

# SixTen and Associates

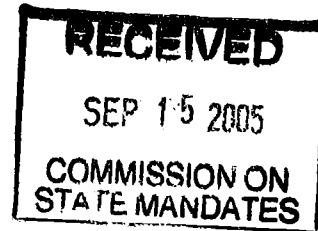
## Mandate Reimbursement Services

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KEITH B. PETERSEN, MPA, JD, President  
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September 13, 2005



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

RE: Health Fee Elimination  
Fiscal Years: 2001-02 through 2002-03  
Incorrect Reduction Claim

Dear Ms. Higashi:

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

Robert Temple  
Vice Chancellor Fiscal Services  
San Bernardino Community College District  
114 S. Del Rosa Drive  
San Bernardino, Ca 92408

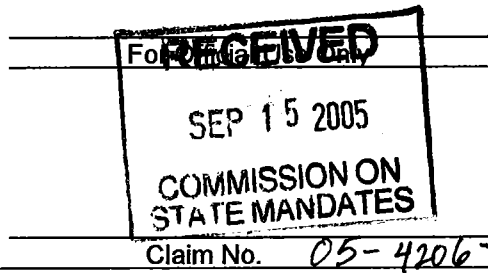
Thank-you.

Sincerely,

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

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)



**INCORRECT REDUCTION CLAIM FORM**

Local Agency or School District Submitting Claim

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT**

Contact Person

Telephone Number

Keith B. Petersen, President  
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Address

Robert Temple, Vice Chancellor Fiscal Services  
San Bernardino Community College District  
114 S. Del Rosa Drive  
San Bernardino, CA 92408

Representative Organization to be Notified

Telephone Number

Robert Miyashiro, Consultant, Education Mandated Cost Network  
c/o School Services of California  
1121 L Street, Suite 1060  
Sacramento, CA 95814

Voice: 916-446-7517  
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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> |
|--------------------|--|
| 2001-2002          | \$299,174                                |
| 2002-2003          | \$311,149                                |
| Total Amount       | \$610,323                                |

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

Name and Title of Authorized Representative

Telephone No.

Robert Temple, Vice Chancellor Fiscal Services

Voice: 909-382-4021  
Fax: 909-382-0116  
E-Mail: btemple@sbccd.cc.ca.us

Signature of Authorized Representative

Date

X

August 31, 2005

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 BEFORE THE  
9 COMMISSION ON STATE MANDATES  
10 STATE OF CALIFORNIA

11 INCORRECT REDUCTION CLAIM OF: )  
12 ) No. CSM \_\_\_\_\_  
13 )  
14 ) Chapter 1, Statutes of 1984, 2nd E.S.  
15 ) Chapter 1118, Statutes of 1987  
16 SAN BERNARDINO )  
17 Community College District, ) Education Code Section 76355  
18 )  
19 ) Health Fee Elimination  
20 Claimant. )  
21 ) Annual Reimbursement Claims:  
22 )  
23 ) Fiscal Year 2001-02  
24 ) Fiscal Year 2002-03  
25 )  
26 \_\_\_\_\_ ) INCORRECT REDUCTION CLAIM FILING

27 PART I. AUTHORITY FOR THE CLAIM

28 The Commission on State Mandates has the authority pursuant to Government  
29 Code Section 17551(d) to "... to hear and decide upon a claim by a local agency or  
30 school district, filed on or after January 1, 1985, that the Controller has incorrectly  
31 reduced payments to the local agency or school district pursuant to paragraph (2) of  
32 subdivision (d) of Section 17561." San Bernardino Community College District  
33 (hereafter "district" or "claimant") is a school district as defined in Government Code

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

3 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b),  
4 requires incorrect reduction claims to be filed no later than three years following the  
5 date of the Controller's remittance advice notifying the claimant of a reduction. A  
6 Controller's audit report dated November 10, 2004 has been issued, but no remittance  
7 advices have been issued. The audit report constitutes a demand for repayment and  
8 adjudication of the claim. On May 12, 2005, the Controller issued a "results of review  
9 letters" for FY 2001-02, and on May 14, 2005 for FY 2002-3 reporting the audit results  
10 and amounts due claimant, subject to payment when appropriations are available, and  
11 these letters constitute a payment action.

12 There is no alternative dispute resolution process available from the Controller's  
13 office. In response to an audit issued March 10, 2004, Foothill-De Anza Community  
14 College attempted to utilize the informal audit review process established by the  
15 Controller to resolve factual disputes. Foothill-De Anza was notified by the Controller's  
16 legal counsel by letter of July 15, 2004 (attached as Exhibit "A"), that the Controller's  
17 informal audit review process was not available for mandate audits and that the proper

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

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

Incorrect Reduction Claim of San Bernardino Community College District  
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1 forum was the Commission on State Mandates.

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

3 The Controller conducted a field audit of District's annual reimbursement claims  
4 for the District's actual costs of complying with the legislatively mandated Health Fee  
5 Elimination Program (Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session and  
6 Chapter 1118, Statutes of 1987) for the period of July 1, 2001 through June 30, 2003.  
7 As a result of the audit, the Controller determined that \$610,323 of the claimed costs  
8 were unallowable:

| 9  | Fiscal      | Amount           | Audit             | SCO             | Amount Due                    |
|----|-------------|------------------|-------------------|-----------------|-------------------------------|
| 10 | <u>Year</u> | <u>Claimed</u>   | <u>Adjustment</u> | <u>Payments</u> | <u>&lt;State&gt; District</u> |
| 11 | 2001-02     | \$509,850        | \$299,174         | \$92,835        | \$117,841                     |
| 12 | 2002-03     | <u>\$620,719</u> | <u>\$311,149</u>  | <u>\$ 0</u>     | <u>\$309,570</u>              |
| 13 | Totals      | \$1,130,569      | \$610,323         | \$92,835        | \$427,411                     |

14 Since the District has been paid \$92,835 for these claims, the audit report concludes  
15 that a remaining amount of \$427, 411 should be paid to the District "contingent on  
16 available appropriations."

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

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



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

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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, 2<sup>nd</sup> 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, 2<sup>nd</sup> 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

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district.

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

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



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1 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  
19 described by the State Controller in his claiming  
20 instructions.

21 VII. **SUPPORTING DATA**

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

25 VIII. **OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS**

26 Any offsetting savings the claimant experiences as a direct result  
27 of this statute must be deducted from the costs claimed. In

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

10 ...”

11 4. Claiming Instructions

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

20 PART V. STATE CONTROLLER CLAIM ADJUDICATION

21 The Controller conducted an audit of District’s annual reimbursement claims for  
22 fiscal years 2001-02 and 2002-03. The audit concluded that 46% of the District’s  
23 costs, as claimed, were allowable. A copy of the November 10, 2004-audit report is  
24 attached as Exhibit “D.”

1                   VI. CLAIMANT'S RESPONSE TO THE STATE CONTROLLER

2                   By letter dated September 30, 2004, the Controller transmitted a copy of its draft  
3                   audit report. By letter dated October 13, 2004, the District objected to the proposed  
4                   adjustments set forth in the draft audit report. A copy of District's letter of October 13,  
5                   2004, is attached as Exhibit "E." The Controller then issued its final audit report without  
6                   change to the adjustments as stated in the draft audit report.

7                                   PART VII. STATEMENT OF THE ISSUES

8                   **Finding 1: Overstated Health Services**

9                   The Controller asserts "overstated health services costs" of \$103,128 for both  
10                  fiscal years. The audit report states that the "costs are unallowable because the  
11                  services were not provided in FY 1986-87." The Controller also asserts that the  
12                  District could not substantiate health services activities from FY 1986-87, and the costs  
13                  were disallowed because "(f)or auditing purposes, all costs claimed must be traceable  
14                  to source documents and/or worksheets that show evidence of the validity of such  
15                  costs."

16                  Disallowance Calculation

17                  The audit report does not explain how the adjustments were calculated. From  
18                  one of the Controller's audit workpapers, it appears that the Controller generated the  
19                  disallowance by first assigning some type of numeric unit of service provided for each  
20                  health service activity listed in the audit year health services inventories. For each

**Incorrect Reduction Claim of San Bernardino Community College District  
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1 health service activity, a percentage of the total services was assigned based on the  
2 number of units of service for that particular service divided by the total number of  
3 services for the audit year. Note that this method assumes that the cost of each type of  
4 service is the same, that is, for example, the cost of a cardiogram is the same as the  
5 cost of an eye exam.

6 Second, the health services inventory for each of the audit years was compared  
7 to the health services inventory for *FY 1997-98*. Those activities listed for the health  
8 services inventory for the audit years which were not also listed for *FY 1997-98* were  
9 assumed to be new "services not offered in 86/87." Thus, the Controller established *FY*  
10 *1997-98* as an alternative base year, contrary to the Education Code and the  
11 parameters and guidelines.

12 Third, the percentage amounts for each of the "new" activities in the audit years  
13 (flu shots, Hepatitis B shots, outside lab services, and pap smears) were added to  
14 determine a total percentage for each year of unallowable new services. In a similar  
15 manner, the Controller identified "unallowable TB services to staff" from this  
16 comparison. The percentages for the unallowable "new" services and unallowable  
17 "staff" services were added together, generating a total percentage of unallowable  
18 services for the entire district, which aggregated to 12.51% for *FY 2001-02* and 13.78%  
19 for *FY 2002-03*. These percentages were applied to the total health services costs and  
20 yielded disallowances of \$37,318 and \$43,157 for *FY 2001-02* and *FY 2002-03*  
21 respectively.

1 Statutory and Regulatory Requirements

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

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

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

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

10 Alternative Base Year

11 There is no choice of the base year for the comparison of services provided.  
12 The statutory base year is fiscal year 1986-87 pursuant to Education Code Section  
13 76355 and the parameters and guidelines. The Controller utilized the health services  
14 inventory for the claim filed for fiscal year 1997-98. Thus, the Controller created an  
15 alternate base-year, contrary to the Education Code and the parameters and guidelines  
16 which designate 1986-87 as the base year. It appears the presumption was that since  
17 fiscal year 1997-98 is closer to 1986-87, it is more "accurate" in terms of services  
18 provided. There is no basis in fact or law for the assumption that any particular fiscal  
19 year claim health services inventory is more accurate than another. The claimant is  
20 responsible for supporting the accuracy of data in the fiscal year audited, not a prior  
21 year past audit. The Controller had ample opportunity to audit the 1986-87 base year,  
22 as well as the fiscal year 1997-98 claim chosen by the Controller to use an "alternate"  
23 base-year. These years are now beyond the statute of limitations for an audit. While it

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1 is the Controller's expectation that the claimant will bear the burden of documentation  
2 of the costs and activities of almost twenty-years past, the burden is actually on the  
3 Controller to timely audit those prior period claims.

4 Services Provided vs. Services Rendered

5 The Controller audit findings do not demonstrate if the enumerated services  
6 allegedly "not provided" in FY 1986-87 were actually available to students. The  
7 Controller has no findings for FY 1986-87, or for the alternative base-year of FY 1997-  
8 98 they have chosen. The Controller also misstates the law; there are no specific  
9 student health services required for each college district. The parameters and  
10 guidelines state that "[o]nly services provided in 1986-87 fiscal year may be claimed."  
11 Thus, the requirement is to continue the level of services provided in FY 1986-87, but  
12 there is no statewide standard list of types of mandatory services to be provided. In  
13 addition, the maintenance of effort mandate requires comparison of the types of  
14 services and not the cost of services.

15 The Controller is endeavoring to compare the student health services *rendered*  
16 during the fiscal years claimed (audit years) to those services *rendered* during 1986-87  
17 fiscal year (the base year). The comparison is intended to determine whether the same  
18 or greater level of services are *rendered* in the audit years which may result in some  
19 audit year costs being disallowed for being in excess of the mandate. The Controller  
20 is requiring claimants to prove that services rendered in the audit years were also  
21 rendered in the base year. In order to make this determination, the Controller is

Incorrect Reduction Claim of San Bernardino Community College District  
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1 reviewing base year services claimed which are clearly beyond the statute of limitations  
2 for audit or record retention.

3 The statutory requirement is that at least the same level of services be *provided*.  
4 There is no basis in law or fact which requires the entire variety of health care services  
5 *available* each year to actually have been utilized, which is to say *rendered*, each year  
6 in order to prove that the same services are *provided*. The District is certifying that the  
7 same level of services continues to be available, not that each and every service was  
8 rendered each year. In other words, for example, hearing tests may be available every  
9 year, but there may be a year in which no hearing tests were required by students.

10 A reasonable person can take notice that incidences of diseases and courses of  
11 treatment change over a period of fifteen years. This dynamic perhaps was not  
12 anticipated when the parameters and guidelines were adopted about twenty years ago,  
13 but the drafting weaknesses cannot be charged to the claimants, it is a Commission-  
14 adopted document.

15 District Level Test of Services

16 The Controller states that its review of the student health services provided  
17 indicated that *San Bernardino Valley College* "provided" student health services  
18 "exceeding" those services provided by the *district* during the base year. This is the  
19 wrong standard of review. The comparison of the levels of services available (not  
20 rendered) is a *district* level test, not a *college* level test. The Controller's Form HFE 2.1  
21 is consistent with the parameters and guidelines which establish the inventory of

Incorrect Reduction Claim of San Bernardino Community College District  
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1 student health services as a district-level test, not a particular college within the district.

2 Percentage of Services Rendered

3 The Controller's calculation of the cost of services "not provided" in the base  
4 year utilizes extrapolation of facts not reasonably related to the actual cost of those  
5 services. Assigning a percentage to the number of services provided does not result  
6 in a determination of actual costs, which was the stated scope of the audit. The  
7 parameters and guidelines do not allow the claimant to use this method for reporting  
8 actual mandate costs. The parameters and guidelines do not allow the Controller to  
9 use this technique for the determination of program compliance. Claimants were never  
10 on notice that the Controller would be utilizing this technique. The parameters and  
11 guidelines require maintenance of effort rather than cost accounting for the services  
12 provided. There is no evidence that the cost of the services disallowed by the  
13 Controller represent the percentage of activities disallowed. There is no basis to  
14 presume that the services disallowed are uniform in cost to the services allowed. The  
15 Controller's action lacks factual foundation as well as a legal basis. This is a standard  
16 of general application being enforced by the Controller without benefit of the  
17 rulemaking procedures required by the Administrative Procedure Act.

18 "New" Services

19 The Controller asserts that the flu shots, Hepatitis B shots, outside lab services,  
20 and pap smears provided in the audit years are "new" services because these services  
21 were not rendered in the base year. Notwithstanding the previously discussed factual



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1 deficiencies regarding Controller's the lack of findings on FY 1986-87 and the  
2 Controller's insistence on auditing services rendered as opposed to services available,  
3 the characterization of these services as new services is also incorrect. For example,  
4 the District's Form HFE 2.1 submitted for each audited fiscal year accurately reflect  
5 that *immunization services* were available in FY1986-87. Hepatitis B vaccinations and  
6 flu shots are just a part of the whole scope of *services* which may comprise  
7 immunization services.

