

SixTen and Associates

Mandate Reimbursement Services

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September 1, 2005

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



RE: Health Fee Elimination
Fiscal Years: 1999-00 through 2001-02
Incorrect Reduction Claim

Dear Ms. Higashi:

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

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

Jim Keller, Executive Vice-Chancellor
San Mateo County Community College District
3401 CSM Drive
San Mateo, CA 94402

Thank-you.

Sincerely,

A handwritten signature in black ink, appearing to read "Keith B. Petersen". The signature is fluid and cursive.

Keith B. Petersen

State of California
COMMISSION ON STATE MANDATES
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562
CSM 2 (12/89)

For Official Use Only RECEIVED SEP 06 2005 COMMISSION ON STATE MANDATES Claim No. 05-4206-I-04
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INCORRECT REDUCTION CLAIM FORM

Local Agency or School District Submitting Claim

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

Contact Person Keith B. Petersen, President SixTen and Associates 5252 Balboa Avenue, Suite 807 San Diego, CA 92117	Telephone Number Voice: 858-514-8605 Fax: 858-514-8645 E-mail: Kbpsixten@aol.com
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Address
Jim Keller, Executive Vice-Chancellor
San Mateo County Community College District
3401 CSM Drive
San Mateo, CA 94402

Representative Organization to be Notified Robert Miyashiro, Consultant, Education Mandated Cost Network c/o School Services of California 1121 L Street, Suite 1060 Sacramento, CA 95814	Telephone Number Voice: 916-446-7517 Fax: 916-446-2011 E-mail: robertm@SSCal.com
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This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to section 17561 of the Government Code. This incorrect reduction claim is filed pursuant to section 17561(b) of the Government Code.

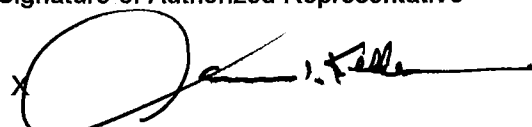
CLAIM IDENTIFICATION: Specify Statute or Executive Order

HEALTH FEE ELIMINATION Chapter 1, Statutes of 1984, 2nd E..S. education Code Section 76355
Chapter 1118, Statutes of 1987

<u>Fiscal Year</u>	<u>Amount of the Incorrect Reduction</u>
1999-2000	\$325,199
2000-2001	\$279,337
2001-2002	\$412,850
Total Amount	\$1,017,386

IMPORTANT: PLEASE SEE INSTRUCTIONS AND FILING REQUIREMENTS FOR COMPLETING AN INCORRECT REDUCTION CLAIM ON THE REVERSE SIDE.

Name and Title of Authorized Representative Jim Keller, Executive Vice-Chancellor	Telephone No. Voice: 650-358-6869 Fax: 650-574-6574 E-mail: kellerj@asmccd.net
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Signature of Authorized Representative 	Date August 25, 2005
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1 Claim Prepared by:
2 Keith B. Petersen
3 SixTen and Associates
4 5252 Balboa Avenue, Suite 807
5 San Diego, California 92117
6 Voice: (858) 514-8605
7 Fax: (858) 514-8645

8
9 BEFORE THE

10 COMMISSION ON STATE MANDATES

11 STATE OF CALIFORNIA
12

13 INCORRECT REDUCTION CLAIM OF:)

14)
15)
16)
17)
18 SAN MATEO COUNTY)
19 Community College District,)
20)
21)
22 Claimant.)

No. CSM _____
Chapter 1, Statutes of 1984, 2nd E.S.
Chapter 1118, Statutes of 1987
Education Code Section 76355
Health Fee Elimination
Annual Reimbursement Claims:
Fiscal Year 1999-00
Fiscal Year 2000-01
Fiscal Year 2001-02

23)
24)
25)
26)
27)
28)
29 INCORRECT REDUCTION CLAIM FILING
30

31 PART I. AUTHORITY FOR THE CLAIM

32 The Commission on State Mandates has the authority pursuant to Government
33 Code Section 17551(d) to " . . . to hear and decide upon a claim by a local agency or
34 school district, filed on or after January 1, 1985, that the Controller has incorrectly
35 reduced payments to the local agency or school district pursuant to paragraph (2) of

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 subdivision (d) of Section 17561.” San Mateo County Center Community College
2 District (hereafter “district” or “claimant”) is a school district as defined in Government
3 Code Section 17519.¹ Title 2, CCR, Section 1185 (a), requires the claimant to file an
4 incorrect reduction claim with the Commission.

5 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b),
6 requires incorrect reduction claims to be filed no later than three years following the
7 date of the Controller’s remittance advice notifying the claimant of a reduction. A
8 Controller’s audit report dated January 7, 2005 has been issued, but no remittance
9 advices have been issued. The audit report constitutes a demand for repayment and
10 adjudication of the claim. On May 11, 2005, the Controller issued “results of review
11 letters” reporting the audit results and amounts due the state and this constitutes a
12 payment action.

13 There is no alternative dispute resolution process available from the Controller’s
14 Office. In response to an audit issued March 10, 2004, Foothill-De Anza Community
15 College attempted to utilize the informal audit review process established by the
16 Controller to resolve factual disputes. The Foothill-De Anza was notified by the
17 Controller’s legal counsel by letter of July 15, 2004 (attached as Exhibit “A”), that the

¹ Government Code Section 17519, added by Chapter 1459, Statutes of 1984,
Section 1:

“‘School district’ means any school district, community college district, or county
superintendent of schools.”

**Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination**

1 Controller's informal audit review process was not available for mandate audits and that
2 the proper forum was the Commission on State Mandates.

3 **PART II. SUMMARY OF THE CLAIM**

4 The Controller conducted a field audit of District's annual reimbursement claims
5 for the District's actual costs of complying with the legislatively mandated Health Fee
6 Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session and
7 Chapter 1118, Statutes of 1987) for the period of July 1, 1999 through June 30, 2002.

8 As a result of the audit, the Controller determined that \$1,017,386 of the claimed costs
9 were unallowable:

10	<u>Fiscal</u>	<u>Amount</u>	<u>Audit</u>	<u>SCO</u>	<u>Amount Due</u>
11	<u>Year</u>	<u>Claimed</u>	<u>Adjustment</u>	<u>Payments</u>	<u><State> District</u>
12	1999-00	\$357,148	\$325,199	\$357,148	<\$325,199>
13	2000-01	\$361,031	\$279,337	\$111,475	<\$ 29,781>
14	2001-02	<u>\$541,047</u>	<u>\$412,850</u>	<u>\$ 94,223</u>	<u>\$ 33,974</u>
15	Totals	\$1,259,226	\$1,017,386	\$562,846	<\$321,006>

16 Since the District has been paid \$562,846 for these claims, the audit report concludes
17 that the amount of \$321,006 is due the State.

18 **PART III. PREVIOUS INCORRECT REDUCTION CLAIMS**

19 The District has not filed any previous incorrect reduction claims for this
20 mandate program. The District is not aware of any other incorrect reduction claims
21 having been adjudicated on the specific issues or subject matter raised by this incorrect
22 reduction claim.

**Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination**

quarter for health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center or centers, or both.

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

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

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

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

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

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

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

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

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

**Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination**

1 Section 72246, effective April 15, 1993.

2 **2. Test Claim**

3 On December 2, 1985, Rio Hondo Community College District filed a test claim
4 alleging that Chapter 1, Statutes of 1984, 2nd Extraordinary Session, by eliminating the
5 authority to levy a fee and by requiring a maintenance of effort, mandated additional
6 costs by mandating a new program or the higher level of service of an existing program
7 within the meaning of California Constitution Article XIII B, Section 6.

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

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

district.

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

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

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 1987-1988 and each fiscal year thereafter.

2 3. Parameters and Guidelines

3 On August 27, 1987, the original parameters and guidelines were adopted. On
4 May 25, 1989, those parameters and guidelines were amended. A copy of the
5 parameters and guidelines, as amended on May 25, 1989, is attached as Exhibit "B."
6 So far as is relevant to the issues presented below, the parameters and guidelines
7 state:

8 "V. REIMBURSABLE COSTS

9 A. Scope of Mandate

10 Eligible community college districts shall be reimbursed for
11 the costs of providing a health services program. Only
12 services provided in 1986-87 fiscal year may be claimed.
13 ...

14 VI. CLAIM PREPARATION

15 ...
16 B...

17 3. Allowable Overhead Cost

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

20 VII. SUPPORTING DATA

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

24 VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

25 Any offsetting savings the claimant experiences as a direct result
26 of this statute must be deducted from the costs claimed. In
27 addition, reimbursement for this mandate received from any

1 source, e.g., federal, state, etc., shall be identified and deducted
2 from this claim. This shall include the amount of \$7.50 per full-time
3 student per semester, \$5.00 per full-time student for summer
4 school, or \$5.00 per full-time student per quarter, as authorized by
5 Education Code section 72246(a). This shall also include
6 payments (fees) received from individuals other than students who
7 are not covered by Education Code Section 72246 for health
8 services. ...”

9 4. Claiming Instructions

10 The Controller has annually issued or revised claiming instructions for the
11 Health Fee Elimination mandate. A copy of the September 1997 revision of the
12 claiming instructions is attached as Exhibit “C.” The September 1997 claiming
13 instructions are believed to be, for the purposes and scope of this incorrect reduction
14 claim, substantially similar to the version extant at the time the claims which are the
15 subject of this Incorrect reduction claim were filed. However, since the Controller’s
16 claim forms and instructions have not been adopted as regulations, they have no force
17 of law, and, therefore, have no effect on the outcome of this incorrect reduction claim.

18 PART V. STATE CONTROLLER CLAIM ADJUDICATION

19 The Controller conducted an audit of District’s annual reimbursement claims for
20 fiscal years 1999-00, 2000-01 and 2001-02. The audit concluded that 19% of the
21 District’s costs, as claimed, were allowable. A copy of the January 7, 2005-audit report
22 is attached as Exhibit “E.”

23 VI. CLAIMANT’S RESPONSE TO THE STATE CONTROLLER

24 By letter dated October 28, 2004, the Controller transmitted a copy of its draft

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 audit report. By letter dated November 15, 2004, the District objected to the proposed
2 adjustments set forth in the draft audit report. A copy of District's letter of November
3 15, 2004, is attached as Exhibit "E." The Controller then issued its final audit report
4 without change to the adjustments as stated in the draft audit report.

5 PART VII. STATEMENT OF THE ISSUES

6 **Finding 1: Unallowable Salaries and Benefits, and Related Indirect Costs**

7 **Claimed**

8 The State Controller asserts that the District "overstated" employee salaries and
9 benefits in the amount of \$610,127 and related indirect costs of \$183,038, for the three
10 fiscal years audited. This amount appears to consist of the disallowance of specific
11 employee time and some mathematical corrections to reported salaries of other
12 employees. After the salaries were eliminated or adjusted, the Controller applied an
13 "audited" benefit rate each year to determine benefit costs.

14 Disallowed Employees

15 Based on information received during the audit, the employees for whom all
16 salary costs were disallowed are as follows:

			Fiscal Year Employee Disallowed		
	<u>Employee Name</u>	<u>Position</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>
19	Ernest Rodriguez	Faculty	x	x	x
20	Dee Howard	Faculty	x	x	x
21	Angela Stocker	Faculty	x	x	x
22	Lawrence Stringari	Faculty	x	x	x
23	Rosario Car-Casanova	Faculty	x	x	

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1	Gloria Pena-Bench	Office Assistant	x	
2	Sheila Claxton	Office Assistant	x	
3	Roger Hubbard	Unknown		x
4	Rosemary O'Neil	Unknown		x

5 Other than stating that the "district did not provide documentation supporting the
6 validity of the distribution" of these employees to the claim, the Controller has not
7 provided a reason each employee was disallowed. Further, if the Controller doesn't
8 know the position title and job responsibilities of the person being disallowed, there is
9 no factual basis for the disallowance. The propriety of these disallowances cannot be
10 determined until the Controller states why these employees are not relevant to the
11 mandate program.

12 "Audited" Benefit Rate

13 The Controller calculated a benefit rate to be applied to the salaries to determine
14 the total allowable salary and employee benefits for each employee. The rates
15 calculated are 16.69264%, 16.62719%, 17.66762% for fiscal years 1999-00, 2000-01,
16 and 2001-02, respectively. The Controller has not indicated why it was necessary to
17 calculate an average benefit rate when the District reported actual benefit costs in its
18 general ledger, that is, why an average rate is better than actual benefit costs. Further,
19 since the Controller asserts that its claiming instructions have some validity, it should
20 be noted that the claiming instructions allow a "default" benefit rate of 21% which can
21 be added to direct hourly payroll costs to determine a productive hourly rate. This
22 default rate was used by the Controller for the concurrent audit of the District's

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 Collective Bargaining program. This raises the question of the need for an “audited”
2 benefit rate when the District reported actual benefit costs for the employees.

3 “Mathematical Errors”

4 The Controller asserts that the District understated its salary costs in the amount
5 of \$8,848. While this is a net benefit to the District, the Controller does not disclose the
6 nature of the errors.

7 Document Retention Period

8 One of the stated reasons for the disallowance was that claimants must retain
9 source documentation on file “for a period no less than three years from the date of the
10 final payment of the claim.” No legal citation was provided for this assertion. Indeed,
11 this appears to be a ministerial preference of the Controller’s since Government Code
12 Section 17558.5 specifies a two-year or three-year audit period for these fiscal years,
13 depending on the date when the claim is filed, without reference to a requirement for
14 full claim payment.

15 Source Documentation

16 Since no reason related to the mandated activities was stated to explain the
17 disallowance of these specific employees, it appears that the entire basis of the
18 Controller’s adjustments is the quantity and quality of District documentation. The
19 Controller cites the parameters and guidelines which states that “all costs claimed must
20 be traceable to source documents and/or worksheets that show evidence of the validity
21 of such costs.” The audit report states that the District “did not provide documentation

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 supporting the validity of the distribution made to the mandate.”

2 Contrary to the assertion of the audit report, the District has complied with the
3 parameters and guidelines by providing source documents that show evidence of the
4 validity of such costs and their relationship to the state-mandated program. The salary
5 and benefits were reported in the District general ledger in the normal course of
6 financial accounting pursuant to state mandated financial accounting procedures.

7 There are no state mandated financial accounting procedures for mandate program
8 costs because the state has never developed or adopted standards. The Controller
9 has never told claimants the specific documents which would satisfy the Controller’s
10 standards. The District has also provided employee names, positions (job titles),
11 hours worked, salary and benefit amounts, and a description of the tasks performed as
12 they relate to this mandate, and in some cases declarations. Thus, the District has
13 provided documentation generated in the usual course of business as well as
14 generated for the purpose of claiming mandate reimbursement.

15 Unreasonable or Excessive

16 None of the adjustments were made because the costs claimed were excessive
17 or unreasonable. The Controller does not assert that the claimed costs were
18 excessive or unreasonable, which is the only mandated cost audit standard in statute
19 (Government Code Section 17561(d) (2)). It would therefore appear that this finding is
20 based upon the wrong standard for review. If the Controller wishes to enforce other
21 audit standards for mandated cost reimbursement, the Controller should comply with

1 the Administrative Procedures Act.

