



JOHN CHIANG
California State Controller

December 2, 2014

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December 02, 2014

*Commission on
State Mandates*

LATE FILING

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

Re: Incorrect Reduction Claim (IRC)
Health Fee Elimination, 10-4206-I-32
Education Code Section 76355
Statutes 1984, Chapter 1, 2nd E.S.; Statutes 1987, Chapter 1118
Fiscal Years: 2002-03, 2003-2004, 2004-05, 2005-06, and 2006-2007
State Center Community College District, Claimant

Dear Ms. Halsey:

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

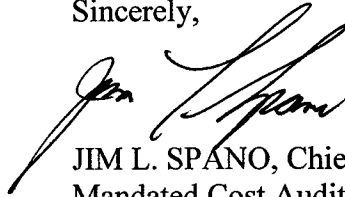
The district did not comply with the requirements of the claiming instructions in developing its indirect cost rates. The SCO's adjustment to the indirect cost rates based on the SCO's FAM-29C methodology is supported by the Commission's decisions on previous IRCs (e.g., statement of decision adopted on January 24, 2014, for the San Mateo County and San Bernardino community college districts on this same program). The parameters and guidelines, which were duly adopted at a Commission hearing, require compliance with the claiming instructions. The claiming instructions and related general provisions of the SCO's Mandated Cost Manual provide ample notice for claimants to properly claim indirect costs.

The district offset revenues collected from student health fees rather than by the fee amount the district was authorized to impose. The SCO's reduction of reimbursement to the extent of fee authority is supported by Education Code section 76355, the Commission decisions on previous IRCs, as mentioned above, and the appellate court decision in *Clovis Unified School District v. Chiang*.

Heather Halsey, Executive Director
December 2, 2014
Page 2

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". The signature is written in a cursive style with a large initial "J" and "S".

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

JLS/sk

8922

Attachment

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

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Note: References to Exhibits relate to the district’s IRC filed on September 1, 2010, as follows:

- Exhibit A – PDF page 31
- Exhibit B – PDF page 41
- Exhibit C – PDF page 49
- Exhibit D – PDF page 62
- Exhibit E – PDF page 101
- Exhibit F – PDF page 104
- Exhibit G – PDF page 106

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

3301 C Street, Suite 725

2 Sacramento, CA 95816

3 Telephone No.: (916) 323-5849

4 **BEFORE THE**

5 **COMMISSION ON STATE MANDATES**

6 **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 **STATE CENTER COMMUNITY
COLLEGE DISTRICT, Claimant**

No.: CSM 10-4206-I-32

AFFIDAVIT OF BUREAU CHIEF

15
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 auditor.
- 22 5) Any attached copies of records are true copies of records, as provided by the State
23 Center 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.

1 7) A field audit of the claims for fiscal year (FY) 2002-03, FY 2003-04, FY 2004-05,
2 FY 2005-06, and FY 2006-07 commenced on June 9, 2009, and ended on
3 March 16, 2010.

4 I do declare that the above declarations are made under penalty of perjury and are true and
5 correct to the best of my knowledge, and that such knowledge is based on personal
6 observation, information, or belief.

7 Date: December 2, 2014

8 OFFICE OF THE STATE CONTROLLER

9
10 By: 

11 Jim L. Spano, Chief
12 Mandated Cost Audits Bureau
13 Division of Audits
14 State Controller's Office
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Tab 2

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE
TO THE INCORRECT REDUCTION CLAIM BY
STATE CENTER COMMUNITY COLLEGE DISTRICT
For Fiscal Year (FY) 2002-03, 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 State Center Community College District filed on September 1, 2010. The SCO audited the district's claims for costs of the legislatively mandated Health Fee Elimination Program for the period of July 1, 2002, through June 30, 2007. The SCO issued its final report on June 11, 2010 (**Exhibit D**).

The district submitted reimbursement claims totaling \$2,258,471 (\$2,268,471 less a \$10,000 penalty for filing a late claim)—\$615,935 for FY 2002-03, \$369,327 for FY 2003-04, \$395,163 for FY 2004-05, \$686,789 for FY 2005-06 (\$696,789 less a \$10,000 penalty for filing a late claim), and \$191,257 for FY 2006-07 (**Exhibit G**). Subsequently, the SCO performed an audit for the period of July 1, 2002, through June 30, 2007, and determined that \$902,744 is unallowable. The costs are unallowable because the district understated salaries, benefits, and services and supplies, overstated indirect costs, and understated authorized health service fees.

The district contests overstated indirect costs (Finding 2) and understated authorized health service fees (Finding 3) reported in our final audit report issued June 11, 2010 (**Exhibit D**). The district also contests nonmonetary findings related to inaccurate reporting of health services provided (Finding 4) and insufficient documentation of health services provided (Finding 5). In addition, the district contests the total allowable costs reported for FY 2004-05, the reported amounts paid by the State, and the SCO's statutory audit authority for FY 2002-03, FY 2003-04, and FY 2004-05.

The following table summarizes the audit results:

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 2002, through June 30, 2003</u>			
Direct costs:			
Salaries	\$ 504,055	\$ 504,055	\$ —
Benefits	103,765	103,765	—
Services and supplies	97,869	105,906	8,037
Total direct costs	705,689	713,726	8,037
Indirect costs	287,146	107,630	(179,516)
Total direct and indirect costs	992,835	821,356	(171,479)
Less authorized health service fees	(368,100)	(434,385)	(66,285)
Less offsetting savings/reimbursements	(8,800)	(8,800)	—
Total program costs	<u>\$ 615,935</u>	378,171	<u>\$ (237,764)</u>
Less amount paid by the State ¹		(615,935)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (237,764)</u>	

<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	\$ 334,958	\$ 424,961	\$ 90,003
Benefits	82,966	97,236	14,270
Services and supplies	56,086	86,107	30,021
Total direct costs	474,010	608,304	134,294
Indirect costs	183,820	98,241	(85,579)
Total direct and indirect costs	657,830	706,545	48,715
Less authorized health service fees	(279,653)	(429,150)	(149,497)
Less offsetting savings/reimbursements	(8,850)	(8,850)	—
Total program costs	<u>\$ 369,327</u>	268,545	<u>\$ (100,782)</u>
Less amount paid by the State ¹		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 268,545</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Salaries	\$ 347,653	\$ 522,636	\$ 174,983
Benefits	94,282	124,140	29,858
Services and supplies	94,296	99,366	5,070
Total direct costs	536,231	746,142	209,911
Indirect costs	195,724	203,548	7,824
Total direct and indirect costs	731,955	949,690	217,735
Less authorized health service fees	(332,627)	(460,769)	(128,142)
Less offsetting savings/reimbursements	(4,165)	(4,165)	—
Less allowable costs that exceed costs claimed ²	—	(89,593)	(89,593)
Total program costs	<u>\$ 395,163</u>	395,163	<u>\$ —</u>
Less amount paid by the State ¹		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 395,163</u>	
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Salaries	\$ 534,260	\$ 534,260	\$ —
Benefits	127,785	127,785	—
Services and supplies	103,914	103,914	—
Total direct costs	765,959	765,959	—
Indirect costs	279,575	192,868	(86,707)
Total direct and indirect costs	1,045,534	958,827	(86,707)
Less authorized health service fees	(338,695)	(725,148)	(386,453)
Less offsetting savings/reimbursements	(10,050)	(10,050)	—
Less late filing penalty	(10,000)	(10,000)	—
Total program costs	<u>\$ 686,789</u>	213,629	<u>\$ (473,160)</u>
Less amount paid by the State ¹		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 213,629</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Salaries	\$ 556,482	\$ 644,821	\$ 88,339
Benefits	126,554	148,315	21,761
Services and supplies	<u>110,591</u>	<u>154,682</u>	<u>44,091</u>
Total direct costs	793,627	947,818	154,191
Indirect costs	<u>289,674</u>	<u>252,120</u>	<u>(37,554)</u>
Total direct and indirect costs	1,083,301	1,199,938	116,637
Less authorized health service fees	(883,224)	(1,090,899)	(207,675)
Less offsetting savings/reimbursements	<u>(8,820)</u>	<u>(8,820)</u>	<u>—</u>
Total program costs	<u>\$ 191,257</u>	100,219	<u>\$ (91,038)</u>
Less amount paid by the State ¹		<u>(191,257)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (91,038)</u>	
<u>Summary: July 1, 2002, through June 30, 2007</u>			
Direct costs:			
Salaries	\$ 2,277,408	\$ 2,630,733	\$ 353,325
Benefits	535,352	601,241	65,889
Services and supplies	<u>462,756</u>	<u>549,975</u>	<u>87,219</u>
Total direct costs	3,275,516	3,781,949	506,433
Indirect costs	<u>1,235,939</u>	<u>854,407</u>	<u>(381,532)</u>
Total direct and indirect costs	4,511,455	4,636,356	124,901
Less authorized health service fees	(2,202,299)	(3,140,351)	(938,052)
Less offsetting savings/reimbursements	(40,685)	(40,685)	—
Less late filing penalty	(10,000)	(10,000)	—
Less allowable costs that exceed costs claimed ²	<u>—</u>	<u>(89,593)</u>	<u>(89,593)</u>
Total program costs	<u>\$ 2,258,471</u>	1,355,727	<u>\$ (902,744)</u>
Less amount paid by the State ¹		<u>(807,192)</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 548,535</u>	

¹ Payment information current as of October 4, 2010.

² Government Code Section 17568 stipulates that the State will not reimburse any claim more than one year after the filing deadline specified in the SCO's claiming instructions. That deadline has expired for FY 2004-05.

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 (**Exhibit B**), because of Chapter 1118, Statutes of 1987.

Section III defines eligible claimants as follows:

IV. 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 identifies the scope of the mandated program and section V.B specifies the program's reimbursable activities:

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 that they were provided by the community college district in fiscal year 1986-87. . . .

Section VI.B provides the following claim preparation criteria:

VI. CLAIM PREPARATION

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

Claimed costs should be supported by the following information:

1. Employee Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

Section VII defines supporting data as follows:

VII. SUPPORTING DATA

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

Section VIII defines offsetting savings and other reimbursements as follows:

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

SCO Claiming Instructions

The SCO annually issues mandated costs claiming instructions, which contain filing instructions for mandated cost programs. The September 2003 claiming instructions provide indirect cost claiming instructions for FY 2002-03 (**Tab 3**). The September 2003 indirect cost claiming instructions are substantially similar to the version extant for FY 2003-04. The December 2005 claiming instructions provide indirect cost claiming instructions for FY 2004-05 (**Tab 4**). The December 2005 indirect cost claiming instructions are substantially similar to the version extant for FY 2005-06 and FY 2006-07. The September 2003 Health Fee Elimination Program claiming instructions (**Exhibit C**) are substantially similar to the version extant for each fiscal year during the audit period.

II. **DISTRICT OVERSTATED INDIRECT COSTS CLAIMED**

Issue

For FY 2002-03 and FY 2003-04, the district claimed indirect costs based on indirect cost rates that it calculated using the principles of Title 2, *Code of Federal Regulations*, Part 220 (Office of Management and Budget Circular (OMB) Circular A-21). However, the district did not obtain federal approval for these rates.

For FY 2004-05, FY 2005-06, and FY 2006-07, the district claimed indirect costs based on its federally approved rates. However, the parameters and guidelines and the SCO's claiming instructions do not provide districts the option of using a federally-approved rate for these fiscal years.

SCO Analysis:

The parameters and guidelines state, "Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions."

For FY 2002-03 and FY 2003-04, the SCO's claiming instructions (**Tab 3**) state:

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

For FY 2004-05 forward, the SCO's claiming instructions (**Tab 4**) state:

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

. . . In summary, FAM-29C indirect costs include Operation and Maintenance of Plant; Planning, Policy Making, and Coordination; General Institutional Support Services (excluding Community Relations); and depreciation or use allowance. . . .

District's Response

FY 2002-03 and FY 2003-04

The audit report asserts that the FY 2002-03 and FY 2003-04 annual claims were overstated because the District used an indirect cost rate based on the principles of OMB Circular A-21 that was not derived from a cost study approved by the federal government . . .

Fiscal Year	Claimed		Audited	
	Rate	Source	Rate	Source
FY 2002-03	40.69%	District	15.08%	FAM 29C-no depreciation
FY 2003-04	38.78%	District	16.15%	FAM 29C-no depreciation

The District's FY 2002-03 and FY 2003-04 annual claims used a federal study method prepared by District staff pursuant to a federal rate proposal, including capital costs. The audit report used the CCFS-311, less capital costs, to calculate the indirect cost rate using its Form FAM-29C method . . .

FY 2004-05, FY 2005-06, and FY 2006-07

The audit report asserts that the annual claims for FY 2004-05, FY 2005-06, and FY 2006-07 were overstated because the District utilized a federally approved rate contrary to the parameters and guidelines and the claiming instructions . . .

Fiscal Year	Claimed		Audited	
	Rate	Source	Rate	Source
FY 2004-05	36.50%	Federal	27.28%	FAM 29C-with depreciation
FY 2005-06	36.50%	Federal	25.18%	FAM 29C-with depreciation
FY 2006-07	36.50%	Federal	26.60%	FAM 29C-with depreciation

The District used a federally approved cost study rate for FY 2004-05, FY 2005-06, and FY 2006-07. The Controller has decided, but has not stated a basis for this decision, to discontinue, retroactively to FY 2004-05, the use of federal rates, approved or not. Instead, the Controller is using the CCFS-311, less capital costs, but with audited district financial statement depreciation costs included, to calculate the indirect cost rate using its Form FAM-29C method. The audit report has not stated a basis for now including depreciation costs when these costs have not been included before.

The audit report states that "[u]sing the district's interpretation of the parameters and guidelines, districts would be allowed to claim indirect costs in whatever manner they choose." This is nearly correct. No particular indirect cost rate calculation is required by law. The audit report insists that the rate be calculated "in the manner described" in the claiming instructions. The parameters and guidelines state that "[i]ndirect costs *may be claimed* in the manner described by the State Controller in his claiming instructions." (Emphasis added) The District claimed these indirect costs "in the manner" described by the Controller in that the correct forms were used and the claimed amounts were entered at the correct locations. Further, "may" is not "shall"; the parameters and guidelines do not *require* that indirect costs be claimed in the manner specified by the Controller. The Controller

asserts that because the parameters and guidelines specifically reference the claiming instructions, the claiming instructions thereby become authoritative criteria.

Since the Controller's claiming instructions were never adopted as law, or regulations pursuant to the Administrative Procedure Act, the claiming instructions are a statement of the Controller's interpretation and not law. The audit report seems to assert that since "[t]he SCO issued its claiming instructions pursuant to Government Code section 17558" that either it has complied with state requirements for rulemaking, or it need not do so.

The Controller's staff interpretation of Section VI of the parameters and guidelines would, in essence, subject claimants to underground rulemaking at their discretion. The Controller's claiming instructions are unilaterally created and modified without public notice or comment. The Commission would violate the Administrative Procedure Act if it held that the Controller's claiming instructions are enforceable as standards or regulations. In fact, until 2005, the Controller regularly included a "forward" in the Mandated Cost Manual for Community Colleges (September 30, 2003 version attached as Exhibit "F") that explicitly stated the claiming instructions are "issued for the sole purpose of assisting claimants" and "should not be construed in any manner to be statutes, regulations, or standards."

Neither State law nor the parameters and guidelines make compliance with the Controller's claiming instructions a condition of reimbursement. The District has followed the parameters and guidelines. . . .

Finally, the audit report notes that the District did not request a review of the claiming instructions pursuant to Title 2, CCR, Section 1186. The claiming instructions are not properly adopted regulations or standards. There is no requirement that a claimant request such review, even if they are inconsistent with the parameters and guidelines, because the claiming instructions are not enforceable regulations. Thus, the fact that no review was requested is not determinative of the validity or force of the claiming instructions. . . .

