

# SixTen and Associates Mandate Reimbursement Services

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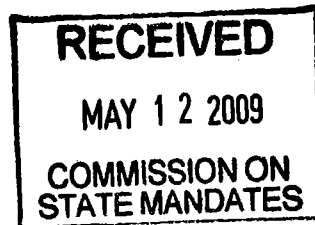
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May 11, 2009

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



RE: Health Fee Elimination, 05-4206-I-09  
North Orange County Community College District  
Fiscal Years: 2001-02 and 2002-03  
Incorrect Reduction Claim

Dear Ms. Higashi:

This letter is in rebuttal to the State Controller's Office response dated April 24, 2008, to the Incorrect Reduction Claim of Los Rios Community College District (District) submitted on September 13, 2005.

## **I. Mr. Silva's Transmittal Letter**

Mr. Silva's transmittal letter, dated April 24, 2008, contains factual and legal allegations regarding the District's Incorrect Reduction Claim. However, it was not signed under the penalty of perjury. The conclusions and assertions contained in the letter should be disregarded by the Commission due to this lack of certification.

Contrary to the conclusions in Mr. Silva's letter, the Controller's reductions were not appropriate, nor were they in accordance with law, and the District did not understate student health fees received and collected.

## **A. CONTROLLER'S AUDIT AUTHORITY**

The District does not dispute the Controller's authority to audit claims for mandated costs and to reduce those costs that are excessive or unreasonable. This authority is expressly contained in Government Code Section 17561. Government Code Section 17564 identifies the minimum amount of costs required to file a claim and the manner of claiming costs to be reimbursed. Thus, it is unclear to the District why Mr. Silva's letter cites this section in support of the Controller's authority to audit mandated costs.

Similarly, the Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District that is cited is superfluous because it simply restates the statutory authority without elaboration. The District is unable to respond to these two citations without further elaboration from the Controller as to their intended relevance, since none is readily apparent.

## B. BURDEN OF PROOF

Mr. Silva's letter erroneously asserts that the burden of proof is upon the District to establish that the Controller's adjustments were incorrect. The letter's reliance on Evidence Code Section 500 is completely misplaced because that Section is not applicable to administrative hearings, such as those conducted by the Commission.

California Code of Regulations Section 1187.5 (a) states expressly that Commission "hearings will not be conducted according to technical rules relating to evidence and witnesses." The evidentiary standard for matters before the Commission, stated in that Section, is "[a]ny relevant non-repetitive evidence . . . [that] is the sort of evidence on which responsible persons are accustomed to rely in the conduct of serious affairs." Further, Evidence Code Section 300 specifies that the Evidence Code is applicable only to actions before the California courts. There is no statute or regulation that makes the Evidence Code applicable to proceedings before the Commission, and therefore the Controller cannot rely on Section 500 to shift the burden of proof onto the District.

The Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District that is cited in Mr. Silva's letter relied on *Honeywell, Inc. v. State Board of Equalization* ((1982)128 Cal.App.3d 739, 744) for the proposition that the Claimant had the burden of proof in showing that it did not experience offsetting savings. The decision was supported by "common sense" in that the burden of proof should rest with the party having the power to create, maintain, and provide evidence.

In this Incorrect Reduction Claim, the issue is not the District's original reimbursement claims, but the Controller's methods for determining adjustments. The Controller is the party with the power to create, maintain, and provide evidence regarding its auditing methods and procedures, as well as the specific facts relied upon for its audit findings. Thus, by Mr. Silva's own reasoning, the burden is upon the Controller to demonstrate that its methods were in compliance with applicable law.

Finally, the Controller must meet the burden of going forward. "Until the agency has met its burden of going forward with the evidence necessary to sustain a finding, the [party requesting review] has no duty to rebut the allegations or otherwise respond." (*Daniels v. Department of Motor Vehicles* (1983) 33 Cal.3d 532, 536). Therefore, the Controller must first provide evidence as to the propriety of its audit findings because it bears the burden of going forward and because it is the party with the power to create, maintain, and provide this evidence.

### C. AUTHORIZED HEALTH SERVICES FEES

The District did not “confuse” health services fees that were authorized and those that were collected, as claimed in Mr. Silva’s letter. Further, his statement of the Parameters and Guidelines is out of context and misleading. The authorized health services fees are to be included in “reimbursement for this mandate received from any source” as stated in the Parameters and Guidelines. The District complied with Generally Accepted Accounting Principles and the Parameters and Guidelines when it properly reported, as offsetting revenue, health service fees that were received or collected.

Although the Parameters and Guidelines clearly state that claimants must report revenue that is received, Mr. Silva’s letter asserts that the amount authorized is relevant due to “mandate law in general” and the Court’s decision in *Connell v. Santa Margarita Water District*. The District cannot properly respond to the first supposed source of this law because it is completely unsupported, and references no particular statute, regulation, or court decision as its basis. The reliance on *Connell* is misplaced because the Court in that case determined only that approval of the test claim in question was in violation of Government Code Section 17556 (d), which prohibits approval of a test claim when there are offsetting savings sufficient to fully fund it. The Court makes absolutely no finding regarding offsetting revenue in the parameters and guidelines or the reimbursement process.

### D. MOTION TO STRIKE

The purported motion to strike portions of the District’s Incorrect Reduction Claim in Mr. Silva’s letter is without foundation and unprecedented in Commission proceedings. There is absolutely no foundation for such an action. Further, the discussion of the construction of the applicable statute of limitations is relevant to the other two fiscal years that were the subject of the audit because, although the Controller conceded that FY 2000-01 claim was outside the statute of limitations for audit, its action was based on a different construction of the statutes than that proposed by the District.

## **II. State Controller’s Office Analysis and Response to the Incorrect Reduction Claim by North Orange County Community College District (Spano Response)**

### RE: III. UNDERSTATED AUTHORIZED HEALTH FEE REVENUE CLAIMED

The Controller asserts that revenue offsets were understated by \$252,286 for the audit period. This adjustment is due to the fact that the District collected and claimed fees that were lower than those “authorized” by Education Code Section 76355(a). Education Code Section 76355 gives the governing board the discretion to determine if any fee should be charged, and subsection (b) specifically permits the governing board to make a separate determination regarding part-time students. The District is not required to charge a health fee, and must only claim offsetting revenue it actually

experiences.

Mr. Spano's response (Tab 2; pg. 7) continues to rely on Government Code Section 17556(d), as amended by Statutes of 1989, Chapter 589, while neglecting its context and omitting a crucial clause. Section 17556(d) does specify that the Commission on State Mandates shall not find costs mandated by the state if the local agency has the authority to levy fees, but only if those fees are "*sufficient to pay for the mandated program*" (emphasis added). Section 17556 pertains specifically to the Commission's determination on a test claim, and does not concern the development of parameters and guidelines or the claiming process. The Commission has already found state-mandated costs for this program, and the Controller cannot substitute its judgment for that of the Commission through the audit process.

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

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

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

Next, the Controller notes that health service fees were included in the Parameters and Guidelines as a possible source of offsetting savings, and then concludes that fees authorized by Education Code Section 76355 must be deducted because "[t]o the extent districts have authority to charge a fee, they are not required to incur a cost." The Parameters and Guidelines actually state:

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

identified and deducted from this claim. This shall include the amount of [student fees] as authorized by Education Code Section 72246(a)<sup>1</sup>.

In order for a district to “experience” these “offsetting savings” the district must actually have collected these fees. Note that the student health fees are named as a potential source of the reimbursement *received* in the previous sentence. The use of the term “any offsetting savings” further illustrates the permissive nature of the fees. Thus, this finding is based on an illogical interpretation of the Parameters and Guidelines by the Controller. Student fees actually collected must be used to offset costs, but not student fees that could have been collected and were not.

Mr. Spano’s response (Tab 2; pg. 8) claims that it is “clear” that the Commission’s intent was for claimed costs to be reduced by fees authorized, rather than fees received as stated in the Parameters and Guidelines. It is true that the Department of Finance proposed, as part of the amendments that were adopted on May 25, 1989, that a sentence be added to the offsetting savings section expressly stating that if no health service fee was charged, the claimant would be required to deduct the amount authorized.

However, the Commission declined to add this requirement and adopted the parameters and guidelines without this language. The fact that the Commission staff and the state Chancellor’s office agreed with Department of Finance’s interpretation does not negate the fact that the Commission adopted parameters and guidelines that *did not* include the additional language. It would be ridiculous if the Commission held that every proposal that is discussed was somehow implied into the adopted document, because the proposals of the various parties are often contradictory. Therefore, it is evident that the Commission intends the language of the Parameters and Guidelines to be construed as written, and only those savings that are *experienced* are to be deducted.

Finally, Mr. Spano’s response (Tab 2; pg. 8) states that the auditor used the District’s enrollment and BOGG grant records to calculate authorized health service fees, and then claims that the District is “responsible” for providing this information. This is not a requirement of the Parameters and Guidelines, and there is no other statutory requirement that the District provide this information to the Controller.

The District complied with the Parameters and Guidelines when it did not report health service fee revenue it never received. As discussed, there is no basis in law for the Controller’s finding that the District was required to reduce its claimed costs by “authorized” health service fees. Therefore, the adjustments that result from this finding should be reversed.

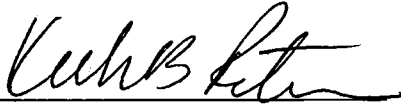
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<sup>1</sup> Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

**IV. Certification**

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

Executed on May 11, 2009 at Sacramento, California, by



Keith B. Petersen, President  
SixTen & Associates

**Attachments:**

Exhibit "A" *Daniels v. Department of Motor Vehicles* (1983) 33 Cal.3d 532

C: Jim Spano, Division of Audits, State Controller's Office  
Fred Williams, Vice Chancellor Finance and Facilities,  
North Orange County Community College District

1 **DECLARATION OF SERVICE**

2  
3 Re: Incorrect Reduction Claim 05-4206-I-09  
4 North Orange County Community College District  
5 Health Fee Elimination  
6

7 I declare:

8  
9 I am employed in the office of SixTen and Associates, which is the appointed  
10 representative of the above named claimant. I am 18 years of age or older and not a  
11 party to the entitled matter. My business address is 3841 North Freeway Blvd, Suite  
12 170, Sacramento, CA 95834.  
13

14 On the date indicated below, I served the attached letter dated May 11, 2009, to Paula  
15 Higashi, Executive Director, Commission on State Mandates, to:

16  
17 Paula Higashi, Executive Director  
18 Commission on State Mandates  
19 980 Ninth Street, Suite 300  
20 Sacramento, CA 95814  
21

22 Jim Spano, Division of Audits  
23 State Controller's Office  
24 300 Capitol Mall, Suite 1850  
25 Sacramento, CA 95814  
26

27 Fred Williams, Vice Chancellor Finance & Facilities  
28 North Orange County Community College District  
29 1830 W. Romneya Dr.  
30 Anaheim, CA 92801-1819  
31

32  **U.S. MAIL:** I am familiar with the business  
33 practice at SixTen and Associates for the  
34 collection and processing of  
35 correspondence for mailing with the  
36 United States Postal Service. In  
37 accordance with that practice,  
38 correspondence placed in the internal mail  
39 collection system at SixTen and  
40 Associates is deposited with the United  
41 States Postal Service that same day in the  
42 ordinary course of business.

43  **FACSIMILE TRANSMISSION:** On the  
44 date below from facsimile machine  
45 number (858) 514-8645, I personally  
transmitted to the above-named person(s)  
to the facsimile number(s) shown above,  
pursuant to California Rules of Court  
2003-2008. A true copy of the above-  
described document(s) was(were)  
transmitted by facsimile transmission and  
the transmission was reported as  
complete and without error.


46  **OTHER SERVICE:** I caused such  
47 envelope(s) to be delivered to the office of  
48 the addressee(s) listed above by:

49  A copy of the transmission report issued  
50 by the transmitting machine is attached to  
51 this proof of service.

52 \_\_\_\_\_  
(Describe)

53  **PERSONAL SERVICE:** By causing a true  
54 copy of the above-described document(s)  
55 to be hand delivered to the office(s) of the  
addressee(s).

56 I declare under penalty of perjury under the laws of the State of California that the  
57 foregoing is true and correct and that this declaration was executed on May 11, 2009,  
58 2009, at Sacramento, California.  
59

60   
61 \_\_\_\_\_  
Kristin M. Smith







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## **Daniels v. Department of Motor Vehicles (1983) 33 Cal.3d 532 , 189 Cal.Rptr. 512; 658 P.2d 1313**

[L.A. No. 31586. Supreme Court of California. March 10, 1983.]

WILFRED ANTHONY DANIELS, Plaintiff and Appellant, v. DEPARTMENT OF MOTOR VEHICLES, Defendant and Respondent

(Opinion by Broussard, J., expressing the unanimous views of the court.) [33 Cal.3d 533]

### COUNSEL

James Gaus for Plaintiff and Appellant.

George Deukmejian, Attorney General, and Thomas Scheerer, Deputy Attorney General, for Defendant and Respondent.

### OPINION

BROUSSARD, J.

In this appeal we consider whether an accident report filed pursuant to Vehicle Code section 16000 fn. 1 is sufficient without additional evidence to support the suspension of a driver's license in a formal Department of Motor Vehicles (D.M.V.) hearing.

In May 1979, the D.M.V. received what is known as an SR 1 report fn. 2 completed and signed by Carlita Lynn Dorham. The report described an accident [33 Cal.3d 535] that allegedly occurred April 25, 1979, involving a vehicle owned and operated by Dorham and another vehicle owned and operated by licensee Daniels.

On October 10, 1979, the D.M.V. issued an order of suspension of Daniels' driver's license for his failure to file an accident report and proof of financial responsibility. Daniels requested a formal hearing pursuant to section 16075. At the hearing, the referee produced and received into evidence the SR 1 report. The attorney for Daniels objected to the report on the grounds that it contained hearsay and that it had not been authenticated. The objection was overruled on the theory that the report was admissible under section 14108, which provides that at formal hearings "... the department shall consider its official records and may receive sworn testimony ...."

Daniels was called as a witness by the referee, but on advice of counsel, refused to respond when asked whether he was involved in the accident. He asserted that testifying would tend to incriminate him in the commission of a crime.

The referee found that Daniels had been in an accident involving property damage in excess of \$350, and that he did not have insurance or other type of financial responsibility covering the accident in effect at the time that it occurred.

Following the recommendation of the referee, the D.M.V. issued its order of suspension January 28, 1980. Daniels' petition for writ of mandate was denied by the superior court. The Court of Appeal reversed.

The events underlying the companion case of Himelspach v. Department of Motor Vehicles (1983) post, at page 542 [189 Cal.Rptr. 518, 658 P.2d 1319], are procedurally similar except that Himelspach did not personally attend the formal hearing. However, she was represented by counsel who, coincidentally, is the same attorney who represents Daniels. The Court of Appeal affirmed the superior court's denial of a petition for writ of mandate. We granted a hearing to resolve the conflicting decisions of the Courts of Appeal.

The California Financial Responsibility Law (Veh. Code, § 16000 et seq.) requires drivers of motor vehicles to be self-insured, to have insurance, or to be otherwise financially responsible for damages caused by accidents. A driver involved in an accident causing property damage over \$500 (formerly \$350) or death or personal injury must report such accident to the D.M.V. on an approved SR 1 report form. Failure to report an accident covered by section 16000 results in a notice of intent to suspend. The notice advises the driver or owner of his or her right to a formal or an informal hearing on the matter. (See §§ 14100 et seq. and 16075.) Those sections provide the procedural parameters [33 Cal.3d 536] for the hearing. Those procedural matters not covered by the Vehicle Code are governed by the Administrative Procedure Act (Gov. Code, § 11500 et seq.; see Veh. Code, § 14112). The question in issue here is whether the procedure whereby the D.M.V. bases its order suspending a license solely on the SR 1 report is authorized by statute and complies with the dictates of due process. For the reasons that follow, we conclude that, when the licensee requests a hearing, the use of the SR 1 report as the sole basis for suspension of a license under the Financial Responsibility Law is not authorized by statute. Because we so conclude, we do not decide whether the procedure of basing suspensions solely on the SR 1 report violates due process.

[1] When an administrative agency initiates an action to suspend or revoke a license, the burden of proving the facts necessary to support the action rests with the agency making the allegation. Until the agency has met its burden of going forward with the evidence necessary to sustain a finding, the licensee has no duty to rebut the allegations or otherwise respond. *La Prade v. Dept. of Water & Power* (1945) 27 Cal.2d 47, 51 [162 P.2d 13]; *Parker v. City of Fountain Valley* (1981) 127 Cal.App.3d 99, 113 [179 Cal.Rptr. 351]; *Martin v. State Personnel Bd.* (1972) 26 Cal.App.3d 573 [103 Cal.Rptr. 306]. [2] The mere fact that the licensee has the right to subpoena witnesses (§ 14104.5) does not relieve the D.M.V. of meeting its burden of producing competent evidence supporting a suspension. Thus, in this case, the licensee had no duty to testify or otherwise rebut the allegations at the hearing until the D.M.V. made a prima facie showing by competent evidence that the licensee was involved in an accident that required the filing of an SR 1 report.

[3] It is well recognized that the private interest at stake in this case -- the right to retain a driver's license absent competent proof of a violation of the law -- is a substantial one. (*Burkhart v. Department of Motor Vehicles* (1981) 124 Cal.App.3d 99, 108 [177 Cal.Rptr. 175]; see *Dixon v. Love* (1977) 431 U.S. 105 [52 L.Ed.2d 172, 97 S.Ct. 1723].) Nevertheless, the D.M.V. contends that the societal interest in having an expeditious and inexpensive hearing outweighs the interest of the licensee. Whatever the weight given to the interest in an expeditious hearing, it is not so great as to allow the deprivation of a property interest absent a showing by substantial competent evidence of facts supporting a suspension.

On this point, the United States Supreme Court has noted that the "assurance of a desirable flexibility in administrative procedure does not go so far as to justify orders without a basis in evidence having rational probative force. Mere uncorroborated hearsay or rumor does not constitute substantial evidence." (*Edison Co. v. Labor Board* (1938) 305 U.S. 197, 230 [83 L.Ed. 126, 140, 59 S.Ct. 206].) This court has also taken the position that "[t]here must be substantial evidence to support such a board's ruling, and hearsay, unless [33 Cal.3d 537] specially permitted by statute, is not competent evidence to that end. [Citations.]" (*Walker v. City of San Gabriel* (1942) 20 Cal.2d 879, 881 [129 P.2d 349, 142 A.L.R. 1383].) Thus, the suspension in this case is invalid unless it can be said that the evidence produced at the hearing was legally sufficient to support the findings.

[4] In this regard, two theories are advanced by the D.M.V. to support the use of the SR 1 report as the sole basis for findings justifying a suspension. First, it is argued that the evidence falls within a statutory exception to the hearsay rule. Second, even if the report is hearsay that would be inadmissible over objection in a civil action, it is specially permitted by statute in suspension hearings.

"'Hearsay evidence' is evidence of a statement that was made other than by a witness while testifying at the hearing and that is offered to prove the truth of the matter stated." (Evid. Code, § 1200, subd. (a).) Unless otherwise provided by law, hearsay evidence is inadmissible. (Evid. Code, § 1200, subd. (b).) There is no dispute that the SR 1 report constitutes hearsay and that it would be inadmissible in a civil action unless it meets the requirements of a recognized exception to the hearsay rule. The D.M.V. asserts that the report falls within the business record exception provided by Evidence Code section 1271. That statute makes admissible evidence of a writing made as a record of an event when (a) the writing was made in the regular course of business; (b) the writing was made at or near the time of the act, condition or event, (c) the custodian or other qualified witness testifies to its identity and the mode of its preparation; and (d) the source of information and method and time of preparation were such as to indicate its trustworthiness.