2 **Finding 2 - Unallowable Other Outgoing Expenses**

3 The Controller asserts that the “district overstated other outgoing expense costs
4” As a preliminary matter, the Controller should provide the derivation of “outgoing
5 expense costs” which is not described in generally accepted accounting principles. In
6 addition, the Controller should explain the difference between “expenses” and “costs” in
7 the context of mandate reimbursement.

8 The audit report states that the reason for the \$41,375 adjustment for FY 2001-
9 02 is that journal voucher transactions were not supported by invoices or other source
10 documents. The District response here is the same as Finding 1, that there is no
11 documentation standard for which the district was on notice that requires journal
12 voucher transactions to comply with any documentation standard other than the
13 financial reporting standards mandated by the state for community colleges.

14 **Finding 3 - Overstated Indirect Costs**

15 The Controller asserts that the district overstated its indirect cost rates \$112,243
16 for all three fiscal years. This finding is based upon the report’s statement that “. . . the
17 district improperly applied its claimed indirect cost rate to costs beyond those approved
18 by the U.S. Department of Health and Human Services (DHHS) the district
19 improperly applied the indirect cost rate to direct services and supplies, other operating
20 expenses, and capital outlay costs” While the Controller accepted the 30% indirect

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 cost rate approved by the federal agency, it did not accept the application of the rate to
2 costs other than salary and benefits because the rate was calculated using only salary
3 and benefit costs.

4 Federal Approval

5 The audit report also states, “(t)he SCO’s claiming instructions state that
6 community college districts using an indirect cost rate proposal (ICRP) prepared in
7 accordance with OMB Circular A-21 must obtain federal approval of the ICRP.”

8 Contrary to the Controller’s ministerial preferences, there is no requirement in law that
9 the claimant’s indirect cost rate must be “federally” approved, and neither the
10 Commission nor the Controller has ever specified the federal agencies which have the
11 authority to “approve” indirect cost rates. Further, it should be noted that the Controller
12 did not determine that the District’s rate was excessive or unreasonable, just that it
13 wasn’t federally approved.

14 Regulatory Requirements

15 No particular indirect cost rate calculation is required by law. The parameters
16 and guidelines state that “Indirect costs *may be claimed* in the manner described by the
17 Controller in his claiming instructions.” The District claimed these indirect costs “in the
18 manner” described by the Controller. The correct forms were used and the claimed
19 amounts were entered at the correct locations. Further, “may” is not “shall”; the
20 parameters and guidelines do not require that indirect costs be claimed in the manner
21 described by the Controller. However, the Controller asserts that the “phrase ‘may be

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 claimed' is permissive; it allows the district to claim indirect costs. If the district claims
2 indirect costs, the costs must adhere to the SCO's claiming instructions." The logic is
3 specious. Claimants have the option of filing the *entire* claim for reimbursement and
4 there is no logic to isolating the decision to claim indirect costs as singularly
5 permissive, nor is there is language regarding "adhering" to the claiming instructions if
6 such costs are claimed. It is not quite clear what the legal significance of "adhering" to
7 the claiming instructions means, but since the Controller's claiming instructions were
8 never adopted as law, or regulations pursuant to the Administrative Procedure Act, the
9 claiming instructions are merely a statement of the ministerial interests of the Controller
10 and not law.

11 "Distribution Base"

12 The Controller asserts the District improperly applied the indirect cost rate to
13 direct services and supplies, other operating expenses, and capital outlay costs.
14 The District claimed a federally approved indirect cost rate. Since this rate was
15 calculated using salaries and benefits as the allocation base, the Controller asserts
16 that the rate cannot be applied to any other indirect costs except for salaries and
17 benefits, which would be outside the "distribution base." No cost accounting rationale
18 or legal basis for this peculiar conclusion is provided by the Controller.

19 The Controller cites an E-mail received on May 21, 2004 from DHHS in which a
20 DHHS Branch Chief is said to have stated that "colleges and universities must adhere
21 to their rate agreement in claiming reimbursement of indirect cost under federal

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 awards.” The E-mail is not included in the audit report. It is not known whether the E-
2 mail was solicited by the Controller, to whom it was mailed, so its relevance may be
3 merely anecdotal, and it may be quoted out of context. Notwithstanding, the DHHS e-
4 mail appears to have limited itself to federal awards, which mandates are not.

5 Claimants are subject to whatever state law exists for mandate reimbursement, not
6 federal award cost accounting.

7 What the Controller does not cite is any law or statute which dictates the
8 operation of indirect cost rates. There is no source which states that a “distribution
9 base” has to be identical to the scope of data used to establish the rate. Nor does the
10 Controller assert that here the costs outside the “distribution base” would not properly
11 accumulate indirect costs, only that they should not accumulate costs because they are
12 not salaries and benefit costs. The Controller should be on notice that cost accounting
13 principles allow indirect cost rates to be established based on a variety of bases:
14 salaries, units of production, revenues, etc., without regard for the scope of the
15 distribution base except that the source of the rate has to be representative of the
16 “distribution base.”

17 Unreasonable or Excessive

18 Government Code Section 17561(d)(2) requires the Controller to pay claims,
19 provided that the Controller may audit the records of any school district to verify the
20 actual amount of the mandated costs, and may reduce any claim that the Controller
21 determines is excessive or unreasonable. The Controller is authorized to reduce a

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 claim only if it determines the claim to be excessive or unreasonable. The parameters
2 and guidelines *do not require* that indirect costs be claimed in the manner described by
3 the State Controller. The State Controller's claiming instructions were never adopted
4 as rules or regulations, and therefore have no force of law. The burden is on the State
5 Controller to show, either factually or as a matter of law, that the indirect cost rate
6 method used by the District is excessive or unreasonable, which is the only mandated
7 cost audit standard in statute. If the State Controller wishes to enforce other audit
8 standards for mandated cost reimbursement, the State Controller should comply with
9 the Administrative Procedures Act.

10 **Finding 4 - Understated Authorized Health Fee Revenues Claimed**

11 This finding is based upon the report's statement that the District understated
12 offsetting health fee revenues by \$70,603, due to an authorized \$1 increase in health
13 fees that was not charged for the FY 1999-2000 summer semester and for all three
14 semesters of FY 2001-02. The adjustments are based on the Controller's
15 recalculation of the student health services fees which may have been "collectible"
16 which was then compared to the District's student health fee revenues actually
17 received. The Controller alleges that claimants must compute the total student health
18 fees collectible and reduce claimed costs by this amount even if those fees are not
19 collected in full or part.

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 Education Code Section 76355

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

10 Parameters and Guidelines

11 This Controller states that the "*Parameters and Guidelines* states that health
12 fees authorized by the *Education Code* must be deducted from costs claimed." The
13 parameters and guidelines do not state this but instead state:

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

19 In order for the district to "experience" these "offsetting savings" the district must
20 actually have collected these fees. Student fees actually collected must be used to
21 offset costs, but not student fees that could have been collected and were not. The use

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

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 of the term “any offsetting savings” further illustrates the permissive nature of the fees.

2 Government Code Section 17514

3 The Controller relies upon Government Code Section 17514 for the conclusion
4 that “[t]o the extent community college districts can charge a fee, they are not required
5 to incur a cost.” Government Code Section 17514, as added by Chapter 1459, Statutes
6 of 1984, actually states:

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

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

16 Government Code Section 17556

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

20 Government Code Section 17556 as last amended by Chapter 589/89 actually states:

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

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

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 The Controller misrepresents the law. Government Code Section 17556 prohibits the
2 Commission on State Mandates from finding costs subject to reimbursement, that is,
3 approving a test claim activity for reimbursement, where there is authority to levy fees
4 in an amount sufficient to offset the entire mandated costs. Here, the Commission has
5 already approved the test claim and made a finding of a new program or higher level of
6 service for which the claimants do not have the ability to levy a fee in an amount
7 sufficient to offset the entire mandated costs.

8 Student Health Services Fee Amount

9 The Controller asserts that the district should have collected a student health
10 service fee each semester from non-exempt students in the amount of \$8, \$9, or \$12
11 depending on the fiscal year and whether the student is enrolled full time or part time.
12 Districts receive notice of these fee amounts from the Chancellor of the California
13 Community Colleges. An example of one such notice is the letter dated March 5, 2001,
14 attached as Exhibit "F." While Education Code Section 76355 provides for an increase
15 in the student health service fee, it did not grant the Chancellor the authority to
16 establish mandatory fee amounts or mandatory fee increases. No state agency was
17 granted that authority by the Education Code, and no state agency has exercised its
18 rulemaking authority to establish mandatory fees amounts. It should be noted that the
19 Chancellor's letter properly states that increasing the amount of the fee is at the option
20 of the district, and that the Chancellor is not asserting that authority. Therefore, the
21 Controller cannot rely upon the Chancellor's notice as a basis to adjust the claim for

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 "collectible" student health services fees.

2 Fees Collected vs. Fees Collectible

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

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

17 **Statute of Limitations for Audit**

18 This issue is not a finding of the Controller. The District asserts that the first two
19 years of the three claim years audited, fiscal years 1999-00 and 2000-01, were beyond
20 the statute of limitations for an audit when the Controller issued its audit report on

**Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination**

1 January 7, 2005.

2 **Chronology of Claim Action Dates**

3	January 10, 2001	FY 1999-00 claim filed by the District
4	January 10, 2002	FY 2000-01 claim filed by the District
5	December 31, 2003	FY 1999-00 statute of limitations for audit expires
6	December 31, 2004	FY 2000-01 statute of limitations for audit expires
7	January 7, 2005	Controller's final audit report issued

8 The District's fiscal year 1999-00 claim was mailed to the Controller on January
9 10, 2001. The District's fiscal year 2000-01 claim was mailed to the Controller on

10 January 10, 2002. According to Government Code Section 17558.5, these claims
11 were subject to audit no later than December 31, 2003 and December 31, 2004,
12 respectively. The audit was not completed by this date. Therefore, the proposed audit
13 adjustments for Fiscal Year 1999-00 and 2000-01 are barred by the statute of
14 limitations set forth in Government Code Section 17558.5.

15 **Statutory History**

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

21 "(a) A reimbursement claim for actual costs filed by a local agency or school
22 district pursuant to this chapter is subject to audit by the Controller no later than
23 four years after the end of the calendar year in which the reimbursement claim is
24 filed or last amended. However, if no funds are appropriated for the program for
25 the fiscal year for which the claim is made, the time for the Controller to initiate

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 an audit shall commence to run from the date of initial payment of the claim.”

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

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

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

13 The first two fiscal year claims, 1999-00 and 2000-01, were subject to the two-year
14 statute of limitations established by Chapter 945/95. These two claims were beyond
15 audit when the audit report was issued. Since funds were appropriated for the program
16 for all the fiscal years which are the subject of the audit, the alternative measurement
17 date is not applicable, and the potential factual issue of when the audit is initiated is not
18 relevant.

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

21 “(a) A reimbursement claim for actual costs filed by a local agency or school
22 district pursuant to this chapter is subject to the initiation of an audit by the
23 Controller no later than three years after the end of the calendar year in which
24 the date that the actual reimbursement claim is filed or last amended, whichever
25 is later. However, if no funds are appropriated or no payment is made to a
26 claimant for the program for the fiscal year for which the claim is made filed, the

**Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination**

1 time for the Controller to initiate an audit shall commence to run from the date of
2 initial payment of the claim.”

3 The third fiscal year claim, FY 2001-02, is subject to this amended version of
4 Section 17558.5, and was still subject to audit at the time the audit report was released.

5 The amendment is pertinent since it indicates this is the first time that the factual issue
6 of the date the audit is “initiated” for mandate programs for which funds are
7 appropriated is introduced. Therefore, at the time the claim is filed, it is impossible for
8 the claimant to know when the statute of limitations will expire, which is contrary to the
9 purpose of a statute of limitations.

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

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

21 None of the fiscal period claims which are the subject of the audit are subject to
22 this amended version of Section 17558.5. The amendment is pertinent since it
23 indicates this is the first time that the Controller audits may be completed at a time
24 other than the stated period of limitations.

25 Clearly, the Controller did not complete the audit within the statutory period

**Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination**

1 allowed for the first two fiscal year claims included in this audit. The audit findings are
2 therefore void for those two claims.

3 **PART VIII. RELIEF REQUESTED**

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

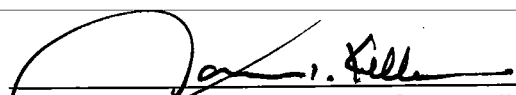
17 The District requests that the Commission make findings of fact and law on each
18 and every adjustment made by the Controller and each and every procedural and
19 jurisdictional issue raised in this claim, and order the Controller to correct its audit
20 report findings therefrom.

Incorrect Reduction Claim of San Mateo County Community College District
1/84; 1118/87 Health Fee Elimination

1 PART IX. CERTIFICATION


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

7 Executed on August 25, at San Mateo, California, by

8 
9 Jim Keller, Executive Vice-Chancellor
10 San Mateo County Community College District
11 4301 CSM Drive
12 San Mateo, CA 94402
13 Voice: 650-358-6869
14 Fax: 650-574-6574
15 E-Mail: kellerj@smccd.net

16 APPOINTMENT OF REPRESENTATIVE

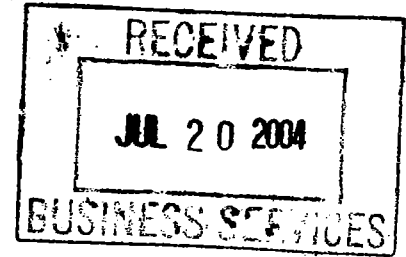
17 San Mateo County Community College District appoints Keith B. Petersen,
18 SixTen and Associates, as its representative for this incorrect reduction claim.

19 
20 Jim Keller, Executive Vice-Chancellor
21 San Mateo County Community College District

8/25/05
Date

22 Attachments:

23 Exhibit "A" Controller's Legal Counsel Letter dated July 15, 2004
24 Exhibit "B" Parameters and Guidelines as amended May 25, 1989
25 Exhibit "C" Controller's Claiming Instructions September 1997
26 Exhibit "D" SCO Audit Report dated January 7, 2005
27 Exhibit "E" Claimant's Letter dated November 15, 2004
28 Exhibit "F" Chancellor's Letter dated March 5, 2001



STEVE WESTLY
California State Controller

July 15, 2004

Mike Brandy, Vice Chancellor
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos, CA 94022

Re: Foothill-De Anza Community College District Audit

Dear Mr. Brandy:

This is in response to your letter to me dated May 13, 2004, concerning the Controller's Audit of the Health Fee claim.

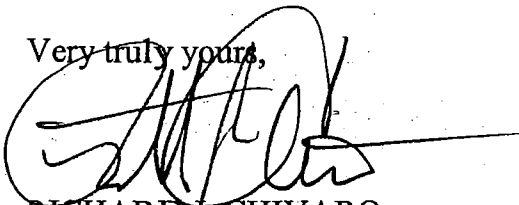
The Controller's informal audit review process was established to resolve factual disputes where no other forum for resolution, other than a judicial proceeding, is available.

The proper forum for resolving issues involving mandated cost programs is through the incorrect reduction process through the Commission on State Mandates. As such, this office will not be scheduling an informal conference for this matter.

However, in light of the concerns expressed in your letter concerning the auditors assigned and the validity of the findings, I am forwarding your letter to Vince Brown, Chief Operating Officer, for his review and response.

If you have any questions you may contact Mr. Vince Brown at (916) 445-2038.

