



JOHN CHIANG  
California State Controller

RECEIVED

MAR 12 2008

COMMISSION ON  
STATE MANDATES

March 10, 2008

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

Keith B. Petersen  
SixTen and Associates  
5252 Balboa Avenue, Suite 807  
San Diego, CA 92117

Re: **Incorrect Reduction Claim**  
*Health Fee Elimination*, 05-4206-I-10  
Foothill-De Anza Community College District, Claimant  
Education Code Section 76355  
Statutes 1984, Chapter 1, 2<sup>nd</sup> E.S.; Statutes 1987, Chapter 1118  
Fiscal Years 1999-00, 2000-01, and 2001-02

Dear Ms. Higashi and Mr. Petersen:

This letter is in response to the above-entitled Incorrect Reduction Claim. The subject claims were reduced primarily because the Claimant utilized an estimate of costs, rather than actual costs supported by reliable source documentation. In addition, the claim was reduced because of the failure to utilize a valid ICRP. The reductions were appropriate and in accordance with law.

The Controller's Office is empowered to audit claims for mandated costs and to reduce those that are "excessive or unreasonable."<sup>1</sup> This power has been affirmed in recent cases, such as the Incorrect Reductions Claims (IRCs) for the *Graduation Requirements* mandate.<sup>2</sup> If the claimant disputes the adjustments made by the Controller pursuant to that power, the burden is upon them to demonstrate that they are entitled to the full amount of the claim. This principle likewise has been upheld in the *Graduation Requirements* line of IRCs.<sup>3</sup> See also Evidence Code section 500.<sup>4</sup> In this case, the

<sup>1</sup> See Government Code section 17561, subdivisions (d)(1)(C) and (d)(2), and section 17564.

<sup>2</sup> See for example, the Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District [No. CSM 4435-I-01 and 4435-I-37], adopted September 28, 2000, at page 9.

<sup>3</sup> See for example, the Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District [No. CSM 4435-I-01 and 4435-I-37], adopted September 28, 2000, at page 16.

claimant has not come forward with source documentation or other reliable information to support all of the costs claimed. Instead, the Claimant utilized an estimate that 15% of its "counseling costs" were for mandated activities. However, the Claimant does not provide any source documentation or approved time study to support this assertion. Therefore, these claimed costs are unsupported and thus, disallowed.

In addition, the Claimant utilizes an unapproved, outdated indirect cost rate. The Parameters and Guidelines provide for the use of an ICRP determined using the OMB Circular A-21 method or the SCO's FAM-29C. Since the Claimant did not have a current ICRP, the auditors utilized the FAM-29C and determined that the allowable rate was much less than claimed. The claim was thus reduced to reflect the allowable rate.

The Claimant also asserts that the audit of the 1999-00 and 2000-01 FYs is precluded by the statute of limitations, specifically, Government Code section 17558.5. However, the claimant incorrectly applies the 1996 version of this statute. Even under this inappropriate version, their conclusion is based on an erroneous interpretation that attempts to rewrite that section, adding a deadline for completion of the audit where none exists. Effective July 1, 1996, Section 17558.5 provided that a claim is "subject to audit" for two years after the end of the calendar year in which the reimbursement claim is filed (or last amended). In this case, the claim for 1999-00 was filed on January 5, 2001, and the claim for 2000-01 was filed on December 21, 2001,<sup>5</sup> making both claims "subject to audit" up to December 31, 2003. Although the claimant disputes what constitutes the initiation of an audit, it is clear that the audit was initiated no later than January 16, 2003, when the entrance conference was held. This is well before the deadline of December 31, 2003. Therefore, the audit of the fiscal year 1999-00 was proper, even under the 1996 version of Section 17558.5.

More important is the fact that the 1999-00 and 2000-01 audits were subject to the provisions of Section 17558.8 that were effective on January 1, 2003, not the 1996 version. Unless a statute expressly provides to the contrary, any enlargement of a statute of limitations provision applies to matters pending but not already barred.<sup>6</sup> Under the 1996 version, the claims were subject to audit until December 31, 2003, well after the January 1, 2003, effective date. Therefore, the 2003 provisions of Section 17558.5 are applicable to the claim, requiring that the 1999-00 audit be initiated by January 5, 2004, and the 2000-01 audit be initiated by December 21, 2004. Since the audit of both years

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<sup>4</sup> "Except as otherwise provided by law, a party has the burden of proof as to each fact the existence or nonexistence of which is essential to the claim for relief or defense that he is asserting."

<sup>5</sup> The claimant asserts that the claim was filed on this date, however, SCO records indicate that the claim was not received until January 8, 2002.

<sup>6</sup> *Douglas Aircraft Co. v. Cranston* (1962) 58 Cal.2d 462, 465. See also, 43 Cal.Jur.3d, Limitations of Actions § 8.

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was initiated no later than March 12, 2003, when the entrance conference was held, it is valid and enforceable.

Enclosed please find a complete detailed analysis from our Division of Audits, exhibits, and supporting documentation with declaration.

Sincerely,

A handwritten signature in black ink that reads "Shawn D. Silva". The signature is written in a cursive style with a large initial 'S'.

SHAWN D. SILVA  
Staff Counsel

SDS/ac

Enclosure

cc: Mike Brandy, Foothill-De Anza Community College District  
Ginny Brummels, Div. of Acctg. & Rptg., State Controller's Office (w/o encl.)  
Jim Spano, Division of Audits, State Controller's Office (w/o encl.)

1 **PROOF OF SERVICE**

2 I am employed in the County of Sacramento, State of California. At the time of service, I was at least 18  
3 years of age, a United States citizen employed in the county where the mailing occurred, and not a party to the  
4 within action. My business address is 300 Capitol Mall, Suite 1850, Sacramento, CA 95814.

4 On March 11, 2008, I served the foregoing document entitled:

5 **SCO'S RESPONSE TO THE INCORRECT REDUCTION CLAIM FOR**  
6 **FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT, CSM 05-4206-I-10**

7 on all interested parties in this action by placing a true and correct copy thereof enclosed in a sealed envelope,  
8 addressed as follows:

8 Paula Higashi (*original*)  
9 Executive Director  
10 Commission on State Mandates  
11 980 Ninth Street, Suite 300  
12 Sacramento, CA 95814

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

11 Keith B. Petersen, President  
12 SixTen and Associates  
13 5252 Balboa Avenue, Suite 807  
14 San Diego, CA 92117

13  **BY MAIL**

14 I placed the envelope for collection and processing for mailing following this business's ordinary practice with  
15 which I am readily familiar. On the same day correspondence is placed for collection and mailing, it is deposited  
16 in the ordinary course of business with the United States Postal Service.

16  **BY PERSONAL SERVICE**

I caused to be delivered by hand to the above-listed addressees.

17  **BY OVERNIGHT MAIL/COURIER**

18 To expedite the delivery of the above-named document, said document was sent via overnight courier for next day  
19 delivery to the above-listed party.

19  **BY FACSIMILE TRANSMISSION**

20 In addition to the manner of service indicated above, a copy was sent by facsimile transmission to the above-listed  
21 party.

21 I declare that I am employed in the office of a member of the bar of this court at whose direction the  
22 service was made. I declare under penalty of perjury under the laws of California that the foregoing is true and  
23 correct.

24 Executed on March 11, 2008, at Sacramento, California.

25   
Amber A. Camarena

**RESPONSE BY THE STATE CONTROLLER'S OFFICE (SCO)  
TO THE INCORRECT REDUCTION CLAIM (IRC) BY  
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
Health Fee Elimination Program**

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## **Tab 1**

1 **OFFICE OF THE STATE CONTROLLER**

300 Capitol Mall, Suite 1850  
2 Sacramento, CA 94250  
Telephone No.: (916) 445-6854  
3

4 BEFORE THE  
5 COMMISSION ON STATE MANDATES  
6 STATE OF CALIFORNIA  
7

9  
10 INCORRECT REDUCTION CLAIM ON:

11 *Health Fee Elimination Program*

12 Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary  
Session, and Chapter 1118, Statutes of 1987  
13

14 FOOTHILL-DE ANZA COMMUNITY  
COLLEGE DISTRICT,  
Claimant  
15

No.: CSM 05-4206-I-10

AFFIDAVIT OF BUREAU CHIEF

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

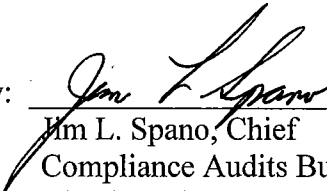
- 17 1) I am an employee of the State Controller's Office and am over the age of 18 years.  
18 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.  
Before that, I was employed as an audit manager for two years and three months.  
19  
20 3) I am a California Certified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

1 7) A field audit of the claims for fiscal year (FY) 1999-2000, FY 2000-01, and FY 2001-02  
2 commenced on March 12, 2003, and ended on October 16, 2003.

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

6 Date: April 14, 2006

7 OFFICE OF THE STATE CONTROLLER

8  
9 By:   
10 Jim L. Spano, Chief  
11 Compliance Audits Bureau  
12 Division of Audits  
13 State Controller's Office  
14  
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**Tab 2**

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE  
TO THE INCORRECT REDUCTION CLAIM BY  
FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
For Fiscal Year (FY) 1999-2000, FY 2000-01, and FY 2001-02**

**Health Fee Elimination Program  
Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session,  
and Chapter 1118, Statutes of 1987**

**SUMMARY**

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim that the Foothill-De Anza Community College District submitted on August 31, 2005. The SCO audited the district's claims for costs of the legislatively mandated Health Fee Elimination Program for the period of July 1, 1999, through June 30, 2002. The SCO issued its final report on March 10, 2004 (**Exhibit E**).

The district submitted reimbursement claims totaling \$1,817,357 as follows.

- FY 1999-2000—\$546,601 (**Exhibit H**)
- FY 2000-01—\$602,608 (**Exhibit I**)
- FY 2001-02—\$668,148 (**Exhibit J**)

The SCO determined that the entire amount claimed is unallowable. The unallowable costs occurred primarily because the district claimed overstated salary, benefit, services and supplies, and related indirect costs and overstated its indirect cost rates claimed. The State paid the district \$845,089, which should be returned to the State. The following table summarizes the audit results.

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustments</u>
<u>July 1, 1999, through June 30, 2000</u>			
Salaries	\$ 986,174	\$ 332,004	\$ (654,170)
Benefits	200,758	69,265	(131,493)
Services and supplies	256,633	208,313	(48,320)
Total direct costs	1,443,565	609,582	(833,983)
Indirect costs	526,612	92,839	(433,773)
Total direct and indirect costs	1,970,177	702,421	(1,267,756)
Less offsetting savings/reimbursements	(1,423,576)	(1,172,784)	250,792
Adjust for health fees exceeding health expenditures	—	470,363	470,363
Total program costs	<u>\$ 546,601</u>	—	<u>\$ (546,601)</u>
Less amount paid by the State		(546,601)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (546,601)</u>	
<u>July 1, 2000, through June 30, 2001</u>			
Salaries	\$ 1,001,438	\$ 377,717	\$ (623,721)
Benefits	207,190	83,332	(123,858)
Services and supplies	478,572	187,347	(291,225)
Total direct costs	1,687,200	648,396	(1,038,804)
Indirect costs	615,490	101,927	(513,563)
Total direct and indirect costs	2,302,690	750,323	(1,552,367)
Less offsetting savings/reimbursements	(1,700,082)	(1,191,968)	508,114
Adjust for health fees exceeding health expenditures	—	441,645	441,645
Total program costs	<u>\$ 602,608</u>	—	<u>\$ (602,608)</u>
Less amount paid by the State		(157,751)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (157,751)</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustments</u>
<u>July 1, 2001, through June 30, 2002</u>			
Salaries	\$ 1,059,065	\$ 420,665	\$ (638,400)
Benefits	230,745	99,163	(131,582)
Services and supplies	504,649	409,570	(95,079)
Total direct costs	1,794,459	929,398	(865,061)
Indirect costs	654,618	160,785	(493,833)
Total direct and indirect costs	2,449,077	1,090,183	(1,358,894)
Less offsetting savings/reimbursements	(1,780,929)	(1,430,208)	350,721
Adjust for health fees exceeding health expenditures	—	340,025	340,025
Total program costs	<u>\$ 668,148</u>	—	<u>\$ (668,148)</u>
Less amount paid by the State		(140,737)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (140,737)</u>	
<u>Summary: July 1, 1999, through June 30, 2002</u>			
Salaries	\$ 3,046,677	\$ 1,130,386	\$ (1,916,291)
Benefits	638,693	251,760	(386,933)
Services and supplies	1,239,854	805,230	(434,624)
Total direct costs	4,925,224	2,187,376	(2,737,848)
Indirect costs	1,796,720	355,551	(1,441,169)
Total direct and indirect costs	6,721,944	2,542,927	(4,179,017)
Less offsetting savings/reimbursements	(4,904,587)	(3,794,960)	1,109,627
Adjust for health fees exceeding health expenditures	—	1,252,033	1,252,033
Total program costs	<u>\$ 1,817,357</u>	—	<u>\$ (1,817,357)</u>
Less amount paid by the State		(845,089)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (845,089)</u>	

The district believes that all salary, benefit, services and supplies, and related indirect costs claimed are reimbursable under the mandated program. The district also believes that its indirect cost rates claimed are appropriate. In addition, the district believes that the SCO improperly calculated offsetting health service fee revenues, even though the SCO's audit adjustment benefits the district. Furthermore, the district believes that the SCO was not authorized to audit FY 1999-2000 and FY 2000-01, and that the SCO reported incorrect state payment amounts.

**I. SCO REBUTTAL TO STATEMENT OF DISPUTE—  
CLARIFICATION OF REIMBURSABLE ACTIVITIES, CLAIM CRITERIA, AND  
DOCUMENTATION REQUIREMENTS**

**Parameters and Guidelines**

On August 27, 1987, the Commission on State Mandates (COSM) adopted *Parameters and Guidelines* for Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session. The COSM amended *Parameters and Guidelines* on May 25, 1989 (**Exhibit C**), because of Chapter 1118, Statutes of 1987.

*Parameters and Guidelines* (amended May 25, 1989) identifies the scope of the mandate and the reimbursable activities as follows.

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 . . . [see Exhibit C for a list of reimbursable items.]

*Parameters and Guidelines* (amended May 25, 1989) provides the following claim preparation criteria.

VI. CLAIM PREPARATION

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

Claimed costs should be supported by the following information:

1. Employee Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

*Parameters and Guidelines* (amended May 25, 1989) defines supporting data as follows.

VII. SUPPORTING DATA

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

*Parameters and Guidelines* (amended May 25, 1989) defines offsetting savings and other reimbursements as follows.

#### VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

#### SCO Claiming Instructions

The SCO annually issues mandated costs claiming instructions, which contain filing instructions for mandated cost programs. The September 2002 claiming instructions provide instructions for indirect costs (**Tab 3**). The September 2002 indirect cost claiming instructions are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the district filed its FY 1999-2000, FY 2000-01, and FY 2001-02 mandated cost claims.

## **II. THE DISTRICT CLAIMED OVERSTATED SALARY, BENEFIT, AND RELATED INDIRECT COSTS**

### Issue

For the audit period, the district overstated salary and benefit costs claimed by \$2,303,224. The related indirect costs total \$840,216. The overstated costs occurred because the district did not support costs charged to the mandated program or provide evidence that the employees performed mandate-related activities. The district believes these costs are allowable.

### SCO Analysis:

For the audit period, the district claimed 15% of total salary and benefit costs that it identified as counseling costs (district's account numbers 1-41248 and 1-42248). The district did not support the 15% allocation with time logs or time studies that document actual time spent. In addition, the district did not show that the counselors performed mandate-related activities.

The district also claimed a portion of salary and benefit costs for additional counselors, general assistants, secretaries, clerks, custodians, and other employees. The district did not support costs allocated to the mandated program with time logs or time studies and did not show that these employees performed mandate-related activities.

### District's Response

The Controller asserts unallowable salaries totaling \$2,303,224 and related indirect costs of \$840,216 for the three fiscal years. . . .

#### Psychological Counseling Costs

. . . The district provided documentation showing the counselors were providing personal issues counseling services at both colleges of the District, but since this information was not contemporaneous, it was rejected by the Controller.

### SCO's Comment

The district's conclusion is erroneous. The SCO did not reject documentation because information was not contemporaneous. The academic counseling costs claimed are not allowable because the district did not provide time records or time studies to support the 15% allocation to the mandated program. In addition, the district did not provide documentation to show that the counselors performed mandate-related activities.

In its response to the SCO's draft audit report, the district confirmed that the 15% allocation was an estimated amount. The district stated, "Our estimate of 15% was based on the considered judgment of our Health Services Directors and Deans of Counseling. . . ." [Emphasis added.] However, on March 13, 2003, the Foothill College Health Services Director testified that she did not believe the district should claim 15% of academic counseling costs. The Health Services Director stated that academic counselors refer students to the Health Services Center when crisis situations arise.

### District's Comment

#### "Other" Employee Costs

The Controller also eliminated a portion of the salaries and benefit costs for other counselors, general assistants, secretaries, clerks, custodians, and other employees, asserting that the district was unable to support the claimed costs with time logs or time studies. Since the audit report does not state the amounts adjusted, the employee tasks disallowed, or the basis for the amounts disallowed, the propriety of these adjustments cannot be determined.

### SCO's Comment

The audit report clearly states the basis for the amounts disallowed. The audit report states that the district did not provide time logs or time studies to support the costs claimed and did not provide documentation showing that the employees performed mandate-related activities.

In addition, on October 23, 2003, the SCO provided the district with detailed schedules that show the unallowable "other" employee costs for each fiscal year (**Tab 4**). In its response to the SCO's draft audit report, the district did not comment on these unallowable costs and provided no additional supporting documentation (**Exhibit F**).

### District's Response

#### Source Documentation

This finding is also primarily based upon the Controller's assertion that the District was unable to "identify employee salary and the employee's classification," or "describe the mandated functions performed. . . ." The parameters and guidelines require, in that regard, that ". . . all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs." The entire basis of the Controller's adjustments is the quantity and quality of District documentation. None of the adjustments were made because the costs claimed were excessive or unreasonable.

The District has complied with the parameters and guidelines as it has provided source documents that show evidence of the validity of such costs and their relationship to the state-mandated program. It has also provided employee names, positions (job titles), productive hourly rates, hours worked, salary and benefit amounts, and a description of the tasks performed as they relate to this mandate. Thus, the District has provided documentation generated in the usual course of business as well as generated for the purpose of claiming mandate reimbursement.

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

### SCO's Comment

The district misrepresents the SCO's audit finding by quoting phrases from *Parameters and Guidelines* out of context. In addition, the district excluded relevant language. Regarding salary and benefit costs, *Parameters and Guidelines* states that districts should "Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed and specify the actual number of hours devoted to each function. . . ." [Emphasis added.]

We agree that all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. However, we disagree with the district's statement that "the entire basis of the Controller's adjustments is the quantity and quality of District documentation." The SCO's audit found that the district claimed unsupported salary and benefit costs because the district did not provide documentation to (1) show that the estimated time claimed for academic counselors reflected the actual time spent; (2) support the actual number of hours spent by various other employees; and (3) show that academic counselors and various other employees performed mandate-related activities. Thus, the district did not comply with *Parameters and Guidelines*.

*Government Code* Section 17558.5 requires the district to file a reimbursement claim for actual mandate-related costs. *Government Code* Section 17561(d)(2) allows the SCO to audit the district's records to verify actual mandate-related costs and reduce any claim that the SCO determines is excessive or unreasonable. In addition, *Government Code* Section 12410 states, "The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment." Therefore, the SCO has sufficient authority to impose these audit adjustments.

### **III. THE DISTRICT CLAIMED OVERSTATED MATERIALS AND SUPPLIES AND RELATED INDIRECT COSTS**

#### Issue

For the audit period, the district overstated materials and supplies costs claimed by \$434,624. The related indirect costs total \$158,551. The overstated costs occurred because the district claimed costs that are not reimbursable under the mandated program and did not provide documentation to support other costs allocated to the mandated program.

#### SCO Analysis:

Unallowable costs claimed included a bad debt reserve for uncollected student health fees, a Health Fees Reserve account claimed in error, and various expenditures unrelated to the mandated program. In addition, the district did not provide documentation that supports the counseling costs and student accident insurance costs that it allocated to the mandated program. The student accident insurance policy included unallowable sports accident coverage.

#### District's Response

. . . As was the case in the first finding, the lack of specific detail of amounts adjusted makes it difficult to determine the propriety of the adjustments.

#### Unallowable Program Costs

. . . Regarding the bad debt reserve for uncollected student health fees, the Controller has not shown how this is inappropriate as an offset to the gross amount of student health services revenues, as a matter of generally accepted accounting principles. Similarly, there is no explanation provided for the disallowance of the health fees reserve account. Neither the bad debt account nor reserve has been shown to be factually inappropriate. To the contrary, it would seem that if the Controller insists that the

student health services fee revenues be reported based on the amount “collectible” that it would be imperative for claimants to establish and claim accounts for related bad debts and uncollectible amounts in order to comply with the state financial reporting requirements as well as generally accepted accounting principles.

As for the “various expenditures,” the audit report does not indicate what they are or why they are unallowable, so the propriety of those adjustments cannot be evaluated.

#### SCO’s Comment

During a meeting held on March 19, 2003, the district’s Budget Officer confirmed that the bad debt reserve was an unallowable expenditure (**Tab 5**). Similarly, the district’s Budget Analyst confirmed that the district erroneously claimed the health fees reserve account. The district did not contest these audit adjustments in its response to the SCO’s draft audit report (**Exhibit F**).

*Parameters and Guidelines* requires districts to offset mandate-reimbursable costs by the amount of authorized health service fees. *Parameters and Guidelines* does not allow districts to reduce authorized health service fees for “bad debt reserve” or “health fee reserve.” The authorized health service fees issue is discussed further below.

On October 23, 2003, the SCO provided the district with detailed schedules that show the unallowable materials and supplies costs for each fiscal year (**Tab 4**). (Note: In the final audit report, the unallowable costs excluded \$23,250 for Planned Parenthood costs in FY 1999-2000 and \$15,996 for an emergency response vehicle in FY 2001-02.)

#### District’s Response

##### Unsupported Cost Allocation – Student Health Insurance

It appears that this finding pertains to the allocation of the insurance costs for intercollegiate athletic activities. The District pays a student insurance premium comprising several parts which pertain to different types of coverage, which are generically categorized as either “sports coverage” or “student accident.” The audit report does not describe how the disallowance was calculated. It would appear that the Controller has substituted its own allocation in lieu of the District’s historical allocation method. The audit report does not indicate how the Controller’s method, whatever it was, is factually or as a matter of law superior to the District’s allocation method.

#### SCO’s Comment

For the audit period, the district claimed student accident insurance premiums totaling \$90,527. The SCO did not “substitute its own allocation” for these costs; the entire amount claimed is unallowable. The district did not provide any documentation showing how it calculated mandate-related costs. In its response to the SCO’s draft audit report, the district submitted an internal memorandum with amounts noted as “sports coverage” and “student accident” (**Tab 6**). However, the documentation submitted does not show how the district calculated the mandate-related costs. *Parameters and Guidelines* states, “Only expenditures which can be identified as a direct cost of the mandate can be claimed.”

## **IV. THE DISTRICT OVERSTATED ITS INDIRECT COST RATES CLAIMED**

#### Issue

The district overstated its indirect cost rates, thus overstating indirect costs by \$442,402 for the audit period. The district claimed indirect costs based on an indirect cost rate proposal (ICRP) that the district prepared using Office of Management and Budget (OMB) Circular A-21 methodology. The



district prepared this ICRP based on FY 1998-99 costs and applied the rate to FY 1999-2000, FY 2000-01, and FY 2001-02. However, the district did not obtain federal approval of its ICRP.

The SCO's claiming instructions provide an alternate indirect cost rate methodology. During audit fieldwork, the district submitted revised ICRPs for each fiscal year in the audit period. The district prepared these revised ICRPs using the SCO's alternate methodology. The revised ICRPs did not support the rates that the district claimed. In its response to the draft audit report (**Exhibit F**), the district did not contest this audit adjustment.

#### SCO Analysis:

*Parameters and Guidelines* allows community college districts to claim indirect costs according to the SCO's claiming instructions (**Tab 3**). The claiming instructions require that districts obtain federal approval of ICRPs prepared using OMB Circular A-21 methodology. The claiming instructions also state that if a federal rate is used, it must be from the same fiscal year in which the costs were incurred. Alternatively, districts may use the SCO's Form FAM-29C to compute indirect cost rates. Form FAM-29C calculates indirect cost rates using total expenditures reported on the *California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)*. Form FAM-29C eliminates unallowable expenses and segregates the adjusted expenses between those incurred for direct and indirect activities relative to the mandated cost program.

#### District's Response

... This finding is based upon the Controller's rejection of an indirect cost rate of 36.48% calculated by the District's Certified Public Accountant utilizing 1998-99 cost data. The Controller rejected the rate because it used prior period data and was not federally approved. In response to the rejection of the rate, the District's [sic] recalculated a rate for each fiscal year using the Controller's FAM-29C process. These rates were also rejected by the Controller. The Controller then computed alternative indirect cost rates for each fiscal year using their FAM-29C method which utilizes the district state mandated annual financial report CCFS-311.

#### Federal Approval

... Contrary to the Controller's ministerial preferences, there is no requirement in law that the claimant's indirect cost rate must be "federally" approved, and neither the Commission nor the Controller have ever specified the federal agencies which have the authority to approve indirect cost rates. . . .

#### CCFS-311

The Controller's FAM-29 [sic] method utilizes the CCFS-311, which is based on District financial records. The District's reported indirect cost rate is based on the same annual financial and budget report required by the state. The difference in the claimed and audited methods is in the determination of which of those cost elements are direct costs and which are indirect costs. . . .

#### Regulatory Requirements

No particular indirect cost rate calculation is required by law. The parameters and guidelines state that "Indirect costs *may be claimed* in the manner described by the Controller in his claiming instructions." The district claimed these indirect costs "in the manner" described by the Controller. The correct forms were used and the claimed amounts were entered at the correct locations. Further, "may" is not "shall"; the parameters and guidelines do not require that indirect costs be claimed in the manner described by the Controller. Since the Controller's claiming instructions were never adopted as law, or regulations pursuant to the Administrative Procedure Act, the claiming instructions are merely a statement of the ministerial interests of the Controller and not law.

### Unreasonable or Excessive

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

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

### SCO's Comment

The SCO did not "reject" the FAM-29C indirect cost rates that the district submitted. The SCO accepted the district's revised rate for FY 1999-2000. In addition, the SCO corrected mathematical and technical errors in the district's FY 2000-01 and FY 2001-02 calculations, resulting in higher rates to the district's benefit.

*Parameters and Guidelines*, Section VI, states, "Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions." The district misinterprets "may be claimed" by concluding that compliance with the claiming instructions is voluntary. Instead, "may be claimed" simply permits the district to claim indirect costs. However, if the district chooses to claim indirect costs, then the district must comply with the SCO's claiming instructions. The district's implication that it claimed costs in the manner described by the SCO simply by completing what it interprets to be the correct forms is without merit.

The SCO's claiming instructions (**Tab 3**) state, "A college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 'Cost Principles for Educational Institutions,' or the Controller's methodology outlined in the following paragraphs [FAM-29C]. . . ." This instruction is consistent with *Parameters and Guidelines* for other community college district mandated programs, including the following.

- Absentee Ballots
- Collective Bargaining
- Health Benefits for Survivors of Peace Officers and Firefighters
- Law Enforcement College Jurisdiction Agreements
- Mandate Reimbursement Process
- Open Meetings Act
- Photographic Record of Evidence
- Sex Offenders Disclosure by Law Enforcement Officers
- Sexual Assault Response Procedure

(Note: These *Parameters and Guidelines* provide a third option, a 7% flat rate.) Therefore, the SCO did not act arbitrarily by using the FAM-29C methodology to calculate allowable indirect cost rates.

We agree with the district's statement that the difference between the claimed and audited rates is the identification of costs as direct or indirect. The FAM-29C methodology classifies costs as direct or indirect as they relate to the mandated cost program.

In addition, neither this district nor any other district requested that the Commission review the SCO's claiming instructions pursuant to Title 2, *California Code of Regulations* (CCR), Section 1186. Furthermore, the district may not now request a review of the claiming instructions applicable to the audit period. Title 2 CCR Section 1186(j)(2) states, "A request for review filed after the initial claiming deadline must be submitted on or before January 15 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year."

The SCO is not responsible for identifying the district's responsible federal agency. OMB Circular A-21 states:

[Cognizant agency responsibility] is assigned to the Department of Health and Human Services (HHS) or the Department of Defense's Office of Naval Research (DOD), normally depending on which of the two agencies (HHS or DOD) provides more funds to the educational institution for the most recent three years. . . . In cases where neither HHS nor DOD provides Federal funding to an educational institution, the cognizant agency assignment shall default to HHS.

*Government Code* Section 17558.5 requires the district to file a reimbursement claim for actual mandate-related costs. *Government Code* Section 17561(d)(2) allows the SCO to audit the district's records to verify actual mandate-related costs and reduce any claim that the SCO determines is excessive or unreasonable. In addition, *Government Code* Section 12410 states, "The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provisions of law for payment." Therefore, the district's contention that the SCO "is authorized to reduce a claim only if it determines the claim to be excessive or unreasonable" is without merit.

Nevertheless, the SCO did conclude that the district's claimed indirect cost rates were excessive. "Excessive" is defined as "exceeding what is usual, proper, necessary, or normal. . . . Excessive implies an amount or degree too great to be reasonable or acceptable. . . ." <sup>1</sup> The district did not obtain federal approval of its ICRPs. The district subsequently submitted revised indirect cost rates using the alternate methodology identified in the SCO's claiming instructions. The alternate methodology indirect cost rates did not support the rates that the district claimed; thus, the rates claimed were excessive.

<sup>1</sup> Merriam-Webster's Collegiate Dictionary, Tenth Edition, © 2001.

## V. THE DISTRICT OVERSTATED AUTHORIZED HEALTH SERVICE FEES

### Issue

For the audit period, the district overstated authorized health service fees by \$1,109,627. The district overstated authorized fees because it overstated student enrollment and understated authorized fee exemptions for each fiscal year. The district also overstated the authorized health service fee amount for FY 2000-01. The district claimed health service fees based on a fee amount of \$9 per student; the actual authorized fee amount was \$8 per student. Although this audit finding benefits the district by increasing allowable costs, the district has contested the audit finding. (Note: While the report narrative correctly states that the district overstated authorized health service fees, the finding heading erroneously states that the district understated the fees.)

## SCO Analysis:

*Parameters and Guidelines* requires districts to deduct authorized health service fees from costs claimed. *Education Code* Section 76355(c) authorizes health service fees for all students except those who: (1) depend exclusively on prayer for healing; (2) attend a community college under an approved apprenticeship training program; or (3) demonstrate financial need. (Effective with the Summer 2001 session, *Education Code* Section 76355(a) authorized a \$1.00 increase to health service fees.)

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

## District's Response

The Controller alleges that claimants must compute the total student health fees collectible and reduce claimed costs by this amount even if those fees are not collected in full or part. The adjustment for each fiscal year is based on the Controller's calculation of the student health services fees which may have been "collectible" which was then compared to the District's student health fee revenues actually received, resulting in the adjustments stated in the final report. . . . The Controller attributes this overstatement to overstated district total student enrollment and understated number of students exempt from the health service fee.

It can be seen from the audit report and the materials provided by the District that the Controller prepared two different calculations of fees collectible and the District, in response to the Controller's action, prepared at least two calculations of the fees collectible. Which is to say, there are at least four different calculations of this artificial construct, ostensibly from the same data sources, none of which agree.

## SCO's Comment

The district's response is misleading. The audit adjustment did not result from a comparison of authorized health service fees to health fee revenues actually received because the district did not claim health fees actually received. Instead, the district claimed health service fees based on unsupported student enrollment and health fee exemption data.

In addition, the district's response erroneously implies that there are different methods to calculate the allowable authorized health service fees. Authorized health service fees are calculated based on actual student enrollment, less health fee exemptions authorized by *Education Code* Section 76355, multiplied by the health service fee also authorized by the *Education Code*. During audit fieldwork, the district attempted to alter the allowable methodology for calculating authorized health service fees. The SCO rejected the district's alternate methodology. In rejecting the district's alternate methodology, the SCO noted an inconsistency resulting from the district's calculation: that the district's calculation of authorized health service fees resulted in amounts less than actual revenues reported to the California Community Colleges Chancellor's Office (CCCCO). Along with the revised methodology, the district provided revised documentation of actual student enrollment and authorized exemptions. The SCO accepted the district's revised enrollment and exemption data in calculating authorized health service fees for the final audit report.

## District's Response

### Education Code Section 76355

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

### Parameters and Guidelines

This Controller asserts that the "*Parameters and Guidelines* states that health fees authorized by Education Code must be deducted from costs claimed." 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>[2]</sup>."

