✓	8,242 ✓	22,176
Mesa College	10,268 ✓	12,943 ✓	12,456 ✓	13,290 ✓	48,957
	27,569	31,287	28,413	39,696	126,965

City College
6499
GFR

8800 LOCAL REV & EXPENSES
Status by Object for All Funds
For the Period Ending
06/30/04

SUMMARY
FY 03/04

RV, XP, TI, and TO	Original Budget	Budget Adjustm	Adjusted Budget	Current Activity	Activity To-Date	Encumbrance	Available Balance
Revenue							
8800 - LOCAL REVENUE							
1857126499 SIDD HLTH CT OTHER SERV	30,938	0	30,938	0	0	0	30,938
8801 BEG BAL LOCAL	30,938	0	30,938	0	0	0	30,938
1857126499 SIDD HLTH CT OTHER SERV	15,000	0	15,000	189	13,521	0	1,480
8899 MISC LOCAL REV	15,000	0	15,000	189	13,521	0	1,480
Total 8800 - LOCAL REVENUE	\$45,938	\$0	\$45,938	\$189	\$13,521	\$0	\$32,418
Total Revenue	\$45,938	\$0	\$45,938	\$189	\$13,521	\$0	\$32,418
Expense							
1000 - ACADEMIC SALARIES							
1857126499 SIDD HLTH CT OTHER SERV	0	0	0	2,030	2,030	0	(2,030)
1401 ACIM ADJINT N/C	0	0	0	2,030	2,030	0	(2,030)
Total 1000 - ACADEMIC SALARIES	\$0	\$0	\$0	\$2,030	\$2,030	\$0	\$(2,030)
3000 - EMPLOYEE BENEFITS							
1857126499 SIDD HLTH CT OTHER SERV	0	0	0	168	168	0	(167)
3102 SIRS ACIM N/C	0	0	0	168	168	0	(167)
1857126499 SIDD HLTH CT OTHER SERV	0	0	0	29	29	0	(29)
3312 FMD ACIM N/C	0	0	0	29	29	0	(29)
1857126499 SIDD HLTH CT OTHER SERV	0	0	0	13	13	0	(13)
3502 UI ACIM N/C	0	0	0	13	13	0	(13)
1857126499 SIDD HLTH CT OTHER SERV	0	0	0	20	20	0	(20)
3602 WC ACIM N/C	0	0	0	20	20	0	(20)
Total 3000 - EMPLOYEE BENEFITS	\$0	\$0	\$0	\$230	\$230	\$0	\$(230)
4000 - SUPPLIES AND MATERIALS							
1857126499 SIDD HLTH CT OTHER SERV	0	0	0	221	4,592	3,528	(8,120)
4002 SUPPLIES OPERING	0	0	0	221	4,592	3,528	(8,120)
1857126499 SIDD HLTH CT OTHER SERV	0	0	0	187	466	0	(466)
4009 PRINTING IN DIST	0	0	0	187	466	0	(466)
1857126499 SIDD HLTH CT OTHER SERV	15,127	0	15,127	0	0	0	15,127
4099 SPLY BUDGET POOL	15,127	0	15,127	0	0	0	15,127
Total 4000 - SUPPLIES AND MATERIALS	\$15,127	\$0	\$15,127	\$408	\$5,058	\$3,528	\$6,541

Miranjan Cleave
GFR - 6440

5000
 Status by Object for All Funds
 For the Period Ending
 06/30/04

Fy 03/04

RV, XP, IT, and TO	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Encumbrs	Available Balance
Revenue							
8800 - LOCAL REVENUE							
1857536440 SIDI HLTH MM HLTH SERV	75,644	0	75,644	0	0	0	75,644
8801 BEG BAL LOCAL	75,644	0	75,644	0	0	0	75,644
1857536440 SIDI HLTH MM HLTH SERV	100,000	0	100,000	2,685	95,378	0	4,623
8876 HEALTH FEE	100,000	0	100,000	2,685	95,378	0	4,623
1857536440 SIDI HLTH MM HLTH SERV	5,000	0	5,000	0	3,780	0	1,220
8899 MISC LOCAL REV	5,000	0	5,000	0	3,780 ✓	0	1,220
Total 8800 - LOCAL REVENUE	\$180,644	\$0	\$180,644	\$2,685	\$99,158	\$0	\$81,487
Total Revenue	\$180,644	\$0	\$180,644	\$2,685	\$99,158	\$0	\$81,487
Expense							
1000 - ACADEMIC SALARIES							
1857536440 SIDI HLTH MM HLTH SERV	29,000	0	29,000	4,129	18,599	0	10,401
1401 ACIM HLTH N/C	29,000	0	29,000	4,129	18,599	0	10,401
Total 1000 - ACADEMIC SALARIES	\$29,000	\$0	\$29,000	\$4,129	\$18,599 ✓	\$0	\$10,401
2000 - NON-ACADEMIC SALARIES							
1857536440 SIDI HLTH MM HLTH SERV	66,982	0	66,982	12,678	70,167	0	(3,185)
2301 CLSD HRLY N/C	66,982	0	66,982	12,678	70,167	0	(3,185)
Total 2000 - NON-ACADEMIC SALARIES	\$66,982	\$0	\$66,982	\$12,678	\$70,167 ✓	\$0	\$(3,185)
3000 - EMPLOYEE BENEFITS							
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	341	1,534	0	(1,534)
3102 STRS ACIM N/C	0	0	0	341	1,534	0	(1,534)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	0	21	0	(21)
3103 STRS CLSD N/CLS	0	0	0	0	21	0	(21)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	964	5,036	0	(5,036)
3203 PERS CLSD N/C	0	0	0	964	5,036	0	(5,036)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	574	2,997	0	(2,997)
3303 FICA CLSD N/C	0	0	0	574	2,997	0	(2,997)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	60	283	0	(283)
3312 FMD 7 IM N/C	0	0	0	60	283	0	(283)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	184	1,004	0	(1,004)
3313 FMD CLSD N/C	0	0	0	184	1,004	0	(1,004)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	1,213	6,722	0	(6,722)