Two of the four requirements of Evidence Code section 1271 are met in this case. The report was made shortly after the accident, and the fact that the report is made under penalty of perjury and pursuant to a legal duty tends to indicate its trustworthiness. However, the D.M.V. as custodian, upon receipt of the form, is in no position to testify to its identity and the mode of its preparation. Most significant, though, is the fact that the report is not made in the regular course of business.

The D.M.V. argues that the report is made in the regular course of business because it is required by law (§ 16000) and "it is the regular course of business for the Department of Motor Vehicles to receive such reports." This argument, however, misconstrues the nature of the first requirement of the business records exception. Although it may be the regular course of business for the D.M.V. to receive the report, it undoubtedly is not in the regular course of business for the citizen author to make to make such a report. And, it is this aspect of the report that bears on the trustworthiness factor contemplated by this [33 Cal.3d 538] exception to the hearsay rule. Thus, we conclude that the SR 1 report does not meet the requirements of the business record exception to the hearsay rule.

The D.M.V. argues, however, that even if the report is hearsay that would be inadmissible in a civil proceeding, the SR 1 is an official record of the D.M.V. and that its admission in the suspension hearing is specially provided by statute.

The D.M.V. contends that the specific authority for use of the SR 1 report in a suspension hearing is found in the sections of the Vehicle Code dealing with the procedure to be followed in formal and informal hearings. In particular, the D.M.V. contends that the matter of admission of the SR 1 report is "covered" by section 14108, which provides in pertinent part that at formal hearings "... the department shall consider its official records and may receive sworn testimony ...." Section 14112, provides that "[a]ll matters in a formal hearing not covered by this chapter shall be governed, as far as applicable, by the provisions of the Government Code relating to administrative hearings ...."

If the matter is not "covered" by the Vehicle Code, the D.M.V. appears to concede that the issue is governed by Government Code section 11513, which provides in relevant part that "[h]earsay evidence may be used for the purpose of supplementing or explaining other evidence but shall not be sufficient in itself to support a finding unless it would be admissible over objection in civil actions."

The question thus becomes whether the language "shall consider its official records" is a clear legislative authorization to allow use of the report as the sole basis to support a license suspension. We conclude that section 14108, while allowing consideration of the official records of the D.M.V., does not provide authority for allowing the SR 1 to form the sole basis for a license suspension. fn. 3

The legislative mandate of Government Code section 11513 against sole reliance on hearsay evidence is emphatic; the language of section 14108 fails to express a clear legislative intent to supersede section 11513. fn. 4 Unlike statutes [33 Cal.3d 539] that clearly authorize exceptions to the hearsay rule, fn. 5 section 14108 does not reflect any factors providing the necessary competency, reliability, and trustworthiness that would transform the SR 1 report into legally sufficient evidence. That the report is made an "official record" of the D.M.V. does not suffice to create a greater degree of competency, reliability or trustworthiness in the preparation of the report. Particularly in this case, the form, as filed, lacks the requisite assurance of reliability that must be demanded before it will support a finding. In this case, for example, there is no claim of bodily injury. The section of the form providing for a "Cost Estimate by a Garageman" is incomplete. The estimate by the author is of \$400 damage, but there is no mention of any expert opinion or other basis for concluding that there was in fact that amount of damage. The amount of property damage is crucial because no duty arises to prepare the report or otherwise rebut the claim of facts authorizing suspension unless, in the absence of bodily injury, the amount of damages exceeds the statutory trigger point.

The D.M.V. contends that the rationale of *Burkhart v. Department of Motor Vehicles*, supra, 124 Cal.App.3d 99, supports reliance solely on the SR 1 report. In *Burkhart* the court held that the police officer's written statement admitted in a license suspension hearing under the implied consent law (§ 13353) [33 Cal.3d 540] was sufficient in itself to support a finding of failure to complete a chemical test, and that the procedure did not violate due process. *Burkhart* was arrested for driving under the influence of alcohol. (§ 23102, subd. (a).) On the same date the arresting officer executed a sworn statement under section 13353 to the effect that *Burkhart* had refused to take any chemical test as required by that section. Upon notice of intent to suspend his license, *Burkhart* requested a hearing pursuant to section 14107. The hearing was postponed twice because of the failure of the arresting officer to appear, and finally an informal hearing was held without the presence of the officer. At the hearing, the referee introduced the officer's sworn statement over objection of *Burkhart's* counsel. *Burkhart* and his wife contested several portions of the officer's statement; nevertheless, the referee found against *Burkhart*. The superior court held that the officer's statement was not sufficient prima facie evidence of any matter as to which there is conflicting evidence. In holding to the contrary, the Court of Appeal recognized that due process required a balancing test of the various interests involved, but concluded that the presence of the officer would not substantially enhance the reliability

of the hearing process, and the governmental interest and fiscal and administrative burdens involved outweighed requiring the state to produce the officer at the hearing.

In reaching that conclusion, Burkhart relied on Fankhauser v. Orr (1968) 268 Cal.App.2d 418 [74 Cal.Rptr. 61]. The Fankhauser court held that the report of the officer in an implied consent hearing was hearsay but that it was made admissible by section 14108. However, Fankhauser was a case where the licensee testified at the hearing, and his testimony supported the officer's written statement regarding probable cause to stop him and did not controvert the other averments of the officer's sworn statement. (268 Cal.App.2d at p. 423.) In addition, Burkhart specifically recognized but refused to follow contrary authority that declined to elevate the officer's written statement to the status of prima facie evidence if objected to or in conflict with other evidence. (See August v. Department of Motor Vehicles (1968) 264 Cal.App.2d 52 [70 Cal.Rptr. 172]; Fallis v. Department of Motor Vehicles (1968) 264 Cal.App.2d 373 [70 Cal.Rptr. 595].)

The court in August found that there was no dispute as to the existence of the facts upon which the D.M.V. suspended August's license under section 13353, and that August had failed to object to the introduction of the officer's report or request cross-examination of the officer at the informal hearing. Nevertheless, the court suggested that due process required providing the right to cross-examination when the licensee requests a hearing and contests the evidence presented by the agency. (264 Cal.App.2d at p. 60.) A stronger case for the right to cross-examine exists where, as here, the suspension is based on the uncorroborated report of a citizen who by chance happens to be involved in an accident. [33 Cal.3d 541]

Assuming, arguendo, the viability of the conclusion of Burkhart in the implied consent context, that case does not necessarily dispose of the question in this case. The result in Burkhart could be justified under the theory that the report filed by an officer under section 13353 would qualify under Evidence Code section 1271 as a business record or under Evidence Code section 1280 as an official record. Unlike the driver involved in an automobile accident, the statement under section 13353 is made by the officer in the regular course of his or her "business." In addition, the officer's report is a writing "made by and within the scope of duty of a public employee," and meets the other criteria of Evidence Code section 1280, and would thus qualify under that statutory exception to the hearsay rule as well. Whether these distinctions justify sole reliance on the officer's report in an implied consent hearing we need not now decide.

The SR 1 report filed in this case does not in itself reflect the competency, reliability, and trustworthiness necessary to permit use of the report as the sole basis for a finding supporting a license suspension. In view of the importance of the right affected and the lack of legislative authorization allowing sole reliance on the SR 1 report, we hold that, when the licensee requests a hearing, the SR 1 report is in itself insufficient to establish a prima facie showing of the facts supporting the suspension of a driver's license.

The judgment of the trial court is reversed and the cause is remanded to the trial court with directions to grant Daniels' petition and issue a peremptory writ commanding the D.M.V. to set aside its order of suspension and proceed in accordance with the views expressed herein.

Bird, C. J., Mosk, J., Richardson, J., Kaus, J., Reynoso, J., and Dalsimer, J., concurred.

FN 1. All statutory references are to the Vehicle Code unless otherwise noted. At the time of the accident, section 16000 provided: "The driver of a motor vehicle which is in any manner involved in an accident originating from the operation of a motor vehicle on any street or highway which accident has resulted in damage to the property of any one person in excess of three hundred fifty dollars (\$350) or in bodily injury or in the death of any person shall within 15 days after the accident, report the accident on a form approved by the department to the office of the department of Sacramento, subject to the provisions of this chapter. A report shall not be required in the event that the motor vehicle involved in the accident was owned or leased by or under the direction of the United States, this state, or any political subdivision of this state or municipality thereof." Since the accident, the minimum monetary amount has been increased to \$500.

FN 2. The report required to be filed by section 16000 is designated by the D.M.V. as an SR 1 report, and for convenience shall be referred to as such in this opinion.

FN 3. The mere admissibility of evidence does not necessarily confer the status of "sufficiency" to support a finding absent other competent evidence. "Admissibility is not the equivalent of evaluation; the former makes certain concessions in the interest of full and complete discovery while the latter, in the interest of fairness, withholds legal sanction to evidence found not to be trustworthy. Unlike the common practice in judicial proceedings, the fact that evidence may be admissible does not therefore guarantee the sufficiency of such evidence to sustain a finding." (Collins, Hearsay and the Administrative Process: A Review and Reconsideration of the State of the Law of Certain Evidentiary Procedures Applicable in California Administrative Proceedings (1976) 8 Sw.U.L.Rev. 577, 591 (hereafter cited as Hearsay and the Administrative Process).)



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9

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

12 INCORRECT REDUCTION CLAIM OF: )  
13 )  
14 )

No. CSM \_\_\_\_\_

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

18 NORTH ORANGE COUNTY )  
19 Community College District, )  
20 )

) Education Code Section 76355

) Health Fee Elimination

21 )  
22 Claimant. )  
23 )

) Annual Reimbursement Claims:

) Fiscal Year 2001-02

) Fiscal Year 2002-03  
)  
27 )  
28 )

INCORRECT REDUCTION CLAIM FILING

PART I. AUTHORITY FOR THE CLAIM

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

Incorrect Reduction Claim of North Orange County Community College District  
1/84; 118/87 Health Fee Elimination

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 July 22, 2005 was issued, but no remittance advices  
7 have been issued. The audit report constitutes a demand for repayment and  
8 adjudication of the claim.

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

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

17 The Controller conducted a field audit of the District's annual reimbursement

---

<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 North Orange County Community College District  
1/84; 118/87 Health Fee Elimination

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1 claims for the District's actual costs of complying with the legislatively mandated Health  
2 Fee Elimination program (Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session and  
3 Chapter 1118, Statutes of 1987) for the period of July 1, 2001 through June 30, 2003.  
4 As a result of the audit, the Controller determined that \$346,582 of the claimed costs  
5 were unallowable:

| 6  | Fiscal      | Amount           | Audit             | SCO             | Amount Due                    |
|----|-------------|------------------|-------------------|-----------------|-------------------------------|
| 7  | <u>Year</u> | <u>Claimed</u>   | <u>Adjustment</u> | <u>Payments</u> | <u>&lt;State&gt; District</u> |
| 8  | 2001-02     | \$325,087        | \$180,420         | \$106,264       | \$ 38,403                     |
| 9  | 2002-03     | <u>\$467,078</u> | <u>\$166,162</u>  | <u>\$ 0</u>     | <u>\$300,916</u>              |
| 10 | Totals      | \$792,165        | \$346,582         | \$106,264       | \$339,319                     |

11 Since the District has been paid \$106,264 for these claims, the audit report concludes  
12 that the amount of \$339,319 is due the District and will be paid "contingent upon  
13 available appropriations."

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

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

19 **PART IV. BASIS FOR REIMBURSEMENT**

20 1. Mandate Legislation

21 Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session, repealed Education

Incorrect Reduction Claim of North Orange County Community College District  
1/84; 118/87 Health Fee Elimination

1 Code Section 72246 which had authorized community college districts to charge a  
2 student health services fee for the purpose of providing health supervision and  
3 services, direct and indirect medical and hospitalization services, and operation of  
4 student health centers. This statute also required the scope of health services for  
5 which a community college district charged a fee during the 1983-84 fiscal year be  
6 maintained at that level in the 1984-85 fiscal year and every year thereafter. The  
7 provisions of this statute were to automatically repeal on December 31, 1987.

8 Chapter 1118, Statutes of 1987, amended Education Code Section 72246 to  
9 require any community college district that provided health services in 1986-87 to  
10 maintain student health services at that level in 1987-88 and each fiscal year  
11 thereafter.

12 Chapter 8, Statutes of 1993, Section 29, repealed Education Code Section  
13 72246, effective April 15, 1993. Chapter 8, Statutes of 1993, Section 34, added  
14 Education Code Section 76355<sup>2</sup>, containing substantially the same provisions as former

---

<sup>2</sup> Education Code Section 76355, added by Chapter 8, Statutes of 1993, Section 34, effective April 15, 1993, as last amended by Chapter 758, Statutes of 1995, Section 99:

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

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 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.

Incorrect Reduction Claim of North Orange County Community College District  
1/84; 118/87 Health Fee Elimination

1 Section 72246, effective April 15, 1993.

2 2. Test Claim

3 On December 2, 1985, Rio Hondo Community College District filed a test claim  
4 alleging that Chapter 1, Statutes of 1984, 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  
18 1987-1988 and each fiscal year thereafter.

19 /

---

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

1 3. Parameters and Guidelines

2 On August 27, 1987, the original parameters and guidelines were adopted. On  
3 May 25, 1989, those parameters and guidelines were amended. A copy of the  
4 parameters and guidelines, as amended on May 25, 1989, is attached as Exhibit "B."

5 So far as is relevant to the issues presented below, the parameters and  
6 guidelines state:

7 "V. REIMBURSABLE COSTS

8 A. Scope of Mandate

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

13 VI. CLAIM PREPARATION

14 ...  
15 B...

16 3. Allowable Overhead Cost

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

20 VII. SUPPORTING DATA

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

24 VIII OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

25 Any offsetting savings the claimant experiences as a direct result  
26 of this statute must be deducted from the costs claimed. In  
27 addition, reimbursement for this mandate received from any  
28 source, e.g., federal, state, etc., shall be identified and deducted

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

8 ...”

9 4. Claiming Instructions

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

18 PART V. STATE CONTROLLER CLAIM ADJUDICATION

19 The Controller conducted an audit of District’s annual reimbursement claims for  
20 fiscal years 2001-02 and 2002-03. The audit concluded that 56% of the District’s costs  
21 for the two claim years were allowable. A copy of the July 22, 2005-audit report is  
22 attached as Exhibit “D.”

23 VI. CLAIMANT’S RESPONSE TO THE STATE CONTROLLER

24 By letter dated October May 6, 2005, the Controller transmitted a copy of its draft

1 audit report. By letter dated June 15, 2005, the District objected to the proposed  
2 adjustments set forth in the draft audit report. A copy of District's letter of June 15,  
3 2005, is attached as Exhibit "E." The Controller then issued its final audit report to  
4 remove the findings for FY 2000-01 as described in the statute of limitations issue  
5 below.

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

7 **Finding 1 - Overstated Indirect Costs**

8 The District does not dispute this adjustment.

9 **Finding 2 - Understated Authorized Health Fee Revenues Claimed**

10 The Controller asserts that the "authorized health fee revenues" were  
11 understated by \$252,286 for the two fiscal years. The Controller concluded that the  
12 district "understated" total district enrollment, "overstated" the number of enrolled  
13 students exempt from paying the health fees, and "understated" the amount of the  
14 "authorized" student health service fee amount by \$1 for three semesters. The  
15 adjustment amounts are based on the Controller's recalculation of student enrollment,  
16 exempt students, and the student health services fees which may have been  
17 "collectible" which was then compared to the District's student health fee revenues  
18 actually received.

19 **ENROLLMENT AND EXEMPT STUDENTS**

20 The District is not disputing the audited student enrollment and audited number

Incorrect Reduction Claim of North Orange County Community College District  
1/84; 118/87 Health Fee Elimination

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1 of exempt students.

2 STUDENT FEES

3 Education Code Section 76355

4 The Controller alleges that claimants must compute the total student health fees  
5 collectible and reduce claimed costs by this amount even if those fees are not collected  
6 in full or part. Education Code Section 76355, subdivision (a), in relevant part,  
7 provides: "The governing board of a district maintaining a community college *may*  
8 *require* community college students to pay a fee . . . for health supervision and services  
9 . . ." There is no requirement that community colleges levy these fees. The permissive  
10 nature of the provision is further illustrated in subdivision (b) which states "*If, pursuant*  
11 *to this Section, a fee is required, the governing board of the district shall decide the*  
12 *amount of the fee, if any, that a part-time student is required to pay. The governing*  
13 *board may decide whether the fee shall be mandatory or optional.*"

14 Parameters and Guidelines

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

18 "Any offsetting savings that the claimant experiences as a direct result of  
19 this statute must be deducted from the costs claimed. In addition,  
20 reimbursement for this mandate received from any source, e.g., federal, state,  
21 etc., shall be identified and deducted from this claim. This shall include the



Incorrect Reduction Claim of North Orange County Community College District  
1/84; 118/87 Health Fee Elimination

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1 amount of [student fees] as authorized by Education Code Section 72246(a)<sup>3</sup>.”  
2 In order for the district to “experience” these “offsetting savings” the district must  
3 actually have collected these fees. Student fees actually collected must be used to  
4 offset costs, but not student fees that could have been collected and were not. The use  
5 of the term “any offsetting savings” further illustrates the permissive nature of the fees.

6 Government Code Section 17514

7 The Controller relies upon Government Code Section 17514 for the conclusion  
8 that “[i]f community college districts can charge a fee, then they cannot (sic) are not  
9 required to incur a cost.” Government Code Section 17514, as added by Chapter 1459,  
10 Statutes of 1984, actually states:

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

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

20 Government Code Section 17556

21 The Controller relies upon Government Code Section 17556 for the conclusion

---

<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 North Orange County Community College District  
1/84; 118/87 Health Fee Elimination

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1 that "the Commission on State Mandates must not find costs to be mandated by the  
2 State if the school district has the authority to levy fees to pay for the mandated  
3 program or increased level of service." Government Code Section 17556 as last  
4 amended by Chapter 589/89 actually states:

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

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

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

18 Student Health Services Fee Amount

19 The Controller asserts that the district should have collected a student health  
20 service fee each semester from non-exempt students in the amount of \$9, or \$12  
21 depending on the fiscal year and whether the student is enrolled full time or part time.  
22 Districts receive notice of these fee amounts from the Chancellor of the California  
23 Community Colleges. An example of one such notice is the letter dated March 5, 2001,

Incorrect Reduction Claim of North Orange County Community College District  
1/84; 118/87 Health Fee Elimination

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

10 Fees Collected vs. Fees Collectible

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

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

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

#### 4 **Statute of Limitations for Audit**

5 This issue is not a finding of the Controller. The draft audit report dated May 6,  
6 2005 included the three fiscal years audited by the Controller: FY 2000-01, FY 2001-  
7 02, and FY2002-03. In its letter dated June 15, 2005, the District asserted that the  
8 statute of limitations for the audit of the FY 2000-01 claim expired December 31, 2003,  
9 pursuant to Government Code Section 17558.5, because the audit report was issued  
10 after that date. In the final audit report dated July 22, 2005, the Controller agreed that  
11 FY 2000-01 was past audit, but for another reason, the stated reason being that the  
12 "FY 2000-01 claim was not subject to audit due to the expiration of the statute of  
13 limitations within which to initiate an audit." It should be noted that the audit entrance  
14 conference date was January 26, 2004, which is the date, according to the Controller,  
15 that an audit is "initiated."