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

### Student Health Services Fee Amount

The Controller asserts that the district should have collected a student health service fee each semester from non-exempt students in the amount of \$8 or \$9 depending on the fiscal year and whether the student is enrolled full time or part time. Districts receive notice of these fee amounts from the Chancellor of the California Community Colleges. An example of one such notice is the letter dated March 5, 2001, attached as Exhibit "G." While Education Code Section 76355 provides for an increase in the student health service fee, it did not grant the Chancellor the authority to establish mandatory fee amounts or mandatory fee increases. . . . Therefore, the Controller cannot rely upon the Chancellor's notice as a basis to adjust the claim for "collectible" student health services fees.

### Fees Collected vs. Fees Collectible

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

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

<sup>2</sup> Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

## SCO's Comment

We agree that community college districts may choose not to levy a health service fee. However, *Education Code* Section 76355(a) provides districts the authority to levy a health service fee. *Education Code* Section 76355(c) specifies the authorized fees. We also agree that the CCCCCO does not have the authority to establish mandatory fee amounts or mandatory fee increases. The CCCCCO merely notifies districts of changes to the authorized fee amount, pursuant to *Education Code* Section 76355(a).

Regardless of the district's decision to levy or not levy a health service fee, the district does have the authority to levy the fees. In addition, contrary to the district's response, the SCO made no distinction between full-time or part-time students regarding the authorized health service fee. Districts are authorized to levy the full fee amount to both part-time and full time students. *Government Code* Section 17514 states that "costs mandated by the state" means any increased costs that a school district is required to incur. Furthermore, *Government Code* Section 17556(d) states that the Commission shall not find costs mandated by the State if the school district has the authority to levy fees to pay for the mandated program or increased level of service. For the Health Fee Elimination mandated program, the COSM clearly recognized the availability of another funding source by including the fees as offsetting savings in *Parameters and Guidelines*, Section VIII (amended May 25, 1989). To the extent districts have authority to charge a fee, they are not required to incur a cost.

The district misrepresents the COSM's determination regarding authorized health service fees. The COSM's staff analysis of May 25, 1989, regarding the proposed *Parameters and Guidelines* amendments (**Tab 7**), states:

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

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

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

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

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

Since the COSM's staff concluded that DOF's proposed language did not substantively change the scope of staff's proposed language, COSM staff did not further revise the proposed *Parameters and Guidelines*. The COSM's meeting minutes of May 25, 1989 (**Tab 8**) show that it adopted the proposed *Parameters and Guidelines* on consent with no additional discussion. Therefore, there was no change to the COSM's interpretation regarding authorized health service fees.

Two court cases addressed the issue of fee authority.<sup>3</sup> Both cases concluded that "costs" as used in the constitutional provision, exclude "expenses that are recoverable from sources other than taxes." In both cases, the source other than taxes was fee authority.

The district also states, "the amount 'collectible' will never equal actual revenues collected due to changes in a student's BOGG eligibility, bad debt accounts, and refunds." The SCO calculated authorized health service fees based on the district's records of enrollment and BOGG grants. The district is responsible for providing accurate enrollment and BOGG grant data, including any changes that result from BOGG grant eligibility or students who disenroll. Consistent with OMB Circular A-21, Section J, the district is responsible for any bad debt accounts. Furthermore, *Parameters and Guidelines* does not include a provision for bad debt accounts related to health service fees.

<sup>3</sup> *County of Fresno v. California* (1991) 53 Cal. 3d 482; *Connell v. Santa Margarita* (1997) 59 Cal. App. 4th 382.

## VI. AMOUNT PAID BY THE STATE

### Issue

For each fiscal year, the audit report identifies the amount previously paid by the State. The district believes the reported amounts paid are incorrect for FY 1999-2000 and FY 2001-02.

### SCO Analysis:

The State paid the district \$546,601 for FY 1999-2000, and \$140,737 for FY 2001-02. These amounts include cash payments and any outstanding accounts receivable offsets applied.

### District's Response

... The payment received from the state is an integral part of the reimbursement calculation. The Controller changed some of the payment amounts received without a finding in the audit report.

<u>Amount paid by the State</u>	<u>Fiscal Year of Claim</u>		
	<u>1999-2000</u>	<u>2000-01</u>	<u>2001-02</u>
As claimed	\$ 149,471	\$ 157,751	\$ 104,455
As audited	\$ 546,601	\$ 157,751	\$ 140,737

The propriety of these adjustments cannot be determined until the Controller states the reason for each change.

### SCO's Comment

For FY 1999-2000, the district's claimed amount does not include \$397,130 paid on August 1, 2001. The SCO's remittance advice (**Tab 9**) documents this payment. For FY 2001-02, the district's claimed amount does not recognize an accounts receivable offset totaling \$36,282. The SCO's remittance advice dated March 6, 2002 (**Tab 10**), documents the accounts receivable offset applied because the State overpaid the district's FY 1999-2000 Collective Bargaining Program mandated cost claim.

## VII. STATUTE OF LIMITATIONS FOR AUDIT

### Issue

Based on the statute of limitations for audit, the district believes the SCO had no authority to assess audit adjustments for FY 1999-2000 and FY 2000-01.

### SCO Analysis:

*Government Code* Section 17558.5(a), effective July 1, 1996, states that a district's reimbursement claim is subject to audit no later than two years after the end of the calendar year in which the claim is filed or last amended. The district filed its FY 1999-2000 claim on January 9, 2001, and filed its FY 2000-01 claim on January 8, 2002. Therefore, these claims were subject to audit until December 31, 2003, and December 31, 2004, respectively. The SCO conducted an audit entrance conference on March 12, 2003. Therefore, the SCO initiated an audit within the period that both claims were subject to audit.

### District's Response

... The District asserts that the first two years of the three claim years audited, fiscal years 1999-00 and 2000-01, were beyond the statute of limitations for audit when the Controller completed issued [*sic*] its audit report on March 10, 2004.

### Chronology of Claim Action Dates

January 5, 2001	FY 1999-00 claim filed by the District
December 21, 2001	FY 2000-01 claim filed by the District . . .

The District's fiscal year 1999-00 claim was mailed to the Controller on January 5, 2001. The District's fiscal year 2000-01 claim was mailed to the Controller on December 21, 2001. According to *Government Code* Section 17558.5, these claims were subject to audit no later than December 31, 2003. The audit was not completed by this date. Therefore, the audit adjustments for fiscal years 1999-00 and 2000-01 are barred by the statute of limitations. . . .

### Statutory History

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

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

The first two fiscal year claims, 1999-00 and 2000-01, are subject to the two-year statute of limitations established by Chapter 945/95. These two claims were beyond audit when the audit report was issued. . . .

Statutes of 2002, Chapter 1128, Section 14.5, operative Januar 1, 2003 amended Section 17558.5. . . . The amendment is pertinent since it indicates this is the first time that the factual issue of the date the audit is "initiated" for mandate programs for which funds are appropriated is introduced. . . .

Statutes of 2004, Chapter 890, Section 18, operative January 1, 2005 amended Section 17558.5. . . . The amendment is pertinent since it indicates this is the first time that the Controller audits may be completed at a time other than the stated period of limitations.

The Controller did not complete the audit within the statutory period allowed for the first two fiscal year claims included in this audit. The audit findings are therefore void for those two claims.



## SCO's Comment

The district states that it submitted its FY 2000-01 claim on December 21, 2001. However, the SCO's records show that it received the claim on January 8, 2002 (**Tab 11**). Title 2 CCR Section 1185(e)(3) states, "If the narrative describing the alleged incorrect reduction(s) involves more than discussion of statutes or regulations or legal argument and utilizes assertions or representations of fact, such assertions or representations shall be supported by testimonial or documentary evidence and shall be submitted with the claim." The district did not submit any documentation to support its assertion that it submitted the FY 2000-01 claim on December 21, 2001. Nevertheless, even if the district had submitted its FY 2000-01 claim on December 21, 2001, the claim was still subject to audit when the SCO conducted an audit entrance conference on March 12, 2003.

The district believes that the audit initiation date is not relevant because the phrase "initiate an audit" is not specifically stated in the *Government Code* language applicable to these claims. Instead, the district believes the audit report date is relevant. In particular, the district believes that Chapter 890, Statutes of 2004 is pertinent because "it indicates this is the first time that the Controller audits may be completed at a time other than the stated period of limitations." This is an erroneous conclusion; before Chapter 890, Statutes of 2004, there was no statutory language defining when the SCO must complete an audit.

As of July 1, 1996, *Government Code* Section 17558.5(a) stated, "A reimbursement claim. . . is subject to audit by the Controller no later than two years after the end of the calendar year in which the reimbursement claim is filed or last amended. . ." In construing statutory language, we are to "ascertain the intent of the Legislature so as to effectuate the purpose of the law." (*Dyna-Med, Inc. v. Fair Employment and Housing Com.* [(1987)] 43 Cal.3d 1379, 1386.) In doing so, we look first to the statute's words, giving them their usual and ordinary meaning. (*Committee of Seven Thousand v. Superior Court* [(1988)] 45 Cal. 3d 491, 501.)

In *Government Code* Section 17558.5(a), the words "subject to" mean that the district is "in a position or circumstance that places it under the power or authority of another."<sup>4</sup> The SCO exercised its authority to audit the district's claims by conducting the audit entrance conference within the statute of limitations. There is no statutory language that requires the SCO to publish a final audit report before the two-year period expires.

As of January 1, 2003, *Government Code* Section 17558.5(a) was amended to state, "A reimbursement claim. . . is subject to the initiation of an audit by the Controller no later than three years after the reimbursement claim is filed or last amended, whichever is later. . ." [Emphasis added.] While the amendment does not define the start of an audit, the phrase "initiation of an audit" implies the first step taken by the Controller. Construing the statutory language to permit the Controller's initial contact as the audit's initiation is consistent with the statutory language as well as subsequent amendments. To read the statute as requiring that the SCO publish a final audit report, would be to read into the statute provisions that do not exist.

The fundamental purpose underlying statute of limitations is "to protect the defendants from having to defend stale claims by providing notice in time to prepare a fair defense on the merits." (*Downs v. Department of Water & Power* [(1977)] 58 Cal. App. 4<sup>th</sup> 1093.) Here, the SCO exercised its authority to audit the district's claims by conducting the audit entrance conference on March 12, 2003, well before the statute of limitations expired for the FY 1999-2000 claim (December 31, 2003).

<sup>4</sup> Source: American Heritage Dictionary of the English Language, Fourth Edition © 2000.

## VIII. CONCLUSION

The State Controller's Office audited the Foothill-De Anza Community College District's claims 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, 1999, through June 30, 2002. The district claimed \$1,817,357 for the mandated program. Our audit disclosed that none of the cost claimed is allowable. The district claimed unallowable costs and overstated its indirect cost rates. The unallowable costs were partially offset because the district overstated authorized health service fees. However, the net unallowable costs exceeded costs claimed.

The district claimed unallowable salary, benefit, and related indirect costs totaling \$3,143,440. For various employees, the district did not support costs charged to the mandated program or provide evidence that the employees performed mandate-related activities.

The district claimed unallowable services and supplies and related indirect costs totaling \$593,175. The district claimed costs that are not reimbursable under the mandated program and did not support costs allocated to the mandated program.

The district overstated its indirect cost rates. The district did not obtain federal approval of its indirect cost rate proposals prepared using OMB Circular A-21 methodology. The SCO calculated indirect cost rates using its alternate methodology; these rates did not support the rates claimed.

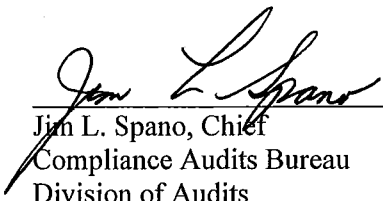
The district overstated authorized health service fees. The district overstated student enrollment and understated student exemptions. The district also claimed an incorrect student health service fee amount in FY 2000-01.

In conclusion, the Commission on State Mandates should find that: (1) the SCO had authority to audit FY 1999-2000 and FY 2000-01; (2) the SCO correctly reduced the district's FY 1999-2000 claim by \$546,601; (3) the SCO correctly reduced the district's FY 2000-01 claim by \$602,608; and (4) the SCO correctly reduced the district's FY 2001-02 claim by \$668,148.

## IX. CERTIFICATION

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

Executed on April 14, 2006, at Sacramento, California, by:

  
\_\_\_\_\_  
Jim L. Spano, Chief  
Compliance Audits Bureau  
Division of Audits  
State Controller's Office

**Tab 3**

**B. Indirect Cost**

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

**(1) Indirect Costs for Schools**

School districts and county superintendents of schools may claim indirect costs incurred for mandated costs. For fiscal years prior to 1986-87, school districts and county superintendents of schools may use the Department of Education Form Nos. J41A or J-73A, respectively, applicable to the fiscal year of the claim. The rate, however, must not be applied to items of direct costs claimed in complying with the mandate if those same costs are included in cost centers identified as General Support (i.e., EDP Codes 400, 405, 410 in Column 3). For the 1986-87 and subsequent fiscal years, school districts and county superintendents of schools may use the Annual Program Cost Data Report, Department of Education Form Nos. J-380 or J-580, respectively, applicable to the fiscal year of the claim.

The amount of indirect costs the claimant is eligible to claim is computed by multiplying the rate by direct costs. When applying the rate, multiply the rate by direct costs not included in total support services EDP No. 422 of the J-380 or J-580. If there are any exceptions to this general rule for applying the indirect cost rate, they will be found in the individual mandate instructions.

**(2) Indirect Cost Rate for Community Colleges**

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

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

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

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

Generally, a direct cost is one incurred specifically for one activity, while indirect costs are of a more general nature and are incurred for the benefit of several activities. As previously noted, the objective of this computation is to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by the college. For the purpose of this computation we have defined indirect costs to be those costs which provide administrative support to personnel who perform mandated cost activities. We have defined direct costs to be those indirect costs that do not provide administrative support to personnel who perform mandated cost activities and those costs that are directly related to instructional activities of the college. Accounts that should be classified as indirect costs are: Planning and Policy Making, Fiscal Operations, General Administrative Services, and Logistical Services. If any costs included in these accounts are claimed as a mandated cost, i.e., salaries of employee performing mandated cost activities, the cost should be reclassified as a direct cost. Accounts in the following groups of accounts should be classified as direct costs: Instruction, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operation and Maintenance of Plant, Community Relations, Staff Services, Non-instructional Staff-Retirees' Benefits and Retirement Incentives, Community Services, Ancillary Services and Auxiliary Operations. A college may classify a portion of the expenses reported in the account Operation and Maintenance of Plant as indirect. The claimant has the option of using a 7% or a higher expense percentage is allowable if the college can support its allocation basis.

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

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant				(02) Period of Claim			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
Subtotal Instruction	599	\$19,590,357	\$1,339,059	\$18,251,298	\$0	\$18,251,298	
Instructional Administration	6000						
Academic Administration	301	2,941,386	105,348	2,836,038	0	2,836,038	
Course Curriculum & Develop.	302	21,595	0	21,595	0	21,595	
Instructional Support Service	6100						
Learning Center	311	22,737	863	21,874	0	21,874	
Library	312	518,220	2,591	515,629	0	515,629	
Media	313	522,530	115,710	406,820	0	406,820	
Museums and Galleries	314	0	0	0	0	0	
Admissions and Records	6200	584,939	12,952	571,987	0	571,987	
Counseling and Guidance	6300	1,679,596	54,401	1,625,195	0	1,625,195	
Other Student Services	6400						
Financial Aid Administration	321	391,459	20,724	370,735	0	370,735	
Health Services	322	0	0	0	0	0	
Job Placement Services	323	83,663	0	83,663	0	83,663	
Student Personnel Admin.	324	289,926	12,953	276,973	0	276,973	
Veterans Services	325	25,427	0	25,427	0	25,427	
Other Student Services	329	0	0	0	0	0	
Operation & Maintenance	6500						
Building Maintenance	331	1,079,260	44,039	1,035,221	0	1,035,221	
Custodial Services	332	1,227,668	33,677	1,193,991	0	1,193,991	
Grounds Maintenance	333	596,257	70,807	525,450	0	525,450	
Utilities	334	1,236,305	0	1,236,305	0	1,236,305	
Other	339	3,454	3,454	0	0	0	
Planning and Policy Making	6600	587,817	22,451	565,366	565,366	0	
General Inst. Support Services	6700						
Community Relations	341	0	0	0	0	0	
Fiscal Operations	342	634,605	17,270	617,335	553,184	(a) 64,151	
Subtotal		\$32,037,201	\$1,856,299	\$30,180,902	\$1,118,550	\$29,062,352	

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Administrative Services	343	\$1,244,248	\$219,331	\$1,024,917	\$933,494	(a) \$91,423
Logistical Services	344	1,650,889	126,935	1,523,954	1,523,954	0
Staff Services	345	0	0	0	0	0
Noninstr. Staff Benefit & Incent.	346	10,937	0	10,937	0	10,937
Community Services	6800					
Community Recreation	351	703,858	20,509	683,349	0	683,349
Community Service Classes	352	423,188	24,826	398,362	0	398,362
Community Use of Facilities	353	89,877	10,096	79,781	0	79,781
Ancillary Services	6900					
Bookstores	361	0	0	0	0	0
Child Development Center	362	89,051	1,206	87,845	0	87,845
Farm Operations	363	0	0	0	0	0
Food Services	364	0	0	0	0	0
Parking	365	420,274	6,857	413,417	0	413,417
Student Activities	3663	0	0	0	0	0
Student Housing	67	0	0	0	0	0
Other	379	0	0	0	0	0
Auxiliary Operations	7000					
Auxiliary Classes	381	1,124,557	12,401	1,112,156	0	1,112,156
Other Auxiliary Operations	382	0	0	0	0	0
Physical Property Acquisitions	7100	814,318	814,318	0	0	0
(05) Total		\$38,608,398	\$3,092,778	\$35,515,620	\$3,575,998	\$31,939,622
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				11.1961%		
(07) Notes						
(a) Mandated Cost activities designated as direct costs per claim instructions.						

Tab 4



Kapoor, Jay

JK  
10/23/03 W/S No. 46  
Page 24

**From:** Van Zee, Steve  
**Sent:** Thursday, October 23, 2003 11:31 AM  
**To:** 'Brandymike@fhda.edu'; 'blackwoodkathy@fhda.edu'  
**Subject:** Kapoor, Jay; Ikemoto, Ron  
Additional information

**The following is the remaining additional information requested by the district during the exit conference held October 16, 2003, for the Health Fee Elimination and Collective Bargaining mandate programs.**

**(1) After searching our database, we have been unable to identify any past audits conducted by SCO of the district's Health Fee Elimination and Collective Bargaining mandate programs.**

**(2) After further review, SCO is eliminating the audit finding in the Health Fee Elimination audit related to the cost of excess services (i.e., cost of services provided over and above those services provided in the 1986-87 base year). Therefore, I believe your request for a copy of the district's FY 1991-92 claim is no longer relevant.**

**(3) The attached file for Health Fee Elimination program identifies the salaries/wages and services/supplies costs disallowed and reasons therefore.**

**(4) The attached files for Collective Bargaining program identify the employee hours disallowed and reasons therefore. We previously advised you that we have agreed to accept district's methodology regarding part-time instructors. The attached schedules do not include any information related to part-time instructors; however, these costs may also be disallowed pending documentation of the average hourly rates claimed, as previously requested. Please submit this documentation by October 31, 2003.**

**I believe this completes the additional information requested by the district. Information regarding the Commission on State Mandates Incorrect Reduction Claim process, and SCO - Division of Accounting and Reporting's collection process was provided in previous e-mails. If you have any questions regarding information presented in the attached files, please contact Jay Kapoor for the Health Fee Elimination program at (916) 323-4206, or Ron Ikemoto for the Collective Bargaining program at (916) 322-3755. We will proceed with processing the draft audit reports and expect to issue the draft reports in approximately 30-45 days.**



Foothill Unallowed salaries an...



2001-2002 Hours Detail.xls



1999-2000 Hours Detail.xls



2000-2001 Hours Detail.xls

**Steve W. Van Zee**  
**Audit Manager**  
**State Controller's Office**  
**Division of Audits**  
**(916) 323-2368**

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
HEALTH FEE ELIMINATION PROGRAM  
ANALYSIS OF SALARIES -- FY 1999/2000**

ACCOUNT CODE	EMPLOYEE	TITLE	UNALLOWED COSTS	EXPLANATION
1-41266	Gregorio, Gertrudes	Dean, Adaptive Learning Div	2,030.96	No support for partially claimed salary
1-41266	Pla-Richard, Melanie	Counselor	11,949.27	No support for partially claimed salary
2-11264	Lopez, Cindy Renee	Student Assistant	1,138.75	No support for partially claimed salary
2-11264	Uachaikul, Piyachai	General Assistant IV	608.00	No support that employee is health services related
2-11264	Walton, Gloria	General Assistant III	1,095.82	No support for partially claimed salary
2-11265	Pla-Richard, Melanie	Counselor	26,522.48	No support for partially claimed salary
2-12264	Bushnell, William G	Counselor	2,290.41	No support for partially claimed salary
2-12264	Christiansen, Jean M	Counselor	9,232.19	No support for partially claimed salary
2-12264	Chua, Paul P	Assistant IV	1,697.84	No support that employee is health services related
2-12264	Clem, Robert M	Counselor	5,644.51	No support for partially claimed salary
2-12264	Coleman, David	Counselor	5,799.59	No support for partially claimed salary
2-12264	Coleman, Judy C	Counselor	8,221.99	No support for partially claimed salary
2-12264	Cortez, Alicia	Counselor	4,724.74	No support for partially claimed salary
2-12264	Forotan, Safoura Asal	Clerk IV	5,286.00	No support that employee is health services related; no support for partially claimed salary
2-12264	Fung, Donna I	Counselor	9,048.86	No support for partially claimed salary
2-12264	Harper, Lauri M	Counselor	9,355.29	No support for partially claimed salary
2-12264	Hughes, Melinda	Athletic Counselor (?)	1,581.63	No support for partially claimed salary
2-12264	Huynh, Ky-Duyen Le	Counselor	5,401.52	No support for partially claimed salary
2-12264	Johnson, Elise L	Counselor	5,718.23	No support for partially claimed salary
2-12264	Mendioroz, Selia	N/A per auditee	335.00	No support for partially claimed salary
2-12264	Mix, Violet G	Educational Services Provider	730.00	No support for partially claimed salary
2-12264	Moreno, Victoria A	Counselor	263.44	No support for partially claimed salary
2-12264	Raff, Margo I	Counselor	8,243.88	No support for partially claimed salary
2-12264	Sink, Paula G	Secretary	6,832.20	No support for partially claimed salary
2-12264	Torres, Laurel Marita	Counselor	6,824.13	No support for partially claimed salary
2-12264	Winters, Marion	Counselor	8,282.20	No support for partially claimed salary
2-12264	Woodward, Cheryl S	Counselor	7,982.20	No support for partially claimed salary
2-12264	Zulaica, Lisa Marie	?	33,776.35	No support that employee is health services related

<b>UNALLOWED SALARIES FOR FY 1999/2000</b>	<b>\$ 190,617.48</b>	<b>Total salaries allowed for FY 1999/2000: \$ 332,003.57</b>
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FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
HEALTH FEE ELIMINATION PROGRAM  
ANALYSIS OF SALARIES -- FY 2000/01

ACCOUNT CODE	EMPLOYEE	TITLE	UNALLOWED COSTS	EXPLANATION
1-41266	Pia-Richard, Melanie	Counselor	12,771.38	No support for partially claimed salary
2-11264	Benavides, Enequina M	Custodian I	67.98	No support for partially claimed salary; no support that employee is health services related
2-11264	Buxton, Paul C	Custodian III	141.07	No support for partially claimed salary; no support that employee is health services related
2-11264	Capristo, Francisca M	Custodian I	96.44	No support for partially claimed salary; no support that employee is health services related
2-11264	Karihaloo, Natasha	General Assistant III	3,620.00	No support for partially claimed salary; no support that employee is health services related
2-11264	Oliveira, Ana M	Custodian II	179.28	No support for partially claimed salary; no support that employee is health services related
2-11264	Vela, Israel	Custodian II	120.71	No support for partially claimed salary; no support that employee is health services related
2-11265	Pia-Richard, Melanie	Counselor	28,347.15	No support for partially claimed salary
2-12264	Christiansen, Jean M	Counselor	9,795.97	No support for partially claimed salary
2-12264	Clem, Robert M	Counselor	6,338.21	No support for partially claimed salary
2-12264	Coleman, David	Counselor	2,135.29	No support for partially claimed salary
2-12264	Coleman, Judy C	Counselor	8,745.90	No support for partially claimed salary
2-12264	Cortez, Alicia	Counselor	5,943.63	No support for partially claimed salary
2-12264	Forotan, Safoura Asal	Clerk IV	4,659.00	No support for partially claimed salary; no support that employee is health services related
2-12264	Foy, Ruth A	Coordinator-Student Hlth Svcs	8,686.70	No support for partially claimed salary
2-12264	Fung, Donna I	Counselor	9,567.35	No support for partially claimed salary
2-12264	Harifarf, Mojgan	Educational Services Provider	280.00	No support that employee is health services related
2-12264	Harper, Lauri M	Counselor	9,919.06	No support for partially claimed salary
2-12264	Hughes, Melinda	Counselor	5,851.71	No support for partially claimed salary
2-12264	Huynh, Ky-Duyen Le	Counselor	6,338.15	No support for partially claimed salary
2-12264	Lomax, Charles	Counselor	9,901.54	No support for partially claimed salary
2-12264	Mix, Violet G	Educational Services Provider	120.00	No support for partially claimed salary
2-12264	Raff, Margo I	Counselor	8,790.90	No support for partially claimed salary
2-12264	Sink, Paula G	Secretary	11,294.99	No support for partially claimed salary
2-12264	Torres, Laurel Marita	Counselor	7,563.04	No support for partially claimed salary
2-12264	Tulane, Gina Ann	Specialist I	1,301.07	No support that employee is health services related
2-12264	Winters, Marion	Counselor	9,046.03	No support for partially claimed salary
<b>UNALLOWED SALARIES FOR FY 2000/01</b>			<b>\$ 171,622.55</b>	<b>Total salaries allowed for FY 2000/01: \$ 377,717.19</b>

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
HEALTH FEE ELIMINATION PROGRAM  
ANALYSIS OF SALARIES -- FY 2001/02**

ACCOUNT CODE	EMPLOYEE	TITLE	UNALLOWED COSTS	EXPLANATION
1-41070	Benavides, Enequina M	Custodian I	101.85	No support for partially claimed salary; no support that employee is health services related
1-41070	Capristo, Francisca M	Custodian I	104.45	No support for partially claimed salary; no support that employee is health services related
1-41266	DeLeon-Gonzalez, Ana Lili	Clerk IV	1,073.80	No support that employee is health services related
1-41266	Pla-Richard, Melanie	Counselor	13,394.42	No support for partially claimed salary
1-41266	Ramos, Carlos Eduardo	Part-time Faculty	1,073.80	No support that employee is health services related
1-41266	Sanchez, Juan Alberto	Part-time Faculty	613.60	No support that employee is health services related
2-11264	Benavides, Enequina M	Custodian I	301.63	No support for partially claimed salary; no support that employee is health services related
2-11264	Capristo, Francisca M	Custodian I	100.43	No support for partially claimed salary; no support that employee is health services related
2-11264	Jones, Nicole Leanne	General Assistant III / Student Health Educator	191.20	No support for partially claimed salary
2-11264	Lieberman, Micah B	Senior Program Coordinator	240.00	Not reimbursable (district received grant)
2-11264	Mardueno, Hector	Custodian I	203.70	No support for partially claimed salary; no support that employee is health services related
2-11264	Murray, Eugenia Pantely	Educational Services Provider	265.68	No support for partially claimed salary; no support that employee is health services related
2-11265	Pla-Richard, Melanie	Counselor	29,730.03	No support for partially claimed salary
2-12264	Christiansen, Jean M	Counselor	10,223.23	No support for partially claimed salary
2-12264	Clem, Robert M	Counselor	6,903.46	No support for partially claimed salary
2-12264	Coleman, David	Counselor	5,178.57	No support for partially claimed salary
2-12264	Coleman, Judy C	Counselor	9,473.25	No support for partially claimed salary
2-12264	Cortez, Alicia	Counselor	8,905.40	No support for partially claimed salary
2-12264	Fung, Donna I	Counselor	10,012.05	No support for partially claimed salary
2-12264	Harrifar, Mojgan	Educational Services Provider	192.50	No support that employee is health services related
2-12264	Hughes, Melinda	Counselor	6,655.10	No support for partially claimed salary
2-12264	Joplin, Natasha W	Counselor	6,903.61	No support for partially claimed salary
2-12264	Lomax, Charles R	Counselor	10,328.96	No support for partially claimed salary
2-12264	Mendioroz, Sella	Educational Services Provider	437.50	No support that employee is health services related
2-12264	Milonas, Faith E	Counselor	6,530.83	No support for partially claimed salary
2-12264	Mix, Violet G	Educational Services Provider	425.00	No support for partially claimed salary
2-12264	Nickel, Donald Turner	Counselor	4,810.68	No support for partially claimed salary
2-12264	Sink, Paula G	Secretary	11,994.98	No support for partially claimed salary
2-12264	Torres, Laurel Marifa	Counselor	8,179.53	No support for partially claimed salary
2-12264	Winters, Marion	Counselor	776.91	No support for partially claimed salary

**UNALLOWED SALARIES FOR FY 2001/02** **\$ 155,326.15** **Total salaries allowed for FY 2001/02: \$ 420,663.67**

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
HEALTH FEE ELIMINATION PROGRAM  
ANALYSIS OF SERVICES AND SUPPLIES**

FY 1999-2000				
Account Code	Object Code(s)	Vendor	Amount Claimed & Unallowed (\$)	Explanation
1-41248	4000, 5000	Foothill counseling	3,044	No support for claiming 15% of total expenses.
1-42248	4000, 5000, 6000	De Anza counseling	13,469	No support for claiming 15% of total expenses.
2-11264	5050	Andreini & Company	6,090	Coverage is for Sports Accident insurance (not authorized expenditure per Ed. Code Sec. 76355(d)).
2-11264	5214	Planned Parenthood	7,926	Auditors could not trace amounts to invoices and evidence of payment.
2-11264	5214	Planned Parenthood	8,324	
2-11264	5214	Planned Parenthood	7,000	
2-12264	4010	De Anza Food Service	1,280	Refreshments for 160 people @ \$8.00 each; not authorized by mandate.
2-12264	5050	Andreini & Company	24,437	Coverage is for Sports Accident insurance (not authorized expenditure per Ed. Code Sec. 76355(d)).
		<b>FY 1999-2000 TOTAL</b>	<b>71,570</b>	

FY 2000-01				
Account Code	Object Code(s)	Vendor	Amount Claimed & Unallowed (\$)	Explanation
1-41248	4000, 5000	Foothill counseling	3,237	No support for claiming 15% of total expenses.
1-42248	4000, 5000, 6000	De Anza counseling	10,863	No support for claiming 15% of total expenses.
2-11264	5050	Andreini & Company	6,000	Coverage is for Sports Accident insurance (not authorized expenditure per Ed. Code Sec. 76355(d)).
2-11264	5914	Bad Debt Reserve	21,001	Uncollected health fees are not reimbursable.
2-12265	4000, 5000, 6000	Health Fees Reserve	194,435	Project year expenditures were claimed in error.
2-12264	5050	Andreini & Company	24,000	Coverage is for Sports Accident insurance (not authorized expenditure per Ed. Code Sec. 76355(d)).
2-12264	5914	Bad Debt Reserve	31,689	Uncollected health fees are not reimbursable.
		<b>FY 2000-01 TOTAL</b>	<b>291,225</b>	

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
HEALTH FEE ELIMINATION PROGRAM  
ANALYSIS OF SERVICES AND SUPPLIES**

Account Code	Object Code(s)	Vendor	Amount Claimed & Unallowed (\$)	Explanation
1-41248	4000, 5000, 6000	Foothill counseling	2,361	No support for claiming 15% of total expenses.
1-42248	4000, 5000, 6000	De Anza counseling	17,338	No support for claiming 15% of total expenses.
2-11264	4010	Karen Juan	157	Receipt from Costco indicated purchases for sunflower seeds, chewing gum, and breath mints (non-reimbursable).
2-11264	4010	Peter Hoi-Lun Cheung	777	Luncheon provided by Foothill Café for nutritionalist speech is not reimbursable.
2-11264	4010	American Program Bureau Inc.	5,000	No evidence that speech by Naomi Tutu, "Searching For Common Ground," was health services related.
2-11264	5050	Andreini & Company	6,000	Coverage is for Sports Accident insurance (not authorized expenditure per Ed. Code Sec. 76355(d)).
2-11264	5214	James Moffitt	10,358	IPCJ-STD-001 Instructor Training for De Anza College -- no evidence to support cost was health services related
2-11264	5914	Bad Debt Reserve	6,919	Uncollected health fees are not reimbursable.
2-11264	6620	Emergency Response Vehicle	15,997	Ed. Code Sec. 76355(d) specifically lists "ambulance services" as an unauthorized health fee expenditure and thus is not reimbursable.
2-12264	4010	BizGifts	2,858	Custom-printed key tags with whistle are not reimbursable (under <i>Parameters and Guidelines</i> ).
2-12264	4010	Brown & Bigelow	2,787	Custom-printed key tags with whistle are not reimbursable (under <i>Parameters and Guidelines</i> ).
2-12264	4900	Hyatt Hotels	931	District claimed that Sandra Gonsalces attended a Contraceptive Technology Conference; no support or documentation of conference.
2-12264	5050	Andreini & Company	24,000	Coverage is for Sports Accident insurance (not authorized expenditure per Ed. Code Sec. 76355(d)).
2-12264	5214	Sharon Bartels	3,360	Evaluation of health center operations, activities and programs is not reimbursable (additional service above 1986/87 level).
2-12264	5914	Bad Debt Reserve	12,232	Uncollected health fees are not reimbursable.
		<b>FY 2001-02 TOTAL</b>	<b>111,075</b>	

FY 2001-02

**Tab 5**

Meeting Notes – 03/19/03, 8:00 a.m.