Mesa College
GFR - 4440

SEDD
Status by Object for All Funds
For the Period Ending
06/30/04

FY03/04

RV, XP, TT, and TO	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Encumbrances	Available Balance
Revenue							
8800 - LOCAL REVENUE							
1857326440 SIDI HLIH MS HLIH SERV	97,338	0	97,338	0	0	0	97,338
8801 BEG BAL LOCAL	97,338	0	97,338	0	0	0	97,338
1857326440 SIDI HLIH MS HLIH SERV	323,735	0	323,735	14,527	306,778	0	16,958
8876 HEALTH FEE	323,735	0	323,735	14,527	306,778	0	16,958
1857326440 SIDI HLIH MS HLIH SERV	12,000	0	12,000	734	10,268	0	1,732
8899 MISC LOCAL REV	12,000	0	12,000	734	10,268	0	1,732
Total 8800 - LOCAL REVENUE	\$433,073	\$0	\$433,073	\$15,261	\$317,045	\$0	\$116,028
Total Revenue	\$433,073	\$0	\$433,073	\$15,261	\$317,045	\$0	\$116,028
Expense							
1000 - ACADEMIC SALARIES							
1857326440 SIDI HLIH MS HLIH SERV	134,727	0	134,727	12,624	134,727	0	0
1201 ACIM CONT N/C	134,727	0	134,727	12,624	134,727	0	0
1857326440 SIDI HLIH MS HLIH SERV	1,300	0	1,300	0	0	0	1,300
1202 ACAD CONT NC OVR	1,300	0	1,300	0	0	0	1,300
1857326440 SIDI HLIH MS HLIH SERV	49,000	19,131	68,131	13,118	69,427	0	(1,296)
1401 ACIM ADJNT N/C	49,000	19,131	68,131	13,118	69,427	0	(1,296)
Total 1000 - ACADEMIC SALARIES	\$185,027	\$19,131	\$204,158	\$25,742	\$204,154	\$0	\$4
2000 - NON-ACADEMIC SALARIES							
1857326440 SIDI HLIH MS HLIH SERV	64,009	0	64,009	5,078	53,765	0	10,244
2101 CLSD CONT N/C	64,009	0	64,009	5,078	53,765	0	10,244
1857326440 SIDI HLIH MS HLIH SERV	8,000	0	8,000	943	6,048	0	1,952
2301 CLSD HRLY N/C	8,000	0	8,000	943	6,048	0	1,952
1857326440 SIDI HLIH MS HLIH SERV	0	0	0	(52)	(153)	0	153
2499 CLSF CONTRA ACCT	0	0	0	(52)	(153)	0	153
Total 2000 - NON-ACADEMIC SALARIES	\$72,009	\$0	\$72,009	\$5,969	\$59,660	\$0	\$12,349
3000 - EMPLOYEE BENEFITS							
1857326440 SIDI HLIH MS HLIH SERV	0	0	0	1,570	13,788	0	(13,787)
3102 STRS ACIM N/C	0	0	0	1,570	13,788	0	(13,787)
1857326440 SIDI HLIH MS HLIH SERV	0	0	0	772	11,901	0	(11,901)
3203 FEES CLSD N/C	0	0	0	772	11,901	0	(11,901)
1857326440 SIDI HLIH MS HLIH SERV	0	0	0	274	4,230	0	(4,230)

FY 04/05

Ledger: GL
Report Date: 06/30/2005

Budget to Actual
(with Encumbrances)

Period: 12
Budget Level: OB

Org. Key: 1857126499

STDT HLTH CT OTHER SERV

CITY GFR
REVENUE ACCOUNTS

LOCAL REVENUE & EXPENSES

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
BEGINNING BALANCE LOCAL F	8801	29,262.00	0.00	0.00	29,262.00
OTHER MISC LOCAL REVENUE	8899	14,000.00	12,392.10 ✓	0.00	1,607.90
Subtotal Object Code Prime	8800	43,262.00	12,392.10	0.00	30,869.90

EXPENSE ACCOUNTS

<u>Object Description</u>	<u>Object</u>	<u>Budget</u>	<u>Actual</u>	<u>Encmbrnce</u>	<u>Balance</u>
ACADEMIC ADJUNCT NONCLSI	1401	23,441.00	7,883.91	0.00	15,557.09
Subtotal Object Code Prime	1000	23,441.00	7,883.91	0.00	15,557.09
CLASSIFIED CONTRACT NON-C	2101	0.00	9,891.00	0.00	-9,891.00
CLASSIFIED HOURLY NONCLA:	2301	0.00	0.00	0.00	0.00
Subtotal Object Code Prime	2000	0.00	9,891.00	0.00	-9,891.00
STRS ACADEMIC NONCLASSRN	3102	0.00	640.77	0.00	-640.77
PERS CLASSIFIED NONCLASSR	3203	0.00	1,324.62	0.00	-1,324.62
FICA CLASSIFIED NONCLASSR	3303	0.00	484.48	0.00	-484.48
MEDICARE ACADEMIC NONCL:	3312	0.00	112.62	0.00	-112.62
MEDICARE CLASSIFIED N/CLA:	3313	0.00	113.31	0.00	-113.31
H&W CLASSIFIED NONCLASSR	3403	0.00	1,623.66	0.00	-1,623.66
UNEMPLOYMENT ACADEMIC N	3502	0.00	34.94	0.00	-34.94
UNEMPLOYMENT CLSFD N/CL:	3503	0.00	50.79	0.00	-50.79
WORKERS COMP ACDM NONCI	3602	0.00	77.67	0.00	-77.67
WORKERS COMP CLSFD NCLSP	3603	0.00	78.14	0.00	-78.14