Very truly yours,



RICHARD J. CHIVARO
Chief Counsel

RJC/st

cc: Vincent P. Brown, Chief Operating Officer, State Controller's Office
Jeff Brownfield, Chief, Division of Audits, State Controller's Office

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

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

I. SUMMARY OF MANDATE

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

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

II. COMMISSION ON STATE MANDATES' DECISION

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

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

III. ELIGIBLE CLAIMANTS

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

IV. PERIOD OF REIMBURSEMENT

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

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

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

V. REIMBURSABLE COSTS

A. Scope of Mandate

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

B. Reimbursable Activities

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

ACCIDENT REPORTS

APPOINTMENTS

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

ASSESSMENT, INTERVENTION & COUNSELING

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

EXAMINATIONS (Minor Illnesses)

Recheck Minor Injury

HEALTH TALKS OR FAIRS - INFORMATION

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

FIRST AID (Major Emergencies)

FIRST AID (Minor Emergencies)

FIRST AID KITS (Filled)

IMMUNIZATIONS

Diphtheria/Tetanus
Measles/Rubella
Influenza
Information

INSURANCE

On Campus Accident
Voluntary
Insurance Inquiry/Claim Administration

LABORATORY TESTS DONE

Inquiry/Interpretation
Pap Smears

PHYSICALS

Employees
Students
Athletes

MEDICATIONS (dispensed OTC for misc. illnesses)

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

PARKING CARDS/ELEVATOR KEYS

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

REFERRALS TO OUTSIDE AGENCIES

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

TESTS

Blood Pressure
Hearing
Tuberculosis
 Reading
 Information
Vision
Glucometer
Urinalysis

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

MISCELLANEOUS

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

Information
Report/Form
Wart Removal

COMMITTEES

Safety
Environmental
Disaster Planning

SAFETY DATA SHEETS

Central file

X-RAY SERVICES

COMMUNICABLE DISEASE CONTROL

BODY FAT MEASUREMENTS

MINOR SURGERIES

SELF-ESTEEM GROUPS

MENTAL HEALTH CRISIS

AA GROUP

ADULT CHILDREN OF ALCOHOLICS GROUP

WORKSHOPS

Test Anxiety
Stress Management
Communication Skills
Weight Loss
Assertiveness Skills

VI. CLAIM PREPARATION

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

A. Description of Activity

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

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

Claimed costs should be supported by the following information:

1. Employee Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

VII. SUPPORTING DATA

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

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

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

IX. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY under penalty of perjury:

THAT the foregoing is true and correct:

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

and

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

Signature of Authorized Representative

Date

Title

Telephone No.

HEALTH FEE ELIMINATION

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

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

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

2. Eligible Claimants

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

3. Appropriations

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

4. Types of Claims

A. Reimbursement and Estimated Claims

A claimant may file a reimbursement claim and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

B. Minimum Claim

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

5. Filing Deadline

- (1) Refer to Item 3 "Appropriations" to determine if the program is funded for the current fiscal year. If funding is available, an estimated claim must be filed with the State Controller's Office and postmarked by November 30, of the fiscal year in which costs are to be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30, of the following fiscal year regardless whether the payment was more or less than the actual costs. If the local agency fails to file a reimbursement claim, monies received must be returned to the State. If no estimated claim was filed, the local agency may file a reimbursement

claim detailing the actual costs incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. (See item 3 above).

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which costs were incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

6. Reimbursable Components

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

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

\$10.00 per semester

\$5.00 for summer school

\$5.00 for each quarter

Beginning with the summer of 1997, the fees are:

\$11.00 per semester

\$8.00 for summer school or

\$8.00 for each quarter

The district may increase fees by the same percentage increase as the Implicit Price Deflator (IPD) for the state and local government purchase of goods and services.

Whenever the IPD calculates an increase of one dollar (\$1) above the existing amount, the fees may be increased by one dollar (\$1).

7. Reimbursement Limitations

- A. If the level at which health services were provided during the fiscal year of reimbursement is less than the level of health services that were provided in the 1986/87 fiscal year, no reimbursement is forthcoming.
- B. Any offsetting savings or reimbursement the claimant received from any source (e.g. federal, state grants, foundations, etc.) as a result of this mandate, shall be identified and deducted so only net local costs are claimed.

8. Claiming Forms and Instructions

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms HFE-1.0, HFE-1.1, and form HFE-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated and reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

A. Form HFE-2, Health Services

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

B. Form HFE-1.1, Claim Summary

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

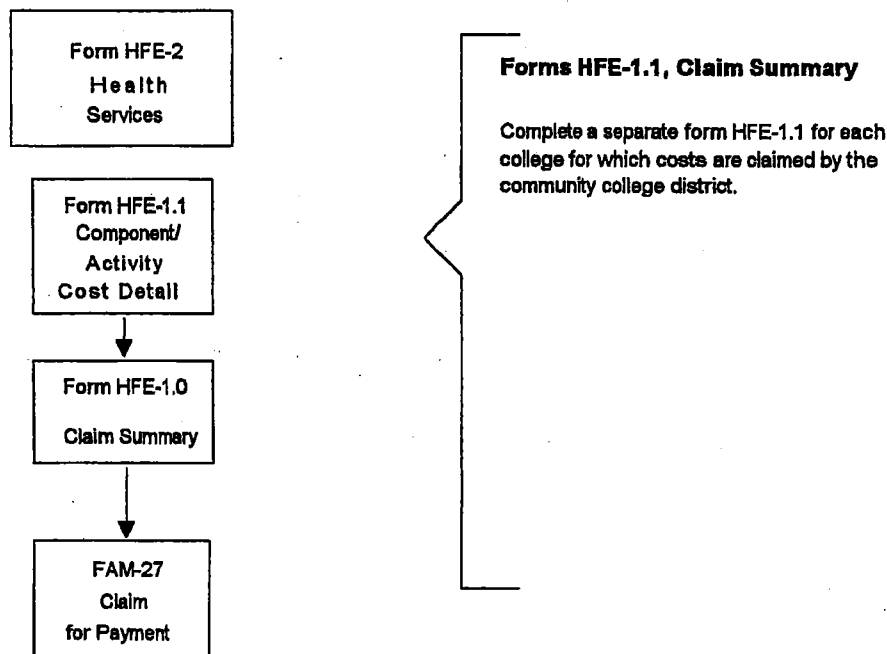
C. Form HFE-1.0, Claim Summary

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

D. Form FAM-27, Claim for Payment

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

Illustration of Claim Forms



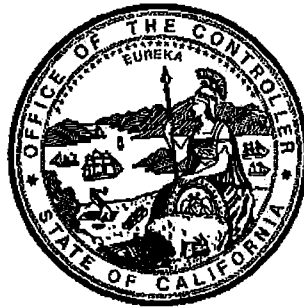
**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

Audit Report

HEALTH FEE ELIMINATION PROGRAM

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

July 1, 1999, through June 30, 2002



STEVE WESTLY
California State Controller

January 2005



STEVE WESTLY
California State Controller

January 7, 2005

Mr. Ron Galatolo
Chancellor-Superintendent
San Mateo County Community College District
3401 CSM Drive
San Mateo, CA 94402-3699

Dear Mr. Galatolo:

The State Controller's Office audited the claims filed by the San Mateo County Community College District 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, 1999, through June 30, 2002.

The district claimed \$1,259,226 for the mandated program. Our audit disclosed that \$241,840 is allowable and \$1,017,386 is unallowable. The unallowable costs occurred because the district claimed unsupported costs for salaries and benefits, and services and supplies, and understated offsetting revenues. The district was paid \$562,846. The amount paid in excess of allowable costs claimed totals \$321,006.

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

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

Sincerely,

A handwritten signature in cursive script that reads "Vincent P. Brown".

VINCENT P. BROWN
Chief Operating Officer

VPB:JVB/ams

cc: Ed Monroe, Program Assistant
Fiscal Accountability Section
Chancellor's Office
California Community Colleges
Jeannie Oropeza, Program Budget Manager
Education Systems Unit, Department of Finance

Contents

Audit Report

Summary	1
Background	1
Objective, Scope, and Methodology	2
Conclusion	2
Views of Responsible Officials	3
Restricted Use	3
<hr/>	
Schedule 1—Summary of Program Costs	4
Findings and Recommendations	6
Attachment—District’s Response to Draft Audit Report	

Audit Report

Summary

The State Controller's Office (SCO) audited the claims filed by the San Mateo County Community College District for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session (E.S.), and Chapter 1118, Statutes of 1987) for the period of July 1, 1999, through June 30, 2002. The last day of fieldwork was October 1, 2004.

The district claimed \$1,259,226 for the mandated program. Our audit disclosed that \$241,840 is allowable and \$1,017,386 is unallowable. The unallowable costs occurred because the district claimed unsupported costs for salaries and benefits, and services and supplies, and understated offsetting revenues. The district was paid \$562,846. The amount paid in excess of allowable costs claimed totals \$321,006.

Background

Education Code Section 72246, (repealed by Chapter 1, Statutes of 1984, 2nd E.S.) authorized community college districts to charge a health fee for 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 fiscal year (FY) 1983-84 had to be maintained at that level in FY 1984-85 and every year thereafter. The provisions of this statute would automatically sunset on December 31, 1987, reinstating the community college districts' authority to charge a health fee as specified.

Education Code Section 72246 (amended by Chapter 1118, Statutes of 1987) requires any community college district that provided health services in FY 1986-97 to maintain health services at the level provided during that year in FY 1987-88 and each fiscal year thereafter.

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

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

Parameters and Guidelines establishes the state mandate and defines criteria for reimbursement. COSM adopted the *Parameters and Guidelines* on August 27, 1987, and amended it on May 25, 1989. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for each mandate requiring state reimbursement in assisting school districts in claiming reimbursable costs.

Objective, Scope, and Methodology

Our audit objective was to determine whether costs claimed are increased costs incurred as a result of the Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd E.S., and Chapter 1118, Statutes of 1987) for the period of July 1, 1999, through June 30, 2002.

We performed the following procedures:

- Reviewed the costs claimed to determine if they were increased costs resulting from the mandated program;
- Traced the costs claimed to the supporting documentation to determine whether the costs were properly supported;
- Confirmed that the costs claimed were not funded by another source; and
- Reviewed the costs claimed to determine that the costs were not unreasonable and/or excessive.

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

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

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

For the audit period, San Mateo County Community College District claimed \$1,259,226 for costs of the legislatively mandated Health Fee Elimination Program. Our audit disclosed that \$241,840 is allowable and \$1,017,386 is unallowable.

For FY 1999-2000, the district was paid \$357,148 by the State. Our audit disclosed that \$31,949 is allowable. The district should return \$325,199 to the State.

For FY 2000-01, the district was paid \$111,475 by the State. Our audit disclosed that \$81,694 is allowable. The district should return \$29,781 to the State.

For FY 2001-02, the district was paid \$94,223 by the State. Our audit disclosed that \$128,197 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$33,974, contingent upon available appropriations.

**Views of
Responsible
Official**

We issued a draft audit report on October 28, 2004. Jim Keller, Executive Vice-Chancellor, responded by letter dated November 15, 2004 (Attachment), disagreeing with the audit results. The final audit report includes the district's response.

Restricted Use

This report is solely for the information and use of San Mateo County Community College District, the San Mateo County Office of Education, the California Department of Education, the California Community Colleges Chancellor's Office, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.



JEFFREY V. BROWNFIELD
Chief, Division of Audits

**Schedule 1—
Summary of Program Costs
July 1, 1999, through June 30, 2002**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
<u>July 1, 1999, through June 30, 2000</u>				
Salaries	\$ 552,729	\$ 367,095	\$ (185,634)	Finding 1
Benefits	92,265	61,278	(30,987)	Finding 1
Services and supplies	24,276	24,276	—	
Other operating expenses	63,624	63,624	—	
Capital outlays	13,491	13,491	—	
Subtotals	746,385	529,764	(216,621)	
Indirect costs	223,916	128,513	(95,403)	Findings 1, 3
Subtotals, health expenditures	970,301	658,277	(312,024)	
Less offsetting savings/reimbursements	613,153	(626,328)	(13,175)	Finding 4
Total costs	<u>\$ 357,148</u>	(31,949)	<u>\$ (325,199)</u>	
Less amount paid by the State		(357,148)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (325,199)</u>		
<u>July 1, 2000, through June 30, 2001</u>				
Salaries	\$ 550,480	\$ 387,826	\$ (162,654)	Finding 1
Benefits	91,530	64,485	(27,045)	Finding 1
Services and supplies	37,335	37,335	—	
Other operating expenses	60,628	60,628	—	
Capital outlays	11,131	11,131	—	
Subtotals	751,104	561,405	(189,699)	
Indirect costs	225,331	135,693	(89,638)	Findings 1, 3
Subtotals, health expenditures	976,435	697,098	(279,337)	
Less offsetting savings/reimbursements	(615,404)	(615,404)	—	
Total costs	<u>\$ 361,031</u>	(81,694)	<u>\$ (279,337)</u>	
Less amount paid by the State		(111,475)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (29,781)</u>		
<u>July 1, 2001, through June 30, 2002</u>				
Salaries	\$ 601,571	\$ 428,365	\$ (173,206)	Finding 1
Benefits	106,283	75,682	(30,601)	Finding 1
Services and supplies	42,558	42,558	—	
Other operating expenses	100,573	59,198	(41,375)	Finding 2
Capital outlays	20,530	20,530	—	
Subtotals	871,515	626,333	(245,182)	
Indirect costs	261,454	151,214	(110,240)	Findings 1, 3

Schedule 1 (continued)

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustments</u>	<u>Reference</u> ¹
<u>July 1, 2001, through June 30, 2002 (continued)</u>				
Subtotals, health expenditures	1,132,969	777,547	(355,422)	
Less offsetting savings/reimbursements	<u>(591,922)</u>	<u>(649,350)</u>	<u>(57,428)</u>	Finding 4
Total costs	<u>\$ 541,047</u>	128,197	<u>\$ (412,850)</u>	
Less amount paid by the State		<u>(94,223)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 33,974</u>		
<u>Summary: July 1, 1999, through June 30, 2002</u>				
Salaries	\$ 1,704,780	\$ 1,183,286	\$ (521,494)	Finding 1
Benefits	290,078	201,445	(88,633)	Finding 1
Services and supplies	104,169	104,169	—	
Other operating expenses	224,825	183,450	(41,375)	Finding 2
Capital outlays	<u>45,152</u>	<u>45,152</u>	<u>—</u>	
Subtotals	2,369,004	1,717,502	(651,502)	
Indirect costs	<u>710,701</u>	<u>415,420</u>	<u>(295,281)</u>	Findings 1, 3
Subtotals, health expenditures	3,079,705	2,132,921	(946,784)	
Less offsetting savings/reimbursements	<u>(1,820,479)</u>	<u>(1,891,082)</u>	<u>(70,603)</u>	Finding 4
Total costs	<u>\$ 1,259,226</u>	241,840	<u>\$(1,017,386)</u>	
Less amount paid by the State		<u>(562,846)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (321,006)</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Unallowable salaries and benefits, and related indirect costs claimed

The district overstated employee salaries and benefits claimed by \$610,127 for the period of July 1, 1999, through June 30, 2002. The related indirect costs, based on the claimed indirect cost rate of 30% for each fiscal year, total \$183,038.