- Kathy – Foothill/DeAnza Community College District
- Martha de la Cerda – Foothill/DeAnza Community College District
- Jay Kapoor – SCO
- Kylie Kwok – SCO
- Steve Van Zee - SCO

Counseling costs charged to mandate at 15% - Kathy says Dean of Counseling at De Anza College has Crisis Duty Rosters and Counseling Incident Forms to document counseling services provided. Documents to be provided to auditors. *(note – it is questionable whether these documents will actually provide evidence of time spent performing duties.)*

Revenues – District brochures of services available at Health Centers indicate several services for which there are additional charges. Auditors questioned how additional revenues collected are accounted for in District's records. Regarding acupressure massage specifically, Kathy stated that acupressure massage is a separate entity from Health Services and that fees collected are solely to support the acupressure massage program. Kathy also stated that several of the other services are provided by Planned Parenthood Organization, which operates on-campus. The fees are paid directly to Planned Parenthood and are not revenue to the district. Kathy indicated she would research whether other revenues are collected and accounted for by the district, such as for vaccinations, Hepatitis B shots, physicals, etc. *(Note: manager advised auditors to interview health service coordinators for information on whether revenues are collected by health centers, and how the revenues are posted.)*

Payroll registers – payroll data is available on a fiscal year basis. Auditors provided district with a list of employees for whom payroll records are needed. District to provide.

DeAnza College, Services provided – Auditors discussed discrepancies in services provided as reported on the 3 years' claim forms. For certain services, the first claim year may indicate a service was provided, while subsequent claim years do not. Or, the first claim year may indicate a service was not provided in base year or current year, while subsequent year claims indicate the service was provided in both the base year and current year. Thus, the claims submitted represent a situation of either (1) the same level of service not provided after 86/87, which would result in disallowance of entire claim, and/or (2) additional services provided beyond those in base years, which requires a deduction to claimed costs for the cost of new services. Kathy will attempt to verify services provided in both base year and claim years, but auditors stated that documentation will be required to support any changes to the claim forms submitted.

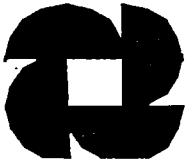
Materials and Supplies – auditors questioned expenditure reported for "bad debts." Kathy stated this is probably an accounting entry to write off health services fees that are not collected from students. Kathy agreed that this is an unallowable expenditure, since the district must report health fees authorized, whether or not the district actually collects the fee. SCO to disallow all expenditures identified as "bad debts."



Enrollments, Excluded students – Based on enrollment reports provided by district staff, auditors were able to reconcile total enrollments to enrollment numbers shown on claims. However, auditors were not able to reconcile the student exclusions. District identifies students enrolled by one of approximately forty different categories. Category code descriptions are inconclusive to reconcile to exclusions reported in claims. Auditors provided the district a list of all codes used for enrollment and asked district staff to identify those enrollment codes that correspond to students excluded from health fees as reported in the mandated claims.

**Tab 6**

JK 1/22/04 IB 20



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
Risk Management

RECEIVED  
NOV 25 1998

Date: November 23, 1998  
To: Gloria Wu, District Accounting  
From: Annette Perez, Risk Management *amp*  
Re: Student Accident Premiums

Per our meeting on Thursday, November 19, 1998 in which we discuss the distribution of the premium calculations for the Student Accident Policy. In the meeting, we agreed to distribute the insurance premiums as follows:

- \$36,862.00 to be charged to Foothill Athletics 1417265050. - *Sports Coverage*
- \$6,090.00 to be charged to Foothill Health Office 2112645050. - *Student Accident*
- \$45,644.00 to be charged to De Anza Athletics 1427265050. - *Sports Coverage*
- \$24,437.00 to be charged to De Anza Health Office 2122645050. - *Student Accident*

Please credit their account for the previous charge (see attached check request) and debit them as stated above.

Thank You.

- C: Mike Brandy
- Sue Gatlin
- Jim Keller
- Abel Nunez
- Ron Warnock

**Tab 7**

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

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

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Executive Summary

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

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

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

---

Claimant

Rio Hondo Community College District

Requesting Party

California Community Colleges Chancellor's Office

### Chronology

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

### Summary of Mandate

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

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

### Proposed Amendments

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

### Recommendations

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

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

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

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

### Staff Analysis

#### Issue 1: Eligible Claimants

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

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

#### Issue 2: Reimbursement Alternatives

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

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

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

Issue 3: Offsetting Savings and Other Reimbursements

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

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

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

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

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

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

Issue 4: Editorial Changes

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

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

Staff Recommendation

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



Adopted: 8/27/87

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

I. SUMMARY OF MANDATE

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

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

II. COMMISSION ON STATE MANDATES' DECISION

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

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

III. ELIGIBLE CLAIMANTS

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

#### IV. PERIOD OF REIMBURSEMENT

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

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

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

#### V. REIMBURSEMENTABLE COSTS

##### A. Scope of Mandate

Eligible community college districts shall be reimbursed for the costs of providing a health services program ~~without the authority to levy a fee~~. Only services provided ~~for fee~~ in 1983-84 ~~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 ~~1983/84~~ 1986-87:

##### ACCIDENT REPORTS

##### APPOINTMENTS

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

ASSESSMENT, INTERVENTION & COUNSELING

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

EXAMINATIONS (Minor Illnesses)  
Recheck Minor Injury

HEALTH TALKS OR FAIRS - INFORMATION

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

FIRST AID (Major Emergencies)

FIRST AID (Minor Emergencies)

FIRST AID KITS (Filled)

IMMUNIZATIONS

Diphtheria/Tetanus  
Measles/Rubella  
Influenza  
Information

INSURANCE

On Campus Accident  
Voluntary  
Insurance Inquiry/Claim Administration

LABORATORY TESTS DONE

Inquiry/Interpretation  
Pap Smears

PHYSICALS

Employees  
Students  
Athletes

MEDICATIONS (dispensed OTC for misc. illnesses)

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

PARKING CARDS/ELEVATOR KEYS

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

REFERRALS TO OUTSIDE AGENCIES

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

TESTS

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

MISCELLANEOUS

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

COMMITTEES

Safety  
Environmental  
Disaster Planning

SAFETY DATA SHEETS

Central file

X-RAY SERVICES

COMMUNICABLE DISEASE CONTROL

BODY FAT MEASUREMENTS

MINOR SURGERIES

SELF-ESTEEM GROUPS

MENTAL HEALTH CRISIS

AA GROUP

ADULT CHILDREN OF ALCOHOLICS GROUP

WORKSHOPS

Test Anxiety  
Stress Management  
Communication Skills  
Weight Loss  
Assertiveness Skills

VI. CLAIM PREPARATION

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a list of each item for which reimbursement is claimed under this mandate. // *Each claim must include a list of each item for which reimbursement is claimed under this mandate. // The fee amount previously collected per student and enrollment count, or the actual costs of program.*

A. Description of Activity

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

B. *Claiming/Alternatives*

Claimed costs should be supported by the following information:

*Alternative/1//Fees/Provided/Collected/in/1983-84/Fiscal/Year/*

*1/ Fees/collected/in/the/1983-84/fiscal/year/to/support the/health/serVICES/program/*

*2/ Total/number/of/students/under/item/VI/K/Y//through/4/ above///listing/this/alternative//the/total/amount claimed/would/be/item/VI/B/Y//multiplied/by/item VI/B/2//with/the/total/amount/reimbursed/increased/by the/applicable/impact/price/defactor/*

*Alternative/2//Actual Costs of Claim Year for Providing 1983-84 Fiscal Year Program Level of Service.*

1. Employee Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. This would include documentation for the fiscal year 19836-847 program to substantiate a maintenance of effort. These documents must be kept on file by the agency submitting the claim for a period of no less than three years from the date of the final payment of the claim pursuant to this mandate, and made available on the request of the State Controller or his agent.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

IX. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY under penalty of perjury:

THAT the foregoing is true and correct:

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

and

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

\_\_\_\_\_  
Signature of Authorized Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone No.

## CALIFORNIA COMMUNITY COLLEGES

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



February 22, 1989



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

Dear Mr. Eich:

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

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

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

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



Mr. Eich

2

February 22, 1989

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

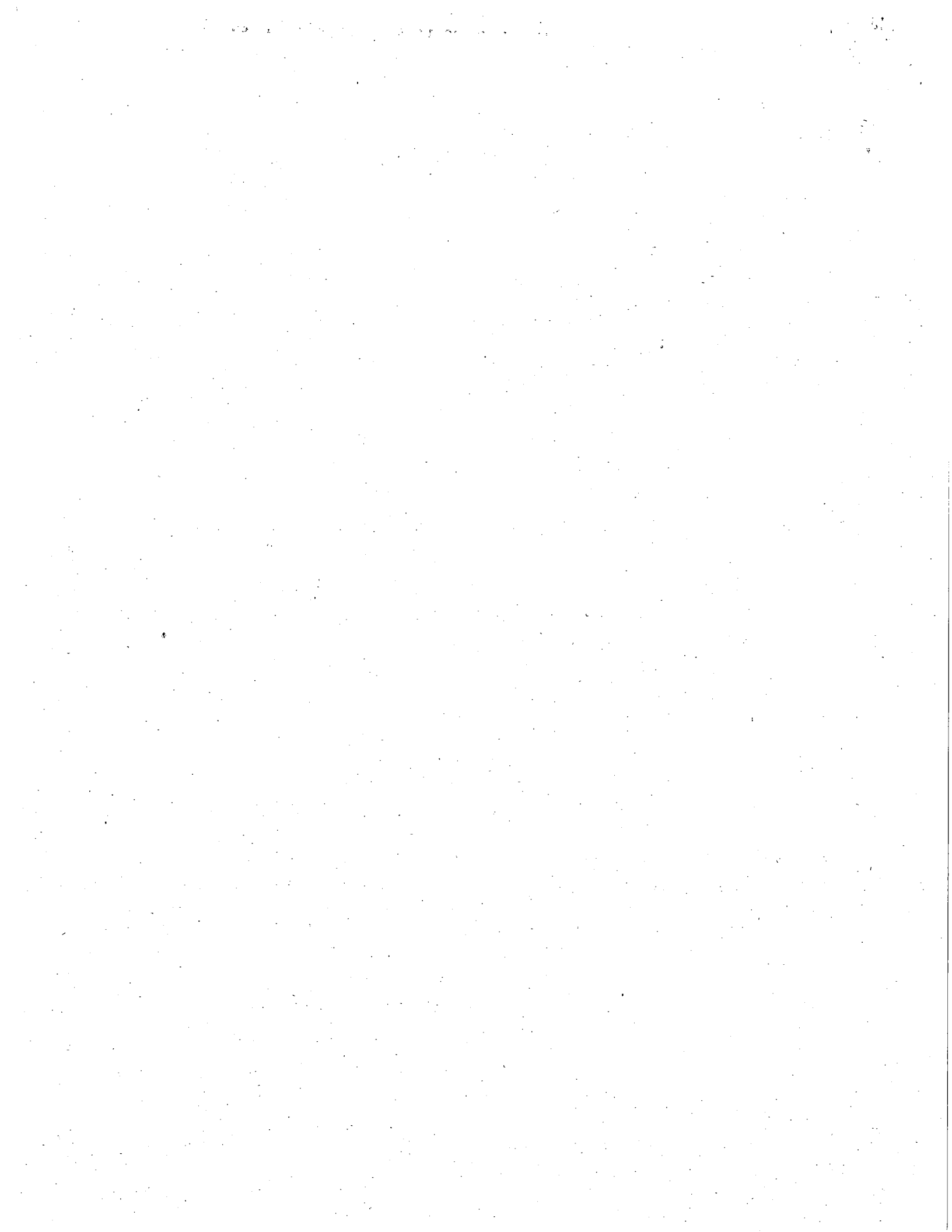
Sincerely,

*David Mertes*

DAVID MERTES  
Chancellor

DM:PR:mh

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



State of California

**Memorandum**

Date : March 22, 1989

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

From : Department of Finance

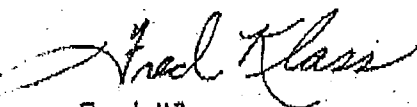
Proposed Amendments to Parameters and Guidelines for Claim No. CSM-4206 -- Chapter 1, Statutes of 1984, 2nd E.S. and Chapter 1118, Statutes of 1987 -- Health Fee Elimination

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

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

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

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

  
Fred Klass  
Assistant Program Budget Manager

cc: see second page

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

LR:1988-2

CHANCELLOR'S OFFICE

GEORGE DEUKMEJIAN, Governor

## CALIFORNIA COMMUNITY COLLEGES

1021 NINTH STREET  
 SACRAMENTO, CALIFORNIA 95814  
 (916) 445-8752 445-1163



April 3, 1989

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

Attention: Ms. Deborah Fraga-Decker

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

Dear Mr. Eich:

In response to your request of March 8, we have reviewed the proposed language changes necessary to amend the existing parameters and guidelines to meet the requirements of Chapter 1118, Statutes of 1987.

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

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

Sincerely,

*David Mertes*

DAVID MERTES  
 Chancellor

DM:PR:mh

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



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

April 3, 1989

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



Dear Ms. Fraga-Decker:

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

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

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

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

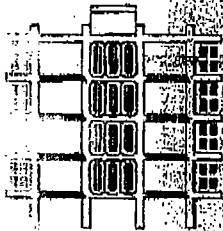
Sincerely,

A handwritten signature in cursive script that reads "Glenn Haas".

Glenn Haas, Assistant Chief  
Division of Accounting

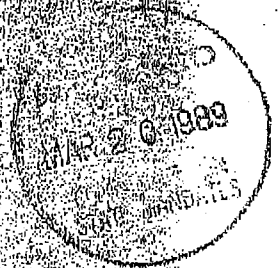
GH/GB:dvl

SC81822



HR/60

**RIO HONDO COMMUNITY COLLEGE DISTRICT**  
 3600 Workman Mill Road • Whittier, CA 90608 • Phone (213) 692-0921



March 16, 1989

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

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

Dear Deborah:

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

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

Yours very truly,

Timothy M. Wood  
 Vice President  
 Administrative Affairs

TMW:hh

Tab 8



MINUTES

COMMISSION ON STATE MANDATES

May 25, 1989

10:00 a.m.

State Capitol, Room 437  
Sacramento, California

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

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

Item 1 Minutes

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

The minutes were adopted without objection.

Consent Calendar

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

Item 2 Proposed Statement of Decision  
Chapter 406, Statutes of 1988  
Special Election - Bridges

Item 3 Proposed Statement of Decision  
Chapter 583, Statutes of 1985  
Infectious Waste Enforcement

Item 4 Proposed Statement of Decision  
Chapter 980, Statutes of 1984  
Court Audits

Item 5 Proposed Statement of Decision  
Chapter 1286, Statutes of 1985  
Homeless Mentally Ill

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

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

The following items were continued:

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

The next item to be heard by the Commission was:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

There were no other appearances and no further discussion.

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

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

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

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

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

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

Item 18 Test Claim

Chapter 1247, Statutes of 1977

Chapter 797, Statutes of 1980

Chapter 1373, Statutes of 1980

Public Law 99-372

Attorney's Fees - Special Education

Chairperson Gould recused himself from the hearing on this item.

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

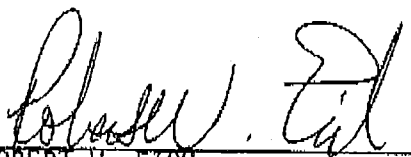
Mr. Parker stated that Commission staff had misstated the events that resulted in the claimant having to pay attorneys' fees to a pupil's guardians, and because of case law, courts do not have any discretion in awarding attorney's fees. Mr. Parker stated that because state legislation has codified the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

Minutes  
Hearing of May 25, 1989  
Page 6

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

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

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



ROBERT W. EICH  
Executive Director

RWE:GLH:cm:0224g

Tab 9

INFORMATION PURPOSE ONLY.  
THE AMOUNT SHOWN WILL BE MAILED

BOARD OF TRUSTEES  
FOOTHILL-DE ANZA COL DIST  
SANTA CLARA COUNTY  
12345 EL MONTE ROAD  
LOS ALTOS HTLLS CA 94022

WARRANT AMT: \*\*\*397,130.00

PAYEE: TREASURER, FOOTHILL-DE ANZA COL DIST  
FUND NAME: GENERAL FUND

ISSUE DATE: 08/01/2001

CLAIM SCHEDULE NBR: MA10501A

REIMBURSEMENT OF STATE MANDATED COSTS  
 ANY QUESTIONS CALL NIEMAND QUOK AT (916) 323-0734  
 ACL : 6870-295-0001      PROG : HEALTH FEE ELIMINATION CH 1/84  
 1999/2000 ACTUAL PAYMENT      CLAIMED AMT:      546,601.00  
 TOTAL ADJUSTMENTS:      .00  
 TOTAL APPROVED CLAIMED AMT:      546,601.00  
 LESS PRIOR PAYMENTS:      149,471.00-  
 PRORATA PERCENT:      100.000000  
 PRORATA BALANCE DUE:      .00  
 APPROVED PAYMENT AMOUNT:      397,130.00  
 PAYMENT OFFSETS -NONE  
 NET PAYMENT AMOUNT:      397,130.00



Tab 10

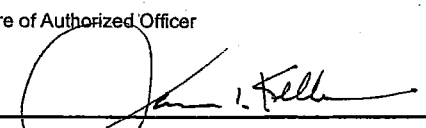


Tab 11

3/10/03  
JK 2A3/22

State Controller's Office

School Mandated Cost Manual

<b>CLAIM FOR PAYMENT</b>			For State Controller Use Only		Program
Pursuant to Government Code Section 17561			(19) Program Number 00029		<b>029</b>
<b>HEALTH FEE ELIMINATION</b>			(20) Date Filed <b>JAN 08/2002</b>		
S43045			(21) LRS Input <u>    </u> / <u>    </u> / <u>    </u>		
<div style="border: 1px solid black; padding: 2px; width: fit-content;">             LABEL HERE           </div> <p>FOOTHILL-DE ANZA CDL DIST SANTA CLARA COUNTY 12345 EL MONTE ROAD LOS ALTOS HILLS CA 94022</p>			Reimbursement Claim Data		
			(22) HFE-1.0,(04)(b)	602,608	
			(23)		
			(24)		
			(25)		
Type of Claim	Estimated Claim	Reimbursement Claim	(26)		
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input 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)		
Fiscal Year of Cost	(06) <b>20 02 /2003</b>	(12) <b>2000 /20 01</b>	(30)	J.V.	
Total Claimed Amount	(07) 602,608	(13) 602,608	(31)		
Less: 10% Late Penalty, not to exceed \$1,000		(14) -0-	(32)		
Less: Prior Claim Payment Received		(15) 157,751	(33)		
Net Claimed Amount		(16) 444,857	(34)		
Due to Claimant	(08)	(17) 444,857	(35)		
Due to State		(18) -0-	(36)		
<b>(37) CERTIFICATION OF CLAIM</b>					
<p>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.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987.</p> <p>The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987, set forth on the attached statements.</p>					
Signature of Authorized Officer			Date		
			12/21/01		
James W. Keller			Vice Chancellor, Business Svcs.		
Type or Print Name			Title		
(38) Name of Contact Person for Claim			Telephone Number	(650) 949- 6201 Ext.	
Martha De La Cerda			E-Mail Address	kellerjim@fhda.edu	

INCORRECT REDUCTION CLAIM FILED BY  
FOOTHILL – DE ANZA COMMUNITY COLLEGE DISTRICT  
AUGUST 31, 2005

HEALTH FEE ELIMINATION PROGRAM  
CHAPTER 1, STATUTES OF 1984, 2<sup>ND</sup> EXTRAORDINARY SESSION,  
AND CHAPTER 1118, STATUTES OF 1987

**COMMISSION ON STATE MANDATES**

980 NINTH STREET, SUITE 300  
SACRAMENTO, CA 95814  
PHONE: (916) 323-3562  
FAX: (916) 445-0278  
E-mail: csminfo@csm.ca.gov



September 20, 2005

Mr. Keith B. Petersen  
SixTen and Associates  
5252 Balboa Avenue, Suite 807  
San Diego, CA 92117

Ms. Ginny Brummels  
Division of Accounting and Reporting  
State Controller's Office  
3301 C Street, Suite 501  
Sacramento, CA 95816

Re: **Incorrect Reduction Claim**

*Health Fee Elimination*, 05-4206-I-10  
Foothill-De Anza Community College District, Claimant  
Education Code Section 76355  
Statutes 1984, Chapter 1, 2nd E.S.; Statutes 1987, Chapter 1118  
Fiscal Years 1999-2000, 2000-2001, and 2001-2002

Dear Mr. Petersen and Ms. Brummels:

On September 15, 2005, the Foothill-De Anza Community College District filed an incorrect reduction claim (IRC) with the Commission on State Mandates (Commission) based on the *Health Fee Elimination* program for fiscal years 1999-2000, 2000-2001, and 2001-2002. Commission staff determined that the IRC filing is complete.

Government Code section 17551, subdivision (b), requires the Commission to hear and decide upon claims filed by local agencies and school districts that the State Controller's Office (SCO) has incorrectly reduced payments to the local agencies or school districts.

**SCO Review and Response.** Please file the SCO response and supporting documentation regarding this claim within 90 days of the date of this letter. Please include an explanation of the reason(s) for the reductions and the computation of reimbursements. All documentary evidence must be authenticated by declarations under penalty of perjury signed by persons who are authorized and competent to do so and be based on the declarant's personal knowledge, information or belief. The Commission's regulations also require that the responses (opposition or recommendation) filed with the Commission be simultaneously served on the claimants and their designated representatives, and accompanied by a proof of service. (Cal. Code Regs., tit. 2, § 1185.01.)

The failure of the SCO to respond within this 90-day timeline shall not cause the Commission to delay consideration of this IRC.

**Claimant's Rebuttal.** Upon receipt of the SCO response, the claimant and interested parties may file rebuttals. The rebuttals are due 30 days from the service date of the response.

**Prehearing Conference.** A prehearing conference will be scheduled if requested.

**Public Hearing and Staff Analysis.** The public hearing on this claim will be scheduled after the record closes. A staff analysis will be issued on the IRC at least eight weeks prior to the public hearing.

**Dismissal of Incorrect Reduction Claims.** Under section 1188.31 of the Commission's regulations, IRCs may be dismissed if postponed or placed on inactive status by the claimant for more than one year. Prior to dismissing a claim, the Commission will provide 60 days notice and opportunity for the claimant to be heard on the proposed dismissal.

Please contact Tina Poole at (916) 323-8220 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Nancy Patton". The signature is fluid and cursive, with a large initial "N" and "P".

NANCY PATTON  
Assistant Executive Director

Enclosure: Incorrect Reduction Claim Filing - (SCO only)

C - 1

# SixTen and Associates

## Mandate Reimbursement Services

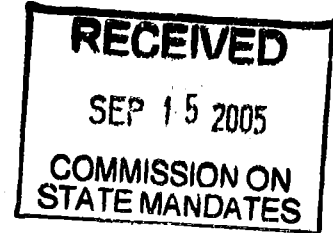
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KEITH B. PETERSEN, MPA, JD, President  
5252 Balboa Avenue, Suite 807  
San Diego, CA 92117

Telephone: (858) 514-8605  
Fax: (858) 514-8645  
E-Mail: Kbpsixten@aol.com

September 13, 2005

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



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

Dear Ms. Higashi:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for Foothill-De Anza Community College District.

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

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

Thank-you.

Sincerely,

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

Keith B. Petersen



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

For Official Use Only  
**RECEIVED**  
SEP 15 2005  
COMMISSION ON  
STATE MANDATES  
Claim No. 05-4206-I-10

**INCORRECT REDUCTION CLAIM FORM**

Local Agency or School District Submitting Claim

**FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT**

Contact Person

Keith B. Petersen, President  
SixTen and Associates  
5252 Balboa Avenue, Suite 807  
San Diego, CA 92117

Telephone Number

Voice: 858-514-8605  
Fax: 858-514-8645  
E-mail: Kbpsixten@aol.com

Address

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

Representative Organization to be Notified

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

Telephone Number

Voice: 916-446-7517  
Fax: 916-446-2011  
E-mail: robertm@SSCal.com

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to section 17561 of the Government Code. This incorrect reduction claim is filed pursuant to section 17561(b) of the Government Code.

**CLAIM IDENTIFICATION: Specify Statute or Executive Order**

**HEALTH FEE ELIMINATION**

Chapter 1, Statutes of 1984, 2nd E.S. Education Code Section 76355  
Chapter 1118, Statutes of 1987

<u>Fiscal Year</u>	<u>Amount of the Incorrect Reduction</u>
1999-2000	\$546,601
2000-2001	\$602,608
2001-2002	\$668,148
Total Amount	\$1,817,357

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

Name and Title of Authorized Representative

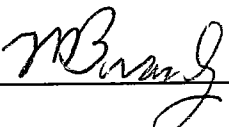
Mike Brandy, Vice Chancellor  
Business Services

Telephone No.

Voice: 650-949-6201  
Fax: 650-941-1638  
E-mail: brandymike@fhda.edu

Signature of Authorized Representative

Date

X  


August 31, 2005

1 Claim Prepared by:  
Keith B. Petersen  
3 SixTen and Associates  
4 5252 Balboa Avenue, Suite 807  
5 San Diego, California 92117  
6 Voice: (858) 514-8605  
7 Fax: (858) 514-8645

8  
9 BEFORE THE  
10 COMMISSION ON STATE MANDATES  
11 STATE OF CALIFORNIA

12 INCORRECT REDUCTION CLAIM OF: )  
13 )  
14 )  
15 )  
16 )  
17 )  
18 )

FOOTHILL-DE ANZA  
Community College District,

20 )  
21 )  
22 Claimant. )  
23 )  
24 )  
25 )  
26 )  
27 )  
28 )

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

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

Education Code Section 76355

Health Fee Elimination

Annual Reimbursement Claims:

Fiscal year 1999-00

Fiscal Year 2000-01

Fiscal Year 2001-02

29 \_\_\_\_\_ )  
30 INCORRECT REDUCTION CLAIM FILING

31 PART I. AUTHORITY FOR THE CLAIM

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

**Incorrect Reduction Claim of Foothill-De Anza Community College District  
1/84; 1118/87 Health Fee Elimination**

---

1 subdivision (d) of Section 17561.” Foothill-De Anza Community College District  
2 (hereafter “district” or “claimant”) is a school district as defined in Government Code  
3 Section 17519.<sup>1</sup> Title 2, CCR, Section 1185 (a), requires the claimant to file an  
4 incorrect reduction claim with the Commission.

5 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b),  
6 requires incorrect reduction claims to be filed no later than three years following the  
7 date of the Controller’s remittance advice notifying the claimant of a reduction. A  
8 Controller’s audit report dated March 10, 2004 has been issued, but no remittance  
9 advices have been issued. The audit report constitutes a demand for repayment and  
10 adjudication of the claim. On July 20, 2004, the Controller issued “results of review  
11 letters” reporting the audit results and amounts due the state and this constitutes a  
12 payment action.

13 There is no alternative dispute resolution process available from the Controller’s  
14 office. In the audit report transmittal letter dated March 10, 2004, Vincent Brown  
15 indicated that the Controller has established an informal audit review process to  
16 resolve a dispute of facts which the District could access by contacting the Controller’s  
17 legal counsel. After requesting that process by letter of May 13, 2004 (copy attached

---

<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 Foothill-De Anza Community College District  
1/84; 1118/87 Health Fee Elimination**

---

1 as Exhibit "A"), the District was notified by the Controller's legal counsel by letter of July  
2 15, 2004 (copy attached as Exhibit "B"), that the Controller's informal audit review  
3 process was not available for mandate audits and that the proper forum was the  
4 Commission on State Mandates.

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

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

10 As a result of the audit, the Controller determined that all of the claimed costs were  
unallowable:

Fiscal Year	Amount Claimed	Audit Adjustment	SCO Payments	Amount Due <State> District
1999-00	\$546,601	\$546,601	\$546,601	<\$546,601>
2000-01	\$602,608	\$602,608	\$157,751	<\$157,751>
2001-02	\$668,148	\$668,148	\$140,737	<\$140,737>
Totals	\$1,817,357	\$1,817,357	\$845,089	<\$845,089>

18 Since the District has been paid \$845,089 for these claims, the audit report concludes  
19 that the entire amount is due the State.

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

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

1 reduction claim.

2 **PART IV. BASIS FOR REIMBURSEMENT**

3 1. Mandate Legislation

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

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

16 Chapter 8, Statutes of 1993, Section 29, repealed Education Code Section  
17 72246, effective April 15, 1993. Chapter 8, Statutes of 1993, Section 34, added  
18 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:

**Incorrect Reduction Claim of Foothill-De Anza Community College District  
1/84; 1118/87 Health Fee Elimination**

---

"(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.

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1 Section 72246, effective April 15, 1993.

2 2. **Test Claim**

3 On December 2, 1985, Rio Hondo Community College District filed a test claim  
4 alleging that Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session, by eliminating the  
5 authority to levy a student health service fee and by requiring a maintenance of effort,  
6 mandated additional costs by mandating a new program or the higher level of service of  
7 an existing program within the meaning of California Constitution Article XIII B, Section  
8 6.

9 On November 20, 1986, the Commission on State Mandates determined that  
10 Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session, imposed a new program upon  
community college districts by requiring any community college district, which provided  
12 health services for which it was authorized to charge a fee pursuant to former Section  
13 72246 in the 1983-1984 fiscal year, to maintain health services at that level in the  
14 1984-1985 fiscal year and each fiscal year thereafter.

15 At a hearing on April 27, 1989, the Commission of State Mandates determined

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

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

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

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1 that Chapter 1118, Statutes of 1987, amended this maintenance of effort requirement to  
2 apply to all community college districts which provided health services in fiscal year  
3 1986-1987 and required them to maintain that level of health services in fiscal year  
4 1987-1988 and each fiscal year thereafter.

5 3. Parameters and Guidelines

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

12 "V. REIMBURSABLE COSTS

A. Scope of Mandate

13 Eligible community college districts shall be reimbursed for  
14 the costs of providing a health services program. Only  
15 services provided in 1986-87 fiscal year may be claimed.  
16 ...

17 VI. CLAIM PREPARATION

18 ...  
19 B...

20 3. Allowable Overhead Cost

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

24 VII. SUPPORTING DATA

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



1 validity of such costs....

2 **VIII OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS**

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

14 4. **Claiming Instructions**

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

23 **PART V. STATE CONTROLLER CLAIM ADJUDICATION**

24 The Controller conducted an audit of District's annual reimbursement claims for  
25 fiscal years 1999-00, 2000-01 and 2001-02. The audit concluded that none of the  
26 District's costs, as claimed, were allowable. A copy of the March 10, 2004-audit report

1 and the District's response is attached as Exhibit "E."

2 **VI. CLAIMANT'S RESPONSE TO THE STATE CONTROLLER**

3 By letter dated December 19, 2003, the Controller transmitted a copy of its draft  
4 audit report. By letter dated January 21, 2004, the District objected to the proposed  
5 adjustments set forth in the draft audit report. A copy of District's letter is attached as  
6 Exhibit "F." The District submitted a second letter, May 13, 2004, to the Controller's  
7 legal counsel, with additional objections to the audit process, a copy of which is  
8 attached as Exhibit "A."

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

10 **Finding 1: Overstated Salary and Benefit Costs and Related Indirect Costs**

**Claimed**

12 The Controller asserts unallowable salaries totaling \$2,303,224 and related  
13 indirect costs of \$840,216 for the three fiscal years. The stated basis for adjustments  
14 was that "the district was unable to support costs charged to the mandated program or  
15 provide evidence that the employees performed mandate-related activities."