8 The Controller, as the audit agency proposing the adjustment, has the burden of  
9 proving the factual and legal basis for its adjustments. The Controller provides no legal  
10 basis to conclude that the absence or inclusion of one specific type of service  
11 constitutes a different level of *service* from year to year.

12 Source Documentation

13 This finding is also based, partially, upon the report's assertion that all costs  
14 claimed must be traceable to source documentation that shows evidence of the validity  
15 of such costs, that is, there was insufficient source documentation. The Controller's  
16 expectation is that the claimant will provide a log of services provided to students. The  
17 Education Code and parameters and guidelines do not require the claimant to provide  
18 records of the services rendered as a condition of reimbursement, only to certify to the  
19 services available. Thus, the Controller is penalizing the claimant for not having  
20 documentation which it is not required to maintain.

21 As a factual matter, if the documentation used by the Controller was sufficient for

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1 the Controller to calculate the dollar amount of alleged new services, it is contrary for  
2 the Controller to assert that the adjustment is due to insufficient documentation. It  
3 would therefore appear that this finding is based upon the wrong standard for review.  
4 The Controller, as the audit agency imposing the adjustment, has the burden of proving  
5 the factual and legal basis for its adjustments. Instead, the Controller incorrectly  
6 audited the services rendered rather than services available to the students; incorrectly  
7 used only the services provided at one college when the test is for the entire district;  
8 and, incorrectly applied their findings as a percentage reduction in cost without a  
9 factual basis to presume that the cost of services disallowed are uniform.

10 Unreasonable or Excessive

11 None of the adjustments were made because the costs claimed were excessive  
12 or unreasonable. The Controller does not assert that the claimed costs were excessive  
13 or unreasonable, which is the only mandated cost audit standard in statute  
14 (Government Code Section 17561(d) (2)). It would therefore appear that the entire  
15 findings are based upon the wrong standard for review. If the Controller wishes to  
16 enforce other audit standards for mandated cost reimbursement, the Controller should  
17 comply with the Administrative Procedure Act.

18 **Finding 2: Overstated Services and Supplies**

19 The Controller asserts unallowable services and supplies direct costs totaling  
20 \$75,670 for both fiscal years. This total amount consists of \$72,554 in "ineligible"

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1 athletic insurance costs and unsupported costs of \$3,116 for services and supplies for  
2 both fiscal years.

3 Health Insurance Premium

4 The District pays two types of student insurance premiums. The basic /  
5 catastrophic coverage for the general student population, and a separate premium  
6 amount for intercollegiate athletes. The Controller's adjustment improperly disallows a  
7 portion of the general population premium as somehow being related to intercollegiate  
8 athletics. The audit report does not describe how the disallowance was calculated.  
9 Regardless, the adjustment is inappropriate since student athletes are part of the  
10 student population for purpose of the general student population insurance premium.  
11 The insurance premiums for athletes pertains to coverage while participating in  
12 intercollegiate sports, not while they are attending class or on campus in their capacity  
13 a member of the general student population.

14 Services and Supplies

15 The Controller's audit report does not indicate the costs disallowed or the type of  
16 documentation required to support the costs. The Controller asserts unallowable  
17 expenses of \$3,116 for both years. The entire basis of the Controller's adjustments is  
18 the quantity and quality of District documentation. None of the adjustments were made  
19 because the costs claimed were excessive or unreasonable. The District has complied  
20 with the parameters and guidelines as it has provided source documents that show  
21 evidence of the validity of such costs and their relationship to the state-mandated

1 program. The Controller did not cite any statutory basis for its audit adjustments.  
2 Absent some statutory authorization, another source of authority must be stated by the  
3 Controller.

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

5 The Controller asserts that the district overstated its indirect cost rates and costs  
6 in the amount of \$281,494. This finding is based upon the Controller's statement that  
7 "(t)he district claimed indirect costs based on an indirect cost rate proposal (IRCP)  
8 prepared for each fiscal year by an outside consultant. However, the district did not  
9 obtain federal approval for its IRCPs. We calculated indirect cost rates using the  
10 methodology allowed by the SCO claiming instructions."

11 Federal Approval

12 Contrary to the Controller's ministerial preferences, there is no requirement in  
13 law that the claimant's indirect cost rate must be "federally" approved. Neither the  
14 Commission nor the Controller has ever specified the federal agencies which have the  
15 authority to approve indirect cost rates. Further, it should be noted that the Controller  
16 did not determine that the District's rate was excessive or unreasonable, just that it  
17 wasn't federally approved.

18 CCFS-311

19 In fact, both the District's method and the Controller's method utilized the same  
20 source document, the CCFS-311 annual financial and budget report required by the

1 state. The difference in the claimed and audited methods is in the determination of  
2 which of those cost elements are direct costs and which are indirect costs. Indeed,  
3 federally "approved" rates which the Controller will accept without further action, are  
4 "negotiated" rates calculated by the district and submitted for approval, indicating that  
5 the process is not an exact science, but a determination of the relevance and  
6 reasonableness of the cost allocation assumptions made for the method used.

7 Regulatory Requirements

8 No particular indirect cost rate calculation is required by law. The parameters  
9 and guidelines state that "Indirect costs *may be claimed* in the manner described by the  
10 Controller in his claiming instructions." The district claimed these indirect costs "in the  
11 manner" described by the Controller. The correct forms were used and the claimed  
12 amounts were entered at the correct locations. Further, "may" is not "shall"; the  
13 parameters and guidelines do not require that indirect costs be claimed in the manner  
14 described by the Controller. In the audit report, the Controller asserts that "the specific  
15 directions for the indirect cost rate calculation in the claiming instructions are an  
16 extension of *Parameters and Guidelines*." It is not clear what the legal significance of  
17 the concept of "extension" might be, regardless, the reference to the claiming  
18 instructions in the parameters and guidelines does not change "may" into a "shall."  
19 Since the Controller's claiming instructions were never adopted as law, or regulations  
20 pursuant to the Administrative Procedure Act, the claiming instructions are merely a  
21 statement of the ministerial interests of the Controller and not law.

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

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1 Unreasonable or Excessive

2 Government Code Section 17561(d)(2) requires the Controller to pay claims,  
3 provided that the Controller may audit the records of any school district to verify the  
4 actual amount of the mandated costs, and may reduce any claim that the Controller  
5 determines is excessive or unreasonable. The Controller is authorized to reduce a  
6 claim only if it determines the claim to be excessive or unreasonable. Here, the District  
7 has computed its ICRPs utilizing cost accounting principles from the Office of  
8 Management and Budget Circular A-21, and the Controller has disallowed it without a  
9 determination of whether the product of the District's calculation would, or would not, be  
10 excessive, unreasonable, or inconsistent with cost accounting principles.

11 Neither State law nor the parameters and guidelines made compliance with the  
12 Controller's claiming instructions a condition of reimbursement. The district has  
13 followed the parameters and guidelines. The burden of proof is on the Controller to  
14 prove that the product of District's calculation is unreasonable, not to recalculate the  
15 rate according to its unenforceable ministerial preferences. Therefore, Controller  
16 made no determination as to whether the method used by the District was reasonable,  
17 but, merely substituted its FAM-29C method for the method reported by the District.  
18 The substitution of the FAM-29C method is an arbitrary choice of the Controller, not a  
19 "finding" enforceable either by fact or law.

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

2 This finding is based on the Controller's recalculation of the student health  
3 services fees which may have been "collectible" which was then compared to the  
4 District's student health fee revenues actually received, resulting in a total adjustment  
5 of \$150,031 for the two fiscal years. The Controller alleges that claimants must  
6 compute the total student health fees collectible and reduce claimed costs by this  
7 amount even if those fees are not collected in full or part.

8 Education Code Section 76355

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

17 Parameters and Guidelines

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

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

6 In order for the district to “experience” these “offsetting savings” the district must  
7 actually have collected these fees. Student fees actually collected must be used to  
8 offset costs, but not student fees that could have been collected and were not. The use  
9 of the term “any offsetting savings” further illustrates the permissive nature of the fees.

10 Government Code Section 17514

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

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

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

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



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

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1 Government Code Section 17556

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

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

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

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

12 The Controller misrepresents the law. Government Code Section 17556 prohibits the  
13 Commission on State Mandates from finding costs subject to reimbursement, that is,  
14 approving a test claim activity for reimbursement, where there is statutory authority in  
15 the mandate program legislation to levy fees in an amount sufficient to offset the entire  
16 mandated costs. Here, the Commission has already approved the test claim and made  
17 a finding of a new program or higher level of service for which the claimants do not  
18 have the ability to levy a fee in an amount sufficient to offset the entire mandated costs.

19 Student Health Services Fee Amount

20 The Controller asserts that the district should have collected a student health  
21 service fee each semester from non-exempt students in the amount of \$9 or \$12,  
22 depending whether the student is enrolled full time or part time. Districts receive  
23 notice of these fee amounts from the Chancellor of the California Community Colleges.

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

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1 An example of one such notice is the letter dated March 5, 2001, attached as Exhibit  
2 "F." While Education Code Section 76355 provides for an increase in the student  
3 health service fee, it did not grant the Chancellor the authority to establish mandatory  
4 fee amounts or mandatory fee increases. No state agency was granted that authority  
5 by the Education Code, and no state agency has exercised its rulemaking authority to  
6 establish mandatory fees amounts. It should be noted that the Chancellor's letter  
7 properly states that increasing the amount of the fee is at the option of the district, and  
8 that the Chancellor is not asserting that authority. Therefore, the Controller cannot rely  
9 upon the Chancellor's notice as a basis to adjust the claim for "collectible" student  
10 health services fees.

11 Fees Collected vs. Fees Collectible

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

19 Because districts are not required to collect a fee from students for student  
20 health services, and if such a fee is collected, the amount is to be determined by the  
21 District and not the Controller, the Controller's adjustment is without legal basis. What

1 claimants are required by the parameters and guidelines to do is to reduce the amount  
2 of their claimed costs by the amount of student health services fee revenue actually  
3 received. Therefore, student health fees are merely collectible, they are not  
4 mandatory, and it is inappropriate to reduce claim amounts by revenues not received.

5 PART VIII. RELIEF REQUESTED

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

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

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

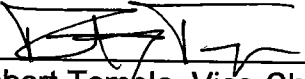
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1 report findings therefrom.

2 PART IX. CERTIFICATION

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

8 Executed on August 31, at San Bernardino, California, by

9   
10 Robert Temple, Vice-Chancellor, Fiscal Services  
11 San Bernardino Community College District  
12 114 South Del Rosa Drive  
13 San Bernardino, CA 94250-5874  
14 Voice: 909-382-4021  
15 Fax: 909-382-0116  
16 E-Mail: btemple@sbccd.cc.ca.us

17 APPOINTMENT OF REPRESENTATIVE

18 West Valley-Mission Community College District appoints Keith B. Petersen,  
19 SixTen and Associates, as its representative for this incorrect reduction claim.

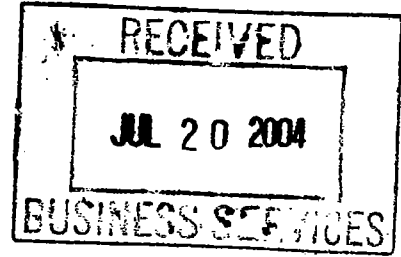
20   
21 Robert Temple, Vice-Chancellor, Fiscal Services  
22 San Bernardino Community College District

AUGUST 31, 2005  
Date

23 Attachments:

24 Exhibit "A" SCO Legal Counsel's Letter dated July 15, 2004  
25 Exhibit "B" Parameters and Guidelines as amended May 25, 1989  
26 Exhibit "C" Controller's Claiming Instructions September 1997  
27 Exhibit "D" SCO Audit Report dated November 10, 2004  
28 Exhibit "E" Claimant's Letter dated October 13, 2004  
29 Exhibit "F" Chancellor's Letter dated March 5, 2001

**Exhibit A**



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.

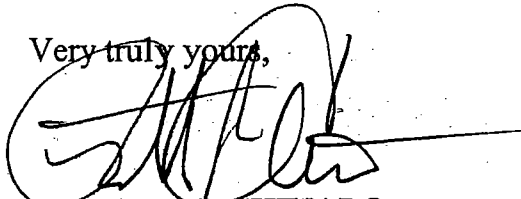
The Controller's informal audit review process was established to resolve factual disputes where no other forum for resolution, other than a judicial proceeding, is available.

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.

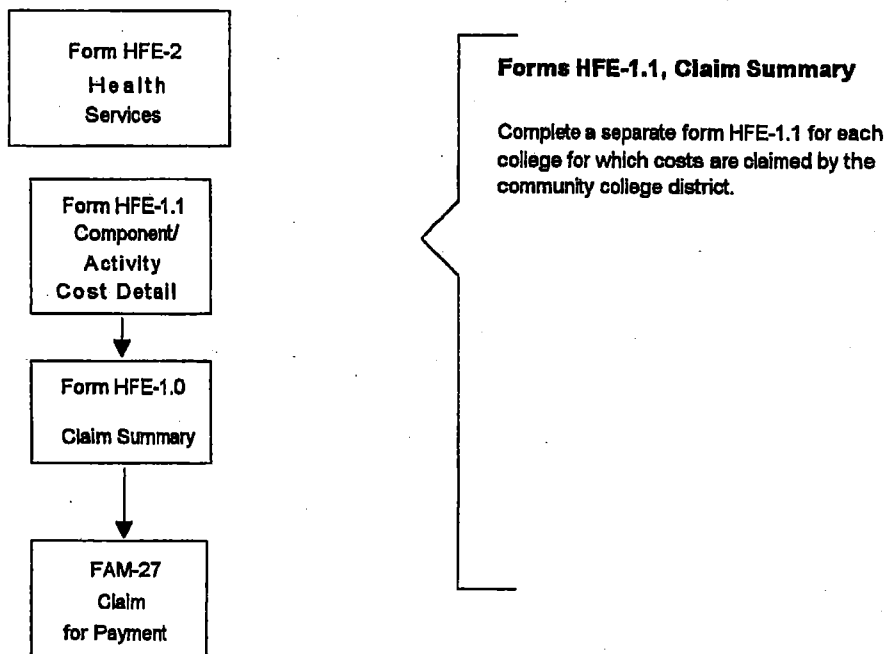
**C. Form HFE-1.0, Claim Summary**

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 BERNARDINO COMMUNITY COLLEGE DISTRICT**

Audit Report

## **HEALTH FEE ELIMINATION PROGRAM**

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

*July 1, 2001, through June 30, 2003*



**STEVE WESTLY**  
California State Controller

November 2004



**STEVE WESTLY**  
**California State Controller**

November 10, 2004

Donald F. Averill, Ed.D., Chancellor  
San Bernardino Community College District  
114 South Del Rosa Drive  
San Bernardino, CA 92408

Dear Dr. Averill:

The State Controller's Office audited the claims filed by the San Bernardino Community College District for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session, and Chapter 1118, Statutes of 1987) for the period of July 1, 2001, through June 30, 2003.