SCO's Comment

The district states, "No particular indirect cost rate calculation is required by law." The district infers that it may calculate an indirect cost rate in any manner that it chooses. We disagree with the district's interpretation of the parameters and guidelines. The phrase "may be claimed" simply permits the district to claim indirect costs. However, if the district chooses to claim indirect costs, then the parameters and guidelines require that it comply with the SCO's claiming instructions. If the district believes that the program's parameters and guidelines are deficient, it should initiate a request to amend the parameters and guidelines pursuant to Government Code section 17557, subdivision (d). However, any such amendment would not apply to this audit period.

The district states that it "claimed these indirect costs 'in the manner' described by the Controller." The district did *not* claim indirect costs in accordance with the SCO's claiming instructions. The district prepared its FY 2002-03 and FY 2003-04 indirect cost rates using the principles of OMB Circular A-21; however, the district did not obtain federal approval for these rates. The district claimed FY 2004-05, FY 2005-06, and FY 2006-07 indirect costs using a federally-approved rate; however, the parameters and guidelines and the SCO's claiming instructions do not allow a federally-approved rate for those fiscal years.

The district believes that the SCO incorrectly interprets the parameters and guidelines. We disagree. The parameters and guidelines are clear and unambiguous. They state, "Indirect costs may be claimed *in the manner described by the State Controller in his claiming instructions* [emphasis added]." In this case, the parameters and guidelines specifically identify the claiming instructions as authoritative criteria for indirect costs. The district also states:

The Controller's staff interpretation of Section VI of the parameters and guidelines would, in essence, subject claimants to underground rulemaking. . . The Controller's claiming instructions are unilaterally created and modified without public notice or comment. . . .

We disagree. Title 2, CCR, Section 1186, allows districts to request that the Commission review the SCO's claiming instructions. Section 1186, subdivisions (e) through (h), provides districts an opportunity for public comment during the review process. Neither this district nor any other district requested that the Commission review the SCO's claiming instructions (i.e., the district did not exercise its right for public comment). The district may not now request a review of the claiming instructions applicable to the audit period. Title 2, CCR, section 1186, subdivision (j)(2), states, "A request for review filed after the initial claiming deadline must be submitted on or before January 15 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year."

The district further states, "The Commission would violate the Administrative Procedure Act if it held that the Controller's claiming instructions are enforceable as standards or regulations." We disagree. The Commission adopted the parameters and guidelines pursuant to Government Code section 17557. The parameters and guidelines specifically reference the SCO's claiming instructions for claiming indirect costs. Government Code section 17527, subdivision (g) states that in carrying out its duties and responsibilities, the Commission shall have the following powers:

(g) To adopt, promulgate, amend, and rescind rules and regulations, *which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act* [emphasis added] . . .

The district also references the Foreword section to the SCO's September 2003 claiming instructions (**Exhibit F**); however, the district quotes the Foreword section out of context. The Foreword section actually stated:

The claiming instructions contained in this manual are issued for the sole purpose of assisting claimants with the preparation of claims for submission to the State Controller's Office. These instructions have been prepared based upon interpretation of the State of California statutes, regulations, and parameters and guidelines adopted by the Commission on State Mandates. Therefore, *unless otherwise specified* [emphasis added], these instructions should not be construed in any manner to be statutes, regulations, or standards.

The parameters and guidelines state that claimants may claim indirect costs in accordance with the SCO's claiming instructions. Therefore, the Foreword section does not conflict with our conclusion that the SCO's claiming instructions are authoritative in this instance.

Finally, the district states:

Neither State law nor the parameters and guidelines make compliance with the Controller's claiming instructions a condition of reimbursement. The District has followed the parameters and guidelines.

We disagree. Government Code section 17564, subdivision (b), states "Claims for direct *and indirect costs* filed pursuant to Section 17561 shall be filed *in the manner prescribed in the parameters and guidelines* [emphasis added]. . . ." The parameters and guidelines state that claimants may claim indirect costs in the manner described in the SCO's claiming instructions.

III. DISTRICT UNDERSTATED AUTHORIZED HEALTH SERVICE FEES

Issue

For the audit period, the district understated authorized health service fees by \$938,052. The audit adjustment resulted because the district reported actual receipts rather than authorized health service fees. We also noted that:

- The district did not charge students the authorized fee amount in the 2004 and 2005 summer sessions, the 2006 fall semester, and the 2007 spring semester.

- The district did not charge the full authorized fee amount for students attending off-campus classes only.

The district believes that it is required to report only actual health service fees received.

SCO Analysis:

The parameters and guidelines require districts to deduct authorized health fees from costs claimed. For the period of July 1, 2002, 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
2002-03	\$12	\$9
2003-04	\$12	\$9
2004-05	\$13	\$10
2005-06	\$14	\$11
2006-07	\$15	\$12

Government Code section 17514 defines “costs mandated by the state” as any increased costs that a school district is required to incur. To the extent community college districts can charge a fee, they are not required to incur a cost. In addition, Government Code section 17556 states that the Commission shall not find costs mandated by the State if the school district has the authority to levy fees to pay for the mandated program or increased level of service.

District’s Response

“Authorized” Fee Amount

The audit report states that “authorized” student health service fee revenues were understated by \$938,052 . . . The audited amounts are a result of the Controller’s policy to calculate the student health services fees that could have been collected

The audit report notes that the District did not charge the “full authorized fee amount” for several semesters and did not charge the students attending the off-campus learning centers. The audit report asserts that claimants must compute the total student health service fees collectible based on the highest “authorized” rate. The audit report does not provide the statutory basis for the calculation of the “authorized” rate or the source of the legal right of any state entity to “authorize” student health service fee amounts. There has been no rulemaking or compliance with the Administrative Procedure Act by an “authorizing” state agency. The audit report agrees that the fee amounts “identified” by the State Chancellor’s office merely informs, by form letter to the local districts, that the Implicit Price Deflator has increased and that the districts may increase their student health service fee if the district so chooses. An example of one such notice is the letter dated March 5, 2001, attached as Exhibit “E.” While Education Code Section 76355 provides for an increase in the student health service fee, it did not grant the Chancellor the authority to establish mandatory fee amounts or mandatory fee increases. No state agency was granted that authority by the Education Code, and no state agency has exercised its rulemaking authority to establish mandatory fees amounts. It should be noted that the Chancellor’s letter properly states that increasing the amount of the fee is at the option of the district, and that the Chancellor is not asserting that authority.

Education Code Section 76355

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

Parameters and Guidelines

The parameters and guidelines state:

Any offsetting savings that the claimant experiences as a direct result of this statute must be deducted from the costs claimed. In addition, reimbursement for this mandate received from any source, e.g., federal, state, etc., shall be identified and deducted from this claim. This shall include the amount of [student fees] as authorized by Education Code Section 72246(a)³.

In order for the district to "experience" these "offsetting savings" the district must actually have collected these fees. Student fees actually collected must be used to offset costs, but not student fees that could have been collected and were not. The use of the term "*any offsetting savings*" further illustrates the permissive nature of the fees. The audit report states that "[t]he simple correlation is that if the district charges a fee that in turn pays for the health service expenses, then there is no 'cost' to the district." This would be relevant here if the "authority" to collect a fee was a mandate to collect the fee.

The audit report's conclusion is based on an illogical interpretation of the parameters and guidelines. The audit report claims that the Commission's intent was for claimed costs to be reduced by fees authorized, rather than fees received as stated in the parameters and guidelines. It is true that the Department of Finance proposed, as part of the amendments that were adopted on May 25, 1989, that a sentence be added to the offsetting savings section expressly stating that if no health service fee was charged, the claimant would be required to deduct the amount authorized. However, the Commission declined to add this requirement and adopted the parameters and guidelines without this language.

The fact that the Commission *staff* and the California Community Colleges Chancellor's Office *staff* at one time in the spectrum of the process agreed with the Department of Finance's interpretation does not negate the fact that the Commission adopted parameters and guidelines that *did not* include the additional language. It would be nonsensical if the Commission held that every proposal that is discussed was somehow implied into the adopted document, because the proposals of the various parties are often contradictory. Therefore, it is evident that the Commission intends the language of the parameters and guidelines to be construed as written, and only those savings that are *experienced* are to be deducted.

Government Code Section 17514

The audit report relies upon Government Code Section 17514 for the conclusion that "[t]o the extent community college districts can charge a fee, they are not required to incur a cost ."

There is nothing in the language of the statute regarding the authority to charge a fee, any nexus of fee revenue to increased cost, nor any language which describes the legal effect of fees collected. The audit report states that "[i]f the district has the authority to collect fees attributable to health service expenses, then it is not required to *incur* a cost." This again ignores the fact that Section 76355 makes charging a fee discretionary, and that fees are revenues and not avoided increased costs.

Government Code Section 17556

The audit report relies upon Government Code Section 17556 for the conclusion 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 . . .”

The audit report continues to rely upon an incorrect interpretation of Education [sic] Code Section 17556(d), while neglecting its context and omitting a crucial clause. Section 17556(d) does specify that the Commission on State Mandates shall not find costs mandated by the state if the local agency has the authority to levy fees, but only if those fees are “*sufficient to pay for the mandated program*” (emphasis added). Section 17556 pertains specifically to the Commission’s determination on a test claim, and does not concern the subsequent development of parameters and guidelines or the claiming process. The Commission has already found state mandated costs for this program, and the Controller cannot substitute its judgment for that of the Commission through the audit process.

The two court cases the audit report relies upon (*County of Fresno v. California* (1991) 53 Cal.3d 482 and *Connell v. Santa Margarita* (1997) 59 Cal.App.4th 382) are similarly misplaced. Both cases concern the approval of a test claim by the Commission. They do not address the issue of offsetting revenue in the reimbursement stages, only whether there is fee authority *sufficient to fully fund* the mandate that would prevent the Commission from approving the test claim.

In *County of Fresno*, the Commission had specifically found that the fee authority was sufficient to fully fund the test claim activities and denied the test claim. The court simply agreed to uphold this determination because Government Code Section 17556(d) was consistent with the California Constitution. The Health Fee Elimination mandate, decided by the Commission, found that the fee authority is not sufficient to fully fund the mandate. Thus, *County of Fresno* is not applicable because the subject matter concerns the activity of approving or denying a test claim and has no bearing on the annual claim reimbursement process.

Similarly, although a test claim had been approved and parameters and guidelines were adopted, the court in *Connell* focused its determination on whether the initial approval of the test claim had been proper. The court did not evaluate the parameters and guidelines or the reimbursement process because it found that the initial approval of the test claim had been in violation of Section 17556(d).

SCO’s Comment

The district states:

The audited amounts are a result of the Controller’s policy to calculate the student health services fees that could have been collected

We disagree. The audit adjustment did not result from “the Controller’s policy.” Government Code section 17514 states, “‘Costs mandated by the State’ means any increased costs which a local agency or school district is *required* [emphasis added] to incur. . . .” To the extent that districts are authorized to charge a fee, they are not required to incur a cost. The audit adjustment resulted because the district failed to properly account for Government Code section 17514. The district incorrectly reported actual fees collected rather than authorized health service fees on its mandated cost claims.

³ Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

Authorized Fee Amount

The district states:

The audit report does not provide the statutory basis for the calculation of the "authorized" rate or the source of the legal right of any state entity to "authorize" student health service fee amounts. There has been no rulemaking or compliance with the Administrative Procedures Act by an "authorizing" state agency.

We disagree. The audit finding specifies Education Code section 76355, subdivision (a), as the statutory basis to calculate authorized health service fee rates; therefore, the Administrative Procedures Act is irrelevant. Our report does not state or infer that any state agency "authorizes" the health service fee rate.

The district states that Education Code section 76355 "did not grant the Chancellor the authority to establish mandatory fee amounts or mandatory fee increases . . . The Chancellor's letter properly states that increasing the amount of the fee is at the option of the district. . . ." We agree. The district may choose to assess any amount of health service fee that it chooses. However, the actual fee assessed and collected is irrelevant to the district's Health Fee Elimination Program mandated cost claim. The district must deduct the authorized health service fees from its mandated program expenses.

Education Code Section 76355

We agree that community college districts may choose not to levy a health service fee or to levy a fee less than the authorized amount. Regardless of the district's decision to levy or not levy the authorized health service fee, Education Code section 76355, subdivision (a), provides districts the *authority* to levy the fee. If the district incurs a cost because it failed to charge the authorized fee to all students who are not statutorily exempt, that cost is not a mandated cost.

Parameters and Guidelines

We disagree with the district's interpretation of the parameters and guidelines' requirement regarding authorized health service fees. The Commission clearly recognized the *availability* of another funding source by including the fees as offsetting savings in the parameters and guidelines. The Commission's staff analysis of May 25, 1989 (**Tab 5**), states the following regarding the proposed parameters and guidelines amendments that the Commission adopted that day:

Staff amended Item "VIII. Offsetting Savings and Other Reimbursements" to reflect the reinstatement of [the] fee authority.

In response to that amendment, the [Department of Finance (DOF)] has proposed the addition of the following language to Item VIII. to clarify the impact of the fee authority on claimants' reimbursable costs:

"If a claimant does not levy the fee authorized by Education Code Section 72246(a), it shall deduct an amount equal to what it would have received had the fee been levied."

Staff concurs with the DOF proposed language which does not substantively change the scope of Item VIII [emphasis added].

Thus, it is clear that the Commission intended that claimants deduct authorized health service fees from mandate-reimbursable costs claimed. Furthermore, the staff analysis included an attached letter from the CCCCCO dated April 3, 1989. In that letter, the CCCCCO concurred with the DOF and the Commission regarding authorized health service fees.

The district concludes that the Commission “declined” to add the sentence proposed by the DOF. We disagree. The Commission did not revise the proposed parameters and guidelines amendments further, as the Commission’s staff concluded that DOF’s proposed language did not substantively change the scope of staff’s proposed language. The Commission, DOF, and CCCCO all agreed with the intent to offset authorized health service fees. As noted above, the Commission staff analysis *agreed* with the DOF proposed language. The Commission staff concluded that it was unnecessary to revise the proposed parameters and guidelines, as the proposed language did “not substantively change the scope of Item VIII.” The Commission’s meeting minutes of May 25, 1989 (Tab 6), show that the Commission adopted the proposed parameters and guidelines on consent (i.e., the Commission concurred with its staff’s analysis). The Health Fee Elimination Program amended parameters and guidelines were Item 6 on the meeting agenda. The meeting minutes state, “There being no discussion or appearances on Items 2, 3, 4, 5, 6, 7, 10, and 12, Member Buenrostro *moved adoption of the staff recommendation on these items* [emphasis added] on the consent calendarThe motion carried.” Therefore, no community college districts objected and there was no change to the Commission’s interpretation regarding authorized health service fees.

Government Code 17514

Government Code section 17514 states, “‘Costs mandated by the state’ means any increased costs which a local agency or school district is *required* [emphasis added] to incur. . . .” If the district has authority to collect fees attributable to health service expenses, then it is not required to incur a cost. Therefore, mandated costs do not include those health service expenses that may be paid by authorized fees. The district’s costs do not become mandated costs simply because the district failed to assess or collect authorized health service fees.

Government Code Section 17556

The district believes that Government Code section 17556, subdivision (d), applies only when the fee authority is sufficient to offset the “entire” mandated costs. We disagree. The Commission recognized that the Health Fee Elimination Program’s costs are not uniform among districts. Districts provided different levels of service in FY 1986-87 (the “base year”). Furthermore, districts provided these services at varying costs. As a result, the fee authority may be sufficient to pay for some districts’ mandated program costs, while it is insufficient to pay the “entire” costs of other districts. Education Code section 76355 (formerly section 72246) established a uniform health service fee assessment for students statewide. The Commission adopted parameters and guidelines that clearly recognize an available funding source by identifying the health service fees as offsetting reimbursements. To the extent that districts have authority to charge a fee, they are not required to incur a mandated cost, as defined by Government Code section 17514. We agree that the Commission found state-mandated costs for this program through the test claim process; however, the state-mandated costs are those that are not otherwise reimbursable by authorized fees or other offsetting savings and reimbursements.