16 Psychological Counseling Costs

17 A significant portion of the disallowed amount appear to the counseling costs  
18 claimed by the District, which were disallowed because the Controller alleges the  
19 District was unable to support, either by time logs or time studies, the 15% allocation of  
20 counseling costs to the student health services program. The District provided

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1 documentation showing the counselors were providing personal issues counseling  
2 services at both colleges of the District, but since this information was not  
3 contemporaneous, it was rejected by the Controller.

4 "Other" Employee Costs

5 The Controller also eliminated a portion of the salaries and benefit costs for  
6 other counselors, general assistants, secretaries, clerks, custodians, and other  
7 employees, asserting that the district was unable to support the claimed costs with time  
8 logs or time studies. Since the audit report does not state the amounts adjusted, the  
9 employee tasks disallowed, or the basis for the amounts disallowed, the propriety of  
10 these adjustments cannot be determined.

Source Documentation

12 This finding is also primarily based upon the Controller's assertion that the  
13 District was unable to "identify employee salary and the employee's classification," or  
14 "describe the mandated functions performed...." The parameters and guidelines  
15 require, in that regard, that "... all costs claimed must be traceable to source  
16 documents and/or worksheets that show evidence of the validity of such costs." The  
17 entire basis of the Controller's adjustments is the quantity and quality of District  
18 documentation. None of the adjustments were made because the costs claimed were  
19 excessive or unreasonable.

20 The District has complied with the parameters and guidelines as it has provided  
21 source documents that show evidence of the validity of such costs and their

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1 relationship to the state-mandated program. It has also provided employee names,  
2 positions (job titles), productive hourly rates, hours worked, salary and benefit amounts,  
3 and a description of the tasks performed as they relate to this mandate. Thus, the  
4 District has provided documentation generated in the usual course of business as well  
5 as generated for the purpose of claiming mandate reimbursement.

6 The Controller did not cite any statutory basis for its audit adjustments. Absent  
7 some statutory authorization, another source of authority must be stated by the  
8 Controller.

9 **Finding 2: Overstated Materials and Supplies Costs and Related Indirect Costs**

10 **Claimed**

The Controller asserts unallowable services and supplies direct costs totaling  
12 \$434,624 for all three fiscal years. The audit report states that \$293,785 is attributable  
13 to "unallowable program costs" and \$140,839 is due to "no support for cost allocation."  
14 As was the case in the first finding, the lack of specific detail of amounts adjusted  
15 makes it difficult to determine the propriety of the adjustments.

16 Unallowable Program Costs

17 All that can be discerned from the audit report is that a bad debt reserve for  
18 uncollected student health fees, a health fees reserve account, and "various  
19 expenditures unrelated to health services" were disallowed, including more counseling  
20 costs. Regarding the bad debt reserve for uncollected student health fees, the

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1 Controller has not shown how this is inappropriate as an offset to the gross amount of  
2 student health services revenues, as a matter of generally accepted accounting  
3 principles. Similarly, there is no explanation provided for the disallowance of the health  
4 fees reserve account. Neither the bad debt account nor reserve has been shown to be  
5 factually inappropriate. To the contrary, it would seem that if the Controller insists that  
6 the student health services fee revenues be reported based on the amount "collectible"  
7 that it would be imperative for claimants to establish and claim accounts for related bad  
8 debts and uncollectible amounts in order to comply with the state financial reporting  
9 requirements as well as generally accepted accounting principles.

10 As for the "various expenditures," the audit report does not indicate what they  
11 are or why they are unallowable, so the propriety of those adjustments cannot be  
12 evaluated.

13 Unsupported Cost Allocation-Student Health Insurance

14 It appears that this finding pertains to the allocation of the insurance costs for  
15 intercollegiate athletic activities. The District pays a student insurance premium  
16 comprising several parts which pertain to different types of coverage, which are  
17 generically categorized as either "sports coverage" or "student accident." The audit  
18 report does not describe how the disallowance was calculated. It would appear that  
19 the Controller has substituted its own allocation in lieu of the District's historical  
20 allocation method. The audit report does not indicate how the Controller's method,  
21 whatever it was, is factually or as a matter of law superior to the District's allocation

1 method.

2 **Finding 3 - Overstated Indirect Cost Rate Claimed**

3 The Controller asserts that the district overstated its indirect cost rates in the  
4 amount of \$442,402 for the three fiscal years. This finding is based upon the  
5 Controller's rejection of an indirect cost rate of 36.48% calculated by the District's  
6 Certified Public Accountant utilizing 1998-99 cost data. The Controller rejected the rate  
7 because it used prior period data and was not federally approved. In response to the  
8 rejection of the rate, the District's recalculated a rate for each fiscal year using the  
9 Controller's FAM-29C process. These rates were also rejected by the Controller. The  
10 Controller then computed alternative indirect cost rates for each fiscal year using their  
11 FAM-29C method which utilizes the district state mandated annual financial report  
12 CCFS-311.

13 Federal Approval

14 The audit report also states: "SCO's claiming instructions state the community  
15 college districts using an ICRP prepared in accordance with Office of Management and  
16 Budget (OMB) Circular A-21 must obtain federal approval of the ICRP." Contrary to the  
17 Controller's ministerial preferences, there is no requirement in law that the claimant's  
18 indirect cost rate must be "federally" approved, and neither the Commission nor the  
19 Controller have ever specified the federal agencies which have the authority to approve  
20 indirect cost rates. Further, it should be noted that the Controller did not determine that

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1 the District's rate was excessive or unreasonable, just that it wasn't federally approved.

2 Cost Year

3 The finding regarding the use of FY 1998-99 cost data for the calculation, this is  
4 a distinction without a difference. It's a timing difference, only. However, since the  
5 claimant is not required to use the FAM-29C method, merely allowed to do so, the  
6 choice of fiscal year data is similarly not required. To make the ultimate point, federal  
7 cost studies are used for as many as five years, based on data from the first of the five  
8 years, and the Controller accepts federally approved indirect cost studies.

9 CCFS-311

10 The Controller's FAM-29 method utilizes the CCFS-311, which is based on  
11 District financial records. The District's reported indirect cost rate is based on the same  
12 annual financial and budget report required by the state. The difference in the claimed  
13 and audited methods is in the determination of which of those cost elements are direct  
14 costs and which are indirect costs. Indeed, federally "approved" rates which the  
15 Controller will accept without further action, are "negotiated" rates calculated by the  
16 district and submitted for approval, indicating that the process is not an exact science,  
17 but a determination of the relevance and reasonableness of the cost allocation  
18 assumptions made for the method used.

19 Regulatory Requirements

20 No particular indirect cost rate calculation is required by law. The parameters  
21 and guidelines state that "Indirect costs *may be claimed* in the manner described by the

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1 Controller in his claiming instructions.” The district claimed these indirect costs “in the  
2 manner” described by the Controller. The correct forms were used and the claimed  
3 amounts were entered at the correct locations. Further, “may” is not “shall”; the  
4 parameters and guidelines do not require that indirect costs be claimed in the manner  
5 described by the Controller. Since the Controller’s claiming instructions were never  
6 adopted as law, or regulations pursuant to the Administrative Procedure Act, the  
7 claiming instructions are merely a statement of the ministerial interests of the Controller  
8 and not law.

9 Unreasonable or Excessive

10 Government Code Section 17561(d)(2) requires the Controller to pay claims,  
provided that the Controller may audit the records of any school district to verify the  
12 actual amount of the mandated costs, and may reduce any claim that the Controller  
13 determines is excessive or unreasonable. The Controller is authorized to reduce a  
14 claim only if it determines the claim to be excessive or unreasonable. Here, the District  
15 has computed its ICRPs utilizing cost accounting principles from the Office of  
16 Management and Budget Circular A-21, and the Controller has disallowed it without a  
17 determination of whether the product of the District’s calculation would, or would not, be  
18 excessive, unreasonable, or inconsistent with cost accounting principles. The OMB A-  
19 21 cost accounting methods are not the intellectual property of the federal government  
20 and can be competently utilized by claimants to generate a reasonable indirect cost  
21 rate without the need for federal approval.



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

10           **Finding 4 - Understated (sic) Authorized Health Service Fee Revenues Claimed**

          The Controller alleges that claimants must compute the total student health  
12 fees collectible and reduce claimed costs by this amount even if those fees are not  
13 collected in full or part. The adjustment for each fiscal year is based on the Controller's  
14 calculation of the student health services fees which may have been "collectible" which  
15 was then compared to the District's student health fee revenues actually received,  
16 resulting in the adjustments stated in the final audit report. Although this finding is  
17 listed as "understated" health service fees collectible, the Controller's audit determined  
18 that the potential health service fees were *overstated* by the District in the amount of  
19 \$1,109,627. The Controller attributes this overstatement to overstated district total  
20 student enrollment and understated number of students exempt from the health service

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1 fee.

2 It can be seen from the audit report and the materials provided by the District  
3 that the Controller prepared two different calculations of fees collectible and the  
4 District, in response to the Controller's action, prepared at least two calculations of the  
5 fees collectible. Which is to say, there are at least four different calculations of this  
6 artificial construct, ostensibly from the same data sources, none of which agree.

7 Education Code Section 76355

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

16 Parameters and Guidelines

17 This Controller asserts that the "*Parameters and Guidelines* states that health  
18 fees authorized by Education Code must be deducted from costs claimed." The  
19 parameters and guidelines actually state:

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

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1 etc., shall be identified and deducted from this claim. This shall include the  
2 amount of [student fees] as authorized by Education Code Section 72246(a)<sup>3</sup>.”

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

7 Student Health Services Fee Amount

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

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

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1 Controller cannot rely upon the Chancellor's notice as a basis to adjust the claim for  
2 "collectible" student health services fees.

3 Fees Collected vs. Fees Collectible

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

Because districts are not required to collect a fee from students for student  
12 health services, and if such a fee is collected, the amount is to be determined by the  
13 District and not the Controller, the Controller's adjustment is without legal basis. What  
14 claimants are required by the parameters and guidelines to do is to reduce the amount  
15 of their claimed costs by the amount of student health services fee revenue actually  
16 received. Therefore, student health fees are merely collectible, they are not  
17 mandatory, and it is inappropriate to reduce claim amounts by revenues not received.  
18 The audit finding should be rejected and the annual student health services actually  
19 received used in lieu of a calculated amount potentially collectible either as reported by  
20 the District or the Controller.

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1 **Amount Paid By The State**

2 This issue was not an audit finding. The payment received from the state is an  
3 integral part of the reimbursement calculation. The Controller changed some of the  
4 payment amounts received without a finding in the audit report.

5

	Fiscal Year of Claim		
<u>Amount Paid by the State</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>
7 As Claimed	\$149,471	\$157,751	\$104,455
8 As Audited	\$546,601	\$157,751	\$140,737

9 The propriety of these adjustments cannot be determined until the Controller states the  
10 reason for each change.

**Statute of Limitations for Audit**

12 This issue is not a finding of the Controller. The District asserts that the first two  
13 years of the three claim years audited, fiscal years 1999-00 and 2000-01, were beyond  
14 the statute of limitations for audit when the Controller completed issued its audit report  
15 on March 10, 2004.

16 Chronology of Claim Action Dates

17 January 5, 2001	FY 1999-00 claim filed by the District
18 December 21, 2001	FY 2000-01 claim filed by the District
19 December 31, 2003	FY 1999-00 and FY 2000-01 statute of limitations expires
20 March 10, 2004	Controller's final audit report issued

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1           The District's fiscal year 1999-00 claim was mailed to the Controller on January  
2 5, 2001. The District's fiscal year 2000-01 claim was mailed to the Controller on  
3 December 21, 2001. According to Government Code Section 17558.5, these claims  
4 were subject to audit no later than December 31, 2003. The audit was not completed  
5 by this date. Therefore, the audit adjustments for fiscal years 1999-00 and 2000-01  
6 are barred by the statute of limitations set forth in Government Code Section 17558.5.

7           Statutory History

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

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

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

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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 audit by the Controller no later than  
3           two years after the end of the calendar year in which the reimbursement claim is  
4           filed or last amended. However, if no funds are appropriated for the program for  
5           the fiscal year for which the claim is made, the time for the Controller to initiate  
6           an audit shall commence to run from the date of initial payment of the claim.”

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

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

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

23  
24          The third fiscal year claim, FY 2001-02, is subject to this amended version of Section  
25          17558.5. The amendment is pertinent since it indicates this is the first time that the  
26          factual issue of the date the audit is “initiated” for mandate programs for which funds  
27          are appropriated is introduced. Therefore, at the time the claim is filed, it is impossible  
28          for the claimant to know when the statute of limitations will expire, which is contrary to

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1 the purpose of a statute of limitations.

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

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

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

17 The Controller did not complete the audit within the statutory period allowed for  
18 the first two fiscal year claims included in this audit. The audit findings are therefore  
19 void for those two claims.

20 **PART VIII. RELIEF REQUESTED**

21 The District filed its annual reimbursement claims within the time limits  
22 prescribed by the Government Code. The amounts claimed by the District for  
23 reimbursement of the costs of implementing the program imposed by Chapter 1,  
24 Statutes of 1984, 2nd E.S., Chapter 1118, Statutes of 1987, and Education Code  
25 Section 76355 represent the actual costs incurred by the District to carry out this



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1 program. These costs were properly claimed pursuant to the Commission's parameters  
2 and guidelines. Reimbursement of these costs is required under Article XIII B, Section  
3 6 of the California Constitution. The Controller denied reimbursement without any  
4 basis in law or fact. In many cases, the audit report fails to specify the activity or costs  
5 denied which prevents a comprehensive evaluation of the Controller's action. The  
6 District has met its burden of going forward on this claim by complying with the  
7 requirements of Section 1185, Title 2, California Code of Regulations. Because the  
8 Controller has enforced and is seeking to enforce these adjustments without benefit of  
9 statute or regulation, the burden of proof is now upon the Controller to establish a legal  
10 basis for its actions.

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

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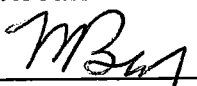
Incorrect Reduction Claim of Foothill-De Anza Community College District  
1/84; 1118/87 Health Fee Elimination

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PART IX. CERTIFICATION

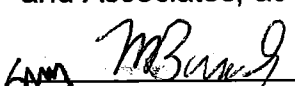
By my signature below, I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief, and that the attached documents are true and correct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

Executed on August 31, at Los Altos Hills, California, by

  
Mike Brandy, Vice-Chancellor, Business Services  
Foothill-De Anza Community College District  
12345 El Monte Road  
Los Altos Hills, CA 94022-4599  
Voice: 650-949-6201  
Fax: 650-941-1638  
E-Mail: brandymike@fhda.edu

APPOINTMENT OF REPRESENTATIVE

Foothill-De Anza Community College District appoints Keith B. Petersen, SixTen and Associates, as its representative for this incorrect reduction claim.

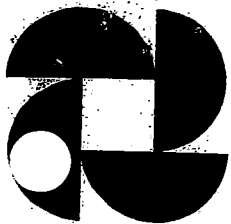
  
Mike Brandy, Vice-Chancellor  
Business Services  
Foothill-De Anza Community College District

8/31/05  
Date

Attachments:

Exhibit "A" District's Letter dated May 13, 2004 to SCO Legal Counsel  
Exhibit "B" SCO Legal Counsel's Letter dated July 15, 2004 to District  
Exhibit "C" Parameters and Guidelines as amended May 25, 1989  
Exhibit "D" Controller's Claiming Instructions September 1997  
Exhibit "E" Controller's Audit Report dated March 10, 2004  
Exhibit "F" District Letter dated January 21, 2004  
Exhibit "G" Chancellor's Letter dated March 5, 2001

# Exhibit A



Foothill-De Anza  
Community College District

12345 El Monte Road  
Los Altos Hills, CA 94022-4599

Foothill College  
De Anza College

May 13, 2004

Richard J. Chivaro  
Chief Counsel  
State Controller's Office  
P. O. Box 942850  
Sacramento, CA 94250-0001

Dear Mr. Chivaro:

On March 16, 2004, we received the State Controller's Audit of the Health Fee claim for mandated costs. As outlined in the cover letter for this audit, we are requesting an informal audit review to dispute factual issues contained in the audit.

However, before disputing the findings, I would like to address how difficult this audit has been. Generally accepted auditing standards require that auditors have sufficient competence to plan the audit. These auditors had no knowledge of community college operations. Not only did they come unprepared but also, the audit dragged on for months with many requests for explanation of how benefits are calculated, what certain benefits are, how student fees are collected, and even what the state mandated fees were. The worksheets that were provided as backup to the findings did not tie to the audit. The auditors also had to leave in the middle of the field work in order to obtain more training since they had been with the State Controller's Office for such a short time that their training was not complete.

In addition, generally accepted auditing standards require sufficient, competent, evidential matter to afford a *reasonable* basis for an opinion. This implies judgment on the part of the auditor as to what is reasonable. The auditors did not exercise any judgment, but merely looked to see if there was a piece of paper that substantiated the claim. If a piece of paper didn't exist or wasn't in the form that they expected it to be in, the claim was disallowed.

**Finding 1 – Overstated salary and benefit costs and related indirect costs claimed**

At the request of the SCO auditors, we conducted a detailed time study of counselor assignments for the Fall 2003 quarter. Each counselor kept a record of the type of appointment and categorized them as either 1) Health/Crisis counseling, 2) Academic/Career counseling, or 3) Drop-in Counseling. Based on this study, we determined that 3.2% of the scheduled appointment time was directly attributable to health/crisis counseling. We have not yet developed a methodology to retroactively categorize the "drop-in" counseling hours (which most certainly include health/crisis counseling). The 3.2% will increase if we can track these drop-in

hours in the future, but for now all we will claim is 3.2% of total counseling time. Exhibit 1 reflects the 3.2% figure for the years in question. We have the backup detail supporting the hours of specific appointments by each counselor with specific students.

**Finding 2 – Overstated materials and supplies costs and related indirect costs claimed**

The evidence we prepared in our last appeal on this subject showed the prorated amount of the annual premium between health insurance and athletic insurance. This prorated method has been in place for a number of years and has been agreed to by the respective Deans in the athletic departments and the health departments as a fair way to distribute those costs. Clearly students were covered by health insurance during each of the claim years in question. We have solid evidence to show that claims were paid to students and coverage was provided. To disallow the costs of the premiums we paid for this health insurance is completely unreasonable. We believe that we clearly meet the test of generally accepted auditing standards to provide a reasonable base for cost allocation of this insurance premium for student health insurance.

Our Risk Manager has had discussions with our Health Services Coordinator and our insurance carrier who determined that the premium distribution was based on prior claim history for those years. Therefore, the costs of the premiums for the three years in the amount of \$90,640 should be allowed.

**Finding 3 - Indirect cost rate claimed**

The District also contests the indirect cost rate. The rate which was applied to the original claim was 36.48%. This rate was calculated and developed by the independent accounting firm of Arthur Andersen in 2000. The rate was calculated following federal guidelines and was to be used on federal grants. While we did not receive independent approval of that rate in that year, we did begin to use it for federal grant applications. This rate was used and approved on an NSF grant on 4/17/02 (NSF #0226289).

In trying to clarify this issue with the federal government this last year, we were directed to Mr. Bob Klein, Division of Cost Allocations, Department of Health & Human Services, 50 United Nations Plaza, Room 347, San Francisco. He has indicated to us that the indirect cost rate used and approved as part of the grant (36.48%) became our de facto approved rate as of 4/17/02. Therefore, we do believe this rate would continue to be the legal and appropriate rate for claim year 2001-2002.

**Finding 4 - Understated authorized health fee revenues claimed**

We have reviewed the recent methodology the SCO used to calculate the total fees which should have been collected as illustrated on page 10 of the audit. In analyzing this methodology and reviewing the comments about the total dollars we have reported on our 311 report, we have tried to create a much simpler model showing the calculated revenue. This method takes into account the SCO concern about the actual revenues reported on the 311 as noted on page 11 of the audit report.

Enclosed with this letter are the following:

1. Exhibit 1 - This reflects that \$381,668 is allowable expense for general counseling costs.

2. Exhibit 2 - a worksheet reflecting that the SCO audit overstates the allowable revenue by \$496,741.
3. Exhibit 3 - shows the actual dollars billed to students and reported on the CCFS 311.
4. Exhibits 4, 5 & 6 - (Which in these years included those students who should have paid, but were subsequently waived because of BOGG waivers). We then decreased the revenues on the 311 by the amount of the BOGG waivers and increased the revenues by a computed amount representing those waived fees that do not fall within the Parameters and Guidelines. We are very confident of these numbers and will be using this same methodology to submit future claims. The audit report should be adjusted to reflect this recalculated number for revenue.

Sincerely,

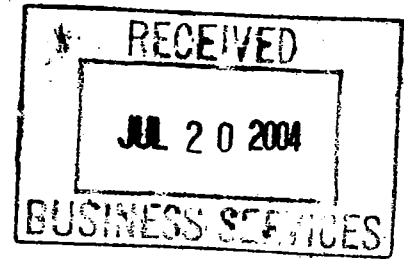
*Mike Brandy / dt*

Mike Brandy  
Vice Chancellor, Business Services

Enclosures

C: Martha Kanter

# Exhibit B



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.

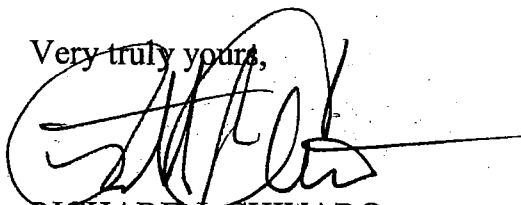
The Controller's informal audit review process was established to resolve factual disputes where no other forum for resolution, other than a judicial proceeding, is available.

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



# Exhibit C

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

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

I. SUMMARY OF MANDATE

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

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

II. COMMISSION ON STATE MANDATES' DECISION

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

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

III. ELIGIBLE CLAIMANTS

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

#### IV. PERIOD OF REIMBURSEMENT

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

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

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

#### V. REIMBURSABLE COSTS

##### A. Scope of Mandate

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

##### B. Reimbursable Activities

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

##### ACCIDENT REPORTS

##### APPOINTMENTS

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

ASSESSMENT, INTERVENTION & COUNSELING

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

EXAMINATIONS (Minor Illnesses)

Recheck Minor Injury

HEALTH TALKS OR FAIRS - INFORMATION

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

FIRST AID (Major Emergencies)

FIRST AID (Minor Emergencies)

FIRST AID KITS (Filled)

IMMUNIZATIONS

Diphtheria/Tetanus  
Measles/Rubella  
Influenza  
Information

INSURANCE

On Campus Accident  
Voluntary  
Insurance Inquiry/Claim Administration

LABORATORY TESTS DONE

Inquiry/Interpretation  
Pap Smears

PHYSICALS

Employees  
Students  
Athletes

MEDICATIONS (dispensed OTC for misc. illnesses)

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

PARKING CARDS/ELEVATOR KEYS

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

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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.



# Exhibit D

## 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.

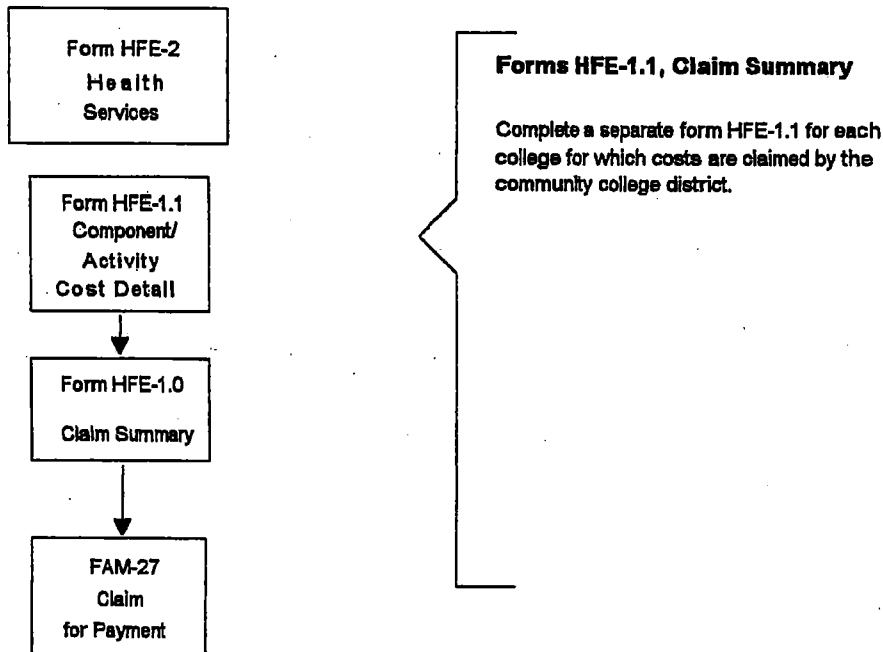
**C. Form HFE-1.0, Claim Summary**

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**



# Exhibit E

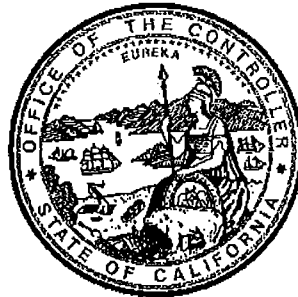
**FOOTHILL-DE ANZA  
COMMUNITY COLLEGE DISTRICT**

Audit Report

**HEALTH FEE ELIMINATION PROGRAM**

Chapter 1, Statutes of 1984, 2<sup>nd</sup> E.S., and  
Chapter 1118, Statutes of 1987

*July 1, 1999, through June 30, 2002*



**STEVE WESTLY**  
California State Controller

March 2004



**STEVE WESTLY**  
California State Controller

March 10, 2004

Martha J. Kanter, Ed.D., Chancellor  
Foothill-De Anza Community College District  
12345 El Monte Road  
Los Altos Hills, CA 94022-4599

Dear Dr. Kanter:

The State Controller's Office (SCO) has completed an audit of the claims filed by the Foothill-De Anza 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, 1999, through June 30, 2002.

The district claimed \$1,817,357 for the mandated program. Our audit disclosed that none of the costs claimed is allowable because the district claimed unallowable costs and overstated its indirect cost rate. The district was paid \$845,089. The total amount paid should be returned to the State.

The SCO has established an informal audit review process to resolve a dispute of facts. The auditee should submit, in writing, a request for a review and all information pertinent to the disputed issues within 60 days after receiving the final report. The request and supporting documentation should be submitted to: Richard J. Chivaro, Chief Counsel, State Controller's Office, Post Office Box 942850, Sacramento, CA 94250-0001.

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

Sincerely,

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

VINCENT P. BROWN  
Chief Operating Officer

VPB:ams

cc: (See page 2)

cc: Mike Brandy, Vice Chancellor  
Business Services  
Foothill-De Anza Community College District  
Jane Enright, Vice Chancellor  
Human Resources and Equal Opportunity  
Foothill-De Anza Community College District  
Hector Quifonez, Controller  
Foothill-De Anza Community College District  
Will Coursey, Internal Auditor  
Foothill-De Anza Community College District  
Ed Monroe, Program Assistant  
Fiscal Accountability Section  
Chancellor's Office  
California Community Colleges  
Jeannie Oropeza, Program Budget Manager  
Education Systems Unit  
Department of Finance  
Charles Pillsbury  
School Apportionment Specialist  
Department of Finance



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## Audit Report

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# Audit Report

## Summary

The State Controller's Office (SCO) has completed an audit of the claims filed by the Foothill-De Anza Community College District for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session (E.S.), and Chapter 1118, Statutes of 1987) for the period of July 1, 1999, through June 30, 2002. The last day of fieldwork was October 16, 2003.

The district claimed \$1,817,357 for the mandated program. The audit disclosed that none of the costs claimed is allowable because the district claimed unallowable costs and overstated its indirect cost rate. The district was paid \$845,089. The total amount paid should be returned to the State.

## Background

Chapter 1, Statutes of 1984, 2<sup>nd</sup> E.S., repealed *Education Code* Section 72246, which authorized community college districts to charge a health fee for providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. This statute also required that health services for which a community college district charged a fee during fiscal year (FY) 1983-84 had to be maintained at that level in FY 1984-85 and every year thereafter. The provisions of this statute would automatically sunset on December 31, 1987, reinstating 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 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*, adopted by COSM on August 27, 1987 (and amended on May 25, 1989), establishes the state mandate and defines criteria for reimbursement. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for each mandate requiring state reimbursement to assist school districts and local agencies in claiming reimbursable costs.

**Objective,  
Scope, and  
Methodology**

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

The auditors performed the following procedures:

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

The SCO conducted the audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. The SCO did not audit the district's financial statements. The scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance concerning the allowability of expenditures claimed for reimbursement. Accordingly, transactions were examined, on a test basis, to determine whether the amounts claimed for reimbursement were supported.

Review of the district's management controls was limited to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

**Conclusion**

The 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 Foothill-De Anza Community College District claimed \$1,817,357 for costs of the legislatively mandated Health Fee Elimination Program. The audit disclosed that none of the costs claimed is allowable.

For FY 1999-2000, the district was paid \$546,601 by the State. The total amount paid should be returned to the State.

For FY 2000-01, the district was paid \$157,751 by the State. The total amount paid should be returned to the State.

For FY 2001-02, the district was paid \$140,737 by the State. The total amount paid should be returned to the State.

**Views of  
Responsible  
Officials**

The SCO issued a draft audit report on December 19, 2003. Mike Brandy, Vice Chancellor, Business Services, responded by the attached letter dated January 21, 2004, disagreeing with the audit results. The district's response is included in this final audit report.

**Restricted Use**

This report is solely for the information and use of the Foothill-De Anza Community College District, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.



JEFFREY V. BROWNFIELD  
Chief, Division of Audits

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

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference <sup>1</sup>
<b>July 1, 1999, through June 30, 2000</b>				
Salaries	\$ 986,174	\$ 332,004	\$ (654,170)	Finding 1
Benefits	200,758	69,265	(131,493)	Finding 1
Services and supplies	256,633	208,313	(48,320)	Finding 2
Subtotals	1,443,565	609,582	(833,983)	
Indirect costs	526,612	92,839	(433,773)	Findings 1, 2, 3
Subtotals, health expenditures	1,970,177	702,421	(1,267,756)	
Less offsetting savings/reimbursements	(1,423,576)	(1,172,784)	250,792	Finding 4
Adjust for health fees exceeding health expenditures	—	470,363	470,363	
Total costs	<u>\$ 546,601</u>	—	<u>\$ (546,601)</u>	
Less amount paid by the State		(546,601)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (546,601)</u>		
<b>July 1, 2000, through June 30, 2001</b>				
Salaries	\$ 1,001,438	\$ 377,717	\$ (623,721)	Finding 1
Benefits	207,190	83,332	(123,858)	Finding 1
Services and supplies	478,572	187,347	(291,225)	Finding 2
Subtotals	1,687,200	648,396	(1,038,804)	
Indirect costs	615,490	101,927	(513,563)	Findings 1, 2, 3
Subtotals, health expenditures	2,302,690	750,323	(1,552,367)	
Less offsetting savings/reimbursements	(1,700,082)	(1,191,968)	508,114	Finding 4
Adjust for health fees exceeding health expenditures	—	441,645	441,645	
Total costs	<u>\$ 602,608</u>	—	<u>\$ (602,608)</u>	
Less amount paid by the State		(157,751)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (157,751)</u>		
<b>July 1, 2001, through June 30, 2002</b>				
Salaries	\$ 1,059,065	\$ 420,665	\$ (638,400)	Finding 1
Benefits	230,745	99,163	(131,582)	Finding 1
Services and supplies	504,649	409,570	(95,079)	Finding 2
Subtotals	1,794,459	929,398	(865,061)	
Indirect costs	654,618	160,785	(493,833)	Findings 1, 2, 3
Subtotals, health expenditures	2,449,077	1,090,183	(1,358,894)	
Less offsetting savings/reimbursements	(1,780,929)	(1,430,208)	350,721	Finding 4
Adjust for health fees exceeding health expenditures	—	340,025	340,025	
Total costs	<u>\$ 668,148</u>	—	<u>\$ (668,148)</u>	
Less amount paid by the State		(140,737)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (140,737)</u>		

## Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference <sup>1</sup>
<u>Summary: July 1, 1999, through June 30, 2002</u>				
Salaries	\$ 3,046,677	\$ 1,130,386	\$ (1,916,291)	Finding 1
Benefits	638,693	251,760	(386,933)	Finding 1
Services and supplies	1,239,854	805,230	(434,624)	Finding 2
Subtotals	4,925,224	2,187,376	(2,737,848)	
Indirect costs	1,796,720	355,551	(1,441,169)	Findings 1, 2, 3
Subtotals, health expenditures	6,721,944	2,542,927	(4,179,017)	
Less offsetting savings/reimbursements	(4,904,587)	(3,794,960)	1,109,627	Finding 4
Adjust for health fees exceeding health expenditures	—	1,252,033	1,252,033	
Total costs	<u>\$ 1,817,357</u>	—	<u>\$ (1,817,357)</u>	
Less amount paid by the State		(845,089)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (845,089)</u>		

### Auditor's Note

In its response to the draft report (Attachment), the district made the following comment concerning Schedule 1:

Another issue not directly related to any particular finding is that the form used by the state auditors combined both colleges when determining if health fee revenues exceeded the allowed expenses. If the colleges were disaggregated and we are close, the actual amounts owed the district might change. Since the colleges reported separately, please disaggregate the claims and subsequent analysis of amounts owed.