The district claimed \$1,130,569 for the mandated program. Our audit disclosed that \$520,246 is allowable and \$610,323 is unallowable. The unallowable costs occurred because the district claimed ineligible costs, overstated indirect costs, and understated revenue offsets. The State paid the district \$92,835. The State will pay allowable costs claimed that exceed the amount paid, totaling \$427,411, contingent upon available appropriations.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (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](http://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](mailto:csminfo@csm.ca.gov).

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

Sincerely,

*Vincent P. Brown*

VINCENT P. BROWN  
Chief Operating Officer

VPB:JVB/jj

cc: (See page 2)

*ST present*

cc: Robert Temple, Vice Chancellor  
Fiscal Services  
San Bernardino Community College District  
Ed Monroe, Program Assistant  
Fiscal Accountability Section  
Chancellor's Office  
California Community Colleges  
Jeannie Oropeza, Program Budget Manager  
Education Systems Unit  
Department of Finance  
Charles Pillsbury, School Apportionment Specialist  
Department of Finance

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## Audit Report

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the claims filed by the San Bernardino Community College District for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session (E.S.), and Chapter 1118, Statutes of 1987) for the period of July 1, 2001, through June 30, 2003. The last day of fieldwork was August 16, 2004.

The district claimed \$1,130,569 for the mandated program. The audit disclosed that \$520,246 is allowable and \$610,323 is unallowable. The unallowable costs occurred because the district claimed ineligible costs, overstated indirect costs, and understated revenue offsets. The State paid the district \$92,835. The State will pay allowable costs claimed that exceed the amount paid, totaling \$427,411, contingent upon available appropriations.

## Background

*Education Code* Section 72246 (repealed by Chapter 1, Statutes of 1984, 2<sup>nd</sup> E.S.) authorizes 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, 2<sup>nd</sup> 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 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 maintenance-of-effort 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 reimbursement criteria. COSM adopted *Parameters and Guidelines* on August 27, 1987, and last amended it on May 25, 1989. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs, to assist local agencies and school districts in claiming reimbursable costs.

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

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Health Fee Elimination Program for the period of July 1, 2001, through June 30, 2003.

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

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

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

## **Conclusion**

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

For the audit period, the San Bernardino Community College District claimed \$1,130,569 for Health Fee Elimination Program costs. Our audit disclosed that \$520,246 is allowable and \$610,323 is unallowable.

For FY 2001-02, the State paid the district \$92,835. Our audit disclosed that \$210,676 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$117,841, contingent upon available appropriations.

For FY 2002-03, the district received no payment. Our audit disclosed that \$309,570 is allowable. The State will pay allowable costs claimed, totaling \$309,570, contingent upon available appropriations.

**Views of  
Responsible  
Official**

We issued a draft audit report on September 30, 2004. Robert Temple, Vice Chancellor, responded by letter dated October 13, 2004, disagreeing with the audit results. The final audit report includes the district's response (Attachment).

**Restricted Use**

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



JEFFREY V. BROWNFIELD  
Chief, Division of Audits

**Schedule 1—  
Summary of Program Costs  
July 1, 2001, through June 30, 2003**

| Cost Elements  | Actual Costs<br>Claimed | Allowable<br>per Audit | Audit<br>Adjustments | Reference <sup>1</sup> |
|--|-------------------------|------------------------|----------------------|------------------------|
| <b>July 1, 2001, through June 30, 2002</b>                   |                         |                        |                      |                        |
| Health services costs:                                       |                         |                        |                      |                        |
| Salaries   | \$ 367,585              | \$ 326,196             | \$ (41,389)          | Finding 1              |
| Benefits   | 54,560                  | 54,560                 | —                    |                        |
| Services and supplies  | 123,819                 | 86,471                 | (37,348)             | Finding 2              |
| Indirect costs   | 210,961                 | 88,166                 | (122,795)            | Finding 3              |
| Total health services costs                                  | 756,925                 | 555,393                | (201,532)            |                        |
| Less cost of services in excess of FY 1986-87 services       | (2,564)                 | (2,564)                | —                    |                        |
| Subtotals  | 754,361                 | 552,829                | (201,532)            |                        |
| Less authorized health fees                                  | (231,122)               | (328,764)              | (97,642)             | Finding 4              |
| Subtotals  | 523,239                 | 224,065                | (299,174)            |                        |
| Less offsetting savings/reimbursements                       | (13,389)                | (13,389)               | —                    |                        |
| Total program costs  | <u>\$ 509,850</u>       | 210,676                | <u>\$ (299,174)</u>  |                        |
| Less amount paid by the State                                |                         | (92,835)               |                      |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | <u>\$ 117,841</u>      |                      |                        |
| <b>July 1, 2002, through June 30, 2003</b>                   |                         |                        |                      |                        |
| Health services costs:                                       |                         |                        |                      |                        |
| Salaries   | \$ 402,669              | \$ 340,930             | \$ (61,739)          | Finding 1              |
| Benefits   | 59,734                  | 59,734                 | —                    |                        |
| Services and supplies  | 159,834                 | 121,512                | (38,322)             | Finding 2              |
| Indirect costs   | 249,766                 | 91,067                 | (158,699)            | Finding 3              |
| Total health services costs                                  | 872,003                 | 613,243                | (258,760)            |                        |
| Less cost of services in excess of FY 1986-87 services       | —                       | —                      | —                    |                        |
| Subtotals  | 872,003                 | 613,243                | (258,760)            |                        |
| Less authorized health fees                                  | (234,810)               | (287,199)              | (52,389)             | Finding 4              |
| Subtotals  | 637,193                 | 326,044                | (311,149)            |                        |
| Less offsetting savings/reimbursements                       | (16,474)                | (16,474)               | —                    |                        |
| Total program costs  | <u>\$ 620,719</u>       | 309,570                | <u>\$ (311,149)</u>  |                        |
| Less amount paid by the State                                |                         | —                      |                      |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | <u>\$ 309,570</u>      |                      |                        |

**Schedule 1 (continued)**

| Cost Elements   | Actual Costs<br>Claimed | Allowable<br>per Audit | Audit<br>Adjustments | Reference <sup>1</sup> |
|---|-------------------------|------------------------|----------------------|------------------------|
| <b>Summary: July 1, 2001, through June 30, 2003</b>                 |                         |                        |                      |                        |
| <b>Health services costs:</b>                                       |                         |                        |                      |                        |
| Salaries  | \$ 770,254              | \$ 667,126             | \$ (103,128)         | Finding 1              |
| Benefits  | 114,294                 | 114,294                | —                    |                        |
| Services and supplies   | 283,653                 | 207,983                | (75,670)             | Finding 2              |
| Indirect costs  | 460,727                 | 179,233                | (281,494)            | Finding 3              |
| <b>Total health services costs</b>                                  | <b>1,628,928</b>        | <b>1,168,636</b>       | <b>(460,292)</b>     |                        |
| Less cost of services in excess of FY 1986-87 services              | (2,564)                 | (2,564)                | —                    |                        |
| <b>Subtotals</b>  | <b>1,626,364</b>        | <b>1,166,072</b>       | <b>(460,292)</b>     |                        |
| Less authorized health fees   | (465,932)               | (615,963)              | (150,031)            | Finding 4              |
| <b>Subtotals</b>  | <b>1,160,432</b>        | <b>550,109</b>         | <b>(610,323)</b>     |                        |
| Less offsetting savings/reimbursements                              | (29,863)                | (29,863)               | —                    |                        |
| <b>Total program costs</b>  | <b>\$1,130,569</b>      | <b>520,246</b>         | <b>\$ (610,323)</b>  |                        |
| Less amount paid by the State                                       |                         | (92,835)               |                      |                        |
| <b>Allowable costs claimed in excess of (less than) amount paid</b> |                         | <b>\$ 427,411</b>      |                      |                        |

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

# Findings and Recommendations

**FINDING 1—  
Overstated health  
services**

The district overstated health services costs by \$103,128 for the audit period.

The costs are unallowable because the services were not provided in FY 1986-87. These costs include flu shots, hepatitis shots, pap smears, and outside laboratory services for San Bernardino Valley College, and flu shots, hepatitis shots, outside laboratory services, and marriage therapy for Crafton Hills College.

A summary of the adjustment is as follows:

|                               | Fiscal Year |             | Total        |
|-------------------------------|-------------|-------------|--------------|
|                               | 2001-02     | 2002-03     |              |
| San Bernardino Valley College | \$ (20,673) | \$ (29,847) | \$ (50,520)  |
| Crafton Hills College         | (20,716)    | (31,892)    | (52,608)     |
| Audit adjustment              | \$ (41,389) | \$ (61,739) | \$ (103,128) |

*Parameters and Guidelines* specifies that community college districts shall only be reimbursed the costs of health services provided to the extent they were provided by the district in FY 1986-87.

Recommendation

We recommend that the district ensure it only claims costs of health services that were provided by the district in FY 1986-87.

District's Response

The State Controller alleges overstated audit period costs for certain health services which were "not provided" in Fiscal Year 1986-87. The State Controller states that "*Parameters and Guidelines* specifies that community college districts shall only be reimbursed the costs of the health services provided to the extent they were provided by the district in FY 1986-87."

The parameters and guidelines also state at Part 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 the mandate are eligible to claim reimbursement of those costs."

Education Code section 76355, subdivision (e), states:

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

The State Controller, as the audit agency proposing the adjustment, has the burden of proving the factual and legal basis for its adjustments. The State Controller audit findings do not demonstrate if the enumerated services allegedly "not provided" in Fiscal Year 1986-87 were indeed actually available. It would therefore appear that this finding is based upon the wrong standard for review.

In addition, the State Controller's calculation of the cost of services "not provided" utilizes extrapolation of facts not reasonably related to the actual cost of those services.

#### SCO's Comment

The finding and recommendation remain unchanged.

In addition to the criteria mentioned above, our position is supported by Parts V and VIII of the *Parameters and Guidelines*. Part V(A)–Scope of Mandate states, "Eligible community college districts shall be reimbursed for the costs of providing a health services program. Only services provided in FY 1986-87 may be claimed." Part VIII–Supporting Data states:

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 FY 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 request of the State Controller or his agent.

Throughout the audit fieldwork and up until October 22, 2004 (the date of this response), the district did not provide us with any documentation to substantiate its assertion that the health services in question were provided at the San Bernardino Valley College and/or Crafton Hills College in FY 1986-87.

Furthermore, in an attempt to determine if the health services in question were reported in prior-year mandated cost claims, we asked district personnel to provide the earliest mandated cost claims available. We were given a copy of the FY 1997-98 Health Fee Elimination cost claim. From our review of this claim, we observed that the health services in question were not listed. If the district staff believes information in prior year claims is inaccurate, it has the responsibility to corroborate its position.

**FINDING 2—  
Overstated services  
and supplies**

The district overstated service and supply costs by \$75,670 because it claimed ineligible athletic insurance costs of \$72,554 and did not support costs of \$3,116.

A summary of the adjustment is as follows:

|                          | Fiscal Year        |                    | Total              |
|--------------------------|--------------------|--------------------|--------------------|
|                          | 2001-02            | 2002-03            |                    |
| Athletic insurance costs | \$ (37,348)        | \$ (35,206)        | \$ (72,554)        |
| Unsupported costs        | —                  | (3,116)            | (3,116)            |
| Audit adjustment         | <u>\$ (37,348)</u> | <u>\$ (38,322)</u> | <u>\$ (75,670)</u> |

*Parameters and Guidelines* states that community college districts shall be reimbursed only for costs of health services programs that are traceable to supporting documentation showing evidence of the validity of such costs. Also, *Education Code* Section 76355(d) (formerly Section 72246(2)) states that authorized expenditures for health services shall not include the cost of athletic insurance.

Recommendation

We recommend that the district ensure all claimed costs are eligible and supported.

District's Response

The District is still investigating the athletic insurance costs to determine if the amounts reported in the claim related to basic insurance costs for students who also were covered by athletic insurance. However, the final audit report need not be delayed for this work.

SCO's Comment

The finding and recommendation remain unchanged.

The district did not provide any additional information supporting this finding.

**FINDING 3—  
Overstated indirect  
cost rate claimed**

The district overstated indirect costs by \$281,494 for the audit period.

The district claimed indirect costs based on an indirect cost rate proposal (ICRP) prepared for each fiscal year by an outside consultant. However, the district did not obtain federal approval for its rate. We calculated indirect cost rates using the methodology allowed by the SCO's claiming instructions. The calculated indirect cost rates did not support the indirect cost rates claimed.

A summary of the claimed and audited indirect cost rates is as follows:

|  | Fiscal Year |         |
|--|-------------|---------|
|  | 2001-02     | 2002-03 |
| Allowable indirect cost rate based on total direct costs | 18.87%      | 17.44%  |
| Claimed indirect cost rate based on total direct costs   | 38.64%      | 40.14%  |

We recalculated indirect costs as follows:

|                                | Fiscal Year  |              | Total        |
|--------------------------------|--------------|--------------|--------------|
|                                | 2001-02      | 2002-03      |              |
| Allowable direct costs claimed | \$ 467,227   | \$ 522,176   |              |
| Allowable indirect cost rate   | × 18.87%     | × 17.44%     |              |
| Allowable indirect costs       | 88,166       | 91,067       |              |
| Less claimed indirect costs    | (210,961)    | (249,766)    |              |
| Audit adjustment               | \$ (122,795) | \$ (158,699) | \$ (281,494) |

*Parameters and Guidelines* states that indirect costs may be claimed in the manner described in the SCO's claiming instructions.

The SCO's claiming instructions state that community colleges have the option of using a federally approved rate prepared in accordance with OMB Circular A-21 or the alternate methodology using State Controller's Form FAM-29C, which is based on total expenditures as reported in California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311).

Recommendation

We recommend that the district ensure indirect costs claimed are computed using a federally approved rate prepared in accordance with OMB Circular A-21, or the SCO's alternate methodology using Form FAM-29C.

District's Response

The State Controller asserts that the District must obtain federal approval for its indirect cost rate or use a method prescribed by the State Controller. The parameters and guidelines for Health Fee Elimination (as last amended on May 25, 1989) state that "Indirect costs *may be claimed* in the manner described by the State Controller in his claiming instructions." 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 for Form HFE-1.1, line (05), state that for claiming indirect costs, college districts have the option of using a federally approved rate from the Office of Management and Budget Circular A-21, from FAM 29C, or a 7% indirect cost rate. The State Controller 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 that the indirect cost rate 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 the 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.

*Parameters and Guidelines* states that indirect costs may be claimed in the manner described in the SCO's claiming instructions. Therefore, the specific directions for the indirect cost rate calculation in the claiming instructions are an extension of the *Parameters and Guidelines*. The SCO's claiming instructions state that community colleges have the option of using a federally approved rate prepared in accordance with OMB Circular A-21 or the SCO's alternate methodology using Form FAM-29C. In this case, the district chose to use indirect cost rates not approved by a federal agency, which is not an option provided by the SCO's claiming instructions.

**FINDING 4—  
Understated  
authorized health fee  
revenues claimed**

The district understated authorized health fee revenue by \$150,031 for the audit period.