#### 16 Statutory History

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

Incorrect Reduction Claim of North Orange County Community College District  
1/84; 118/87 Health Fee Elimination

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1 reimbursement claims:

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

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

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

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

19           The District filed the annual reimbursement claim for FY 2000-01 on December  
20 5, 2001. This made the claim subject to Government Code Section 17558.5 as  
21 amended by Chapter 945/95. Since funds were appropriated for the program for all the  
22 fiscal years which are the subject of the audit, the alternative “initiation” measurement  
23 date is not applicable, and the potential factual issue of when the audit is initiated is not  
24 relevant.

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

Incorrect Reduction Claim of North Orange County Community College District  
1/84; 118/87 Health Fee Elimination

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1           “(a) A reimbursement claim for actual costs filed by a local agency or school  
2           district pursuant to this chapter is subject to the initiation of an audit by the  
3           Controller no later than three years after the ~~end of the calendar year in which~~  
4           ~~the date that the actual~~ reimbursement claim is filed or last amended,  
5           whichever is later. However, if no funds are appropriated or no payment is made  
6           to a claimant for the program for the fiscal year for which the claim is made filed,  
7           the time for the Controller to initiate an audit shall commence to run from the  
8           date of initial payment of the claim.”  
9

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

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

17           “(a) A reimbursement claim for actual costs filed by a local agency or school  
18           district pursuant to this chapter is subject to the initiation of an audit by the  
19           Controller no later than three years after the date that the actual reimbursement  
20           claim is filed or last amended, whichever is later. However, if no funds are  
21           appropriated or no payment is made to a claimant for the program for the fiscal  
22           year for which the claim is filed, the time for the Controller to initiate an audit  
23           shall commence to run from the date of initial payment of the claim. In any case,  
24           an audit shall be completed not later than two years after the date that the audit  
25           is commenced.”  
26

27           The amendment is pertinent since it indicates this is the first time that the  
28           Controller audits may be completed at a time other than the stated period of limitations.

29           The Controller did not complete the audit within the statutory period allowed for  
30           FY 2000-01 and the “date initiated” standard for tolling the statute of limitations does

1 not apply to this fiscal year claim.

2 **PART VIII. RELIEF REQUESTED**

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

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

20 /

21 /

Incorrect Reduction Claim of North Orange County Community College District  
1/84; 118/87 Health Fee Elimination

PART IX. CERTIFICATION

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


Executed on August 24, at Anaheim, California, by



Fred Williams, Vice-Chancellor Finance and Facilities  
North Orange County Community College District  
1830 West Romney Drive  
Anaheim, San Mateo, CA 92801-1819  
Voice: 714-808-4751  
Fax: 714-808-4738  
E-Mail: Fwilliams@nocccd.cc.ca.us

APPOINTMENT OF REPRESENTATIVE

North Orange County Community College District appoints Keith B. Petersen, SixTen and Associates, as its representative for this incorrect reduction claim.



8/24/05

Fred Williams, CPA, Vice Chancellor  
Finance and Facilities  
North Orange County Community College District

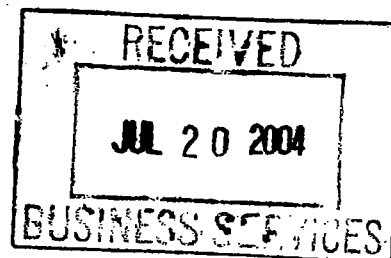
Date

Attachments:

- Exhibit "A" Controller's Legal Counsel Letter dated July 15, 2004
- Exhibit "B" Parameters and Guidelines, as amended May 25, 1989
- Exhibit "C" Controller's Claiming Instructions September 1997
- Exhibit "D" SCO Audit Report date July 22, 2005
- Exhibit "E" Claimant's Letter dated June 15, 2005
- 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.

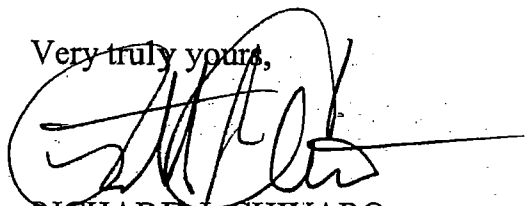
The Controller's informal audit review process was established to resolve factual disputes where no other forum for resolution, other than a judicial proceeding, is available.

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  
Mido1 - 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.

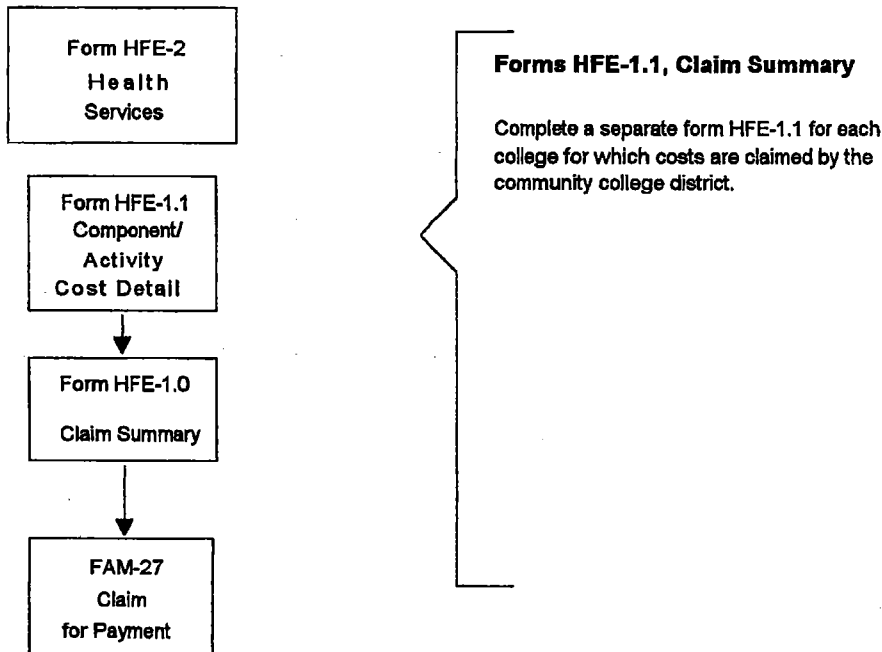
**C. Form HFE-1.0, Claim Summary**

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**





# **NORTH ORANGE COUNTY 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

July 2005





**STEVE WESTLY**  
*California State Controller*

July 22, 2005

Jerome Hunter, Ed. D., Chancellor  
North Orange Community College District  
1830 West Romney Drive  
Anaheim, CA 92801-1819

Dear Dr. Hunter:

The State Controller's Office audited the claims filed by the North Orange County 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 \$792,165 for the mandated program. Our audit disclosed that \$445,583 is allowable and \$346,582 is unallowable. The unallowable costs occurred because the district overstated indirect costs and understated applicable offsetting revenues. The State paid the district \$106,264. The State will pay allowable costs claimed that exceed the amount paid, totaling \$339,319, 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); you may 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,

A handwritten signature in black ink that reads "Vincent P. Brown". The signature is written in a cursive style.

VINCENT P. BROWN  
Chief Operating Officer

VPB:JVB/ams

cc: Fred Williams, District Director, Fiscal Affairs  
North Orange County Community College District  
Ed Monroe, Program Assistant, Fiscal Accountability Section  
California Community Colleges Chancellor's Office  
Jeannie Oropeza, Program Budget Manager  
Education Systems Unit, Department of Finance

# Contents

## Audit Report

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

# Audit Report

## Summary

The State Controller's Office (SCO) audited the claims filed by the North Orange County 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 last day of fieldwork was August 11, 2004.

The district claimed \$792,165 for the mandated program. The audit disclosed that \$445,583 is allowable and \$346,582 is unallowable. The unallowable costs occurred because the district overstated indirect costs and understated applicable offsetting revenues. The State paid the district \$106,264. The State will pay allowable costs claimed that exceed the amount paid, totaling \$339,319, contingent upon available appropriations.

## Background

*Education Code* Section 72246 (repealed by Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session [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 for 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 must 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, at which time the community college districts' authority to charge a health fee as specified would be reinstated.

*Education Code* Section 72246 (amended by Chapter 1118, Statutes of 1987) requires any community college district that provided health services in FY 1986-87 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 amended it on May 25, 1989. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for mandated programs in order to assist 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. We limited our audit scope to planning and performing audit procedures necessary to obtain reasonable assurance that costs claimed were allowable for reimbursement. Accordingly, we examined transactions, on a test basis, to determine whether the 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 North Orange County Community College District claimed \$792,165 for Health Fee Elimination Program costs. Our audit disclosed that \$445,583 is allowable and \$346,582 is unallowable.

For FY 2001-02, the State paid the district \$106,264. Our audit disclosed that \$144,667 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$38,403, contingent upon available appropriations.

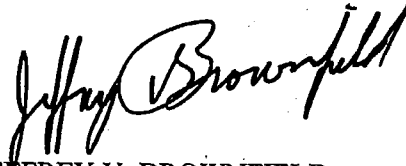
For FY 2002-03, the State made no payment to the district. Our audit disclosed that \$300,916 is allowable. The State will pay allowable costs claimed, totaling \$300,916, contingent upon available appropriations.

**Views of  
Responsible  
Official**

We issued a draft audit report on May 6, 2005. Fred Williams, Vice Chancellor, Finance & Facilities, responded by letter dated June 15, 2005 (Attachment), disagreeing with the audit results in Finding 2. The district correctly noted that its FY 2000-01 claim was not subject to audit due to the expiration of the statute of limitations within which to initiate an audit. Consequently, the audit results for FY 2000-01 have been removed from this report. The district did not respond to Finding 1. This final audit report includes the district's response.

**Restricted Use**

This report is solely for the information and use of the North Orange County 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><u>July 1, 2001, through June 30, 2002</u></b>            |                         |                        |                      |                        |
| Salaries   | \$ 506,087              | \$ 506,087             | \$ —                 |                        |
| Benefits   | 112,438                 | 112,438                | —                    |                        |
| Materials and supplies                                       | 38,414                  | 38,414                 | —                    |                        |
| Travel   | 1,594                   | 1,594                  | —                    |                        |
| Contract services  | 37,459                  | 37,459                 | —                    |                        |
| Other operating expenses                                     | 32,306                  | 32,306                 | —                    |                        |
| Capital outlays  | 13,960                  | 13,960                 | —                    |                        |
| Total direct costs   | 742,258                 | 742,258                | —                    |                        |
| Indirect costs   | 282,058                 | 235,039                | (47,019)             | Finding 1              |
| Total health expenditures                                    | 1,024,316               | 977,297                | (47,019)             |                        |
| Less offsetting savings/reimbursements                       | (672,891)               | (806,292)              | (133,401)            | Finding 2              |
| Adjustment for health fees exceeding health expenditures     | (26,338)                | (26,338)               | —                    |                        |
| Total program costs  | <u>\$ 325,087</u>       | 144,667                | <u>\$ (180,420)</u>  |                        |
| Less amount paid by the State                                |                         | (106,264)              |                      |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | <u>\$ 38,403</u>       |                      |                        |
| <b><u>July 1, 2002, through June 30, 2003</u></b>            |                         |                        |                      |                        |
| Salaries   | \$ 564,869              | \$ 564,869             | \$ —                 |                        |
| Benefits   | 144,860                 | 144,860                | —                    |                        |
| Materials and supplies                                       | 41,801                  | 41,801                 | —                    |                        |
| Travel   | 1,826                   | 1,826                  | —                    |                        |
| Contract services  | 36,025                  | 36,025                 | —                    |                        |
| Other operating expenses                                     | 33,302                  | 33,302                 | —                    |                        |
| Capital outlays  | 8,268                   | 8,268                  | —                    |                        |
| Total direct costs   | 830,951                 | 830,951                | —                    |                        |
| Indirect costs   | 324,071                 | 276,794                | (47,277)             | Finding 1              |
| Total health expenditures                                    | 1,155,022               | 1,107,745              | (47,277)             |                        |
| Less offsetting savings/reimbursements                       | (687,944)               | (806,829)              | (118,885)            | Finding 2              |
| Adjustment for health fees exceeding health expenditures     | —                       | —                      | —                    |                        |
| Total program costs  | <u>\$ 467,078</u>       | 300,916                | <u>\$ (166,162)</u>  |                        |
| Less amount paid by the State                                |                         | —                      |                      |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | <u>\$ 300,916</u>      |                      |                        |

## Schedule 1 (continued)

| Cost Elements  | Actual Costs<br>Claimed | Allowable<br>per Audit | Audit<br>Adjustments | Reference <sup>1</sup> |
|--|-------------------------|------------------------|----------------------|------------------------|
| <u>Summary: July 1, 2001, through June 30, 2003</u>          |                         |                        |                      |                        |
| Salaries   | \$1,070,956             | \$1,070,956            | \$ —                 |                        |
| Benefits   | 257,298                 | 257,298                | —                    |                        |
| Materials and supplies                                       | 80,215                  | 80,215                 | —                    |                        |
| Travel   | 3,420                   | 3,420                  | —                    |                        |
| Contract services  | 73,484                  | 73,484                 | —                    |                        |
| Other operating expenses                                     | 65,608                  | 65,608                 | —                    |                        |
| Capital outlays  | 22,228                  | 22,228                 | —                    |                        |
| Total direct costs   | 1,573,209               | 1,573,209              | —                    |                        |
| Less cost of services in excess of base year                 | —                       | —                      | —                    |                        |
| Subtotal   | 1,573,209               | 1,573,209              | —                    |                        |
| Indirect costs   | 606,129                 | 511,833                | (94,296)             | Finding 1              |
| Total health expenditures                                    | 2,179,338               | 2,085,042              | (94,296)             |                        |
| Less offsetting savings/reimbursements                       | (1,360,835)             | (1,613,121)            | (252,286)            | Finding 2              |
| Adjustment for health fees exceeding health expenditures     | (26,338)                | (26,338)               | —                    |                        |
| Total program costs  | <u>\$ 792,165</u>       | 445,583                | <u>\$ (346,582)</u>  |                        |
| Less amount paid by the State                                |                         | (106,264)              |                      |                        |
| Allowable costs claimed in excess of (less than) amount paid |                         | <u>\$ 339,319</u>      |                      |                        |

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

# Findings and Recommendations

## FINDING 1— Overstated indirect costs

The district overstated indirect costs by \$94,296 during the audit.

The overstatement occurred because the district improperly applied its claimed indirect cost rate to direct costs of supplies and materials, travel expense, contract services, capital outlays, and other operating expenses. The district used indirect cost rates of 38% for fiscal year (FY) 2001-02 and 39% for FY 2002-03 that were based on Office of Management and Budget (OMB) Circular A-21 and approved by the U.S. Department of Health and Human Services. The approval letters, dated June 12, 1998, and August 12, 2002, stated that the district's indirect cost rates used a base consisting of "Direct Salaries and Wages including vacation, holiday, sick pay, and other paid absences but excluding all other fringe benefits." During the audit period, the district improperly applied the indirect cost rate to direct costs of supplies and materials, travel expenses, contract services, capital outlays, and other operating expenses, as follows.

|                          | Fiscal Year        |                    | Total              |
|--------------------------|--------------------|--------------------|--------------------|
|                          | 2001-02            | 2002-03            |                    |
| Materials and supplies   | \$ 38,414          | \$ 41,802          |                    |
| Travel                   | 1,594              | 1,826              |                    |
| Contract services        | 37,459             | 36,025             |                    |
| Other operating expenses | 32,307             | 33,302             |                    |
| Capital outlays          | 13,960             | 8,268              |                    |
| Subtotal                 | 123,734            | 121,223            |                    |
| Indirect cost rate       | × 38%              | × 39%              |                    |
| Audit adjustment         | <u>\$ (47,019)</u> | <u>\$ (47,277)</u> | <u>\$ (94,296)</u> |

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

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

The OMB Circular A-21 methodology allows colleges and universities to calculate their indirect cost rate under the simplified method using either salaries and wages or modified total direct costs. The district proposed and negotiated an indirect cost rate based on salaries and wages—including vacation, holiday, sick-pay, and other paid absences but excluding all other fringe benefits—not on modified total direct costs. The rate agreement shows the appropriate rate application base. Section H(2)(e) of OMB Circular A-21 states that institutions must apply the facilities and administrative cost rate to direct costs of salaries and wages for individual agreements in order to determine the amount of facilities and administrative costs allocable to such agreements. The district must adhere to its rate agreement in claiming reimbursement of indirect costs.



Recommendation

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

District's Response

The district did not respond to this finding.

SCO's Comment

The finding and recommendation remain unchanged.

**FINDING 2—  
Understated  
authorized health fee  
revenues claimed**

Authorized health fee revenues reported by the district were understated by \$252,286 during the audit period.

Authorized revenues reported were understated primarily because the district understated district enrollment and overstated the number of enrolled students who were exempt from health fees. In addition, the district understated the per-student health fee for FY 2001-02. The district claimed \$8 per student for the summer 2001 semester and \$11 for the fall 2001 and spring 2002 semesters. However, the authorized fees for the FY 2001-02 school year were \$9 per student for the summer semester and \$12 for the fall and spring semesters. The district's claim for FY 2002-03 did not include any enrollment data to substantiate the amount of student health fee revenue claimed.

The district provided student enrollment data for each semester for both Fullerton and Cypress College during the audit period. For FY 2001-02, enrollment data the district provided disclosed differences between claimed and actual net student enrollment of 5,722 students. The auditor used the district's enrollment data to compute the number of students exempt from health fees for all three semesters of the FY 2002-03 school year. The auditor then used computed net enrollment amounts to compute the amount of health fee revenue authorized for that year.

The understated health fees were calculated as follows.

|                               | Semester    |             |             | Total    |
|-------------------------------|-------------|-------------|-------------|----------|
|                               | Summer      | Fall        | Spring      |          |
| <u>Fiscal Year 2001-02</u>    |             |             |             |          |
| Fullerton College:            |             |             |             |          |
| Per claim *                   | \$ 10,089   | \$ 16,662   | \$ 15,769   |          |
| Claimed student health fee    | × \$ 8      | × \$ 11     | × \$ 11     |          |
| Subtotal                      | \$ 80,712   | \$ 183,282  | \$ 173,459  |          |
| Per audit *                   | (10,123)    | (16,698)    | (16,006)    |          |
| Authorized student health fee | × \$ 9      | × \$ 12     | × \$ 12     |          |
| Subtotal                      | (91,107)    | (200,376)   | (192,072)   |          |
| Audit adjustment              | \$ (10,395) | \$ (17,094) | \$ (18,613) | (46,102) |

|  | Semester           |                     |                     | Total               |
|--|--------------------|---------------------|---------------------|---------------------|
|  | Summer             | Fall                | Spring              |                     |
| <u>Fiscal Year 2001-02 (continued)</u> |                    |                     |                     |                     |
| Per audit *                            | (4,125)            | (11,503)            | (12,298)            |                     |
| Authorized student health fee          | × \$ 9             | × \$ 12             | × \$ 12             |                     |
| Subtotal                               | <u>(37,125)</u>    | <u>(138,036)</u>    | <u>(147,576)</u>    |                     |
| Audit adjustment                       | \$ (4,637)         | \$ (36,517)         | \$ (46,145)         | (87,299)            |
| Total audit adjustment, FY 2001-02     |                    |                     |                     | <u>(133,401)</u>    |
| <u>Fiscal Year 2002-03</u>             |                    |                     |                     |                     |
| Fullerton College:                     |                    |                     |                     |                     |
| Per audit *                            | \$ (10,771)        | \$ (16,910)         | \$ (16,228)         |                     |
| Authorized student health fee          | × \$ 9             | × \$ 12             | × \$ 12             |                     |
| Authorized health fees audited         | <u>\$ (96,939)</u> | <u>\$ (202,920)</u> | <u>\$ (194,736)</u> | (494,595)           |
| Cypress College:                       |                    |                     |                     |                     |
| Per audit *                            | (4,894)            | (12,395)            | (9,954)             |                     |
| Authorized student health fee          | × \$ 9             | × \$ 12             | × \$ 12             |                     |
| Authorized health fees audited         | <u>\$ (44,046)</u> | <u>\$ (148,740)</u> | <u>\$ (119,448)</u> | (312,234)           |
| Total authorized health fees audited   |                    |                     |                     | (806,829)           |
| Total health fees claimed              |                    |                     |                     | 687,944             |
| Total audit adjustment, FY 2002-03     |                    |                     |                     | <u>(118,885)</u>    |
| Total audit adjustment                 |                    |                     |                     | <u>\$ (252,286)</u> |

\* Number of students net of allowable health fee exemptions.