The SCO continues to show total district costs on Schedule 1 of the report. *Parameters and Guidelines* defines eligible claimants as community college districts, not individual colleges.

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

# Findings and Recommendations

## FINDING 1— Overstated salary and benefit costs and related indirect costs claimed

The Foothill-De Anza Community College District overstated employee salary and benefit costs claimed totaling \$2,303,224 for the period of July 1, 1999, through June 30, 2002. For various employees, the district was unable to support costs charged to the mandated program or provide evidence that the employees performed mandate-related activities. The related indirect cost, based on the 36.48% rate claimed, is \$840,216.

Overstated costs are summarized as follows:

	Fiscal Year			Total
	1999-2000	2000-01	2001-02	
Salaries	\$ (654,170)	\$ (623,721)	\$ (638,400)	\$(1,916,291)
Benefits	(131,493)	(123,858)	(131,582)	(386,933)
Subtotal	(785,663)	(747,579)	(769,982)	(2,303,224)
Related indirect costs	(286,610)	(272,717)	(280,889)	(840,216)
Audit adjustment	<u>\$(1,072,273)</u>	<u>\$(1,020,296)</u>	<u>\$(1,050,871)</u>	<u>\$(3,143,440)</u>

For each fiscal year, the district claimed 15% of total salaries and benefits identified as counseling costs (district account numbers 1-41248 and 1-42248). The district was unable to support the 15% allocation with time logs or time studies documenting actual time spent. In addition, the district was unable to show that counselors performed activities related to the mandated program. A district representative testified that counselors do not spend 15% of their time on crisis or stress counseling, but instead refer students to the health center when personal issues arise.

For each fiscal year, the district also claimed a portion of salary and benefit costs for additional counselors, general assistants, secretaries, clerks, custodians, and other employees. The district was unable to support costs allocated to the mandated program with time logs or time studies and was unable to show that these employees performed activities related to the mandated program.

*Parameters and Guidelines*, issued by COSM for the Health Fee Elimination Program, as amended on May 25, 1989, identifies the requirements for supporting employee salary and benefit costs claimed. The district must identify the employee and the employee's classification, describe the mandated functions performed, and specify the actual number of hours devoted to each function. An average number of hours devoted to each function may be claimed if supported by a documented time study.

### Recommendation

The district should maintain documentation that supports costs for each employee claimed under the Health Fee Elimination Program. Documentation should identify the mandated functions performed and the actual number of hours devoted to each function.

District's Response

. . . The district provided schedules that showed which counselors were on duty for crisis counseling at De Anza and written materials showing personal counseling services provided at both colleges. Although the district did not provide contemporaneous hand written logs of actual counseling hours spent on personal counseling, we contend that we did show evidence that personal counseling activities did take place and were appropriately attributable to Health Services. We are unaware of any legal requirements that substantiating documentation needs to be contemporaneous or in any particular form/format. . . . Our estimate of 15% was based on the considered judgment of our Health Services Directors and Deans of Counseling. We are in the process of a time study currently that we believe will substantiate that judgment.

Auditor's Comment

The SCO's finding and recommendation remain unchanged. The district did not provide any documentation to support the 15% allocation of counseling costs to health services. The district confirms that the 15% allocation is an estimate. *Parameters and Guidelines* requires the district to document actual hours devoted to mandate activities. *Parameters and Guidelines* allows the district to claim an average number of hours if the average is supported by a documented time study. The district states that the 15% estimate was based on the judgment of the district's Health Services Directors. However, the Foothill College Health Services Director indicated, on March 13, 2003, that she did not believe the district should claim 15% of counseling costs. The Health Services Director stated that counselors refer students to the Health Services Center when crisis situations arise.

The district has not submitted a time study to support counseling costs allocated to health services. The SCO will review any documentation submitted and revise the final audit report if warranted.

**FINDING 2—  
Overstated  
materials and  
supplies costs and  
related indirect  
costs claimed**

The district overstated materials and supplies costs claimed totaling \$434,624 for the audit period. The related indirect cost, based on the 36.48% rate claimed, is \$158,551. The overstatement occurred because costs claimed were unallowable mandate program costs or the district was unable to support the amount allocated to the mandate program.

Overstated costs are summarized as follows:

	Fiscal Year			Total
	1999-2000	2000-01	2001-02	
Unallowable program costs	\$ (1,280)	\$(247,125)	\$ (45,380)	\$(293,785)
No support for cost allocation	(47,040)	(44,100)	(49,699)	(140,839)
Total unallowable costs	(48,320)	(291,225)	(95,079)	(434,624)
Related indirect costs	(17,627)	(106,239)	(34,685)	(158,551)
Audit adjustment	<u>\$ (65,947)</u>	<u>\$(397,464)</u>	<u>\$(129,764)</u>	<u>\$(593,175)</u>



Unallowable program costs included a bad debt reserve for uncollected student health fees, a Health Fees Reserve account claimed in error, and various expenditures unrelated to health services required under the mandate. In addition, the district was unable to support the allocation of counseling costs (district account numbers 1-41248 and 1-42248, totaling \$50,312) and student accident insurance costs (\$90,527) to the mandate program. The student accident insurance policy included unallowable sports accident coverage.

*Parameters and Guidelines* states that student health fees authorized by the *Education Code* must be deducted from costs claimed. Uncollected student health fees may not be claimed as an expenditure or deducted from health fees authorized. *Parameters and Guidelines* also states that only materials and supplies expenditures that can be identified as a direct cost of the mandate can be claimed, and all costs claimed must be traceable to source documents that show evidence of the validity of such costs. Further, *Education Code* Section 76355(d) states that ambulance services and athletic insurance are not authorized expenditures.

#### Recommendation

The district should ensure that it claims only those allowable materials and supplies expenditures that can be identified as a direct cost of the mandate. Costs claimed must be traceable to source documents that show evidence of the validity of such costs. The district should maintain documentation supporting its methodology for allocating expenditures to the mandated program.

#### District's Response

The district provided additional documentation to support an emergency response vehicle and services provided by Planned Parenthood that were reported as unallowable in the draft audit report. The district also submitted an invoice supporting student accident insurance costs claimed and internal documents showing the distribution of these costs for FY 1999-2000. In addition, the district believes the 15% allocation of counseling costs to health services should be allowed, as discussed in Finding 1.

#### Auditor's Comment

The SCO revised this finding to allow costs related to the emergency response vehicle and services provided by Planned Parenthood. The remainder of this finding and recommendation is unchanged.

The district did not address various other unallowable services and supplies costs in the draft audit report. The SCO continues to disallow student accident insurance costs claimed. The one invoice submitted by the district states that insurance coverage is for "sports accident." The district's internal documents only show the amount allocated to health services and do not provide any basis for the amount allocated. The SCO also continues to disallow materials and supplies costs related to counseling services. Refer to Finding 1 regarding unallowable counseling services allocated to health services.

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

The district overstated the indirect cost rate, and thus overstated indirect costs by \$442,402 for the audit period.

The district claimed indirect costs based on an indirect cost rate proposal (ICRP) prepared by an outside consultant using FY 1998-99 district costs. The district did not develop indirect cost rates based on costs incurred in the fiscal years within the audit period. In addition, the district did not obtain federal approval for its ICRP. For the audit period, the district claimed a 36.48% indirect cost rate.

During audit fieldwork, the district submitted revised ICRPs for each fiscal year within the audit period. The district prepared the revised ICRPs using the methodology allowed by the SCO claiming instructions. The indirect cost rates resulting from the revised ICRPs did not support the indirect cost rate claimed. The district's revised ICRPs supported indirect cost rates of 15.23% for FY 1999-2000, 15.72% for FY 2000-01, and 17.30% for FY 2001-02. Consequently, claimed indirect cost rates were overstated by 21.25% in FY 1999-2000, 20.76% in FY 2000-01, and 19.18% in FY 2001-02.

Overstated indirect costs rate had the following effect:

	Fiscal Year			Total
	1999-2000	2000-01	2001-02	
Allowable costs claimed	\$ 609,582	\$ 648,396	\$ 929,398	
Times unsupported indirect cost rate	21.25%	20.76%	19.18%	
Audit adjustment	\$ (129,536)	\$ (134,607)	\$ (178,259)	\$ (442,402)

*Parameters and Guidelines* states that indirect costs may be claimed in the manner described in SCO's claiming instructions. SCO's claiming instructions state that community college districts using an ICRP prepared in accordance with Office of Management and Budget (OMB) Circular A-21 must obtain federal approval of the ICRP. In addition, the ICRP must be prepared from the same fiscal year in which the costs were incurred. Alternately, the SCO's claiming instructions allow community college districts to compute an indirect cost rate using Form FAM-29C. Form FAM-29C is based on total expenditures as reported in *California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)*.

Recommendation

The district should claim indirect costs based on indirect cost rates computed in accordance with SCO's claiming instructions. The district should obtain federal approval for ICRPs prepared in accordance with OMB Circular A-21 and prepare these ICRPs based on costs incurred in the same fiscal year. Alternately, the district should use Form FAM-29C to prepare ICRPs based on the methodology allowed in the SCO's claiming instructions.

District's Response

We do not contest this finding.

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

Authorized health fee revenues reported by the district were overstated by \$1,109,627 for the audit period. Authorized revenues reported were overstated primarily because the district overstated district enrollment and understated the number of enrolled students who were exempt from health fees. In addition, the district overstated the per student health fee for FY 2000-01. The district claimed \$9 per student; however, the authorized fee for FY 2000-01 was \$8 per student.

The district's Institutional Research Office provided student enrollment data for each fiscal year within the audit period. Enrollment data provided disclosed differences between reported and actual gross student enrollment. In addition, Board of Governors Grant (BOGG waiver) data disclosed material differences between actual and reported health fee exemptions. District representatives stated that enrollment data originally reported was overstated based on errors in extracting enrollment data. District representatives were unable to explain the difference between actual and reported health fee exemptions.

The audit adjustments for health fee revenues are calculated as follows:

	Fiscal Year 1999-2000		
	Claimed	Allowable	Adjustment
Student enrollment	192,837	165,930	26,907
Less allowable health fee exemptions	(14,890)	(19,332)	4,442
Subtotals	177,947	146,598	31,349
Times authorized student health fee	\$ 8	\$ 8	
Totals	\$1,423,576	\$1,172,784	\$ 250,792

	Fiscal Year 2000-01		
	Claimed	Allowable	Adjustment
Student enrollment	203,388	168,131	35,257
Less allowable health fee exemptions	(14,490)	(19,135)	4,645
Subtotals	188,898	148,996	39,902
Times authorized student health fee	\$ 9	\$ 8	
Totals	\$1,700,082	\$1,191,968	\$ 508,114

	Fiscal Year 2001-02		
	Claimed	Allowable	Adjustment
Student enrollment	212,246	178,134	34,112
Less allowable health fee exemptions	(14,365)	(19,222)	4,857
Subtotals	197,881	158,912	38,969
Times authorized student health fee	\$ 9	\$ 9	
Totals	\$1,780,929	\$1,430,208	\$ 350,721

*Parameters and Guidelines* states that health fees authorized by the Education Code must be deducted from costs claimed. *Education Code* Section 76355(c) states that health fees are authorized 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.

Recommendation

The district should maintain records that support the number of students enrolled and students exempted from authorized student health fee calculations. The district should ensure that only those students who meet the requirements of *Education Code* Section 76355(c) are exempted when calculating authorized student health fees for the Health Fee Elimination mandated program.

District's Response

The district disagreed with the health fee revenue amounts included in the draft audit report. The district submitted revised calculations of authorized health fee revenues for the audit period. The data submitted included revised enrollment and BOGG waiver information. The district states that enrollment data previously provided to the SCO auditor was overstated because of errors in extracting the data. The district states that the correct amounts for authorized health fee revenues are \$1,031,621 for FY 1999-2000, \$1,024,320 for FY 2000-01, and \$1,224,606 for FY 2001-02.

Auditor's Comment

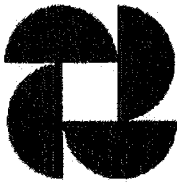
The audit finding was revised based on enrollment and BOGG waiver data submitted with the district's response. However, the SCO does not accept the district's calculated amounts for health fee revenues for the following reasons:

- Health fee revenues calculated based on total student headcount, apprenticeship enrollment, and BOGG waiver information submitted with the district's response are higher than amounts calculated by the district. The district attempted to calculate health fees actually billed to students and adjust for unallowable exemptions from student health fees. The SCO believes that total student headcount, apprenticeship enrollment, and BOGG waiver information provide an appropriate calculation of student health fees.
- Total revenue calculated by the district is less than the sum of health services revenues reported to the California Community Colleges Chancellor's Office plus uncollected health fees (reported as bad debt reserves in the district's accounting records) for each fiscal year.

We also revised the audit finding to correct a technical error in the draft audit report, which calculated allowable health fee revenues for FY 2000-01 based on a health fee of \$9 per student. Although the district claimed authorized health fees based on \$9 per student, the correct health fee for FY 2000-01 is \$8 per student.

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

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Foothill-De Anza  
Community College District

12345 El Monte Road  
Los Altos Hills, CA 94022-4599

Foothill College  
De Anza College

January 21, 2004

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

Dear Mr. Spano,

This letter and its attachments constitute our response to the draft audit of the claims filed by the Foothill-De Anza Community College District for the Health Fee Elimination Program for the period of July 1, 1999, through June 30, 2002. Please consider these comments and the attached documentation when revising the draft audit.

- Finding 1:** This finding disallowed all costs related to counselors providing personal counseling services to students. The district provided schedules that showed which counselors were on duty for crisis counseling at De Anza and written materials showing personal counseling services provided at both colleges. Although the district did not provide contemporaneous hand written logs of actual counseling hours spent on personal counseling, we contend that we did show evidence that personal counseling activities did take place and were appropriately attributable to Health Services. We are unaware of any legal requirements that substantiating documentation needs to be contemporaneous or in any particular form/format. We contest the disallowance of all costs when some were clearly appropriate. Our estimate of 15% was based on the considered judgment of our Health Services Directors and Deans of Counseling. We are in the process of a time study currently that we believe will substantiate that judgment.
- Finding 2:** This finding disallowed a number of expenses that were charged to Health Services. An "emergency response vehicle" was disallowed. As stated at the exit conference, the expense in question was for an electric cart used exclusively by Health Services (and not an ambulance) and was allowable under the mandate. A copy of the Purchase Order screen for that expense is attached. Three invoices payable to Planned Parenthood were disallowed. Those invoices are attached. You will note that we accrued the June 2000 invoice and claimed that accrual in the 1999-2000 claim, and reversed the accrual in July 2000. Because the actual invoice for June services came in less than we accrued, the 2000-2001 claim was reduced by that amount. Three invoices for student accident insurance were disallowed because the policy included unallowable sports accident coverage. The invoice for Andreini for 1999-2000 is attached showing that the cost of the sports accident coverage was not charged to Health Services and instead was charged to a different fund. The other years were charged similarly. As in Finding 1, all of the costs charged to counseling

Accounting Services: (650) 949-6253 — Business Services: (650) 949-6200 — Employee Benefits: (650) 949-6225  
Employment Services: (650) 949-6217 — Facilities and Construction Management: (650) 949-6156 — Human Resources: (650) 949-6224  
Information Systems and Services: (650) 949-6271 — Risk Management: (650) 949-6146 — Purchasing Services: (650) 949-6164

that were counted as Health Services expense were disallowed. We contend that if personal counseling activities did indeed take place, then a portion of the operating expenses that support counseling should be legitimately charged to Health Services in proportion to the overall support expenses.

Finding 3: We do not contest this finding.

Finding 4: Bob Barr, Executive Director of Institutional Research, has audited the work done by Don Malven, who prepared the schedules that the state auditors relied upon in assessing the validity of the health fees reported. Bob determined that Don miscalculated the health fees that we should have reported. Bob's report includes a description of the method that he developed for calculating the health fees revenues including the difference between it and the prior method used by Don Malven, a chart of general student fee codes and their descriptions, a table summarizing the health fee revenue by college, year and term for the past three years using the new method and output reports of the Brio queries used to generate the data for the summary table including a cross-validation report from a method using SPSS. I attempted to forward this information to the state auditors on December 11 prior to the issuance of the draft audit report but was instructed to include it with this response.

Another issue not directly related to any particular finding is that the form used by the state auditors combined both colleges when determining if health fee revenues exceeded the allowed expenses. If the colleges were disaggregated and we are close, the actual amounts owed the district might change. Since the colleges reported separately, please disaggregate the claims and subsequent analysis of amounts owed.

Please let me know if you need any additional information in order to clear up this audit. Thank you.

Sincerely,



Mike Brandt  
Vice Chancellor, Business Services

C: Martha Kanter  
Kathy Blackwood  
Jane Enright  
Hector Quinonez  
Will Coursey

Attachments:

- 1) Purchase Order screen for Toyota Material Handling for electric cart
- 2) Invoices for April, May & June 2000 for Planned Parenthood
- 3) Printouts of screens showing accrual and reversal of June 2000 Planned Parenthood bill
- 4) Invoice for Andreini & Company insurance for 1999-2000, showing breakdown of costs between Health Services and general fund
- 5) Calculation of health fee revenue and documentation for all three years

Session Name:ALLEN

ATTACHMENT 1

Page 1

\*W-FZ790 PO HAS BEEN FED TO ACCOUNTING

224 Purchase Order Line Item Create/Modify

TOYOTA MATERIAL HANDLING  
31010 SAN ANTONIO STREET

Screen: Vond: V0000380300 PO: A048731 Inv:

Line: 001

01-21-04 12:03:35

Trade Disc

Quantity	Commodity	UOM	Unit Price	Disc	Type	Extended Price	JEC
1.00		EA	15,998.			15,998.00	

With Tax 15,998.00

Description: Taylor Dura Emergency Response Vehicle

Model B12-80-ERV

PRICE INCLUDES TAX AND DELIVERY

Account No.:  
Inventory No.:  
Reference No.:  
Print Line:

Override EBA:  
Tax Code:  
Work Order No.:

WW:

More Lines (Y/N):



**Foothill-De Anza  
Community College District**  
12345 El Monte Road      Los Altos Hills, CA 94022-4599

DATE	PURCHASE ORDER NUMBER
06/10/2001	A048731

**PURCHASE ORDER**

START 06/10/01  
PURCHASE ORDER NUMBER MUST APPEAR ON ALL INVOICES,  
PACKAGES, DELIVERY SLIPS, AND CORRESPONDENCE.

TERMS	F.O.B.	QUOTE/DATE CONFIRMED	EXPECTED DELIVERY DATE
N 10	Destination-Prepaid	MARK ANDRES/MA#1189	06/30/01
PURCHASING CONTACT	PHONE	HI QUEST NO	DEPARTMENT/INTERNAL NO.
GINA M. BAILEY	650/949-6165	R91950	*****
		VENDOR ID. NO.	
		V0000380300	

SEND ORIGINAL COPY OF INVOICE TO ACCOUNTS PAYABLE AT THE ADDRESS LISTED ABOVE UNLESS OTHERWISE STATED BELOW

V TOYOTA MATERIAL HANDLING  
E 31010 SAN ANTONIO STREET  
N HAYWARD CA 94544  
D  
O  
R

S RECEIVING DEPARTMENT  
H FOOTHILL-DE ANZA COMMUNITY  
I COLLEGE DISTRICT  
P 12345 EL MONTE ROAD  
T LOS ALTOS HILLS CA 94022-4599  
O

2 11264 6420      100.00

NO.	QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	EXTENSION
			Quote Order		
001	1.00	EA	Taylor Dunn Emergency Response Vehicle Model BT2-80-ERV PRICE INCLUDES TAX AND DELIVERY	15,998.00	15,998.00
002			Includes the following features: 217 Amp Batteries 48V Charger 5.70 x 8 Tires 4-Wheel Brakes 42" x 120" Frame Red Side Enclosures Top Enclosure		
003			Accessories Package: Windshield Wipers Right, Left, Center View Windows (2) red cross emblems Dual headlights, taillights, stoplights RED strobelights Directional Signals Reverse Alarm		
004			FHC/Health Services/G. Gregorio		
				TAX:	
<b>TOTAL ▶</b>				\$	15,998.00

FROM :FOOTHILL COLLEGE, ADAPTIVE LRN FAX NO. :5509171064

Jan. 28 2004 05:37PM F1

ATTACHEMENT 2  
INVOICE

*Please pay*  
*PC # E944539*  
*1/10/00* *Hertrude program*

Date: 5/31/00

Invoice No. FH-210

Bill To: Foothill-De Anza Community College District  
12345 El Monte Road  
Los Altos Hills, CA 94022

Remit To: Planned Parenthood  
Mar Monte  
1691 The Alameda  
San Jose, CA 95126

Line Item	Description	QTY	UNIT	AMOUNT
1	April 2000 Personnel Cost	1	\$	6,925.76
2	April 2000 Operating Cost	1	\$	1,000.00
<b>Invoice Total \$</b>				<b><u>7,925.76</u></b>

FROM: FOOTHILL COLLEGE, ADAPTIVE LRN FAX NO. : 6509171064

Jan. 20 2004 05:34PM P3

ATTACHMENT 2

INVOICE

*Please pay  
PO # E944539  
Katherine program  
1/10/04*

Date: 6/9/00

Invoice No. FH-211

Bill To: Foothill-De Anza Community College District  
12345 El Monte Road  
Los Altos Hills, CA 94022

Remit To: Planned Parenthood  
Mar Monte  
1691 The Alameda  
San Jose, CA 95126

Line Item	Description	Quantity	Unit	Amount
1	May 2000 Personnel Cost	1	\$	7,324.05
2	May 2000 Operating Cost	1	\$	1,000.00
<b>Invoice Total \$</b>				<u><b>8,324.05</b></u>

FROM : Foothill College, Adaptive Lrn FAX NO. 16509171064

Jan. 29 2004 05:35PM P5

ATTACHMENT 2  
INVOICE

*Recieve pay  
PO# E944537  
Katherine Gregorio 8/14/00*

Date: 7/10/00

Invoice No. FH-212

Bill To: Foothill-De Anza Community College District  
12345 El Monte Road  
Los Altos Hills, CA 94022

Remit To: Planned Parenthood  
Mar Monte  
1691 The Alameda  
San Jose, CA 95128

Quantity	Description	Unit	Price	Amount
1	June 2000 Personnel Cost		\$	4,715.19
2	June 2000 Operating Cost		\$	1,000.00
Invoice Total \$				<u>5,215.19</u>

ATTACHMENT 2

AGREEMENT FOR SPECIAL SERVICES

PARTIES: Planned Parenthood Mar Monte, Inc. ("PPMM")  
1691 The Alameda, San Jose, CA 95126

AND: Foothill-De Anza Community College District, ("Foothill College" or "FH")  
12345 El Monte Road, Los Altos Hills, CA 94022

COMMENCING: July 1, 1998

TERMINATING: June 30, 1999

TERMS OF THE AGREEMENT:

1. Foothill College retains PPMM to furnish the following special services:
  - a. PPMM shall provide those types and quantities of services which are not inconsistent with Board of Trustees policies 5410, 5411, and 5412, and shall provide the necessary medical supervision of the clinic to ensure it is operated in accordance with the applicable policies and procedures manual prepared by PPMM; and shall provide all such services according to the standard of care generally applicable to such health care practitioners.
  - b. PPMM shall provide medical protocols for physical examinations, determine necessary and appropriate treatment, provide appropriate medications, write appropriate prescriptions, submit all necessary forms for state funding, and provide other essential professional services necessary to the proper operation of the clinic.
  - c. As required by the applicable provisions of the Business and Professions Code and related regulations, PPMM shall supervise the qualified nurse practitioner(s) employed by Foothill College, in connection with his/her duties at the clinic as a borrowed agent of PPMM.
  - d. The qualified nurse practitioner employed by Foothill College will be working on behalf of PPMM at the FH clinic and will be under the direct supervision of PPMM medical staff. All providers at the FH clinic will operate under the PPMM medical standards, guidelines and quality assurance standards. The PPMM clinician assigned to the Foothill College Health Office will serve as the QMC of the Foothill College Health Office as applicable to the services offered.
2. In the provision of the foregoing services, PPMM shall not be and is not the employee, agent, representative, or coventurer of Foothill College, but is and shall remain only an independent contractor whose errors and omissions, if any, shall not subject Foothill College to vicarious liability.

Agreement for Special Services - Revised June 30, 1999

ATTACHMENT 2

3. Foothill College agrees to provide in-kind services to the clinical operations of PPMM to include rent, phone, and utilities. Foothill College agrees to be responsible for the costs of conducting the clinic to include:
  - salaries, wages, and the employer's share of fringe benefits and payroll deductions for PPMM staff and clinicians (to include clinician, medical assistants, PPMM Mountain View Center Manager, and physician) who work at the clinic;
  - monthly expenses incurred by PPMM;
  - \$1,000 per month administrative overhead costs to include the following:
    - Protocol audit
    - Quality management
    - Accounting
    - Human Resources
    - Billing
    - Purchasing
    - MIS

Revenue to PPMM received from student/patient fees and third party payments will be retained to offset PPMM expenses.

  - a. On a monthly basis, PPMM shall submit an invoice to Foothill College to cover the mutually agreed upon expenses as stated above. Monthly statements shall reflect the number of actual hours billed for each physician, clinician and medical assistant, and the Mountain View Center Manager. PPMM will also provide fiscal statements on a monthly basis reflecting expenses and revenue.
  - b. The level of staffing including clinician and medical assistant coverage shall be mutually agreed to by the two parties.
  - c. It is understood that a clinician and medical assistant will be assigned to the FH Health Office, this being their sole assignment for the agreed upon schedule and will not be reassigned to another PPMM clinic unless mutually agreed upon by PPMM and FH. FH may request additional clinician time as needed. PPMM will accommodate these requests as resources allow, and Foothill will reimburse PPMM for these additional services.
  - d. Foothill College will establish the dates of operation of the Health Office in conjunction with the college calendar.
4. Foothill College shall indemnify, save harmless, and defend PPMM, its officers, employees, and agents, from all liability from loss, damage, or injury to persons or property in any manner arising out of or incident to Foothill College's performance under this Agreement, unless such loss, damage or injury solely results from the negligence of PPMM, its officers, employees or agents.

Agreement for Special Services - Revised June 30, 1998

ATTACHMENT 2

PPMM shall indemnify, save harmless, and defend Foothill College, its officers, employees, and agents, from all liability from loss, damage, or injury to persons or property in any manner arising out of or incident to PPMM's performance under this Agreement, unless such loss damage or injury solely results from the negligence of Foothill College, its officers, employees or agents.

6. PPMM shall secure and maintain in full force and effect during the full term of this Agreement professional liability insurance in the amount of at least three million dollars, which covers the liability assumed under this Agreement. As evidence of this insurance, PPMM shall provide Foothill College with a certificate of insurance. Foothill College shall also carry insurance or self-insurance in the amount of at least three million dollars covering the liabilities it assumes under this Agreement and provide evidence of same to PPMM in the form of a certificate of insurance or self-insurance.
7. The term of this Agreement shall be for the period of time commencing July 1, 1998 - June 30, 1999. Foothill College reserves the right to negotiate services for not more than four (4) subsequent years if the vendor successfully meets all program performance criteria. Thirty-day notice to terminate this contract may be given, in writing, by either party.
8. Integration Clause: This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior negotiations and agreements, whether written or oral. This Agreement may not be altered or amended except by a written document signed by PPMM and the Foothill-De Anza Community College District.
9. Arbitration: In the event of any dispute or claim relating to or arising out of the relationship provided for under this Agreement including, but not limited to, any claims for breach of contract, PPMM and Foothill College agree that all such disputes shall be fully and finally resolved by binding arbitration conducted in the manner described in California Code of Civil Procedure section 1280, et seq. Judgment of the award made by the arbitrator, if any, may be entered in any court having jurisdiction thereof. The losing party shall pay the arbitrator's fees. Otherwise, each party shall bear its own costs and fees.

Agreement for Special Services Revised June 30, 1998





Session Name: ADMIN

ATTACHMENT 3

Page 1

023 Transactions by Account

TECH & PROF SERV  
Fiscal Year: 00

Screen: Acct: 2112645214 Month:  
01-20-04 15:19:24

Sub	TC	Ref 1	Date	Description	Amount	I	Batch	Offset	Acct
5214	068	E944539	05/31	PLANNED PARENTHOOD	8,897.32		APD832	0-21120-	2100
5214	068	E944539	05/31	PLANNED PARENTHOOD	9,550.75		APD832	0-21120-	2100
5214	051	E944539	06/30	PLANNED PARENTHOOD	24,203.00	-C	FNC230		
5214	068	E944539	06/30	PLANNED PARENTHOOD	7,925.75		APD918	0-21120-	2100
5214	068	E944539	06/30	PLANNED PARENTHOOD	8,324.05		APD918	0-21120-	2100
5214	052	ACCRUAL	06/30	ACCRUE PLANNED PARE	7,000.00		ACC054	0-21120-	2400

*Accrual in June 2000*

Total Pages: 2 This Page: 2 Next Page:

ATTACHMENT 3

Session Name:ALMIN

Page 1

I-PZ782 MORE RECORDS; PRESS ENTER TO CONTINUE

023 Transactions by Account

TECH & PROF SERV

Fiscal Year: 01

Screen: Acct: 2112645214 Month:

01-21-04 06:11:39

Sub	AC	Ref 1	Date	Description	Amount	I Batch	Offset	Acct
5214	050	E047262	07/01	PLANNED PARENTHOOD	90,000.00	D NYE047		
①	5214	068	07/01	ACCRUE PLANNED PARE	7,000.00	RAC001	0-21120-2400	
②	5214	068	07/31	PLANNED PARENTHOOD	5,215.19	APD049	0-21120-2100	
5214	052	E047262	08/31	NWYR ENC ADT	5,215.19	C FAS004		
5214	068	E047262	09/30	PLANNED PARENTHOOD	2,750.45	APD163	0-21120-2100	
5214	068	E047262	09/30	PLANNED PARENTHOOD	3,016.44	APD163	0-21120-2100	
5214	068	E047262	11/29	PLANNED PARENTHOOD	4,151.28	APD288	0-21120-2100	
5214	068	E047262	11/29	PLANNED PARENTHOOD	5,088.89	APD288	0-21120-2100	
5214	068	IC	02/27	ANTOINETTE*ELCOM	840.00	VEN272	0-21120-2100	
5214	068	C147401	03/02	PETER HOI-LUN*CHEUN	75.20	VEN021	0-21120-2100	
5214	068	E047262	02/28	PLANNED PARENTHOOD	6,308.15	APD471	0-21120-2100	
5214	068	E047262	02/28	PLANNED PARENTHOOD	4,234.90	APD471	0-21120-2100	
5214	068	C147403	03/14	PETER HOI-LUN*CHEUN	13.50	VEN141	0-21120-2100	
5214	068	IC	03/25	CORDELIA*CLANCY	250.00	VEN261	0-21120-2100	
5214	068	IC	03/29	ANTOINETTE*ELCOM	400.00	VEN292	0-21120-2100	

Total Pages: 2 This Page: 1 Next Page:

① Reversal of accrual in July 2000  
 ② Payment of invoice for June 2000

ATTACHMENT 4

Session Name:ALMIN

Page: 1

023 Transactions by Account

INS-STUD ACCIDENT

Fiscal Year: 00

Screen: Acct: 2112645050 Month:

03-14-03 08:15:31

Sub TC Ref 1 Date Description

Amount I Batch Offset Acct

Sub	TC	Ref 1	Date	Description	Amount I	Batch	Offset	Acct
5050	068	CAP/609	01/28	ANDREINI AND COMPAN	6,090.00	VPT281	0-21120-2100	✓

*Archives  
not in  
AP SYS*

Total Pages: 1 This Page: 1 Next Page:

VENDOR NAME **ANDREINI AND COMPANY**  
 VENDOR NUMBER **V0000220290**  
 BANK 25 **GENERAL ACCOUNTS PAYABLE**

WARRANT NUMBER **25726213**  
 WARRANT DATE **01/28/00**  
 WARRANT AMOUNT **\$118,000.00**

COUNTY OF SANTA CLARA WARRANT \* Foothill-De Anza Community College District \* Los Altos Hills, California 94022-4509  
 VENDOR NUMBER: V0000220290      WARRANT DATE: 01/28/00      WARRANT NUMBER: 25726213

INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	VOUCHER#	INVOICE AMOUNT	DISCOUNT AMOUNT	AMOUNT PAID
01/11/00	357759	CAP7809	9271378	87,473.00		87,473.00
01/11/00	357759	CAP7809	9271380	24,437.00		24,437.00
01/11/00	357759	CAP7809	9271381	6,090.00		6,090.00
TOTAL:						118,000.00

REMARKS:



COUNTY OF SANTA CLARA WARRANT  
 FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
 12345 EL MONTE ROAD  
 LOS ALTOS HILLS, CALIFORNIA 94022-4599

WARRANT DATE	WARRANT NUMBER	WARRANT AMOUNT
01/28/00	25726213	*****\$118,000.00

VOID AFTER SIX MONTHS OF ISSUE

PAY: *One hundred eighteen thousand and 00/100 Dollars*

TO: ANDREINI AND COMPANY

FOOTHILL - DE ANZA COMMUNITY COLLEGE DISTRICT  
 FILE COPY ONLY  
 NON - NEGOTIABLE DOCUMENT

20-78 BANK OF THE WEST  
 1211 WALNUT CREEK, CA

FUND #57:1 VENDOR

APPROVED BY GOVERNING BOARD

ANDREINI AND COMPANY  
 220 WEST TWENTIETH AVENUE  
 SAN MATEO CA 94403

FOOTHILL - DE ANZA COMMUNITY COLLEGE DISTRICT  
 FILE COPY ONLY  
 NON - NEGOTIABLE DOCUMENT

**FOOTHILL DE ANZA COMMUNITY COLLEGE  
DISTRICT**

**REQUEST FOR CHECK**

(DO NOT USE FOR MILEAGE, TRAVEL, PROFESSIONAL SERVICES)

CHECK  
REQUEST NO.