The district reduced claimed costs by actual rather than authorized health fee revenues. Therefore, we recalculated authorized health fee revenues by multiplying student enrollment by term net of allowable health fee exemption by the authorized student health fee. Student enrollment information was obtained from the term unit report, and the student waiver information was obtained from the Board of Governors Grant (BOGG) report.

A summary of our adjustment to authorized health fee revenues is as follows:

|  | <u>Summer</u>    | <u>Fall</u>      | <u>Spring</u>    | <u>Total</u>      |
|--|------------------|------------------|------------------|-------------------|
| <u>FY 2000-01</u>                      |                  |                  |                  |                   |
| Student enrollment                     | 9,485            | 16,519           | 17,640           |                   |
| Allowable health fee exemptions        | <u>(3,309)</u>   | <u>(5,636)</u>   | <u>(5,758)</u>   |                   |
| Subtotals                              | 6,176            | 10,883           | 11,882           |                   |
| Authorized student health fee          | × \$ 9           | × \$ 12          | × \$ 12          |                   |
| Audited authorized health fee revenues | <u>\$ 55,584</u> | <u>\$130,596</u> | <u>\$142,584</u> | \$ 328,764        |
| Claimed authorized health fee revenues |                  |                  |                  | <u>(231,122)</u>  |
| Audit adjustment, FY 2000-01           |                  |                  |                  | <u>97,642</u>     |
| <u>FY 2001-02</u>                      |                  |                  |                  |                   |
| Student enrollment                     | 3,406            | 18,176           | 16,773           |                   |
| Allowable health fee exemptions        | <u>(1,595)</u>   | <u>(6,102)</u>   | <u>(6,272)</u>   |                   |
| Subtotal                               | 1,811            | 12,074           | 10,501           |                   |
| Authorized student health fee          | × \$ 9           | × \$ 12          | × \$ 12          |                   |
| Audited authorized health fee revenues | <u>\$ 16,299</u> | <u>\$144,888</u> | <u>\$126,012</u> | 287,199           |
| Claimed authorized health fee revenues |                  |                  |                  | <u>(234,810)</u>  |
| Audit adjustment, FY 2001-02           |                  |                  |                  | <u>52,389</u>     |
| Total audit adjustment                 |                  |                  |                  | <u>\$ 150,031</u> |

*Parameters and Guidelines* states that health fees authorized by the *Education Code* must be deducted from costs claimed. *Education Code* Section 76355(c) states that health fees are authorized from all students except those who: (1) depend exclusively on prayer for healing; (2) are attending a community college under an approved apprenticeship training program; or (3) demonstrate financial need.

Also, *Government Code* Section 17514 states that costs mandated by the State means any increased costs which a 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 COSM shall not find costs mandated by the State if the district has the authority to levy fees to pay for the mandated program or increased level of services.

#### Recommendation

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

#### District's Response

The State Controller alleges that claimants must compute the total student health fees collectible and reduce claimed costs by this amount even if those fees are not collected in full or part.

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)." 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.

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

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.

Notwithstanding the State Controller's argument for its adjustment, State Controller audit staff stated that they would be providing to the District additional information in support of their health fee calculation before the draft audit report was issued and would allow the District time to respond. This information was not provided to the District and the draft audit report has been issued.

#### SCO's Comment

The fiscal effect of the finding and recommendation remain unchanged. The language in the draft report relating to the unavailability of the student attendance data has been deleted based on information provided by the district.

We agree that community college districts may choose not to levy a health services fee. This is true even if *Education Code* Section 76355 provides the districts with the authority to levy such fees. However, the effect of not imposing the health services fee is that the related health services costs do not meet the requirement for mandated costs as defined by *Government Code* Section 17514. In simple terms, health services costs recoverable through an authorized fee are not costs that the district is required to incur. Moreover, *Government Code* Section 17556 states that 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.

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

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SAN BERNARDINO  
COMMUNITY  
COLLEGE  
DISTRICT

114 South Del Rosa Drive • San Bernardino, CA 92408 • Phone (909) 382-4000

Donald F. Averill, Ed.D., Chancellor

October 13, 2004

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 Bernardino Community College District to the letter from Vincent P. Brown, Chief Operating Officer, State Controller's Office, dated September 30, 2004, and received by the District on October 6, 2004, which enclosed a draft copy of your audit report of the District's Health Fee Elimination claims for the period of July 1, 2001 through June 30, 2003.

#### **Finding 1 - Overstated Health Services**

The State Controller alleges overstated audit period costs for certain health services which were "not provided" in Fiscal Year 1986-87. The State Controller states that "*Parameters and Guidelines* specifies that community college districts shall only be reimbursed the costs of the health services provided to the extent they were provided by the district in FY 1986-87."

The parameters and guidelines also state at Part 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 the mandate are eligible to claim reimbursement of those costs."

Education Code section 76355, subdivision (e), states:

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

The State Controller, as the audit agency proposing the adjustment, has the burden of proving the factual and legal basis for its adjustments. The State Controller audit findings do not demonstrate if the enumerated services allegedly "not provided" in Fiscal Year 1986-87 were indeed actually available. It would therefore appear that this finding is based upon the wrong standard for review.

In addition, the State Controller's calculation of the cost of services "not provided" utilizes extrapolation of facts not reasonably related to the actual cost of those services.

#### **Finding 2 - Overstated Services and Supplies**

The District is still investigating the athletic insurance costs to determine if the amounts reported in the claim related to basic insurance costs for students who also were covered by athletic insurance. However, the final audit report need not be delayed for this work.

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

The State Controller asserts that the District must obtain federal approval for its indirect cost rate or use a method prescribed by the State Controller. The parameters and guidelines for Health Fee Elimination (as last amended on May 25, 1989) state that "Indirect costs *may be claimed* in the manner described by the State Controller in his claiming instructions." 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 for Form HFE-1.1, line (05), state that for claiming indirect costs, college districts have the option of using a federally approved rate from the Office of Management and Budget Circular A-21, from FAM-29C, or a 7% indirect cost rate. The State Controller 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 that the indirect cost rate 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 and reduce claimed costs by this amount even if those fees are not collected in full or part.

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)<sup>1</sup>." 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.

Notwithstanding the State Controller's argument for its adjustment, State Controller audit staff stated that they would be providing to the District additional information in support of their health fee calculation before the draft audit report was issued and would allow the District time to respond. This information was not provided to the District and

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

Jim Spano, Chief

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October 13, 2004

the draft audit report has been issued.

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The District requests that the audit report be changed to comply with the law.

Sincerely,



Robert Temple, Vice Chancellor  
Fiscal Services  
San Bernardino Community College District

C: Keith Petersen, President, SixTen and Associates







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Robert Temple, Vice Chancellor  
Fiscal Services  
San Bernardino Community College District

C: Keith Petersen, President, SixTen and Associates



**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

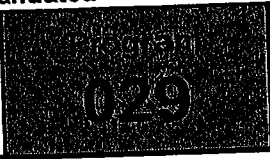
I:\Fisc\FiscUnit\01StudentHealthFees\011StuHealthFees.doc



**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 \_\_\_/\_\_\_/\_\_\_



**(01) Claimant Identification Number:**  
 L S36160  
**(02) Mailing Address:**  
 A  
 B  
 E  
 L Claimant Name  
 San Bernardino Community College District  
**County of Location**  
 H San Bernardino  
**Street Address**  
 R 114 S. Del-Rosa Drive  
 E  
**City State Zip Code**  
 San Bernardino CA 92408

| Reimbursement Claim Data |            |
|--------------------------|------------|
| (22) HFE - 1.0, (04)(b)  | \$ 509,850 |
| (23)                     |            |
| (24)                     |            |
| (25)                     |            |
| (26)                     |            |
| (27)                     |            |
| (28)                     |            |
| (29)                     |            |
| (30)                     |            |
| (31)                     |            |
| (32)                     |            |
| (33)                     |            |
| (34)                     |            |
| (35)                     |            |
| (36)                     |            |
| (37)                     |            |

| Type of Claim   | Estimated Claim  | Reimbursement Claim |
|---|--|---------------------|
| (03) Estimated <input checked="" type="checkbox"/>      | (09) Reimbursement <input checked="" type="checkbox"/> |                     |
| (04) Combined <input type="checkbox"/>                  | (10) Combined <input type="checkbox"/>                 |                     |
| (05) Amended <input type="checkbox"/>                   | (11) Amended <input type="checkbox"/>                  |                     |
| <b>Fiscal Year of Cost</b>                              | (06) 2002-2003   | (12) 2001-2002      |
| <b>Total Claimed Amount</b>                             | (07) \$ 550,000  | (13) \$ 509,850     |
| <b>Less: 10% Late Penalty, but not to exceed \$1000</b> | (14) \$ -  | (14) \$ -           |
| <b>Less: Estimate Claim Payment Received</b>            | (15) \$ 92,835   | (15) \$ 92,835      |
| <b>Net Claimed Amount</b>                               | (16) \$ 417,015  | (16) \$ 417,015     |
| <b>Due from State</b>                                   | (08) \$ 550,000  | (17) \$ 417,015     |
| <b>Due to State</b>                                     | (18) \$ -  | (18) \$ -           |

**(38) CERTIFICATION OF CLAIM**

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

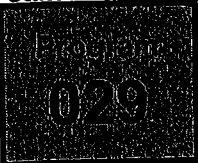
I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1, Statutes of 1984, and Chapter 1118,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

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

**Signature of Authorized Officer**  
  
 Robert Temple  
 Type or Print Name

**Date**  
 DECEMBER 27, 2002  
 Vice Chancellor - Fiscal Affairs  
 Title

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



**MANDATED COSTS  
HEALTH FEE ELIMINATION  
CLAIM SUMMARY**

**FORM  
HFE-1.0**

|   |                            |                                     |                    |
|---|----------------------------|-------------------------------------|--------------------|
| <b>(01) Claimant:</b>                     | <b>(02) Type of Claim:</b> |                                     | <b>Fiscal Year</b> |
| <b>Claimant Name</b>                      | Reimbursement              | <input checked="" type="checkbox"/> |                    |
| San Bernardino Community College District | Estimated                  | <input type="checkbox"/>            | 2001-2002          |

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

| (a)<br>Name of College           | (b)<br>Claimed Amount |
|----------------------------------|-----------------------|
| 1. San Bernardino Valley College | \$ 300,527.26         |
| 2. Crafton Hills College         | \$ 209,322.78         |
| 3.                               | \$ -                  |
| 4.                               | \$ -                  |
| 5.                               | \$ -                  |
| 6.                               | \$ -                  |
| 7.                               | \$ -                  |
| 8.                               | \$ -                  |
| 9.                               | \$ -                  |
| 10.                              | \$ -                  |
| 11.                              | \$ -                  |
| 12.                              | \$ -                  |
| 13.                              | \$ -                  |
| 14.                              | \$ -                  |
| 15.                              | \$ -                  |
| 16.                              | \$ -                  |
| 17.                              | \$ -                  |
| 18.                              | \$ -                  |
| 19.                              | \$ -                  |
| 20.                              | \$ -                  |
| 21.                              | \$ -                  |
| <b>(04) Total Amount Claimed</b> | \$ 509,850            |

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

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT  
CALCULATION OF INDIRECT COST RATE,  
FISCAL YEAR  
2000-2001**

*FOR 01-02  
CLAIMS*

| REFERENCE<br>(CCFS 311)                         | DESCRIPTION  | 2000-2001         |
|---|--|-------------------|
| <b>INSTRUCTIONAL ACTIVITY</b>                   |  |                   |
|   | <b>Instructional Costs</b>   |                   |
|   | Instructional Salaries and Benefits  | 22,718,493        |
|   | Instructional Operating Expenses   | 1,472,949         |
|   | Instructional Support Instructional Salaries and Benefits  | 317,958           |
|   | Auxiliary Operations Instructional Salaries and Benefits   | 17,139            |
|   | <b>TOTAL INSTRUCTIONAL COSTS 1</b>   | <b>24,526,539</b> |
|   | <b>Non-Instructional Costs</b>   |                   |
|   | Non-Instructional Salaries and Benefits  | 2,794,284         |
|   | Instructional Admin. Salaries and Benefits   | 1,495,214         |
|   | Instructional Admin. Operating Expenses  | 217,876           |
|   | Auxiliary Classes Non-Inst. Salaries and Benefits  | 86,351            |
|   | Auxiliary Classes Operating Expenses   | 28,626            |
|   | <b>TOTAL NON-INSTRUCTIONAL COSTS 2</b>   | <b>4,622,351</b>  |
|   | <b>TOTAL INSTRUCTIONAL ACTIVITY COSTS 3 (1 + 2)</b>  | <b>29,148,890</b> |
| <b>DIRECT SUPPORT ACTIVITY</b>                  |  |                   |
|   | <b>Direct Support Costs</b>  |                   |
|   | Instructional Support Services Non Inst. Salaries and Benefits   | 1,351,194         |
|   | Instructional Support Services Operating Expenses  | 191,614           |
|   | Admissions and Records   | 1,096,212         |
|   | Counseling and Guidance  | 1,998,881         |
|   | Other Student Services   | 4,364,465         |
|   | <b>TOTAL DIRECT SUPPORT COSTS 4</b>  | <b>9,002,366</b>  |
|   | <b>TOTAL INSTRUCTIONAL ACTIVITY COSTS<br/>AND DIRECT SUPPORT COSTS 5 (3 + 4)</b>   | <b>38,151,256</b> |
|   | <b>Indirect Support Costs</b>  |                   |
|   | Operation and Maintenance of Plant   | 5,965,189         |
|   | Planning and Policy Making   | 1,522,230         |
|   | General Instructional Support Services   | 7,254,855         |
|   | <b>TOTAL INDIRECT SUPPORT COSTS 6</b>  | <b>14,742,274</b> |
|   | <b>TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT<br/>SUPPORT COSTS, AND TOTAL INDIRECT SUPPORT COSTS<br/>(5 + 6) = TOTAL COSTS</b> | <b>52,893,530</b> |
| <b>SUPPORT COSTS ALLOCATION RATES</b>           |  |                   |
| <b>Indirect Support Costs Allocation Rate =</b> | <b>Total Indirect Supports Costs (6)</b>   | <b>38.64%</b>     |
|   | <b>Total Instructional Activity Costs<br/>and Direct Support Costs (5)</b>   |                   |
| <b>Direct Support Costs Allocation Rate =</b>   | <b>Total Direct Support Costs (4)</b>  | <b>30.88%</b>     |
|   | <b>Total Instructional Activity Costs (3)</b>  |                   |
| <b>Total Support Cost Allocation</b>            |  | <b>69.53%</b>     |

|  |  |                               |
|--|--|-------------------------------|
|  | <b>MANDATED COSTS</b><br><b>HEALTH FEE ELIMINATION</b><br><b>CLAIM SUMMARY</b> | <b>FORM</b><br><b>HFE-1.1</b> |
|--|--|-------------------------------|

|  |   |                              |
|--|---|------------------------------|
| <b>(01) Claimant:</b><br><br>San Bernardino Community College District | <b>(02) Type of Claim:</b><br>Reimbursement <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | Fiscal Year<br><br>2001-2002 |
|--|---|------------------------------|