W/Manou College

SD000
 Status by Object for All Funds
 For the Period Ending
 06/30/05

RV, XP, TI, and TO	Original Budget	Budget Adjustment	Adjusted Budget	Current Activity	Activity To-Date	Encumbr	Available Balance
Revenue							
8800 - LOCAL REVENUE							
1857536440 SIDI HLTH MM HLTH SERV	50,198	0	50,198	0	0	0	50,198
8801 BEG BAL LOCAL	50,198	0	50,198	0	0	0	50,198
1857536440 SIDI HLTH MM HLTH SERV	100,000	0	100,000	5,341	101,371	0	(1,371)
8876 HEALTH FEE	100,000	0	100,000	5,341	101,371	0	(1,371)
1857536440 SIDI HLTH MM HLTH SERV	5,000	0	5,000	0	5,952	0	(952)
8899 MISC LOCAL REV	5,000	0	5,000	0	5,952 ✓	0	(952)
Total 8800 - LOCAL REVENUE	\$155,198	\$0	\$155,198	\$5,341	\$107,323	\$0	\$47,875
Total Revenue	\$155,198	\$0	\$155,198	\$5,341	\$107,323	\$0	\$47,875
Expense							
1000 - ACADEMIC SALARIES							
1857536440 SIDI HLTH MM HLTH SERV	20,000	0	20,000	1,514	6,317	0	13,683
1401 ACAD ADJNT N/C	20,000	0	20,000	1,514	6,317	0	13,683
Total 1000 - ACADEMIC SALARIES	\$20,000	\$0	\$20,000	\$1,514	\$6,317 ✓	\$0	\$13,683
2000 - NON-ACADEMIC SALARIES							
1857536440 SIDI HLTH MM HLTH SERV	70,000	0	70,000	12,938	68,442	0	1,558
2301 CLSD HRLY N/C	70,000	0	70,000	12,938	68,442	0	1,558
Total 2000 - NON-ACADEMIC SALARIES	\$70,000	\$0	\$70,000	\$12,938	\$68,442 ✓	\$0	\$1,558
3000 - EMPLOYEE BENEFITS							
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	66	140	0	(140)
3102 STRS ACIM N/C	0	0	0	66	140	0	(140)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	9	25	0	(25)
3103 ST S CSLD N/CLS	0	0	0	9	25	0	(25)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	849	4,352	0	(4,352)
3203 PERS CLSD N/C	0	0	0	849	4,352	0	(4,352)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	529	2,711	0	(2,711)
3303 FICA CLSD N/C	0	0	0	529	2,711	0	(2,711)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	22	92	0	(92)
3312 FMD ACIM N/C	0	0	0	22	92	0	(92)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	188	992	0	(992)
3323 FMD CLSD N/C	0	0	0	188	992	0	(992)
1857536440 SIDI HLTH MM HLTH SERV	0	0	0	1,329	7,627	0	(7,627)

1/1/08

SDDD
Status by Object for All Funds
For the Period Ending
06/30/05

RV, XP, TI, and TO	Original Budget	Budget Adjustm	Adjusted Budget	Current Activity	Activity To-Date	Enrtr	Available Balance
Revenue							
8800 - LOCAL REVENUE							
1857326440 SIDD HLTH MS HLTH SERV	78,204	0	78,204	0	0	0	78,204
8801 BEG BAL LOCAL	78,204	0	78,204	0	0	0	78,204
1857326440 SIDD HLTH MS HLTH SERV	310,000	0	310,000	13,375	305,807	0	4,194
8876 HEALTH FEE	310,000	0	310,000	13,375	305,807	0	4,194
1857326440 SIDD HLTH MS HLTH SERV	12,000	0	12,000	368	12,943	0	(943)
8899 MISC LOCAL REV	12,000	0	12,000	368	12,943 ✓	0	(943)
Total 8800 - LOCAL REVENUE	\$400,204	\$0	\$400,204	\$13,743	\$318,750	\$0	\$81,454
Total Revenue	\$400,204	\$0	\$400,204	\$13,743	\$318,750	\$0	\$81,454
Expense							
1000 - ACADEMIC SALARIES							
1857326440 SIDD HLTH MS HLTH SERV	137,400	0	137,400	8,188	92,041	0	45,359
1201 ACAD CONT N/C	137,400	0	137,400	8,188	92,041	0	45,359
1857326440 SIDD HLTH MS HLTH SERV	1,300	0	1,300	0	0	0	1,300
1202 ACAD CONT NC OVR	1,300	0	1,300	0	0	0	1,300
1857326440 SIDD HLTH MS HLTH SERV	72,834	0	72,834	23,005	130,980	0	(58,146)
1401 ACAD ADJNT N/C	72,834	0	72,834	23,005	130,980	0	(58,146)
Total 1000 - ACADEMIC SALARIES	\$211,534	\$0	\$211,534	\$31,193	\$223,021 ✓	\$0	\$(11,487)
2000 - NON-ACADEMIC SALARIES							
1857326440 SIDD HLTH MS HLTH SERV	67,574	0	67,574	4,595	61,687	0	5,887
2101 CLSD CONT N/C	67,574	0	67,574	4,595	61,687	0	5,887
1857326440 SIDD HLTH MS HLTH SERV	8,000	0	8,000	1,382	8,531	0	(531)
2301 CLSD HRLY N/C	8,000	0	8,000	1,382	8,531	0	(531)
Total 2000 - NON-ACADEMIC SALARIES	\$75,574	\$0	\$75,574	\$5,977	\$70,218 ✓	\$0	\$5,356
3000 - EMPLOYEE BENEFITS							
1857326440 SIDD HLTH MS HLTH SERV	0	0	0	1,859	12,945	0	(12,945)
3102 SIRS ACAD N/C	0	0	0	1,859	12,945	0	(12,945)
1857326440 SIDD HLTH MS HLTH SERV	0	0	0	779	10,694	0	(10,694)
3203 PERS CLSD N/C	0	0	0	779	10,694	0	(10,694)
1857326440 SIDD HLTH MS HLTH SERV	0	0	0	284	3,894	0	(3,894)
3303 FICA CLSD N/C	0	0	0	284	3,894	0	(3,894)
1857326440 SIDD HLTH MS HLTH SERV	0	0	0	291	1,847	0	(1,847)