The district believes that the audit report’s reliance on two court cases is “misplaced.” We disagree. *County of Fresno v. State of California* (1991) 53 Cal. 3d 482 (which is also referenced by *Connell v. Santa Margarita Water District* (1997) 59 Cal. App. 4th 382) states, in part:

Section 6 was included in article XIII B in recognition that article XIII A of the Constitution severely restricted the taxing powers of local governments... Specifically, it was designed to protect the tax revenues of local governments from state mandates that would require expenditure of such revenues. Thus, although its language broadly declares that the “state shall provide a subvention of funds to reimburse . . . local government for the costs [of a state-mandated new] program or higher level of service,” read in its textual and historical context section 6 of article XIII B requires subvention *only when the costs in question can be recovered solely from tax revenues* [Emphasis added].

In view of the foregoing analysis, the question of the facial constitutionality of section 17556(d) under article XIII B, section 6, can be readily resolved. As noted, the statute provides that "The commission shall not find costs mandated by the state. . . if, after a hearing, the commission finds that "the local government" has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service." *Considered within its context, the section effectively construes the term "costs" in the constitutional provision as excluding expenses that are recoverable from sources other than taxes* [emphasis added]. Such a construction is altogether sound. As the discussion makes clear, *the Constitution requires reimbursement only for those expenses that are recoverable solely from taxes* [emphasis added]. . . .

Thus, mandated costs exclude expenses that are recoverable from sources other than taxes—in this case, costs that are recoverable from the authority to assess health service fees.

IV. INACCURATE REPORTING OF HEALTH SERVICES PROVIDED

Issue

For all fiscal years, the district inaccurately reported base-year and current-year services provided.

SCO Analysis:

We prepared a summary schedule (Analysis of Level of Health Services) comparing the district's 1986-87 base year report of health services provided to the current year services reported in the district's mandated cost claims under audit (form HFE-2). We noted that the district's 1986-87 base year report identified certain services provided that the district did not report as being provided as a base year and/or current year service in one or more of its claims during the audit period. The specific services that we identified are:

- Assessment, Intervention and Counseling – Acquired Immune Deficiency Syndrome
- Health Talks or Fairs, Information: Other – Blood Drive
- Immunizations – Diphtheria/Tetanus
- Insurance – Insurance inquiry/claim administration
- Medications – Antihistamines
- Medications: Other, list – RID (medicated insect repellent); pseudoephedrine HCE (Sudafed)
- Tests – Vision; glucometer; urinalysis
- Committees – Environmental
- Communicable disease control
- Self-esteem groups
- Mental health crisis
- Alcoholics anonymous group
- Adult Children of alcoholics group
- Workshops – Stress management; communication skills; weight loss; assertiveness skills

The district also reported that it provided certain services during the base year and for one or more years during the audit period that did not appear in the district's base year report. The specific services that we identified are:

- Other Medical problems – Hypertension, cardiovascular, seizure disorder, pulmonary

- Medications: Other, list -- Tolnaftate (anti-fungus), cortisone, CTM (multivitamins), diphenhydramine (antihistamine), pediculosis control (head lice), cough syrup, lozenges
- Referrals to Outside Agencies – Crisis centers
- Tests- Hemoglobin

The parameters and guidelines state, “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.” Districts that do not provide the same services are ineligible to claim mandated costs.

In addition to the Analysis of Level of Health Services Schedule identified above, we have also provided a copy of the district’s base year services report for Fresno City College and Kings River Community College (Tab 9).

District’s Response

...The audit report asserts that “[d]istricts that do not provide the same services are ineligible to claim mandated costs.” If the Controller policy is that the same services have to be rendered in the current fiscal year, rather than just available to the students, this is an incorrect application of the parameters and guidelines language.

The parameters and guidelines are designed to reimburse services “provided” in the current fiscal year that were “provided” in 1986-87, at current fiscal year costs . . . As a practical matter and as a matter of logic, for each subsequent fiscal year, this requires claimant to actually certify that the base-year services continue to be *available*, although not necessarily *provided*. The District is certifying that the same level of services continue to be *available*, not that each and every service was *rendered* each subsequent year. Thus, the District need not have provided a particular service in either the base year or the audit year, but only that it was available to students at those times. In making services *available*, the District is fulfilling its obligations in order to be eligible to claim mandated costs.

The audit report incorrectly recommends that “the district refrain from claiming any mandated costs if it does not provide [render?] one or more services that it provided during the 1986-87 base year.” Rather, the District has to continue to make the base-year services available, whether they are rendered or not . . . The legal standard must be services *available*. The same base-year services were *available* to students in subsequent years but not all of these may have been *provided* because there was no student need.

SCO’s Comment

The district distinguishes between “services provided,” “services available,” and “services rendered.” Such a distinction is not relevant; the parameters and guidelines address services *provided*. Neither the parameters and guidelines nor applicable statutory language recognize the terms “services available” and “services rendered.”

The parameters and guidelines, Section III, Eligible Claimants, states:

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

Section V, subdivision A, Scope of Mandate, states:

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

Section V, subdivision B, Reimbursable Activities, states:

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

The district's response does not address the factual accuracy of the reporting inconsistencies noted in the audit report. Regarding our audit finding recommendation, the district states:

The audit report incorrectly recommends that "the district refrain from claiming any mandated costs if it does not provide [render?] one or more services that it provided during the 1986-87 base year."

The recommendation is accurate. The parameters and guidelines state, "Community college districts which provided health services in 1986-87 fiscal year *and continue to provide the same services* [emphasis added] as a result of this mandate are eligible to claim reimbursement of those costs." Districts that do not provide the same services are ineligible to claim mandated costs.

The district submits a report of current year services provided as part of its mandated cost claims. Based solely on the district's report of services provided, all costs claimed for the audit period would be unallowable. During each fiscal year of the audit period, the district reported that it did not provide one or more services that it provided in the 1986-87 base year. Our audit finding properly identified the district's reporting inconsistencies.

V. INSUFFICIENT DOCUMENTATION OF HEALTH SERVICES PROVIDED

Issue

Fresno City College and the district's North Centers (Clovis Center, Madera Center, and Oakhurst Center) did not sufficiently document actual health services that they provided.

SCO Analysis:

Fresno City College and the district's North Centers (Clovis Center, Madera Center, and Oakhurst Center) did not identify the health services provided to students in a manner that was consistent with the requirements of the parameters and guidelines. The health service records provided by the district for these locations only identified the health services provided using general, vague descriptions or did not identify a specific service provided. Since the district only provided general descriptions, we were unable to identify whether the district provided the same level of services or more services than were provided during the 1986-87 base year.

We have included a sample of the health service records provided by the district to support health services provided at Fresno City College and the district's North Centers. For comparative purposes, we have also included a sample of health service records provided by the district for Reedley College which shows a greater level of detail adequately describing the health services provided to students (**Tab 10**).

The parameters and guidelines identify approximately 125 specific reimbursable health services and state that the district will be reimbursed only for those services that it provided in FY 1986-87. The parameters and guidelines state that the district must support claimed salaries and benefits in the following manner:

Identify the employee(s), show the classification of the employee(s) involved, *describe the mandated functions performed and specify the actual number of hours devoted to each function* [emphasis added]. . . .

The parameters and guidelines also state:

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs.

District's Response

... The issue remains services available and not services rendered.

SCO's Comment

The district has not addressed the factual accuracy of the audit finding. The district distinguishes between "services provided," "services available," and "services rendered." Such a distinction is not relevant; the parameters and guidelines address services *provided*. Neither the parameters and guidelines nor applicable statutory language recognize the terms "services available" and "services rendered."

If the district is unable to validate that it has claimed costs only for services that are reimbursable under the mandated program, the SCO will conclude that the entire claim is unallowable.

VI. LIMIT ON AUDITED COSTS

Issue

The SCO's audit report identifies three audit adjustments applicable to FY 2004-05. The audit adjustments result in total allowable costs that exceed claimed costs. As a result, the SCO limited allowable costs to claimed costs.

Analysis:

Government Code section 17568 stipulates that the State will not reimburse any claim more than one year after the filing deadline specified in Government Code section 17560.

District's Response

The amount claimed for FY 2004-05 is \$395,163. The audit determined the "allowable amount" to be \$484,756. This amount exceeds the reported amount by \$89,593. The audit report deducts from its findings of total reimbursable costs the \$89,593 as "less allowable costs that exceed costs claimed." The stated basis for this limitation on allowable costs is Government Code Section 17568, cited in footnote 2 on page 6 of the audit report, that states "that the State will not reimburse any claim more than one year after the filing deadline." The State has not reimbursed, that is, made payment on this claim, so that citation does not appear relevant. Section 17568 pertains to the timely filing of an annual claim in order to be eligible for payment, not to the contents of the claim itself. There is no Government Code Section cited that prohibits the Controller from reimbursement of *audited* costs in excess of claimed costs.

SCO's Comment

Government Code section 17560, subdivision (a), states:

A local agency or school district may, by February 15 following the fiscal year in which costs are incurred, file an annual reimbursement claim that details the costs actually incurred for that fiscal year.

Government Code section 17568 states:

... In no case shall a reimbursement claim be paid that is submitted more than one year after the deadline specified in Section 17560.

The district is responsible for filing its mandated cost claim. The SCO conducted an audit of the district's FY 2004-05 mandated cost claim and concluded that the claimed costs are allowable. The SCO also identified additional costs that would be allowable under the mandated program. However, the SCO has no authority to file an amended claim on the district's behalf. In addition, the district may not now file an amended claim, because the statutory time allowed to file an amended claim has passed.

VII. AMOUNTS PAID BY THE STATE

Issue

For each fiscal year, the audit report identifies the amount previously paid by the State. The district believes that the reported amounts paid are incorrect for FY 2002-03 and FY 2006-07.

SCO Analysis:

At the time that the SCO issued the final audit report, the State had paid the district \$615,935 for FY 2002-03 and \$191,257 for FY 2006-07. These amounts include cash payments and any outstanding accounts receivable applied.

District's Response

... The payment received from the state is an integral part of the calculation of amounts due the claimant or state as a result of the audit. The audit changed the amounts paid for some of the annual claims without a finding in the audit report.

<u>Annual Claim Fiscal Year</u>	<u>Amounts Paid by the State</u>		
	<u>As Claimed</u>	<u>As Audited</u>	<u>Difference</u>
2002-03	\$ -	\$ 615,935	\$ 615,935
2003-04	\$ -	\$ -	\$ -
2004-05	\$ -	\$ -	\$ -
2005-06	\$ -	\$ -	\$ -
2006-07	\$ 231,815	\$ 191,257	\$ (40,558)

The audit report states on page four that the District received \$615,935 in payment on the FY 2002-03 claim. This amount was not included on the claim form FAM-27 and the District has no contemporaneous Controller's remittance advice confirming the payment. The audit report states on page six that the District received \$191,257 in payment on the FY 2006-07 claim. The District reported \$231,815 on the FAM-27 as the amount received pursuant to a remittance advice dated March 12, 2007. The audit report does not include any explanation or documentation of the differences in these amounts. Since the amount paid reduces the remaining state liability for the claim, any difference constitutes an adjustment that should be supported by audit findings. The propriety of these adjustments cannot be determined until the Controller states the reasons for the changes.

SCO's Comment

The final audit report correctly identifies the amounts paid by the State as of the report issuance date. The following table identifies the relevant actions and dates:

<u>Action</u>	<u>Amount</u>	<u>Date</u>
District files FY 2002-03 claim	\$ 615,935	January 8, 2004
SCO payment on FY 2002-03 actual claim	\$ 615,935	October 25, 2006
SCO payment on FY 2006-07 estimated claim	\$ 231,815	March 12, 2007
District files FY 2006-07 actual claim	\$ 191,257	December 14, 2007
SCO recovers FY 2006-07 offset from FY 2007-08 actual claim	\$ 40,558	October 20, 2009
District files incorrect reduction claim	—	August 19, 2010

Both the FY 2002-03 claim payment (**Tab 7**) and the FY 2006-07 claim offset (**Tab 8**) occurred after the district submitted its claims, but before the district submitted this incorrect reduction claim. The district did not contest the payment amounts in its May 12, 2010 response to our draft audit report (**Exhibit D**).

The issue regarding payments made by the SCO for mandated cost claims filed by the district with the State is not an audit finding. The Incorrect Reduction Claim process is not the proper venue to resolve questions about payments due on mandated cost claims. For questions regarding payments on mandated cost claims, the district should contact SCO's Division of Accounting and Reporting, Local Reimbursements Section. Contact information is available on the Controller's website at <http://www.sco.ca.gov>.

VIII. STATUTE OF LIMITATIONS FOR AUDIT

Issue

The audit scope included FY 2002-03 through FY 2006-07. The district believes that FY 2002-03, FY 2003-04, and FY 2004-05 were not subject to audit at the time that the SCO initiated the audit.

Analysis:

Government Code section 17558.5, subdivision (a), states:

A reimbursement claim . . . 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. . . .

The SCO initiated its audit on June 9, 2009. For its FY 2002-03 claim, the district did not receive a payment until October 25, 2006. As of the audit initiation date, the district had not received a payment for its FY 2003-04 and FY 2004-05 claims. Therefore, the SCO complied with Government Code section 17558.5, subdivision (a).

District's Response

... The District asserts that ... fiscal years 2002-03, 2003-04, and 2004-05 were beyond the statute of limitations for an audit when the Controller issued its audit report on June 11, 2010 ...

Chronology of Claim Action Dates

January 9, 2004	FY 2002-03 claim filed by the District
December 13, 2004	FY 2003-04 claim filed by the District
December 5, 2005	FY 2004-05 claim filed by the District
January 9, 2007	FY 2002-03 statute of limitations for audit expires
December 13, 2007	FY 2003-04 statute of limitations for audit expires
December 5, 2008	FY 2004-05 statute of limitations for audit expires
June 9, 2009	Audit entrance conference for all fiscal years

... The final audit report asserts that initiation of the audit was proper because the initial payment for the FY 2002-03 claim did not occur until October 25, 2009, and there has been no payment for the FY 2003-04 and FY 2004-05 claims. Since there were state appropriations, although minimal and not specifically or contemporaneously paid to this District, for those three fiscal years, the statute of limitations to initiate the audit of those three fiscal years expired three years after the date of annual claim filing. The audit was initiated with the entrance conference conducted on June 9, 2009, which is more than three years after the annual claims were filed. Regardless, the clause in Government Code Section 17558.5 that delays the commencement of the time for the Controller to audit to the date of initial payment is void because it is impermissibly vague.

Statutory History

Prior to January 1, 1994, no statute specifically governed the statute of limitations for audits of mandate reimbursement claims. Statutes of 1993, Chapter 906, Section 2, operative January 1, 1994, added Government Code Section 17558.5 to establish for the first time a specific statute of limitations for audit of mandate reimbursement claims:

- (a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than four years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

Thus, there are two standards. A funded claim is "subject to audit" for four years after the end of the calendar year in which the claim was filed. An unfunded claim must have its audit initiated within four years of first payment.

Statutes of 1995, Chapter 945, Section 13, operative July 1, 1996, repealed and replaced Section 17558.5, changing only the length of the period of limitations:

- (a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. However, if no funds are appropriated for the program for the fiscal year for which the claim is made, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

Statutes of 2002, Chapter 1128, Section 14.5, operative January 1, 2003 amended Section 17558.5 to state:

- (a) A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the ~~end of the calendar year in which 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 ~~made~~ filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim.

The annual reimbursement claims for FY 2002-03 and FY 2003-04 are subject to this version of Section 17558.5. The amendment is pertinent because this is the first time that the factual issue of the date the audit is "initiated" is introduced for mandate programs for which funds are appropriated.

Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended Section 17558.5 to state:

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

The annual reimbursement claim for FY 2004-05 is subject to this version of Section 17558.5, which retains the same limitations period as the prior version, but also adds the requirement that an audit must be completed within two years of its commencement.

Section 17558.5 provides that the time limitation for audit "shall commence to run from the date of initial payment" if no payment is made. At the time a claim is filed, the claimant has no way of knowing when payment will be made or how long the records applicable to that claim must be maintained. The current two billion-dollar backlog in mandate payments, which continues to grow every year, could potentially require claimants to maintain detailed supporting documentation for decades. Additionally, it is possible for the Controller to unilaterally extend the audit period by withholding payment as long as the three-year life of each appropriation.