**(03) Name of College** San Bernardino Valley College

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

LESS       SAME       MORE

|  | Direct Cost | Indirect Cost of:<br>38.64% | Total      |
|--|-------------|-----------------------------|------------|
| <b>(05) Cost of Health Services for the Fiscal year of Claim</b>   | \$ 318,843  | \$ 123,201                  | \$ 442,044 |
| <b>(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87</b> | \$ 1,156.00 | \$ 447                      | \$ 1,603   |
| <b>(07) Cost of providing current fiscal year health services at the 1986/87 level</b>                                 | \$ 317,687  | \$ 122,754                  | \$ 440,441 |
| [Line (05) - line (06)]  |             |                             |            |

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

| Period for which health fees were collected | (a)<br>Number of Full-time Students | (b)<br>Number of Part-time Students | (c)<br>Unit Cost for Full-time Student per Educ. Code § 76355 | (d)<br>Full-time Student Health Fees (a) x (c) | (e)<br>Unit Cost for Part-time Student per Educ. Code § 76355 | (f)<br>Part-time Student Health Fees (b) x (e) | (g)<br>Student Health Fees That Could Have Been Collected (d) + (f) |
|---|-------------------------------------|-------------------------------------|---|--|---|--|---|
| 1. Per fall semester                        | 155                                 | 7,598                               |   | \$ -   |   | \$ -   | \$ -  |
| 2. Per spring semester                      | 267                                 | 8,071                               |   | \$ -   |   | \$ -   | \$ -  |
| 3. Per summer session                       | 55                                  | 4,135                               |   | \$ -   |   | \$ -   | \$ -  |
| 4. Per first quarter                        |                                     |                                     |   | \$ -   |   | \$ -   | \$ -  |
| 5. Per second quarter                       |                                     |                                     |   | \$ -   |   | \$ -   | \$ -  |
| 6. Per third quarter                        |                                     |                                     |   | \$ -   |   | \$ -   | \$ -  |

**(09) Total health fee income that has been collected** [Line (8.1g) + (8.2g) + .....(8.6g)] \$ 133,625

**(10) Sub-total** [Line (07) - line (09)] \$ 306,816

|  |            |
|--|------------|
| <b>Cost Reduction</b>  |            |
| <b>(11) Less: Offsetting Savings, if applicable</b>                    | \$ -       |
| <b>(12) Less: Other Reimbursements, if applicable</b>                  | \$ 6,289   |
| <b>(13) Total Amount Claimed</b> [Line (10) - (line (11) + line (12))] | \$ 300,527 |



San Bernardino Community College District  
 Mandated Costs - HFE Total Expenses  
 11/18/2002

SIX TEN & ASSOC.  
 2002 NOV 21 PM 1:38

|  | CHC               | SBVC              | District          |
|--|-------------------|-------------------|-------------------|
| Total Expenses<br>Amounts per General Ledger | 190,919.49        | 275,424.87        | 466,344.36        |
| Add: Prior Year Expenses                     |                   |                   |                   |
|  | 241.66            | -                 | 241.66            |
| <i>STudent Insurance →</i>                   | <u>35,959.50</u>  | <u>43,418.50</u>  | <u>79,378.00</u>  |
|  | <u>227,120.65</u> | <u>318,843.37</u> | <u>545,964.02</u> |
| Income Offsets Received During 2001-2002     |                   |                   |                   |
| Other Local Revenues                         | 5,628.50          | 4,499.38          | 10,127.88         |
| Hepatitis Immunization Fee                   | <u>1,471.00</u>   | <u>1,789.66</u>   | <u>3,260.66</u>   |
|  | <u>7,099.50</u>   | <u>6,289.04</u>   | <u>13,388.54</u>  |

**San Bernardino Community College District  
HFE Claim - 2001-2002**

Summary of Health Fee Exclusions  
that were not performed in base year 1986/87  
and are now being performed in 2001-2002.

**San Bernardino  
Valley College**  
**Number Cost**

**Crafton Hills  
College**  
**Number Cost**

|  |    |                       |    |                      |
|--|----|-----------------------|----|----------------------|
| 1. Immunizations (diphtheria/tetanus, measles, rubella, etc.<br>30 injections at 8.28 each | 20 | 165.60                | 10 | 82.80                |
| 2. Outside Lab expenses (actual costs)<br>\$6.50 x 80 tests                                | 60 | 390.00                | 20 | 130.00               |
| 3. Pap Smear expense (actual costs)<br>\$12.00 per test x 90 tests                         | 50 | 600.00                | 40 | 480.00               |
| <b>Total Costs to be excluded for 2001-2002</b>  |    | <b><u>1155.60</u></b> |    | <b><u>692.80</u></b> |

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BDX110  
health svcs  
72 San Bernardino Community Col

SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM  
BUDGET SUMMARY REPORT  
07/01/2001 TO 06/30/2002

#J2050

10/22/2002

*SBNV*

PAGE 1

Fund: 01 GENERAL FUND

Site: 01 SAN BERNARDINO VALLEY COLLEGE

| ACCOUNT CLASSIFICATION<br>Fu Ls Si Prog Subp Object Type | WORKING<br>BUDGET | EXPENDED/RECEIVED<br>CURRENT | YEAR TO DATE | %     | PENDED/<br>ENCUMBERED | UNENCUMBERED<br>BALANCE | %     |
|--|-------------------|------------------------------|--------------|-------|-----------------------|-------------------------|-------|
| 8681.00 STATE MANDATED COST                              | 130,000.00        | 245,608.16                   | 245,608.16   | 100.0 | 0.00                  | 115,608.16-             | .0    |
| 01-14-01-8210-0000-8681.00-0000                          | 130,000.00        | 245,608.16                   | 245,608.16   | 100.0 | 0.00                  | 115,608.16-             | .0    |
| TOTAL: 8681.00   |                   |                              |              |       |                       |                         |       |
| 8876.00 HEALTH SERVICES                                  | 127,797.00        | 133,624.50                   | 133,624.50   | 100.0 | 0.00                  | 5,827.50-               | .0    |
| 01-00-01-8210-0310-8876.00-0000                          | 127,797.00        | 133,624.50                   | 133,624.50   | 100.0 | 0.00                  | 5,827.50-               | .0    |
| TOTAL: 8876.00   |                   |                              |              |       |                       |                         |       |
| 8890.00 OTHER LOCAL REVENUES                             | 2,200.00          | 4,499.38                     | 4,499.38     | 100.0 | 0.00                  | 2,299.38-               | .0    |
| 01-38-01-8210-0000-8890.00-0000                          | 2,200.00          | 4,499.38                     | 4,499.38     | 100.0 | 0.00                  | 2,299.38-               | .0    |
| TOTAL: 8890.00   |                   |                              |              |       |                       |                         |       |
| 8896.00 HEPATITIS  | 1,500.00          | 1,789.66                     | 1,789.66     | 100.0 | 0.00                  | 289.66-                 | .0    |
| 01-38-01-8210-0000-8896.00-0000                          | 1,500.00          | 1,789.66                     | 1,789.66     | 100.0 | 0.00                  | 289.66-                 | .0    |
| TOTAL: 8896.00   |                   |                              |              |       |                       |                         |       |
| TOTAL: 8000  | 261,497.00        | 385,521.70                   | 385,521.70   | 100.0 | 0.00                  | 124,024.70-             | .0    |
| 1282.00 CERT COORDINATORS                                | 2,640.00          | 2,640.00                     | 2,640.00     | 100.0 | 0.00                  | 0.00                    | .0    |
| 01-14-01-8210-0000-1282.00-6440                          | 2,640.00          | 2,640.00                     | 2,640.00     | 100.0 | 0.00                  | 0.00                    | .0    |
| TOTAL: 1282.00   |                   |                              |              |       |                       |                         |       |
| 1283.00 CERT NON-MGT. NON-TEACH                          | 84,718.00         | 89,220.00                    | 89,220.00    | 100.0 | 0.00                  | 4,502.00-               | .0    |
| 01-14-01-8210-0000-1283.00-6440                          | 84,718.00         | 89,220.00                    | 89,220.00    | 100.0 | 0.00                  | 4,502.00-               | .0    |
| TOTAL: 1283.00   |                   |                              |              |       |                       |                         |       |
| 1480.00 NONINSTRUCTION HOURLY                            | 55,000.00         | 32,629.73                    | 32,629.73    | 100.0 | 0.00                  | 32,629.73-              | .0    |
| 01-14-01-8210-0000-1480.00-6440                          | 55,000.00         | 32,629.73                    | 32,629.73    | 100.0 | 0.00                  | 32,629.73-              | .0    |
| 01-00-01-8210-0310-1480.00-6440                          | 55,000.00         | 59,002.75                    | 59,002.75    | 100.0 | 0.00                  | 4,002.75-               | .0    |
| TOTAL: 1480.00   |                   |                              |              |       |                       |                         |       |
| 1481.00 SUBSTITUTE-NON INSTRUCTION                       | 4,500.00          | 0.00                         | 0.00         | .0    | 0.00                  | 4,500.00                | 100.0 |
| 01-00-01-8210-0310-1481.00-6440                          | 4,500.00          | 0.00                         | 0.00         | .0    | 0.00                  | 4,500.00                | 100.0 |
| TOTAL: 1481.00   |                   |                              |              |       |                       |                         |       |
| TOTAL: 1000  | 146,858.00        | 183,492.48                   | 183,492.48   | 100.0 | 0.00                  | 36,634.48-              | .0    |
| 2181.00 CLASS UNIT MEMBER NONINSTRUCTI                   | 32,390.00         | 34,050.00                    | 34,050.00    | 100.0 | 0.00                  | 1,660.00-               | .0    |
| 01-00-01-8210-0310-2181.00-6440                          | 32,390.00         | 34,050.00                    | 34,050.00    | 100.0 | 0.00                  | 1,660.00-               | .0    |
| TOTAL: 2181.00   |                   |                              |              |       |                       |                         |       |
| 2384.00 CLASS EMPLOYEE-CONSULTANT                        | 4,950.00          | 4,440.00                     | 4,440.00     | 89.6  | 0.00                  | 510.00                  | 10.3  |
| 01-00-01-8210-0310-2384.00-6440                          | 4,950.00          | 4,440.00                     | 4,440.00     | 89.6  | 0.00                  | 510.00                  | 10.3  |
| TOTAL: 2384.00   |                   |                              |              |       |                       |                         |       |

| ACCOUNT CLASSIFICATION                 | WORKING BUDGET | EXPENDED/RECEIVED CURRENT | YEAR TO DATE | %     | PENDED/ENCUMBERED | UNENCUMBERED BALANCE |
|--|----------------|---------------------------|--------------|-------|-------------------|----------------------|
| Fu Ls Si Prog Subp Object Type         |                |                           |              |       |                   |                      |
| 2385.00 HR SUBSTITUTE, ADDITIONAL COST | 400.00         | 745.16                    | 745.16       | 100.0 | 0.00              | 345.16-              |
| 01-00-01-8210-0310-2385.00-6440        | 400.00         | 745.16                    | 745.16       | 100.0 | 0.00              | 345.16-              |
| TOTAL: 2385.00                         |                |                           |              |       |                   |                      |
| TOTAL: 2000                            | 37,740.00      | 39,235.16                 | 39,235.16    | 100.0 | 0.00              | 1,495.16-            |
| 3180.00 STRS OTHER ACADEMIC-N.I-OTHERS | 7,207.00       | 7,528.94                  | 7,528.94     | 100.0 | 0.00              | 321.94-              |
| 01-14-01-8210-0000-3180.00-6440        | 0.00           | 3,985.12                  | 3,985.12     | 100.0 | 0.00              | 3,985.12-            |
| 01-00-01-8210-0310-3180.00-6440        | 7,207.00       | 11,514.06                 | 11,514.06    | 100.0 | 0.00              | 4,307.06-            |
| TOTAL: 3180.00                         |                |                           |              |       |                   |                      |
| 3328.00 CASDI CLASS/I.A.-NON-INST OTHE | 2,008.00       | 2,111.10                  | 2,111.10     | 100.0 | 0.00              | 103.10-              |
| 01-00-01-8210-0310-3328.00-6440        | 2,008.00       | 2,111.10                  | 2,111.10     | 100.0 | 0.00              | 103.10-              |
| TOTAL: 3328.00                         |                |                           |              |       |                   |                      |
| 3346.00 MEDICARE NON-INSTRUCTIONAL     | 1,410.00       | 1,897.54                  | 1,897.54     | 100.0 | 0.00              | 487.54-              |
| 01-00-01-8210-0310-3346.00-6440        | 1,410.00       | 1,897.54                  | 1,897.54     | 100.0 | 0.00              | 487.54-              |
| TOTAL: 3346.00                         |                |                           |              |       |                   |                      |
| 3360.00 PARS-NON-INSTRUCTIONAL         | 843.00         | 316.45                    | 316.45       | 37.5  | 0.00              | 526.55               |
| 01-00-01-8210-0310-3360.00-6440        | 843.00         | 316.45                    | 316.45       | 37.5  | 0.00              | 526.55               |
| TOTAL: 3360.00                         |                |                           |              |       |                   |                      |
| 3421.00 DENTAL CLASS/I.A. NON-INSTRUCT | 653.00         | 652.56                    | 652.56       | 99.9  | 0.00              | 0.44                 |
| 01-00-01-8210-0310-3421.00-6440        | 653.00         | 652.56                    | 652.56       | 99.9  | 0.00              | 0.44                 |
| TOTAL: 3421.00                         |                |                           |              |       |                   |                      |
| 3423.00 KAISER-CLASS/I.A. NON-INSTRUCT | 5,240.00       | 5,240.28                  | 5,240.28     | 100.0 | 0.00              | 0.28-                |
| 01-00-01-8210-0310-3423.00-6440        | 5,240.00       | 5,240.28                  | 5,240.28     | 100.0 | 0.00              | 0.28-                |
| TOTAL: 3423.00                         |                |                           |              |       |                   |                      |
| 3433.00 HEALTH NET-OTHER ACADEM-NONINS | 5,029.00       | 5,029.08                  | 5,029.08     | 100.0 | 0.00              | 0.08-                |
| 01-14-01-8210-0000-3433.00-6440        | 5,029.00       | 5,029.08                  | 5,029.08     | 100.0 | 0.00              | 0.08-                |
| TOTAL: 3433.00                         |                |                           |              |       |                   |                      |
| 3434.00 DENTAL-OTHER ACADEM-NON-INSTRU | 653.00         | 652.56                    | 652.56       | 99.9  | 0.00              | 0.44                 |
| 01-14-01-8210-0000-3434.00-6440        | 653.00         | 652.56                    | 652.56       | 99.9  | 0.00              | 0.44                 |
| TOTAL: 3434.00                         |                |                           |              |       |                   |                      |
| 3528.00 SUI CLASS/I.A. NON-INSTR OTHER | 49.00          | 51.00                     | 51.00        | 100.0 | 0.00              | 2.00-                |
| 01-00-01-8210-0310-3528.00-6440        | 49.00          | 51.00                     | 51.00        | 100.0 | 0.00              | 2.00-                |
| TOTAL: 3528.00                         |                |                           |              |       |                   |                      |