11/06/08

Fiscal Year: 2006

San Diego Community College District
 Budget to Actual Report
 For Period Ending 06/30/06
 13015 Student Health Services 649000 Misc Student Svcs

FY 05/06

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ASSOCIATED

CITY COLLEGE - GFR

LOCAL REV F EXPS

WITH GLS.DETAIL.FUND - 1857

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1857-13015-649000-8801 Student Health	7,821-	0	7,821-	0.00	0.00	0.00	0.00	7,821.00-
8801 Beginning Balance Local Rev	7,821-	0	7,821-	0.00	0.00	0.00	0.00	7,821.00-
12-1857-13015-649000-8899 Student Health	12,000-	0	12,000-	367.50	11,755.00-	0.00	0.00	245.00-
8899 Other Misc Local	12,000-	0	12,000-	367.50-	11,755.00- ✓	0.00	0.00	245.00-
TOTAL 8800 LOCAL REVENUE	19,821-	0	19,821-	367.50-	11,755.00-	0.00	0.00	8,066.00-
TOTAL REVENUE	19,821-	0	19,821-	367.50-	11,755.00-	0.00	0.00	8,066.00-
1000 ACADEMIC SALARIES								
12-1857-13015-649000-1401 Student Health	7,143	0	7,143	5,142.04	5,142.04	0.00	0.00	2,000.96
1401 Academic Adjunct Nonclsroom	7,143	0	7,143	5,142.04	5,142.04	0.00	0.00	2,000.96
TOTAL 1000 ACADEMIC SALARIES	7,143	0	7,143	5,142.04	5,142.04	0.00	0.00	2,000.96
3000 BENEFITS								
12-1857-13015-649000-3999 Student Health	1,178	0	1,178	0.00	0.00	0.00	0.00	1,178.00
3999 Contract Budgeted Benefit Pool	1,178	0	1,178	0.00	0.00	0.00	0.00	1,178.00
TOTAL 3000 BENEFITS	1,178	0	1,178	0.00	0.00	0.00	0.00	1,178.00
12-1857-13015-649000-4002 Student Health	0	0	0	418.91	7,127.12	0.00	0.00	7,127.12-
4002 Supplies Operating	0	0	0	418.91	7,127.12	0.00	0.00	7,127.12-
TOTAL 3000 BENEFITS	0	0	0	418.91	7,127.12	0.00	0.00	7,127.12-
4000 SUPPLIES AND MATERIALS								
12-1857-13015-649000-4009 Student Health	0	0	0	183.72	506.58	0.00	0.00	506.58-
4009 Supplies - Printing By Vendor	0	0	0	183.72	506.58	0.00	0.00	506.58-
12-1857-13015-649000-4999 Student Health	6,500	0	6,500	0.00	0.00	0.00	0.00	6,500.00
4999 Supplies - Budget Pool	6,500	0	6,500	0.00	0.00	0.00	0.00	6,500.00
TOTAL 4000 SUPPLIES AND MATERIALS	6,500	0	6,500	183.72	506.58	0.00	0.00	5,993.42
5000 OTHER OPERATING EXPS								
12-1857-13015-649000-5001 Student Health	0	0	0	1.17	19.27	0.00	0.00	19.27-
5001 Postage	0	0	0	1.17	19.27	0.00	0.00	19.27-
12-1857-13015-649000-5161 Student Health	0	0	0	370.06	2,031.24	0.00	0.00	2,031.24-
5161 Contracts-Other	0	0	0	370.06	2,031.24	0.00	0.00	2,031.24-
12-1857-13015-649000-5999 Student Health	3,500	0	3,500	0.00	0.00	0.00	0.00	3,500.00
5999 Other Operating Expenses Pool	3,500	0	3,500	0.00	0.00	0.00	0.00	3,500.00
TOTAL 5000 OTHER OPERATING EXPS	3,500	0	3,500	371.23	2,050.51	0.00	0.00	1,449.49
6000 CAPITAL OUTLAY								

11/06/08

Fiscal Year: 2006

San Diego Community College District
 Budget to Actual Report
 For Period Ending 06/30/06
 33054 Student Health Services 644000 Student Health Services