Unallowable costs are summarized as follows:

	Fiscal Year			Total
	1999-2000	2000-01	2001-02	
Salaries:				
Unsupported costs	\$ (196,353)	\$ (162,057)	\$ (171,932)	\$ (530,342)
Mathematical errors	10,719	(597)	(1,274)	8,848
Total salaries	(185,634)	(162,654)	(173,206)	(521,494)
Benefits	(30,987)	(27,045)	(30,601)	(88,633)
Subtotals	(216,621)	(189,699)	(203,807)	(610,127)
Related indirect costs	(64,986)	(56,910)	(61,142)	(183,038)
Audit adjustment	\$ (281,607)	\$ (246,609)	\$ (264,949)	\$ (793,165)

The district claimed \$530,342 in salaries based on information reported in its employee earnings report that allocated individual payroll costs to various accounts. The district did not provide documentation supporting the validity of the distribution made to the mandate. In addition, the district made mathematical errors when preparing the claim that resulted in understated salary costs of \$8,848. Related benefits and indirect costs total \$88,633 and \$183,038, respectively.

Parameters and Guidelines states that all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. Documentation must be kept on file for a period of no less than three years from the date of the final payment of the claim.

Recommendation

We recommend that the district establish and implement procedures to ensure all claimed costs are eligible and are properly supported. Documentation should identify the mandated functions performed and the actual number of hours devoted to each function.

District's Response

The State Controller asserts that the District overstates employee salaries and benefits because it "did not provide documentation supporting the validity of the distribution made to the mandate." The State Controller does not assert that the claimed costs were excessive or reasonable, which is the only mandated cost audit standard in statute (Government Code Section 17651(d)(2)). It would therefore appear that this finding is based upon the wrong standard for review. If the State Controller wishes to enforce audit standards for mandated cost reimbursement, the State Controller should comply with the

Administrative Procedures Act.

The issue for the State Controller appears to be the quality or quantity of supporting documentation, rather than the reasonableness of the claimed costs. This finding is based, partially, upon the report's assertion that the "*Parameters and Guidelines* states that all costs claimed must be traceable to source documentation that shows evidence of the validity of such costs." The *Parameters and Guidelines* actually state, in that regard, that "...all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs." It appears as if the audit report is applying some previously unpublished definition to the term "source documents." In fact, the definition applied by the audit report is still undefined and unpublished because nowhere in the report does it state what kind of "source documents" would satisfy its unpublished demands.

Please identify and provide the district with any and all written instructions, memorandums, or other writings in effect and applicable during the claiming period which defines "source documents" and how and when claimants were notified of the specific documentation requirements to support salary and benefit costs.

Government Code section 6253, subdivision (c), requires a government agency, within 10 days from receipt of a request for a copy of records, to determine whether the request, in whole or in part, seeks copies of public records in your possession and to promptly notify the district of that determination and the reasons therefor. Also, as required, when so notifying the district, please state the estimated date and time when the records will be made available.

SCO's Comment

The finding and recommendation, other than an update to the audit criterion, remain unchanged. The district did not address the audit finding's factual accuracy and did not provide any additional source documents or worksheets to refute the finding.

In addition to what the district cited in its response, *Government Code* Section 17561(d)(2) states that the Controller may audit the records of any local agency or school district to verify the actual amount of the mandated costs.

We provided copies of *Parameters and Guidelines* and the SCO's claiming instructions to the district on November 24, 2004. The SCO issues annual claiming instructions for mandated programs in accordance with *Government Code* Section 17558. The SCO's claiming instructions for the audit period include the same guidance for supporting documentation as stated in *Parameters and Guidelines*.

**FINDING 2—
Unallowable other
outgoing expenses**

The district overstated other outgoing expense costs by \$41,375 for the period of July 1, 2001, through June 30, 2002.

The district claimed costs based on amounts recorded on three separate journal voucher transactions. However, the district did not provide any documentation supporting the validity of the costs claimed, e.g., in invoices or other source documents.

A breakdown by college of unallowable outgoing expenses for FY 2001-02 is as follows:

<u>Location</u>	<u>Amount Claimed</u>
College of San Mateo	\$ (16,063)
Skyline College	(22,836)
Canada College	<u>(2,476)</u>
Audit adjustment	<u>\$ (41,375)</u>

Parameters and Guidelines states that all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. Documentation must be kept on file for a period of no less than three years from the date of the final payment of the claim.

Recommendation

We recommend the district establish and implement procedures to ensure all claimed costs are properly supported. Costs claimed must be traceable to source documents that show evidence of the validity of such costs.

District's Response

The district did not respond to this finding.

SCO's Comment

The finding and recommendation, other than an update to the audit criterion, remain unchanged.

**FINDING 3—
Overstated indirect
costs**

The district overstated indirect costs by \$112,243 for the period of July 1, 1999, through June 30, 2002.

The overstatement occurred because the district improperly applied its claimed indirect cost rate to costs beyond those approved by the U.S. Department of Health and Human Services (DHHS). The district used an indirect cost rate of 30% based upon Office of Management and Budget (OMB) Circular A-21 that was approved by the DHHS. The approval letter, dated February 4, 1999, stated that the district's indirect cost rate used a base consisting of "Direct Salaries and Wages including all fringe benefits." During the audit period, the district improperly applied the indirect cost rate to direct services and supplies, other operating

expenses, and capital outlay costs as follows:

	Fiscal Year			Total
	1999-2000	2000-01	2001-02	
Services and supplies	\$ (24,276)	\$ (37,335)	\$ (42,558)	
Other operating expenses	(63,624)	(60,628)	(100,573)	
Capital outlays	(13,491)	(11,131)	(20,530)	
Subtotals	(101,391)	(109,094)	(163,661)	
Indirect cost rate	× 30%	× 30%	× 30%	
Audit adjustment	\$ (30,417)	\$ (32,728)	\$ (49,098)	\$ (112,243)

Parameters and Guidelines states that indirect costs may be claimed in the manner described in the SCO claiming instructions. The SCO claiming instructions state that community college districts using an indirect cost rate proposal (ICRP) prepared in accordance with OMB Circular A-21 must obtain federal approval of the ICRP.

The SCO's *Mandated Cost Manual* states that indirect costs must be distributed to benefiting cost objectives on bases, which produce an equitable result in relation to the benefits derived by the mandate.

The OMB Circular A-21 methodology allows colleges and universities to calculate their indirect cost rate under the simplified method using either salaries and wages or modified total direct costs. The district's indirect cost rate was proposed and negotiated based on salaries and wages including all fringe benefits, not on modified total direct costs. The appropriate rate application base is shown on the rate agreement. The district must adhere to its rate agreement in claiming reimbursement of indirect costs.

Recommendation

We recommend that the district implement policies and procedures to ensure the OMB Circular A-21 indirect cost rate is applied only to the costs included in the base of the indirect cost rate calculation.

District's Response

The State Controller asserts "during the audit period, the district improperly applied the indirect cost rate to direct services and supplies, other operating expenses, and capital outlay costs. . ." The district uses a federally approved indirect cost rate. Since the rate was calculated using salaries and benefits as the allocation base, the State Controller asserts that the rate cannot be applied to any other indirect costs except for salaries and benefits. No cost accounting rationale or legal basis for this peculiar conclusion is provided by the State Controller.

The parameters and guidelines *do not require* that indirect costs be claimed in the manner described by the State Controller. The State Controller's claiming instructions were never adopted as rules or regulations, and therefore have no force of law. The burden is on the State Controller to show, either factually or as a matter of law, that the indirect cost rate method used by the District is excessive or

unreasonable, which is the only mandated cost audit standard in statute (Government Code Section 17651(d)(2)). If the State Controller wishes to enforce audit standards for mandated cost reimbursement, the State Controller should comply with the Administrative Procedures Act.

SCO's Comment

The finding and recommendation remain unchanged. The district interpreted *Parameters and Guidelines* language incorrectly. The phrase "may be claimed" is permissive; it allows the district to claim indirect costs. If the district claims indirect costs, the costs must adhere to the SCO's claiming instructions.

The district received an Indirect Cost Negotiation Agreement from the U.S. Department of Health and Human Services. The agreement indicates that the district's approved OMB Circular A-21 rate was developed using salaries and wages including all fringe benefits as a distribution base. Section H(2)(e) of OMB Circular A-21 states that institutions must apply the facilities and administrative cost rate to direct salaries and wages for individual agreements to determine the amount of facilities and administrative costs allocable to such agreements.

Mr. Wallace Chan, Branch Chief, U.S. Department of Health and Human Services, stated via e-mail on May 21, 2004, that colleges and universities must adhere to their rate agreement in claiming reimbursement of indirect cost under federal awards. If the district wishes to apply its indirect cost rate to a distribution base other than salaries and wages, the district's approved A-21 rate must be based on modified total direct costs.

In addition to what the district cited in its response, *Government Code* Section 17561(d)(2) states that the Controller may audit the records of any local agency or school district to verify the actual amount of the mandated costs.

FINDING 4— Understated authorized health fee revenues claimed

The district understated offsetting health fee revenues by \$70,603 for the period of July 1, 1999, through June 30, 2001, due to an authorized \$1 increase in health fees that was not charged for the FY 1999-2000 summer semester and for all three semesters of FY 2001-02. Health fee revenues were understated as follows:

	<u>Summer</u>	<u>Fall</u>	<u>Spring</u>	<u>Total</u>
Fiscal year 1999-2000:				
Claimed health fees	\$ 7	\$ —	\$ —	
Authorized health fees	<u>8</u>	<u>—</u>	<u>—</u>	
Subtotals	(1)	—	—	
Number of students subject to fee	<u>× 13,175</u>	<u>× —</u>	<u>× —</u>	
Audit adjustment, FY 1999-2000	<u>\$ (13,175)</u>	<u>\$ —</u>	<u>\$ —</u>	\$ (13,175)

	<u>Summer</u>	<u>Fall</u>	<u>Spring</u>	<u>Total</u>
Fiscal year 2001-02:				
Claimed health fees	\$ 8	\$ 11	\$ 11	
Authorized health fees	<u>9</u>	<u>12</u>	<u>12</u>	
Subtotals	(1)	(1)	(1)	
Number of students subject to fee	<u>× 13,262</u>	<u>× 21,579</u>	<u>× 22,587</u>	
Audit adjustment, FY 2001-02	<u>\$ (13,262)</u>	<u>\$ (21,579)</u>	<u>\$ (22,587)</u>	<u>(57,428)</u>
Total audit adjustment				<u>\$ (70,603)</u>

Parameters and Guidelines states that health fees authorized by the *Education Code* must be deducted from costs claimed.

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

Recommendation

We recommend that the district ensure that it offsets allowable health services program costs by the amount of health service fee revenues authorized by the *Education Code*.

District's Response

The State Controller alleges that claimants must compute the total student health fees collectible based on the highest "authorized" rate. The State Controller does not provide the factual basis for the calculation of the "authorized" rate, nor provide any reference to the "authorizing" source, nor the legal right of any state entity to "authorize student health services rates absent rulemaking or compliance with the Administrative Procedures Act by the "authorizing" state agency.

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

The State Controller asserts that the parameters and guidelines require "that health fees authorized by the *Education Code* must be deducted

from the costs claimed." This is a misstatement of the Parameters and Guidelines. The Parameters and Guidelines, as last amended on May 25, 1989, state that "Any offsetting savings . . . must be deducted from the costs claimed. . . This shall include the amount of (student fees) as authorized by Education Code Section 72246(a)¹." Therefore, while student fees actually collected are properly used to offset costs, student fees that could have been collected, but were not, are not an offset.

The State Controller also misconstrues the legal meaning of Government Code Section 17556, which prohibits the Commission on State Mandates from approving test claims when the local government agency has authority to charge a fee sufficient to fund the cost of the mandate. The Commission determined that the mandate was a new program or increased level of service. Even the source of the mandate, Education Code Section 76355, at subdivision (e), allows for the possibility that the "cost to maintain that level of service" will exceed the statutory limit for the student health fees.

Finally, the State Controller asserts that "to the extent that community college districts can charge a fee, they are not required to incur a cost." Revenues and costs are separate and unique accounting concepts, as the State Controller should know. Not charging a fee, that is, not collecting a revenue or income, has no effect on expenses. The fees actually collected appropriately reduces the amounts claimed for reimbursement, but do not change the actual cost of the program.

SCO's Comment

The finding and recommendation remain unchanged. We agree that community college districts may choose not to levy a health services fee. However, *Parameters and Guidelines* requires that the district deduct authorized health fees from claimed costs. *Education Code* Section 76355(c) authorizes health fees for all students except those students who: (1) depend exclusively on prayer for healing; (2) attend a community college under an approved apprenticeship training program; or (3) demonstrate financial need. (*Education Code* Section 76355(a) increased authorized health fees by \$1 effective with the Summer 2001 session.) Therefore, the related health services costs are not mandated costs as defined by *Government Code* Section 17514. Health services costs recoverable through an authorized fee are not costs the district is required to incur. *Government Code* Section 17556 states that the COSM shall not find costs mandated by the State as defined in *Government Code* Section 17514 if the district has authority to levy fees to pay for the mandated program or increased level of service.

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

OTHER ISSUES

The district requested that the audit report be changed to comply with the appropriate application of the *Government Code* concerning audits of mandate claims.

The district also noted that the name of the district is San Mateo County Community College District.

SCO's Comment

The methodology section of this report has been updated to reference *Government Code* Section 17561, which states that the Controller may audit the records of any local agency or school district to verify the actual amount of the mandated costs.

This report now correctly identifies the name of the district.

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



Cañada College, Redwood City
College of San Mateo, San Mateo
Skyline College, San Bruno

SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Associate Chancellor

November 15, 2004

CERTIFIED MAIL: 7000 1670 0002 2598 7604

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

Re: Chapter 1, Statutes of 1984
Health Fee Elimination
State Controller's Audit
Fiscal Years: 2001-02 and 2002-03

Dear Mr. Spano:

This letter is the response of the San Mateo County Community College District to the letter from Vincent P. Brown, Chief Operating Officer, State Controller's Office, dated October 28, 2004, and received by the District on November 5, 2004, which enclosed a draft copy of your audit report of the District's Health Fee Elimination claims for the period of July 1, 1999 through June 30, 2002. Please note for future use that name of this district is San Mateo *County* Community College District.

Finding 1 - Unallowable Salaries and Benefits and Related Indirect Costs

The State Controller asserts that the District overstates employee salaries and benefits because it "did not provide documentation supporting the validity of the distribution made to the mandate." The State Controller does not assert that the claimed costs were excessive or reasonable, which is the only mandated cost audit standard in statute (Government Code Section 17651(d) (2)). It would therefore appear that this finding is based upon the wrong standard for review. If the State Controller wishes to enforce audit standards for mandated cost reimbursement, the State Controller should comply with the Administrative Procedures Act.

The issue for the State Controller appears to be the quality or quantity of supporting

documentation, rather than the reasonableness of the claimed costs. This finding is based, partially, upon the report's assertion that the "*Parameters and Guidelines* states that all costs claimed must be traceable to source documentation that shows evidence of the validity of such costs." The *Parameters and Guidelines* actually state, in that regard, that "...all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs." It appears as if the audit report is applying some previously unpublished definition to the term "source documents." In fact, the definition applied by the audit report is still undefined and unpublished because nowhere in the report does it state what kind of "source documents" would satisfy its unpublished demands.