| ACCOUNT CLASSIFICATION                  | WORKING BUDGET | EXPENDED/RECEIVED CURRENT YEAR TO DATE | PENDED/ENCUMBERED % | UNENCUMBERED BALANCE |
|---|----------------|--|---------------------|----------------------|
| Fu Ls Si Prog Subp Object Type          |                |  |                     |                      |
| 4500.00 NONINSTRUCTIONAL SUPPLIES       |                |  |                     |                      |
| 01-00-01-8210-0000-4500.00-6440         | 3,000.00       | 2,341.50                               | 78.0                | 658.50               |
| 01-00-01-8210-0310-4500.00-6440         | 2,971.00       | 2,992.12                               | 100.0               | 21.12                |
| TOTAL: 4500.00                          | 5,971.00       | 5,333.62                               | 89.3                | 637.38               |
| 4700.00 FOOD SUPPLIES                   |                |  |                     |                      |
| 01-00-01-8210-0310-4700.00-6440         | 25.00          | 0.00                                   | .0                  | 25.00                |
| TOTAL: 4700.00                          | 25.00          | 0.00                                   | .0                  | 25.00                |
| TOTAL: 4000                             | 6,324.00       | 5,361.62                               | 84.7                | 962.38               |
| 5113.00 INDEPENDENT CONTRACTORS         |                |  |                     |                      |
| 01-00-01-8210-0310-5113.00-6440         | 13,705.00      | 15,000.00                              | 100.0               | 1,295.00             |
| TOTAL: 5113.00                          | 13,705.00      | 15,000.00                              | 100.0               | 1,295.00             |
| 5120.00 OTHER CONTRACTS/OUTSIDE SERVICE |                |  |                     |                      |
| 01-00-01-8210-0000-5120.00-6440         | 660.00         | 523.48                                 | 79.3                | 136.52               |
| 01-00-01-8210-0310-5120.00-6440         | 1,367.00       | 1,334.70                               | 97.6                | 32.30                |
| TOTAL: 5120.00                          | 2,027.00       | 1,858.18                               | 91.6                | 168.82               |
| 5210.00 PERSONAL MILEAGE                |                |  |                     |                      |
| 01-00-01-8210-0310-5210.00-6440         | 425.00         | 377.27                                 | 88.7                | 47.73                |
| TOTAL: 5210.00                          | 425.00         | 377.27                                 | 88.7                | 47.73                |
| 5300.00 POST/DUES/MEMBERSHIPS-DIST.USE  |                |  |                     |                      |
| 01-00-01-8210-0310-5300.00-6440         | 147.00         | 0.00                                   | .0                  | 147.00               |
| TOTAL: 5300.00                          | 147.00         | 0.00                                   | .0                  | 147.00               |
| 5310.00 DUES AND MEMBERSHIP             |                |  |                     |                      |
| 01-00-01-8210-0310-5310.00-6440         | 50.00          | 50.00                                  | 100.0               | 0.00                 |
| TOTAL: 5310.00                          | 50.00          | 50.00                                  | 100.0               | 0.00                 |
| 5640.00 REPAIRS                         |                |  |                     |                      |
| 01-00-01-8210-0310-5640.00-6440         | 150.00         | 115.00                                 | 76.6                | 35.00                |
| TOTAL: 5640.00                          | 150.00         | 115.00                                 | 76.6                | 35.00                |
| TOTAL: 5000                             | 16,504.00      | 17,400.45                              | 100.0               | 896.45               |
| TOTAL: 1000-5999                        | 232,935.00     | 275,424.87                             | 100.0               | 42,489.87            |
| 6400.00 ADDITIONAL/IMPROVED EQUIPMENT   |                |  |                     |                      |
| 01-00-01-8210-0000-6400.00-6440         | 1,340.00       | 0.00                                   | .0                  | 1,340.00             |
| TOTAL: 6400.00                          | 1,340.00       | 0.00                                   | .0                  | 1,340.00             |
| TOTAL: 6000                             | 1,340.00       | 0.00                                   | .0                  | 1,340.00             |

Fund: 01 GENERAL FUND Site: 01 SAN BERNARDINO VALLEY COLLEG

| ACCOUNT CLASSIFICATION | WORKING BUDGET | EXPENDED/CURRENT | EXPENDED/RECEIVED YEAR TO DATE | %     | ENCUMBERED | PENDED/ENCUMBERED | BALANCE   | UNENCUMBERED % |
|------------------------|----------------|------------------|--------------------------------|-------|------------|-------------------|-----------|----------------|
| TOTAL: 1000-6999       | 234,275.00     | 275,424.87       | 275,424.87                     | 100.0 | 0.00       |                   | 41,149.87 | .0             |

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SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM  
 BUDGET SUMMARY REPORT  
 07/01/2001 TO 06/30/2002

Fund: 01 GENERAL FUND Site: 02 CRAFTON HILLS COLLEGE

| ACCOUNT CLASSIFICATION                 | WORKING BUDGET | EXPENDED/RECEIVED CURRENT | YEAR TO DATE | %     | ENCUMBERED | PENDED/ENCUMBERED | UNENCUMBERED BALANCE |
|--|----------------|---------------------------|--------------|-------|------------|-------------------|----------------------|
| 862.00 STATE MANDATED COST             | 91,737.00      | 170,928.84                | 170,928.84   | 100.0 | 0.00       | 0.00              | 79,191.84-           |
| 01-00-02-8210-0000-8681.00-0000        | 91,737.00      | 170,928.84                | 170,928.84   | 100.0 | 0.00       | 0.00              | 79,191.84-           |
| TOTAL: 8681.00                         |                |                           |              |       |            |                   |                      |
| 8876.00 HEALTH SERVICES                | 91,130.00      | 97,497.00                 | 97,497.00    | 100.0 | 0.00       | 0.00              | 6,367.00-            |
| 01-00-02-8210-0310-8876.00-0000        | 91,130.00      | 97,497.00                 | 97,497.00    | 100.0 | 0.00       | 0.00              | 6,367.00-            |
| TOTAL: 8876.00                         |                |                           |              |       |            |                   |                      |
| 8890.00 OTHER LOCAL REVENUES           | 4,600.00       | 5,628.50                  | 5,628.50     | 100.0 | 0.00       | 0.00              | 1,028.50-            |
| 01-38-02-8210-0000-8890.00-0000        | 4,600.00       | 5,628.50                  | 5,628.50     | 100.0 | 0.00       | 0.00              | 1,028.50-            |
| TOTAL: 8890.00                         |                |                           |              |       |            |                   |                      |
| 8896.00 HEPATITIS                      | 1,100.00       | 1,471.00                  | 1,471.00     | 100.0 | 0.00       | 0.00              | 371.00-              |
| 01-38-02-8210-0000-8896.00-0000        | 1,100.00       | 1,471.00                  | 1,471.00     | 100.0 | 0.00       | 0.00              | 371.00-              |
| TOTAL: 8896.00                         |                |                           |              |       |            |                   |                      |
| TOTAL: 8000                            | 188,567.00     | 275,525.34                | 275,525.34   | 100.0 | 0.00       | 0.00              | 86,958.34-           |
| 1283.00 CERT NON-MGT. NON-TEACH        | 74,483.00      | 78,396.00                 | 78,396.00    | 100.0 | 0.00       | 0.00              | 3,913.00-            |
| 01-00-02-8210-0310-1283.00-6440        | 74,483.00      | 78,396.00                 | 78,396.00    | 100.0 | 0.00       | 0.00              | 3,913.00-            |
| TOTAL: 1283.00                         |                |                           |              |       |            |                   |                      |
| 1480.00 NONINSTRUCTION HOURLY          | 39,200.00      | 39,200.00                 | 39,200.00    | 100.0 | 0.00       | 0.00              | 0.00                 |
| 01-14-02-8210-0000-1480.00-6440        | 0.00           | 383.09                    | 383.09       | 100.0 | 0.00       | 0.00              | 383.09-              |
| 01-00-02-8210-0310-1480.00-6440        | 39,200.00      | 39,583.09                 | 39,583.09    | 100.0 | 0.00       | 0.00              | 383.09-              |
| TOTAL: 1480.00                         |                |                           |              |       |            |                   |                      |
| 1481.00 SUBSTITUTE-NON INSTRUCTION     | 1,000.00       | 255.77                    | 255.77       | 25.5  | 0.00       | 0.00              | 744.23               |
| 01-14-02-8210-0000-1481.00-6440        | 1,000.00       | 255.77                    | 255.77       | 25.5  | 0.00       | 0.00              | 744.23               |
| TOTAL: 1481.00                         |                |                           |              |       |            |                   |                      |
| TOTAL: 1000                            | 114,683.00     | 118,234.86                | 118,234.86   | 100.0 | 0.00       | 0.00              | 3,551.86-            |
| 2181.00 CLASS UNIT MEMBER NONINSTRUCTI | 21,156.00      | 21,289.84                 | 21,289.84    | 100.0 | 0.00       | 0.00              | 133.84-              |
| 01-14-02-8210-0000-2181.00-6440        | 0.00           | 814.42                    | 814.42       | 100.0 | 0.00       | 0.00              | 814.42-              |
| 01-00-02-8210-0310-2181.00-6440        | 21,156.00      | 22,104.26                 | 22,104.26    | 100.0 | 0.00       | 0.00              | 948.26-              |
| TOTAL: 2181.00                         |                |                           |              |       |            |                   |                      |
| 2386.00 SUBSTITUTE, NO ADD. COST       | 6,000.00       | 4,519.04                  | 4,519.04     | 75.3  | 0.00       | 0.00              | 1,480.96             |
| 01-14-02-8210-0000-2386.00-6440        | 6,000.00       | 4,519.04                  | 4,519.04     | 75.3  | 0.00       | 0.00              | 1,480.96             |
| TOTAL: 2386.00                         |                |                           |              |       |            |                   |                      |
| TOTAL: 2000                            | 27,156.00      | 26,623.30                 | 26,623.30    | 98.0  | 0.00       | 0.00              | 532.70               |

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Fund: 01 GENERAL FUND Site: 02 CRAFTON HILLS COLLEGE

| ACCOUNT CLASSIFICATION<br>Fu Ls Si Prog Subp Object Type | WORKING<br>BUDGET | EXPENDED/CURRENT | RECEIVED<br>YEAR TO DATE | %<br>ENCUMBERED | PENDED/<br>ENCUMBERED | UNENCUMBERED<br>BALANCE | UNENCUMBERED<br>% |
|--|-------------------|------------------|--------------------------|-----------------|-----------------------|-------------------------|-------------------|
|  |                   |                  |                          |                 |                       |                         |                   |
| 3638.00 W/C OTHER ACADEMIC-N.I. -OTHER                   | 1,020.00          | 1,020.00         | 1,020.00                 | 100.0           | 0.00                  | 0.00                    | .0                |
| TOTAL: 3638.00   | 1,020.00          | 1,020.00         | 1,020.00                 | 100.0           | 0.00                  | 0.00                    | .0                |
| 3928.00 LIFE-CLASS/I.A. NON-INST-OTHER                   | 68.00             | 56.70            | 56.70                    | 83.3            | 0.00                  | 11.30                   | 16.3              |
| 01-14-02-8210-0000-3928.00-6440                          | 68.00             | 56.70            | 56.70                    | 83.3            | 0.00                  | 11.30                   | 16.3              |
| TOTAL: 3928.00   | 68.00             | 56.70            | 56.70                    | 83.3            | 0.00                  | 11.30                   | 16.3              |
| 3938.00 LIFE-OTHER ACADEMIC N.I. OTHER                   | 76.00             | 75.60            | 75.60                    | 99.4            | 0.00                  | 0.40                    | .5                |
| 01-00-02-8210-0310-3938.00-6440                          | 76.00             | 75.60            | 75.60                    | 99.4            | 0.00                  | 0.40                    | .5                |
| TOTAL: 3938.00   | 76.00             | 75.60            | 75.60                    | 99.4            | 0.00                  | 0.40                    | .5                |
| 3983.00 HRC-CLASS/I.A.-NON-INS-OTHERS                    | 21.00             | 15.57            | 15.57                    | 74.1            | 0.00                  | 5.43                    | 25.8              |
| 01-14-02-8210-0000-3983.00-6440                          | 21.00             | 15.57            | 15.57                    | 74.1            | 0.00                  | 5.43                    | 25.8              |
| TOTAL: 3983.00   | 21.00             | 15.57            | 15.57                    | 74.1            | 0.00                  | 5.43                    | 25.8              |
| 3985.00 HRC-OTHER ACADEMIC-N.I.-OTHER                    | 21.00             | 20.76            | 20.76                    | 98.8            | 0.00                  | 0.24                    | 1.1               |
| 01-00-02-8210-0310-3985.00-6440                          | 21.00             | 20.76            | 20.76                    | 98.8            | 0.00                  | 0.24                    | 1.1               |
| TOTAL: 3985.00   | 21.00             | 20.76            | 20.76                    | 98.8            | 0.00                  | 0.24                    | 1.1               |
| TOTAL: 3000  | 24,777.00         | 24,624.68        | 24,624.68                | 99.3            | 0.00                  | 152.32                  | .6                |
| 4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE                    | 17.09             | 0.00             | 0.00                     | .0              | 0.00                  | 17.09                   | 100.0             |
| 01-00-02-8210-0310-4200.00-6440                          | 17.09             | 0.00             | 0.00                     | .0              | 0.00                  | 17.09                   | 100.0             |
| TOTAL: 4200.00   | 17.09             | 0.00             | 0.00                     | .0              | 0.00                  | 17.09                   | 100.0             |
| 4210.00 MAGAZINES & SUBSCRIPTIONS                        | 13.50             | 13.50            | 13.50                    | 100.0           | 0.00                  | 0.00                    | .0                |
| 01-38-02-8210-0000-4210.00-6440                          | 124.00            | 66.80            | 66.80                    | 53.8            | 0.00                  | 57.20                   | 46.1              |
| 01-00-02-8210-0310-4210.00-6440                          | 137.50            | 80.30            | 80.30                    | 58.4            | 0.00                  | 57.20                   | 41.6              |
| TOTAL: 4210.00   | 137.50            | 80.30            | 80.30                    | 58.4            | 0.00                  | 57.20                   | 41.6              |
| 4420.00 REFERENCE BOOKS                                  | 49.64             | 49.64            | 49.64                    | 100.0           | 0.00                  | 0.00                    | .0                |
| 01-38-02-8210-0000-4220.00-6440                          | 1,075.85          | 1,048.54         | 1,048.54                 | 97.4            | 0.00                  | 27.31                   | 2.5               |
| 01-00-02-8210-0310-4220.00-6440                          | 1,125.49          | 1,098.18         | 1,098.18                 | 97.5            | 0.00                  | 27.31                   | 2.4               |
| TOTAL: 4220.00   | 1,125.49          | 1,098.18         | 1,098.18                 | 97.5            | 0.00                  | 27.31                   | 2.4               |
| 4400.00 MEDIA AND SOFTWARE-DISTRCT USE                   | 11.28             | 0.00             | 0.00                     | .0              | 0.00                  | 11.28                   | 100.0             |
| 01-00-02-8210-0310-4400.00-6440                          | 11.28             | 0.00             | 0.00                     | .0              | 0.00                  | 11.28                   | 100.0             |
| TOTAL: 4400.00   | 11.28             | 0.00             | 0.00                     | .0              | 0.00                  | 11.28                   | 100.0             |
| 4440.00 MEDIA  | 47.00             | 47.30            | 47.30                    | 100.0           | 0.00                  | 0.30                    | .0                |
| 01-38-02-8210-0000-4440.00-6440                          | 263.93            | 250.28           | 250.28                   | 94.8            | 0.00                  | 13.65                   | 5.1               |
| 01-00-02-8210-0310-4440.00-6440                          | 310.93            | 297.58           | 297.58                   | 95.7            | 0.00                  | 13.35                   | 4.2               |
| TOTAL: 4440.00   | 310.93            | 297.58           | 297.58                   | 95.7            | 0.00                  | 13.35                   | 4.2               |