Therefore, the only specific and enforceable time limitation to commence an audit is three years from the date the claim was filed, and the annual reimbursement claims for FY 2002-03, FY 2003-04, and FY 2004-05 were past this time period when the audit was commenced on June 9, 2009. . . .

SCO's Comment

The district discusses statutory language effective prior to January 1, 2003; however, that language is irrelevant to the claims that are the subject of this Incorrect Reduction Claim.

Regarding relevant statutory language, the district states, "...the clause in Government Code Section 17558.5 that delays the commencement of the time for the Controller to audit to the date of initial payment is void because it is impermissibly vague." We disagree. The district has no authority to adjudicate statutory language. The district provided no evidence to validate its assertion, as required by Title 2, CCR, section 1185.

The SCO initiated its audit within the period allowed by Government Code section 17558.5, subdivision (a), which states:

A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim [emphasis added].

The district also states, "At the time a claim is filed, the claimant has no way of knowing when payment will be made or how long the records applicable to that claim must be maintained." This is irrelevant to the SCO's statutory time to initiate an audit of the district's claims.

For its FY 2002-03 claim, the district did not receive its initial payment until October 25, 2006. Therefore, the SCO had until October 25, 2009, to commence an audit. As stated in the district's response, the SCO commenced the audit on June 9, 2009. For its FY 2003-04 and FY 2004-05 claims, the district received no payment as of June 9, 2009. Therefore, the SCO met the requirements of Government Code section 17558.5, subdivision (a), by commencing an audit within the statute of limitations applicable to each claim.

The district also states, "...it is possible for the Controller to unilaterally extend the audit period by withholding payment as long as the three-year life of each appropriation." The district's allegation contradicts statutory language. Government Code section 17561, subdivision (d), states:

The Controller shall pay any eligible claim pursuant to this section by October 15 or 60 days after the date the appropriation for the claim is effective, whichever is later. . . .

In addition, Government Code section 17567 states:

In the event that the amount appropriated for reimbursement purposes pursuant to Section 17561 is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. . . .

IX. CONCLUSION

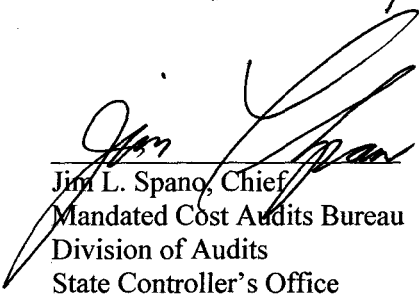
The State Controller's Office audited State Center Community College District's claims for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session; and Chapter 1118, Statutes of 1987) for the period of July 1, 2002, through June 30, 2007. The district claimed unallowable costs totaling \$902,744. The costs are unallowable because the district understated salaries, benefits, and services and supplies, overstated indirect costs, and understated authorized health service fees.

In conclusion, the Commission should find that: (1) the SCO initiated its audit of FY 2002-03, FY 2003-04, and FY 2004-05 within the time frame provided by Government Code section 17558.5, subdivision (a); (2) the SCO correctly reduced the district's FY 2002-03 claim by \$237,764; (3) the SCO correctly reduced the district's FY 2003-04 claim by \$100,782; (4) the SCO correctly limited FY 2004-05 allowable costs to total costs claimed (\$395,163); (5) the SCO correctly reduced the district's FY 2005-06 claim by \$473,160; and (6) the SCO correctly reduced the district's FY 2006-07 claim by \$91,038.

X. CERTIFICATION

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

Executed on December 1, 2014, at Sacramento, California, by:


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

Tab 3

number of private auto mileage traveled, and the cost of tolls and parking with receipts required for charges over \$10.00.

(k) Documentation

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

8. Indirect Costs

Indirect costs are: (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. As noted previously, in order for a cost to be allowable, it must be allocable to a particular cost objective. With respect to indirect costs, this requires that the cost be distributed to benefiting cost objectives on bases, which produce an equitable result in relation to the benefits derived by the mandate.

A college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 "Cost Principles for Educational Institutions," or the Controller's methodology outlined in the following paragraphs. If the federal rate is used, it must be from the same fiscal year in which the costs were incurred.

The Controller allows the following methodology for use by community colleges in computing an indirect cost rate for state mandates. The objective of this computation is to determine an equitable rate for use in allocating administrative support to personnel that performed the mandated cost activities claimed by the community college. This methodology assumes that administrative services are provided to all activities of the institution in relation to the direct costs incurred in the performance of those activities. Form FAM-29C has been developed to assist the community college in computing an indirect cost rate for state mandates. Completion of this form consists of three main steps:

1. The elimination of unallowable costs from the expenses reported on the financial statements.
2. The segregation of the adjusted expenses between those incurred for direct and indirect activities.
3. The development of a ratio between the total indirect expenses and the total direct expenses incurred by the community college.

The computation is based on total expenditures as reported in "California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)." Expenditures classified by activity are segregated by the function they serve. Each function may include expenses for salaries, fringe benefits, supplies, and capital outlay. OMB Circular A-21 requires expenditures for capital outlays to be excluded from the indirect cost rate computation.

Generally, a direct cost is one incurred specifically for one activity, while indirect costs are of a more general nature and are incurred for the benefit of several activities. As previously noted, the objective of this computation is to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by the college. For the purpose of this computation we have defined indirect costs to be those costs which provide administrative support to personnel who perform mandated cost activities. We have defined direct costs to be those costs that do not provide administrative support to personnel who perform mandated cost activities and those costs that are directly related to instructional activities of the college. Accounts that should be classified

as indirect costs are: Planning, Policy Making and Coordination, Fiscal Operations, Human Resources Management, Management Information Systems, Other General Institutional Support Services, and Logistical Services. If any costs included in these accounts are claimed as a mandated cost, i.e., salaries of employees performing mandated cost activities, the cost should be reclassified as a direct cost. Accounts in the following groups of accounts should be classified as direct costs: Instruction, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operation and Maintenance of Plant, Community Relations, Staff Development, Staff Diversity, Non-instructional Staff-Retirees' Benefits and Retirement Incentives, Community Services, Ancillary Services and Auxiliary Operations. A college may classify a portion of the expenses reported in the account Operation and Maintenance of Plant as indirect. The claimant has the option of using a 7% or a higher indirect cost percentage if the college can support its allocation basis.

The indirect cost rate, derived by determining the ratio of total indirect expenses to total direct expenses when applied to the direct costs claimed, will result in an equitable distribution of the college's mandate related indirect costs. An example of the methodology used to compute an indirect cost rate is presented in Table 4.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$19,590,357	\$1,339,059	\$18,251,298	\$0	\$18,251,298
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,941,386	105,348	2,836,038	0	2,836,038
Course and Curriculum Develop.	6020	21,595	0	21,595	0	21,595
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	22,737	863	21,874	0	21,874
Library	6120	518,220	2,591	515,629	0	515,629
Media	6130	522,530	115,710	406,820	0	406,820
Museums and Galleries	6140	0	0	0	0	0
Academic Information Systems and Tech.	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	584,939	12,952	571,987	0	571,987
Counseling and Guidance	6300					
Counseling and Guidance	6310					
Matriculation and Student Assessment	6320					
Transfer Programs	6330					
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420					
Subtotal		\$24,201,764	\$1,576,523	\$22,625,241	\$0	\$22,625,241

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES				FORM FAM-29C		
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430					
Health Services	6440	0	0	0	0	0
Student Personnel Admin.	6450	289,926	12,953	276,973	0	276,973
Financial Aid Administration	6460	391,459	20,724	370,735	0	370,735
Job Placement Services	6470	83,663	0	83,663	0	83,663
Veterans Services	6480	25,427	0	25,427	0	25,427
Miscellaneous Student Services	6490	0	0	0	0	0
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	1,079,260	44,039	1,035,221	0	1,035,221
Custodial Services	6530	1,227,668	33,677	1,193,991	0	1,193,991
Grounds Maintenance and Repairs	6550	596,257	70,807	525,450	0	525,450
Utilities	6570	1,236,305	0	1,236,305	0	1,236,305
Other	6590	3,454	3,454	0	0	0
Planning, Policy Making, and Coordination	6600	587,817	22,451	565,366	565,366	0
General Inst. Support Services	6700					
Community Relations	6710	0	0	0	0	0
Fiscal Operations	6720	634,605	17,270	617,335	553,184	(a) 64,151
Human Resources Management	6730					
Noninstructional Staff Benefits & Incentives	6740					
Staff Development	6750					
Staff Diversity	6760					
Logistical Services	6770					
Management Information Systems	6780					
Subtotal		\$30,357,605	\$1,801,898	\$28,555,707	\$1,118,550	\$27,437,157

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant				(02) Period of Claim			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
General Inst. Sup. Serv. (cont.)	6700						
Other General Institutional Support Services	6790						
Community Services	6800						
Community Recreation	6810	703,858	20,509	683,349	0	683,349	
Community Service Classes	6820	423,188	24,826	398,362	0	398,362	
Community Use of Facilities	6830	89,877	10,096	79,781	0	79,781	
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Ancillary Services	6900						
Bookstores	6910	0	0	0	0	0	
Child Development Center	6920	89,051	1,206	87,845	0	87,845	
Farm Operations	6930	0	0	0	0	0	
Food Services	6940	0	0	0	0	0	
Parking	6950	420,274	6,857	413,417	0	413,417	
Student Activities	6960	0	0	0	0	0	
Student Housing	6970	0	0	0	0	0	
Other	6990	0	0	0	0	0	
Auxiliary Operations	7000						
Auxiliary Classes	7010	1,124,557	12,401	1,112,156	0	1,112,156	
Other Auxiliary Operations	7090	0	0	0	0	0	
Physical Property Acquisitions	7100	814,318	814,318	0	0	0	
(05) Total		\$34,022,728	\$2,692,111	\$31,330,617	\$1,118,550	\$30,212,067	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				3.70233%			
(07) Notes							
(a) Mandated Cost activities designated as direct costs per claim instructions.							

Tab 4

invoice, or statement, which includes an itemized list of costs for activities performed, must accompany the claim.

(h) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the P's & G's for the particular mandate. Equipment rentals used solely for the mandate is reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must explain the purpose and use for the equipment, the time period for which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the pro rata portion of the rental costs can be claimed.

(i) Capital Outlay

Capital outlays for land, buildings, equipment, furniture and fixtures may be claimed if the P's & G's specify them as allowable. If they are allowable, the parameters and guidelines for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the pro rata portion of the purchase price used to implement the reimbursable activities can be claimed.

(j) Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the P's & G's may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the State Board of Control travel standards. When claiming travel expenses, the claimant must explain the purpose of the trip, identify the name and address of the persons incurring the expense, the date and time of departure and return for the trip, description of each expense claimed, the cost of transportation, number of private auto miles traveled, and the cost of tolls and parking with receipts required for charges over \$10.00.

(k) Documentation

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

8. Indirect Costs

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. To be allowable, a cost must be allocable to a particular cost objective. Indirect costs must be distributed to benefiting cost objectives on bases which produce an equitable result related to the benefits derived by the mandate.

A CCD may claim indirect costs using the Controller's methodology (FAM-29C) outlined in the following paragraphs. If specifically allowed by a mandated program's P's & G's, a district may alternately choose to claim indirect costs using either (1) a federally approved rate prepared in

accordance with Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; or (2) a flat 7% rate.

The SCO developed FAM-29C to be consistent with OMB Circular A-21, cost accounting principles as they apply to mandated cost programs. The objective is to determine an equitable rate to allocate administrative support to personnel who performed the mandated cost activities. The FAM-29C methodology uses a direct cost base comprised of salary and benefit costs and operating expenses. Form FAM-29C provides a consistent indirect cost rate methodology for all CCD's mandated cost programs.

FAM-29C uses total expenditures that districts report in their *California Community Colleges Annual Financial and Budget Report* (CCFS-311), Expenditures by Activity for the General Fund – Combined. The computation excludes Capital Outlay and Other Outgo in accordance with OMB Circular A-21. The indirect cost rate computation includes any depreciation or use allowance applicable to district buildings and equipment. Districts calculate depreciation or use allowance costs separately from the CCFS-311 report and should calculate them in accordance with OMB Circular A-21.

OMB Circular A-21, Section C.4, states that cost is allocable to a particular cost objective in accordance with the relative benefits received. Also, Section E.2.b. states that the overall objective of the cost allocation process is to distribute indirect costs to the institution's major functions in proportions reasonably consistent with their use of the institution's resources. In addition, Section E.2.c. notes that where certain items or categories of expense relate to less than all functions, such expenses should be set aside for selective allocation.

OMB Circular A-21, Section H, describes a simplified method for indirect cost rate calculations. However, Section H.1.b. states that the simplified method should not be used where it produces results that appear inequitable. As previously noted, FAM-29C strives to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by CCD. For example, library costs and department administration expenses, normally classified fully or partly as indirect costs in OMB Circular A-21, are instead classified as direct costs for FAM-29C. These costs do not benefit mandated cost activities. In summary, FAM-29C indirect costs include Operation and Maintenance of Plant; Planning, Policy Making, and Coordination; General Institutional Support Services (excluding Community Relations); and depreciation or use allowance. Community Relations includes fundraising costs, which are unallowable under OMB Circular A-21. If the district claims any costs from these indirect accounts as a direct mandate-related costs, the same costs should be reclassified as direct on FAM-29C.

Table 4 presents an example of the FAM-29C methodology.

Table 4: Indirect Cost Rate for Community Colleges

MANDATED COST					FORM	
INDIRECT COST RATE FOR COMMUNITY COLLEGE DISTRICTS					FAM 29-C	
(1) Claimant			(02) Period of Claim			
Activity	EDP	Total Costs Per CCFS-311	Less: Capital Outlay and Other Outgo	FAM 29-C	Indirect	Direct
				Adjusted Total		
Instructional Activities	599	\$ 51,792,408	\$ (230,904)	\$ 51,561,504		\$ 51,561,504
Instruct. Admin. & Instruct. Governance	6000	6,882,034	(216,518)	6,665,516		6,665,516
Instructional Support Services	6100	4,155,095	(9,348)	4,145,747		4,145,747
Admissions and Records	6200	2,104,543	(3,824)	2,100,719		2,100,719
Student Counseling and Guidance	6300	4,570,658	(1,605)	4,569,053		4,569,053
Other Student Services	6400	5,426,510	(41,046)	5,385,464		5,385,464
Operation and Maintenance of Plant	6500	8,528,585	(111,743)	8,416,842	8,416,842	
Planning, Policy Making, and Coordination	6600	5,015,333	(23,660)	4,991,673	4,991,673	
General Institutional Support Services	6700			-		
Community Relations	6710	885,089	(6,091)	878,998		878,998
Fiscal Operations	6720	1,891,424	(40,854)	1,850,570	1,850,570	
Human Resources Management	6730	1,378,288	(25,899)	1,352,389	1,352,389	
Non-instructional Staff Retirees' Benefits and Retirement Incentives	6740	1,011,060		1,011,060	1,011,060	
Staff Development	6750	108,655	(8,782)	99,873	99,873	
Staff Diversity	6760	30,125		30,125	30,125	
Logistical Services	6770	2,790,091	(244,746)	2,545,345	2,545,345	
Management Information Systems	6780	2,595,214	(496,861)	2,098,353	2,098,353	
Other General Institutional Support Services	6790	33,155	(4,435)	28,720	28,720	
Community Services and Economic Development	6800	340,014		340,014		340,014
Ancillary Services	6900	1,148,730	(296)	1,148,434		1,148,434
Auxiliary Operations	7000			-		-
Depreciation or Use Allowance - Building				-	2,620,741	
Depreciation or Use Allowance - Equipment				-	1,706,396	
				-		
Totals		\$100,687,011	\$ (1,466,612)	\$ 99,220,399	\$26,752,087	\$ 76,795,449
					(A)	(B)
Indirect Cost Rate (A)/(B)					34.84%	

Tab 5

Hearing: 5/25/89
File Number: CSM-4206
Staff: Deborah Fraga-Decker
WP 0366d

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

Executive Summary

At its hearing of November 20, 1986, the Commission on State Mandates found that Chapter 1, Statutes of 1984, 2nd E.S., imposed state mandated costs upon local community college districts by (1) requiring those community college districts which provided health services for which it was authorized to and did charge a fee to maintain such health services at the level provided during the 1983-84 fiscal year in the 1984-85 fiscal year and each fiscal year thereafter and (2) repealing the district's authority to charge a health fee. The requirements of this statute would repeal on December 31, 1987, unless subsequent legislation was enacted.