**CAP 7609**

MAKE CHECK PAYABLE TO:

Andraini & Company  
220 W Twentieth  
San Mateo, CA 94403

DATE OF REQ.: 1/26/00

CHECK REQUIRED: 1/27/00

MAIL TO: PAYEE:  OTHER:

V 220290

Andraini & Company  
*call when ready*  
*Annette x6146*

TOTAL CHECK AMOUNT: \$118,000.00

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)

For renewal of Student Accident Policy for 8/1/1999 - 7/31/2000.

For invoice numbers 357759.

DISTRICT ACCOUNTING  
RECEIVED  
00 JAN 27 P 2:10  
M

REQUESTED BY: Alan Foden *AF*

APPROVED BY: Hull Foy *H Foy*

APPROVED BY: Naomi Kitajima *Naomi Kitajima*

ACCOUNT CODE	OBJ CODE
1 4 4 0 9 0	5 0 5 0
2 1 2 2 6 4	5 0 5 0
2 1 1 2 6 4	5 0 5 0

AMOUNT
\$ 87,473.00
\$24,437.00
\$6,000.00
<b>TOTAL</b>
\$118,000.00



**ANDREINI & COMPANY**  
 Insurance / Risk Management / Employee Benefits  
 220 West Twentieth Ave., San Mateo, CA 94403  
 650/573-1111 FAX 650/378-4361  
 License 0208825

**INVOICE**

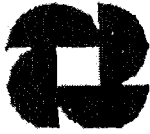
INVOICE DATE	INVOICE NUMBER
1/11/00	357759
ASSURED NUMBER	AGENCY CONTACT
01 019448-000	Penny Davis
EFFECTIVE DATE	PRODUCER
8/01/99	Fred Holbrook

FOOTHILL/DE ANZA STUDENT MED.  
 ANNETTE PEREZ  
 12345 ST. MONTE ROAD  
 LOS ALTOS HILLS, CA 00009-4022

DETACH THIS PORTION AND RETURN WITH REMITTANCE:

DESCRIPTION (REFER TO POLICY BINDER FOR DETAILS)	AMOUNT										
Policy Number-MCH0678090 Company-UNITED OF OMAHA LIFE INS. CO. Policy Term- 8/01/99 7/31/00 Coverage-Sports Accident New Policy  PREMIUM  STUDENT ACCIDENT COVERAGE 8/1/99 TO 7/31/00  <i>Makson failed to bill.</i>	118,000.00										
<table border="1"> <tr> <th>INVOICE DATE</th> <th>INVOICE NUMBER</th> <th>EFFECTIVE DATE</th> <th>AMOUNT DUE</th> <th>AMOUNT</th> </tr> <tr> <td>1/11/00</td> <td>357759</td> <td>8/01/99</td> <td></td> <td>\$118,000.00</td> </tr> </table>	INVOICE DATE	INVOICE NUMBER	EFFECTIVE DATE	AMOUNT DUE	AMOUNT	1/11/00	357759	8/01/99		\$118,000.00	
INVOICE DATE	INVOICE NUMBER	EFFECTIVE DATE	AMOUNT DUE	AMOUNT							
1/11/00	357759	8/01/99		\$118,000.00							

ANDREINI & COMPANY, 220 West Twentieth Ave., San Mateo, CA 94403 License 0208825 650/573-1111 FAX 650/378-4361



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT  
Risk Management

NOV 25 1998

Date: November 23, 1998  
To: Gloria Wu, District Accounting  
From: Annette Perez, Risk Management *AMP*  
Re: Student Accident Premiums

Per our meeting on Thursday, November 19, 1998 in which we discuss the distribution of the premium calculations for the Student Accident Policy. In the meeting, we agreed to distribute the insurance premiums as follows:

\$36,862.00 to be charged to Foothill Athletics 1417265050. - *Sports Coverage*  
\$6,090.00 to be charged to Foothill Health Office 2112645050. - *Student Accident*  
\$45,644.00 to be charged to De Anza Athletics 1427265050. - *Sports Coverage*  
\$24,437.00 to be charged to De Anza Health Office 2122645050. - *Student Accident*

Please credit their account for the previous charge (see attached check request) and debit them as stated above.

Thank You.

C: Mike Brandy  
Sue Gallin  
Jim Keller  
Abel Nunez  
Ron Warnock

ATTACHMENT 5**Method for Calculating Health Fees  
For Purposes of Reimbursement of Mandated Cost Claim**

Robert B. Barr, 12/16/03

**The Present Method**

For the purpose of making a claim for reimbursement of mandated costs related to health service expenses, the dollar amount of total health fees expected to be paid by students was calculated. The method involves first determining the net amount of health fees actually billed to students and then adjusting this amount for students expected to pay health fees but who were exempted. Part 1 below describes how the actual billed amount was determined while Part 2 describes how the adjustments were calculated.

**Part 1:** The student billing table in the Student Information System (SIS RMS) was queried to determine the actual gross amount students were billed for health fees in each term in a given fiscal year (see IR&P Brio query "Health\_fee\_net\_amt\_charged\_FYxx-xx.bqy" where FYxx-xx stands for a particular fiscal year such as FY01-02). Students are charged the health fee under billing fee code 25301 for De Anza and 25530 for Foothill. (As a check on the first such query, the total amount was compared to the total amount provided by a previously existing "Z-writer" report created for and used by the cashiers. There was a virtual exact match.) This same Brio query also provided the amount of health fee waivers granted to BOGG students under the fee codes 53501 and 50301 for De Anza and Foothill, respectively. The total BOGG health fee waivers were deducted from the total gross health fees billed to produce the net total health fees actually billed to students in a given term.

Health fees are charged to students under the health fee codes. BOGG students receiving health fee waivers are given a credit equal to the health fee charge under the BOGG waiver fee codes so that the net amount on each BOGG student's bill is zero and the amount in BOGG waivers can be tracked. Students who register for classes and then drop them before the end of the refund period (about two weeks into the term) are given a credit for their health fee under the health fee code and refunded the amount if it has been paid. BOGG students dropping all classes before the refund deadline are given a credit under the health fee code and a charge under the BOGG waiver code so that, again, their bill will reflect a net of zero for health fees and the appropriate tracking of BOGG waivers is maintained. Some students are exempted from the health fee. For such students there is no charge under the health code billing fee at all (and therefore no corresponding credit under any other code). Only BOGG students have health fee credits under a code other than the health fee code.

Determining the total health fees billed is straight forward (query for all the charges and credits by term under the health fee and BOGG billing codes and sum) except for one complication. BOGG students are also given a partial credit for any parking fees they pay. The parking credit, unfortunately, is made under the same BOGG waiver fee code as the health fee credits. But, fortunately, since the partial parking fee waiver and the health fee are differing known fixed amounts (e.g., during 2002-03, the health fee was \$9 and the partial parking fee waiver was \$12.50 for De Anza students), it is possible to know for any given BOGG student whether the student received one or both waivers. Thus, in the Brio query a new amount field (variable) was



created in which the parking fee credits or charges were mathematically removed from the amount field which contained both. For example, a credit of \$9 is clearly the health fee only waiver. A credit of \$21.50 is clearly both a health fee waiver and a parking fee waiver (these are the only two types of fee credits involved in the BOGG fee waiver codes). Hence, the \$21.50 credit is transformed into a \$9 credit in the new amount field. The Brio query calculated the net health fee amount by adjusting various combinations charges and credits and then summing for all students together. The result was validated by an independent method in which BOGG amounts were aggregated to a net amount for each individual student level first then removing the parking fees from these net amounts. The statistical program SPSS was used for this validation where such aggregation by individual students are possible. The amounts by term produced in the Brio query method and those produced by the SPSS method were usually identical but where they were not they differed by at most \$200. Each method is subject to a small uncertainty because some students' accounts involved errors, and corrections to errors, that are not simple multiples of the health or parking fees. Hence, in either method separating out the parking fee is complicated by these odd charges and credits.

Thus, the Brio query report ("Health Fee Amounts Billed by Term") for this part produces the actual total health fee revenue billed by each college for each term of a fiscal year.

**Part 2:** Certain students were not charged a health fee who, for the purposes of this reimbursement claim, would be expected to have been charged. The method used to include these hypothetical revenues is a conservative one in which any error in estimation favors calculating more revenue rather than less. This is conservative from the point of view of reimbursement purposes because a larger health fee revenue means a smaller financial claim for reimbursement since the claim is for the difference between health fee revenue and health service expenses.

To calculate the adjustment for those not charged but expected to have been charged, the count of students under selected fee codes exempting the health fee and who were registered for one or more classes at the beginning of the term was determined and then multiplied by the health fee charge for that term. For example, the amount of additional health fee revenue that is expected to have been generated by 2,667 exempted students is  $2,667 \times \$9$  or \$24,003. The fee codes referred to in this section are different from the billing account codes referenced in Part 1. The codes referenced here are general fee codes under which different types of students are charged various combinations of fees which are, in turn, allocated to various billing account codes such as those for the health and parking fees.

A Brio query was developed to determine the student count in all general fee codes at the beginning of each term for a given fiscal year (IR&P Brio "Health\_fee\_exclusions\_FYxx-xx.bry") and including those to be used to adjust the health fee revenue amount from Part 1. The SIS table "Rtfile Root Seg Array Acad Prog Key" was queried (in RMS). This table includes the field "Rt Special Program" whose values are the general fee codes which indicate which fees a student is to be charged. Under some of these codes, students are not charged a health fee. To limit the count to those students enrolled on or about opening day the query joined this table with the SIS table "Vw Student Term Spe" which contains the course enrollment status field. Students with at least one course of Enrollment Status of "E" or "D" were included in the counts.

Without this limitation, students who applied for admission for the term but who did not register and those who registered for one or more courses but who dropped all classes before the opening day would have been counted. The Enrollment Status field refers to a student's enrollment (registration) status in a given course. A student may be enrolled in one or more courses. A status of "E" indicates the student was enrolled in the course at least through the census date by which point no refunds for withdrawal are possible. A status of "D" means the student dropped the course before the census date. A student dropping all his or her classes may be eligible for a refund depending upon the date of the drop. Since the count of those exempted from the health fee is relatively small and the difficulty of determining which student dropping all classes are eligible for a hypothetical refund is large, it is assumed that exempted students dropping all classes would not have gotten a refund.

The fee codes exempting students from health fees who are expected to have been charged a health fee for this purpose are: CON, ENM, ENR, FMC, HPE, MYD, PFE, SRM, and STF. See the accompanying table for a translation of these codes. Budget Director Kathy Blackwood identified these fee codes based on their descriptions, certain additional information, and the requirements of the applicable reimbursement regulations.

Thus, the Brio query report of this part ("Unique Student Count by Fee Code and Health Fee Exclusion") produces, by college and term for a given fiscal year, the count of students who were exempted from the health fee by the colleges (and therefore not billed) but who would have been expected to pay the fee for the purposes of this reimbursement claim.

**The Summary Report:** The reports produced by the Brio queries in Part 1 and Part 2 are combined and summarized in the Excel table "Health Fee Revenue Calculations for Reimbursement Claim." The table displays by college, year and term the gross health fee amounts actually charged, the total BOGG waivers, and the net health fee amount actually billed (the actual charges less the BOGG waivers) from Part 1. It also shows the additional hypothetical revenue generated from students exempted by the colleges but who were expected to be charged based on the counts generated in the Part 2 report. The summary provides the unduplicated counts of students so exempted by fee code and the total additional revenue they would have produced (calculated by multiplying the total count by the health fee in effect) by college and term. Finally, it totals the net amounts actually billed and the hypothetical revenue generated for a total calculated health revenue by term and year.

#### **The Difference Between the Present Method and the Prior Method**

The prior method, developed before the FY1999-00 claim by Don Malven, now retired, of IR&P, was extremely conservative and greatly overestimated the amount of revenue expected to be generated from health fees for the purposes of this claim for reimbursement of mandated health service expenses. The prior method did not involve a query of the billing table for the total actual amount billed to students for health fees adjusted for those students who were exempt but who were expected to be charged for this purpose. Instead, the method involved counting all students with an "active" registration record for a given term, reducing this count by the count of students who should not be charged a health fee for this purpose (e.g., BOGG and

Apprenticeship students), and then multiplying this adjusted student count by the health fee. This greatly overestimates the amount of revenue generated from health fees because it includes in the final adjusted student count thousands of students who never were actually present for any classes on opening day as well as those registered on opening day but who were refunded the health fee due to dropping all classes by the refund deadline (roughly two weeks into regular terms).

For example, this prior method produced a gross count for De Anza of 36,718 students for Fall 2001. This gross count was reduced by 3,008 BOGG students who would have gotten waivers for a net count of 33,710 to which the \$9 health fee was applied for total revenue of \$303,390. (See Summary of Student Headcount, Revised 4/3/03). However, the census count of students for that term (about two weeks into the term) is 24,981 and reducing this number by the 3,008 BOGG students indicates that more like 21,973 students would actually have been expected to pay a health fee rather than the 33,710. In fact, the present method calculates a health revenue of \$199,141 at De Anza for the Fall 2001 term implying a count of 21,127 students expected to pay the fee.

The prior method was in error mainly because it counted in its initial gross student count all students with an "active" registration record for a given term rather than limiting the count to those registered on the first day of classes. Those with an active record include all those who applied for admission that term but who did not register for any classes and those who were "wait listed" because all classes they attempted to register for were full. Students in either of these categories would not be charged a health fee because they were not actually enrolled in any classes. The number of students in these two categories on opening day is about 7,000 in the fall at De Anza (the proportions are similar at Foothill but the numbers are smaller). In addition, this prior method did not take any account of students who drop all their classes between opening day and the refund deadline date. At De Anza in the fall, about 3,000 drop all their classes by the refund deadline date which is about two weeks after the term begins. Thus, this prior method counted about 10,000 in the Fall 2001 at De Anza that should not have been counted in the initial gross student count.

The present method is much more accurate, because, except for the small student numbers involved in the Part 2 adjustments, it takes into account actual health fee charges and refunds.

## General Fee Code Descriptions

Code	Description
ALL	All general fees.
ALI	Alliance student( Health and Campus Center Use Fees Only)
ALM	All general fees (Except materials fees)
APR	Apprenticeship (No fees)
CCU	Campus Center Use Fee Only (No other fees)
CON	Contract instruction (No fees)
ENM	Enrollment fee only (No other fees, no material fees)
FNR	Enrollment fee only (No other fees)
FMC	Foothill Middle College (No other fees)
FVI	F1 Visa students (Mandatory insurance fee)
HFO	Health fee only
HSC	High school collaboration (Health and Campus center use fee only)
HSS	High school student (No enrollment fee)
MVD	Military and veterans dependants (No fees)
NCB	No Chancellor or student body (All fees but scholarship and student body)
NCH	No Chancellor or health (All fees but scholarship and health)
NCS	No Chancellor scholarship (All fees but scholarship)
NHF	No health fee (all fees but health)
NHM	No health fee (all fees but health and materials)
NHS	No health fee or student body fee (all fees but health and student body)
NMS	No health fee or student body fee (all fees but health, student body and materials)
NSB	No student body fee (All fees but student body)
NSM	No student body fee (All fees but student body and materials)
RCB	No registration support fee (no student body fee, no student rep fee)
RCH	No registration support fee (no health fee, no student rep fee)
RCS	No registration support fee (All fees but registration support and Student rep)
RHF	No registration support fee (No health fee)
RHS	No registration support fee (No health fee, no student body fee)
RLL	No registration support fee (All fees but registration support)
RNR	No registration support fee (Enrollment fee)
RRC	No registration support fee (Senior citizen)
RSB	No registration support fee (No student body fee)
RVi	No registration support fee (F-1 Visa students)
SBO	Student body fee only
SRC	Senior citizen (Enrollment fee only)
SRM	Senior citizen (Enrollment fee only, no materials fees)
STF	Staff member (Enrollment fees only, no materials fees)

Health Fee Revenue Calculations for Reimbursement Claim

**Foothill College**

Year	Term	Gross Health Fees Billed Amt	BOGG Workers	Net Health Fees Billed Amt	Additions For Those Not Billed by Fee Code											Total Count	Total Amt @ \$9.24	Total Fees						
					CON Count	ENM Count	ENR Count	FAC Count	H-E Count	MVD Count	PFE Count	SRM Count	STF Count											
2002-03	Summer	\$121,025	\$5,382	\$115,643														48	210	\$1,650	\$116,433			
	Fall	\$155,341	\$10,636	\$144,705														149	80	117	374	\$3,325	\$148,130	
	Winter	\$143,021	\$10,732	\$132,289														57	94	7	157	269	\$2,781	\$135,070
	Spring	\$137,140	\$11,200	\$125,940														58	65	13	134	263	\$2,745	\$128,685
<b>Grand Total Revenue</b>																							<b>\$550,232</b>	

**De Anza College**

Year	Term	Gross Health Fees Billed Amt	BOGG Workers	Net Health Fees Billed Amt	Additions For Those Not Billed by Fee Code											Total Count	Total Amt @ \$9.24	Total Fees					
					CON Count	ENM Count	ENR Count	FAC Count	H-E Count	MVD Count	PFE Count	SRM Count	STF Count										
2001-02	Summer	\$110,142	\$3,912	\$106,230													134	79	2	211	\$1,928	\$108,158	
	Fall	\$151,567	\$8,855	\$142,712	10	1											182	91	6	274	\$2,736	\$145,448	
	Winter	\$141,705	\$9,018	\$132,687													175	62	7	16	250	\$2,276	\$134,963
	Spring	\$141,012	\$9,135	\$131,877													203	72	7	72	349	\$3,438	\$135,315
<b>Grand Total Revenue</b>																							<b>\$724,125</b>

**De Anza College**

Year	Term	Gross Health Fees Billed Amt	BOGG Workers	Net Health Fees Billed Amt	Additions For Those Not Billed by Fee Code											Total Count	Total Amt @ \$9.24	Total Fees					
					CON Count	ENM Count	ENR Count	FAC Count	H-E Count	MVD Count	PFE Count	SRM Count	STF Count										
2000-01	Summer	\$36,643	\$4,312	\$32,331													112	77		190	\$1,620	\$33,951	
	Fall	\$128,240	\$8,304	\$119,936	31												188	38		2	232	\$2,148	\$122,084
	Winter	\$133,818	\$7,418	\$126,400													90		1	1	233	\$2,154	\$128,554
	Spring	\$112,960	\$8,016	\$104,944													152	62	1	210	\$2,178	\$107,122	
<b>Grand Total Revenue</b>																							<b>\$429,930</b>

**De Anza College**

Year	Term	Gross Health Fees Billed Amt	BOGG Workers	Net Health Fees Billed Amt	Additions For Those Not Billed by Fee Code											Total Count	Total Amt @ \$9.24	Total Fees					
					CON Count	ENM Count	ENR Count	FAC Count	H-E Count	MVD Count	PFE Count	SRM Count	STF Count										
1999-00	Summer	\$61,856	\$4,060	\$57,796													94	76		242	\$1,920	\$59,716	
	Fall	\$118,664	\$5,416	\$113,248	12												106	85		291	\$2,328	\$115,576	
	Winter	\$127,936	\$8,577	\$119,359	3												61			249	\$1,822	\$121,181	
	Spring	\$128,448	\$7,916	\$120,532													145	92		1	215	\$1,720	\$122,252
<b>Grand Total Revenue</b>																							<b>\$465,876</b>

**De Anza College**

Year	Term	Gross Health Fees Billed Amt	BOGG Workers	Net Health Fees Billed Amt	Additions by Fee Code For Those Not Billed											Total Count	Total Amt @ \$9.24	Total Fees								
					CON Count	ENM Count	ENR Count	FAC Count	H-E Count	MVD Count	PFE Count	SRM Count	STF Count													
2001-02	Summer	\$121,176	\$17,055	\$104,121													263	31	60	350	2,770	\$24,357	\$128,478			
	Fall	\$225,964	\$31,140	\$194,824	2												112	1	279	40	165	163	229	871	\$7,959	\$202,783
	Winter	\$162,402	\$29,739	\$132,663													34	1	282	44	74	100	230	735	\$6,755	\$139,418
	Spring	\$165,920	\$30,768	\$135,152													24	1	272	43	230	90	211	630	\$5,794	\$140,946
<b>Grand Total Revenue</b>																							<b>\$688,351</b>			

**De Anza College**

Year	Term	Gross Health Fees Billed Amt	BOGG Workers	Net Health Fees Billed Amt	Additions by Fee Code For Those Not Billed											Total Count	Total Amt @ \$9.24	Total Fees								
					CON Count	ENM Count	ENR Count	FAC Count	H-E Count	MVD Count	PFE Count	SRM Count	STF Count													
2001-02	Summer	\$120,826	\$12,824	\$108,002													256	24	159	430	2,637	\$24,000	\$132,002			
	Fall	\$216,970	\$25,326	\$191,644													115	1	230	45	81	115	229	835	\$7,497	\$199,141
	Winter	\$167,176	\$29,368	\$137,808													112	1	258	42	370	110	268	1,342	\$12,078	\$150,886
	Spring	\$168,621	\$24,703	\$143,918	2												10		245	41	200	106	230	1,518	\$13,944	\$157,862
<b>Grand Total Revenue</b>																							<b>\$760,461</b>			

**De Anza College**

Year	Term	Gross Health Fees Billed Amt	BOGG Workers	Net Health Fees Billed Amt	Additions by Fee Code For Those Not Billed											Total Count	Total Amt @ \$9.24	Total Fees									
					CON Count	ENM Count	ENR Count	FAC Count	H-E Count	MVD Count	PFE Count	SRM Count	STF Count														
2000-01	Summer	\$105,609	\$12,264	\$93,345													19	2,474	1	278	21	264	8	114	3,110	\$24,328	\$117,673
	Fall	\$167,457	\$22,312	\$145,145													11	205	1	254	24	415	144	180	1,203	\$9,364	\$154,509
	Winter	\$163,891	\$20,093	\$143,798													1	113	1	25	24	368	155	188	1,516	\$9,398	\$153,194
	Spring	\$161,627	\$20,162	\$141,465													13	113		230	29	228	116	190	935	\$7,944	\$149,409
<b>Grand Total Revenue</b>																							<b>\$565,260</b>				

**De Anza College**

Year	Term	Gross Health Fees Billed Amt	BOGG Workers	Net Health Fees Billed Amt	Additions by Fee Code For Those Not Billed											Total Count	Total Amt @ \$9.24	Total Fees									
					CON Count	ENM Count	ENR Count	FAC Count	H-E Count	MVD Count	PFE Count	SRM Count	STF Count														
1999-00	Summer	\$115,203	\$14,000	\$101,203													13	3,677	2	278	21	254	13	52	5,684	\$29,472	\$130,675
	Fall	\$136,632	\$24,133	\$112,499													7	1,762	1	254	24	415	144	180	1,203	\$9,364	\$121,863
	Winter	\$137,310	\$21,812	\$115,498													19	995	1	230	29	228	155	188	1,516	\$9,398	\$124,896
	Spring	\$159,415	\$21,673	\$137,742													1	80	1	235	25	120	174	107	912	\$8,020	\$145,762
<b>Grand Total Revenue</b>																							<b>\$626,727</b>				

**Health Fee Amounts Billed by Term  
Fiscal Year 2002-03**

College	Fee Type	2002M	2002F	2002W	2002S
		Health Amt	Health Amt	Health Amt	Health Amt
DA	25301 - DA Health Fee	131,176	225,964	192,402	195,920
	53501 - DA BOGG Waivers	-17,035	-31,140	-29,733	-30,768
	Net Amount Billed	114,141	194,824	162,669	165,153
FH	25530 - FH Health Fee Charge	121,925	155,441	143,011	137,140
	50301 - FH BOGG Waivers	-5,382	-10,638	-10,782	-11,205
	Net Amount Billed	116,543	144,803	132,229	125,935
Total Net Amount Billed		230,684	339,627	294,898	291,088

Note: For the purposes of this reimbursement of health expenses, the amount billed is calculated above by summing all the health fee charges in a term (Fee Type 25530 for Foothill and 25301 for De Anza) which included charges to BOGG students and the BOGG waivers of those charges in Fee Codes 50301 and 53501 for Foothill and De Anza, respectively. The "Health Amt" field is calculated in the query Results from the Amt field. It removes the parking fee waiver that is also included in the BOGG waiver Fee Codes.

Source: SIS RMS queried on 12/12/03; Brio query "Health\_fee\_net\_amt\_charged\_FY02-03.bry"  
IR&P - RBB - 12/12/03

SPSS Cross Check of Net Health Fees Billed for FY2002-03

INST	TERM		Transactions	Minimum	Maximum	Sum
JA	2002F	NET_HLTH	28,584	-25.00	1162.00	194,761.50
	2002M	NET_HLTH	16,946	-15.00	468.50	114,123.50
	2003S	NET_HLTH	23,748	-9.00	602.00	155,140.00
	2003W	NET_HLTH	23,399	25.00	719.50	162,631.50
FH	2002F	NET_HLTH	19,352	-1.00	228.00	144,803.00
	2002M	NET_HLTH	15,152	.00	82.50	116,542.50
	2003S	NET_HLTH	17,003	.00	151.00	125,935.00
	2003W	NET_HLTH	17,668	-22.50	109.00	132,215.80

Cross check by aggregating Amt by college, term, and SID regardless of whether health fee or BOGG subcode to get net amount billed. Then removing negative net balances that reflected the parking fee portion of the BOGG waiver into the BOGG subcode. Data set was exported from the corresponding Brio query of 12/12/03.

**Unique Student Count by Fee Code and Health Fee Exclusion  
Fiscal Year 2002-03 Enrollment Status D, E**

Type	Fee Code	DA				FH			
		2002M Count2	2002F Count2	2003W Count2	2003S Count2	2002M Count2	2002F Count2	2003W Count2	2003S Count2
Excluded	CON		2						
	ENM	2,229	113	34	24				
	ENR	2	1	1	1	104	149	57	56
	FMC					55	96	94	85
	HPE	253	279	282	272				
	MVD	31	40	44	43	7	12	7	10
	PFE	80	105	74	236				
	SRM	8	103	100	96				
	STF	150	228	220	211	44	117	151	154
	Count Dis	2,773	871	755	886	210	374	309	305
Other				2				7	2
	ALL	14,390	28,588	22,416	22,782	7,903	12,090	9,181	8,500
	ALM	11	32	22	14				
	APR	4	62	72	70	23	2,377	2,175	137
	CCU						1	1	2
	FIW	37	30	13	15	26	53	48	38
	FVI	458	980	994	990	541	961	920	929
	HSC			1	5	2,213	1,378	1,175	1,011
	HSS	1,599	545	404	547	1,543	220	161	150
	JCS	360	353	680	363				
	LBS	5	26	24	21				
	MPA	108	249	115	146				
	MPB	1	1	2	1				
	MPI	8	2	2	3				
	MPS		2	1					
	MPW		2		1				
	NCB					12	15	39	48
	NCS					2	3	3	11
	NHF								4
	NSB	211	325	181	184	21	42	84	122
	NSM	169	335	207	331				
	OPT								1
	RCB				1	3,528	5,114	6,524	6,631
	RCH								1
	RCS					7	18	75	136
	RHS							1	
	RLL					2	3	3	3
	RSB								5
	RVI						1		
	SRC	1	5	2	5			43	1
	Count Dis	17,362	29,537	25,196	25,491	15,619	22,276	20,440	17,732
	Count Distinct	20,135	30,408	25,951	26,377	15,879	22,650	20,749	18,037

Note: Since the purpose of this report is to identify the count of students who were expected to pay health fees (for the purposes of health expense reimbursement) but who did not, to be conservative this report counted students who were present on the opening day (Enrollment Status E or D), even though some of the students later dropped all classes (Enrollment Status D). Some students dropping all classes did so during the two-week refund period while others dropped them after this period but all Enrollment Status D students were counted as if paying health fees. Source: SIS RMS query on 12/12/03; Brio query "Health\_fee\_exclusions\_FY02-03.bro"; IR&P - R55 - 12/12/03



**Health Fee Amounts Billed by Term  
Fiscal Year 2001-02**

College	Fee Type	2001M Health Amt	2001F Health Amt	2002W Health Amt	2002S Health Amt
DA	25301 - DA Health Fee	120,629	216,070	197,378	198,621
	53501 - DA BOGG Waivers	-12,924	-25,326	-25,366	-26,703
	Net Amount Billed	107,705	191,344	171,993	171,918
FH	25530 - FH Health Fee Charge	110,142	151,507	141,705	141,012
	50301 - FH BOGG Waivers	-3,042	-8,865	-9,018	-9,135
	Net Amount Billed	106,200	142,642	132,687	131,877
<b>Total Net Amount Billed</b>		<b>213,905</b>	<b>334,286</b>	<b>304,680</b>	<b>303,795</b>

Note: For the purposes of this reimbursement of health expenses, the amount billed is calculated above by summing all the health fee charges in a term (Fee Type 25530 for Foothill and 25301 for De Anza) which included charges to BOGG students and the BOGG waivers of those charges in Fee Codes 50301 and 53501 for Foothill and De Anza, respectively. The "Health Amt" field is calculated in the query Results from the Amt field. It removes the parking fee waiver that is also included in the BOGG waiver Fee Codes.

Source :SIS RMS queried on 12/11/03: Brio query "Health\_fee\_net\_amt\_charged\_FY01-02.bq"  
IR&P - RBB - 12/11/03

**Unique Student Count by Fee Code and Health Fee Exclusion  
Fiscal Year 2001-02  
Enrollment Status D, E**

Type	Fee Code	DA				FH			
		2001M Count2	2001F Count2	2002W Count2	2002S Count2	2001M Count2	2001F Count2	2002W Count2	2002S Count2
Excluded	CON				2		18		
	ENM	2,046	115	113	19		1		
	ENR	1		1		134	182	179	233
	FMC					78	94	85	70
	HPE	256	238	253	245				
	MVD	24	45	41	41	9	8	7	7
	PFE	199	91	570	853				
	SRM	8	115	110	106				
	STF	133	220	243	250		1	16	72
	Count Dist	2,667	833	1,342	1,516	221	304	294	362
Other			2	1		1			
	ALL	12,969	25,236	22,755	22,784	6,068	11,554	10,435	10,505
	AIM	17	31	36	34	1			
	APR	12	82	80	82	15	2,760	2,497	219
	FIW	43	83	77	84	35	34	81	86
	FVI	436	794	859	929	444	871	858	916
	HSC					2,138	1,300	1,344	1,293
	HSS	1,570	641	526	690	1,301	148	127	119
	JCS	676	1,198	774	505				
	LBS			10	25				
	MPA	61	204	156	143				
	MPB		1	1					
	MPI		3	4	3				
	MPR	1	2						
	MPS		1	1	3				
	MPW			1	3				
	NCB					12	26	23	17
	NCS								1
	NSB	202	232	286	337	6	6	14	28
	NSM	73	208	167	200				
	RCB					4,012	4,843	4,914	4,754
	RCH					10			
	RCS					1	7	7	17
	RLL							2	2
	SFC	1	4	4	5	23	65	32	
	Count Dist	16,081	28,772	25,849	25,827	14,078	21,577	20,347	17,954
	Count Distinct	18,748	29,505	27,191	27,343	14,299	21,981	20,631	18,336

Note: Since the purpose of this report is to identify the count of students who were expected to pay health fees (for the purposes of health expense reimbursement) but who did not, to be conservative this report counted students who were present on the opening day (Enrollment Status E or D), even though some of the students later dropped all classes (Enrollment Status D). Some students dropping all classes did so during the two-week refund period while others dropped them after this period but all Enrollment Status D students were counted as if paying health fees

**Health Fee Amounts Billed by Term  
Fiscal Year 2000-01**

College	Fee Type	2000M	2000F	2001W	2001S
		Health Amnt	Health Amnt	Health Amnt	Health Amnt
DA	25301 - DA Health Fee	105,552	137,457	163,891	161,327
	53501 - DA BOGG Waivers	-12,284	-22,362	-20,093	-20,162
	Net Amount Billed	93,259	165,095	143,798	141,465
FH	25530 - FH Health Fee Charge	94,640	128,240	113,618	112,960
	50301 - FH BOGG Waivers	-4,312	-8,408	-7,848	-8,016
	Net Amount Billed	90,328	119,833	105,768	104,944
Total Net Amount Billed		183,587	284,928	249,566	246,409

Note: For the purposes of this reimbursement of health expenses, the amount billed is calculated above by summing all the health fee charges in a term (Fee Type 25530 for Foothill and 25301 for De Anza) which included charges to BOGG students and the BOGG waivers of those charges in Fee Codes 50301 and 53501 for Foothill and De Anza, respectively.