| ACCOUNT CLASSIFICATION                | WORKING BUDGET | EXPENDED/CURRENT | RECEIVED/YEAR TO DATE | %     | PENDED/ENCUMBERED | UNENCUMBERED BALANCE | %     |
|---------------------------------------|----------------|------------------|-----------------------|-------|-------------------|----------------------|-------|
| 4500.00 NONINSTRUCTIONAL SUPPLIES     |                |                  |                       |       |                   |                      |       |
| 01-14-02-8210-0000-4500.00-6440       | 2,876.96       | 2,638.19         | 2,638.19              | 91.7  | 0.00              | 238.77               | 8.2   |
| 01-38-02-8210-0000-4500.00-6440       | 3,550.24       | 3,789.61         | 3,789.61              | 100.0 | 0.00              | 239.37               | 0     |
| 01-00-02-8210-0310-4500.00-6440       | 470.85         | 545.26           | 545.26                | 100.0 | 0.00              | 74.41                | 0     |
| TOTAL: 4500.00                        | 6,898.05       | 6,973.06         | 6,973.06              | 100.0 | 0.00              | 75.01                | 0     |
| TOTAL: 4000                           | 8,500.34       | 8,449.12         | 8,449.12              | 99.3  | 0.00              | 51.22                |       |
| 5113.00 INDEPENDENT CONTRACTORS       |                |                  |                       |       |                   |                      |       |
| 01-00-02-8210-0310-5113.00-6440       | 500.00         | 500.00           | 500.00                | 100.0 | 0.00              | 0.00                 | 0     |
| TOTAL: 5113.00                        | 500.00         | 500.00           | 500.00                | 100.0 | 0.00              | 0.00                 | 0     |
| 5200.00 TRAVEL & CONFERENCE EXPENSES  |                |                  |                       |       |                   |                      |       |
| 01-38-02-8210-0000-5200.00-6440       | 358.02         | 358.02           | 358.02                | 100.0 | 0.00              | 0.00                 | 0     |
| TOTAL: 5200.00                        | 358.02         | 358.02           | 358.02                | 100.0 | 0.00              | 0.00                 | 0     |
| 5310.00 DUES AND MEMBERSHIP           |                |                  |                       |       |                   |                      |       |
| 01-38-02-8210-0000-5310.00-6440       | 35.37          | 35.37            | 35.37                 | 100.0 | 0.00              | 0.00                 | 0     |
| 01-00-02-8210-0310-5310.00-6440       | 409.00         | 409.00           | 409.00                | 100.0 | 0.00              | 0.00                 | 0     |
| TOTAL: 5310.00                        | 444.37         | 444.37           | 444.37                | 100.0 | 0.00              | 0.00                 | 0     |
| 5536.00 HAZARDOUS MATERIALS           |                |                  |                       |       |                   |                      |       |
| 01-38-02-8210-0000-5536.00-6440       | 432.00         | 432.00           | 432.00                | 100.0 | 0.00              | 0.00                 | 0     |
| TOTAL: 5536.00                        | 432.00         | 432.00           | 432.00                | 100.0 | 0.00              | 0.00                 | 0     |
| 5540.00 TELEPHONE                     |                |                  |                       |       |                   |                      |       |
| 01-00-02-8210-0310-5540.00-6570       | 253.00         | 0.00             | 0.00                  | 0     | 0.00              | 253.00               | 100.0 |
| TOTAL: 5540.00                        | 253.00         | 0.00             | 0.00                  | 0     | 0.00              | 253.00               | 100.0 |
| 5640.00 REPAIRS                       |                |                  |                       |       |                   |                      |       |
| 01-38-02-8210-0000-5640.00-6440       | 183.95         | 183.95           | 183.95                | 100.0 | 0.00              | 0.00                 | 0     |
| TOTAL: 5640.00                        | 183.95         | 183.95           | 183.95                | 100.0 | 0.00              | 0.00                 | 0     |
| 5809.00 OTHER EXPENSES & FEES         |                |                  |                       |       |                   |                      |       |
| 01-38-02-8210-0000-5809.00-6440       | 150.00         | 170.00           | 170.00                | 100.0 | 0.00              | 20.00                | 0     |
| 01-00-02-8210-0310-5809.00-6440       | 195.00         | 194.82           | 194.82                | 99.9  | 0.00              | 0.18                 | 0     |
| TOTAL: 5809.00                        | 345.00         | 364.82           | 364.82                | 100.0 | 0.00              | 19.82                | 0     |
| TOTAL: 5000                           | 2,516.34       | 2,283.16         | 2,283.16              | 90.7  | 0.00              | 233.18               | 9.2   |
| TOTAL: 1000-5999                      | 177,632.68     | 180,215.12       | 180,215.12            | 100.0 | 0.00              | 2,582.44             | 0     |
| 6400.00 ADDITIONAL/IMPROVED EQUIPMENT |                |                  |                       |       |                   |                      |       |
| 01-14-02-8210-0000-6400.00-6440       | 2,042.33       | 1,952.36         | 1,952.36              | 95.5  | 0.00              | 89.97                | 4.4   |
| 01-38-02-8210-0000-6400.00-6440       | 880.28         | 754.82           | 754.82                | 85.7  | 0.00              | 125.46               | 14.2  |

BDX110  
 health svcs  
 72 San Bernardino Community Col

SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM  
 BUDGET SUMMARY REPORT  
 07/01/2001 TO 06/30/2002

#J2050

10/22/2002

PAGE 10

Fund: 01 GENERAL FUND

Site: 02 CRAFTON HILLS COLLEGE

| ACCOUNT CLASSIFICATION             | WORKING BUDGET | EXPENDED/RECEIVED YEAR TO DATE | %     | ENCUMBERED | PENDED/ENCUMBERED | UNENCUMBERED BALANCE | %   |
|------------------------------------|----------------|--------------------------------|-------|------------|-------------------|----------------------|-----|
| TOTAL: 6400.00                     | 2,922.61       | 2,707.18                       | 92.6  |            | 0.00              | 215.43               | 7.3 |
| 6410.00 ADDL EQUIP-\$1,000 OR MORE |                |                                |       |            |                   |                      |     |
| 01-14-02-8210-0000-6410.00-6440    | 8,011.71       | 7,997.19                       | 99.8  |            | 0.00              | 14.52                | .1  |
| TOTAL: 6410.00                     | 8,011.71       | 7,997.19                       | 99.8  |            | 0.00              | 14.52                | .1  |
| TOTAL: 6000                        | 10,934.32      | 10,704.37                      | 97.8  |            | 0.00              | 229.95               | 2.1 |
| TOTAL: 1000-6999                   | 188,567.00     | 190,919.49                     | 100.0 |            | 0.00              | 2,352.49             | .0  |

BDX110  
health svcs  
72 San Bernardino Community Col

SAN BERNARDINO COUNTY SCHOOLS COMPUTER CONSORTIUM  
BUDGET SUMMARY REPORT  
07/01/2001 TO 06/30/2002

#J2050

10/22/2002  
PAGE 12

Fund: 01 GENERAL FUND Site: 25 CHC PRIOR YEAR FUNDING

| ACCOUNT CLASSIFICATION            | WORKING BUDGET | EXPENDED/RECEIVED CURRENT | YEAR TO DATE | %    | ENCUMBERED | PENDED/ENCUMBERED | UNENCUMBERED BALANCE | %    |
|-----------------------------------|----------------|---------------------------|--------------|------|------------|-------------------|----------------------|------|
| Fu Ls Si Prog SubP Object Type    |                |                           |              |      |            |                   |                      |      |
| 4500.00 NONINSTRUCTIONAL SUPPLIES | 411.00         | 241.66                    | 241.66       | 58.7 | 0.00       | 0.00              | 169.34               | 41.2 |
| 01-14-25-8210-0000-4500.00-6440   | 411.00         | 241.66                    | 241.66       | 58.7 | 0.00       | 0.00              | 169.34               | 41.2 |
| TOTAL: 4500.00                    |                |                           |              |      |            |                   |                      |      |
| TOTAL: 4000                       |                |                           |              |      |            |                   |                      |      |
| 5809.00 OTHER EXPENSES & FEES     | 0.00           | 0.00                      | 0.00         | .0   | 0.00       | 0.00              | 0.00                 | .0   |
| 01-14-25-8210-0000-5809.00-0000   | 0.00           | 0.00                      | 0.00         | .0   | 0.00       | 0.00              | 0.00                 | .0   |
| TOTAL: 5809.00                    |                |                           |              |      |            |                   |                      |      |
| TOTAL: 5000                       |                |                           |              |      |            |                   |                      |      |
| TOTAL: 1000-5999                  | 411.00         | 241.66                    | 241.66       | 58.7 | 0.00       | 0.00              | 169.34               | 41.2 |

| <b>MANDATED COSTS<br/>HEALTH FEE ELIMINATION<br/>COMPONENT/ACTIVITY COST DETAIL</b>  |  | <b>FORM<br/>HFE-2.1</b>      |                       |
|--|--|------------------------------|-----------------------|
| (01) Claimant<br><br>San Bernardino Community College District   |  | Fiscal Year<br><br>2001-2002 |                       |
| (03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year. |  | (a)<br>FY<br>1986/87         | (b)<br>FY<br>of Claim |
| Accident Reports   |  | X                            | X                     |
| Appointments   |  |                              |                       |
| College Physician, surgeon   |  | X                            | X                     |
| Dermatology, Family practice   |  | X                            | X                     |
| Internal Medicine  |  | X                            | X                     |
| Outside Physician  |  | X                            | X                     |
| Dental Services  |  | X                            | X                     |
| Outside Labs, (X-ray, etc.,)   |  |                              | X                     |
| 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                     |
| Nutrition  |  | X                            | X                     |
| Test Results, office   |  | X                            | X                     |
| Venereal Disease   |  | X                            | X                     |
| Communicable Disease   |  | X                            | X                     |
| Upper Respiratory Infection  |  | X                            | X                     |
| Eyes, Nose and Throat  |  | X                            | X                     |
| Eye/Vision   |  | X                            | X                     |
| Dermatology/Allergy  |  | X                            | X                     |
| Gynecology/Pregnancy Service   |  |                              | X                     |
| Neuralgic  |  | X                            | X                     |
| 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  |  | X                            | X                     |
| Eating Disorders   |  | X                            | X                     |
| 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                     |
| Child Abuse  |  | X                            | X                     |

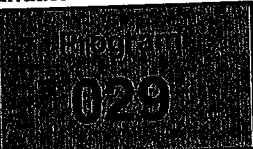
| <b>MANDATED COSTS<br/>HEALTH FEE ELIMINATION<br/>COMPONENT/ACTIVITY COST DETAIL</b>  |  | <b>FORM<br/>HFE-2.1</b>      |                       |
|--|--|------------------------------|-----------------------|
| (01) Claimant<br><br>San Bernardino Community College District   |  | Fiscal Year<br><br>2001-2002 |                       |
| (03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year. |  | (a)<br>FY<br>1986/87         | (b)<br>FY<br>of Claim |
| Birth Control/Family Planning  |  | X                            | X                     |
| Stop Smoking   |  | X                            | X                     |
| Library, Videos and Cassettes  |  | X                            | X                     |
| First Aid, Major Emergencies   |  | X                            | X                     |
| First Aid, Minor Emergencies   |  | X                            | X                     |
| First Aid Kits, Filled   |  | X                            | X                     |
| <b>Immunizations</b>   |  |                              |                       |
| Diphtheria/Tetanus   |  |                              | X                     |
| Measles/Rubella  |  |                              | X                     |
| Influenza  |  | X                            | X                     |
| Information  |  | X                            | X                     |
| <b>Insurance</b>   |  |                              |                       |
| On Campus Accident   |  | X                            | X                     |
| Voluntary  |  | X                            | X                     |
| Insurance Inquiry/Claim Administration   |  | X                            | X                     |
| <b>Laboratory Tests Done</b>   |  |                              |                       |
| Inquiry/Interpretation   |  | X                            | X                     |
| Pap Smears   |  |                              | X                     |
| <b>Physical Examinations</b>   |  |                              |                       |
| Employees  |  |                              |                       |
| Students   |  |                              |                       |
| Athletes   |  |                              |                       |
| <b>Medications</b>   |  |                              |                       |
| Antacids   |  | X                            | X                     |
| Antidiarrheal  |  | X                            | X                     |
| Aspirin, Tylenol, etc.,  |  | X                            | X                     |
| Skin Rash Preparations   |  | X                            | X                     |
| Eye Drops  |  | X                            | X                     |
| Ear Drops  |  | X                            | X                     |
| Toothache, oil cloves  |  | X                            | X                     |
| Stingkill  |  | X                            | X                     |
| Midol, Menstrual Cramps  |  | X                            | X                     |
| Other, list--> Ibuprofen   |  | X                            | X                     |
| <b>Parking Cards/Elevator Keys</b>   |  |                              |                       |
| Tokens   |  |                              |                       |
| Return Card/Key  |  |                              |                       |
| Parking Inquiry  |  |                              |                       |
| Elevator Passes  |  |                              |                       |
| Temporary Handicapped Parking Permits  |  |                              |                       |



State of California

**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 \_\_\_/\_\_\_/\_\_\_



**Reimbursement Claim Data**

**(01) Claimant Identification Number:**  
 S36150

**(02) Mailing Address:**

**Claimant Name**  
 San Bernardino Community College District

**County of Location**  
 San Bernardino

**Street Address**  
 114 S. Del Rosa Drive

**City** San Bernardino      **State** CA      **Zip Code** 92408

|                         |    |         |
|-------------------------|----|---------|
| (22) HFE - 1.0, (04)(b) | \$ | 620,619 |
| (23)                    |    |         |
| (24)                    |    |         |
| (25)                    |    |         |
| (26)                    |    |         |
| (27)                    |    |         |
| (28)                    |    |         |
| (29)                    |    |         |
| (30)                    |    |         |
| (31)                    |    |         |
| (32)                    |    |         |
| (33)                    |    |         |
| (34)                    |    |         |
| (35)                    |    |         |
| (36)                    |    |         |
| (37)                    |    |         |