Chapter 1118, Statutes of 1987, was enacted September 24, 1987, and became effective January 1, 1988. Chapter 1118/87 modified the requirements contained in Chapter 1/84, 2nd E.S., to require those community college districts which provided health services in fiscal year 1986-87 to maintain such health services in the 1987-88 fiscal year and each fiscal year thereafter. Additionally, the language contained in Chapter 1/84, 2nd E.S., which repealed the districts' authority to charge a health fee to cover the costs of the health services program was allowed to sunset, thereby reinstating the districts' authority to charge a fee as specified. Parameters and guidelines amendments are appropriate to address the changes contained in Chapter 1118/87 because this statute amended the same Education Code sections previously enacted by Chapter 1/84, 2nd E.S., and found to contain a mandate.

Commission staff included the Department of Finance suggested non-substantive amendment to the staff's proposed parameters and guidelines amendments. The Chancellor's Office, the State Controller's Office, and the claimant are in agreement with these amendments. Therefore, staff recommends that the Commission adopt the parameters and guidelines amendments as requested by the Chancellor's Office and as developed by staff.

Claimant

Rio Hondo Community College District

Requesting Party

California Community Colleges Chancellor's Office

Chronology

12/2/85 Test Claim filed with Commission on State Mandates.
7/24/86 Test Claim continued at claimant's request.
11/20/86 Commission approved mandate.
1/22/87 Commission adopted Statement of Decision.
4/9/87 Claimant submitted proposed parameters and guidelines.
8/27/87 Commission adopted parameters and guidelines
10/22/87 Commission adopted cost estimate
9/28/88 Mandate funded in Commission's Claims Bill, Chapter 1425/88

Summary of Mandate

Chapter 1/84, 2nd E.S., effective July 1, 1984, repealed Education Code (EC) Section 72246 which had authorized community college districts to charge a health fee for the purpose of providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. The statute also required that any community college district which provided health services for which it was authorized to charge a fee shall maintain health services at the level provided during the 1983-84 fiscal year in the 1984-85 fiscal year and each fiscal year thereafter.

Prior to the passage of Chapter 1/84, 2nd E.S., the implementation of a health services program was at the local community college district's option. If implemented, the respective community college district had the authority to charge a health fee up to \$7.50 per semester for day and evening students, and \$5 per summer session.

Proposed Amendments

The Community Colleges Chancellor's Office (Chancellor's Office) has requested parameters and guidelines amendments be made to address the changes in mandated activities effectuated by Chapter 1118/87. (Attachment G) In order to expedite the process, staff has developed language to accomplish the following: (1) change the eligible claimants to those community college districts which provided a health services program in fiscal year 1986-87; and (2) change the offsetting savings and other reimbursements to include the reinstated authority to charge a health fee. (Attachment B)

Recommendations

The Department of Finance (DOF) proposed one non-substantive amendment to clarify the effect of the fee authority language on the scope of the reimbursable costs. With this amendment, the DOF believes the amendments to the parameters and guidelines are appropriate for this mandate and recommends the Commission adopt them. (Attachment C)

The Chancellor's Office recommends that the Commission approve the amended parameters and guidelines developed by staff with the additional language suggested by the DOF. (Attachment D)

The State Controller's Office (SCO), upon review of the proposed amendments, finds the proposals proper and acceptable. (Attachment E)

The claimant, in its recommendation, states its belief that the revisions are appropriate and concurs with the proposed changes. (Attachment F)

Staff Analysis

Issue 1: Eligible Claimants

The mandate found in Chapter 1/84, 2nd E.S., was for a new program with a required maintenance of effort at the fiscal year 1983-84 level. Chapter 1118/87 superseded that level of service by requiring that community college districts which provided a health services program in fiscal year 1986-87 maintain that level of effort in fiscal year 1987-88 and each subsequent year thereafter. Additionally, this expanded the group of eligible claimants because the requirement is no longer imposed on only those community college districts which had charged a health fee for the program. At the time of enactment of Chapter 1118/87, there were 11 community college districts which provided the health services program but had never charged a health fee for the service.

Therefore, staff has amended the language in Item III. "Eligible Claimants" to reflect this change in the scope of the mandate.

Issue 2: Reimbursement Alternatives

In response to Chapter 1/84, 2nd E.S., Item VI.B. contained two alternatives for claiming reimbursement costs. This gave claimants a choice between claiming actual costs for providing the health services program, or funding the program as was done prior to the mandate when a health fee could be charged.

The first alternative was in Item VI.B.1. and provided for the use of the formula which the eligible claimants were authorized to utilize prior to the implementation of Chapter 1/84, 2nd E.S.--total eligible enrollment multiplied by the health fee charged per student in fiscal year 1983-84. With the sunset of the repeal of the health fee authority as contained in Chapter 1/84, 2nd E.S., claimants can now charge the health fee as was allowed prior to fiscal year 1983-84, thereby funding the program as was done prior to the mandate. Therefore, this alternative is no longer applicable to this mandate and has been deleted by staff.

The second alternative was in Item VI.B.2. and provided for the claiming of actual costs involved in maintaining a health services program at the fiscal year 1983-84 level. This alternative is now the sole method of reimbursement for this mandate. However, it has been amended to reflect that Chapter 1118/87 requires a maintenance of effort at the fiscal year 1986-87 level.

Issue 3: Offsetting Savings and Other Reimbursements

With the sunset of the repeal of the fee authority contained in Chapter 1/84, 2nd E.S., Education Code (EC) section 72246(a) again provides community college districts with the authority to charge a health fee as follows:

"72246.(a) The governing board of a district maintaining a community college may require community college students to pay a fee in the total amount of not more than seven dollars and fifty cents (\$7.50) for each semester, and five dollars (\$5) for summer school, or five dollars (\$5) for each quarter for health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center or centers, authorized by Section 72244, or both."

Staff amended Item "VIII. Offsetting Savings and Other Reimbursements" to reflect the reinstatement of this fee authority.

In response to that amendment, the DOF has proposed the addition of the following language to Item VIII. to clarify the impact of the fee authority on claimants' reimbursable costs:

"If a claimant does not levy the fee authorized by Education Code Section 72246(a), it shall deduct an amount equal to what it would have received had the fee been levied."

Staff concurs with the DOF proposed language which does not substantively change the scope of Item VIII.

Issue 4: Editorial Changes

In preparing the proposed parameters and guidelines amendments, it was not necessary for staff to make any of the normal editorial changes as the original parameters and guidelines contained the language usually adopted by the commission.

Staff, the DOF, the Chancellor's Office, the SCO, and the claimant are in agreement with the recommended amendments which are shown in Attachment A with additions indicated by underlining and deletions by strikeout.

Staff Recommendation

Staff recommends the adoption of the staff's proposed parameters and guidelines amendments, which are based on the original parameters and guidelines adopted in response to Chapter 1/84, 2nd E.S., and amended in response to Chapter 1118/87, as well as incorporating the amendment recommended by the DOF. All parties concur with these amendments.

Adopted: 8/27/87

PARAMETERS AND GUIDELINES
Chapter 1118, Statutes of 1987 ~~1987~~ ~~1987~~ ~~1987~~
Health Fee Elimination

I. SUMMARY OF MANDATE

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

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

II. COMMISSION ON STATE MANDATES' DECISION

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

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

III. ELIGIBLE CLAIMANTS

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

IV. PERIOD OF REIMBURSEMENT

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

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

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

V. REIMBURSEMENTABLE COSTS

A. Scope of Mandate

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

B. Reimbursable Activities

For each eligible claimant, the following cost items are reimbursable to the extent they were provided by the community college district in fiscal year ~~1987-88~~ 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. //EJTGTYE/CTA7MAHZS/DAJ/CTA70/COSTS/WNDER ONE/OT/LWO/ATLERNZTYES//IT/VCE/ADONZ/PROVIONSTY/COITECTED/PER STUDENT/AND/ENTROTYOENZ/COUHZ//OT/VZY/ACZADY/COSTS/OT/PTOGYAD/

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. Claiming/Activities

Claimed costs should be supported by the following information:

Activity/1//Fees/Provided/Collected/In/1983-84/Fiscal/Year/

1/ Fees/Collected/In/The/1983-84/Fiscal/Year/To/Support The/Health/Services/Program/

2/ Total/Number/Of/Students/Under/The/VI/RI//K/Program/4/ Above///Using/This/Activity/In/The/Total/Amount Claimed/Will/Be/Under/VI/RI//Multiplied/By/The VI/RI///With/The/Total/Amount/Reimbursed/Increased/By The/Applicable/Implicit/Price/Deflator/

Activity/2///Actual Costs of Claim Year for Providing 1986-87 Fiscal Year Program Level of Service.

1. Employee Salaries and Benefits

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function, 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 19836-847 program to substantiate a maintenance of effort. These documents must be kept on file by the agency submitting the claim for a period of no less than three years from the date of the final payment of the claim pursuant to this mandate, and made available on the request of the State Controller or his agent.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

CALIFORNIA COMMUNITY COLLEGES

1107 NINTH STREET
SACRAMENTO, CALIFORNIA 95814
(916) 445-8752 445-1163



February 22, 1989



Mr. Robert W. Eich
Executive Director
Commission on State Mandates
1130 "K" Street, Suite LL50
Sacramento, CA 95814-3927

Dear Mr. Eich:

As you know, the Commission on August 27, 1987 adopted Parameters and Guidelines for claiming reimbursements of mandated costs related to community college health services. Fees formerly collected by community colleges had been eliminated by Chapter 1, Statutes of 1984, Second Extraordinary Session. Last year's mandate claims bill (AB 2763) included funding to pay all these claims through 1988-89.

The Governor's partial approval of AB 2763 last September included a stipulation that claims for the current year would be paid this fiscal year, but prior-year claims will be paid in equal installments from the next three budget acts. The Governor did not address the fact that the ongoing costs of providing the mandated level of service will continue to exceed the maximum permissible fee of \$7.50 per student per semester.

On behalf of all eligible community college districts, the Chancellor's Office proposes the following changes in the Parameters and Guidelines:

- o Payment of 1988-89 mandated costs in excess of maximum permissible fees. (This amount is payable from AB 2763.)
- o Payment of all prior-year claims in installments over the next three years. (Funds for these payments will be included in the next 3 budget acts.)
- o Payment of future-years mandated costs in excess of the maximum permissible fees. (No funding has yet been provided for these costs.)

Mr. Eich

2

February 22, 1989

If you have any questions regarding this proposal, please contact Patrick Ryan at (916) 445-1163.

Sincerely,

David Mertes

DAVID MERTES
Chancellor

DM:PR:mh

cc: / Deborah Fraga-Decker, CSM
Douglas Burris
Joseph Newmyer
Gary Cook

State of California

Memorandum

Date: March 22, 1989

To: Deborah Fraga-Decker
 Program Analyst
 Commission on State Mandates

From: Department of Finance

Proposed Amendments to Parameters and Guidelines for Claim No. CSM-4206 -- Chapter 1, Statutes of 1984, 2nd E.S. and Chapter 1118, Statutes of 1987 -- Health Fee Elimination

Pursuant to your request, the Department of Finance has reviewed the proposed amendments to the parameters and guidelines related to community college health services. These amendments, which are requested by the Chancellor's Office, reflect the impact that Chapter 1118/87 has on the original parameters adopted by the Commission for Chapter 1/84 on August 27, 1987. Specifically, Chapter 1118/87:

- (1) requires districts which were providing health services in 1986-87, rather than 1983-84, to continue to provide such services, irrespective of whether or not a fee was charged for the services; and
- (2) allows all districts to again charge a fee of up to \$7.50 per student for the services. In this regard, we would point out that the proposed amendment to "VIII. Offsetting Savings, and Other Reimbursements" could be interpreted to require that, if a district elected not to charge fees it would not have to deduct anything from its claim. We believe that, pursuant to Section 17556 (d) of the Government Code, an amount equal to \$7.50 per student must be deducted whether or not it is actually charged since the district has the authority to levy the fee. We suggest that the following language be added as a second paragraph under "VIII": "If a claimant does not levy the fee authorized by Education Code Section 72246 (a), it shall deduct an amount equal to what it would have received had the fee been levied."

With the amendment described above, we believe the amendments to the parameters and guidelines are appropriate for this mandate and recommend the Commission adopt them at its April 27, 1989, meeting.

Any questions regarding this recommendation should be directed to James M. Apps or Kim Clement of my staff at 324-0043.



Fred Klass
 Assistant Program Budget Manager

cc: see second page

cc: Glen Beatie, State Controller's Office
Pat Ryan, Chancellor's Office, Community College
Juliet Musso, Legislative Analyst's Office
Richard Frank, Attorney General

LR:1988-2

CHANCELLOR'S OFFICE

GEORGE DEUKMEJIAN, Governor

CALIFORNIA COMMUNITY COLLEGES

1000 NINTH STREET
 SACRAMENTO, CALIFORNIA 95814
 (916) 495-8732 495-1183

April 3, 1989

Mr. Robert W. Eich
 Executive Director
 Commission on State Mandates
 1000 K Street, Suite LL50
 Sacramento, CA 95814



Attention: Ms. Deborah Fraga-Decker

Subject: CSM 4206
 Amendments to Parameters and Guidelines
 Chapter 1, Statutes of 1984, 2nd E.S.
 Chapter 118, Statutes of 1987
Health Fee Elimination

Dear Mr. Eich:

In response to your request of March 8, we have reviewed the proposed language changes necessary to amend the existing parameters and guidelines to meet the requirements of Chapter 118, Statutes of 1987.

The Department of Finance has also provided us a copy of their suggestion to add the following language in part VIII: "If a claimant does not levy the fee authorized by Education Code Section 72246(a), it shall deduct an amount equal to what it would have received had the fee been levied." This office concurs with their suggestion which is consistent with the law and with our request of February 22.

With the additional language suggested by the Department of Finance, the Chancellor's Office recommends approval of the amended parameters and guidelines as drafted for presentation to the Commission on April 27, 1989.

Sincerely,

DAVID MERTES
 Chancellor

DM:PR:mb

cc: Jim Apps, Department of Finance
 Glen Beatie, State Controller's Office
 Richard Frank, Attorney General's Office
 Juliet Muso, Legislative Analyst's Office
 Douglas Burris
 Joseph Newmyer
 Gary Cook



GRAY DAVIS
Controller of the State of California
 P.O. BOX 942850
 SACRAMENTO, CA 94250-0001

April 3, 1989



Ms. Deborah Fraga-Decker
 Program Analyst
 Commission on State Mandates
 1130 K Street, Suite LL50
 Sacramento, CA 95814

Re: Ms. Fraga-Decker:

RE: Proposed Amendments to Parameters and Guidelines: Chapter 1/84, 2nd E.S., and Chapter 1118/87 - Health Fee Elimination

We have reviewed the amendments proposed on the above subject and find the proposals proper and acceptable.

However, the Commission may wish to clarify section "VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS" that the required offset is the amount received or would have received per student in the claim year.

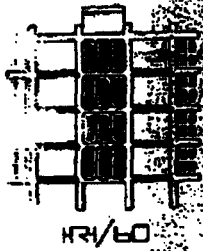
If you have any questions, please call Glen Beatie at 3-8137.