Source :SIS RMS queried on 12/11/03  
IR&P - RBB - 12/11/03

**Unique Student Count by Fee Code and Health Fee Exclusion  
Fiscal Year 2000-01  
Enrollment Status D, E**

Type	Fee Code	DA				FH			
		2000M Count2	2000F Count2	2001W Count2	2001S Count2	2000M Count2	2000F Count2	2001W Count2	2001S Count2
Excluded	CON	16	11	1	19		31		
	ENM	2,424	205	116	119	1			30
	ENR	1		1		112	186	161	152
	FMC					77	93	90	82
	HPE	278	234	251	230				
	MVD	21	34	34	29			1	1
	PFE	254	415	390	298				
	SRM	8	144	135	118				
	STF	114	190	188	190		2	1	1
	Count Dis	3,116	1,233	1,116	993	190	312	253	266
Other		2	3	3	3	4	3	6	1
	ALL	12,984	24,722	21,518	20,969	6,251	10,567	9,315	8,801
	ALM	22	48	47	42				
	APR	15	73	69	87	207	2,856	2,661	230
	FIW	56	94	88	92	10	99	99	100
	FVI	378	679	768	745	350	667	711	779
	HSC					2,010	1,179	1,006	1,104
	HSS	1,418	479	768	721	1,339	155	140	157
	JCS	211	404	1,239	635				
	MPA	54	199	81	101				
	MPB		4	1					
	MPI		4		3				
	MFR		2						
	MFS	1							
	NOB					30	59	28	26
	NCS							1	1
	NHF	1	1		2	3	4	4	3
	NHS					1	1	1	
	NSB	196	274	267	299	23	42	27	15
	NSM	72	172	99	165				
	RCD	1	2	1	1	3,398	4,960	4,645	4,948
	RCH					1	1		9
	RCS					6	14	4	4
	RSB				1		1	2	
	RVI					32	4	1	
	SRC	1	6	5	5	104	109	16	31
	Count Distinct		18,522	28,399	25,949	24,864	13,989	21,013	18,920

Note: Since the purpose of this report is to identify the count of students who were expected to pay health fees (for the purposes of health expense reimbursement) but who did not, to be conservative this report counted students who were present on the opening day (Enrollment Status E or D), even though some of the students later dropped all classes (Enrollment Status D). Some students dropping all classes did so during the two-week refund period while others dropped them after this period but all Enrollment Status D students were counted as if paying health fees.

Source: SIS RMS query 12/11/03 by IR&P - RBB

**Health Fee Amounts Billed by Term**  
Fiscal Year 1999-00

College	Fee Type	1999M	1999F	2000W	2000S
		Health Amt	Health Amt	Health Amt	Health Amt
DA	25301 - DA Health Fee	111,283	196,633	167,305	169,415
	53501 - DA BOGG Waivers	-14,008	-24,173	-21,612	-21,673
	Net Amount Billed	97,276	172,460	145,693	147,743
FII	25301 - DA Health Fee		0		
	25530	91,856	118,664	107,936	108,448
	50301	-4,040	-8,419	-8,577	-7,945
	Net Amount Billed	87,816	110,245	99,359	100,503
Total Net Amount Billed		185,092	282,705	245,052	248,246

Note: For the purposes of this reimbursement of health expenses, the amount billed is calculated above by summing all the health fee charges in a term (Fee Type 25530 for Foothill and 25301 for De Anza) which included charges to BOGG students and the BOGGS waivers of those charges in Fee Codes 50301 and 53501 for Foothill and De Anza, respectively.

Source :SIS RMS queried on 12/11/03  
IR&P - RBB - 12/11/03

**Unique Student Count by Fee Code and Health Fee Exclusion  
Fiscal Year 1999-00  
Enrollment Status D, E**

Type	Fee Code	DA				FH			
		1999M	1999F	2000W	2000S	1999M	1999F	2000W	2000S
Excluded	CON	13	7	19	4		12	3	
	ENM	3,677	1,762	496	85				
	ENR	2	4	1	1	164	196	165	145
	FMC					78	23	61	69
	IPC		12	260	235				
	MVD	27	35	29	23				
	PFE		8		126				
	SRM	13	201	162	174				
	STF	52	144	180	167				1
	Count Dist	3,684	2,173	1,147	815	242	291	249	215
Other		73	6	5	5	36	5	1	3
	ALL	13,643	25,365	21,238	21,598	6,048	11,098	10,176	9,593
	ALM	89	90	65	63				
	APR	32	86	91	78	161	2,500	2,391	180
	CCU					27	55	1	1
	FIW			8	116		2	4	35
	FVI	333	584	574	602	302	583	590	616
	HSC					1,847	680	972	1,214
	HSS	894	327	352	672	1,483	191	183	132
	JCS				211				
	MPA		1	100	135				
	MPB			1					
	MPI			1	1				
	MPR				1				
	MPS			3					
	NCB					43	55	43	39
	NCS					2	5	3	2
	NHF	8	4	1	1	4	7	7	7
	NHS					3	2	1	2
	NSB	222	422	521	330	54	62	50	45
	NSM	135	134	143	151				
	RGB					3,226	4,061	3,551	3,927
	RCH						1	1	1
	RCS					9	28	37	13
	RHF						1		
	RLL					2			
	RSB					2	1		
RVI					1	99	95	76	
SRC	1	7	4	6	125	174	158	128	
Count Dist	15,430	27,026	23,203	23,965	13,395	19,811	18,265	16,019	
Count District	19,114	29,199	24,350	24,780	13,637	20,102	18,514	16,234	

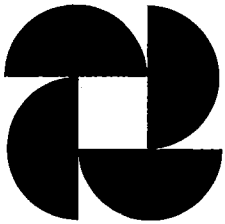
Note: Since the purpose of this report is to identify the count of students who were expected to pay health fees (for the purposes of health expense reimbursement) but who did not, to be conservative this report counted students who were present on the opening day (Enrollment Status E or D), even though some of the students later dropped all classes (Enrollment Status D). Some students dropping all classes did so during the two-week refund period while others dropped them after this period but all Enrollment Status D students were counted as if paying health fees  
Source: SIS RMS query 12/11/03 by IR&P - RBB

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

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

# Exhibit F





**Foothill-De Anza  
Community College District**

12345 El Monte Road  
Los Altos Hills, CA 94022-4599

Foothill College  
De Anza College

January 21, 2004

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

Dear Mr. Spano,

This letter and its attachments constitute our response to the draft audit of the claims filed by the Foothill-De Anza Community College District for the Health Fee Elimination Program for the period of July 1, 1999, through June 30, 2002. Please consider these comments and the attached documentation when revising the draft audit.

**Finding 1:** This finding disallowed all costs related to counselors providing personal counseling services to students. The district provided schedules that showed which counselors were on duty for crisis counseling at De Anza and written materials showing personal counseling services provided at both colleges. Although the district did not provide contemporaneous hand written logs of actual counseling hours spent on personal counseling, we contend that we did show evidence that personal counseling activities did take place and were appropriately attributable to Health Services. We are unaware of any legal requirements that substantiating documentation needs to be contemporaneous or in any particular form/format. We contest the disallowance of all costs when some were clearly appropriate. Our estimate of 15% was based on the considered judgment of our Health Services Directors and Deans of Counseling. We are in the process of a time study currently that we believe will substantiate that judgment.

**Finding 2:** This finding disallowed a number of expenses that were charged to Health Services. An "emergency response vehicle" was disallowed. As stated at the exit conference, the expense in question was for an electric cart used exclusively by Health Services (and not an ambulance) and was allowable under the mandate. A copy of the Purchase Order screen for that expense is attached. Three invoices payable to Planned Parenthood were disallowed. Those invoices are attached. You will note that we accrued the June 2000 invoice and claimed that accrual in the 1999-2000 claim, and reversed the accrual in July 2000. Because the actual invoice for June services came in less than we accrued, the 2000-2001 claim was reduced by that amount. Three invoices for student accident insurance were disallowed because the policy included unallowable sports accident coverage. The invoice for Andreini for 1999-2000 is attached showing that the cost of the sports accident coverage was not charged to Health Services and instead was charged to a different fund. The other years were charged similarly. As in Finding 1, all of the costs charged to counseling

that were counted as Health Services expense were disallowed. We contend that if personal counseling activities did indeed take place, then a portion of the operating expenses that support counseling should be legitimately charged to Health Services in proportion to the overall support expenses.

Finding 3: We do not contest this finding.

Finding 4: Bob Barr, Executive Director of Institutional Research, has audited the work done by Don Malven, who prepared the schedules that the state auditors relied upon in assessing the validity of the health fees reported. Bob determined that Don miscalculated the health fees that we should have reported. Bob's report includes a description of the method that he developed for calculating the health fees revenues including the difference between it and the prior method used by Don Malven, a chart of general student fee codes and their descriptions, a table summarizing the health fee revenue by college, year and term for the past three years using the new method and output reports of the Brio queries used to generate the data for the summary table including a cross-validation report from a method using SPSS. I attempted to forward this information to the state auditors on December 11 prior to the issuance of the draft audit report but was instructed to include it with this response.

Another issue not directly related to any particular finding is that the form used by the state auditors combined both colleges when determining if health fee revenues exceeded the allowed expenses. If the colleges were disaggregated and we are close, the actual amounts owed the district might change. Since the colleges reported separately, please disaggregate the claims and subsequent analysis of amounts owed.

Please let me know if you need any additional information in order to clear up this audit. Thank you.

Sincerely,



Mike Brandy  
Vice Chancellor, Business Services

C: Martha Kanter  
Kathy Blackwood  
Jane Enright  
Hector Quinonez  
Will Coursey

Attachments:

- 1) Purchase Order screen for Toyota Material Handling for electric cart
- 2) Invoices for April, May & June 2000 for Planned Parenthood
- 3) Prinouts of screens showing accrual and reversal of June 2000 Planned Parenthood bill
- 4) Invoice for Andreini & Company insurance for 1999-2000, showing breakdown of costs between Health Services and general fund
- 5) Calculation of health fee revenue and documentation for all three years

# Exhibit G

**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

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

# Exhibit H

99/00

State Controller's Office

School Mandated Cost Manual

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 \_\_\_\_\_

L  
A  
B  
E  
L  
  
H  
E  
R  
E

S43045

FOOTHILL-DE ANZA COL DIST  
SANTA CLARA COUNTY  
12345 EL MONTE ROAD  
LOS ALTOS HILLS CA 94022

Reimbursement Claim Data

22) HFE-1.0, (04)(b)	546,601
23)	
24)	
25)	
26)	

City State Zip Code

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>
	(04) Combined <input checked="" type="checkbox"/>	(10) Combined <input checked="" type="checkbox"/>
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>

Fiscal Year of Cost	(06) 2000/2001	(12) 1999/2000
---------------------	----------------	----------------

Total Claimed Amount	(07) 546,601	(13) <del>546,601</del> 222,088
----------------------	--------------	---------------------------------

Less: 10% Late Penalty, not to exceed \$1,000	(14) -0-
---	----------

Less: Estimated Claim Payment Received	(15) 149,471
--	--------------

Net Claimed Amount	(16) <del>397,130</del>
--------------------	-------------------------

Due from State	(08)	(17) 397,130
----------------	------	--------------

Due to State	(18)
--------------	------

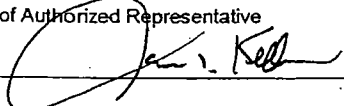
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35) 72,617	
(36)	
(37)	

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code § 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 1, Statutes of 1984 and Chapter 1118/87, Statutes of 1987; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

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

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

Signature of Authorized Representative  
  
James W. Keller

Date 1/5/01  
Vice Chancellor, Business Svcs

Type or Print Name

Title

(39) Name of Contact Person for Claim  
Bernata Slater

Telephone Number (650) 949-6266 Ext.

E-mail Address slater@fhda.edu

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant Foothill-De Anza Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 1999 / 2000
(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)		
(a) Name of College		(b) Claimed Amount
1. Foothill College	135,483	<del>274,727</del>
2. De Anza College	86,605	<del>271,874</del>
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		222,088
(04) Total Amount Claimed	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	<del>546,601</del>



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

<b>(01) Claimant</b> Foothill-De Anza Community College District	<b>(02) Type of Claim</b> Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	<b>Fiscal Year</b> 1999 / 2000
---	--	-----------------------------------

**(03) Name of College** Foothill College

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

LESS       SAME       MORE

	Direct Cost	Indirect Cost	Total
<b>(05) Cost of health services for the fiscal year of claim</b>			845,375
<b>(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87</b>			-0-
<b>(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]</b>			845,375

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

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester							
2. Per spring semester							
3. Per summer session	15,170		8.00				121,360
4. Per first quarter	18,857		8.00				150,856
5. Per second quarter	18,969		8.00				151,752
6. Per third quarter	18,335		8.00				146,680

**(09) Total health fee that could have been collected** [Line (8.1g) + (8.2g) + .....(8.6g)] 570,648

**(10) Sub-total** [Line (07) - line (09)] 135,483 ~~274,727~~

**Cost Reduction**

**(11) Less: Offsetting Savings, if applicable** 135,483

**(12) Less: Other Reimbursements, if applicable** ~~81,245~~

**(13) Total Amount Claimed** [Line (10) - (line (11) + line (12))] 274,727

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

<b>(01) Claimant</b> Foothill-De Anza Community College District	<b>(02) Type of Claim</b> Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	<b>Fiscal Year</b> 1999 / 2000
---	--	-----------------------------------

**(03) Name of College** De Anza College

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

LESS       SAME       MORE

	Direct Cost	Indirect Cost	Total
<b>(05) Cost of health services for the fiscal year of claim</b>			1,124,802
<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> [Line (05) - line (06)]			1,124,802

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

Period for which health fees were collected *	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester							
2. Per spring semester							
3. Per summer session	20,784		8.00				166,272
4. Per first quarter	31,527		8.00				252,216
5. Per second quarter	26,365		8.00				210,920
6. Per third quarter	27,940		8.00				223,520
<b>(09) Total health fee that could have been collected</b>	[Line (8.1g) + (8.2g) + .....(8.6g)]						852,928
<b>(10) Sub-total</b>	[Line (07) - line (09)]						271,874
<b>Cost Reduction</b>							
<b>(11) Less: Offsetting Savings, if applicable</b>							
<b>(12) Less: Other Reimbursements, if applicable</b>							84,605
<b>(13) Total Amount Claimed</b>	[Line (10) - (line (11) + line (12))]						271,874

Foothill-De Anza Community College District  
 Health Fee Elimination Worksheet: Mandated Costs  
 Fiscal Year 1999/00

Foothill	Account #	Actual 99/00	Estimate 00/01	Notes
Illness Program	141070	43,860	43,860	
Counseling	141248	250,117	250,117	Counseling @ 15%
Psychological Services	141266	11,067	11,067	
Health Fees Reserve	211263	0	0	
Health Fees	211264	232,549	232,549	
Health Svcs-Psych	211265	81,820	81,820	
<b>Total Health Expenditures</b>		619,413	619,413	
4% Add: Indirect Cost Factor	86,718	<del>225,962</del>	225,962	
Less: Total Fees Calculated		(570,648)	(570,648)	
<b>Net Claim Amount:</b>		<u>135,483</u>	<u>274,727</u>	

De Anza		Actual 99/00	Estimate 00/01	Notes
Counseling	142248	319,734	319,734	Counseling @ 15.0%
Health Fees	212264	504,418	504,418	
Health Fees Reserve	212265	0	0	
<b>Total Health Expenditures</b>		824,152	824,152	
14% Add: Indirect Cost Factor	115,381	<del>300,650</del>	300,650	
Less: Total Fees Calculated		(852,928)	(852,928)	
<b>Net Claim Amount</b>		<u>86,605</u>	<u>271,874</u>	

Per Naomi Kitajima, Foothill Health Services Coordinator, Counseling provides ≈ 15% health related guidance. Per Ruth Foy, De Anza Health Services Coordinator, Counseling provides ≈ 15% health related guidance.

Foothill-De Anza Community College District  
 Health Fee Elimination Worksheet: Mandated Costs  
 Fiscal Year 1999/00

Corrected 3/14/03

<b>Foothill</b>	<b>Account #</b>	<b>Actual 99/00</b>	<b>Estimate 00/01</b>	<b>Notes</b>
Wellness Program	141070	43,860	43,860	
Counseling	141248	250,117	250,117	Counseling @ 15%
Psychological Services	141266	11,067	11,067	
Health Fees Reserve	211263	0	0	
Health Fees	211264	232,549	232,549	
Health Svcs-Psych	211265	81,820	81,820	
<b>Total Health Expenditures</b>		619,413	619,413	
<b>Add: Indirect Cost Factor</b>		86,718	86,718	
<b>Less: Total Fees Calculated</b>		(570,648)	(570,648)	

706,131

**Net Claim Amount** 135,483 135,483

<b>De Anza</b>	<b>Actual 99/00</b>	<b>Estimate 00/01</b>	<b>Notes</b>
Counseling	319,734	319,734	Counseling @ 15.0%
Health Fees	504,418	504,418	
Health Fees Reserve	0	0	
<b>Total Health Expenditures</b>	824,152	824,152	
<b>Add: Indirect Cost Factor</b>	115,381	115,381	
<b>Less: Total Fees Calculated</b>	(852,928)	(852,928)	

939,533

**Net Claim Amount** 86,605 86,605

Per Naomi Kitajima, Foothill Health Services Coordinator, Counseling provides ~ 15% health related guidance. Per Ruth Foy, De Anza Health Services Coordinator, Counseling provides ~15% health related guidance.

222,087

FAM 29C Indirect Cost Rate for Community Colleges  
 othill-De Anza Community College District  
 1999-2000

Activity	EDP	Total	Deduct Capital Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	70,085,198	(385,521)	69,699,677		69,699,677
Instructional Administration	6000			-		
Academic Administration	6010	7,929,042	(245,434)	7,683,608		7,683,608
Course Curriculum & Develop.	6020	684,322	(6,165)	678,157		678,157
Academic/Faculty Senate	6030			-		-
Other Instruct. Admin & Instruc	6090			-		-
Instructional Support Service	6100			-		
Learning Center	6110	722,168	(40,758)	681,410		681,410
Library	6120	2,802,939	(13,171)	2,789,768		2,789,768
Media	6130	1,002,266	(33,439)	968,827		968,827
Museums and Galleries	6140			-		-
Academic Information Systems	6150			-		-
Other Instructional Support Ser	6190			-		-
Admissions and Records	6200	2,715,032	(64,585)	2,650,447		2,650,447
Counseling and Guidance	6300	3,900,524	(7,928)	3,892,596		3,892,596
Other Student Services	6400			-		-
Disabled Students Program & S	6420	23,910		23,910		23,910
Extended Opportunity Progrms.	6430	874,402	(3,959)	870,443		870,443
Health Services	6440	888,669	3,591	892,260		892,260
Student Personnel Admin.	6450	432,898	(24,281)	408,617		408,617
Financial Aid Administration	6460	739,641	(3,915)	735,726		735,726
Job Placement Services	6470			-		-
Veterans Services	6480			-		-
Other Student Services	6490			-		-
Operation & Maintenance	6500			-		-
Building Maintenance	6510	4,292,389	(711,400)	3,580,989	250,669	3,330,320
Custodial Services	6530	2,810,090	(10,037)	2,800,053	196,004	2,800,053
Grounds Maintenance	6550	1,465,194	(5,513)	1,459,681	102,178	1,459,681
Utilities	6570			-		-
Other	6590	3,222,369	(255,377)	2,966,992	207,689	2,966,992
Planning and Policy Making	6600	4,371,199	(265,632)	4,105,567	4,105,567	
General Inst. Support Services	6700			-		
Community Relations	6710	521,859	(23,442)	498,417		498,417
Fiscal Operations	6720	1,325,919	(72,195)	1,253,724	1,253,724	
Human Resources Management	6730	3,344,217	(46,635)	3,297,582	3,297,582	
Noninstr. Staff Benefit & Incent	6740			-		-
Staff Development	6750	699,251	(10,374)	688,877		688,877
Staff Diversity	6760	118,496		118,496		118,496
Logistical Services	6770	5,560,872	(143,500)	5,417,372	5,417,372	
Management Information Servic	6780	4,115,728	(191,363)	3,924,365	3,924,365	
Other General Institutional Supp	6790	20,637		20,637		20,637
Community Services	6800			-		-
Community Recreation	6810	1,060,911		1,060,911		1,060,911
Community Service Classes	6820	2,181,577	(16,204)	2,165,373		2,165,373
Community Use of Facilities	6830	422,706	(33,740)	388,966		388,966
Economic Development	6840			-		-
Other Community Svcs. & Econ	6890			-		-
Ancillary Services	6900			-		-
Bookstores	6910			-		-
Child Development Center	6920			-		-
Farm Operations	6930			-		-
Food Services	6940			-		-
Parking	6950	957,312	(26,193)	931,119		931,119

Activity	EDP	Total	Capital Adjustments	Total	Indirect	Direct
Student Activities	6960	492,998	(2,403)	490,595		490,595
Student Housing	6970			-		
Other	6990	329,813	(2,654)	327,159		
Auxiliary Operations	7000			-		
Contract Education	7010	9,787,349	(916,725)	8,870,624		8,870,624
Other Auxiliary Operations	7090			-		
Physical Property Acquisitions	7100			-		
Long-Term Debt and Other Financial	7200					
Transfers, Student Aid and Other	7300	15,628,292		15,628,292		15,628,292
<b>Total</b>		<b>174,234,878</b>	<b>(6,170,987)</b>	<b>168,063,891</b>	<b>20,712,962</b>	<b>147,576,734</b>
<b>Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)</b>						<b>14.0%</b>

JUNE 30 2000  
 DATE RL 08/04/00  
 TIME RU 19:44:02  
 FY=00  
 FBMO90 - A1  
 ACCT: 1-41070  
 DEPT: HSYC

FOOTHILL DE ANZA COMM  
 FINANCIAL SYSTEM  
 TY COLLEGE DISTRICT  
 RDS SYSTEM

REPORT PROGRAM  
 FBMO92  
 ACCOUNT PAGE 1

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2000  
 WELLNESS PROGRAM-FH  
 TO: HURD/KITAJIMA

OBJ	CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
1100	ABR #1 "B" 1103-1999	5,000	110			5,000		110	0
1105	PROF ACHIEV AWARD		5,000			27,648			100
1260	CE SAL NON-INSTR	25,810	27,648			4,939			100
1430	CE SAL HRLYNONIN		4,939						100
	CERTIFICATED SALARY	30,810	37,697			37,697		110	100
3100	BENEFIT BUDGET/ENC-A	5,911	6,194			6,194		99-	100
3200	BENEFIT BUDGET/ENC-B		49-			49-			99-
	EMPLOYEE BENEFITS	5,911	6,144			6,243		98-	102
4000	ABR #1 "B" 4002-1999		7-					7-	0
5000	ABR #1 "B" 5001-5999		30-					30-	0
5624	PHONES-DISCRETIONARY		30			30			100
	OPERATING EXPENSES					30		30-	0
	TOTAL EXPENSES	36,721	43,834			43,834		25-	100
	ACCOUNT TOTAL	36,721	43,834			43,860		25-	100

FOR QUESTIONS, CALL LAUREN WONG (FH) X7369, QUANG LE (DA) X8998 OR  
 JONI HAYES (DIST) AT E-MAIL "HAYES" OR EUDORA HAYES@ADMIN.FHDA.EDU





JUNE 30, 2000  
 DATE RUN 08/04/00  
 TIME RUN 19:44:02  
 FY=00

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT  
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 963  
 PROGRAM ID FBM092

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2000

ACCOUNT PAGE 1

FBM090 - A1

PSYCHOLOGICAL SVCS

TO GREGORIO G

OBJ CODE DESCRIPTION	BUDGETS		ACTUAL		FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
	ORIGINAL	REVISED	CURRENT MONTH	-----				
1105 PROF ACHIEV AWARD		311		311				100
1210 CE MGR SAL NONINSTR		2,031		2,031				100
1260 CE SAL NON-INSTR	10,894	11,639	1,061	11,639				100
CERTIFICATED SALARY	10,894	10,980	1,061	10,980				100
3100 BENEFIT BUDGET/ENC-A	2,495	3,187	195	3,187				100
4000 ABR #1 "B" 4002-4999	1,000	1,273			1,019		1,273	0
4010 SUPPLIES & UNCAT		1,019	29		498			100
4060 PRINTING-GENERAL		498	25		1,292			100
4900 PROCURE CARD CHARGES		1,292			2,808		1,273	183
MATERIALS & SUPPLIES	1,000	1,535	54					
5000 ABR #1 "B" 5001-5999	2,101	531	167		335		531	0
5310 EQUIP RENT/LEASE		335			892			100
5510 DOMESTIC CONF & TRVL		892			50			100
5908 LICENSE FEES		50						
OPERATING EXPENSES	2,101	1,809	167		1,277		531	71
6000 ABR #1 "C" 6001-6999	2,000	534			10,185		534	0
6420 CUR CAP-EQUIPMENT		10,185						100
CAPITAL OUTLAY	2,000	9,651			10,185		534	106
TOTAL EXPENSES	18,490	10,859	1,477		11,067		208	102
ACCOUNT TOTAL	18,490	10,859	1,477		11,067		208	102

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, QUANG LE (DA) X8938 OR  
 JONI HAYES (DIST) AT E-MAIL "HAYES" OR EUDORA HAYES@ADMIN.FHDA.EDU

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUST-MENTS	CURRENT AMOUNT
1-41266-1260	150132	07/07	COUNSELOR	10,894.02		10,894.02	COMPLETED
1-41266-3100	150132	07/07	COUNSELOR	2,494.73		2,494.73	COMPLETED

TO: GREGORIO, G

ACCT: 2-11264  
DEPT: HSMC

HEALTH-FEE-FOOTHILL

OBJ CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
CAPITAL OUTLAY	15,000		6,595	6,595	6,595		8,405	44
TOTAL EXPENSES	392,048		45,849	45,849	45,849	5,338	154,161	61
ACCOUNT TOTAL			127,668	127,668	118,714	5,338	113,376	0

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363, QUANG LE (DA) X8988 OR  
JONI HAYES (DIST) AT E-MAIL "HAYES" OR EUDORA HAYES@ADMIN.FHDA.EDU

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUST. AMOUNTS	CURRENT AMOUNT	COMPLETED
2-11264-1260	150229	08/20	COORD STUDENT HEALTH	38,715.25		38,715.25		COMPLETED
2-11264-3100	150229	08/20	COORD STUDENT HEALTH	8,865.79		8,865.79		COMPLETED
2-11264-4010	A943907	08/13	REAL WORLD PRODUCTIO	170.28	115.28	54.98		COMPLETED
2-11264-4010	A945977	05/31	PARKIN SECURITY CONS	22.69		22.69		COMPLETED
2-11264-4010	E944435	04/30	DUREX CONSUMER PRODU	500.00		500.00		COMPLETED
2-11264-4010	E944454	04/30	SMITH KLINE BEECHAM	4,000.00	2,649.90	1,350.10		COMPLETED
2-11264-4010	E944460	04/30	TRIMENSA PHARMACEUTI	500.00		500.00		COMPLETED
2-11264-4010	E944473	04/30	SECURELINE	500.00		500.00		COMPLETED
2-11264-4010	E944533	05/17	PHARMEDIX	1,000.00	3,012.08	1,000.00		COMPLETED
2-11264-4010	E944538	05/18	NORMED	15,000.00		11,987.92		COMPLETED
2-11264-4010	E944542	05/18	QKAMOTO U.S.A. INC.	3,000.00	842.80	2,157.20		COMPLETED
2-11264-4010	E944551	05/19	MAYER LABORATORIES	2,500.00	1,839.70	660.30		COMPLETED
2-11264-4010	E944579	05/28	OFFICE DEPOT	500.00		500.00		COMPLETED
2-11264-4010	E944612	05/24	ANALYZER INDUSTRIES	3,000.00	1,072.57	1,927.43		COMPLETED
2-11264-4010	E944518	05/25	US OFFICE PRODUCTS	2,000.00	418.58	1,581.42		COMPLETED
2-11264-4010	E944667	05/31	SAN JOSE SURGICAL SU	1,000.00		1,000.00		COMPLETED
2-11264-4010	E944976	04/30	ETR ASSOCIATES	500.00		500.00		COMPLETED
2-11264-4010	E944982	04/30	PHARMEDIX	90,000.00	65,797.00	24,203.00		COMPLETED
2-11264-5214	E944539	05/18	PLANNED PARENTHOOD M	600.00	339.57	260.43		COMPLETED
2-11264-5225	E944195	04/30	ABBOTT LABORATORIES	5,338.03		5,338.03		COMPLETED
2-11264-5910	E944242	06/13	VITA STAT MEDICAL SE	200.00	49.00	157.00		COMPLETED
2-11264-5935	E944439	04/30	FEDERAL EXPRESS	21.53		21.53		COMPLETED
2-11264-5908	A946894	05/31	QUALCOMM INC	3,897.00		3,897.00		COMPLETED
2-11264-6420	A945972	03/31	BODYWORK CENTRAL	1,996.13	701.46	1,294.67		COMPLETED
ACCOUNT TOTAL				184,326.70	76,831.95	102,156.72	5,338.03	

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363, QUANG LE (DA) X8988 OR

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2000  
 HEALTH SVCS-PSYCH  
 TO: GREGGRIQ, G.