FY 05/06

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Miriam GFR

WITH GLS DETAIL FUND = 1857

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1857-33054-644000-8801 Student Health	54,902-	0	54,902-	0.00	0.00	0.00	0.00	54,902.00-
8801 Beginning Balance Local Rev	54,902-	0	54,902-	0.00	0.00	0.00	0.00	54,902.00-
12-1857-33054-644000-8876 Student Health	100,000-	0	100,000-	5,886.00-	103,578.50-	0.00	0.00	3,578.50
8876 Health Fee	100,000-	0	100,000-	5,886.00-	103,578.50-	0.00	0.00	3,578.50
12-1857-33054-644000-8899 Student Health	6,000-	0	6,000-	252.00-	4,202.00-	0.00	0.00	1,798.00-
8899 Other Misc Local	6,000-	0	6,000-	252.00-	4,202.00- ✓	0.00	0.00	1,798.00-
TOTAL 8800 LOCAL REVENUE	160,902-	0	160,902-	6,138.00-	107,780.50-	0.00	0.00	53,121.50-
TOTAL REVENUE	160,902-	0	160,902-	6,138.00-	107,780.50-	0.00	0.00	53,121.50-
1000 ACADEMIC SALARIES								
12-1857-33054-644000-1401 Student Health	15,000	0	15,000	1,080.00	8,973.02	0.00	0.00	6,026.98
1401 Academic Adjunct Nonclassroom	15,000	0	15,000	1,080.00	8,973.02	0.00	0.00	6,026.98
TOTAL 1000 ACADEMIC SALARIES	15,000	0	15,000	1,080.00	8,973.02 ✓	0.00	0.00	6,026.98
12-1857-33054-644000-2101 Student Health	60,689	10,000-	50,689	4,604.00	48,927.00	0.00	0.00	1,762.00
2101 Classified Contract Non-Clasrm	60,689	10,000-	50,689	4,604.00	48,927.00	0.00	0.00	1,762.00
TOTAL 1000 ACADEMIC SALARIES	60,689	10,000-	50,689	4,604.00	48,927.00 ✓	0.00	0.00	1,762.00
2000 NON-ACADEMIC SALARIES								
12-1857-33054-644000-2301 Student Health	20,000	10,000	30,000	4,993.93	29,658.73	0.00	0.00	341.27
2301 Classified Hourly Nonclassrm	20,000	10,000	30,000	4,993.93	29,658.73	0.00	0.00	341.27
TOTAL 2000 NON-ACADEMIC SALARIES	20,000	10,000	30,000	4,993.93	29,658.73 ✓	0.00	0.00	341.27
3000 BENEFITS								
12-1857-33054-644000-3102 Student Health	0	0	0	0.00	265.08	0.00	0.00	265.08-
3102 Strs Academic Nonclassrm	0	0	0	0.00	265.08	0.00	0.00	265.08-
12-1857-33054-644000-3203 Student Health	0	0	0	419.70	4,747.42	0.00	0.00	4,747.42-
3203 Pers Classified Nonclassroom	0	0	0	419.70	4,747.42	0.00	0.00	4,747.42-
12-1857-33054-644000-3303 Student Health	0	0	0	285.92	3,309.94	0.00	0.00	3,309.94-
3303 Fica Classified Nonclassroom	0	0	0	285.92	3,309.94	0.00	0.00	3,309.94-
12-1857-33054-644000-3312 Student Health	0	0	0	15.66	130.11	0.00	0.00	130.11-
3312 Medicare Academic Nonclsr	0	0	0	15.66	130.11	0.00	0.00	130.11-
12-1857-33054-644000-3313 Student Health	0	0	0	139.28	1,140.44	0.00	0.00	1,140.44-
3313 Medicare Classified N/Classrm	0	0	0	139.28	1,140.44	0.00	0.00	1,140.44-
12-1857-33054-644000-3403 Student Health	0	0	0	713.19	8,356.72	0.00	0.00	8,356.72-
3403 H&W Classified Nonclassroom	0	0	0	713.19	8,356.72	0.00	0.00	8,356.72-
12-1857-33054-644000-3502 Student Health	0	0	0	4.86	40.38	0.00	0.00	40.38-
3502 Unemployment Academic Nclsr	0	0	0	4.86	40.38	0.00	0.00	40.38-
12-1857-33054-644000-3503 Student Health	0	0	0	43.19	353.65	0.00	0.00	353.65-
3503 Unemployment Clsfd N/Classrm	0	0	0	43.19	353.65	0.00	0.00	353.65-

11/06/08

Mesa College GFR

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/06

FY 05/06

Fiscal Year: 2006

23240 Student Health Services 644000 Student Health Services

WITH GLS DETAIL FUND = 1857

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
12-1857-23240-644000-8801 Student Health	32,337-	0	32,337-	0.00	0.00	0.00	0.00	32,337.00-
8801 Beginning Balance Local Rev	32,337-	0	32,337-	0.00	0.00	0.00	0.00	32,337.00-
TOTAL 3000 BENEFITS	32,337-	0	32,337-	0.00	0.00	0.00	0.00	32,337.00-
8800 LOCAL REVENUE								
12-1857-23240-644000-8876 Student Health	315,000-	0	315,000-	13,363.50-	280,373.50-	0.00	0.00	34,626.50-
8876 Health Fee	315,000-	0	315,000-	13,363.50-	280,373.50-	0.00	0.00	34,626.50-
12-1857-23240-644000-8899 Student Health	13,000-	0	13,000-	460.00-	12,455.90-	0.00	0.00	544.10-
8899 Other Misc Local	13,000-	0	13,000-	460.00-	12,455.90- ✓	0.00	0.00	544.10-
TOTAL 8800 LOCAL REVENUE	328,000-	0	328,000-	13,823.50-	292,829.40-	0.00	0.00	35,170.60-
TOTAL REVENUE	360,337-	0	360,337-	13,823.50-	292,829.40-	0.00	0.00	67,507.60-
1000 ACADEMIC SALARIES								
12-1857-23240-644000-1201 Student Health	0	0	0	5,903.00	66,929.36	0.00	0.00	66,929.36-
1201 Academic Contract Nonclsr	0	0	0	5,903.00	66,929.36	0.00	0.00	66,929.36-
12-1857-23240-644000-1203 Student Health	0	0	0	3,233.47	25,675.60	0.00	0.00	25,675.60-
1203 Academic Prorata Cont Nonclsr	0	0	0	3,233.47	25,675.60	0.00	0.00	25,675.60-
12-1857-23240-644000-1401 Student Health	0	0	0	11,426.35	98,925.61	0.00	0.00	98,925.61-
1401 Academic Adjunct Nonclsr	0	0	0	11,426.35	98,925.61	0.00	0.00	98,925.61-
12-1857-23240-644000-1999 Student Health	141,097	61,307	202,404	0.00	0.00	0.00	0.00	202,404.00
1999 Academic Sal Pool	141,097	61,307	202,404	0.00	0.00	0.00	0.00	202,404.00
TOTAL 1000 ACADEMIC SALARIES	141,097	61,307	202,404	20,562.82	191,530.57 ✓	0.00	0.00	10,873.43
2000 NON-ACADEMIC SALARIES								
12-1857-23240-644000-2101 Student Health	0	0	0	4,878.58	58,653.07	0.00	0.00	58,653.07-
2101 Classified Contract Non-Clsr	0	0	0	4,878.58	58,653.07	0.00	0.00	58,653.07-
12-1857-23240-644000-2301 Student Health	0	0	0	367.50	5,998.15	0.00	0.00	5,998.15-
2301 Classified Hourly Nonclassrm	0	0	0	367.50	5,998.15	0.00	0.00	5,998.15-
12-1857-23240-644000-2999 Student Health	129,721	58,691-	71,030	0.00	0.00	0.00	0.00	71,030.00
2999 Classified Sal Pool	129,721	58,691-	71,030	0.00	0.00	0.00	0.00	71,030.00
TOTAL 2000 NON-ACADEMIC SALARIES	129,721	58,691-	71,030	5,246.08	64,651.22 ✓	0.00	0.00	6,378.78
3000 BENEFITS								
12-1857-23240-644000-3102 Student Health	0	0	0	1,038.47	9,982.50	0.00	0.00	9,982.50-
3102 Strs Academic Nonclassrm	0	0	0	1,038.47	9,982.50	0.00	0.00	9,982.50-
12-1857-23240-644000-3203 Student Health	0	0	0	786.22	9,452.45	0.00	0.00	9,452.45-
3203 Pers Classified Nonclassroom	0	0	0	786.22	9,452.45	0.00	0.00	9,452.45-
12-1857-23240-644000-3303 Student Health	0	0	0	299.88	3,614.66	0.00	0.00	3,614.66-
3303 Fica Classified Nonclassroom	0	0	0	299.88	3,614.66	0.00	0.00	3,614.66-
12-1857-23240-644000-3311 Student Health	0	0	0	5.03-	0.00	0.00	0.00	0.00
3311 Medicare Academic Classrm	0	0	0	5.03-	0.00	0.00	0.00	0.00