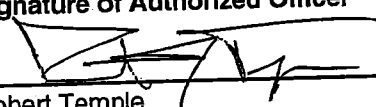
| Type of Claim   | Estimated Claim  | Reimbursement Claim |
|---|--|---------------------|
| (03) Estimated <input checked="" type="checkbox"/>      | (09) Reimbursement <input checked="" type="checkbox"/> |                     |
| (04) Combined <input type="checkbox"/>                  | (10) Combined <input type="checkbox"/>                 |                     |
| (05) Amended <input type="checkbox"/>                   | (11) Amended <input type="checkbox"/>                  |                     |
| <b>Fiscal Year of Cost</b>                              | (06) 2003-2004   | (12) 2002-2003      |
| <b>Total Claimed Amount</b>                             | (07) \$ 620,000  | (13) \$ 620,619     |
| <b>Less: 10% Late Penalty, but not to exceed \$1000</b> |  | (14) \$ -           |
| <b>Less: Estimate Claim Payment Received</b>            |  | (15) \$ -           |
| <b>Net Claimed Amount</b>                               |  | (16) \$ 620,619     |
| <b>Due from State</b>                                   | (08) \$ 620,000  | (17) \$ 620,619     |
| <b>Due to State</b>                                     |  | (18) \$ -           |

**(38) CERTIFICATION OF CLAIM**

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

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

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

**Signature of Authorized Officer**  
  
 Robert Temple  
 Type or Print Name

**Date**  
 1-5-04  
 Vice Chancellor, Fiscal Services  
 Title

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

029

**MANDATED COSTS  
HEALTH FEE ELIMINATION  
CLAIM SUMMARY**

**FORM  
HFE-1.0**

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

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

| (a)<br>Name of College           | (b)<br>Claimed Amount |
|----------------------------------|-----------------------|
| 1. San Bernardino Valley College | \$ 320,529.00         |
| 2. Crafton Hills College         | \$ 300,089.76         |
| 3.                               | \$ -                  |
| 4.                               | \$ -                  |
| 5.                               | \$ -                  |
| 6.                               | \$ -                  |
| 7.                               | \$ -                  |
| 8.                               | \$ -                  |
| 9.                               | \$ -                  |
| 10.                              | \$ -                  |
| 11.                              | \$ -                  |
| 12.                              | \$ -                  |
| 13.                              | \$ -                  |
| 14.                              | \$ -                  |
| 15.                              | \$ -                  |
| 16.                              | \$ -                  |
| 17.                              | \$ -                  |
| 18.                              | \$ -                  |
| 19.                              | \$ -                  |
| 20.                              | \$ -                  |
| 21.                              | \$ -                  |
| <b>(04) Total Amount Claimed</b> | \$ 620,619            |

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



|     |  |                               |
|-----|--|-------------------------------|
| 029 | <b>MANDATED COSTS</b><br><b>HEALTH FEE ELIMINATION</b><br><b>CLAIM SUMMARY</b> | <b>FORM</b><br><b>HFE-1.1</b> |
|-----|--|-------------------------------|

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

**(03) Name of College** San Bernardino Valley College

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

LESS       SAME       MORE

|  | Direct Cost | Indirect Cost of:<br>40.14% | Total      |
|--|-------------|-----------------------------|------------|
| <b>(05) Cost of Health Services for the Fiscal year of Claim</b>   | \$ 332,549  | \$ 133,485                  | \$ 466,034 |
| <b>(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87</b> |             | \$ -                        |            |
| <b>(07) Cost of providing current fiscal year health services at the 1986/87 level</b><br>[Line (05) - line (06)]      | \$ 332,549  | \$ 133,485                  | \$ 466,034 |

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

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

**(09) Total health fee that could have been collected** [Line (8.1g) + (8.2g) + ..... (8.6g)] \$ 138,625

**(10) Sub-total** [Line (07) - line (09)] \$ 327,309

|  |            |
|--|------------|
| <b>Cost Reduction</b>  |            |
| <b>(11) Less: Offsetting Savings, if applicable</b>                    | \$ -       |
| <b>(12) Less: Other Reimbursements, if applicable</b>                  | \$ 6,780   |
| <b>(13) Total Amount Claimed</b> [Line (10) - (line (11) + line (12))] | \$ 320,529 |

|  |  |                         |
|--|--|-------------------------|
|  | <b>MANDATED COSTS<br/>HEALTH FEE ELIMINATION<br/>CLAIM SUMMARY</b> | <b>FORM<br/>HFE-1.2</b> |
|--|--|-------------------------|

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

**(03) Name of College** Crafton Hills College

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

LESS       SAME       MORE

|  | Direct Cost | Indirect Cost of:<br>40.14% | Total      |
|--|-------------|-----------------------------|------------|
| <b>(05) Cost of Health Services for the Fiscal year of Claim</b>   | \$ 289,688  | \$ 116,281                  | \$ 405,969 |
| <b>(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87</b> |             | \$ -                        | \$ -       |
| <b>(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]</b>         | \$ 289,688  | \$ 116,281                  | \$ 405,969 |

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

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

|   |                                      |            |
|---|--------------------------------------|------------|
| <b>(09) Total health fee that could have been collected</b> | [Line (8.1g) + (8.2g) + .....(8.6g)] | \$ 96,185  |
| <b>(10) Sub-total</b>                                       | [Line (07) - line (09)]              | \$ 309,784 |

|  |                                       |            |
|--|---------------------------------------|------------|
| <b>Cost Reduction</b>                        |                                       |            |
| (11) Less: Offsetting Savings, if applicable |                                       | \$ -       |
| 7100   |                                       | \$ 9,694   |
| <b>(13) Total Amount Claimed</b>             | [Line (10) - (line (11) + line (12))] | \$ 300,090 |

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT  
CALCULATION OF INDIRECT COST RATE,  
FISCAL YEAR  
2001-2002**

*For 02-03 claims*

| REFERENCE<br>(CCFS 311)                  | DESCRIPTION   | 2001-2002         |
|--|---|-------------------|
| <b>INSTRUCTIONAL ACTIVITY</b>            |   |                   |
|  | <b>Instructional Costs</b>  |                   |
|  | Instructional Salaries and Benefits   | 24,168,434        |
|  | Instructional Operating Expenses  | 1,504,582         |
|  | Instructional Support Instructional Salaries and Benefits   | 373,853           |
|  | Auxiliary Operations Instructional Salaries and Benefits  | 8,666             |
|  | <b>TOTAL INSTRUCTIONAL COSTS 1</b>  | <b>26,055,535</b> |
|  | <b>Non-Instructional Costs</b>  |                   |
|  | Non-Instructional Salaries and Benefits   | 3,331,636         |
|  | Instructional Admin. Salaries and Benefits  | 1,800,483         |
|  | Instructional Admin. Operating Expenses   | 233,352           |
|  | Auxiliary Classes Non-Inst. Salaries and Benefits   | 80,544            |
|  | Auxiliary Classes Operating Expenses  | 45,852            |
|  | <b>TOTAL NON-INSTRUCTIONAL COSTS 2</b>  | <b>5,491,867</b>  |
|  | <b>TOTAL INSTRUCTIONAL ACTIVITY COSTS 3 (1 + 2)</b>   | <b>31,547,402</b> |
| <b>DIRECT SUPPORT ACTIVITY</b>           |   |                   |
|  | <b>Direct Support Costs</b>   |                   |
|  | Instructional Support Services Non Inst. Salaries and Benefits  | 1,468,019         |
|  | Instructional Support Services Operating Expenses   | 208,720           |
|  | Admissions and Records  | 1,282,793         |
|  | Counseling and Guidance   | 2,411,255         |
|  | Other Student Services  | 4,539,054         |
|  | <b>TOTAL DIRECT SUPPORT COSTS 4</b>   | <b>9,909,841</b>  |
|  | <b>TOTAL INSTRUCTIONAL ACTIVITY COSTS<br/>AND DIRECT SUPPORT COSTS 5 (3 + 4)</b>  | <b>41,457,243</b> |
|  | <b>Indirect Support Costs</b>   |                   |
|  | Operation and Maintenance of Plant  | 7,046,384         |
|  | Planning and Policy Making  | 1,880,271         |
|  | General Instructional Support Services  | 7,715,397         |
|  | <b>TOTAL INDIRECT SUPPORT COSTS 6</b>   | <b>16,642,052</b> |
|  | <b>TOTAL INSTRUCTIONAL ACTIVITY COSTS AND DIRECT<br/>SUPPORT COSTS AND TOTAL INDIRECT SUPPORT COSTS<br/>(5 + 6) = TOTAL COSTS</b> | <b>58,099,295</b> |
| <b>SUPPORT COSTS ALLOCATION RATES</b>    |   |                   |
| Indirect Support Costs Allocation Rate = | Total Indirect Support Costs (6)<br>Total Instructional Activity Costs<br>and Direct Support Costs (5)                            | 40.14%            |
| Direct Support Costs Allocation Rate =   | Total Direct Support Costs (4)<br>Total Instructional Activity Costs (3)  | 31.41%            |
| Total Support Cost Allocation            |   | 71.56%            |

**MANDATED COSTS  
HEALTH FEE ELIMINATION  
COMPONENT/ACTIVITY COST DETAIL**

**FORM  
HFE-2.1**

(01) Claimant

Fiscal Year

San Bernardino Community College District

2002-2003

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

| (a)<br>FY<br>1986/87 | (b)<br>FY<br>of Claim |
|----------------------|-----------------------|
|----------------------|-----------------------|

Accident Reports

X

X

Appointments

College Physician, surgeon

X

X

Dermatology, Family practice

X

X

Internal Medicine

X

X

Outside Physician

X

X

Dental Services

X

X

Outside Labs, (X-ray, etc.,)

X

Psychologist, full services

Cancel/Change Appointments

X

X

Registered Nurse

X

X

Check Appointments

Assessment, Intervention and Counseling

Birth Control

X

X

Lab Reports

X

Nutrition

X

X

Test Results, office

X

X

Venereal Disease

X

X

Communicable Disease

X

X

Upper Respiratory Infection

X

X

Eyes, Nose and Throat

X

X

Eye/Vision

X

X

Dermatology/Allergy

X

X

Gynecology/Pregnancy Service

X

Neuralgic

X

X

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

X

X

Eating Disorders

X

X

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

Child Abuse

X

X

**MANDATED COSTS  
HEALTH FEE ELIMINATION  
COMPONENT/ACTIVITY COST DETAIL**

**FORM  
HFE-2.1**

(01) Claimant

San Bernardino Community College District

Fiscal Year

2002-2003

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

| (a)<br>FY<br>1986/87 | (b)<br>FY<br>of Claim |
|----------------------|-----------------------|
|----------------------|-----------------------|

|  |   |   |
|--|---|---|
| Birth Control/Family Planning          | X | X |
| Stop Smoking                           | X | X |
| Library, Videos and Cassettes          | X | X |
| First Aid, Major Emergencies           | X | X |
| First Aid, Minor Emergencies           | X | X |
| First Aid Kits, Filled                 | X | X |
| Immunizations                          |   |   |
| Diphtheria/Tetanus                     |   | X |
| Measles/Rubella                        |   | X |
| Influenza                              | X | X |
| Information                            | X | X |
| Insurance                              |   |   |
| On Campus Accident                     | X | X |
| Voluntary                              | X | X |
| Insurance Inquiry/Claim Administration | X | X |
| Laboratory Tests Done                  |   |   |
| Inquiry/Interpretation                 | X | X |
| Pap Smears                             |   | X |
| Physical Examinations                  |   |   |
| Employees                              |   |   |
| Students                               |   |   |
| Athletes                               |   |   |
| Medications                            |   |   |
| Antacids                               | X | X |
| Antidiarrheal                          | X | X |
| Aspirin, Tylenol, etc.,                | X | X |
| Skin Rash Preparations                 | X | X |
| Eye Drops                              | X | X |
| Ear Drops                              | X | X |
| Toothache, oil cloves                  | X | X |
| Stingkill                              | X | X |
| Midol, Menstrual Cramps                | X | X |
| Other, list--> Ibuprofen               |   |   |
| Parking Cards/Elevator Keys            |   |   |
| Tokens                                 |   |   |
| Return Card/Key                        |   |   |
| Parking Inquiry                        |   |   |
| Elevator Passes                        |   |   |
| Temporary Handicapped Parking Permits  |   |   |

| <b>MANDATED COSTS<br/>HEALTH FEE ELIMINATION<br/>COMPONENT/ACTIVITY COST DETAIL</b>  |  | <b>FORM<br/>HFE-2.1</b>      |                       |
|--|--|------------------------------|-----------------------|
| (01) Claimant<br><br>San Bernardino Community College District   |  | Fiscal Year<br><br>2002-2003 |                       |
| (03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year. |  | (a)<br>FY<br>1986/87         | (b)<br>FY<br>of Claim |
| <b>Referrals to Outside Agencies</b>   |  |                              |                       |
| Private Medical Doctor   |  | X                            | X                     |
| Health Department  |  | X                            | X                     |
| Clinic   |  | X                            | X                     |
| Dental   |  | X                            | X                     |
| Counseling Centers   |  | X                            | X                     |
| Crisis Centers   |  | X                            | X                     |
| Transitional Living Facilities, battered/homeless women  |  | X                            | X                     |
| Family Planning Facilities   |  | X                            | X                     |
| Other Health Agencies  |  |                              |                       |
| <b>Tests</b>   |  |                              |                       |
| Blood Pressure   |  | X                            | X                     |
| Hearing  |  | X                            | X                     |
| Tuberculosis   |  |                              |                       |
| Reading  |  | X                            | X                     |
| Information  |  | X                            | X                     |
| Vision   |  | X                            | X                     |
| Glucometer   |  | X                            | X                     |
| Urinalysis   |  | X                            | X                     |
| Hemoglobin   |  | X                            |                       |
| EKG  |  |                              |                       |
| Strep A Testing  |  | X                            | X                     |
| PG Testing   |  | X                            | X                     |
| Monospot   |  | X                            | X                     |
| Hemacult   |  |                              | X                     |
| Others, list   |  |                              |                       |
| <b>Miscellaneous</b>   |  |                              |                       |
| 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   |  | X                            | X                     |
| Temperature  |  | X                            | X                     |
| Weigh  |  | X                            | X                     |
| Information  |  | X                            | X                     |
| Report/Form  |  | X                            | X                     |
| Wart Removal   |  |                              | X                     |
| Others, list   |  |                              |                       |
| <b>Committees</b>  |  |                              |                       |
| Safety   |  | X                            | X                     |
| Environmental  |  | X                            | X                     |
| Disaster Planning  |  | X                            | X                     |
| Skin Rash Preparations   |  | X                            | X                     |
| Eye Drops  |  | X                            | X                     |