Sincerely,

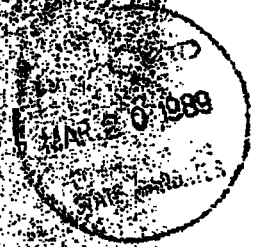
Glenn Haas, Assistant Chief
 Division of Accounting

GH/GB:dvl

SC81822



RIO HONDO COMMUNITY COLLEGE DISTRICT
3600 Workman Mill Road • Whittier, CA 90606 • Phone (714) 692-1021



March 16, 1989

Ms. Deborah Fraga-Decker
Program Analyst
Commission on State Mandates
1130 K Street, Suite LL50
Sacramento, CA 95814

REFERENCE: CSM-4206
AMENDMENTS TO PARAMETERS AND GUIDELINES
CHAPTER 1, STATUTES OF 1984, 2ND E.S.
CHAPTER 1118, STATUTES OF 1987
HEALTH FEE ELIMINATION

Dear Deborah:

We have reviewed your letter of March 7 to Chancellor David Mertes and the attached amendments to the health fee parameters and guidelines. We believe these revisions to be most appropriate and concur totally with the changes you have proposed.

I would like to thank you again for your expertise and helpfulness throughout this entire process.

Yours very truly,

Timothy M. Wood
Vice President
Administrative Affairs

TMW:hh

Tab 6

MINUTES

COMMISSION ON STATE MANDATES

May 25, 1989

10:00 a.m.

State Capitol, Room 437
Sacramento, California

Present were: Chairperson Russell Gould, Chief Deputy Director, Department of Finance; Fred R. Buenrostro, Representative of the State Treasurer; D. Robert Shuman, Representative of the State Controller; Robert Martinez, Director, Office of Planning and Research; and Robert C. Creighton, Public Member.

There being a quorum present, Chairperson Gould called the meeting to order at 10:02 a.m.

Item 1 Minutes

Chairperson Gould asked if there were any corrections or additions to the minutes of the Commission's hearing of April 27, 1989. There were no corrections or additions.

The minutes were adopted without objection.

Consent Calendar

The following items were on the Commission's consent agenda:

- Item 2 Proposed Statement of Decision
Chapter 406, Statutes of 1988
Special Election - Bridges
- Item 3 Proposed Statement of Decision
Chapter 583, Statutes of 1985
Infectious Waste Enforcement
- Item 4 Proposed Statement of Decision
Chapter 980, Statutes of 1984
Court Audits
- Item 5 Proposed Statement of Decision
Chapter 1286, Statutes of 1985
Homeless Mentally Ill

- Item 6 Proposed Parameters and Guidelines Amendment
Chapter 1, Statutes of 1984, 2nd E.S.
Chapter 1118, Statutes of 1987
Health Fee Elimination
- Item 7 Proposed Parameters and Guidelines Amendment
Chapter 8, Statutes of 1988
Democratic Presidential Delegates
- Item 10 Proposed Statewide Cost Estimate
Chapter 498, Statutes of 1983
Education Code Section 48260.5
Notification of Truancy
- Item 12 Proposed Statewide Cost Estimate
Chapter 1226, Statutes of 1984
Chapter 1526, Statutes of 1985
Investment Reports

There being no discussion or appearances on Items 2, 3, 4, 5, 6, 7, 10, and 12, Member Buenrostro moved adoption of the staff recommendation on these items on the consent calendar. Member Martinez seconded the motion. The vote on the motion was unanimous. The motion carried.

The following items were continued:

- Item 13 Proposed Statewide Cost Estimate
Chapter 1335, Statutes of 1986
Trial Court Delay Reduction Act
- Item 16 Test Claim
Chapter 841, Statutes of 1982
Patients' Rights Advocates
- Item 17 Test Claim
Chapter 921, Statutes of 1987
Countywide Tax Rates

The next item to be heard by the Commission was:

- Item 8 Proposed Parameters and Guidelines Amendment
Chapter 961, Statutes of 1975
Collective Bargaining

The party requesting the proposed amendment, Fountain Valley School District, did not appear at the hearing. Carol Miller, appearing on behalf of the Education Mandated Cost Network, stated that the Network was interested in the issue of reimbursing a school district for the time the district Superintendent spent in, or preparing for, collective bargaining issues.

The Commission then discussed the issue of reimbursing the Superintendent's time as a direct cost to the mandated program or as an indirect cost as required by the federal publications OASC-10, and Federal Management Circular 74-4. Upon conclusion of this discussion, The Commission, staff, and Ms. Miller, agreed that the Commission could deny this proposed amendment by the Fountain Valley School District; and Ms. Miller could assist another district in an attempt to amend the parameters and guidelines to allow reimbursement of the Superintendent's cost relative to collective bargaining matters.

Member Creighton then inquired on the issue of holding collective bargaining sessions outside of normal working hours and the number of teachers the parameters and guidelines reimburse for participating in collective bargaining sessions. Ms. Miller stated that because of the classroom disruption that can result from the use of a substitute teacher, bargaining sessions are sometimes held outside of normal work hours for practical reasons. Ms. Miller also stated that the parameters and guidelines permit reimbursement for five substitute teachers.

Member Martinez moved and Member Buenrostro seconded a motion to adopt the staff recommendation to deny the proposed amendments to the parameters and guidelines. The roll call vote on the motion was unanimous. The motion carried.

Item 9 Proposed Statewide Cost Estimate
Chapter 498, Statutes of 1983
Education Code Section 51225.3
Graduation Requirements

Carol Miller appeared on behalf of the claimant, Santa Barbara Unified School District, Jim Apps and Don Enderton appeared on behalf of the Department of Finance, and Rick Knott appeared on behalf of the San Diego Unified School District.

Carol Miller began the discussion on this matter by stating her objection to the Department of Finance raising issues that were already argued in the parameters and guidelines hearings for this mandate. Based on this objection, Ms. Miller requested that the Commission adopt staff's recommendation and allow the Controller's Office to handle any audit exceptions.

Jim Apps stated that because school districts did not report funds that have been received by them, then the data reported in the survey is suspect. Therefore, the Department of Finance is not convinced that the cost estimate based on the data received by the schools is legitimate.

Discussion continued on the validity of the cost estimate and on the figures presented to the Commission for its consideration.

Member Creighton then made a motion to adopt staff's recommendation. Member Shuman seconded the motion. The vote on the motion was: Member Buenrostro, no; Member Creighton, aye; Member Martinez, no; Member Shuman, aye; and Chairperson Gould, no. The motion failed.

Chairperson Gould made an alternative motion that staff, the Department of Finance, and the school districts, conduct a pre-hearing conference and agree on an estimate to be presented to the Commission at a future hearing. Member Buenrostro seconded the motion. The roll call vote on the motion was unanimous. The motion carried.

Item 11 Statewide Cost Estimate
Chapter 815, Statutes of 1979
Chapter 1327, Statutes of 1984
Chapter 757, Statutes of 1985
Short-Doyle Case Management

Pamela Stone, representing the County of Fresno, stated that the county was in agreement with the staff proposed statewide cost estimate of \$20,000,000 for the 1985-86 through 1989-90 fiscal years, and was opposed to the reduction of the costs estimate being proposed by the Department of Mental Health's late filing.

Lynn Whetstone, representing the Department of Mental Health, stated that the Department agrees with the methodology used by Commission staff to develop the cost estimate, however, the Department questioned the manner in which Commission staff extrapolated its survey figures into a statewide estimate. Ms. Whetstone stated that due to the reasons stated in its late filing, the Department believes that the cost estimate be reduced to \$17,280,000.

Member Shuman moved, and Member Martinez seconded a motion to adopt the staff proposed statewide cost estimate of \$20,000,000 for the 1985-86 through 1989-90 fiscal years. The roll call vote on the motion was unanimous. The motion carried.

Item 14 State Mandates Apportionment System
Request for Review of Base Year Entitlement
Chapter 1242, Statutes of 1977
Senior Citizens' Property Tax Postponement

Leslie Hobson appeared on behalf of the claimant, County of Placer, and stated agreement with the staff analysis.

There were no other appearances and no further discussion.

Member Creighton moved approval of the staff recommendation. Member Shuman seconded the motion. The roll call vote was unanimous. The motion carried.

Item 15 Test Claim
Chapter 670, Statutes of 1987
Assigned Judges

Vicki Majdak and Pamela Stone appeared on behalf of the claimant, County of Fresno. Beth Mullen appeared on behalf of the Administrative Office of

the Courts. Jim Apps appeared on behalf of the Department of Finance. Allan Burdick appeared on behalf of the County Supervisors Association of California. Pamela Stone restated the claimant's position that the revenue losses due to this statute were actually increased costs because Fresno is now required to compensate its part-time justice court judges for work performed or another county while on assignment. Beth Mullen stated her opposition to this interpretation because Fresno's part-time justice court judge cannot be assigned elsewhere until all work required to be performed for Fresno has been completed; therefore, Fresno is only required to compensate the judge for its own work.

There followed discussion by the parties and the Commission regarding the applicability of the Supreme Court's decisions in County of Los Angeles and Lucia Mar. Chairperson Gould asked Commission Counsel Gary Hori whether this statute imposed a new program and higher level of service as contemplated by these two decisions. Mr. Hori stated that it did meet the definition of new program and higher level of service as contemplated by the Supreme Court.

Member Creighton moved to adopt the staff recommendation to find a mandate on counties whose part-time justice court judge is assigned within the home county. Member Shuman seconded the motion. The roll call vote was unanimous. The motion carried.

Item 18 Test Claim
Chapter 1247, Statutes of 1977
Chapter 797, Statutes of 1980
Chapter 1373, Statutes of 1980
Public Law 99-372
Attorney's Fees - Special Education

Chairperson Gould recused himself from the hearing on this item.

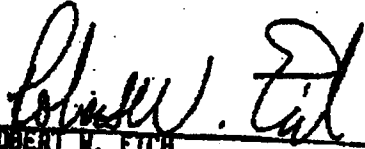
Clayton Parker, representing the Newport-Mesa Unified School District, submitted a late filing on the test claim rebutting the staff analysis. Member Creighton stated that he had not had an opportunity to review the late filing and inquired on whether the claim should be heard at this hearing. Staff informed Member Creighton and Member Buenrostro that in reviewing the filing before this item was called, the filing appeared to be summary of the claimant's position on the staff analysis, and that there appeared to be no reason to continue the item.

Mr. Parker stated that Commission staff had misstated the events that resulted in the claimant having to pay attorneys' fees to a pupil's guardians, and because of case law, courts do not have any discretion in awarding attorney's fees. Mr. Parker stated that because state legislation has codified the federal Education of the Handicapped Act, school districts are subject to the provisions of Public Law 94-142 and Public Law 99-372. Member Buenrostro then inquired whether staff was comfortable with discussing the issue of a state executive order incorporating federal law.

Staff informed the Commission that it was not comfortable discussing this issue, and further noted that it appeared that Mr. Parker was basing his reasoning for finding P.L. 99-372 to be a state mandated program, on the Board of Control's finding that Chapter 1247, Statutes of 1977, and Chapter 797, Statutes of 1980, were a state mandated program. Staff noted that Board of Control's finding is currently the subject of the litigation in Huff v. Commission on State Mandates (Sacramento County Superior Court Case No. 352295).

Member Creighton moved and Member Martinez seconded a motion to continue this item and have legal counsel and staff review the arguments presented by Mr. Parker. The vote on the motion was unanimous. The motion carried.

With no further items on the agenda, Chairperson Gould adjourned the hearing at 11:45 a.m.



ROBERT W. EICH
Executive Director

RWE:GLH:cm:0224g

Tab 7

Tab 8

CONTROLLER OF CALIFORNIA

CC10225

P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED
DIRECTLY TO THE PAYEE.

BOARD OF TRUSTEES WARRANT AMT: ****52,747.00

STATE CENTER COMM COLL DIST

FRESNO COUNTY

1525 E WELDON

FRESNO CA 93704

PAYEE: TREASURER, STATE CENTER COMM COLL DIST

FUND NAME: GENERAL FUND

PGM NBR: 00234

ISSUE DATE: 10/20/2009

CLAIM SCHEDULE NBR: MA94101A

REIMBURSEMENT OF STATE MANDATED COSTS

PLEASE CALL GWEN CARLOS AT (916) 324-2341 IF ANY QUESTIONS.

ACL : 1/84 PROG : HEALTH FEE ELIMINATION (CC)

2007/2008 ACTUAL PAYMENT CLAIMED AMT: 110,153.00

TOTAL ADJUSTMENTS: .00

TOTAL APPROVED CLAIMED AMT: 110,153.00

LESS PRIOR PAYMENTS: .00

PRORATA PERCENT: 84.705326

PRORATA BALANCE DUE: 16,848.00-

APPROVED PAYMENT AMOUNT: 93,305.00

PAYMENT OFFSETS (ACL NBR, NAME, FY, AMT.):

CH 1/84 HEALTH FEE ELIMINATION (06/07 40,558-

NET PAYMENT AMOUNT: 52,747.00

Tab 9

State Center Community College District
 Health Fee Elimination Program
 July 1, 2002, through June 30, 2007
 S09-MCC-054

Analysis of Level of Health Services

Health Services	FY 1986-87 Base Year	FY 2002-03		FY 2003-04		FY 2004-05		FY 2005-06		FY 2006-07	
		Base Year	Current Year	Base Year	Current Year	Base Year	Current Year	Base Year	Current Year	Base Year	Current Year
Personal Hygiene	X	X	X	X	X	X	X	X	X	X	X
Burnout	X	X	X	X	X	X	X	X	X	X	X
Other Medical Problems, list:	X										
Hypertension		X	X								
Cardiovascular		X	X								
Seizure disorder		X	X								
Pulmonary		X	X								
Examinations, minor illnesses											
Recheck Minor Injury	X	X	X	X	X	X	X	X	X	X	X
Health Talks or Fairs, Information:											
Sexually Transmitted Disease	X	X	X	X	X	X	X	X	X	X	X
Drugs	X	X	X	X	X	X	X	X	X	X	X
Acquired Immune Deficiency Syndrome	X	X	X	X	X	X	X	X	X	X	X
Child Abuse	X	X	X	X	X	X	X	X	X	X	X
Birth Control/Family Planning	X	X	X	X	X	X	X	X	X	X	X
Stop Smoking	X	X	X	X	X	X	X	X	X	X	X
Library, Videos and Cassettes	X	X	X	X	X	X	X	X	X	X	X
Other - Blood Drive	X										
First Aid, Major Emergencies	X	X	X	X	X	X	X	X	X	X	X
First Aid, Minor Emergencies	X	X	X	X	X	X	X	X	X	X	X
First Aid Kits, Filled	X	X	X	X	X	X	X	X	X	X	X
Immunizations:											
Diphtheria/Tetanus	X										
Measles/Rubella	X	X	X	X	X	X	X	X	X	X	X
Influenza	X	X	X	X	X	X	X	X	X	X	X
Information	X	X	X	X	X	X	X	X	X	X	X
Insurance:											
On Campus Accident	X	X	X	X	X	X	X	X	X	X	X
Voluntary	X	X	X	X	X	X	X	X	X	X	X
Insurance Inquiry/Claim Administration	X										
Laboratory Tests Done:											

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36-1/14
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State Center Community College District
 Health Fee Elimination Program
 July 1, 2002, through June 30, 2007
 S09-MCC-054

Analysis of Level of Health Services

Health Services	FY 1986-87 Base Year	FY 2002-03		FY 2003-04		FY 2004-05		FY 2005-06		FY 2006-07	
		Base Year	Year	Year	Year	Year	Year	Year	Year	Year	Year
Inquiry/Interpretation											
Pap Smears											
Physical Examinations:											
Employees											
Students											
Athletes		X	X	X	X	X	X	X	X	X	X
Medications:											
Antacids		X	X	X	X	X	X	X	X	X	X
Antidiarrheal		X	X	X	X	X	X	X	X	X	X
Antihistamines		X									
Aspirin, Tylenol, etc.		X	X	X	X	X	X	X	X	X	X
Skin Rash Preparations		X	X	X	X	X	X	X	X	X	X
Eye Drops		X	X	X	X	X	X	X	X	X	X
Ear Drops		X	X	X	X	X	X	X	X	X	X
Toothache, oil cloves		X	X	X	X	X	X	X	X	X	X
Stingkill		X	X	X	X	X	X	X	X	X	X
Midol, Menstrual Cramps		X	X	X	X	X	X	X	X	X	X
Other, list:										X	X
RID (medicated insect repellent)		X									
Tolnaftate (anti-fungus)			X	X	X	X	X	X	X		
Cortisone			X	X	X	X	X	X	X		
CTM (multivitamins?)			X	X	X	X	X	X	X		
Pseudoephedrine HCE (Sudafed)		X	X	X	X	X	X	X	X		
Diphenhydramine (antihistimine; see above)			X	X	X	X	X	X	X		
Pediculosis Control (Head lice)			X	X	X	X	X	X	X		
Cough syrup			X	X	X	X	X	X	X		
Lozenges			X	X	X	X	X	X	X		
Parking Cards/Elevator Keys:											
Tokens											
Return Card/Key											
Parking Inquiry											
Elevator Passes											
Temporary Handicapped Parking Permits											