*Parameters and Guidelines* states that health fees authorized by *Education Code* must be deducted from costs claimed. *Education Code* Section 76355(c) states that health fees are authorized for all students except those students 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. (*Education Code* Section 76355(a) increased authorized health fees by \$1 effective beginning with the summer 2001 session.)

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

### Recommendation

We recommend that the district deduct authorized health service fees from allowable health service program costs on the mandate claim. The district should maintain records to support its calculation of authorized health service fees. The district should ensure that only those students who meet the requirements of *Education Code* Section 76355(c) are exempt when it calculates authorized student health fees for the Health Fee Elimination Program.

District's Response

...there is no state law or regulation which requires districts to collect a fee for health supervision or services; therefore, we request that you reduce your disallowed cost for the difference between the claimed student health fee rate and the authorized student health fee rate for the 2001-02 fiscal year.

For the reasons stated herein, the North Orange County Community College District respectfully submits that the proposed audit report be corrected as to the facts and the law prior to its final issuance.

SCO's Comment

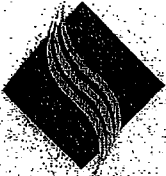
The finding and recommendation remain unchanged. We concur that community college districts are not required by state law or regulation to levy a fee for health supervision or services. However, *Education Code* Section 76355 provides the district the authority to levy a health services fee. Therefore, the related health services costs are not mandated costs as defined by *Government Code* Section 17514. Health services costs recoverable through an authorized fee are not costs the district is required to incur. *Government Code* Section 17556 states that the COSM must 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.

The district did not respond to the portion of the finding related to understated district enrollment and overstated health-fee exemption waivers.

---

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

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NORTH ORANGE COUNTY  
COMMUNITY COLLEGE DISTRICT

FRED WILLIAMS  
Interim Vice Chancellor  
Finance & Facilities

JEROME HUNTER, Ed.D.  
Chancellor

June 15, 2005

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

Dear Mr. Spano:

**RE: HEALTH FEE ELIMINATION AUDIT**

This letter is the response of the North Orange County Community College District to the letter of Vincent P. Brown, dated May 6, 2005, which enclosed a draft copy of your audit report of our District's Health Fee Elimination Program, Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987, for the periods of July 1, 2000 to June 30, 2003.

The District's 2000-2001 claim was filed on December 5, 2001. This claim was not subject to audit after December 31, 2003.

In addition, there is no state law or regulation which requires districts to collect a fee for health supervision or services; therefore, we request that you reduce your disallowed cost for the difference between the claimed student health fee rate and the authorized student health fee rate for the 2001-2002 fiscal year.

For the reasons stated herein, the North Orange County Community College District respectfully submits that the proposed audit report be corrected as to the facts and the law prior to its final issuance.

Sincerely,

Fred Williams, CPA  
Vice Chancellor, Finance & Facilities

04/05-62

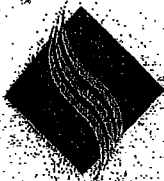
**State Controller's Office  
Division of Audits  
Post Office Box 942850  
Sacramento, California 94250-5874**

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

S04-MCC-047



**Exhibit E**



NORTH ORANGE COUNTY  
COMMUNITY COLLEGE DISTRICT

FRED WILLIAMS  
Vice Chancellor  
Finance & Facilities

JEROME HUNTER, Ed.D.  
Chancellor

June 15, 2005

Mr. Jim L. Spano, Chief  
Compliance Audit Bureau  
California State Controller  
Division of Audits  
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**RE: HEALTH FEE ELIMINATION AUDIT**

This letter is the response of the North Orange County Community College District to the letter of Vincent P. Brown, dated May 6, 2005, which enclosed a draft copy of your audit report of our District's Health Fee Elimination Program, Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987, for the periods of July 1, 2000 to June 30, 2003.

The District's 2000-2001 claim was filed on December 5, 2001. This claim was not subject to audit after December 31, 2003.

In addition, there is no state law or regulation which requires districts to collect a fee for health supervision or services; therefore, we request that you reduce your disallowed cost for the difference between the claimed student health fee rate and the authorized student health fee rate for the 2001-2002 fiscal year.

For the reasons stated herein, the North Orange County Community College District respectfully submits that the proposed audit report be corrected as to the facts and the law prior to its final issuance.

Sincerely,

Fred Williams, CPA  
Vice Chancellor, Finance & Facilities

04/05-62



**Exhibit F**

**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\01StuHealthFees.doc

**Annual Reimbursement Claims**

|  |  |
|--|--|
| <b>CLAIM FOR PAYMENT</b><br>Pursuant to Government Code Section 17561<br><b>HEALTH FEE ELIMINATION</b> | For State Controller Use only<br>(19) Program Number 00029<br>(20) Date File ___/___/___<br>(21) LRS Input ___/___/___ |
|--|--|

|   |   |
|---|---|
| L | <b>(01) Claimant Identification Number:</b><br>S30105   |
| A | <b>(02) Mailing Address:</b> <b>Claim File Copy</b>   |
| B | <b>Claimant Name</b>  |
| E | North Orange Co. Community College District   |
| L | <b>County of Location</b>   |
| H | Orange  |
| E | <b>Street Address</b>   |
| R | 1000 North Lemon Street   |
| E | <b>City</b> <b>State</b> <b>Zip Code</b><br>Fullerton                      CA                      92682-1351 |

| Reimbursement Claim Data |            |
|--------------------------|------------|
| (22) HFE - 1.0, (04)(b)  | \$ 415,112 |
| (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"/> | (27) |
|   | (04) Combined <input type="checkbox"/>             | (10) Combined <input type="checkbox"/>                 | (28) |
|   | (05) Amended <input type="checkbox"/>              | (11) Amended <input type="checkbox"/>                  | (29) |
|   |  |  | (30) |
| <b>Fiscal Year of Cost</b>                              | (06) 2001-02                                       | (12) 2000-01   | (31) |
| <b>Total Claimed Amount</b>                             | (07) \$ 455,000                                    | (13) \$ 415,112  | (32) |
| <b>Less: 10% Late Penalty, but not to exceed \$1000</b> |  | (14) \$ -  | (33) |
| <b>Less: Estimate Claim Payment Received</b>            |  | (15) \$ 121,213  | (34) |
| <b>Net Claimed Amount</b>                               |  | (16) \$ 293,899  | (35) |
| <b>Due from State</b>                                   | (08) \$ 455,000                                    | (17) \$ 293,899  | (36) |
| <b>Due to State</b>                                     |  | (18) \$ -  | (37) |

**(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 **Claim File Copy**

Date  
12/3/01

*Fred Williams*  
Fred Williams  
Type or Print Name

Fiscal Affairs Director  
Title

**(39) Name of Contact Person or Claim**

**SixTen and Associates**

Telephone Number (858) 514-8605  
E-Mail Address kbpsixten@aol.com

|  |  |                               |
|--|--|-------------------------------|
|  | <b>MANDATED COSTS</b><br><b>HEALTH FEE ELIMINATION</b><br><b>CLAIM SUMMARY</b> | <b>FORM</b><br><b>HFE-1.0</b> |
|--|--|-------------------------------|

|   |   |                    |
|---|---|--------------------|
| <b>(01) Claimant:</b>                   | <b>(02) Type of Claim:</b>                        | <b>Fiscal Year</b> |
| <b>Claimant Name</b>                    | Reimbursement <input checked="" type="checkbox"/> |                    |
| North Orange Co. Community College Dist | Estimated <input type="checkbox"/>                | 2000-01            |

**(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.  | Fullerton College      | \$ | 316,972.07            |
| 2.  | Cypress College        | \$ | 98,139.54             |
| 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> | [Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)] | \$ 415,112 |
|----------------------------------|---|------------|

|  |                               |
|--|-------------------------------|
| <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>North Orange Co. Community College District | <b>(02) Type of Claim:</b><br>Reimbursement <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | Fiscal Year<br><br>2000-01 |
|--|---|----------------------------|

**(03) Name of College** Fullerton 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>38.00% | Total      |
|--|-------------|-----------------------------|------------|
| <b>(05) Cost of Health Services for the Fiscal year of Claim</b>   | \$ 525,037  | \$ 199,514                  | \$ 724,551 |
| <b>(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87</b> | \$ 385.00   | \$ 146                      | \$ 531     |
| <b>(07) Cost of providing current fiscal year health services at the 1986/87 level</b><br>[Line (05) - line (06)]      | \$ 524,652  | \$ 199,368                  | \$ 724,020 |

**(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                        | 5,365                               | 10,062                              | \$ 11.00  | \$ 59,015                                      | \$ 11.00  | \$ 110,682                                     | \$ 169,697  |
| 2. Per spring semester                      | 4,883                               | 9,818                               | \$ 11.00  | \$ 53,713                                      | \$ 11.00  | \$ 107,998                                     | \$ 161,711  |
| 3. Per summer session                       |                                     | 6,252                               | \$ 8.00   | \$ -   | \$ 8.00   | \$ 50,016                                      | \$ 50,016   |
| 4. Per first quarter                        |                                     |                                     |   | \$ -   |   | \$ -   | \$ -  |
| 5. Per second quarter                       |                                     |                                     |   | \$ -   |   | \$ -   | \$ -  |
| 6. Per third quarter                        |                                     |                                     |   | \$ -   |   | \$ -   | \$ -  |

**(09) Total health fee that could have been collected** [Line (8.1g) + (8.2g) + .....(8.6g)] \$ 381,424

**(10) Sub-total** [Line (07) - line (09)] \$ 342,596

|  |             |
|--|-------------|
| <b>Cost Reduction</b>  |             |
| <b>(11) Less: Offsetting Savings, if applicable</b>                    | \$ -        |
| <b>(12) Less: Other Reimbursements, if applicable</b>                  | \$25,623.69 |
| <b>(13) Total Amount Claimed</b> [Line (10) - (line (11) + line (12))] | \$ 316,972  |

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

|  |   |                            |
|--|---|----------------------------|
| <b>(01) Claimant:</b><br><br>North Orange Co. Community College District | <b>(02) Type of Claim:</b><br>Reimbursement <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | Fiscal Year<br><br>2000-01 |
|--|---|----------------------------|

**(03) Name of College** Cypress 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: | Total      |
|--|-------------|-------------------|------------|
|  |             | 38.00%            |            |
| <b>(05) Cost of Health Services for the Fiscal year of Claim</b>   | \$ 277,764  | \$ 105,550        | \$ 383,314 |
| <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)]      | \$ 277,764  | \$ 105,550        | \$ 383,314 |

**(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                        | 3,652                               | 6,589                               | \$ 11.00  | \$40,172                                       | \$ 11.00  | \$ 72,479                                      | \$ 112,651  |
| 2. Per spring semester                      | 3,291                               | 7,326                               | \$ 11.00  | \$36,201                                       | \$ 11.00  | \$ 80,586                                      | \$ 116,787  |
| 3. Per summer session                       | 120                                 | 2,793                               | \$ 8.00   | \$ 960   | \$ 8.00   | \$ 22,344                                      | \$ 23,304   |
| 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)] | \$ 252,742 |
| <b>(10) Sub-total</b>                                       | [Line (07) - line (09)]              | \$ 130,572 |

|   |                                       |             |
|---|---------------------------------------|-------------|
| <b>Cost Reduction</b>                                 |                                       |             |
| <b>(11) Less: Offsetting Savings, if applicable</b>   |                                       | \$ -        |
| <b>(12) Less: Other Reimbursements, if applicable</b> |                                       | \$32,432.78 |
| <b>(13) Total Amount Claimed</b>                      | [Line (10) - (line (11) + line (12))] | \$ 98,140   |



COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #:

DATE: June 9, 1998

INSTITUTION:  
North Orange County Community College District  
1000 North Lemon Street

FILING REF.: The preceding Agreement was dated March 30, 1987

Fullerton

CA 92634

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

SECTION I: FACILITIES AND ADMINISTRATIVE COST RATES\*

RATE TYPES: FIXED      FINAL      PROV. (PROVISIONAL)      PRED. (PREDETERMINED)

| TYPE  | EFFECTIVE PERIOD |          | RATE(%) | LOCATIONS | APPLICABLE TO |
|-------|------------------|----------|---------|-----------|---------------|
|       | FROM             | TO       |         |           |               |
| PRED. | 07/01/97         | 06/30/02 | 38.0    | On-Campus | All Programs  |
| PROV. | 07/01/02         | 06/30/04 | 38.0    | On-Campus | All Programs  |

\*BASE:  
Direct salaries and wages including vacation, holiday, sick pay and other paid absences but excluding all other fringe benefits.

SCHEDULE OF STUDENT ENROLLMENT

2000-2001

NORTH ORANGE COUNTY CCD

LESS: STUDENTS  
ONLY ENROLLED IN  
FRI AFTER 4 PM,  
SAT, DISTANCE ED, &  
ON-LINE CLASSES.

TOTAL STUDENTS      LESS: BOGG      NET STUDENTS

FULLERTON COLLEGE

FT FALL ENROLLMENT  
FT SPRING ENROLLMENT  
  
PT SUMMER ENROLLMENT  
PT FALL ENROLLMENT  
PT SPRING ENROLLMENT

6590  
6171  
  
7916  
13516  
13763

5365  
4883  
  
6252  
10062  
9818

-1225  
-1288  
  
-1506  
-2512  
-2866

CYPRESS COLLEGE

FT SUMMER ENROLLMENT  
FT FALL ENROLLMENT  
FT SPRING ENROLLMENT  
  
PT SUMMER ENROLLMENT  
PT FALL ENROLLMENT  
PT SPRING ENROLLMENT

120  
4844  
4383  
  
4152  
9466  
10338

120  
3652  
3291  
  
2793  
6589  
7326

-1192  
-1092  
  
-1219  
-2315  
-2548

-140  
-562  
-464

BOGG STUDENTS PRORATED TO FT & PT BASED ON TOTAL ENROLLMENT  
PER SEMESTER, PER COLLEGE

**North Orange County Community College District**

**General Ledger Expenses 2000-01**

|                          |                                  | <b>Expenses</b>            | <b>Amounts:<br/>Other<br/>Reimbursements</b> |
|--------------------------|----------------------------------|----------------------------|--|
| <b>Fullerton College</b> | Page 262                         | \$346,662.20               |  |
|                          | Page 253 (Prtnrship for Excell.) | \$22,677.19                |  |
|                          | Page 265 (Bridges to Health)     | \$2,299.36                 | \$2,373.11                                   |
|                          | Page 811                         | 10,000                     |  |
|                          | Page 810                         | 96,584.77                  |  |
|                          | Page 812 (Student Health Fees)   | 23,250.58                  | 23,250.58                                    |
|                          | S. Beers (20%) of effort         | 23,562.40                  |  |
| <b>Total</b>             |                                  | <b>\$525,036.50</b>        | <b>\$25,623.69</b>                           |
| <b>Cypress College</b>   | Page 514                         | \$225,819.54               |  |
|                          | Page 929                         | 7,405.80                   |  |
|                          | Page 930 (Student Health Fees)   | 33,578.78                  | \$82,432.78                                  |
|                          | Page 931                         | 10,960.22                  |  |
| <b>Total</b>             |                                  | <b>\$277,764.34</b>        | <b>\$32,432.78</b>                           |
| <b>Grand Total</b>       |                                  | <b><u>\$802,800.84</u></b> | <b><u>\$58,056.47</u></b>                    |

| ACCOUNT NUMBER                     | ACCOUNT DESCRIPTION     | STARTING BUDGET | REVISED BUDGET | ENCUMBERED AMOUNT | INCOME-EXPENSE | CURRENT BALANCE |
|------------------------------------|-------------------------|-----------------|----------------|-------------------|----------------|-----------------|
| <b>HEALTH EDUCATION INITIATIVE</b> |                         |                 |                |                   |                |                 |
| 01-61-1280-6441-10                 | NON TEACHING-HEALTH ED  | .00             | .00            | .00               | .00            | .00             |
| 01-61-2310-6441-10                 | CL HRLY, ADULT-HEALTH E | .00             | 16,464.00      | .00               | 14,252.79      | 2,211.21        |
| 01-61-2320-6441-10                 | CL HR/STUDENT-HEALTH E  | .00             | 1,245.00       | .00               | 1,263.00       | 18.00-          |
| 01-61-2340-6441-10                 | PROFES EXPERT-HEALTH E  | .00             | .00            | .00               | .00            | .00             |
| 01-61-3130-6441-10                 | STRS/OTHER-HEALTH EDUC  | .00             | .00            | .00               | .00            | .00             |
| 01-61-3330-6441-10                 | OASDI ACAD/NI-HEALTH E  | .00             | .00            | .00               | .00            | .00             |
| 01-61-3430-6441-10                 | H&W ACAD/N I-HEALTH ED  | .00             | .00            | .00               | .00            | .00             |
| 01-61-3440-6441-10                 | H&W MISC-HEALTH EDUCAT  | .00             | 2,156.00       | .00               | .00            | .00             |
| 01-61-3520-6441-10                 | U I CLASS-HEALTH EDUCA  | .00             | .00            | .00               | 14.50          | 2,156.00        |
| 01-61-3530-6441-10                 | U I ACAD/N I-HEALTH ED  | .00             | .00            | .00               | .00            | 14.50-          |
| 01-61-3620-6441-10                 | W C CLASS-HEALTH EDUCA  | .00             | .00            | .00               | 120.90         | 120.90-         |
| 01-61-3630-6441-10                 | W C ACAD/N I-HEALTH ED  | .00             | .00            | .00               | .00            | .00             |
| 01-61-3930-6441-10                 | OPT FB ACAD/NI-HEALTH E | .00             | .00            | .00               | .00            | .00             |
| 01-61-4310-6441-10                 | SUPPLIES-HEALTH EDUCAT  | .00             | 6,417.00       | .00               | 6,298.24       | 118.76          |
| 01-61-5120-6441-10                 | LECTURERS-HEALTH EDUCA  | .00             | 200.00         | .00               | 200.00         | .00             |
| 01-61-5140-6441-10                 | CONTR SERV-HEALTH EDUC  | .00             | 608.00         | .00               | 498.16         | 109.84          |
| 01-61-5540-6441-10                 | TELEPHONE-HEALTH EDUCA  | .00             | .00            | .00               | .00            | .00             |
| 01-61-5860-6441-10                 | POSTAGE-HEALTH EDUCATI  | .00             | 30.00          | .00               | 29.60          | .40             |
| DEPT 10 TOTAL                      |                         | .00             | 27,120.00      | .00               | 22,677.19      | 4,442.81        |

*DuLanton College Partnership for excellence*  
*These expenditures are included in 311 expenditures by activity 6440 Health Services*