2007

City CFR Local Income Only

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/07

FY 06/07

WITH GLS.FUND = 12 AND WITH GLS.DETAIL.FUND = 187		AND WITH GLS.CAMPUS = 1		AND WITH GLS.SUBDISCIPLINE = 6490				
	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1857-13015-649000-8801 Student Health	4,750-	0	4,750-	0.00	0.00	0.00	0.00	4,750.00-
8801 Beginning Balance Local Rev	4,750-	0	4,750-	0.00	0.00	0.00	0.00	4,750.00-
12-1857-13015-649000-8899 Student Health	12,000-	0	12,000-	393.00-	18,163.95-	0.00	0.00	6,163.95
8899 Other Misc Local	12,000-	0	12,000-	393.00-	18,163.95- ✓	0.00	0.00	6,163.95
TOTAL 8800 LOCAL REVENUE	16,750-	0	16,750-	393.00-	18,163.95-	0.00	0.00	1,413.95
TOTAL REVENUE	16,750-	0	16,750-	393.00-	18,163.95-	0.00	0.00	1,413.95
1000 ACADEMIC SALARIES								
12-1857-13015-649000-1401 Student Health	3,864	3,864-	0	0.00	0.00	0.00	0.00	0.00
1401 Academic Adjunct Nonclsroom	3,864	3,864-	0	0.00	0.00	0.00	0.00	0.00
TOTAL 1000 ACADEMIC SALARIES	3,864	3,864-	0	0.00	0.00	0.00	0.00	0.00
2000 NON-ACADEMIC SALARIES								
12-1857-13015-649000-2301 Student Health	0	0	0	0.00	288.00	0.00	0.00	288.00-
2301 Classified Hourly Nonclassrm	0	0	0	0.00	288.00	0.00	0.00	288.00-
TOTAL 2000 NON-ACADEMIC SALARIES	0	0	0	0.00	288.00	0.00	0.00	288.00-
3000 BENEFITS								
12-1857-13015-649000-3080 Student Health	0	0	0	0.00	18.00	0.00	0.00	18.00-
3080 Mandated Benefits Non-Inst.	0	0	0	0.00	18.00	0.00	0.00	18.00-
12-1857-13015-649000-3999 Student Health	386	386-	0	0.00	0.00	0.00	0.00	0.00
3999 Contract Budgeted Benefit Pool	386	386-	0	0.00	0.00	0.00	0.00	0.00
TOTAL 3000 BENEFITS	386	386-	0	0.00	18.00	0.00	0.00	18.00-
4000 SUPPLIES AND MATERIALS								
12-1857-13015-649000-4002 Student Health	0	0	0	406.99	8,740.24	0.00	0.00	8,740.24-
4002 Supplies Operating	0	0	0	406.99	8,740.24	0.00	0.00	8,740.24-