Please identify and provide the district with any and all written instructions, memorandums, or other writings in effect and applicable during the claiming period which defines "source documents" and how and when claimants were notified of the specific documentation requirements to support salary and benefit costs.

Government Code section 6253, subdivision (c), requires a government agency, within 10 days from receipt of a request for a copy of records, to determine whether the request, in whole or in part, seeks copies of public records in your possession and to promptly notify the district of that determination and the reasons therefor. Also, as required, when so notifying the district, please state the estimated date and time when the records will be made available.

Finding 3 - Overstated Indirect Costs

The State Controller asserts "during the audit period, the district improperly applied the indirect cost rate to direct services and supplies, other operating expenses, and capital outlay costs..." The district uses a federally approved indirect cost rate. Since the rate was calculated using salaries and benefits as the allocation base, the State Controller asserts that the rate cannot be applied to any other indirect costs except for salaries and benefits. No cost accounting rationale or legal basis for this peculiar conclusion is provided by the State Controller.

The parameters and guidelines *do not require* that indirect costs be claimed in the manner described by the State Controller. The State Controller's claiming instructions were never adopted as rules or regulations, and therefore have no force of law. The burden is on the State Controller to show, either factually or as a matter of law, that the indirect cost rate method used by the District is excessive or unreasonable, which is the only mandated cost audit standard in statute (Government Code Section 17651(d) (2)). If the State Controller wishes to enforce audit standards for mandated cost reimbursement, the State Controller should comply with the Administrative Procedures Act.

Finding 4 - Understated Authorized Health Fee Revenues Claimed

The State Controller alleges that claimants must compute the total student health fees collectible based on the highest "authorized" rate. The State Controller does not provide the factual basis for the calculation of the "authorized" rate, nor provide any reference to the "authorizing" source, nor the legal right of any state entity to "authorize" student health services rates absent rulemaking or compliance with the Administrative Procedures Act by the "authorizing" state agency.

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

The State Controller asserts that the parameters and guidelines require "that health fees authorized by the Education Code must be deducted from the costs claimed." This is a misstatement of the Parameters and Guidelines. The Parameters and Guidelines, as last amended on May 25, 1989, state that "Any offsetting savings . . . must be deducted from the costs claimed . . . This shall include the amount of (student fees) as authorized by Education Code Section 72246(a)¹." Therefore, while student fees actually collected are properly used to offset costs, student fees that could have been collected, but were not, are not an offset.

The State Controller also misconstrues the legal meaning of Government Code Section 17556, which prohibits the Commission on State Mandates from approving test claims when the local government agency has authority to charge a fee sufficient to fund the cost of the mandate. The Commission determined that the mandate was a new program or increased level of service. Even the source of the mandate, Education Code Section 76355, at subdivision (e), allows for the possibility that the "cost to maintain that level of service" will exceed the statutory limit for the student health fees.

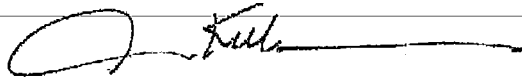
¹ Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

Finally, the State Controller asserts that "to the extent that community college districts can charge a fee, they are not required to incur a cost." Revenues and costs are separate and unique accounting concepts, as the State Controller should know. Not charging a fee, that is, not collecting a revenue or income, has no effect on expenses. The fees actually collected appropriately reduces the amounts claimed for reimbursement, but do not change the actual cost of the program.

○ ○ ○

The District requests that the audit report be changed to comply with the appropriate application of the Government Code concerning audits of mandate claims.

Sincerely,



Jim Keller, Executive Vice Chancellor
San Mateo County Community College District

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

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



**SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT**

Associate Chancellor

*Cañada College, Redwood City
College of San Mateo, San Mateo
Skyline College, San Bruno*

November 15, 2004

CERTIFIED MAIL: 7000 1670 0002 2598 7604

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

Re: Chapter 1, Statutes of 1984
Health Fee Elimination
State Controller's Audit
Fiscal Years: 2001-02 and 2002-03

Dear Mr. Spano:

This letter is the response of the San Mateo County Community College District to the letter from Vincent P. Brown, Chief Operating Officer, State Controller's Office, dated October 28, 2004, and received by the District on November 5, 2004, which enclosed a draft copy of your audit report of the District's Health Fee Elimination claims for the period of July 1, 1999 through June 30, 2002. Please note for future use that name of this district is San Mateo *County* Community College District.

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The State Controller asserts that the parameters and guidelines require "that health fees authorized by the Education Code must be deducted from the costs claimed." This is a misstatement of the Parameters and Guidelines. The Parameters and Guidelines, as last amended on May 25, 1989, state that "Any offsetting savings . . . must be deducted from the costs claimed . . . This shall include the amount of (student fees) as authorized by Education Code Section 72246(a)¹." Therefore, while student fees actually collected are properly used to offset costs, student fees that could have been collected, but were not, are not an offset.

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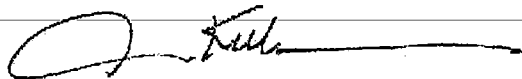
¹ Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

Finally, the State Controller asserts that "to the extent that community college districts can charge a fee, they are not required to incur a cost." Revenues and costs are separate and unique accounting concepts, as the State Controller should know. Not charging a fee, that is, not collecting a revenue or income, has no effect on expenses. The fees actually collected appropriately reduces the amounts claimed for reimbursement, but do not change the actual cost of the program.

○ ○ ○

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Sincerely,



Jim Keller, Executive Vice Chancellor
San Mateo County Community College District

CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

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



March 5, 2001

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

From: Thomas J. Nussbaum
Chancellor

Subject: Student Health Fee Increase

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

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

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

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

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

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

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

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

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

I:\Fisc\FiscUnit\01StudentHealthFees\011StuHealthFees.doc

Annual Reimbursement Claims

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 HEALTH FEE ELIMINATION	For State Controller Use Only (19) Program Number 00029 (20) Date File _____/_____/_____ (21) LRS Input _____/_____/_____ <div style="border: 1px solid black; padding: 2px; display: inline-block;"> Program 029 </div>
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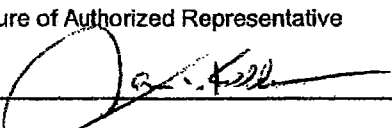
(01) Claimant Identification Number		S41100		Reimbursement Claim Data	
(02) Mailing Address				(22) HFE-1.0,(04)(b)	541,047
Claimant Name		San Mateo Co. Comm Col. Dist		(23)	
County of Location		San Mateo County		(24)	
Street Address or P.O.Box		3401 CSM Drive		(25)	
City	San Mateo	State	CA	Zip Code	94402
Type of Claim		Estimated Claim		Reimbursement Claim	
	(3) Estimated	<input checked="" type="checkbox"/>	(9) Reimbursement	<input checked="" type="checkbox"/>	(27)
	(4) Combined	<input type="checkbox"/>	(10) Combined	<input type="checkbox"/>	(28)
	(5) Amended	<input type="checkbox"/>	(11) Amended	<input type="checkbox"/>	(29)
Fiscal Year of Cost		(6) 2002 / 2003	(12) 2001 / 2002	(30)	(31)
Total Claimed Amount		(7) 412,990	(13) 541,047	(32)	
Less: 10% Late Penalty, not to exceed \$1,000			(14)	(33)	
Less: Estimated Claim Payment Received			(15) 403,444	(34)	
Net Claimed Amount			(16)	(35)	
Due from State	(8) 412,990	(17) 137,603	(36)		
Due to State		(18)			

(38) CERTIFICATION OF CLAIM

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

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

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

Signature of Authorized Representative  _____ James Keller Type or Print Name	Date _____ 1/15/03 Executive Vice Chancellor Title
--	--

(39) Name of Contact Person for Claim	Telephone Number
Raymond Chow chow@smccd.net	650-358-6742 EXT.

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Fiscal Year 2002 / 2003
(03) List all the Colleges of the community college district identified in form HFE-1.1, line (03)		
(a) Name of College		(b) Claimed Amount
1. College of San Mateo		256,252
2. Canada College		76,705
3. Skyline College		80,033
(04) Total Amount Claimed	[Line (3.1b)+line (3.2b) +line (3.3b) +...line(3.21b)]	412,990

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY			Form HFE-1.1				
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement Estimated	<input checked="" type="checkbox"/>	Fiscal Year 2001 / 2002				
(03) Name of College CANADA COLLEGE							
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP, do not complete the form . No reimbursement is allowed <div style="display: flex; justify-content: space-around; text-align: center;"> LESS <input type="checkbox"/> SAME <input checked="" type="checkbox"/> MORE <input type="checkbox"/> </div>							
	Direct Cost	Indirect Cost	Total				
(05) Cost of health services for the fiscal year of claim	184,216	55,265	239,481				
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87							
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	184,216	55,265	239,481				
(08) Complete Columns (a) through (g) to provide detail data for health fees							
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	953	3,503	11	10,485	11	38,531	49,016
2. Per spring semester	973	3,792	11	10,699	11	41,716	52,415
3. Per summer session	4	2,737	8	33	8	21,895	21,928
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +.....(8.6g)]						123,359
(10) Sub-total	[Line (07) - line (09)]						116,122
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable							0
(13) Total Amount Claimed	[Line (10) - {line (11) +line (12)}]						116,122

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY			Form HFE-1.1				
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement Estimated	<input type="checkbox"/> <input checked="" type="checkbox"/>	Fiscal Year 2002 / 2003				
(03) Name of College CANADA COLLEGE							
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP, do not complete the form . No reimbursement is allowed							
LESS <input type="checkbox"/>	SAME <input checked="" type="checkbox"/>	MORE <input type="checkbox"/>					
	Direct Cost	Indirect Cost	Total				
(05) Cost of health services for the fiscal year of claim	189,742	56,923	246,665				
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87							
(07) Cost of Providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	189,742	56,923	246,665				
(08) Complete Columns (a) through (g) to provide detail data for health fees							
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	1,381	5,346	11	15,191	11	58,806	73,997
2. Per spring semester	1,269	4,948	11	13,959	11	54,428	68,387
3. Per summer session	1	3,446	8	8	8	27,568	27,576
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +(8.6g)]						169,960
(10) Sub-total	[Line (07) - line (09)]						76,705
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable							0
(13) Total Amount Claimed	[Line (10) - {(line (11) +line (12))}]						76,705

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY			Form HFE-1.1				
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement Estimated	<input checked="" type="checkbox"/>	Fiscal Year 2001 / 2002				
(03) Name of College COLLEGE OF SAN MATEO							
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP, do not complete the form . No reimbursement is allowed							
LESS <input type="checkbox"/>	SAME <input checked="" type="checkbox"/>	MORE <input type="checkbox"/>					
	Direct Cost	Indirect Cost	Total				
(05) Cost of health services for the fiscal year of claim	431,805	129,541	561,346				
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87							
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	431,805	129,541	561,346				
(08) Complete Columns (a) through (g) to provide detail data for health fees.							
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	2,537	7,545	11	27,902	11	83,000	110,902
2. Per spring semester	2,368	7,747	11	26,051	11	85,214	111,265
3. Per summer session	82	5,196	8	655	8	41,569	42,224
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +.....(8.6g)]						264,391
(10) Sub-total	[Line (07) - line (09)]						296,955
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable							0
(13) Total Amount Claimed	[Line (10) - {(line (11) +line (12))}]						296,955

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY			Form HFE-1.1				
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement Estimated	<input type="checkbox"/> <input checked="" type="checkbox"/>	Fiscal Year 2002 / 2003				
(03) Name of College COLLEGE OF SAN MATEO							
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP , do not complete the form . No reimbursement is allowed							
LESS <input type="checkbox"/>	SAME <input checked="" type="checkbox"/>	MORE <input type="checkbox"/>					
	Direct Cost	Indirect Cost	Total				
(05) Cost of health services for the fiscal year of claim	444,759	133,428	578,187				
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87							
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	444,759	133,428	578,187				
(08) Complete Columns (a) through (g) to provide detail data for health fees							
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	3,146	9,433	11	34,606	11	103,763	138,369
2. Per spring semester	2,782	9,100	11	30,602	11	100,100	130,702
3. Per summer session	9	6,599	8	72	8	52,792	52,864
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) + (8.6g)]						321,935
(10) Sub-total	[Line (07) - line (09)]						256,252
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable							0
(13) Total Amount Claimed	[Line (10) - (line (11) +line (12))]						256,252

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY			Form HFE-1.1				
(01) Claimant San Mateo County Community College District		(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2001 / 2002				
(03) Name of College SKYLINE COLLEGE							
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP, do not complete the form . No reimbursement is allowed							
LESS <input type="checkbox"/>		SAME <input checked="" type="checkbox"/>	MORE <input type="checkbox"/>				
			Direct Cost				
			Indirect Cost				
			Total				
(05) Cost of health services for the fiscal year of claim			255,494				
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87			76,648				
(07) Cost of Providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]			332,142				
(08) Complete Columns (a) through (g) to provide detail data for health fees							
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	1,753	5,288	11	19,282	11	58,169	77,451
2. Per spring semester	1,766	5,941	11	19,426	11	65,351	84,777
3. Per summer session	11	5,232	8	88	8	41,856	41,944
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected				[Line (8.1g) + (8.2g) +.....(8.6g)]			204,172
(10) Sub-total				[Line (07) - line (09)]			127,970
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable							0
(13) Total Amount Claimed							[Line (10) - {(line (11) +line (12))} 127,970

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY							Form HFE-1.1		
(01) Claimant San Mateo County Community College District				(02) Type of Claim Reimbursement Estimated		<table border="1" style="width: 100px; height: 20px; margin-bottom: 5px;"> <tr><td style="text-align: center;"> </td></tr> <tr><td style="text-align: center;">X</td></tr> </table>		X	Fiscal Year 2002 / 2003
X									
(03) Name of College SKYLINE COLLEGE									
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP, do not complete the form . No reimbursement is allowed									
LESS <input type="checkbox"/>		SAME <input checked="" type="checkbox"/>		MORE <input type="checkbox"/>					
						Direct Cost	Indirect Cost	Total	
(05) Cost of health services for the fiscal year of claim						263,159	78,948	342,106	
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87									
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]						263,159	78,948	342,106	
(08) Complete Columns (a) through (g) to provide detail data for health fees									
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)		
1. Per fall semester	2,433	7,161	11	26,763	11	78,771	105,534		
2. Per spring semester	2,112	7,105	11	23,232	11	78,155	101,387		
3. Per summer session	7	6,887	8	56	8	55,096	55,152		
4. Per first quarter									
5. Per second quarter									
6. Per third quarter									
(09) Total health fee that could have been collected							[Line (8.1g) + (8.2g) +.....(8.6g)]	262,073	
(10) Sub-total							[Line (07) - line (09)]	80,033	
Cost Reduction									
(11) Less: Offsetting Savings, if applicable								0	
(12) Less: Other Reimbursements, if applicable								0	
(13) Total Amount Claimed							[Line (10) - {(line (11) +line (12))}]	80,033	