*FURBER*

| ACCOUNT NUMBER         | ACCOUNT DESCRIPTION     | STARTING BUDGET | REVISED BUDGET | ENCUMBERED AMOUNT | INCOME-EXPENSE | CURRENT BALANCE |
|------------------------|-------------------------|-----------------|----------------|-------------------|----------------|-----------------|
| <b>HEALTH SERVICES</b> |                         |                 |                |                   |                |                 |
| 01-21-1250-6440-67     | ADMINISTRATOR-HEALTH S  | 74,675.00       | 74,675.00      | .00               | 77,242.72      | 2,567.72-       |
| 01-21-1410-6440-67     | NON TCH HRLY-HEALTH SE  | .00             | .00            | .00               | .00            | .00             |
| 01-21-2110-6440-67     | CL MONTHLY-HEALTH SERV  | 128,235.00      | 124,470.00     | .00               | 103,052.98     | 21,417.02       |
| 01-21-2112-6440-67     | CL MD<100% OT-HEALTH S  | 500.00          | 500.00         | .00               | 500.69         | .69-            |
| 01-21-2150-6440-67     | ADMINISTRATOR-HEALTH S  | 85,890.00       | 90,783.00      | .00               | 88,830.51      | 1,952.49        |
| 01-21-2310-6440-67     | CL HRLY, ADULT-HEALTH S | 2,800.00        | 872.00         | .00               | 871.25         | 75              |
| 01-21-2312-6440-67     | CL MD 100% OT-HEALTH S  | 11,544.00       | 800.00         | .00               | 225.00         | 575.00          |
| 01-21-2320-6440-67     | CL HR/STUDENT-HEALTH S  | 7,966.00        | 11,544.00      | .00               | 6,372.52       | 5,171.48        |
| 01-21-3130-6440-67     | STRS/OTHER-HEALTH SERV  | 9,000.00        | 7,966.00       | .00               | 6,600.00       | 1,366.00        |
| 01-21-3220-6440-67     | P.E.R.S.-HEALTH SERVICE | 9,000.00        | 9,000.00       | .00               | 9,560.90       | 560.90-         |
| 01-21-3320-6440-67     | OASDI CL-HEALTH SERVICE | 750.00          | 750.00         | .00               | 1,035.10       | 285.10-         |
| 01-21-3330-6440-67     | OASDI ACAD/NI-HEALTH S  | 6,180.00        | 6,180.00       | .00               | 5,338.80       | 841.20          |
| 01-21-3420-6440-67     | H&W NONINSTR-HEALTH SE  | 2,400.00        | 2,400.00       | .00               | 2,633.40       | 233.40          |
| 01-21-3430-6440-67     | H&W ACAD/N I-HEALTH SE  | 120.00          | 120.00         | .00               | 197.40         | 77.40-          |
| 01-21-3520-6440-67     | U I CLASS-HEALTH SERVI  | 50.00           | 50.00          | .00               | 78.90          | 28.90-          |
| 01-21-3530-6440-67     | U I ACAD/N I-HEALTH SE  | 2,200.00        | 2,200.00       | .00               | 1,639.10       | 560.90          |
| 01-21-3620-6440-67     | W C CLASS-HEALTH SERVI  | 700.00          | 700.00         | .00               | 655.20         | 44.80           |
| 01-21-3630-6440-67     | W C ACAD/N I-HEALTH SE  | 9,500.00        | 9,500.00       | .00               | 9,132.30       | 367.70          |
| 01-21-3920-6440-67     | OPT FB N I-HEALTH SERV  | 2,790.00        | 2,790.00       | .00               | 2,988.40       | 198.40-         |
| 01-21-3930-6440-67     | OPT FB ACD/NI-HEALTH S  | 100.00          | 100.00         | .00               | .00            | 100.00          |
| 01-21-4120-6440-67     | LIBRARY BKS-HEALTH SER  | 300.00          | 300.00         | .00               | .00            | .00             |
| 01-21-4210-6440-67     | PERIODICALS-HEALTH SER  | 4,944.00        | 5,080.00       | .00               | 4,693.84       | 386.16          |
| 01-21-4310-6440-67     | SUPPLIES-HEALTH SERVICE | 2,000.00        | 2,000.00       | .00               | .00            | .00             |
| 01-21-5140-6440-67     | CONTR SERV-HEALTH SERV  | 1,850.00        | 1,714.00       | .00               | 1,713.75       | .25             |
| 01-21-5150-6440-67     | OTHER SERVICE-HEALTH S  | 100.00          | 100.00         | .00               | 360.00         | 40.00           |
| 01-21-5210-6440-67     | TRAVEL/CONFER-HEALTH S  | 1,850.00        | 1,714.00       | .00               | 1,713.75       | .25             |
| 01-21-5215-6440-67     | INSERVICE-HEALTH SERVI  | 100.00          | 400.00         | .00               | .00            | .00             |
| 01-21-5240-6440-67     | MILEAGE-HEALTH SERVICE  | 425.00          | 425.00         | .00               | 232.00         | 193.00          |
| 01-21-5310-6440-67     | MEMBERSHIPS-HEALTH SER  | 5,000.00        | 5,602.00       | .00               | 5,601.85       | 15              |
| 01-21-5420-6440-67     | LIAB INSUR-HEALTH SERV  | 13,000.00       | 12,398.00      | .00               | 12,000.00      | 398.00          |
| 01-21-5450-6440-67     | STONT INSUR-HEALTH SER  | .00             | .00            | .00               | .00            | .00             |
| 01-21-5510-6440-67     | ELECTRICITY-HEALTH SER  | .00             | .00            | .00               | .00            | .00             |
| 01-21-5540-6440-67     | TELEPHONE-HEALTH SERVI  | .00             | .00            | .00               | .00            | .00             |
| 01-21-5550-6440-67     | WASTE DISPOS-HEALTH SE  | 600.00          | 600.00         | .00               | 624.34         | 24.34           |
| 01-21-5555-6440-67     | HAZ WASTE-HEALTH SERVI  | 50.00           | 50.00          | .00               | .00            | 50.00           |
| 01-21-5640-6440-67     | LAUNDRY SERV-HEALTH SE  | .00             | 50.00          | .00               | .00            | .00             |
| 01-21-5645-6440-67     | EQUIP REPAIR-HEALTH SE  | 380.00          | 380.00         | .00               | 323.64         | 56.36           |
| 01-21-5650-6440-67     | MAINT AGRMNTS-HEALTH S  | 500.00          | 500.00         | .00               | .00            | 500.00          |
| 01-21-5655-6440-67     | BLDG REP/GEN-HEALTH SE  | 350.00          | 350.00         | .00               | 157.61         | 192.39          |
| 01-21-5860-6440-67     | POSTAGE-HEALTH SERVICE  | 2,400.00        | 4,400.00       | .00               | 4,000.00       | 400.00          |
| 01-21-6410-6440-67     | NEW EQUIPMENT-HEALTH S  | .00             | .00            | .00               | .00            | .00             |
| 01-21-7900-6440-67     | CONTINGENCY-HEALTH SER  | .00             | .00            | .00               | .00            | .00             |
| DEPT 67 TOTAL          |                         | 377,299.00      | 377,299.00     | .00               | 346,662.20     | 30,636.80       |
| 01-21-8876-6440-67     | INCOME-HEALTH SERVICES  | 377,299.00      | 377,299.00     | .00               | 381,404.88     | 4,105.88-       |
| 01-21-8890-6440-67     | OTHER INCOME-HEALTH SE  | .00             | .00            | .00               | .00            | .00             |
| DEPT 67 INC TOTAL      |                         | 377,299.00      | 377,299.00     | .00               | 381,404.88     | 4,105.88-       |

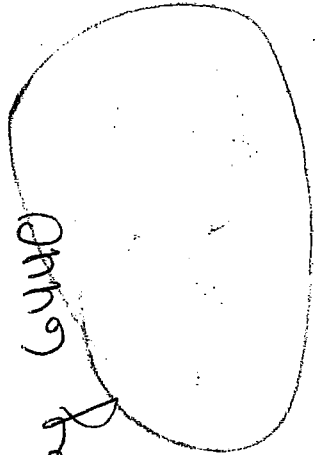
346,662.20

FULLSTON

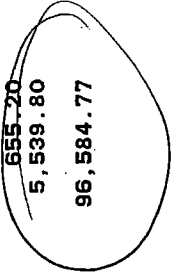
| ACCOUNT NUMBER                        | ACCOUNT DESCRIPTION    | STARTING BUDGET | REVISED BUDGET | ENCUMBERED AMOUNT | INCOME-EXPENSE | CURRENT BALANCE |
|---------------------------------------|------------------------|-----------------|----------------|-------------------|----------------|-----------------|
| <b>BRIDGES TO HEALTHY COMMUNITIES</b> |                        |                 |                |                   |                |                 |
| 01-21-2310-6442-01                    | CL HR/STUDENT-BRIDGES  | .00             | 840.00         | .00               | 640.00         | 200.00          |
| 01-21-2320-6442-01                    | CL HR/STUDENT-BRIDGES  | .00             | 280.00         | .00               | 257.25         | 22.75           |
| 01-21-2340-6442-01                    | PROFES EXPERT-BRIDGES  | .00             | 500.00         | .00               | 490.00         | 10.00           |
| 01-21-3440-6442-01                    | H&W MISC-BRIDGES TO HE | .00             | 240.00         | .00               | .00            | 240.00          |
| 01-21-3520-6442-01                    | U I CLASS-BRIDGES TO H | .00             | .00            | .00               | .60            | .60-            |
| 01-21-3620-6442-01                    | W C CLASS-BRIDGES TO H | .00             | .00            | .00               | 5.40           | 5.40-           |
| 01-21-4120-6442-01                    | LIBRARY BKS-BRIDGES TO | .00             | 150.00         | .00               | 147.00         | 3.00            |
| 01-21-4210-6442-01                    | PERIODICALS-BRIDGES TO | .00             | 50.00          | .00               | 49.00          | 1.00            |
| 01-21-4310-6442-01                    | SUPPLIES-BRIDGES TO HE | .00             | 640.00         | .00               | 410.11         | 229.89          |
| 01-21-5210-6442-01                    | TRAVEL/CONFER-BRIDGES  | .00             | .00            | .00               | .00            | .00             |
| 01-21-5215-6442-01                    | INSERVICE-BRIDGES TO H | .00             | 300.00         | .00               | 300.00         | .00             |
| DEPT 01 TOTAL                         |                        | .00             | 3,000.00       | .00               | 2,399.36       | 700.64          |
| 01-21-8890-6442-01                    | OTHER INCOME-BRIDGES T | .00             | 3,000.00       | .00               | 2,373.11       | 626.89          |
| DEPT 01 INC TOTAL                     |                        | .00             | 3,000.00       | .00               | 2,373.11       | 626.89          |

*Grant received by Sulbenton College  
We were reimbursed by the grantor  
for our expenditures.*

*These expenditures are included in  
311 expenditure by activity 6440  
Health Services*



| ACCOUNT NUMBER         | ACCOUNT DESCRIPTION     | STARTING BUDGET | REVISED BUDGET | ENCUMBERED AMOUNT | INCOME-EXPENSE | CURRENT BALANCE |
|------------------------|-------------------------|-----------------|----------------|-------------------|----------------|-----------------|
| <b>HEALTH SERVICES</b> |                         |                 |                |                   |                |                 |
| 01-41-2110-6440-01     | CL MONTHLY-HEALTH SERV  | 27,228.00       | 27,242.00      | .00               | 27,241.75      | .25             |
| 01-41-2150-6440-01     | ADMINISTRATOR-HEALTH S  | 29,000.00       | 34,438.00      | .00               | 35,575.92      | 1,137.92-       |
| 01-41-2310-6440-01     | CL HRLY, ADULT-HEALTH S | 18,115.00       | 18,101.00      | .00               | 14,451.50      | 3,649.50        |
| 01-41-3220-6440-01     | P.E.R.S.-HEALTH SERVICE | .00             | .00            | .00               | 4,003.60       | 4,003.60-       |
| 01-41-3320-6440-01     | OASDI CL-HEALTH SERVICE | .00             | .00            | .00               | 5,799.70       | 5,799.70-       |
| 01-41-3400-6440-01     | H & W BENEFIT-HEALTH S  | 17,231.00       | 11,793.00      | .00               | .00            | 11,793.00       |
| 01-41-3420-6440-01     | H&W NONINSTR-HEALTH SE  | .00             | .00            | .00               | 3,238.50       | 3,238.50-       |
| 01-41-3520-6440-01     | U I CLASS-HEALTH SERVI  | .00             | .00            | .00               | 78.80          | 78.80-          |
| 01-41-3620-6440-01     | W C CLASS-HEALTH SERVI  | .00             | .00            | .00               | 655.20         | 655.20          |
| 01-41-3920-6440-01     | OPT FB N I-HEALTH SERV  | .00             | .00            | .00               | 5,539.80       | 5,539.80        |
| DEPT 01 TOTAL          |                         | 91,574.00       | 91,574.00      | .00               | 96,584.77      | 5,010.77-       |



*Russell*

| ACCOUNT NUMBER         | ACCOUNT DESCRIPTION        | STARTING BUDGET | REVISED BUDGET | ENCUMBERED AMOUNT | INCOME-EXPENSE | CURRENT BALANCE |
|------------------------|----------------------------|-----------------|----------------|-------------------|----------------|-----------------|
| <b>HEALTH SERVICES</b> |                            |                 |                |                   |                |                 |
| 01-41-2150-6440-10     | ADMINISTRATOR-HEALTH S     | .00             | .00            | .00               | .00            | .00             |
| 01-41-2310-6440-10     | CL HRLY, ADULT-HEALTH S    | .00             | .00            | .00               | .00            | .00             |
| 01-41-3220-6440-10     | P. E. R. S. -HEALTH SERVIC | .00             | .00            | .00               | .00            | .00             |
| 01-41-3320-6440-10     | OASDI CL-HEALTH SERVIC     | .00             | .00            | .00               | .00            | .00             |
| 01-41-3420-6440-10     | H&W NONINSTR-HEALTH SE     | .00             | .00            | .00               | .00            | .00             |
| 01-41-3520-6440-10     | U I CLASS-HEALTH SERVI     | .00             | .00            | .00               | .00            | .00             |
| 01-41-3620-6440-10     | W C CLASS-HEALTH SERVI     | .00             | .00            | .00               | .00            | .00             |
| 01-41-3920-6440-10     | OPT FB N I-HEALTH SERV     | .00             | .00            | .00               | .00            | .00             |
| 01-41-5510-6440-10     | ELECTRICITY-HEALTH SER     | 10,000.00       | 10,000.00      | .00               | 10,000.00      | .00             |
| 01-41-7900-6440-10     | CONTINGENCY-HEALTH SER     | .00             | .00            | .00               | .00            | .00             |
| DEPT 10 TOTAL          |                            | 10,000.00       | 10,000.00      | .00               | 10,000.00      | .00             |

10,000.00  
10,000.00

*August*



NORTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT  
DISTRICT ACCOUNTING SYSTEM

| ACCOUNT NUMBER         | ACCOUNT DESCRIPTION    | STARTING BUDGET | REVISED BUDGET | ENCUMBERED AMOUNT | INCOME-EXPENSE | CURRENT BALANCE |
|------------------------|------------------------|-----------------|----------------|-------------------|----------------|-----------------|
| <b>HEALTH SERVICES</b> |                        |                 |                |                   |                |                 |
| 01-41-4120-6440-67     | LIBRARY BKS-HEALTH SER | 150.00          | 150.00         | .00               | 150.00         | .06-            |
| 01-41-4210-6440-67     | PERIODICALS-HEALTH SER | 300.00          | 300.00         | .00               | 294.02         | 5.98            |
| 01-41-4310-6440-67     | SUPPLIES-HEALTH SERVIC | 11,000.00       | 11,000.00      | .00               | 9,942.74       | 1,057.26        |
| 01-41-5140-6440-67     | CONTR SERV-HEALTH SER  | 3,600.00        | 4,740.00       | .00               | 4,742.91       | 2.91-           |
| 01-41-5150-6440-67     | OTHER SERVICE-HEALTH S | 3,500.00        | 3,500.00       | .00               | 3,271.37       | 228.63          |
| 01-41-5210-6440-67     | TRAVEL/CONFER-HEALTH S | 1,000.00        | 860.00         | .00               | 859.46         | .54             |
| 01-41-5310-6440-67     | MEMBERSHIPS-HEALTH SER | 500.00          | 500.00         | .00               | 475.00         | 25.00           |
| 01-41-5420-6440-67     | LIAB INSUR-HEALTH SER  | 1,000.00        | 1,000.00       | .00               | 947.72         | 52.28           |
| 01-41-5510-6440-67     | ELECTRICITY-HEALTH SER | 10,000.00       | .00            | .00               | .00            | .00             |
| 01-41-5560-6440-67     | LAUNDRY SERV-HEALTH SE | 100.00          | 100.00         | .00               | .00            | 100.00          |
| 01-41-5640-6440-67     | EQUIP REPAIR-HEALTH SE | 200.00          | 200.00         | .00               | 70.00          | 130.00          |
| 01-41-5650-6440-67     | BLDG REP/GEN-HEALTH SE | 300.00          | 300.00         | .00               | .00            | 300.00          |
| 01-41-5815-6440-67     | MANDATED FEES-HEALTH S | .00             | .00            | .00               | .00            | .00             |
| 01-41-5870-6440-67     | ADVERTISING-HEALTH SER | 550.00          | 50.00          | .00               | .00            | 50.00           |
| 01-41-6410-6440-67     | NEW EQUIPMENT-HEALTH S | 3,587.00        | 3,087.00       | .00               | 2,497.30       | 589.70          |
| 01-41-7900-6440-67     | CONTINGENCY-HEALTH SER | .00             | .00            | .00               | .00            | .00             |
| DEPT 67 TOTAL          |                        | 35,787.00       | 25,787.00      | .00               | 23,250.58      | 2,536.42        |
| 01-41-8890-6440-67     | OTHER INCOME-HEALTH SE | 23,700.00       | 23,700.00      | .00               | 23,250.58      | 449.42          |
| DEPT 67 INC TOTAL      |                        | 23,700.00       | 23,700.00      | .00               | 23,250.58      | 449.42          |

Ferguson

BEERS SUSAN A  
 REG DIV DEAN  
 100.00 DOB 07/21/46  
 25 H + PHD

FC

00-01

S.S.#. 526 70 9386 09/11/74  
 PRI 607 FONTANA WAY LAGUNA BEACH  
 BUDGET # 11-1210-6963-00 277,92651  
 EX: S-1 11-1210-0835-00 777,92651

SAL BASE 99,249 + 2100 CONTRACT 97,349  
 98,649 + 2100 100,749  
 MO. SAL 8279.08 DAILY 408.843 DAYS WKD. 243  
 8395.75 414.604