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39-1/15
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State Center Community College District
 Health Fee Elimination Program
 July 1, 2002, through June 30, 2007
 S09-MCC-054

Analysis of Level of Health Services

Health Services	FY 1986-87 Base Year	FY 2002-03		FY 2003-04		FY 2004-05		FY 2005-06		FY 2006-07	
		Base Year	Current Year	Base Year	Current Year	Base Year	Current Year	Base Year	Current Year	Base Year	Current Year
Referrals to Outside Agencies:											
Private Medical Doctor	x	x	x	x	x	x	x	x	x	x	x
Health Department	x	x	x	x	x	x	x	x	x	x	x
Clinic	x	x	x	x	x	x	x	x	x	x	x
Dental	x	x	x	x	x	x	x	x	x	x	x
Counseling Centers	x	x	x	x	x	x	x	x	x	x	x
Crisis Centers		x	x	x	x	x	x	x	x	x	x
Transitional Living Fac., battered/homeless women	x	x	x	x	x	x	x	x	x	x	x
Family Planning Facilities	x	x	x	x	x	x	x	x	x	x	x
Other Health Agencies	x	x	x	x	x	x	x	x	x	x	x
Tests:											
Blood Pressure	x	x	x	x	x	x	x	x	x	x	x
Hearing	x	x	x	x	x	x	x	x	x	x	x
Tuberculosis:											
Reading	x	x	x	x	x	x	x	x	x	x	x
Information	x	x	x	x	x	x	x	x	x	x	x
Vision	x	x	x	x	x			x	x	x	x
Glucometer	x					x	x				
Urinalysis	x			x	x			x	x	x	x
Hemoglobin		x	x								
EKG											
Strep A Testing											
PG Testing											
Monospot											
Hemacult											
Others, list:											
Miscellaneous:											
Absence Excuses/PE Waiver	x	x	x	x	x	x	x	x	x	x	x
Allergy Injections											
Band-aids	x	x	x	x	x	x	x	x	x	x	x
Booklets/Pamphlets	x	x	x	x	x	x	x	x	x	x	x
Dressing Change	x	x	x	x	x	x	x	x	x	x	x
Rest	x	x	x	x	x	x	x	x	x	x	x
Suture Removal	x	x	x	x	x	x	x	x	x	x	x
Temperature	x	x	x	x	x	x	x	x	x	x	x

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36-1/16
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**State Center Community College District
Health Fee Elimination Program
July 1, 2002, through June 30, 2007
S09-MCC-054**

Analysis of Level of Health Services

Health Services	FY 1986-87 Base Year	FY 2002-03		FY 2003-04		FY 2004-05		FY 2005-06		FY 2006-07	
		Base Year	Year	Current Year	Year	Current Year	Year	Current Year	Year	Current Year	
Weigh	x	x	x	x	x	x	x	x	x	x	x
Information	x	x	x	x	x	x	x	x	x	x	x
Report/Form	x	x	x	x	x	x	x	x	x	x	x
Wart Removal											
Others, list:											
Committees:											
Safety	x	x	x	x	x	x	x	x	x	x	x
Environmental	x										
Disaster Planning											
Others. List Campus Committees											
Skin Rash Preparations											
Eye Drops											
Safety Data Sheets											
Central file											
X-ray services											
Communicable disease control	x										
Body fat measurements											
Minor surgeries											
Self-esteem groups	x										
Mental health crisis	x										
Alcoholics anonymous group	x										
Adult Children of alcoholics group	x										
Workshops:											
Test Anxiety											
Stress management	x										
Communication skills	x										
Weight loss	x										
Assertiveness skills	x										

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36-1/17
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METHOD OF REIMBURSEMENT COMPUTATION
Chapter 1, Statutes of 1984, 2nd E.S.
Health Fee Elimination

Name of Community College District State Center Fiscal Year of Reimbursement 1986-87

Each college of a community college district which provided student health services for a fee in the 1983-84 Fiscal Year and continue to provide the same services in fiscal years 1984-85, 1985-86, 1986-87 and the period July 1, 1987 through December 31, 1987, may claim costs for any or all of these time periods. A college shall not claim costs for any of these time periods if no student fee was charged in 1983-84 Fiscal Year for health services. A college shall not file a claim directly with the State Controller's Office. Only a community college district may file a claim with the State Controller's Office on behalf of its colleges.

Summary of Costs By College

If a community college district is comprised of more than one college, costs shall be summarized by college. In addition, a cost report shall be submitted for each college. Colleges which prepare their claims using the Student Enrollment and Fee Basis of Reimbursement shall complete and attach Pages 4 and 5 with the claim. Colleges which prepare their claims using the Actual Cost Basis of Reimbursement shall complete and attach Pages 6 through 13.

<u>Name of community colleges</u>	<u>Amount claimed</u>
1. <u>Fresno City College</u>	<u>\$ 163,534.57</u>
2. <u>Kings River Community College</u>	<u>108,785.08</u>
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
Total Amount Claimed for Health Fee Elimination	<u>\$ 272,319.65</u>

39-1/19
CK 02/23/10

METHOD OF REIMBURSEMENT COMPUTATION
Chapter 1, Statutes of 1984, 2nd E.S.
Health Fee Elimination

Name of Community College District State Center Fiscal Year of Reimbursement 1986-87
 Name of College Fresno City College

Actual Cost Basis of Reimbursement:

A college which chooses this method of reimbursement must complete Pages 6 through 13. Submit a set of forms for each fiscal year of reimbursement. If more spaces are needed, attach a separate schedule.

(a) Health Services Provided

Indicate with a "check mark" health services which were provided by student health service fees during the 1983-84 Fiscal Year. Also indicate if these were provided for the fiscal year of reimbursement.

	Health Services Provided 1983-84 F.Y.	Health Services Provided <u>1986-87 F.Y.</u>
ACCIDENT REPORTS	<u>✓</u>	<u>✓</u>
APPOINTMENTS		
College Physician - Surgeon Dermatology, Family Practice, Internal Medicine.	<u> </u>	<u> </u>
Outside Physician	<u>✓</u>	<u>✓</u>
Dental Services	<u> </u>	<u> </u>
Outside Labs (X-ray, etc.)	<u> </u>	<u> </u>
Psychologist, Full Services	<u>✓</u>	<u>✓</u>
Cancel/Change Appointments.	<u>✓</u>	<u>✓</u>
R.N..	<u>✓</u>	<u>✓</u>
Check Appointments.	<u>✓</u>	<u>✓</u>
ASSESSMENT, INTERVENTION & COUNSELING		
Birth Control	<u>✓</u>	<u>✓</u>
Lab Reports	<u> </u>	<u> </u>
Nutrition	<u>✓</u>	<u>✓</u>
Test Results (office)	<u> </u>	<u> </u>
Venereal Disease.	<u>✓</u>	<u>✓</u>
Communicable Disease.	<u>✓</u>	<u>✓</u>
Upper Respiratory Infection	<u>✓</u>	<u>✓</u>
Eyes, Nose and Throat	<u>✓</u>	<u>✓</u>
Eye/Vision.	<u>✓</u>	<u>✓</u>

(a) Health Services Provided (continued)

	Health Services Provided 1983-84 F.Y.	Health Services Provided 1986-87 F.Y.
ASSESSMENT, INTERVENTION & COUNSELING		
Dermatology/Allergy	✓	✓
Gyn/Pregnancy Services.	✓	✓
Neuralgic		
Orthopedic.	✓	✓
Genito-Urinary.	✓	✓
Dental.	✓	✓
Gastro-Intestinal	✓	✓
Stress Counseling	✓	✓
Crisis Intervention	✓	✓
Child Abuse Reporting and Counseling. . .	✓	✓
Substance Abuse Identification and Counseling.	✓	✓
Acquired Immune Deficiency Syndrome . . .	✓	✓
Eating Disorders.	✓	✓
Weight Control.	✓	✓
Personal Hygiene.	✓	✓
Burnout	✓	✓
Other Medical Problems (list)		
EXAMINATIONS (Minor Illnesses)		
Recheck Minor Injury.	✓	✓
HEALTH TALKS OR FAIRS - INFORMATION		
Sexually Transmitted Disease.	✓	✓
Drugs	✓	✓
Acquired Immune Deficiency Syndrome . . .	✓	✓
Child Abuse	✓	✓
Birth Control/Family Planning	✓	✓
Stop Smoking.	✓	✓
Library - Videos and Cassettes.	✓	✓
Others (list) Blood Drive	✓	✓
FIRST AID (Major Emergencies).	✓	✓
FIRST AID (Minor Emergencies).	✓	✓
FIRST AID KITS (Filled).	✓	✓
IMMUNIZATIONS		
Diphtheria/Tetanus.	✓	✓
Measles/Rubella	✓	✓
Influenza	✓	✓
Information	✓	✓

29-1/21
 02/23/10

(a) Health Services Provided (continued)

	Health Services Provided 1983-84 F.Y.	Health Services Provided 1986-87 F.Y.
INSURANCE		
On Campus Accident.	<u>✓</u>	<u>✓</u>
Voluntary	<u>✓</u>	<u>✓</u>
Insurance Inquiry/Claim Administration.	<u>✓</u>	<u>✓</u>
LABORATORY TESTS DONE		
Inquiry/Interpretation.	<u> </u>	<u> </u>
Pap Smears.	<u> </u>	<u> </u>
PHYSICAL EXAMINATIONS		
Employees	<u> </u>	<u> </u>
Students.	<u> </u>	<u> </u>
Athletes.	<u>✓</u>	<u>✓</u>
MEDICATIONS (dispensed over-the-counter for miscellaneous illnesses)		
Antacids.	<u>✓</u>	<u>✓</u>
Antidiarrheal	<u>✓</u>	<u>✓</u>
Antihistamines.	<u>✓</u>	<u>✓</u>
Aspirin, Tylenol, Etc	<u>✓</u>	<u>✓</u>
Skin Rash Preparations.	<u>✓</u>	<u>✓</u>
Eye Drops	<u>✓</u>	<u>✓</u>
Ear Drops	<u> </u>	<u> </u>
Toothache - Oil Cloves.	<u>✓</u>	<u>✓</u>
Stingkill	<u>✓</u>	<u>✓</u>
Midol - Menstrual Cramps.	<u>✓</u>	<u>✓</u>
Others (list) Sudafed	<u>✓</u>	<u>✓</u>
Rid		
PARKING CARDS/ELEVATOR KEYS		
Tokens.	<u> </u>	<u> </u>
Return Card/Key	<u> </u>	<u> </u>
Parking inquiry	<u> </u>	<u> </u>
Elevator Passes	<u> </u>	<u> </u>
Temporary Handicapped Parking Permits	<u> </u>	<u> </u>
REFERRALS TO OUTSIDE AGENCIES		
Private Medical Doctor.	<u>✓</u>	<u>✓</u>
Health Department	<u>✓</u>	<u>✓</u>
Clinic.	<u>✓</u>	<u>✓</u>
Dental.	<u>✓</u>	<u>✓</u>
Counseling Centers.	<u>✓</u>	<u>✓</u>
Crisis Centers		
Transitional Living Facilities		
(Battered/Homeless Women)	<u>✓</u>	<u>✓</u>
Family Planning Facilities.	<u>✓</u>	<u>✓</u>
Other Health Agencies	<u>✓</u>	<u>✓</u>

39-1/22
02/23/10

(a) Health Services Provided (continued)

	Health Services Provided 1983-84 F.Y.	Health Services Provided 1986-87 F.Y.
TESTS		
Blood Pressure.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Hearing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tuberculosis		
Reading.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Information.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Vision.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Glucometer.		
Urinalysis.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Hemoglobin.		
E.K.G..		
Strep A testing.		
P.G. testing.		
Monospot.		
Hemacult.		
Others (list)		
MISCELLANEOUS		
Absence Excuses/PE Waiver	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Allergy Injections.		
Band-aids.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Booklets/Pamphlets.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Dressing Change	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Rest.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Suture Removal.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Temperature	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Weigh	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Information	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Report/Form	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Wart Removal.		
Others (list)		
COMMITTEES		
Safety.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Environmental		
Disaster Planning		
SAFETY DATA SHEETS		
Central File.		
X-RAY SERVICES		
COMMUNICABLE DISEASE CONTROL		
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

(a) Health Services Provided (continued)

	Health Services Provided 1983-84 F.Y.	Health Services Provided 1986-87 F.Y.
BODY FAT MEASUREMENTS.	_____	_____
MINOR SURGERIES.	_____	_____
SELF-ESTEEM GROUPS	_____ ✓	_____ ✓
MENTAL HEALTH CRISIS	_____ ✓	_____ ✓
AA GROUP	_____ ✓	_____ ✓
ADULT CHILDREN OF ALCOHOLICS GROUP	_____ ✓	_____ ✓
Alanon, NA	_____ ✓	_____ ✓
WORKSHOPS		
Test Anxiety.	_____	_____
Stress Management	_____ ✓	_____ ✓
Communication Skills.	_____ ✓	_____ ✓
Weight Loss	_____	_____
Assertiveness Skills.	_____	_____

(b) Salaries and Benefits:

Identify and list each person who performed health service activities. Report their direct labor costs as follows: employee name, position title, productive hourly rate, hours worked and fringe benefits. Only those hours worked during the fiscal year of costs for which the same health service activities were provided in the 1983-84 Fiscal Year may be claimed. Compute each person's total salaries and fringe benefits. In addition, give a description of the specific functions performed by each named employee relative to the mandate. Attach a separate schedule if additional spaces are needed.

<u>Employee</u> <u>Names</u>	<u>Position</u> <u>Titles</u>	<u>Productive</u> <u>Hrly Rates</u>	<u>Hours</u> <u>Worked</u>	<u>Total</u> <u>Salaries</u>	<u>Fringe</u> <u>Benefits</u>	<u>Total</u> <u>Salaries &</u> <u>Benefits</u>
(1)						\$
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
Total Salaries and Benefits						\$ 135,663.02

36-1/24
OK 02/23/10

METHOD OF REIMBURSEMENT COMPUTATION
Chapter 1, Statutes of 1984, 2nd E.S.
Health Fee Elimination

Name of Community College District State Center Fiscal Year of Reimbursement 1986-87
 Name of College Kings River Community College

Actual Cost Basis of Reimbursement:

A college which chooses this method of reimbursement must complete Pages 6 through 13. Submit a set of forms for each fiscal year of reimbursement. If more spaces are needed, attach a separate schedule.

(a) Health Services Provided

Indicate with a "check mark" health services which were provided by student health service fees during the 1983-84 Fiscal Year. Also indicate if these were provided for the fiscal year of reimbursement.