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		Form HFE- 2	
(01) Claimant: San Mateo Co. Comm Col. District	(02) Fiscal Year Costs were Incurred:		2001 / 2002
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) Fy of Claim
Accident Reports		X	X
Appointments			
College Physician, surgeon			
Dermatology, family practice			
Internal Medicine			
Outside Physician			
Dental Services			
Outside Labs, (X-ray, etc.)			
Psychologist, full services			
Cancel / Change Appointments		X	X
Registered Nurse		X	X
Check Appointments		X	X
Assessment, Intervention and Counseling			
Birth Control		X	X
Lab Reports		X	X
Nutrition			
Test Results, Office			
Venereal Disease		X	X
Communicable Disease		X	X
Upper Respiratory Infection		X	X
Eyes, Nose and Throat		X	X
Eye / Vision		X	X
Dermatology / Allergy		X	X
Gynecology / Pregnancy Service		X	X
Neuralgic			
Orthopedic		X	X
Genito / Urinary		X	X
Dental		X	X
Gastro - Intestinal		X	X
Stress Counseling		X	X
Crisis Intervention		X	X
Child Abuse Reporting and Counseling		X	X
Substance Abuse Identification and Counseling			
Acquired Immune Deficiency Syndrome		X	X
Eating Disorders			
Weight Control		X	X
Personal Hygiene		X	X
Burnout		X	X
Other Medical Problems, List		X	X
Examinations, minor illnesses			
Recheck Minor Injury		X	X
Health Talks or Fairs, Information			
Sexually Transmitted Disease		X	X
Drugs		X	X
Acquired Immune Deficiency Syndrome		X	X

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		Form HFE- 2	
(01) Claimant: San Mateo Co. Comm Col. District	(02) Fiscal Year Costs were Incurred:	2001 / 2002	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1985/86	(b) Fy of Claim
Child Abuse			
Birth Control / Family Planning			
Stop Smoking			
Library, Videos and Cassettes		X	X
First Aid, Major Emergencies		X	X
First Aid, Minor Emergencies		X	X
First Aid Kits, Filled		X	X
Immunizations			
Diphtheria / Tetanus		X	X
Measles / Rubella (Last time was 1987)		X	X
Influenza		X	X
Information			
Insurance			
On Campus Accident		X	X
Voluntary		X	X
Insurance Inquiry / Claim Administration		X	X
Laboratory Tests Done			
Inquiry / Interpretation			
Pap Smears			
Physical Examinations			
Employees			
Students			
Athletes			
Medications			
Antacids		X	X
Antidiarrheal		X	X
Aspirin, Tylenol, Etc		X	X
Skin Rash Preparations		X	X
Eye Drops			
Ear Drops			
Toothache, oil cloves		X	X
Stingkill		X	X
Mido!, Menstrual Cramps		X	X
Other, list			
Parking Cards / Elevator Keys			
Tokens			
Return Card / Key			
Parking Inquiry		X	X
Elevator Passes			
Temporary Handicapped Parking Permits			

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		Form HFE- 2	
(01) Claimant: San Mateo Co. Comm Col. District	(02) Fiscal Year Costs were Incurred:	2001 / 2002	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1985/86	(b) Fy of Claim
Referrals to Outside Agencies	Private Medical Doctor	X	X
	Health Department	X	X
	Clinic	X	X
	Dental	X	X
	Counseling Centers	X	X
	Crisis Centers	X	X
	Transitional Living Facilities, battered / homeless women	X	X
	Family Planning Facilities		
	Other Health Agencies		
Tests	Blood Pressure	X	X
	Hearing	X	X
	Tuberculosis		
	Reading	X	X
	Information	X	X
	Vision		
	Glucometer		
	Urinalysis		
	Hemoglobin		
	EKG		
	Strep A testing	X	X
	PG Testing		
	Monospot		
	Hemacult		
	Others, list		
Miscellaneous	Absence Excuses / PE Waiver	X	X
	Allergy Injections	X	X
	Band-aids	X	X
	Booklets / Pamphlets	X	X
	Dressing Change	X	X
	Rest		
	Suture Removal	X	X
	Temperature	X	X
	Weight	X	X
	Information	X	X
	Report / Form		
	Wart Removal		
	Others, list		
Committees	Safety	X	X
	Environmental		
	Disaster Planning	X	X

Health Fee Elimination Worksheet
Reimbursement Claim for 2001 / 2002

	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part-time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
Skyline							
Summer 01	13	6,176	8	104	8	49,408	49,512
Fall 01	2,101	6,338	11	23,111	11	69,718	92,829
Spring 02	2,112	7,105	11	23,232	11	78,155	101,387
Canada							
Summer 01	5	3,318	8	40	8	26,544	26,584
Fall 01	1,227	4,509	11	13,497	11	49,599	63,096
Spring 02	1,269	4,948	11	13,959	11	54,428	68,387
CSM							
Summer 01	93	5,899	8	744	8	47,192	47,936
Fall 01	2,956	8,793	11	32,516	11	96,723	129,239
Spring 02	2,782	9,100	11	30,602	11	100,100	130,702

Net (Total number F/T - Health Fee Waivers)

	Full Time Headcount	Part Time Headcount	Number of Headcount	Number of Bogg Waiver	Net Headcount	% of Waivers
Skyline						
Summer 01	13	6,176	6,189	946	5,243	0.1529
Fall 01	2,101	6,338	8,439	1,398	7,041	0.1657
Spring 02	2,112	7,105	9,217	1,510	7,707	0.1638
Canada						
Summer 01	5	3,318	3,323	582	2,741	0.1751
Fall 01	1,227	4,509	5,736	1,280	4,456	0.2232
Spring 02	1,269	4,948	6,217	1,452	4,765	0.2336
CSM						
Summer 01	93	5,899	5,992	714	5,278	0.1192
Fall 01	2,956	8,793	11,749	1,667	10,082	0.1419
Spring 02	2,782	9,100	11,882	1,767	10,115	0.1487

Health Fee Elimination Worksheet
Estimated Claim for 2002 / 2003

	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
Skyline							
Summer 02	7	6,887	8	56	8	55,096	55,152
Fall 02	2,433	7,161	11	26,763	11	78,771	105,534
Spring 03	2,112	7,105	11	23,232	11	78,155	101,387
Canada							
Summer 02	1	3,446	8	8	8	27,568	27,576
Fall 02	1,381	5,346	11	15,191	11	58,806	73,997
Spring 03	1,269	4,948	11	13,959	11	54,428	68,387
CSM							
Summer 02	9	6,599	8	72	8	52,792	52,864
Fall 02	3,146	9,433	11	34,606	11	103,763	138,369
Spring 03	2,782	9,100	11	30,602	11	100,100	130,702

Net (Total number F/T - Health Fee Waivers)

	Full Time Headcount	Part Time Headcount	Number of Headcount	Number of Bogg Waiver	Net Headcount	% of Waivers
Skyline						
Summer 02	7	6,887	6,894	946	5,948	0.1372
Fall 02	2,433	7,161	9,594	1,398	8,196	0.1457
Spring 03	2,112	7,105	9,217	1,510	7,707	0.1638
				-		
Canada						
Summer 02	1	3,446	3,447	582	2,865	0.1688
Fall 02	1,381	5,346	6,727	1,280	5,447	0.1903
Spring 03	1,269	4,948	6,217	1,452	4,765	0.2336
				-		
CSM						
Summer 02	9	6,599	6,608	714	5,894	0.1081
Fall 02	3,146	9,433	12,579	1,667	10,912	0.1325
Spring 03	2,782	9,100	11,882	1,767	10,115	0.1487

Health Fee Elimination Worksheet
Base Year Vs Current Year

<u>Total Expenditures</u>	<u>CSM</u>	<u>SKYLINE</u>	<u>CANADA</u>	<u>Campus Total</u>
Base Yr: 86-87	254,875	178,473	133,768	567,116
Current Yr: 01-02	431,805	255,494	184,216	871,514
Diff. Base Vs Current Yr.	176,930	77,021	50,448	304,398
Indirect Cost Rate	30%			

<u>Staffing information</u>	<u>CSM</u>	<u>SKYLINE</u>	<u>CANADA</u>
Certificated			
Classified			



Expenditures by Account Type

<u>Fund 1 (1%) Expenditures</u>	<u>CSM</u>	<u>SKYLINE</u>	<u>CANADA</u>	<u>Campus Total Expenses</u>
Cert. Salary	119,578.34	22,527.30	63,997.94	86,525.24
Classified Salary	12,400.00	-	-	-
Benefit	19,294.54	1,765.37	11,624.14	32,684.05
Supplies & Materials	5,627.16	1,103.98	317.09	7,048.23
Other Oper. Expenses	24,459.39	-	1,423.18	25,882.57
Capital Outlay	1,684.57	-	-	1,684.57
Other outgo Expenses	16,063.00	22,836.00	2,476.00	41,375.00
Total Expenses	199,107.00	48,232.65	79,838.35	195,199.66
<u>Fund 3 (39030)</u>				
Cert. Salary	138,324.54	97,239.50	76,224.02	173,463.52
Classified Salary	36,217.82	34,725.72	335.53	35,061.25
Benefit	40,819.13	18,062.64	14,717.41	32,780.05
Supplies & Materials	16,468.76	16,977.45	2,063.93	19,041.38
Other Oper. Expenses	867.57	21,410.83	11,036.65	32,447.48
Capital Outlay	-	18,844.93	-	18,844.93
Other outgo Expenses	-	-	-	-
Total Expenses	232,697.82	207,261.07	104,377.54	311,638.61
Total Fund 1 & 3	431,804.82	255,493.72	184,215.89	506,838.27

copy

State Controller's Office

State Mandated Cost Manual

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 HEALTH FEE ELIMINATION		For State Controller Use Only	
		(19) Program Number 00028	
		(20) Date File	
		(21) LRS Input	
(01) Claimant Identification Number S41100		Reimbursement Claim Data	
(02) Mailing Address		(22) HFE-1.0,(04)(b)	381,031
Claimant Name San Mateo Co. Comm Col. Dist		(23)	
County of Location San Mateo County		(24)	
Street Address or P.O.Box 3401 CSM Drive		(25)	
City San Mateo	State CA	Zip Code 94402	(26)
Type of Claim	Estimated Claim	Reimbursement Claim	
	(3) Estimated <input checked="" type="checkbox"/>	(9) Reimbursement <input checked="" type="checkbox"/>	(27)
	(4) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28)
	(5) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29)
			(30)
Fiscal Year of Cost	(6) 2001 / 2002	(12) 2000 / 2001	(31)
Total Claimed Amount	(7) 403,444	(13) 381,031	(32)
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(33)
Less: Estimated Claim Payment Received		(15) 386,258	(34)
Net Claimed Amount		(16)	(35)
Due from State	(8) 403,444	(17)	(36)
Due to State		(18) (25,227)	
(38) CERTIFICATION OF CLAIM			
<p>In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987.</p> <p>The amounts for Estimated Claim and / or Reimbursement Claim are hereby claimed from the State for payment of estimated and / or actual costs for the mandated program of Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987, set forth on the attached statements.</p>			
Signature of Authorized Representative		Date	
		<u>1/10/02</u>	
James Albanese		Associate Chancellor	
Type or Print Name		Title	
(39) Name of Contact Person for Claim		Telephone Number	
Raymond Chow		650-358-6742 EXT.	
chow@smccd.net			

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2000 / 2001
(03) List all the Colleges of the community college district identified in form HFE-1.1, line (03)		
(a) Name of College		(b) Claimed Amount
1. College of San Mateo		193,082
2. Canada College		139,007
3. Skyline College		28,942
(04) Total Amount Claimed	[Line (3.1b)+line (3.2b) +line (3.3b) +...line(3.21b)]	361,031

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Fiscal Year 2001 / 2002
(03) List all the Colleges of the community college district identified in form HFE-1.1, line (03)		
(a) Name of College		(b) Claimed Amount
1. College of San Mateo		211,957
2. Canada College		149,789
3. Skyline College		41,698
(04) Total Amount Claimed	[Line (3.1b)+line (3.2b) +line (3.3b) +...line(3.21b)]	403,444

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	Form HFE-1.1
--	-------------------------

(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2000 / 2001
---	--	-----------------------------------

(03) Name of College CANADA COLLEGE

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP, do not complete the form . No reimbursement is allowed

LESS	SAME	MORE
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim	207,897	62,369	270,267
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87			
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	207,897	62,369	270,267

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

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	719	4,162	11	7,909	11	45,782	53,691
2. Per spring semester	638	4,469	11	7,018	11	49,159	56,177
3. Per summer session	1	2,673	8	8	8	21,384	21,392
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							

(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +.....(8.6g)]	131,260
(10) Sub-total	[Line (07) - line (09)]	139,007

Cost Reduction		
(11) Less: Offsetting Savings, if applicable		0
(12) Less: Other Reimbursements, if applicable		0
(13) Total Amount Claimed	[Line (10) - {(line (11) +line (12))}]	139,007

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY			Form HFE-1.1				
(01) Claimant San Mateo County Community College District		(02) Type of Claim Reimbursement Estimated	<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td style="text-align: center;">X</td></tr> <tr><td style="text-align: center;"> </td></tr> </table>	X			
X							
		Fiscal Year 2000 / 2001					
(03) Name of College COLLEGE OF SAN MATEO							
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP, do not complete the form . No reimbursement is allowed							
LESS <input type="checkbox"/>		SAME <input checked="" type="checkbox"/>					
		MORE <input type="checkbox"/>					
		Direct Cost	Indirect Cost				
		Total					
(05) Cost of health services for the fiscal year of claim		353,992	106,198				
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87							
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]		353,992	106,198				
(08) Complete Columns (a) through (g) to provide detail data for health fees							
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	1,974	8,446	11	21,714	11	92,906	114,620
2. Per spring semester	1,702	8,474	11	18,722	11	93,214	111,936
3. Per summer session	7	5,062	8	56	8	40,496	40,552
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected [Line (8.1g) + (8.2g) +.....(8.6g)]							267,108
(10) Sub-total [Line (07) - line (09)]							193,082
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable							0
(13) Total Amount Claimed [Line (10) - (line (11) +line (12))]							193,082

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY			Form HFE-1.1				
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement Estimated	<input checked="" type="checkbox"/>	Fiscal Year 2000 / 2001				
(03) Name of College SKYLINE COLLEGE							
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP , do not complete the form . No reimbursement is allowed							
LESS <input type="checkbox"/>	SAME <input checked="" type="checkbox"/>	MORE <input type="checkbox"/>					
	Direct Cost	Indirect Cost	Total				
(05) Cost of health services for the fiscal year of claim	189,214	56,764	245,978				
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87							
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	189,214	56,764	245,978				
(08) Complete Columns (a) through (g) to provide detail data for health fees							
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	1,294	6,536	11	14,234	11	71,896	86,130
2. Per spring semester	1,307	6,683	11	14,377	11	73,513	87,890
3. Per summer session	6	5,371	8	48	8	42,968	43,016
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +.....(8.6g)]						217,036
(10) Sub-total	[Line (07) - line (09)]						28,942
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable							0
(13) Total Amount Claimed	[Line (10) - {line (11) +line (12)}]						28,942

State Controller's Office

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

Form
HFE-1.1

Fiscal Year

2001 / 2002

(01) Claimant
**San Mateo County Community College
District**

(02) Type of Claim
Reimbursement
Estimated

X

(03) Name of College
CANADA COLLEGE

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . **STOP**, do not complete the form . No reimbursement is allowed

LESS

SAME

MORE

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim	214,134	64,240	278,374
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87			
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	214,134	64,240	278,374