11/04/08

M/Morgan CFR

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/07

Fiscal Year: 2007

1857 Student Health Svcs Fund 33054 Student Health Services

WITH GLS.DETAIL.FUND = 1857 AND WITH GLS.CAMPUS = 1 2 3

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1857-33054-644000-8801 Student Healt	42,190-	0	42,190-	0.00	0.00	0.00	0.00	42,190.00-
8801 Beginning Balance Local Rev	42,190-	0	42,190-	0.00	0.00	0.00	0.00	42,190.00-
12-1857-33054-644000-8876 Student Healt	165,000-	0	165,000-	9,383.50-	203,811.50-	0.00	0.00	38,811.50
8876 Health Fee	165,000-	0	165,000-	9,383.50-	203,811.50-	0.00	0.00	38,811.50
12-1857-33054-644000-8899 Student Healt	5,000-	0	5,000-	601.00-	8,242.25-	0.00	0.00	3,242.25
8899 Other Misc Local	5,000-	0	5,000-	601.00-	8,242.25-✓	0.00	0.00	3,242.25
TOTAL 8800 LOCAL REVENUE	212,190-	0	212,190-	9,984.50-	212,053.75-	0.00	0.00	136.25-
TOTAL REVENUE	212,190-	0	212,190-	9,984.50-	212,053.75-	0.00	0.00	136.25-
1000 ACADEMIC SALARIES								
12-1857-33054-644000-1401 Student Healt	53,872	0	53,872	11,114.46	42,487.98	0.00	0.00	11,384.02
1401 Academic Adjunct Nonclsroom	53,872	0	53,872	11,114.46	42,487.98	0.00	0.00	11,384.02
TOTAL 1000 ACADEMIC SALARIES	53,872	0	53,872	11,114.46	42,487.98✓	0.00	0.00	11,384.02
12-1857-33054-644000-2101 Student Healt	72,529	0	72,529	5,315.00	64,555.13	0.00	0.00	7,973.87
2101 Classified Contract Non-Clarm	72,529	0	72,529	5,315.00	64,555.13	0.00	0.00	7,973.87
TOTAL 1000 ACADEMIC SALARIES	72,529	0	72,529	5,315.00	64,555.13✓	0.00	0.00	7,973.87
2000 NON-ACADEMIC SALARIES								
12-1857-33054-644000-2301 Student Healt	30,000	0	30,000	5,746.00	25,986.71	0.00	0.00	4,013.29
2301 Classified Hourly Nonclassrm	30,000	0	30,000	5,746.00	25,986.71	0.00	0.00	4,013.29
TOTAL 2000 NON-ACADEMIC SALARIES	30,000	0	30,000	5,746.00	25,986.71✓	0.00	0.00	4,013.29
12-1857-33054-644000-3010 Student Healt	0	0	0	947.93-	0.00	0.00	0.00	0.00
3010 Holding Acct; Mandated Benefit	0	0	0	947.93-	0.00	0.00	0.00	0.00
TOTAL 2000 NON-ACADEMIC SALARIES	0	0	0	947.93-	0.00	0.00	0.00	0.00
3000 BENEFITS								
12-1857-33054-644000-3020 Student Healt	0	0	0	745.69-	0.00	0.00	0.00	0.00
3020 Holding Acct; H & W Benefits	0	0	0	745.69-	0.00	0.00	0.00	0.00
12-1857-33054-644000-3080 Student Healt	0	0	0	3,409.33	17,579.30	0.00	0.00	17,579.30-
3080 Mandated Benefits Non-Inst.	0	0	0	3,409.33	17,579.30	0.00	0.00	17,579.30-
12-1857-33054-644000-3090 Student Healt	0	0	0	1,510.51	8,772.41	0.00	0.00	8,772.41-
3090 H & W Benefits Non-Inst.	0	0	0	1,510.51	8,772.41	0.00	0.00	8,772.41-
12-1857-33054-644000-3999 Student Healt	25,652	0	25,652	0.00	0.00	0.00	0.00	25,652.00
3999 Contract Budgeted Benefit Pool	25,652	0	25,652	0.00	0.00	0.00	0.00	25,652.00
TOTAL 3000 BENEFITS	25,652	0	25,652	4,174.15	26,351.71✓	0.00	0.00	699.71-

11/09/08

Mesa GFR

San Diego Community College District
Budget to Actual Report
For Period Ending 06/30/07

Fiscal Year: 2007

1857 Student Health Svcs Fund 23240 Student Health Services

WITH GLS DETAIL FUND = 1857 AND WITH GLS CAMPUS = 1 2 3

	Original Budget	Budget Adjustments	Adjusted Budget	Current Activity	Activity To-Date	Purchase Order Encumbrances	Purchase Requisitions	Available Balance
8800 LOCAL REVENUE								
12-1857-23240-644000-8801 Student Health	1,724-	0	1,724-	0.00	0.00	0.00	0.00	1,724.00-
8801 Beginning Balance Local Rev	1,724-	0	1,724-	0.00	0.00	0.00	0.00	1,724.00-
12-1857-23240-644000-8876 Student Health	345,613-	0	345,613-	19,092.00-	445,557.50-	0.00	0.00	99,944.50
8876 Health Fee	345,613-	0	345,613-	19,092.00-	445,557.50-	0.00	0.00	99,944.50
12-1857-23240-644000-8899 Student Health	13,000-	0	13,000-	847.00-	13,289.56-	0.00	0.00	289.56
8899 Other Misc Local	13,000-	0	13,000-	847.00-	13,289.56- ✓	0.00	0.00	289.56
TOTAL 8800 LOCAL REVENUE	360,337-	0	360,337-	19,939.00-	458,847.06-	0.00	0.00	98,510.06
TOTAL REVENUE	360,337-	0	360,337-	19,939.00-	458,847.06-	0.00	0.00	98,510.06
1000 ACADEMIC SALARIES								
12-1857-23240-644000-1201 Student Health	0	0	0	6,197.49	80,241.67	0.00	0.00	80,241.67-
1201 Academic Contract Nonclsr	0	0	0	6,197.49	80,241.67	0.00	0.00	80,241.67-
12-1857-23240-644000-1203 Student Health	0	0	0	3,499.58	27,515.37	0.00	0.00	27,515.37-
1203 Academic Prorata Cont Nonclsr	0	0	0	3,499.58	27,515.37	0.00	0.00	27,515.37-
12-1857-23240-644000-1401 Student Health	0	0	0	22,161.61	156,467.93	0.00	0.00	156,467.93-
1401 Academic Adjunct Nonclsr	0	0	0	22,161.61	156,467.93	0.00	0.00	156,467.93-
12-1857-23240-644000-1999 Student Health	202,404	500-	201,904	0.00	0.00	0.00	0.00	201,904.00
1999 Academic Sal Pool	202,404	500-	201,904	0.00	0.00	0.00	0.00	201,904.00
TOTAL 1000 ACADEMIC SALARIES	202,404	500-	201,904	31,858.68	264,224.97 ✓	0.00	0.00	62,320.97-
2000 NON-ACADEMIC SALARIES								
12-1857-23240-644000-2101 Student Health	0	0	0	5,288.89	62,946.66	0.00	0.00	62,946.66-
2101 Classified Contract Non-Clarm	0	0	0	5,288.89	62,946.66	0.00	0.00	62,946.66-
12-1857-23240-644000-2102 Student Health	0	0	0	0.00	1,511.01	0.00	0.00	1,511.01-
2102 Clsfd Substitute Non Classroom	0	0	0	0.00	1,511.01	0.00	0.00	1,511.01-
12-1857-23240-644000-2301 Student Health	0	0	0	575.00	6,430.81	0.00	0.00	6,430.81-
2301 Classified Hourly Nonclassrm	0	0	0	575.00	6,430.81	0.00	0.00	6,430.81-
12-1857-23240-644000-2999 Student Health	71,030	0	71,030	0.00	0.00	0.00	0.00	71,030.00
2999 Classified Sal Pool	71,030	0	71,030	0.00	0.00	0.00	0.00	71,030.00
TOTAL 2000 NON-ACADEMIC SALARIES	71,030	0	71,030	5,863.89	70,888.48 ✓	0.00	0.00	141.52
3000 BENEFITS								
12-1857-23240-644000-3010 Student Health	0	0	0	1,979.30-	0.00	0.00	0.00	0.00
3010 Holding Acct; Mandated Benefit	0	0	0	1,979.30-	0.00	0.00	0.00	0.00
12-1857-23240-644000-3020 Student Health	0	0	0	1,901.14-	0.00	0.00	0.00	0.00
3020 Holding Acct; H & W Benefits	0	0	0	1,901.14-	0.00	0.00	0.00	0.00
12-1857-23240-644000-3080 Student Health	0	0	0	6,002.74	40,637.76	0.00	0.00	40,637.76-
3080 Mandated Benefits Non-Inst.	0	0	0	6,002.74	40,637.76	0.00	0.00	40,637.76-
12-1857-23240-644000-3090 Student Health	0	0	0	3,802.28	23,680.53	0.00	0.00	23,680.53-
3090 H & W Benefits Non-Inst.	0	0	0	3,802.28	23,680.53	0.00	0.00	23,680.53-
12-1857-23240-644000-3999 Student Health	70,903	4,188-	66,715	0.00	0.00	0.00	0.00	66,715.00