	Health Services Provided 1983-84 F.Y.	Health Services Provided 1986-87 F.Y.
ACCIDENT REPORTS	<u>✓</u>	<u>✓</u>
APPOINTMENTS		
College Physician - Surgeon Dermatology, Family Practice, Internal Medicine.		
Outside Physician	<u>✓</u>	<u>✓</u>
Dental Services	<u>None</u>	<u>None</u>
Outside Labs (X-ray, etc.)		
Psychologist, Full Services	<u>✓</u>	<u>✓</u>
Cancel/Change Appointments.	<u>✓</u>	<u>✓</u>
R.N..	<u>✓</u>	<u>✓</u>
Check Appointments.	<u>✓</u>	<u>✓</u>
ASSESSMENT, INTERVENTION & COUNSELING		
Birth Control	<u>✓</u>	<u>✓</u>
Lab Reports		
Nutrition	<u>✓</u>	<u>✓</u>
Test Results (office)		
Venereal Disease.	<u>✓</u>	<u>✓</u>
Communicable Disease.	<u>✓</u>	<u>✓</u>
Upper Respiratory Infection	<u>✓</u>	<u>✓</u>
Eyes, Nose and Throat	<u>✓</u>	<u>✓</u>
Eye/Vision.	<u>✓</u>	<u>✓</u>

(a) Health Services Provided (continued)

	Health Services Provided 1983-84 F.Y.	Health Services Provided 1986-87 F.Y.
ASSESSMENT, INTERVENTION & COUNSELING		
Dermatology/Allergy	✓	✓
Gyn/Pregnancy Services	✓	✓
Neuralgic		
Orthopedic	✓	✓
Genito-Urinary	✓	✓
Dental	✓	✓
Gastro-Intestinal	✓	✓
Stress Counseling	✓	✓
Crisis Intervention	✓	✓
Child Abuse Reporting and Counseling	✓	✓
Substance Abuse Identification and Counseling	✓	✓
Acquired Immune Deficiency Syndrome	✓	✓
Eating Disorders	✓	✓
Weight Control	✓	✓
Personal Hygiene	✓	✓
Burnout	✓	✓
Other Medical Problems (list)	✓	✓
EXAMINATIONS (Minor Illnesses)		
Recheck Minor Injury	✓	✓
HEALTH TALKS OR FAIRS - INFORMATION		
Sexually Transmitted Disease	✓	✓
Drugs	✓	✓
Acquired Immune Deficiency Syndrome	✓	✓
Child Abuse	✓	✓
Birth Control/Family Planning	✓	✓
Stop Smoking	✓	✓
Library - Videos and Cassettes	✓	✓
Others (list)	Blood Drive Kaleidoscope	Blood Drive Kaleidoscope
FIRST AID (Major Emergencies)	✓	✓
FIRST AID (Minor Emergencies)	✓	✓
FIRST AID KITS (Filled)	✓	✓
IMMUNIZATIONS		
Diphtheria/Tetanus		
Measles/Rubella		
Influenza		
Information	✓	✓

(a) Health Services Provided (continued)

	Health Services Provided 1983-84 F.Y.	Health Services Provided 1986-87 F.Y.
INSURANCE		
On Campus Accident.	<u>✓</u>	<u>✓</u>
Voluntary	<u>✓</u>	<u>✓</u>
Insurance Inquiry/Claim Administration.	<u>✓</u>	<u>✓</u>
LABORATORY TESTS DONE		
Inquiry/Interpretation.	_____	_____
Pap Smears.	_____	_____
PHYSICAL EXAMINATIONS		
Employees	_____	_____
Students.	_____	_____
Athletes.	<u>✓</u>	<u>✓</u>
MEDICATIONS (dispensed over-the-counter for miscellaneous illnesses)		
Antacids.	<u>✓</u>	<u>✓</u>
Antidiarrheal	<u>✓</u>	<u>✓</u>
Antihistamines.	<u>✓</u>	<u>✓</u>
Aspirin, Tylenol, Etc	<u>✓</u>	<u>✓</u>
Skin Rash Preparations.	_____	_____
Eye Drops	<u>✓</u>	<u>✓</u>
Ear Drops	<u>✓</u>	<u>✓</u>
Toothache - Oil Cloves.	<u>✓</u>	<u>✓</u>
Stingkill	<u>✓</u>	<u>✓</u>
Midol - Menstrual Cramps.	<u>✓</u>	_____
Others (list)	Benadryl Sudafed	Benadryl Sudafed
PARKING CARDS/ELEVATOR KEYS		
Tokens.	_____	_____
Return Card/Key	_____	_____
Parking inquiry	_____	_____
Elevator Passes	_____	_____
Temporary Handicapped Parking Permits	_____	_____
REFERRALS TO OUTSIDE AGENCIES		
Private Medical Doctor.	<u>✓</u>	<u>✓</u>
Health Department	<u>✓</u>	<u>✓</u>
Clinic.	<u>✓</u>	<u>✓</u>
Dental.	<u>✓</u>	<u>✓</u>
Counseling Centers.	<u>✓</u>	<u>✓</u>
Crisis Centers		
Transitional Living Facilities (Battered/Homeless Women)	<u>✓</u>	<u>✓</u>
Family Planning Facilities.	<u>✓</u>	<u>✓</u>
Other Health Agencies	<u>✓</u>	<u>✓</u>
	Alcohol	Alcohol

569-1/27
 06/02/23/10
 151
 15/2/10

(a) Health Services Provided (continued)

	Health Services Provided 1983-84 F.Y.	Health Services Provided 1986-87 F.Y.
TESTS		
Blood Pressure.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Hearing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tuberculosis Reading.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Information.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Vision.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Glucometer.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Urinalysis.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Hemoglobin.	<input type="checkbox"/>	<input type="checkbox"/>
E.K.G..	<input type="checkbox"/>	<input type="checkbox"/>
Strep A testing.	<input type="checkbox"/>	<input type="checkbox"/>
P.G. testing.	<input type="checkbox"/>	<input type="checkbox"/>
Monospot.	<input type="checkbox"/>	<input type="checkbox"/>
Hemacult.	<input type="checkbox"/>	<input type="checkbox"/>
Others (list)	<input type="checkbox"/>	<input type="checkbox"/>
MISCELLANEOUS		
Absence Excuses/PE Waiver	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Allergy Injections.	<input type="checkbox"/>	<input type="checkbox"/>
Band-aids.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Booklets/Pamphlets.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Dressing Change	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Rest.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Suture Removal.	<input type="checkbox"/>	<input type="checkbox"/>
Temperature	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Weigh	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Information	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Report/Form	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Wart Removal.	<input type="checkbox"/>	<input type="checkbox"/>
Others (list)	<input type="checkbox"/>	<input type="checkbox"/>
COMMITTEES		
Safety.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Environmental	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Disaster Planning	<input type="checkbox"/>	<input type="checkbox"/>
SAFETY DATA SHEETS		
Central File.	<input type="checkbox"/>	<input type="checkbox"/>
X-RAY SERVICES		
COMMUNICABLE DISEASE CONTROL	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

(a) Health Services Provided (continued)

	Health Services Provided 1983-84 F.Y.	Health Services Provided 1986-87 F.Y.
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.	✓	✓

(b) Salaries and Benefits:

Identify and list each person who performed health service activities. Report their direct labor costs as follows: employee name, position title, productive hourly rate, hours worked and fringe benefits. Only those hours worked during the fiscal year of costs for which the same health service activities were provided in the 1983-84 Fiscal Year may be claimed. Compute each person's total salaries and fringe benefits. In addition, give a description of the specific functions performed by each named employee relative to the mandate. Attach a separate schedule if additional spaces are needed.

<u>Employee Names</u>	<u>Position Titles</u>	<u>Productive Hrly Rates</u>	<u>Hours Worked</u>	<u>Total Salaries</u>	<u>Fringe Benefits</u>	<u>Total Salaries & Benefits</u>
-----------------------	------------------------	------------------------------	---------------------	-----------------------	------------------------	--------------------------------------

- (1)
- (2)
- (3)
- (4)
- (5)
- (6)
- (7)
- (8)

(See Attached)

\$

Total Salaries and Benefits

\$90,552.39

Tab 10

Fresno City College
 Health Services
 Fiscal Year Statistics
 (2003-2004)

SERVICE	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	April	May	June	FISCAL TOTALS
Patient Visits	507	1289	1053	695	754	300	996	559	460	254	183	200	7250
Self-Help/OTC	43	115	167	135	91	46	52	52	68	51	57	13	890
Injuries/OJI	1	14	10	3	5	3	0	8	4	2	0	2	52
Field Trips	3	11	7	6	2	0	6	8	10	11	3	0	67

Fresno City College
 Health Services
 Fiscal Year Statistics
 (2004-2005)

SERVICE	Jul.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	April	May	June	FISCAL TOTALS
Patient Visits													0
Self-Help/OTC													0
Injuries/OJI													0
Field Trips													0

6/10/08 to
 8/10/09
 29-1/10
 01/1-10x

Fresno City College
Health Services
Fiscal Year Statistics

FISCAL YEAR 2004-2005													
SERVICE	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	FISCAL TOTALS
Patient Visits	508	1452	854	510	420	355	991	534	341	304	213	266	6,748
Self-Help/OTC	24	63	64	61	55	24	53	51	58	30	30	9	522
Field Trips	3	11	7	6	1	6	7	8	10	9	6	1	75
Injuries/OJI	5	19	24	15	16	4	14	13	19	25	16	11	181
already included in patient visits													
2004-2005 Total													7,526

FISCAL YEAR 2005-2006													
SERVICE	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	FISCAL TOTALS
Patient Visits	373	1392	704	561	491	335	1077	554	436	301	276	486	6,986
Self-Help/OTC	32	52	43	36	34	5	37	30	47	8	15	11	350
Field Trips	3	3	7	3	8	2	7	6	14	1	4	4	62
Injuries/OJI	1	19	23	23	25	5	27	14	23	11	9	14	194
already included in patient visits													
2005-2006 Total													7,592

FISCAL YEAR 2006-2007													
SERVICE	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	FISCAL TOTALS
Patient Visits	660	1603	670	670	518	314	977	439	447	263	268	319	7,148
Self-Help/OTC	3	5	23	21	25	6	17	22	16	10	16	9	173
Field Trips	4	12	9	16	11	4	11	10	10	9	8	4	108
Injuries/OJI	15	18	6	10	11	4	15	22	16	12	9	7	145
already included in patient visits													
2006-2007 Total													7,574

267-1/11
OK 8/10/09



Yearly Report 2006-2007 HEALTH SERVICES OFFICE VISITS

	Flu Shot	Injury - General	Injury - Campus Related	Follow Up Visit	Health Screening	Illness	Monitoring	Nursing Consultation	TB Placement	TB Reading	TOTAL VISITS	Referrals for Medical Care
Clovis Center	18	2	4	24	235	9	17	46	50	46	451	15
Madera Center	3	0	10	11	65	10	0	5	25	25	154	9
Oakhurst Center	8	0	1	4	0	0	0	0	0	0	13	0
COMBINED TOTAL	29	2	15	39	300	19	17	51	75	71	618	24

Sep-04

Date	Long Forms	Students	Staff	Visitors	BandAids	Meds	Referrals	Injuries (Employees)	Injuries (Students)
9/1/2004	23	19	4		2		3		
9/2/2004	21	18	2	1	1		3		
9/3/2004	12	8	4				4		1
9/4/2004	1	1							
9/7/2004	33	30	3				5		
9/8/2004	11	10	1			1	3		
9/9/2004	26	23	3		1	2	1		
9/10/2004	20	16	4		(*) 2	+ 2	5		1 from 3G-1/9
9/12/2004	1	1							
9/13/2004	15	14	1		1	1	4		
9/14/2004	11	10	1		1	1	2		
9/15/2004	17	16	1		1	1			1
9/16/2004	9	8		1	3				2
9/17/2004	7	5	2						1
9/20/2004	14	13	1		1				3
9/21/2004	10	8	2				3		
9/22/2004	20	14	6			2	2		
9/23/2004	10	9	1				5		1
9/24/2004	17	13	4			1	3		1
9/27/2004	15	10	4	1					
9/28/2004	10	5	5				2		
9/29/2004	13	9	4						
9/30/2004	11	9	2			1	1		1
TOTALS	327	269	55	3	13	12	46	0	12

MONTHLY SUMMARY SHEET

REEDLEY COLLEGE

3G-1/8
ck 8/10/04

September 2004 Stats

Student ID	Date Seen	Birthdate	Student- FT/PT/CASS	Staff- Cert/Class	Other- Specify	Type of Service	Category	Assessment	Diagnosis	Referrals	Time for Service
	9/9/2004		FT			Consultation	TB Test Read	None	None	None	5
	9/9/2004		5 FT			Consultation	TB Test Read	None	None	None	5
	9/9/2004		5 FT			Consultation	TB Test Read	None	None	None	5
	9/9/2004		5 FT			Haz Mat Video	None	None	None	None	15-30
	9/9/2004		FT			Illness	First Aid/Health Assessment	Temperature/BP/Pulse/ Oxygen Sat	None	Physician	30+
	9/9/2004		FT			Consultation	TB Test Read	None	None	None	5
	9/9/2004		5 FT			Consultation	Other	None	None	None	30+
	9/9/2004		FT			Consultation	TB Test Read	None	None	None	5
	9/9/2004			Classified		Med	First Aid	None	None	None	5
1	9/10/2004			Classified	(1)	Consultation	Health Information	BP/ Pulse	None	None	5
2	9/10/2004		FT			Consultation	TB Test Read	None	None	None	5
3	9/10/2004			Certificated	(2)	Consultation	TB Test Given	None	None	None	5
4	9/10/2004		FT			Consultation	None	None	None	None	5
5	9/10/2004		FT			Consultation	Health Assessment	BP/ Pulse	None	Parlier Health (1)	15-30
6	9/10/2004		PT			Consultation	TB Test Given	None	None	None	5
7	9/10/2004			Classified	(3)	Consultation	Health Assessment	BP/ Pulse	Other (R/O Cardio)	Physician/ ER (2)	5-15
8	9/10/2004		FT			Consultation	TB Test Read	None	None	None	5
9	9/10/2004		FT			Consultation	TB Test Read	None	None	None	5
10	9/10/2004		FT			Consultation	TB Test Read	None	None	None	5
11	9/10/2004		FT			Consultation/ Illness/ Injury / Student	First Aid/ Health Assessment/ Health Information/ OTC RX	BP/Pulse/ Eyes/Vision Chest	Respiratory	Community Agency (3)	15-30
12	9/10/2004		FT			Med (+)	First Aid	None	None	None	5
13	9/10/2004		CASS			Consultation	Health Assessment/ Health Information	BP/Pulse	ENT	CASS Office (4)	5-15
14	9/10/2004		5 FT			Consultation	TB Test Given	None	None	None	5
15	9/10/2004		FT			BA (*)	First Aid	Derm	Derm	None	5
16	9/10/2004		FT			BA (*)	First Aid	Derm	Derm	None	5
17	9/10/2004		6 FT			Consultation	TB Test Read	None	None	None	5
18	9/10/2004		CASS			Consultation	First Aid/ Health Assessment/ OTC RX	Temperature/ BP/ Pulse/ Eyes / Vision/ O2 Sat 98%	Eye	CASS Office/ Fast trak SKIT (5)	15-30
19	9/10/2004		FT			Consultation	TB Test Read	None	None	None	5
20	9/10/2004			Certificated	(4)	Med (+)	First Aid	None	None	None	5
	9/13/2004		3 FT			Consultation	First Aid/ Health Assissment	BP/ Pulse/ Temperature/ GI	None	None	+30
	9/13/2004		3 FT			Consultation	TB Test Given	None	None	None	5
	9/13/2004		PT			Consultation	TB Test Given	None	None	None	5
	9/13/2004			Certificated		Consultation	TB Test Given	None	None	None	5
	9/13/2004		PT			Consultation	TB Test Read	None	None	None	5
	9/13/2004		3 FT			Consultation	TB Test Given	None	None	None	5
	9/13/2004		FT			Med	Fist Aid	None	None	None	5
	9/13/2004		FT			Consultation/ Illness	First Aid/ Health Assessment	None	Ortho	Trainer	30+
	9/13/2004		PT			Consultation	TB Test Given	None	None	None	5
	9/13/2004		FT			Consultation	TB Test Given	None	None	None	5

MONTHLY STATS

REEDLEY COLLEGE

209-1/4
08/10/09

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, 10-4206-I-32

Education Code Section 76355

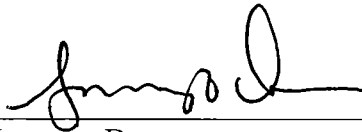
Statutes 1984, 2nd E.S.; Chapter 1; Statutes 1987, Chapter 1118;

Fiscal Years: 2002-2003, 2003-2004, 2005-2006 and 2006-2007

State Center 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: 10-4206-I-32

Matter: Health Fee Elimination

Claimant: State Center Community College District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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

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