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

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part-time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	719	4,162	11	7,908	11	45,783	53,691
2. Per spring semester	638	4,469	11	7,018	11	49,159	56,177
3. Per summer session	1	2,673	7	6	7	18,712	18,718
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +.....(8.6g)]						128,586
(10) Sub-total	[Line (07) - line (09)]						149,789

Cost Reduction

(11) Less: Offsetting Savings, if applicable

(12) Less: Other Reimbursements, if applicable

(13) Total Amount Claimed

[Line (10) - (line (11) +line (12))]

149,789

State Controller's Office

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**Form
HFE-1.1**

(01) Claimant
**San Mateo County Community College
District**

(02) Type of Claim
Reimbursement
Estimated

X

Fiscal Year
2001 / 2002

(03) Name of College **COLLEGE OF SAN MATEO**

(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . **STOP**, do not complete the form . No reimbursement is allowed

LESS <input type="checkbox"/>	SAME <input checked="" type="checkbox"/>	MORE <input type="checkbox"/>
----------------------------------	---	----------------------------------

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim	364,612	109,384	473,996
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87			
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	364,612	109,384	473,996

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

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	1,974	8,446	11	21,716	11	92,904	114,620
2. Per spring semester	1,702	8,474	11	18,717	11	93,219	111,936
3. Per summer session	7	5,062	7	49	7	35,434	35,483
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +(8.6g)]						262,039
(10) Sub-total	[Line (07) - line (09)]						211,957
Cost Reduction							0
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable	[Line (10) - {(line (11) +line (12))}]						211,957
(13) Total Amount Claimed							

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY			Form HFE-1.1				
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement Estimated	<input type="checkbox"/> <input checked="" type="checkbox"/>	Fiscal Year 2001 / 2002				
(03) Name of College SKYLINE COLLEGE							
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP, do not complete the form . No reimbursement is allowed							
LESS <input type="checkbox"/>	SAME <input checked="" type="checkbox"/>	MORE <input type="checkbox"/>					
	Direct Cost	Indirect Cost	Total				
(05) Cost of health services for the fiscal year of claim	194,890	58,467	253,357				
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87							
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	194,890	58,467	253,357				
(08) Complete Columns (a) through (g) to provide detail data for health fees							
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	1,294	6,536	11	14,229	11	71,901	86,130
2. Per spring semester	1,307	6,683	11	14,372	11	73,518	87,890
3. Per summer session	6	5,371	7	42	7	37,597	37,639
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +(8.6g)]						211,659
(10) Sub-total	[Line (07) - line (09)]						41,698
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable							0
(13) Total Amount Claimed	[Line (10) - {line (11) +line (12)}]						41,698

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		Form HFE- 2	
(01) Claimant: San Mateo Co. Comm Col. District	(02) Fiscal Year Costs were Incurred:	2000 / 2001	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) Fy of Claim
Accident Reports		X	X
Appointments	College Physician, surgeon		
	Dermatology, family practice		
	Internal Medicine		
	Outside Physician		
	Dental Services		
	Outside Labs, (X-ray, etc.)		
	Psychologist, full services		
	Cancel / Change Appointments	X	X
	Registered Nurse	X	X
	Check Appointments	X	X
Assessment, Intervention and Counseling	Birth Control	X	X
	Lab Reports	X	X
	Nutrition		
	Test Results, Office		
	Venereal Disease		
	Communicable Disease	X	X
	Upper Respiratory Infection	X	X
	Eyes, Nose and Throat	X	X
	Eye / Vision	X	X
	Dermatology / Allergy	X	X
	Gynecology / Pregnancy Service	X	X
	Neuralgic		
	Orthopedic	X	X
	Genito / Urinary	X	X
	Dental	X	X
	Gastro - Intestinal	X	X
	Stress Counseling	X	X
	Crisis Intervention	X	X
	Child Abuse Reporting and Counseling	X	X
	Substance Abuse Identification and Counseling		
	Acquired Immune Deficiency Syndrome	X	X
	Eating Disorders		
	Weight Control	X	X
	Personal Hygiene	X	X
	Burnout	X	X
	Other Medical Problems, List	X	X
Examinations, minor illnesses	Recheck Minor Injury	X	X
Health Talks or Fairs, Information	Sexually Transmitted Disease	X	X
	Drugs	X	X
	Acquired Immune Deficiency Syndrome	X	X

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		Form HFE- 2	
(01) Claimant: San Mateo Co. Comm Col. District		(02) Fiscal Year Costs were Incurred: 2000 / 2001	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1985/86	(b) FY of Claim
Child Abuse			
Birth Control / Family Planning			
Stop Smoking			
Library, Videos and Cassettes		X	X
First Aid, Major Emergencies		X	X
First Aid, Minor Emergencies		X	X
First Aid Kits, Filled		X	X
Immunizations			
Diphtheria / Tetanus		X	X
Measles / Rubella (Last time was 1987)		X	X
Influenza		X	X
Information			
Insurance			
On Campus Accident		X	X
Voluntary		X	X
Insurance Inquiry / Claim Administration		X	X
Laboratory Tests Done			
Inquiry / Interpretation			
Pap Smears			
Physical Examinations			
Employees			
Students			
Athletes			
Medications			
Antacids		X	X
Antidiarrheal		X	X
Aspirin, Tylenol, Etc		X	X
Skin Rash Preparations		X	X
Eye Drops			
Ear Drops			
Toothache, oil cloves		X	X
Stingkill		X	X
Midol, Menstrual Cramps		X	X
Other, list			
Parking Cards / Elevator Keys			
Tokens			
Return Card / Key			
Parking Inquiry		X	X
Elevator Passes			
Temporary Handicapped Parking Permits			

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		Form HFE- 2	
(01) Claimant: San Mateo Co. Comm Col. District		(02) Fiscal Year Costs were Incurred: 2000 / 2001	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1985/86	(b) Fy of Claim
Referrals to Outside Agencies	Private Medical Doctor	X	X
	Health Department	X	X
	Clinic	X	X
	Dental	X	X
	Counseling Centers	X	X
	Crisis Centers	X	X
	Transitional Living Facilities, battered / homeless women	X	X
	Family Planning Facilities		
	Other Health Agencies		
Tests	Blood Pressure	X	X
	Hearing	X	X
	Tuberculosis		
	Reading	X	X
	Information	X	X
	Vision	X	X
	Glucometer		
	Urinalysis		
	Hemoglobin		
	EKG		
	Strep A testing	X	X
	PG Testing		
	Monospot		
	Hemacult		
	Others, list		
Miscellaneous	Absence Excuses / PE Waiver	X	X
	Allergy Injections	X	X
	Band-aids	X	X
	Booklets / Pamphlets	X	X
	Dressing Change	X	X
	Rest	X	X
	Suture Removal		
	Temperature	X	X
	Weight	X	X
	Information	X	X
	Report / Form	X	X
	Wart Removal		
	Others, list		
Committees	Safety	X	X
	Environmental		
	Disaster Planning	X	X

Health Fee Elimination Worksheet
Reimbursement Claim for 2000 / 2001

	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
Skyline							
Summer 00	6	5,371	8	48	8	42,968	43,016
Fall 00	1,294	6,536	11	14,234	11	71,896	86,130
Spring 01	1,307	6,683	11	14,377	11	73,513	87,890
Canada							
Summer 00	1	2,673	8	8	8	21,384	21,392
Fall 00	719	4,162	11	7,909	11	45,782	53,691
Spring 01	638	4,469	11	7,018	11	49,159	56,177
CSM							
Summer 00	7	5,062	8	56	8	40,496	40,552
Fall 00	1,974	8,446	11	21,714	11	92,906	114,620
Spring 01	1,702	8,474	11	18,722	11	93,214	111,936

Net (Total number F/T - Health Fee Waivers)

	Full Time Headcount	Part Time Headcount	Number of Headcount	Number of Bogg Waiver	Net Headcount	% of Waivers
Skyline						
Summer 00	7	6,238	6,245	868	5,377	0.1390
Fall 00	1,504	7,600	9,104	1,274	7,830	0.1399
Spring 01	1,510	7,724	9,234	1,244	7,990	0.1347
Canada						
Summer 00	1	2,974	2,975	301	2,674	0.1012
Fall 00	839	4,857	5,696	815	4,881	0.1431
Spring 01	759	5,317	6,076	969	5,107	0.1595
CSM						
Summer 00	8	5,727	5,735	666	5,069	0.1161
Fall 00	2,276	9,737	12,013	1,593	10,420	0.1326
Spring 01	1,957	9,747	11,704	1,528	10,176	0.1306

Health Fee Elimination Worksheet
Estimated Claim for 2000 / 2001

	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part-time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
Skyline							
Summer 00	6	5,371	7	42	7	37,597	37,639
Fall 00	1,294	6,536	11	14,229	11	71,901	86,130
Spring 01	1,307	6,683	11	14,372	11	73,518	87,890
Canada							
Summer 00	1	2,673	7	6	7	18,712	18,718
Fall 00	719	4,162	11	7,908	11	45,783	53,691
Spring 01	638	4,469	11	7,018	11	49,159	56,177
CSM							
Summer 00	7	5,062	7	49	7	35,434	35,483
Fall 00	1,974	8,446	11	21,716	11	92,904	114,320
Spring 01	1,702	8,474	11	18,717	11	93,219	111,936

Net (Total number F/T - Health Fee Waivers)

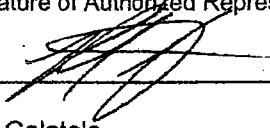
	Full Time Headcount	Part Time Headcount	Number of Headcount	Number of Bogg Waiver	Net Headcount	% of Waivers
Skyline						
Summer 00	7	6,238	6,245	852	5,393	0.1364
Fall 00	1,504	7,600	9,104	1,220	7,884	0.1340
Spring 01	1,510	7,724	9,234	1,220	8,014	0.1321
Canada						
Summer 00	1	2,974	2,975	329	2,646	0.1106
Fall 00	839	4,857	5,696	568	5,128	0.0997
Spring 01	759	5,317	6,076	568	5,508	0.0935
CSM						
Summer 00	8	5,727	5,735	657	5,078	0.1146
Fall 00	2,276	9,737	12,013	1,420	10,593	0.1182
Spring 01	1,957	9,747	11,704	1,420	10,284	0.1213

**Health Fee Elimination Worksheet
Base Year Vs Current Year**

<u>Total Expenditures</u>	<u>CSM</u>	<u>SKYLINE</u>	<u>CANADA</u>	<u>Campus Total</u>
Base Yr: 86-87	254,875	178,473	133,768	567,116
Current Yr: 00-01	353,992	189,214	207,897	751,104
Diff. Base Vs Current Yr.	99,117	10,741	74,129	183,988
Indirect Cost Rate	30%			

Expenditures by Account Type

<u>Fund 1 (1%) Expenditures</u>	<u>CSM</u>	<u>SKYLINE</u>	<u>CANADA</u>	<u>Campus Total Expenses</u>
Salary & Benefit	120,455.47	17,798.00	109,222.72	247,476.19
Supplies & Materials	4,433.82		1,367.91	5,801.73
Other Oper. Expenses	26,534.64		1,381.01	27,915.65
Capital Outlay			4,253.23	4,253.23
Other outgo Expenses				-
Total Expenses	151,423.93	17,798.00	116,224.87	285,446.80
<u>Fund 3 (39030)</u>				
Salary & Benefit	191,040.37	123,251.72	80,240.99	394,533.08
Supplies & Materials	8,814.72	22,718.45		31,533.17
Other Oper. Expenses	2,497.41	18,783.50	11,431.62	32,712.53
Capital Outlay	215.99	6,662.16		6,878.15
Other outgo Expenses				-
Total Expenses	202,568.49	171,415.83	91,672.61	465,656.93
Total Fund 1 & 3	353,992.42	189,213.83	207,897.48	751,103.73

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 HEALTH FEE ELIMINATION				For State Controller Use Only		
				(19) Program Number 00029		
				(20) Date File _____/_____/_____		
				(21) LRS Input _____/_____/_____		
(01) Claimant Identification Number			S41100		Reimbursement Claim Data	
(02) Mailing Address					(22) HFE-1.0,(04)(b) 357,148	
Claimant Name			San Mateo Co. Comm Col. Dist			
County of Location			San Mateo County		(24)	
Street Address or P.O.Box			3401 CSM Drive		(25)	
City San Mateo State CA			Zip Code 94402		(26)	
Type of Claim	Estimated Claim		Reimbursement Claim			
	(3) Estimated	<input checked="" type="checkbox"/>	(9) Reimbursement	<input checked="" type="checkbox"/>	(27)	
	(4) Combined	<input type="checkbox"/>	(10) Combined	<input type="checkbox"/>	(28)	
	(5) Amended	<input type="checkbox"/>	(11) Amended	<input type="checkbox"/>	(29)	
(30)						
Fiscal Year of Cost	(6)	2000 / 2001	(12)	1999 / 2000	(31)	
Total Claimed Amount	(7)	386,258	(13)	357,148	(32)	
Less: 10% Late Penalty, not to exceed \$1,000			(14)		(33)	
Less: Estimated Claim Payment Received			(15)	311,496	(34)	
Net Claimed Amount			(16)		(35)	
Due from State	(8)	386,258	(17)	45,652	(36)	
Due to State			(18)		(37)	
(38) CERTIFICATION OF CLAIM						
In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, Inclusive.						
I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987.						
The amounts for Estimated Claim and / or Reimbursement Claim are hereby claimed from the State for payment of estimated and / or actual costs for the mandated program of Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987, set forth on the attached statements.						
Signature of Authorized Representative				Date		
				1/10/01		
Ron Galatolo				Associate Chancellor		
Type or Print Name				Title		
(39) Name of Contact Person for Claim Raymond Chow				Telephone Number 650-358-6742 EXT.		
				chow@smccd.net		

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 1999 / 2000
(03) List all the Colleges of the community college district identified in form HFE-1.1, line (03)		
(a) Name of College		(b) Claimed Amount
1. College of San Mateo		187,175
2. Canada College		127,999
3. Skyline College		41,974
(04) Total Amount Claimed	[Line (3.1b)+line (3.2b) +line (3.3b) +...line(3.21b)]	357,148

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Fiscal Year 2000 / 2001
(03) List all the Colleges of the community college district identified in form HFE-1.1, line (03)		
(a) Name of College		(b) Claimed Amount
1. College of San Mateo		200,796
2. Canada College		135,959
3. Skyline College		49,504
(04) Total Amount Claimed	[Line (3.1b)+line (3.2b) +line (3.3b) +...line(3.21b)]	386,258

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY			Form HFE-1.1				
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 1999 / 2000					
(03) Name of College CANADA COLLEGE							
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP, do not complete the form . No reimbursement is allowed <div style="display: flex; justify-content: space-around; text-align: center;"> LESS <input type="checkbox"/> SAME <input checked="" type="checkbox"/> MORE <input type="checkbox"/> </div>							
	Direct Cost	Indirect Cost	Total				
(05) Cost of health services for the fiscal year of claim	204,104	61,231	265,335				
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87							
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	204,104	61,231	265,335				
(08) Complete Columns (a) through (g) to provide detail data for health fees							
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	687	4,539	11	7,557	11	49,929	57,486
2. Per spring semester	685	4,700	11	7,535	11	51,700	59,235
3. Per summer session	4	2,941	7	28	7	20,587	20,615
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +(8.6g)]						137,336
(10) Sub-total	[Line (07) - line (09)]						127,999
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable							0
(13) Total Amount Claimed	[Line (10) - {(line (11) +line (12))}]						127,999