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

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

On December 3, 2014, I served the:

State Controller's Office Comments on IRC

Health Fee Elimination, 09-4206-I-29

Education Code Section 76355

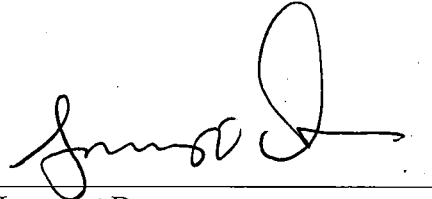
Statutes 1984, 2nd E.S.; Chapter 1; Statutes 1987, Chapter 1118;

Fiscal Years: 2003-2004, 2004-2005, 2005-2006 and 2006-2007

San Diego Community College District, Claimant

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

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on December 3, 2014 at Sacramento, California.



Lorenzo Duran
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 12/3/14

Claim Number: 09-4206-I-29

Matter: Health Fee Elimination

Claimant: San Diego Community College District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

Socorro Aquino, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

Marieta Delfin, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-4320

mdelfin@sco.ca.gov

Donna Ferebee, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

donna.ferebee@dof.ca.gov

Susan Geanacou, *Department of Finance*

915 L Street, Suite 1280, Sacramento, CA 95814

Phone: (916) 445-3274

susan.geanacou@dof.ca.gov

Ed Hanson, *Department of Finance*

Education Systems Unit, 915 L Street, 7th Floor, 915 L Street, 7th Floor, Sacramento, CA 95814

Phone: (916) 445-0328

ed.hanson@dof.ca.gov

Cheryl Ide, Associate Finance Budget Analyst, *Department of Finance*

Education Systems Unit, 915 L Street, Sacramento, CA 95814

Phone: (916) 445-0328
Cheryl.ide@dof.ca.gov

Jill Kanemasu, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 322-9891
jkanemasu@sco.ca.gov

Jay Lal, *State Controller's Office (B-08)*

Division of Accounting & Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816
Phone: (916) 324-0256
JLal@sco.ca.gov

Kathleen Lynch, *Department of Finance (A-15)*

915 L Street, Suite 1280, 17th Floor, Sacramento, CA 95814
Phone: (916) 445-3274
kathleen.lynch@dof.ca.gov

Yazmin Meza, *Department of Finance*

915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
Yazmin.meza@dof.ca.gov

Robert Miyashiro, *Education Mandated Cost Network*

1121 L Street, Suite 1060, Sacramento, CA 95814
Phone: (916) 446-7517
robertm@sscal.com

Jameel Naqvi, *Analyst, Legislative Analysts' Office*

Education Section, 925 L Street, Suite 1000, Sacramento, CA 95814
Phone: (916) 319-8331
Jameel.naqvi@lao.ca.gov

Andy Nichols, *Nichols Consulting*

1857 44th Street, Sacramento, CA 95819
Phone: (916) 455-3939
andy@nichols-consulting.com

Christian Osmena, *Department of Finance*

915 L Street, Sacramento, CA 95814
Phone: (916) 445-0328
christian.osmena@dof.ca.gov

Arthur Palkowitz, *Stutz Artiano Shinoff & Holtz*

2488 Historic Decatur Road, Suite 200, San Diego, CA 92106
Phone: (619) 232-3122
apalkowitz@sashlaw.com

Keith Petersen, *SixTen & Associates*

P.O. Box 340430, Sacramento, CA 95834-0430
Phone: (916) 419-7093
kbsixten@aol.com

Sandra Reynolds, *Reynolds Consulting Group, Inc.*

P.O. Box 894059, Temecula, CA 92589

Phone: (951) 303-3034
sandrareynolds_30@msn.com

Kathy Rios, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-5919

krios@sco.ca.gov

Charles Rogers, *San Diego Community College District*

Claimant Representative

3375 Camino del Rio South, San Diego, CA 92108

Phone: (619) 388-6555

srogers@sdcdd.edu

Nicolas Schweizer, *Department of Finance*

Education Systems Unit, 915 L Street, 7th Floor, 915 L Street, 7th Floor, Sacramento, CA 95814

Phone: (916) 445-0328

nicolas.schweizer@dof.ca.gov

David Scribner, *Max8550*

2200 Sunrise Boulevard, Suite 240, Gold River, CA 95670

Phone: (916) 852-8970

dscribner@max8550.com

Jim Spano, Chief, Mandated Cost Audits Bureau, *State Controller's Office*

Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 323-5849

jspano@sco.ca.gov

Dennis Speciale, *State Controller's Office*

Division of Accounting and Reporting, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 324-0254

DSpeciale@sco.ca.gov