20%  
 ALLOCATED  
 TO ADMINISTRATION  
 HEALTH SERVICES  
 FULLERTON

1800 X 20% =  
 360 X 65.45 =  
 23,562.00

|           | CONTRACT/CONTRACT ADJ. | EXT. DAY | TC/AE | HEALTH & INS. | CREDIT UNION | DUES | MISC. | TSA  |
|-----------|------------------------|----------|-------|---------------|--------------|------|-------|------|
| 1A JULY   | 8279.08                |          |       |               | Net          |      |       | 833- |
| 2A AUG    | ✓                      |          |       |               |              |      |       |      |
| 3A SEPT   | ✓                      |          |       |               |              | 5-   |       |      |
| 4A OCT    | ✓                      |          |       |               |              |      |       |      |
| 5A NOV    | ✓                      |          |       |               |              |      |       |      |
| 6A DEC    | ✓                      |          |       |               |              |      |       |      |
| 7A JAN    | ✓                      |          |       |               |              |      |       |      |
| 8A FEB    | ✓                      |          |       |               |              |      |       |      |
| 9A MAR    | ✓                      |          |       |               |              |      |       |      |
| 10A APRIL | 8395.75 R.1050.03      |          |       |               |              |      |       |      |
| 11A MAY   | ✓                      |          |       |               |              |      |       |      |
| 12A JUNE  | ✓                      |          |       |               |              |      |       |      |

| ACCOUNT NUMBER         | ACCOUNT DESCRIPTION     | STARTING BUDGET | REVISED BUDGET | ENCUMBERED AMOUNT | INCOME-EXPENSE | CURRENT BALANCE |
|------------------------|-------------------------|-----------------|----------------|-------------------|----------------|-----------------|
| <b>HEALTH SERVICES</b> |                         |                 |                |                   |                |                 |
| 01-22-1230-6440-67     | COUNSELOR-HEALTH SERVI  | 12,500.00       | 10,846.00      | .00               | 9,944.89       | 901.11          |
| 01-22-1250-6440-67     | ADMINISTRATOR-HEALTH S  | 16,500.00       | 16,654.00      | .00               | 16,653.84      | .16             |
| 01-22-1280-6440-67     | NON TEACHING-HEALTH SE  | .00             | .00            | .00               | .00            | .00             |
| 01-22-1410-6440-67     | NON TCH HRLY-HEALTH SE  | .00             | .00            | .00               | .00            | .00             |
| 01-22-2110-6440-67     | CL MONTHLY-HEALTH SERV  | 95,000.00       | 96,500.00      | .00               | 95,928.00      | 572.00          |
| 01-22-2310-6440-67     | CL HRLY ADULT-HEALTH S  | 80,000.00       | 80,000.00      | .00               | 53,171.27      | 26,828.73       |
| 01-22-2320-6440-67     | CL HR/STUDENT-HEALTH S  | 300.00          | 300.00         | .00               | .00            | 300.00          |
| 01-22-3130-6440-67     | STRS/OTHER-HEALTH SERV  | .00             | .00            | .00               | 2,194.39       | 2,194.39        |
| 01-22-3220-6440-67     | P.E.R.S.-HEALTH SERVICE | .00             | .00            | .00               | 6,114.00       | 6,114.00        |
| 01-22-3320-6440-67     | DASDI CL-HEALTH SERVICE | .00             | .00            | .00               | 8,856.90       | 8,856.90        |
| 01-22-3330-6440-67     | DASDI ACAD/NI-HEALTH S  | .00             | .00            | .00               | 356.30         | 356.30          |
| 01-22-3420-6440-67     | H&W NONINSTR-HEALTH SE  | 28,000.00       | 28,000.00      | .00               | 4,945.70       | 23,054.30       |
| 01-22-3430-6440-67     | H&W ACAD/N I-HEALTH SE  | .00             | .00            | .00               | 906.70         | 906.70          |
| 01-22-3440-6440-67     | H&W MISC-HEALTH SERVICE | 5,500.00        | 5,500.00       | .00               | 5,500.00       | 5,500.00        |
| 01-22-3520-6440-67     | U I CLASS-HEALTH SERVI  | .00             | .00            | .00               | 152.30         | 152.30          |
| 01-22-3530-6440-67     | U I ACAD/N I-HEALTH SE  | .00             | .00            | .00               | 27.10          | 27.10           |
| 01-22-3620-6440-67     | W C CLASS-HEALTH SERVI  | .00             | .00            | .00               | 1,264.70       | 1,264.70        |
| 01-22-3630-6440-67     | W C ACAD/N I-HEALTH SE  | .00             | .00            | .00               | 225.50         | 225.50          |
| 01-22-3920-6440-67     | OPT FB N I-HEALTH SERV  | .00             | .00            | .00               | 8,459.90       | 8,459.90        |
| 01-22-3930-6440-67     | OPT FB ACD/NI-HEALTH S  | .00             | .00            | .00               | 1,029.00       | 1,029.00        |
| 01-22-4310-6440-67     | SUPPLIES-HEALTH SERVICE | 700.00          | 700.00         | .00               | 704.43         | 4.43            |
| 01-22-5140-6440-67     | CONTR SERV-HEALTH SERV  | .00             | .00            | .00               | .00            | .00             |
| 01-22-5210-6440-67     | TRAVEL/CONFER-HEALTH S  | 200.00          | 200.00         | .00               | 199.04         | .96             |
| 01-22-5310-6440-67     | MEMBERSHIPS-HEALTH SERV | 700.00          | 700.00         | .00               | 75.00          | 625.00          |
| 01-22-5420-6440-67     | LIAB INSUR-HEALTH SERV  | 5,000.00        | 5,000.00       | .00               | 4,583.92       | 416.08          |
| 01-22-5450-6440-67     | STDNT INSUR-HEALTH SER  | 11,000.00       | 11,000.00      | .00               | 10,000.00      | 1,000.00        |
| 01-22-5620-6440-67     | EQUIP RENTAL-HEALTH SE  | .00             | .00            | .00               | .00            | .00             |
| 01-22-5860-6440-67     | POSTAGE-HEALTH SERVICE  | 100.00          | 100.00         | .00               | 26.66          | 73.34           |
| 01-22-6220-6440-67     | ADDITION/BLDG-HEALTH S  | .00             | .00            | .00               | .00            | .00             |
| 01-22-6410-6440-67     | NEW EQUIPMENT-HEALTH S  | 148,807.00      | 148,807.00     | .00               | .00            | 148,807.00      |
| 01-22-7900-6440-67     | CONTINGENCY-HEALTH SER  | .00             | .00            | .00               | .00            | .00             |
| DEPT 67 TOTAL          |                         | 404,307.00      | 404,307.00     | .00               | 225,819.54     | 178,487.46      |
| 01-22-8876-6440-67     | INCOME-HEALTH SERVICES  | 255,500.00      | 255,500.00     | .00               | 253,237.00     | 2,263.00        |
| DEPT 67 INC TOTAL      |                         | 255,500.00      | 255,500.00     | .00               | 253,237.00     | 2,263.00        |

225,819.54

CY PAGES

| ACCOUNT NUMBER         | ACCOUNT DESCRIPTION    | STARTING BUDGET | REVISED BUDGET | ENCUMBERED AMOUNT | INCOME-EXPENSE | CURRENT BALANCE |
|------------------------|------------------------|-----------------|----------------|-------------------|----------------|-----------------|
| <b>HEALTH SERVICES</b> |                        |                 |                |                   |                |                 |
| 01-42-4310-6440-00     | SUPPLIES-HEALTH SERVIC | .00             | 1,771.00       | .00               | 1,160.45       | 610.55          |
| 01-42-5140-6440-00     | CONTR SERV-HEALTH SERV | .00             | 1,800.00       | .00               | 1,813.98       | 13.98-          |
| 01-42-5880-6440-00     | OTHER-HEALTH SERVICES  | 109,093.00      | 8,657.00       | .00               | .00            | 8,657.00        |
| 01-42-6220-6440-00     | ADDITION/BLDG-HEALTH S | .00             | .00            | .00               | 2,979.00       | 2,979.00-       |
| 01-42-6410-6440-00     | NEW EQUIPMENT-HEALTH S | .00             | 1,550.00       | .00               | 1,452.47       | 97.53           |
| 01-42-7900-6440-00     | CONTINGENCY-HEALTH SER | .00             | .00            | .00               | .00            | .00             |
| DEPT 00 TOTAL          |                        | 109,093.00      | 13,778.00      | .00               | 7,405.90       | 6,372.10        |

CYPRESS

| ACCOUNT NUMBER           | ACCOUNT DESCRIPTION     | STARTING BUDGET  | REVISED BUDGET   | ENCUMBERED AMOUNT | INCOME-EXPENSE   | CURRENT BALANCE  |
|--------------------------|-------------------------|------------------|------------------|-------------------|------------------|------------------|
| <b>HEALTH SERVICES</b>   |                         |                  |                  |                   |                  |                  |
| 01-42-2310-6440-01       | CL HRLY ADULT-HEALTH S  | 1,000.00         | 1,000.00         | .00               | 820.13           | 179.87           |
| 01-42-2320-6440-01       | CL HR/STUDENT-HEALTH S  | 6,000.00         | 6,000.00         | .00               | 2,727.03         | 3,272.97         |
| 01-42-3520-6440-01       | U I CLASS-HEALTH SERVI  | .00              | .00              | .00               | .80              | .80-             |
| 01-42-3620-6440-01       | W C CLASS-HEALTH SERVI  | .00              | .00              | .00               | 6.90             | 6.90-            |
| 01-42-4210-6440-01       | PERIODICALS-HEALTH SER  | .00              | .00              | .00               | .00              | .00              |
| 01-42-4310-6440-01       | SUPPLIES-HEALTH SERVICE | 24,000.00        | 24,000.00        | .00               | 17,681.03        | 6,318.97         |
| 01-42-5140-6440-01       | CONTR SERV-HEALTH SERV  | 22,000.00        | 22,000.00        | .00               | 12,342.89        | 9,657.11         |
| 01-42-6410-6440-01       | NEW EQUIPMENT-HEALTH S  | 32,431.00        | 32,431.00        | .00               | .00              | 32,431.00        |
| 01-42-7900-6440-01       | CONTINGENCY-HEALTH SER  | .00              | .00              | .00               | .00              | .00              |
| <b>DEPT 01 TOTAL</b>     |                         | <b>85,431.00</b> | <b>85,431.00</b> | <b>.00</b>        | <b>33,578.78</b> | <b>51,852.22</b> |
| 01-42-8877-6440-01       | INSTL MTLs-HEALTH SERV  | .00              | .00              | .00               | .00              | .00              |
| 01-42-8889-6440-01       | OTH STDNT FEE-HEALTH S  | 55,000.00        | 55,000.00        | .00               | 32,432.78        | 22,567.22        |
| <b>DEPT 01 INC TOTAL</b> |                         | <b>55,000.00</b> | <b>55,000.00</b> | <b>.00</b>        | <b>32,432.78</b> | <b>22,567.22</b> |

CNIP/CESS

| ACCOUNT NUMBER     | ACCOUNT DESCRIPTION    | STARTING BUDGET | REVISED BUDGET | ENCUMBERED AMOUNT | INCOME-EXPENSE       | CURRENT BALANCE |
|--------------------|------------------------|-----------------|----------------|-------------------|----------------------|-----------------|
| HEALTH SERVICES    |                        |                 |                |                   |                      |                 |
| 01-42-4310-6440-67 | SUPPLIES-HEALTH SERVIC | .00             | 2,500.00       | .00               | .00                  | 2,500.00        |
| 01-42-6120-6440-67 | SITE IMPROVMT-HEALTH S | 4,000.00        | 4,000.00       | .00               | 684.00               | 3,316.00        |
| 01-42-6410-6440-67 | NEW EQUIPMENT-HEALTH S | 21,000.00       | 18,500.00      | .00               | <del>10,275.22</del> | 8,223.78        |
| DEPT 67 TOTAL      |                        | 25,000.00       | 25,000.00      | .00               | 10,960.22            | 14,039.78       |

CAPRESS

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

**FORM  
HFE-2.1**

| (01) Claimant<br>North Orange Co. Community College District   | Fiscal Year<br>2000-01 |                       |
|--|------------------------|-----------------------|
| (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   | X                      | X                     |
| College Physician, surgeon   | X                      | X                     |
| Dermatology, Family practice   |                        |                       |
| Internal Medicine  |                        |                       |
| Outside Physician  |                        |                       |
| Dental Services  |                        |                       |
| Outside Labs, (X-ray, etc.,)   | X                      | X                     |
| Psychologist, full services  | X                      | X                     |
| Cancel/Change Appointments   | X                      | X                     |
| Registered Nurse   | X                      | X                     |
| Check Appointments   |                        |                       |
| Assessment, Intervention and Counseling  |                        |                       |
| Birth Control  | X                      | X                     |
| Lab Reports  | X                      | 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                      | X                     |
| Neuralgic  | X                      | X                     |
| Orthopedic   | X                      | X                     |
| Genito/Urinary   |                        |                       |
| 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  |                        |                       |
| Other Medical Problems, list   |                        |                       |
| Examinations, minor illnesses  | X                      | X                     |
| 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  |                        |                       |

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

**FORM  
HFE-2.1**

| (01) Claimant<br>North Orange Co. Community College District   | Fiscal Year<br>2000-01 |                       |
|--|------------------------|-----------------------|
| (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  | X                      | X                     |
| Diphtheria/Tetanus   | X                      | X                     |
| Measles/Rubella  | X                      | X                     |
| Influenza  | X                      | X                     |
| Information  | X                      | X                     |
| Insurance  | X                      | X                     |
| On Campus Accident   | X                      | X                     |
| Voluntary  | X                      | X                     |
| Insurance Inquiry/Claim Administration   | X                      | X                     |
| Laboratory Tests Done  | X                      | X                     |
| Inquiry/Interpretation   | X                      | X                     |
| Pap Smears   | X                      | X                     |
| Physical Examinations  | X                      | X                     |
| Employees  | X                      | X                     |
| Students   | X                      | X                     |
| Athletes   | X                      | X                     |
| Medications  | X                      | X                     |
| 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           ANTIBIOTICS   | X                      | X                     |
| Parking Cards/Elevator Keys  | X                      | X                     |
| Tokens   | X                      | X                     |
| Return Card/Key  | X                      | X                     |
| Parking Inquiry  | X                      | X                     |
| Elevator Passes  | X                      | X                     |
| Temporary Handicapped Parking Permits  | X                      | X                     |



| MANDATED COSTS<br>HEALTH FEE ELIMINATION<br>COMPONENT/ACTIVITY COST DETAIL   |  | FORM<br>HFE-2.1            |                       |
|--|--|----------------------------|-----------------------|
| (01) Claimant<br><br>North Orange Co. Community College District   |  | Fiscal Year<br><br>2000-01 |                       |
| (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 |
| Referrals to Outside Agencies  |  | X                          | X                     |
| 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  |  | X                          | X                     |
| Tests  |  | X                          | X                     |
| Blood Pressure   |  | X                          | X                     |
| Hearing  |  | X                          | X                     |
| Tuberculosis   |  | X                          | X                     |
| Reading  |  | X                          | X                     |
| Information  |  | X                          | X                     |
| Vision   |  | X                          | X                     |
| Glucometer   |  | X                          | X                     |
| Urinalysis   |  | X                          | X                     |
| Hemoglobin   |  | X                          | X                     |
| EKG  |  | X                          | X                     |
| Strep A Testing  |  | X                          | X                     |
| PG Testing   |  | X                          | X                     |
| Monospot   |  |                            |                       |
| Hemacult   |  |                            |                       |
| Others, list   |  |                            |                       |
| Miscellaneous  |  | X                          | X                     |
| 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  |  |                            |                       |
| Wart Removal   |  |                            |                       |
| Others, list   |  |                            |                       |
| Committees   |  | X                          | X                     |
| Safety   |  |                            |                       |
| Environmental  |  | X                          | X                     |
| Disaster Planning  |  |                            |                       |
| Skin Rash Preparations   |  |                            |                       |
| Eye Drops  |  |                            |                       |

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

029

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A  
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E

(01) Claimant Identification Number:  
 S30105

(02) Mailing Address:  
 Claimant Name  
 North Orange County Community College Dist.  
 County of Location  
 Orange  
 Street Address  
 1830 W, Romneya, Drive  
 City State Zip Code  
 Anaheim CA 92801-1819

**Reimbursement Claim Data**

|                         |    |         |
|-------------------------|----|---------|
| (22) HFE - 1.0, (04)(b) | \$ | 325,087 |
| (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"/>                  |                     |
| Fiscal Year of Cost                                | (06) 2002-0003   | (12) 2001-2002      |
| Total Claimed Amount                               | (07) \$ 355,000  | (13) \$ 325,087     |
| Less: 10% Late Penalty, but not to exceed \$1000   |  | (14) \$ -           |
| Less: Estimate Claim Payment Received              |  | (15) \$ 106,264     |
| Net Claimed Amount                                 |  | (16) \$ 218,823     |
| Due from State                                     | (08) \$ 355,000  | (17) \$ 218,823     |
| Due to State                                       |  | (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

Date 1/8/03

*Fred Williams*

District Director of Fiscal Affairs

Fred Williams  
 Type or Print Name *FWB*

Title

(39) Name of Contact Person or Claim

Telephone Number (858) 514-8605

SixTen and Associates

E-Mail Address kbpsixten@aol.com

**MANDATED COSTS  
HEALTH FEE ELIMINATION  
CLAIM SUMMARY**

**FORM  
HFE-1.0**

**(01) Claimant:  
Claimant Name**

North Orange County Community College

**(02) Type of Claim:**

Reimbursement

Estimated

Fiscal Year

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<br>Amount |
|----------------------------------|--------------------------|
| 1. Fullerton College             | \$ 255,900.84            |
| 2. Cypress College               | \$ 69,186.20             |
| 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> | \$ 325,087               |

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

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

|  |   |                              |
|--|---|------------------------------|
| <b>(01) Claimant:</b><br><br>North Orange County Community College Dist. | <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** Fullerton 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>38.00% | Total      |
|--|-------------|-----------------------------|------------|
| <b>(05) Cost of Health Services for the Fiscal year of Claim</b>   | \$ 510,018  | \$ 193,807                  | \$ 703,825 |
| <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)]      | \$ 510,018  | \$ 193,807                  | \$ 703,825 |

**(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  | 6,024                                | 10,638                              | \$ 11.00  | \$ 66,264                                      | \$ 11.00  | \$ 117,018                                     | \$ 183,282  |
| 2. Per spring semester                                      | 5,882                                | 9,887                               | \$ 11.00  | \$ 64,702                                      | \$ 11.00  | \$ 108,757                                     | \$ 173,459  |
| 3. Per summer session                                       | 2,308                                | 7,781                               | \$ 8.00   | \$ 18,464                                      | \$ 8.00   | \$ 62,248                                      | \$ 80,712   |
| 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)] |                                     |   |  |   |  | \$ 437,453  |
| <b>(10) Sub-total</b>                                       | [Line (07) - line (09)]              |                                     |   |  |   |  | \$ 266,372  |

|   |   |
|---|---|
| <b>Cost Reduction</b>                                 |   |
| <b>(11) Less: Offsetting Savings, if applicable</b>   | \$ -  |
| <b>(12) Less: Other Reimbursements, if applicable</b> | \$ 10,471   |
| <b>(13) Total Amount Claimed</b>                      | [Line (10) - {(line (11) + line (12))}]<br>\$ 255,901 |

029

**MANDATED COSTS  
HEALTH FEE ELIMINATION  
CLAIM SUMMARY**

**FORM  
HFE-1.2**

|   |  |                              |
|---|--|------------------------------|
| (01) Claimant:<br><br>North Orange County Community College Dist. | (02) Type of Claim:<br>Reimbursement <input checked="" type="checkbox"/><br>Estimated <input type="checkbox"/> | Fiscal Year<br><br>2001-2002 |
|---|--|------------------------------|

(03) Name of College Cypress 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>38.00% | Total      |
|---|-------------|-----------------------------|------------|
| (05) Cost of Health Services for the Fiscal year of Claim   | \$ 232,240  | \$ 88,251                   | \$ 320,491 |
| (06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87 | \$ -        | \$ -                        | \$ -       |
| (07) Cost of providing current fiscal year health services at the 1986/87 level<br>[Line (05) - line (06)]      | \$ 232,240  | \$ 88,251                   | \$ 320,491 |

(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                                 | 3,112                               | 6,117                               | \$ 11.00  | \$ 34,232                                      | \$ 11.00  | \$ 67,287                                      | \$ 101,519  |
| 2. Per spring semester                               | 2,871                               | 6,350                               | \$ 11.00  | \$ 31,581                                      | \$ 11.00  | \$ 69,850                                      | \$ 101,431  |
| 3. Per summer session                                | 1,275                               | 2,786                               | \$ 8.00   | \$ 10,200                                      | \$ 8.00   | \$ 22,288                                      | \$ 32,488   |
| 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)]           |   |  | \$ 235,438  |
| (10) Sub-total                                       |                                     |                                     |   | [Line (07) - line (09)]                        |   |  | \$ 85,053   |

|  |   |           |
|--|---|-----------|
| <b>Cost Reduction</b>                          |   |           |
| (11) Less: Offsetting Savings, if applicable   |   | \$ -      |
| (12) Less: Other Reimbursements, if applicable |   | \$ 15,867 |
| (13) Total Amount Claimed                      | [Line (10) - ((line (11) + line (12)))] | \$ 69,186 |

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN #:

DATE: June 9, 1998

**INSTITUTION:**

North Orange County Community College District  
1000 North Lemon Street

FILING REF.: The preced:  
Agreement was dated  
March 30, 1987

Fullerton

CA 92634

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

**SECTION I: FACILITIES AND ADMINISTRATIVE COST RATES\***

| RATE TYPES: FIXED |                  | FINAL    | PROV. (PROVISIONAL) | PRED. (PREDETERMINED) |               |
|-------------------|------------------|----------|---------------------|-----------------------|---------------|
| TYPE              | EFFECTIVE PERIOD |          | RATE(%)             | LOCATIONS             | APPLICABLE TO |
|                   | FROM             | TO       |                     |                       |               |
| PRED.             | 07/01/97         | 06/30/02 | 38.0                | On-Campus             | All Programs  |
| PROV.             | 07/01/02         | 06/30/04 | 38.0                | On-Campus             | All Programs  |

**\*BASE:**

Direct salaries and wages including vacation, holiday, sick pay and other paid absences but excluding all other fringe benefits.