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY			Form HFE-1.1				
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement Estimated	<input checked="" type="checkbox"/>	Fiscal Year 1999 / 2000				
(03) Name of College COLLEGE OF SAN MATEO							
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP, do not complete the form . No reimbursement is allowed							
LESS <input type="checkbox"/>	SAME <input checked="" type="checkbox"/>	MORE <input type="checkbox"/>					
	Direct Cost	Indirect Cost	Total				
(05) Cost of health services for the fiscal year of claim	349,219	104,766	453,984				
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87							
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	349,219	104,766	453,984				
(08) Complete Columns (a) through (g) to provide detail data for health fees							
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	2,047	8,290	11	22,517	11	91,190	113,707
2. Per spring semester	1,873	8,628	11	20,603	11	94,909	115,512
3. Per summer session	30	5,340	7	210	7	37,380	37,590
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +(8.6g)]						266,809
(10) Sub-total	[Line (07) - line (09)]						187,175
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable							0
(13) Total Amount Claimed	[Line (10) - {line (11) +line (12)}]						187,175

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY			Form HFE-1.1				
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 1999 / 2000					
(03) Name of College SKYLINE COLLEGE							
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP , do not complete the form . No reimbursement is allowed							
LESS <input type="checkbox"/>	SAME <input checked="" type="checkbox"/>	MORE <input type="checkbox"/>					
	Direct Cost	Indirect Cost	Total				
(05) Cost of health services for the fiscal year of claim	193,063	57,919	250,982				
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87							
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	193,063	57,919	250,982				
(08) Complete Columns (a) through (g) to provide detail data for health fees							
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	1,338	6,399	11	14,718	11	70,389	85,107
2. Per spring semester	1,280	6,891	11	14,080	11	75,801	89,881
3. Per summer session	4	4,856	7	28	7	33,992	34,020
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +(8.6g)]						209,008
(10) Sub-total	[Line (07) - line (09)]						41,974
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable							0
(13) Total Amount Claimed	[Line (10) - {line (11) +line (12)}]						41,974

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY							Form HFE-1.1		
(01) Claimant San Mateo County Community College District			(02) Type of Claim Reimbursement Estimated		<table border="1" style="margin-left: auto; margin-right: auto;"> <tr><td style="width: 50px; height: 15px;"></td></tr> <tr><td style="text-align: center;">X</td></tr> </table>			X	Fiscal Year 2000 / 2001
X									
(03) Name of College CANADA COLLEGE									
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP , do not complete the form . No reimbursement is allowed									
LESS <input type="checkbox"/>		SAME <input checked="" type="checkbox"/>		MORE <input type="checkbox"/>					
					Direct Cost	Indirect Cost	Total		
(05) Cost of health services for the fiscal year of claim					210,227	63,068	273,295		
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87									
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]					210,227	63,068	273,295		
(08) Complete Columns (a) through (g) to provide detail data for health fees									
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)		
1. Per fall semester	687	4,539	11	7,554	11	49,932	57,486		
2. Per spring semester	685	4,700	11	7,539	11	51,696	59,235		
3. Per summer session	4	2,941	7	31	7	20,584	20,615		
4. Per first quarter									
5. Per second quarter									
6. Per third quarter									
(09) Total health fee that could have been collected [Line (8.1g) + (8.2g) +(8.6g)]							137,336		
(10) Sub-total [Line (07) - line (09)]							135,959		
Cost Reduction									
(11) Less: Offsetting Savings, if applicable							0		
(12) Less: Other Reimbursements, if applicable							0		
(13) Total Amount Claimed [Line (10) - {(line (11) +line (12))}]							135,959		

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY			Form HFE-1.1				
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement Estimated	<input type="checkbox"/> <input checked="" type="checkbox"/>	Fiscal Year 2000 / 2001				
(03) Name of College COLLEGE OF SAN MATEO							
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP , do not complete the form . No reimbursement is allowed							
LESS <input type="checkbox"/>	SAME <input checked="" type="checkbox"/>	MORE <input type="checkbox"/>					
	Direct Cost	Indirect Cost	Total				
(05) Cost of health services for the fiscal year of claim	359,695	107,909	467,604				
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87							
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	359,695	107,909	467,604				
(08) Complete Columns (a) through (g) to provide detail data for health fees							
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	2,047	8,290	11	22,512	11	91,195	113,707
2. Per spring semester	1,873	8,628	11	20,598	11	94,913	115,511
3. Per summer session	30	5,340	7	212	7	37,378	37,590
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +(8.6g)]						266,808
(10) Sub-total	[Line (07) - line (09)]						200,796
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable							0
(13) Total Amount Claimed	[Line (10) - {(line (11) +line (12))}]						200,796

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY			Form HFE-1.1				
(01) Claimant San Mateo County Community College District	(02) Type of Claim Reimbursement Estimated	<input type="checkbox"/> <input checked="" type="checkbox"/>	Fiscal Year 2000 / 2001				
(03) Name of College SKYLINE COLLEGE							
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1996/87 fiscal year. If the "Less" box is checked . STOP, do not complete the form . No reimbursement is allowed							
LESS <input type="checkbox"/>	SAME <input checked="" type="checkbox"/>	MORE <input type="checkbox"/>					
	Direct Cost	Indirect Cost	Total				
(05) Cost of health services for the fiscal year of claim	198,855	59,657	258,512				
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87							
(07) Cost of Providig current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	198,855	59,657	258,512				
(08) Complete Columns (a) through (g) to provide detail data for health fees							
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	1,338	6,399	11	14,714	11	70,393	85,107
2. Per spring semester	1,280	6,891	11	14,084	11	75,797	89,881
3. Per summer session	4	4,856	7	30	7	33,990	34,020
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +(8.6g)]						209,008
(10) Sub-total	[Line (07) - line (09)]						49,504
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							0
(12) Less: Other Reimbursements, if applicable							0
(13) Total Amount Claimed	[Line (10) - {(line (11) +line (12))}]						49,504

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		Form HFE- 2	
(01) Claimant: San Mateo Co. Comm Col. District		(02) Fiscal Year Costs were Incurred:	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1985/86	(b) Fy of Claim
Accident Reports		X	X
Appointments			
College Physician, surgeon			
Dermatology, family practice			
Internal Medicine			
Outside Physician			
Dental Services			
Outside Labs, (X-ray, etc.)			
Psychologist, full services			
Cancel / Change Appointments		X	X
Registered Nurse		X	X
Check Appointments		X	X
Assessment, Intervention and Counseling			
Birth Control		X	X
Lab Reports			
Nutrition		X	X
Test Results, Office			
Venereal Disease			
Communicable Disease		X	X
Upper Respiratory Infection		X	X
Eyes, Nose and Throat		X	X
Eye / Vision		X	X
Dermatology / Allergy		X	X
Gynecology / Pregnancy Service		X	X
Neuralgic			
Orthopedic		X	X
Genito / Urinary		X	X
Dental		X	X
Gastro - Intestinal		X	X
Stress Counseling		X	X
Crisis Intervention		X	X
Child Abuse Reporting and Counseling		X	X
Substance Abuse Identification and Counseling			
Acquired Immune Deficiency Syndrome		X	X
Eating Disorders			
Weight Control		X	X
Personal Hygiene		X	X
Burnout		X	X
Other Medical Problems, List		X	X
Examinations, minor illnesses			
Recheck Minor Injury		X	X
Health Talks or Fairs, Information			
Sexually Transmitted Disease		X	X
Drugs		X	X
Acquired Immune Deficiency Syndrome		X	X

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		Form HFE- 2	
(01) Claimant: San Mateo Co. Comm Col. District		(02) Fiscal Year Costs were Incurred:	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a)	(b)
		FY 1985/86	Fy of Claim
	Child Abuse		
	Birth Control / Family Planning		
	Stop Smoking		
	Library, Videos and Cassettes	X	X
First Aid, Major Emergencies		X	X
First Aid, Minor Emergencies		X	X
First Aid Kits, Filled		X	X
Immunizations			
	Diphtheria / Tetanus		
	Measles / Rubella (Last time was 1987)	X	X
	Influenza		
	Information	X	X
Insurance			
	On-Campus Accident	X	X
	Voluntary	X	X
	Insurance Inquiry / Claim Administration	X	X
Laboratory Tests Done			
	Inquiry / Interpretation		
	Pap Smears		
Physical Examinations			
	Employees		
	Students		
	Athletes		
Medications			
	Antacids	X	X
	Antidiarrheal	X	X
	Aspirin, Tylenol, Etc	X	X
	Skin Rash Preparations	X	X
	Eye Drops		
	Ear Drops		
	Toothache, oil cloves	X	X
	Stingkill	X	X
	Midol, Menstrual Cramps	X	X
	Other, list		
Parking Cards / Elevator Keys			
	Tokens		
	Return Card / Key		
	Parking Inquiry	X	X
	Elevator Passes		
	Temporary Handicapped Parking Permits		

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		Form HFE- 2	
(01) Claimant: San Mateo Co. Comm Col. District		(02) Fiscal Year Costs were Incurred:	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1985/86	(b) Fy of Claim
Referrals to Outside Agencies	Private Medical Doctor	X	X
	Health Department	X	X
	Clinic	X	X
	Dental	X	X
	Counseling Centers	X	X
	Crisis Centers	X	X
	Transitional Living Facilities, battered / homeless women	X	X
	Family Planning Facilities		
	Other Health Agencies		
Tests	Blood Pressure	X	X
	Hearing	X	X
	Tuberculosis		
	Reading Information	X	X
		X	X
		X	X
	Vision		
	Glucometer		
	Urinalysis		
	Hemoglobin		
	EKG		
	Strep A testing	X	X
	PG Testing		
Monospot			
Hemacult			
Others, list			
Miscellaneous	Absence Excuses / PE Waiver	X	X
	Allergy Injections	X	X
	Band-aids	X	X
	Booklets / Pamphlets	X	X
	Dressing Change	X	X
	Rest		
	Suture Removal	X	X
	Temperature	X	X
	Weight	X	X
	Information	X	X
	Report / Form	X	X
	Wart Removal		
	Others, list		
	Committees	Safety	X
Environmental			
Disaster Planning		X	X

Health Fee Elimination Worksheet
Reimbursement Claim for 1999 / 2000

	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part -time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
Skyline							
Summer 99	4	4,856	7	28	7	33,992	34,020
Fall 99	1,338	6,399	11	14,718	11	70,389	85,107
Spring 00	1,280	6,891	11	14,080	11	75,801	89,881
Canada							
Summer 99	4	2,941	7	28	7	20,587	20,615
Fall 99	687	4,539	11	7,557	11	49,929	57,486
Spring 00	685	4,700	11	7,535	11	51,700	59,235
CSM							
Summer 99	30	5,340	7	210	7	37,380	37,590
Fall 99	2,047	8,290	11	22,517	11	91,190	113,707
Spring 00	1,873	8,628	11	20,603	11	94,909	115,512

Net (Total number F/T - Health Fee Waivers)

	Full Time Headcount	Part Time Headcount	Number of Headcount	Number of Bogg Waiver	Net Headcount	% of Waivers
Skyline						
Summer 99	5	5,713	5,718	858	4,860	0.1501
Fall 99	1,564	7,482	9,046	1,309	7,737	0.1447
Spring 00	1,488	8,008	9,496	1,325	8,171	0.1395
Canada						
Summer 99	5	3,272	3,277	332	2,945	0.1013
Fall 99	766	5,063	5,829	603	5,226	0.1034
Spring 00	768	5,266	6,034	649	5,385	0.1076
CSM						
Summer 99	34	5,993	6,027	657	5,370	0.1090
Fall 99	2,340	9,479	11,819	1,482	10,337	0.1254
Spring 00	2,125	9,792	11,917	1,416	10,501	0.1188

Health Fee Elimination Worksheet
Estimated Claim for 2000 / 2001

	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student	(d) Full-time Student Health Fees (a) X (c)	(e) Unit Cost for Part-time Student	(f) Part-time Student Health Fees (b) X (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
Skyline							
Summer 00	4	4,856	7	30	7	33,990	34,020
Fall 00	1,338	6,399	11	14,714	11	70,393	85,107
Spring 01	1,280	6,891	11	14,084	11	75,797	89,881
Canada							
Summer 00	4	2,941	7	31	7	20,584	20,615
Fall 00	687	4,539	11	7,554	11	49,932	57,486
Spring 01	685	4,700	11	7,539	11	51,696	59,235
CSM							
Summer 00	30	5,340	7	212	7	37,378	37,590
Fall 00	2,047	8,290	11	22,512	11	91,195	113,707
Spring 01	1,873	8,628	11	20,598	11	94,913	115,511

Net (Total number F/T - Health Fee Waivers)

	Full Time Headcount	Part Time Headcount	Number of Headcount	Number of Bogg Waiver	Net Headcount	% of Waivers
Skyline						
Summer 00	5	5,713	5,718	852	4,866	0.1490
Fall 00	1,564	7,482	9,046	1,220	7,826	0.1349
Spring 01	1,488	8,008	9,496	1,220	8,276	0.1285
Canada						
Summer 00	5	3,272	3,277	329	2,948	0.1004
Fall 00	766	5,063	5,829	568	5,261	0.0974
Spring 01	768	5,266	6,034	568	5,466	0.0941
CSM						
Summer 00	34	5,993	6,027	657	5,370	0.1090
Fall 00	2,340	9,479	11,819	1,420	10,399	0.1201
Spring 01	2,125	9,792	11,917	1,420	10,497	0.1192

Health Fee Elimination Worksheet
Base Year Vs Current Year

<u>Total Expenditures</u>	<u>CSM</u>	<u>SKYLINE</u>	<u>CANADA</u>	<u>Campus Total</u>
Base Yr: 86-87	254,875	178,473	133,768	567,116
Current Yr: 99-00	349,219	193,063	204,104	746,386
Diff. Base Vs Current Yr.	94,344	14,590	70,336	179,270
Indirect Cost Rate	30%			

Expenditures by Account Type

<u>Fund 1 (1%) Expenditures</u>	<u>CSM</u>	<u>SKYLINE</u>	<u>CANADA</u>	<u>Campus Total Expenses</u>
Salary & Benefit	89,854.97	14,130.68	95,536.85	199,522.50
Supplies & Materials	5,297.43	3,929.65	840.76	10,067.84
Other Oper. Expenses	29,435.27		770.00	30,205.27
Capital Outlay	1,067.35	8,724.19	408.10	10,199.64
Other outgo Expenses				-
Total Expenses	125,655.02	26,784.52	97,555.71	249,995.25
<u>Fund 3 (39030)</u>				
Salary & Benefit	218,919.97	134,975.18	91,576.54	445,471.69
Supplies & Materials	4,143.87	8,007.00	2,057.26	14,208.13
Other Oper. Expenses		20,504.78	12,914.04	33,418.82
Capital Outlay	499.98	2,791.83		3,291.81
Other outgo Expenses				-
Total Expenses	223,563.82	166,278.79	106,547.84	496,390.45
Total Fund 1 & 3	349,218.84	193,063.31	204,103.55	



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