**North Orange County Community College District**  
**General Ledger Expenses 2001-2002**

|                          |                    | <u>Expenses</u>            | <u>Amounts:<br/>Other<br/>Reimbursements</u> |
|--------------------------|--------------------|----------------------------|--|
| <b>Fullerton College</b> | Per General Ledger | \$510,018.02               |  |
|                          | Student Insurance  |                            | \$10,471                                     |
| <b>Total</b>             |                    | <b>\$510,018.02</b>        |  |
| <b>Cypress College</b>   | Per General Ledger | \$232,239.67               |  |
|                          | Student Insurance  |                            | \$15,867.00                                  |
| <b>Total</b>             |                    | <b>\$232,239.67</b>        |  |
| <b>Grand Total</b>       |                    | <b><u>\$742,258.00</u></b> | <b><u>\$26,338.00</u></b>                    |

v

**SCHEDULE OF STUDENT ENROLLMENT**

2001-2002

**NORTH ORANGE COUNTY CCD**

LESS: STUDENTS ONLY ENROLLED IN FRI AFTER 4 PM, SAT, DISTANCE ED, & ON-LINE CLASSES.

NET STUDENTS

TOTAL STUDENTS

LESS: BOGG

**FULLERTON COLLEGE**  
**FT SUMMER ENROLLMENT**  
**FT FALL ENROLLMENT**  
**FT SPRING ENROLLMENT**

**PT SUMMER ENROLLMENT**  
**PT FALL ENROLLMENT**  
**PT SPRING ENROLLMENT**

**CYPRESS COLLEGE**

**FT SUMMER ENROLLMENT**  
**FT FALL ENROLLMENT**  
**FT SPRING ENROLLMENT**

**PT SUMMER ENROLLMENT**  
**PT FALL ENROLLMENT**  
**PT SPRING ENROLLMENT**

2308  
6024  
5882

7781  
10638  
9887

42520

1275  
3112  
2871

2786  
6117  
6350

22,571

-1225  
-1288

-190 \*  
-840  
-1669

-1498  
-2512  
-2866

-1841  
-1977

-139 \*  
-417  
-408

-1167  
-3859  
-4657

2308  
7249  
7170

9469  
13990  
14422  
54608

1275  
4953  
4848

4092  
10393  
11415  
36976

BOGG STUDENTS PRORATED TO FT & PT BASED ON TOTAL ENROLLMENT PER SEMESTER, PER COLLEGE-SUMMER TO PART TIME

\*BASED ON 2000-2001 % AS INFORMATION NOT AVAILABLE THRU BANNER



Fiscal Year: 02 Chart Code: 1 Period: '12

Period End Date: June 30, 2002

Fund: 11100 Prior Year

Orgn: 2520 CC Health Center

Prog: 6440 Health Services

| Actv Acct Title                          | Adjusted Budget  | Current Period Activity | Year To Date Activity | Encumbrances | Available Balance |
|--|------------------|-------------------------|-----------------------|--------------|-------------------|
| 43000 Instructional Supplies & Materials | 29,285.00        | .00                     | .00                   | .00          | 29,285.00         |
| <b>Total: No Activity</b>                | <b>29,285.00</b> | <b>.00</b>              | <b>.00</b>            | <b>.00</b>   | <b>29,285.00</b>  |

Total All Activities 29,285.00 .00 .00 .00 29,285.00

CYPRESS COLLEGE

327302.51 +  
 557.68 +  
 1991399.48 +  
 0003  
 2321239.67 \*

252,239.67

Fiscal Year: 02 Period: 12

Period End Date: June 30, 2002

Fund: 11100 Prior Year  
 Orgn: 5565 FC Health Services  
 Prog: 6440 Health Services

| Actv Acct Title                           | Adjusted Budget    | Current Period Activity | Year To Date Activity | Encumbrances | Available Balance |
|---|--------------------|-------------------------|-----------------------|--------------|-------------------|
| 13310 Extended Day Instructors, Fall Sem. | .00                | .00                     | 1,581.88              | .00          | -1,581.88         |
| 23400 Hourly - Professional               | .00                | .00                     | 24,052.00             | .00          | -24,052.00        |
| 31000 State Teachers Ret. Sys (STRS) Fund | .00                | .00                     | 122.96                | .00          | -122.96           |
| 33000 Old Age, Survi, Disab, & Health Ins | .00                | .00                     | 22.92                 | .00          | -22.92            |
| 33000 Old Age, Survi, Disab, & Health Ins | .00                | .00                     | 1,618.85              | .00          | -1,618.85         |
| 35000 State Unemployment Insurance        | .00                | .00                     | 2.04                  | .00          | -2.04             |
| 35000 State Unemployment Insurance        | .00                | .00                     | 31.27                 | .00          | -31.27            |
| 36000 Workers' Compensation               | .00                | .00                     | 15.80                 | .00          | -15.80            |
| 36000 Workers' Compensation               | .00                | .00                     | 240.53                | .00          | -240.53           |
| 37000 Local/Alternative Retirement System | .00                | .00                     | 92.75                 | .00          | -92.75            |
| 44110 Noninstructional Supplies, Material | .00                | 536.10                  | 4,167.19              | .00          | -4,167.19         |
| <b>Total:</b>                             | <b>No Activity</b> | <b>536.10</b>           | <b>31,948.19</b>      | <b>.00</b>   | <b>-31,948.19</b> |

0.0 \*

FULLERTON COLLEGE

31,948.19 + ✓  
 10,000.00 + ✓  
 1,519.60 + ✓  
 3,505.44 + ✓  
 49,041.87 + ✓  
 414,002.94 + ✓

Plus 20% S. BEERS SALARY & BENEFITS  
 ON PRR WST.

0006

510,018.02 \* ✓  
 510,018.02

Fiscal Year: 02 Period: 12

Period End Date: June 30, 2002  
 Fund: 11100 Prior Year  
 Orgn: 5565 FC Health Services  
 Prog: 6440 Health Services

| Actv Acct Title                                | Adjusted Budget  | Current Period Activity | Year To Date Activity | Encumbrances | Available Balance |
|--|------------------|-------------------------|-----------------------|--------------|-------------------|
| 6050 13310 Extended Day Instructors, Fall Sem. | 1,400.00         | .00                     | .00                   | .00          | 1,400.00          |
| 23000 Noninstructional Salaries, Other         | 22,168.00        | .00                     | .00                   | .00          | 22,168.00         |
| 30000 Employee Benefits                        | 2,216.00         | .00                     | .00                   | .00          | 2,216.00          |
| 40000 Supplies & Materials                     | 9,000.00         | .00                     | .00                   | .00          | 9,000.00          |
| 44110 Noninstructional Supplies, Material      | -1,400.00        | .00                     | .00                   | .00          | -1,400.00         |
| 52510 Electricity                              | 10,000.00        | 10,000.00               | 10,000.00             | .00          | .00               |
| <b>Total: 6050 Mandated Costs</b>              | <b>43,384.00</b> | <b>10,000.00</b>        | <b>10,000.00</b>      | <b>.00</b>   | <b>33,384.00</b>  |

Total All Activities 43,384.00 10,536.10 41,948.19 .00 1,435.81

Fiscal Year: 02 Period: 12

Period End Date: June 30, 2002

Fund: 11100 Prior Year

Orgn: 5580 FC Wellness

Prog: 6440 Health Services

| Actv Acct Title                           | Adjusted Budget | Current Period Activity | Year To Date Activity | Encumbrances | Available Balance |
|---|-----------------|-------------------------|-----------------------|--------------|-------------------|
| 23400 Hourly - Professional               | .00             | .00                     | 1,035.00              | .00          | -1,035.00         |
| 24200 Hourly-Inst Aide/Non-Direct Inst    | .00             | .00                     | 425.25                | .00          | -425.25           |
| 33000 Old Age, Survi, Disab, & Health Ins | .00             | .00                     | 42.84                 | .00          | -42.84            |
| 35000 State Unemployment Insurance        | .00             | .00                     | 1.90                  | .00          | -1.90             |
| 36000 Workers' Compensation               | .00             | .00                     | 14.61                 | .00          | -14.61            |
| <b>Total: No Activity</b>                 | <b>.00</b>      | <b>.00</b>              | <b>1,519.60</b>       | <b>.00</b>   | <b>-1,519.60</b>  |

Total All Activities 1,519.60 ✓ -1,519.60

Fiscal Year: 02 Period: 12

Period End Date: June 30, 2002  
 Fund: 11200 Current Year  
 Orgn: 5580 FC Wellness  
 Prog: 6440 Health Services

| Actv Acct Title                           | Adjusted Budget | Current Period Activity | Year To Date Activity | Encumbrances | Available Balance |
|---|-----------------|-------------------------|-----------------------|--------------|-------------------|
| 23400 Hourly - Professional               | .00             | .00                     | 1,815.00              | .00          | -1,815.00         |
| 24200 Hourly-Inst Aide/Non-Direct Inst    | .00             | .00                     | 1,482.66              | .00          | -1,482.66         |
| 33000 Old Age, Survi, Disab, & Health Ins | .00             | .00                     | 171.86                | .00          | -171.86           |
| 35000 State Unemployment Insurance        | .00             | .00                     | 2.92                  | .00          | -2.92             |
| 36000 Workers' Compensation               | .00             | .00                     | 32.98                 | .00          | -32.98            |

Total: No Activity 3,505.42 3,505.42 -3,505.42

Total All Activities 3,505.42 ✓ -3,505.42

Report Title

RBRANDES

Fiscal Year: 02 Period: 12

Period End Date: June 30, 2002

Fund: 14000 Self-supported Programs  
Orgn: 2520 CC Health Center  
Prog: 6440 Health Services

| Actv Acct Title                           | Adjusted Budget | Current Period Activity | Year To Date Activity | Encumbrances | Available Balance |
|---|-----------------|-------------------------|-----------------------|--------------|-------------------|
| 23000 Noninstructional Salaries, Other    | 4,000.00        | .00                     | .00                   | .00          | 4,000.00          |
| 40000 Supplies & Materials                | 16,000.00       | .00                     | .00                   | .00          | 16,000.00         |
| 43000 Instructional Supplies & Materials  | .00             | .00                     | 2,197.60              | .00          | -2,197.60         |
| 44110 Noninstructional Supplies, Material | .00             | 1,400.48                | 14,015.62             | .00          | -14,015.62        |
| 44110 Noninstructional Supplies, Material | .00             | .00                     | 107.50                | .00          | -107.50           |
| 50000 Other Operating Expenses & Services | 13,000.00       | .00                     | .00                   | .00          | 13,000.00         |
| 51900 Personal & Consultant Services      | .00             | 2,161.64                | 10,473.49             | .00          | -10,473.49        |
| 64110 Equipment over \$1000               | .00             | .00                     | 4,976.17              | .00          | -4,976.17         |
| 64120 Equipment between \$200 & \$1000    | .00             | .00                     | 532.13                | .00          | -532.13           |
| 88760 Health Services                     | 33,000.00       | 29,901.30               | <29,901.30>           | .00          | 3,098.70          |
| Total: No Activity                        | 66,000.00       | 33,463.42               | 62,203.81             | .00          | 3,796.19          |

Total All Activities

66,000.00 33,463.42 62,203.81 .00 3,796.19

66,000.00 33,463.42 62,203.81 .00 3,796.19

Fiscal Year: 02 Period: 12

Period End Date: June 30, 2002

Fund: 14000 Self-supported Programs  
 Orgn: 4800 CC Campus Related Services  
 Prog: 6440 Health Services

| Actv Acct Title             | Adjusted Budget | Current Period Activity | Year To Date Activity | Encumbrances | Available Balance |
|-----------------------------|-----------------|-------------------------|-----------------------|--------------|-------------------|
| 52100 Rents & Leases        | .00             | .00                     | 537.68                | .00          | -537.68           |
| <b>Total: No Activity</b>   | .00             | .00                     | 537.68                | .00          | -537.68           |
| <b>Total All Activities</b> | .00             | .00                     | 537.68                | .00          | -537.68           |

Report Title

Fiscal Year: 02 Period: 12

Period End Date: June 30, 2002

Fund: 14000 Self-supported Programs  
 Orgn: 5565 FC Health Services  
 Prog: 6440 Health Services

| Actv Acct Title                           | Adjusted Budget | Current Period Activity | Year To Date Activity | Encumbrances | Available Balance |
|---|-----------------|-------------------------|-----------------------|--------------|-------------------|
| 21510 Classified Administrators           | .00             | 2,853.41                | 26,440.98             | .00          | -26,440.98        |
| 33000 Old Age, Survi, Disab, & Health Ins | .00             | 218.28                  | 2,022.74              | .00          | -2,022.74         |
| 35000 State Unemployment Insurance        | .00             | 3.71                    | 34.40                 | .00          | -34.40            |
| 36000 Workers' Compensation               | .00             | 28.54                   | 264.41                | .00          | -264.41           |
| 42000 Books, Magazines, & Periodicals     | 450.00          | .00                     | 79.00                 | .00          | 371.00            |
| 44000 Noninstructional Supplies, Material | 12,000.00       | .00                     | .00                   | .00          | 12,000.00         |
| 44110 Noninstructional Supplies, Material | 2,000.00        | 282.16                  | 10,864.26             | .00          | -8,864.26         |
| 51400 Dues & Membership                   | 500.00          | .00                     | 259.00                | .00          | 241.00            |
| 51610 Insurance Premiums                  | 850.00          | .00                     | 849.75                | .00          | .25               |
| 51900 Personal & Consultant Services      | 6,000.00        | 888.21                  | 5,596.08              | .00          | 403.92            |
| 52210 Building Repairs                    | 300.00          | .00                     | .00                   | .00          | 300.00            |
| 52220 Equipment Repairs                   | 500.00          | .00                     | 485.56                | .00          | 14.44             |
| 52415 Travel & Conference - Employees     | 1,200.00        | 441.58                  | 615.84                | .00          | 584.16            |
| 52570 Laundry Services                    | 100.00          | .00                     | .00                   | .00          | 100.00            |
| 52640 Advertising                         | 150.00          | .00                     | .00                   | .00          | 150.00            |
| 52710 Mandated Fees                       | 150.00          | .00                     | 150.00                | .00          | .00               |
| 52715 Other Operating Expenses & Services | 550.00          | 87.12                   | 298.29                | .00          | 251.71            |
| 64000 Equipment                           | 2,000.00        | .00                     | .00                   | .00          | 2,000.00          |
| 64120 Equipment between \$200 & \$1000    | .00             | .00                     | 1,081.56              | .00          | -1,081.56         |
| 88760 Health Services                     | 26,750.00       | .00                     | .00                   | .00          | 26,750.00         |



Fiscal Year: 02

Period: 12

Period End Date: June 30, 2002

Fund: 14000 Self-supported Programs

Orgn: 5565 FC Health Services

Prog: 6440 Health Services

| Actv Acct Title      | Adjusted Budget | Current Period Activity | Year To Date Activity  | Encumbrances | Available Balance |
|----------------------|-----------------|-------------------------|------------------------|--------------|-------------------|
| 88970 Miscellaneous  | .00             | 20,279.34               | <del>20,279.34</del> 7 | .00          | -20,279.34        |
| Total: No Activity   | 53,500.00       | 25,082.35               | 69,321.21              | .00          | -15,821.21        |
| Total All Activities | 53,500.00       | 25,082.35               | 69,321.21              | .00          | -15,821.21        |

49041.87 ✓

Fiscal Year: 02 Period: 12

Period End Date: June 30, 2002  
 Fund: 19210 CC Health Services  
 Orgn: 2520 CC Health Center  
 Prog: 6440 Health Services

| Actv Acct Title                           | Adjusted Budget | Current Period Activity | Year To Date Activity | Encumbrances | Available Balance |
|---|-----------------|-------------------------|-----------------------|--------------|-------------------|
| 12300 Counselors                          | 13,250.00       | .00                     | .00                   | .00          | 13,250.00         |
| 12300 Counselors                          | -5,825.00       | .00                     | .00                   | .00          | -5,825.00         |
| 12510 Academic Administrators             | 18,000.00       | .00                     | .00                   | .00          | 18,000.00         |
| 14200 Hourly Counselor                    | .00             | 1,673.42                | 11,044.57             | .00          | -11,044.57        |
| 21110 Classified Monthly Salaries         | 100,700.00      | 7,140.53                | 91,447.28             | .00          | 9,252.72          |
| 23100 Hourly - Clerical/Secretarial       | 80,300.00       | .00                     | .00                   | .00          | 80,300.00         |
| 23400 Hourly - Professional               | .00             | 4,908.50                | 41,658.00             | .00          | -41,658.00        |
| 30000 Employee Benefits                   | 37,100.00       | .00                     | .00                   | .00          | 37,100.00         |
| 31000 State Teachers Ret. Sys (STRS) Fund | .00             | 110.53                  | 746.14                | .00          | -746.14           |
| 32000 Public Empls Retire Sys (PERS) Fund | .00             | 499.84                  | 6,401.31              | .00          | -6,401.31         |
| 33000 Old Age, Survi, Disab, & Health Ins | .00             | 729.54                  | 8,682.09              | .00          | -8,682.09         |
| 34100 H & W Current Employees             | .00             | 1,303.77                | 14,386.46             | .00          | -14,386.46        |
| 35000 State Unemployment Insurance        | .00             | 17.84                   | 187.35                | .00          | -187.35           |
| 36000 Workers' Compensation               | .00             | 137.23                  | 1,441.51              | .00          | -1,441.51         |
| 37000 Local/Alternative Retirement System | .00             | 80.60                   | 629.20                | .00          | -629.20           |
| 40000 Supplies & Materials                | 800.00          | .00                     | .00                   | .00          | 800.00            |
| 42000 Books, Magazines, & Periodicals     | .00             | .00                     | 218.21                | .00          | -218.21           |
| 44110 Noninstructional Supplies, Material | 2,000.00        | 19.31                   | 2,003.48              | .00          | -3.48             |
| 50000 Other Operating Expenses & Services | 16,900.00       | .00                     | .00                   | .00          | 16,900.00         |
| 51610 Insurance Premiums                  | 3,500.00        | .00                     | 4,318.80              | .00          | -818.80           |

Fiscal Year: 02 Period: 12

Period End Date: June 30, 2002  
 Fund: 19210 CC Health Services  
 Orgn: 2520 CC Health Center  
 Prog: 6440 Health Services

| Actv Acct Title           | Adjusted Budget   | Current Period Activity | Year To Date Activity | Encumbrances | Available Balance |
|---------------------------|-------------------|-------------------------|-----------------------|--------------|-------------------|
| 51620 Student Insurance   | .00               | .00                     | 15,876.00             | .00          | -15,876.00        |
| 52000 Postage             | .00               | 3.00                    | 34.08                 | .00          | -34.08            |
| 61200 Site Improvement    | 325.00            | 325.00                  | 325.00                | .00          | .00               |
| 64000 Equipment           | 176,164.00        | .00                     | .00                   | .00          | 176,164.00        |
| 88760 Health Services     | 267,050.00        | 360,694.97              | (360,694.97)          | .00          | -93,644.97        |
| <b>Total: No Activity</b> | <b>710,264.00</b> | <b>377,644.08</b>       | <b>560,094.45</b>     | <b>.00</b>   | <b>150,169.55</b> |

Total All Activities 710,264.00 377,644.08 560,094.45 150,169.55

Fiscal Year: 02 Period: 12

Period End Date: June 30, 2002  
 Fund: 19220 FC Health Services  
 Orgn: 5565 FC Health Services  
 Prog: 6440 Health Services

| Actv Acct Title                           | Adjusted Budget | Current Period Activity | Year To Date Activity | Encumbrances | Available Balance |
|---|-----------------|-------------------------|-----------------------|--------------|-------------------|
| 12510 Academic Administrators             | .00             | 6,694.36                | 80,332.37             | .00          | -80,332.37        |
| 21110 Classified Monthly Salaries         | 134,647.00      | 10,302.20               | 134,031.14            | .00          | 615.86            |
| 21510 Classified Administrators           | 78,408.00       | .00                     | .00                   | .00          | 78,408.00         |
| 23000 Noninstructional Salaries, Other    | 101,737.00      | .00                     | .00                   | .00          | 101,737.00        |
| 23400 Hourly - Professional               | .00             | 9,156.01                | 90,740.64             | .00          | -90,740.64        |
| 23700 Classified Monthly Overtime         | 1,000.00        | .00                     | .00                   | .00          | 1,000.00          |
| 30000 Employee Benefits                   | 13,699.00       | .00                     | .00                   | .00          | 13,699.00         |
| 31000 State Teachers Ret. Sys (STRS) Fund | 9,211.00        | 855.35                  | 10,017.33             | .00          | -806.33           |
| 32000 Public Emps Retire Sys (PERS) Fund  | 8,364.00        | 464.00                  | 6,401.53              | .00          | 1,962.47          |
| 33000 Old Age, Survi, Disab, & Health Ins | 11,996.00       | 1,300.33                | 15,367.67             | .00          | -3,371.67         |
| 34100 H & W Current Employees             | .00             | 3,440.03                | 39,845.66             | .00          | -39,845.66        |
| 35000 State Unemployment Insurance        | 220.00          | 34.00                   | 396.64                | .00          | -176.64           |
| 36000 Workers' Compensation               | 3,155.00        | 261.54                  | 3,051.17              | .00          | 103.83            |
| 37000 Local/Alternative Retirement System | .00             | 24.13                   | 147.78                | .00          | -147.78           |
| 39000 Other Benefits                      | 14,390.00       | .00                     | .00                   | .00          | 14,390.00         |
| 42000 Books, Magazines, & Periodicals     | 420.00          | .00                     | 52.00                 | .00          | 368.00            |
| 44110 Noninstructional Supplies, Material | 5,438.00        | 848.91                  | 4,708.82              | .00          | 729.18            |
| 51400 Dues & Membership                   | 682.00          | .00                     | 484.58                | .00          | 197.42            |
| 51610 Insurance Premiums                  | 5,200.00        | .00                     | 5,200.00              | .00          | .00               |
| 51620 Student Insurance                   | 13,000.00       | .00                     | 10,471.00             | .00          | 2,529.00          |

5,200.00  
 10,471.00

Report Title

RBRANDES

Fiscal Year: 02

Period: 12

Period End Date: June 30, 2002  
 Fund: 19220 FC Health Services  
 Orgn: 5565 FC Health Services  
 Prog: 6440 Health Services

| Actv Acct Title                           | Adjusted Budget   | Current Period Activity | Year To Date Activity | Encumbrances | Available Balance |
|---|-------------------|-------------------------|-----------------------|--------------|-------------------|
| 51900 Personal & Consultant Services      | 1,000.00          | .00                     | .00                   | .00          | 1,000.00          |
| 52000 Postage                             | 350.00            | 53.66                   | 192.39                | .00          | 157.61            |
| 52210 Building Repairs                    | 400.00            | .00                     | .00                   | .00          | 400.00            |
| 52230 Maintenance Agreements              | 380.00            | 114.00                  | 335.92                | .00          | 44.08             |
| 52415 Travel & Conference - Employees     | 1,924.00          | .00                     | 978.08                | .00          | 945.92            |
| 52460 Mileage                             | 100.00            | .00                     | .00                   | .00          | 100.00            |
| 52560 Hazardous Waste Removal             | 624.00            | 214.35                  | 602.52                | .00          | 21.48             |
| 52570 Laundry Services                    | 50.00             | .00                     | .00                   | .00          | 50.00             |
| 52715 Other Operating Expenses & Services | 3,600.00          | .00                     | 3,600.00              | .00          | .00               |
| 64000 Equipment                           | 9,675.00          | .00                     | .00                   | .00          | 9,675.00          |
| 64120 Equipment between \$200 & \$1000    | .00               | .00                     | 1,121.70              | .00          | -1,121.70         |
| 64310 Comp & Related Equip over \$1,000   | .00               | .00                     | 3,800.00              | .00          | -3,800.00         |
| 64310 Comp & Related Equip over \$1,000   | .00               | .00                     | 1,924.00              | .00          | -1,924.00         |
| 64320 Comp Equip between \$200 & \$1,000  | .00               | .00                     | 200.00                | .00          | -200.00           |
| 79300 Budget Center                       | 27,938.00         | .00                     | .00                   | .00          | 27,938.00         |
| 88760 Health Services                     | 412,995.00        | 414,939.79              | 414,939.79            | .00          | -1,944.79         |
| <b>Total: No Activity</b>                 | <b>860,603.00</b> | <b>448,702.66</b>       | <b>828,942.73</b>     | <b>.00</b>   | <b>31,660.27</b>  |

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 414,939.79

Total All Activities 860,603.00 448,702.66 828,942.73 31,660.27

414,002.94

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

**FORM  
HFE-2.1**

| (01) Claimant<br>North Orange County Community College Dist.   | Fiscal Year<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  |                          |                       |
| Outside Physician  |                          |                       |
| Dental Services  |                          |                       |
| Outside Labs, (X-ray, etc.)  | X                        | X                     |
| Psychologist, full services  | X                        | X                     |
| Cancel/Change Appointments   | X                        | X                     |
| Registered Nurse   |                          |                       |
| Check Appointments   |                          |                       |
| Assessment, Intervention and Counseling  |                          |                       |
| Birth Control  | X                        | X                     |
| Lab Reports  | X                        | 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                        | 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   |                          |                       |
| 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                        |                       |
| Child Abuse  |                          |                       |

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

**FORM  
HFE-2.1**

(01) Claimant

Fiscal Year

North Orange County Community College Dist.

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  
Stop Smoking  
Library, Videos and Cassettes

|   |   |
|---|---|
| X | X |
| X | X |
| X | X |

First Aid, Major Emergencies  
First Aid, Minor Emergencies  
First Aid Kits, Filled

|   |   |
|---|---|
| X | X |
| X | X |
| X | X |

Immunizations  
Diphtheria/Tetanus  
Measles/Rubella  
Influenza  
Information

|   |   |
|---|---|
| X | X |
| X | X |
| X | X |
| X | X |

Insurance  
On Campus Accident  
Voluntary  
Insurance Inquiry/Claim Administration

|   |   |
|---|---|
| X | X |
| X | X |
| X | X |

Laboratory Tests Done  
Inquiry/Interpretation  
Pap Smears

|   |   |
|---|---|
| X | X |
| X | X |

Physical Examinations  
Employees  
Students  
Athletes

|   |   |
|---|---|
| X | X |
| X | X |
| X | X |

Medications  
Antacids  
Antidiarrheal  
Aspirin, Tylenol, etc.,  
Skin Rash Preparations  
Eye Drops  
Ear Drops  
Toothache, oil cloves  
Stingkill  
Midol, Menstrual Cramps  
Other, list--> Ibuprofen

|   |   |
|---|---|
| X | X |
| X | X |
| X | X |
| X | X |
| X | X |
| X | X |
| X | X |
| X | X |
| X | X |
| X | X |

Parking Cards/Elevator Keys  
Tokens  
Return Card/Key  
Parking Inquiry  
Elevator Passes  
Temporary Handicapped Parking Permits

|   |   |
|---|---|
| X | X |
| X | X |
| X | X |
| X | X |
| X | X |

| PROGRAM<br>029   |  | MANDATED COSTS<br>HEALTH FEE ELIMINATION<br>COMPONENT/ACTIVITY COST DETAIL |                              | FORM<br>HFE-2.1       |  |
|--|--|--|------------------------------|-----------------------|--|
| (01) Claimant<br><br>North Orange County Community College Dist.   |  |  | 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 |  |
| <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  |  |  | X                            | X                     |  |
| <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                            | X                     |  |
| EKG  |  |  |                              |                       |  |
| Strep A Testing  |  |  | X                            | X                     |  |
| PG Testing   |  |  | X                            | X                     |  |
| Monospot   |  |  | X                            | X                     |  |
| Hemacult   |  |  |                              |                       |  |
| 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   |  |  |                              |                       |  |
| Others, list   |  |  |                              |                       |  |
| <b>Committees</b>  |  |  |                              |                       |  |
| Safety   |  |  | X                            | X                     |  |
| Environmental  |  |  |                              |                       |  |
| Disaster Planning  |  |  | X                            | X                     |  |
| Skin Rash Preparations   |  |  |                              |                       |  |
| Eye Drops  |  |  |                              |                       |  |



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

029

|  |  |  |                                 |            |
|--|--|--|---------------------------------|------------|
| <b>(01) Claimant Identification Number:</b><br>S30105                  |  |  | <b>Reimbursement Claim Data</b> |            |
| <b>(02) Mailing Address:</b>   |  |  | (22) HFE - 1.0, (04)(b)         | \$ 467,078 |
| <b>Claimant Name</b><br>North Orange County Community College District |  |  | (23)                            |            |
| <b>County of Location</b><br>Orange                                    |  |  | (24)                            |            |
| <b>Street Address</b><br>1830 W. Romneya, Drive                        |  |  | (25)                            |            |
| <b>City</b><br>Anaheim   | <b>State</b><br>CA                                 | <b>Zip Code</b><br>92801-1819                          | (26)                            |            |
| <b>Type of Claim</b>   | <b>Estimated Claim</b>                             | <b>Reimbursement Claim</b>                             | (27)                            |            |
|  | (03) Estimated <input checked="" type="checkbox"/> | (09) Reimbursement <input checked="" type="checkbox"/> | (28)                            |            |
|  | (04) Combined <input type="checkbox"/>             | (10) Combined <input type="checkbox"/>                 | (29)                            |            |
|  | (05) Amended <input type="checkbox"/>              | (11) Amended <input type="checkbox"/>                  | (30)                            |            |
| <b>Fiscal Year of Cost</b>   | (06)<br>2003-2004                                  | (12)<br>2002-2003                                      | (31)                            |            |
| <b>Total Claimed Amount</b>  | (07)<br>\$ 460,000                                 | (13)<br>\$ 467,078                                     | (32)                            |            |
| <b>Less: 10% Late Penalty, but not to exceed \$1000</b>                |  | (14)<br>\$ -   | (33)                            |            |
| <b>Less: Estimate Claim Payment Received</b>                           |  | (15)<br>\$ -   | (34)                            |            |
| <b>Net Claimed Amount</b>  |  | (16)<br>\$ 467,078                                     | (35)                            |            |
| <b>Due from State</b>  | (08)<br>\$ 460,000                                 | (17)<br>\$ 467,078                                     | (36)                            |            |
| <b>Due to State</b>  |  | (18)<br>\$ -   | (37)                            |            |

**(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**

**Date**

Fred Williams  
 Fred Williams  
 Type or Print Name

1/12/04  
 District Director of Fiscal Affairs  
 Title

**(39) Name of Contact Person or Claim**

**Telephone Number** (858) 514-8605

**SixTen and Associates**

**E-Mail Address** kbpsixten@aol.com

**MANDATED COSTS  
HEALTH FEE ELIMINATION  
CLAIM SUMMARY**

**FORM  
HFE-1.0**

|   |   |                                     |             |
|---|---|-------------------------------------|-------------|
| <b>(01) Claimant:</b><br>Claimant Name<br><br>North Orange County Community College | <b>(02) Type of Claim:</b><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. Fullerton College             | \$ 308,812            |
| 2. Cypress College               | \$ 158,265            |
| 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> | \$ 467,078            |

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

**MANDATED COSTS  
HEALTH FEE ELIMINATION  
CLAIM SUMMARY**

**FORM  
HFE-1.1**

|   |   |                              |
|---|---|------------------------------|
| <b>(01) Claimant:</b><br><br>North Orange County 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** Fullerton 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>39.00% | Total      |
|--|-------------|-----------------------------|------------|
| <b>(05) Cost of Health Services for the Fiscal year of Claim</b>   | \$ 523,278  | \$ 204,078                  | \$ 727,356 |
| <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)]      | \$ 523,278  | \$ 204,078                  | \$ 727,356 |

**(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)] |                                     |   |  |   |  | \$ 418,544  |
| <b>(10) Sub-total</b>                                       | [Line (07) - line (09)]              |                                     |   |  |   |  | \$ 308,812  |

|   |   |            |
|---|---|------------|
| <b>Cost Reduction</b>                                 |   |            |
| <b>(11) Less: Offsetting Savings, if applicable</b>   |   | \$ -       |
| <b>(12) Less: Other Reimbursements, if applicable</b> |   |            |
| <b>(13) Total Amount Claimed</b>                      | [Line (10) - {(line (11) + line (12))}] | \$ 308,812 |

**MANDATED COSTS  
HEALTH FEE ELIMINATION  
CLAIM SUMMARY**

**FORM  
HFE-1.2**

|   |   |                              |
|---|---|------------------------------|
| <b>(01) Claimant:</b><br><br>North Orange County 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** Cypress 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

|  |            | Indirect Cost of:<br>39.00% | Total      |
|--|------------|-----------------------------|------------|
| <b>(05) Cost of Health Services for the Fiscal year of Claim</b>   | \$ 307,673 | \$ 119,992                  | \$ 427,665 |
| <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)]      | \$ 307,673 | \$ 119,992                  | \$ 427,665 |

**(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)] | \$ 269,400 |
| <b>(10) Sub-total</b>                                       | [Line (07) - line (09)]              | \$ 158,265 |

|   |                                       |            |
|---|---------------------------------------|------------|
| <b>Cost Reduction</b>                                 |                                       |            |
| <b>(11) Less: Offsetting Savings, if applicable</b>   |                                       | \$ -       |
| <b>(12) Less: Other Reimbursements, if applicable</b> |                                       |            |
| <b>(13) Total Amount Claimed</b>                      | [Line (10) - (line (11) + line (12))] | \$ 158,265 |

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN #:

DATE: August 8, 2002

INSTITUTION:  
 North Orange County Community College District  
 1000 North Lemon Street

FILING REF.: The preceding Agreement was dated June 9, 1998

Fullerton CA 92634

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

**SECTION I: FACILITIES AND ADMINISTRATIVE COST RATES\***

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

| TYPE  | EFFECTIVE PERIOD |          | RATE (%) | LOCATIONS | APPLICABLE TO |
|-------|------------------|----------|----------|-----------|---------------|
|       | FROM             | TO       |          |           |               |
| PRED. | 07/01/02         | 06/30/06 | 39.0     | On-Campus | All Programs  |
| PROV. | 07/01/06         | 06/30/07 | 39.0     | On-Campus | All Programs  |

\*BASE:  
 Direct salaries and wages including vacation, holiday, sick pay and other paid absences but excluding all other fringe benefits.

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

**FORM  
HFE-2.1**

(01) Claimant

Fiscal Year

North Orange County 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

X X

College Physician, surgeon

X X

Dermatology, Family practice

Internal Medicine

Outside Physician

Dental Services

X X

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

X X

Psychologist, full services

X X

Cancel/Change Appointments

X X

Registered Nurse

Check Appointments

Assessment, Intervention and Counseling

Birth Control

X X

Lab Reports

X 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 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

Other Medical Problems, list

Examinations, minor illnesses

Recheck Minor Injury

X X

Health Talks or Fairs, Information

Sexually Transmitted Disease

Drugs

Acquired Immune Deficiency Syndrome

Child Abuse

X X

X X

X X

X X

X X

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

**FORM  
HFE-2.1**

(01) Claimant

North Orange County 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 | X |
| Measles/Rubella                        | X | 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 | X |
| Physical Examinations                  |   |   |
| Employees                              | X | X |
| Students                               | X | X |
| Athletes                               | X | X |
| 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                              |   |   |
| Midol, Menstrual Cramps                | X | X |
| Other, list: Ibuprofen                 | X | X |
| Parking Cards/Elevator Keys            |   |   |
| Tokens                                 | X | X |
| Return Card/Key                        | X | X |
| Parking Inquiry                        |   |   |
| Elevator Passes                        | X | X |
| Temporary Handicapped Parking Permits  | X | X |

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

**FORM  
HFE-2.1**

| (01) Claimant  | Fiscal Year          |                       |
|--|----------------------|-----------------------|
| North Orange County 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 |
| Referrals to Outside Agencies  | X                    | X                     |
| 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  | X                    | X                     |
| Tests  | X                    | X                     |
| Blood Pressure   | X                    | X                     |
| Hearing  | X                    | X                     |
| Tuberculosis   | X                    | X                     |
| Reading  | X                    | X                     |
| Information  | X                    | X                     |
| Vision   | X                    | X                     |
| Glucometer   | X                    | X                     |
| Urinalysis   | X                    | X                     |
| Hemoglobin   | X                    | X                     |
| EKG  | X                    | X                     |
| Strep A Testing  | X                    | X                     |
| PG Testing   | X                    | X                     |
| Monospot   | X                    | X                     |
| Hemacult   | X                    | X                     |
| Others, list   | X                    | X                     |
| Miscellaneous  | X                    | X                     |
| 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                    | X                     |
| Others, list   | X                    | X                     |
| Committees   | X                    | X                     |
| Safety   | X                    | X                     |
| Environmental  | X                    | X                     |
| Disaster Planning  | X                    | X                     |
| Skin Rash Preparations   | X                    | X                     |
| Eye Drops  | X                    | X                     |