OBJ CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0963 HEALTH SERVICES FEES	81,820		81,820	81,820		81,820	0
1105 PROF ACHIEV AWARD			6,010	2,689		2,689	0
1260 CE SAL NON-INSTR			6,010	62,382		62,382	0
CERTIFICATED SALARY			1,468	65,071		65,071	0
3100 BENEFIT BUDGET/ENC-A			7,478	16,749		16,749	0
TOTAL EXPENSES			7,478	81,820		81,820	0
ACCOUNT TOTAL			7,478	81,820		81,820	0

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, QUANG LE (DA) X8938 OR  
 JONI HAYES (DIST) AT E-MAIL "HAYES" OR EUDORA HAYES@ADMIN.FHDA.EDU

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT
2-11265-1260	150124	08/20	COUNSELOR	34,130.75		34,130.75	COMPLETED
2-11265-1260	150132	08/20	COUNSELOR	24,180.09		24,180.09	COMPLETED
2-11265-3100	150124	08/20	COUNSELOR	7,815.94		7,815.94	COMPLETED
2-11265-3100	150132	08/20	COUNSELOR	5,537.24		5,537.24	COMPLETED
ACCOUNT TOTAL				71,664.02		71,664.02	

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, QUANG LE (DA) X8938 OR  
 JONI HAYES (DIST) AT E-MAIL "HAYES" OR EUDORA HAYES@ADMIN.FHDA.EDU

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2000  
 COUNSELING

OBJ CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
OPERATING EXPENSES	14,829	14,829	1,662	15,377	22	570	104	
6000 ABR #1 "C" 6001-6999	6,451	6,451	1,516	7,928		6,451	0	
6420 CUR CAP-EQUIPMENT						7,928	0	
CAPITAL OUTLAY								
TOTAL EXPENSES	1,998,673	2,141,981	171,708	2,131,557	22	10,403	100	
ACCOUNT TOTAL	1,998,673	2,141,981	171,708	2,131,557	22	10,403	100	

FOR QUESTIONS, CALL LAUREN WONG (PH) X3363, QUANG LE (DA) X8988 OR  
 JONI HAYES (DIST) AT E-MAIL HAYES, OR EUDORA\_HAYES@ADMIN.FHDA.EDU

OPEN COMMITMENTS STATUS

ACCOUNT	REF NO	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT
1-42248-1250	257708	08/13	COUNSELOR	3,735.71		3,735.71-	COMPLETED
1-42248-1250	257723	08/13	COUNSELOR	3,735.71		3,735.71-	COMPLETED
1-42248-1250	257724	07/26	ARTICULATION CTR/TRA	7,158.24		7,158.24-	COMPLETED
1-42248-1250	257731	12/20	COUNSELOR	2,225.56		2,225.56-	COMPLETED
1-42248-1260	250001	07/07	COUNSELOR	52,299.56		52,299.56-	COMPLETED
1-42248-1260	250027	07/07	COUNSELOR	74,713.65		74,713.65-	COMPLETED
1-42248-1260	250061	07/07	COUNSELOR	50,738.77		50,738.77-	COMPLETED
1-42248-1260	250072	07/07	INSTRUCTOR	39,553.05		39,553.05-	COMPLETED
1-42248-1260	250083	07/07	COUNSELOR	37,078.36		37,078.36-	COMPLETED
1-42248-1260	250157	07/07	COUNSELOR	62,990.12		62,990.12-	COMPLETED
1-42248-1260	250169	07/07	COUNSELOR	54,274.55		54,274.55-	COMPLETED
1-42248-1260	250177	07/07	COUNSELOR	52,299.56		52,299.56-	COMPLETED
1-42248-1260	250199	07/07	COUNSELOR	51,123.77		51,123.77-	COMPLETED
1-42248-1260	250211	07/07	COUNSELOR	36,357.01		36,357.01-	COMPLETED
1-42248-1260	250323	07/07	COUNSELOR	57,051.34		57,051.34-	COMPLETED
1-42248-1260	250380	07/07	COUNSELOR	53,161.96		53,161.96-	COMPLETED
1-42248-1260	250387	07/07	COUNSELOR	37,992.19		37,992.19-	COMPLETED
1-42248-1260	250306	07/07	COUNSELOR	8,085.03		8,085.03-	COMPLETED
1-42248-1260	250309	07/07	COUNSELOR	50,738.77		50,738.77-	COMPLETED
1-42248-1260	250328	07/07	COUNSELOR	47,545.05		47,545.05-	COMPLETED
1-42248-1260	250357	07/07	COUNSELOR	14,763.92		14,763.92-	COMPLETED
1-42248-1260	253307	07/07	EARLY RETIREE/NON-IN	16,500.00		16,500.00-	COMPLETED
1-42248-1260	253323	07/07	EARLY RETIREE/NON-IN	28,309.89		28,309.89-	COMPLETED
1-42248-1260	258879	12/03	COUNSELOR				COMPLETED

OBJ	CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0963	HEALTH SERVICES FEES	962		962	643,542	643,542		643,542	0
1100	ABR #1 "B" 1103-1999	7,877						7,877	0
1105	PROF ACHIEV AWARD			342	18,096	18,096		18,096	0
1250	AST DIV CHARREXE			15,878	3,747	3,747		3,747	0
1260	CE SAL NON-INST				169,481	169,481		169,481	0
1430	CE SAL HRLYNDIN				7,877	7,877		7,877	100
CERTIFICATED SALARY									
2000	ABR #1 "B" 2001-2999	8,049						8,049	0
2170	CL CONTR NON-INST			11,278	120,860	120,860		120,860	0
2310	STU SAL NON-INST			1,188	5,286	5,286		5,286	100
2350	CL HRLY NON-INST				2,763	2,763		2,763	100
CLASSIFIED SALARIES									
3100	BENEFIT BUDGET/ENC-A			6,063	74,575	74,575		74,575	0
3200	BENEFIT BUDGET/ENC-B			11	367	367		367	0
EMPLOYEE BENEFITS									
4000	ABR #1 "B" 4001-4999	65,574						65,574	0
4010	SUPPLIES & UNCAT			5,057	36,168	36,168		36,168	100
4030	PERIODICALS				558	558		558	100
4062	DA PRINTING SVCS CHG			4,086	17,740	17,740		17,740	100
4900	PROCURE CARD CHARGES			1,883	11,109	11,109		11,109	100
MATERIALS & SUPPLIES									
5000	ABR #1 "B" 5001-5999	35,792						35,792	0
5050	INS-STUD ACCIDENT			24,437	24,437	24,437		24,437	100
5060	VEHICLE REPAIR			122	122	122		122	100
5214	TECH & PROF SERV			4,840	4,840	4,840		4,840	100
5310	EQUIP RENT/LEASE			4,819	4,819	4,819		4,819	100
5510	DOMESTIC CONF & TRVL			245	245	245		245	100
5624	PHONES-DISCRETIONARY			109	109	109		109	100
5735	POSTAGE & MAILING			1,019	1,019	1,019		1,019	100
5908	LICENSE FEES			202	202	202		202	100
OPERATING EXPENSES									
				112	35,792	35,792		35,792	0
TOTAL EXPENSES				45,899	504,418	504,418		504,418	0

JUNE 30, 2000  
 DATE RUN 08/04/00  
 TIME RUN 19:44:02

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT  
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 3533  
 PROGRAM ID FBMO92

FY=00  
 FBMO90 - A1

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2000

ACCOUNT PAGE 1

ACGT 2-12265  
 DEPT XXXX

HEALTH FEES RESERVE

TO FDU HEALTH SERVICES

OBJ CODE DESCRIPTION	ORIGINAL	BUDGETS-REVISED	CURRENT MONTH	FISCAL YEAR	ACTUAL	PROJECT YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0969 HEALTH SERVICES FEES	194,435				194,435			194,435	0
4010 SUPPLIES & UNCAT	4,215				4,215			4,215	0
4090 PARTS & ACCESSORIES	1,229				1,229			1,229	0
MATERIALS & SUPPLIES	5,444				5,444			5,444	0
5209 CONTRACTED SERVICES	71,181				71,181			71,181	0
5311 TRAILER RENTAL	12,239				12,239			12,239	0
5330 FACILITY RENT - CORP	43,301				43,301			43,301	0
5350 EQUIP MAINT & REPAIR	446				446			446	0
5620 TELEPH-MONTHLY CHGS	1,930				1,930			1,930	0
OPERATING EXPENSES	129,087				129,087			129,087	0
6420 CUR CAP-EQUIPMENT	59,281				59,281			59,281	0
6421 INSTR-EQUIP-REPL	622				622			622	0
CAPITAL OUTLAY	59,904				59,904			59,904	0
TOTAL EXPENSES	194,435				194,435			194,435	0
ACCOUNT TOTAL									0

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, QUANG LE (DA) X8938 OR  
 JONI HAYES (DIST) AT E-MAIL "HAYES" OR EUDORA HAYES@ADMIN.FHDA.EDU

# Exhibit I

# COPY

State Controller's Office

School Mandated Cost Manual

**CLAIM FOR PAYMENT**  
Pursuant to Government Code Section 17561

For State Controller Use Only

Program

**HEALTH FEE ELIMINATION**

(19) Program Number 00029

(20) Date Filed \_\_\_/\_\_\_/\_\_\_

(21) LRS Input \_\_\_/\_\_\_/\_\_\_

029

S43045

LABEL HERE

FOOTHILL-DE ANZA COL DIST  
SANTA CLARA COUNTY  
12345 EL MONTE ROAD  
LOS ALTOS HILLS CA 94022

Reimbursement Claim Data

(22) HFE-1.0.(04)(b) 602,608

(23)

(24)

(25)

Type of Claim

Estimated Claim

Reimbursement Claim

(03) Estimated

(09) Reimbursement

(04) Combined

(10) Combined

(05) Amended

(11) Amended

Fiscal Year of Cost (06) 20 02 /2003

(12) 2000 /20 01

Total Claimed Amount (07) 602,608

(13) 602,608

Less: 10% Late Penalty, not to exceed \$1,000

(14) -0-

Less: Prior Claim Payment Received

(15) 157,751

Net Claimed Amount

(16) 444,857

Due to Claimant (08)

(17) 444,857

Due to State

(18) -0-

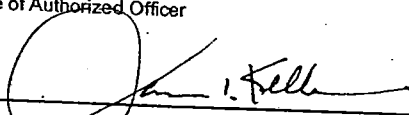
**(37) CERTIFICATION OF CLAIM**

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

12/21/01

James W. Keller

Type or Print Name

Vice Chancellor, Business Svcs.

(38) Name of Contact Person for Claim

Martha De La Cerda

Telephone Number

(650) 949- 6201 Ext.

E-Mail Address

kellerjim@fhda.edu

Form FAM-27 (Revised 9/01)

Chapters 1/84 and 1118/87



**MANDATED COSTS  
HEALTH FEE ELIMINATION  
CLAIM SUMMARY**

**FORM  
HFE-1.1**

(01) Claimant Foothill-De Anza Community College Dist.	(02) Type of Claim Reimbursement Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	Fiscal Year 2000/01 19__/19__
--	--	-------------------------------------

(03) Name of College: Foothill College

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

LESS  SAME  MORE

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim			909,512
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87			-0-
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]			
(08) Complete columns (a) through (g) to provide detail data for health fees			909,512

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester							
2. Per spring semester							
3. Per summer session	16,323		9.0				146,907
4. Per first quarter	22,132		9.0				199,188
5. Per second quarter	19,775		9.0				177,975
6. Per third quarter	17,616		9.0				158,544

(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) + (8.6g)]	158,544
(10) Sub-total	[Line (07) - line (09)]	682,614
<b>Cost Reduction</b>		226,898
(11) Less: Offsetting Savings, if applicable		
(12) Less: Other Reimbursements, if applicable		
(13) Total Amount Claimed	[Line (10) - (line (11) + line (12))]	226,898

**MANDATED COSTS  
HEALTH FEE ELIMINATION  
CLAIM SUMMARY**

**FORM  
HFE-1.1**

(01) Claimant	(02) Type of Claim	Fiscal Year
		2000/01 19__/19__
Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		

(03) Name of College: De Anza College

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

LESS  SAME  MORE

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim			
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87			1,393,178
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]			-0-
(08) Complete columns (a) through (g) to provide detail data for health fees			1,393,178

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester							
2. Per spring semester							
3. Per summer session	21,795		9.0				196,155
4. Per first quarter	33,891		9.0				305,019
5. Per second quarter	29,236		9.0				263,124
6. Per third quarter	28,130		9.0				253,170
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) + (8.6g)]						1,017,468
(10) Sub-total	[Line (07) - line (09)]						375,710
<b>Cost Reduction</b>							
(11) Less: Offsetting Savings, if applicable							
(12) Less: Other Reimbursements, if applicable							
(13) Total Amount Claimed	[Line (10) - (line (11) + line (12))]						375,710

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant Foothill-De Anza Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2000/01 19__/19__
<b>(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)</b>		
(a) Name of College	(b) Claimed Amount	
1. Foothill College	226,898	
2. De Anza College	375,710	
3.		
4.		
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20.		
21.		
<b>(04) Total Amount Claimed</b>	[Line (3.1b) + line (3.2b) + line (3.3b) + line (3.21b)]	602,608

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

<b>(01) Claimant</b> Foothill-De Anza Community College District	<b>(02) Type of Claim</b> Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	<b>Fiscal Year</b> 2001/02 19__/19__
--	--	--

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

(a) Name of College	(b) Claimed Amount
1. Foothill College	226,898
2. De Anza College	375,710
3.	
4. NOTE: Completion of Form #F-1.1 is not required as	
5. the estimated claim for 01/02 does not exceed	
6. prior year's actual cost by 10%.	
7.	
8.	
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18.	
19.	
20.	
21.	
<b>(04) Total Amount Claimed</b>	[Line (3.1b) + line (3.2b) + line (3.3b) + line (3.21b)] 602,608

**Foothill-De Anza Community College District  
Health Fee Elimination Worksheet: Mandated Cost  
Fiscal Year 2000/01**

**Foothill College  
Summary of Student Headcount  
Fiscal Year 2000/01**

<u>Actuals</u>	<u>Gross Foothill</u>	<u>BOGG &amp; Old Exclusions</u>	<u>Net Foothill</u>	<u>Total Fee @ \$ 9/per</u>
Summer 00	18,318	1,995	16,323	146,907
Fall 00	25,512	3,380	22,132	199,188
Winter 01	22,952	3,177	19,775	177,975
Spring 01	18,422	806	17,616	158,544
<b>Health Revenue-Fiscal'01</b>				<b>\$682,614</b>

<u>Estimate</u>	<u>Gross Foothill</u>	<u>BOGG &amp; Old Exclusions</u>	<u>Net Foothill</u>	<u>Total Fee @ \$ 9/per</u>
Summer 01	18,318	1,995	16,323	146,907
Fall 01	25,512	3,380	22,132	199,188
Winter 02	22,952	3,177	19,775	177,975
Spring 02	18,422	806	17,616	158,544
<b>Est. Health Revenue-Fiscal'02</b>				<b>\$682,614</b>

**Foothill-De Anza Community College District  
Health Fee Elimination Worksheet: Mandated Cost  
Fiscal Year 2000/01**

**Foothill College  
Summary of Student Headcount  
Fiscal Year 2000/01**

<u>Actuals</u>	<u>Gross Foothill</u>	<u>BOGG &amp; Old Exclusions</u>	<u>Net Foothill</u>	<u>Total Fee @ \$ 9/per</u>
Summer 00	18,318	1,995	16,323	146,907
Fall 00	25,512	3,380	22,132	199,188
Winter 01	22,952	3,177	19,775	177,975
Spring 01	18,422	806	17,616	158,544
				<b>\$682,614</b>

**Health Revenue-Fiscal'01**

*With additional Notes*

Notes

909,512 HFE-1.1 (07) total cost  
682,614 minus could have fees  
226,898 HFE-1.1.(10) Sub total

<u>Estimate</u>	<u>Gross Foothill</u>	<u>BOGG &amp; Old Exclusions</u>	<u>Net Foothill</u>	<u>Total Fee @ \$ 9/per</u>
Summer 01	18,318	1,995	16,323	146,907
Fall 01	25,512	3,380	22,132	199,188
Winter 02	22,952	3,177	19,775	177,975
Spring 02	18,422	806	17,616	158,544
				<b>\$682,614</b>

**Est. Health Revenue-Fiscal'02**

**Foothill Student Health Fee Exclusions  
Academic Year 2000-2001**

Fee Codes	Fee Category/Exemption	Summer 2000 Count	Fall 2000 Count	Winter 2000 Count	Spring 2000 Count	Total Count
ALL	All General Fees	2	2	1	4	9
APR	Apprenticeship (No fees)	10,250	14,807	13,166	10,516	48,739
CON	Contract Instruction (No fees)	231	2,861	2,743	335	6,170
ENM	Enrollment Fee Only (No other fees)		31			31
ENR	Enrollment Fee Only (No other fees)	117	193	162	30	30
FIW	F1 Visa Students (Mandatory insurance fee waived)	10	113	104	155	627
FMC	Foothill Middle College (No other fees)	77	94	91	101	328
FVI	F1 Visa Students (Mandatory insurance fee)	365	748	718	795	345
HSC	High School Colaboration (Health and Campus Center Use fee only)	2,051	1,210	1,017	1,116	2,626
HSS	High School Student (No enrollment fee)	1,564	195	176	189	5,394
NCB	No Chancellor or Student Body fee (All fees but scholarship and student body)	31	42	32	26	2,124
NCS	No Chancellor Scholarship (All fees but scholarship)			1	1	131
NHF	No Health fee (All fees but health)	3	4	4	4	2
NHS	No Health fee or Student Body fees (All fees but health and student body)	2	1	1		15
NSB	No Student Body fee (All other fees)	24	45	27	14	4
RCB	No Registration Support fee (No student body fee, No Student Rep fee)	3,448	5,035	4,687	5,007	110
RCH	No Registration Support fee (No student rep fee, no health fee)	1	1		9	11
RCS	No Registration Support fee (All fees but registration support, no student rep fee)	6	14	4	5	29
RSB	No Registration Support fee (No student rep fee)		1	2		3
RVI	No Registration Support fee (F-1 Visa students)	32	4	1		37
SRC	Senior Citizen (No enrollment/materials fees)	104	111	15	31	261
STF	Staff Member (Enrollment fees only)				1	1
<b>Total</b>		<b>18,318</b>	<b>25,512</b>	<b>22,952</b>	<b>18,422</b>	<b>85,204</b>
	<b>Health Exclusion Fees</b>	<b>1,995</b>	<b>3,380</b>	<b>3,177</b>	<b>806</b>	<b>9,358</b>

NET - 16,323 22,132 19,775 17,616

Foothill-De Anza Community College District  
 Health Fee Elimination Worksheet: Mandated Cost  
 Fiscal Year 2000/01

De Anza College  
 Summary of Student Headcount  
 Fiscal Year 2000/01

Actuals	Gross De Anza		BOGG & Old Exclusions		Net De Anza		Total Fee @ \$ 9/per
Summer 00	24,438		2,643		21,795		196,155
Fall 00	34,561		670		33,891		305,019
Winter 01	30,191		955		29,236		263,124
Spring 01	28,994		864		28,130		253,170
<b>Health Revenue-Fiscal'01</b>							<b>\$1,017,468</b>

*with additional notes*

Estimate	Gross Foothill		BOGG & Old Exclusions		Net Foothill		Total Fee @ \$ 9/per	Notes
Summer 01	24,438		2,643		21,795		196,155	HFE-1.1 (07) total cost minus could have fees HFE-1.1 (10) sub total
Fall 01	34,561		670		33,891		305,019	
Winter 02	30,191		955		29,236		263,124	
Spring 02	28,994		864		28,130		253,170	
<b>Est. Health Revenue-Fiscal'02</b>							<b>\$1,017,468</b>	

1,393,178  
 1,017,468  
 375,710



**De Anza Student Health Fee Exclusions**  
**Academic Year 2000-2001**

Fee Codes	Fee Category/Exemption	Summer 2000 Count	Fall 2000 Count	Winter 2000 Count	Spring 2000 Count	Total Count
ALL	All General Fees	56	77	13	2	148
ALM	All General Fees (Except material fees)	18,523	30,623	25,619	24,873	99,638
APR	Apprenticeship (No fees)	29	55	49	44	177
CON	Contract Instruction (No fees)	15	77	73	86	251
ENM	Enrollment Fee Only (No other fees)	17	11	1	19	48
ENR	Enrollment Fee Only (No other fees)	2,467	234	158	126	2,985
FIW	F1 Visa Students (Mandatory insurance fee waived)	1		1		2
FVI	F1 Visa Students (Mandatory insurance fee)	51	94	90	92	327
HPE	HOPE Students (Enrollment fee only, no materials fee, no other fees)	393	685	714	774	2,566
HSS	High School Student (No enrollment fee)	275	237	252	230	994
JCS	Job Corps Student (No fees)	1,829	817	1,446	1,224	5,316
MPA	Malpractice Insurance fee (Plus all general fees)	20	148	523	250	941
MPB	Malpractice Insurance fee (All fees but student body, no materials fee)	54	201	82	102	439
MPI	F1 Visa Students (Malpractice Insurance fee, mandatory insurance fee, plus all general fees)		4	1		5
MPR	Malpractice Insurance fee (All fees but materials fee)		4		3	7
MPS	Malpractice Insurance fee (All fees but student body)		2			2
MPW	F1 Visa Students (Malpractice Insurance fee, mandatory insurance fee waived plus all general fees)	1				1
MVD	Military/Veteren Dependents (No fees)			1		1
NHF	No Health fee (All fees but health)	26	38	34	30	128
NHS	No Health fee or Student Body fees (All fees but health and student body)	3	1		3	7
NSB	No Student Body fee (All other fees)			1		1
NSM	No Student Body fee (All other fees, not materials)	214	298	275	308	1,095
PFE	Police/Firefighter Exemption (Enrollment fee only)	80	177	96	161	514
RCB	No Registration Support fee (No student body fee, No Student Rep fee)	254	427	424	342	1,447
RSB	No Registration Support fee (No student body fee)	1	2	1	1	5
SRC	Senior Citizen (No enrollment/materials fees)				1	1
SRM	Senior Citizen (Enrollment fees only, no material fee)	1	6	5	5	17
STF	Staff Member (Enrollment fees only)	8	144	135	118	405
T		120	199	197	200	716
		24,438	34,561	30,191	28,994	118,184
	Health Exclusion Fees	2,643	670	955	684	4,952

NET 21, 795 33, 891 29, 236 28, 130

**Foothill-De Anza Community College District  
Health Fee Elimination Worksheet: Mandated Costs  
Fiscal Year 2000/01**

<i><b>Foothill</b></i>	<i><b>Account #</b></i>	<i><b>Actual 99/00</b></i>	<i><b>Estimate 00/01</b></i>	<i><b>Notes</b></i>
Wellness Program	141070	47,870	47,870	
Counseling	141248	239,683	239,683	Counseling @ 15%
Psychological Services	141266	18,718	18,718	
Health Fees	211264	273,036	273,036	
Health Svcs-Psych	211265	87,100	87,100	
<i><b>Total Health Expenditures</b></i>		666,407	666,407	
<i><b>Add: Indirect Cost Factor</b></i>		243,105	243,105	
<i><b>Less: Total Fees Calculated</b></i>		(682,614)	(682,614)	
<i><b>Net Claim Amount</b></i>		226,898	226,898	

<i><b>De Anza</b></i>		<i><b>Actual 99/00</b></i>	<i><b>Estimate 00/01</b></i>	
Counseling	142248	316,131	316,131	Counseling @ 15.0%
Health Fees	212264	510,227	510,227	
Health Fees Reserve	212265	194,435	194,435	
<i><b>Total Health Expenditures</b></i>		1,020,793	1,020,793	
<i><b>Add: Indirect Cost Factor</b></i>		372,385	372,385	
<i><b>Less: Total Fees Calculated</b></i>		(1,017,468)	(1,017,468)	
<i><b>Net Claim Amount</b></i>		375,710	375,710	

Per Naomi Kitajima, Foothill Health Services Coordinator, counseling provides ~ 15% health related guidance. Per Rich Rose, Dean of Counseling, counseling provides ~15% health related guidance.

Foothill-De Anza Community College District  
 Health Fee Elimination Worksheet: Mandated Costs  
 Fiscal Year 2000/01

*with additional notes*

Foothill	Account #	Actual 99/00	Estimate 00/01	Notes
Wellness Program	141070	47,870	47,870	
Counseling	141248	239,683	239,683	Counseling @ 15%
Psychological Services	141266	18,718	18,718	
Health Fees	211264	273,036	273,036	
Health Svcs-Psych	211265	87,100	87,100	
<b>Total Health Expenditures</b>				
<b>Add: Indirect Cost Factor</b>		666,407	666,407	
<b>Less: Total Fees Calculated</b>		243,105	243,105	
		(682,614)	(682,614)	

form HFE-1.1 (05)

909,512 cost of health services  
 (Total + Indirect Cost Factor)

<b>Net Claim Amount</b>	226,898	226,898
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De Anza	Actual 99/00	Estimate 00/01
Counseling	316,131	316,131
Health Fees	510,227	510,227
Health Fees Reserve	194,435	194,435
<b>Total Health Expenditures</b>		
		1,020,793
<b>Add: Indirect Cost Factor</b>		372,385
<b>Less: Total Fees Calculated</b>		(1,017,468)
		(1,017,468)

form HFE-1.1 (05)

1,393,178 cost of health services  
 (Total + Indirect Cost Factor)

<b>Net Claim Amount</b>	375,710	375,710
-------------------------	---------	---------

602,608 total claims hfe-1.0 line (04)

Per Naomi Kitajima, Foothill Health Services Coordinator, counseling provides ≈ 15% health related guidance. Per Rich Rose, Dean of Counseling, counseling provides ≈ 15% health related guidance.

JUNE 30, 2001  
 DATE RUN 08/04/01  
 TIME RUN 00:16:33  
 FY=01

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT  
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 727  
 PROGRAM ID FBMO92

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

ACCT: 1-41070 ACCOUNT PAGE 1  
 DEPT: HSYC TO: GREGORIO, G

OBJ	CODE DESCRIPTION	ORIGINAL	BUDGETS REVISD	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
1100	ABR #1 "B" 1103-1999	5,000	248						
1105	PROF ACHIEV AWARD	5,000	5,000		5,000			248	0
1260	CE SAL NON-INSTR	27,648	31,076		31,076				100
1430	CE SAL HRLYNONIN	4,862	4,862		4,862				100
	CERTIFICATED SALARY	32,648	41,186		40,938			248	99
3100	BENEFIT BUDGET/ENC-A	6,359	6,718		6,718				100
3200	BENEFIT BUDGET/ENC-B		99-		51			150-	52-
	EMPLOYEE BENEFITS	6,359	6,620		6,770			150-	102
4000	ABR #1 "B" 4002-1999		61-						
4010	SUPPLIES & UNCAT		54		54			51-	0
	MATERIALS & SUPPLIES		7-		54			61-	743-
5000	ABR #1 "B" 5001-9999		138-					138-	0
5624	PHONES-DISCRETIONARY		108		108				100
	OPERATING EXPENSES		30-		108			138-	362-
	TOTAL EXPENSES	39,007	47,769	69	47,870			101-	100
	ACCOUNT TOTAL	39,007	47,769	69	47,870			101-	100

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA)  
 HAYES@FHDA.EDU OR CAIL ESPERANZA CONTRERAS (DIST) X6259.

JUNE 30, 2001  
 DATE RUN 08/04/01  
 TIME RUN 00:16:33  
 FY=01  
 FBMO90 - A1

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT  
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 937  
 PROGRAM ID FBMO92

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

ACCT: 1-41248  
 DEPT: CNSL

COUNSELING

TO: JOHNSON, P

ACCOUNT PAGE 1

OBJ CODE DESCRIPTION	BUDGETS		CURRENT MONTH	ACTUAL		FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
	ORIGINAL	REVISED							
1100 ABR #1 "B" 1103-1999		41,732			74,732			41,732	0
1105 PROF ACHIEV AWARD		74,732			32,503				100
1210 CE MGR SAL NONINSTR	30,614	32,503	2,709		1,015,041				100
1260 CE SAL NON-INSTR	1,023,043	1,015,041	86,311		784				100
1320 CE SAL HRLY INST		68,456	6,247		68,456				100
1430 CE SAL HRLYNONIN									100
CERTIFICATED SALARY	1,053,656	1,233,248	95,267		1,191,516			41,732	97
2000 ABR #1 "B" 2001-2999		30,019						30,019	0
2470 CL CONTR NON-INST	116,275	111,083	9,012		111,083				100
2310 STU SAL NON-INST		11,424	952		11,424				100
2350 CL HRLY NON-INST		3,950			3,950				100
CLASSIFIED SALARIES	117,776	96,437	9,904		126,456			30,019	131
3100 BENEFIT BUDGET/ENC-A		253,155	18,754		253,155				100
3200 BENEFIT BUDGET/ENC-B		1,303	762		5,176			6,873	397
EMPLOYEE BENEFITS	273,662	254,458	19,516		258,332			3,873	102
4000 ABR #1 "B" 4002-4999		11,866						11,866	0
4010 SUPPLIES & UNCAT		11,450	49		11,450				100
4060 PRINTING-GENERAL		6,933	468		6,933				100
4900 PROCURE CARD CHARGES		2,554	355		2,554				100
MATERIALS & SUPPLIES	9,300	9,070	922		20,937			11,866	231
5000 ABR #1 "B" 5001-5999		18,068						18,068	0
5214 TECH & PROF SERV		500			500				100
5510 DOMESTIC CONF & TRVL					97				100
5512 LOCAL MILEAGE		47			47				100
OPERATING EXPENSES		18,713	644					18,068	3
6000 ABR #1 "C" 6001-6999		436						7,936	0
TOTAL EXPENSES	1,454,830	1,619,863	125,610		1,597,885			21,978	99
ACCOUNT TOTAL	1,454,830	1,619,863	125,610		1,597,885			21,978	99

@ 15%

239,683

JUNE 30, 2001

DATE RUN 08/04/01  
TIME RUN 00:16:33  
FY=01

FBM090 - A1

ACCT 1-41266  
DEPT PSCS

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT  
FINANCIAL RECORDS SYSTEM

REPORT PAGE 999  
PROGRAM ID FBM092

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

ACCOUNT PAGE 1

PSYCHOLOGICAL SRVGS

TO: GREGORIO, G

OBJ CODE DESCRIPTION	ORIGINAL	BUDGETS REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
1105 PROF ACHIEV AWARD	311	311			311			100
1260 CE SAL NON-INSTR	11,670	12,461	1,133		12,461			100
CERTIFICATED SALARY	11,670	12,771	1,133		12,771			100
3100 BENEFIT BUDGET/ENC-A	2,684	2,903	209		2,903			100
4000 ABR #1 "B" 4002-4999	1,000	2,280-					2,280-	0
4010 SUPPLIES & UNCAT	454	454	105		454			100
4060 PRINTING-GENERAL	243	243	36		243			100
4900 PROCURE CARD CHARGES	1,330	1,330	109-		1,310			100
MATERIALS & SUPPLIES	1,000	273-	33		2,007		2,280-	734-
5000 ABR #1 "B" 5001-5999	2,101	1,595					1,595	0
5310 EQUIP RENT/LEASE	273	273			273			100
5510 DOMESTIC CONF & TRVL	745	745	645		745			100
5512 LOCAL MILEAGE	20	20			20			100
OPERATING EXPENSES	2,101	2,632	645		1,037		1,595	39
6000 ABR #1 "C" 6001-6999	2,000	2,534					2,534	0
TOTAL EXPENSES	19,455	20,567	2,019		19,718		1,849	91
ACCOUNT TOTAL	19,455	20,567	2,019		18,718		1,849	91

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363 E-MAIL JONI HAYES (DA)  
HAYES@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

OPEN COMMITMENTS STATUS

ACCOUNT	REF NO	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUST-MENTS	CURRENT AMOUNT	COMPLETED
1-41266-1260	150132	07/10	COUNSELOR	11,669.67		11,669.67		COMPLETED
1-41266-3100	150132	07/10	COUNSELOR	2,684.02		2,684.02-		COMPLETED
ACCOUNT TOTAL				14,353.69		14,353.69-		

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 DEPT: HSYC

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT  
 FINANCIAL RECORDS SYSTEM  
 ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

REPORT PAGE 3310  
 PROGRAM ID FBMO92

ACCOUNT PAGE 1  
 TO GREGG, G

OBJ CODE DESCRIPTION	ORIGINAL	BUDGETS REVISED	CURRENT MONTH	ACTUAL FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0870 PARKING-SPECL EVENTS	359,905-	359,905-		449,108-	27	89,203	0
0963 HEALTH SERVICES FEES							125
TOTAL REVENUE	359,905-	359,905-		449,082-		89,177	125
1100 ABR #1 "B" 1103-1999	3,000	3,000		46,614		3,000	0
1200 CE SAL NON-INST	46,614	46,614	7,769	6,067		6,067-	0
1430 CE SAL HRLYNONIN			761				100
CERTIFICATED SALARY	49,614	49,614	8,530	52,681		3,067-	106
2000 ABR #1 "B" 2001-2999	64,000	64,000				64,000	0
2170 CL CONTR NON-INST	1,234	1,234				1,234	0
2350 CL SAL NON-INST			3,885	3,620		3,620-	0
2360 CL PREM OVERTIME				48,035		48,035-	0
CLASSIFIED SALARIES	62,767	62,767	3,885	538		538-	0
3100 BENEFIT BUDGET/ENC-A	10,721	10,721	3,885	52,193		10,574	83
3200 BENEFIT BUDGET/ENC-B	12,238	12,238	1,463	8,557		2,164	80
EMPLOYEE BENEFITS	22,959	22,959	396	4,393		7,845	36
4000 ABR #1 "B" 4002-4999	52,500	45,500		12,950		10,008	56
4010 SUPPLIES & UNCAT						45,500	0
4060 PRINTING-GENERAL			2,643	35,842		35,842-	0
4900 PROCURE CARD CHARGES			351	809		809-	0
MATERIALS & SUPPLIES	52,500	45,500	248	10,555		10,555-	0
5000 ABR #1 "B" 5001-5999	105,000	105,000	3,242	47,206		1,706-	104
5060 INS-STUD ACCIDENT						105,000	0
5209 CONTRACTED SERVICES				6,000		6,000-	0
5214 TECH & PROF SERV				650		650-	0
5225 MED TESTS CONSULTANT			16,713	70,325		70,325-	0
5310 EQUIP RENT/LEASE			35	966		966-	0
5510 DOMESTIC CONF & TRVL			887	2,903		2,903-	0
5512 LOCAL MILEAGE			183	1,439		1,439-	0
5624 PHONES-DISCRETIONARY			31	64		64-	0
				31		31-	0

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT  
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 3311  
 PROGRAM ID FBMO92

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

ACCT 2-11264  
 DEPT. HSYC

HEALTH FEES-FOOTHILL

ACCOUNT PAGE 2

TO: GREGORIO G

OBJ	CODE DESCRIPTION	ORIGINAL	REVISED	ACTUAL	FISCAL YEAR	ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
				CURRENT MONTH				
5735	POSTAGE & MAILING			21,001	597		597	0
5914	BAD DEBTS			21,001	21,001		21,001	0
5920	SECURITY				20		20	0
OPERATING EXPENSES		105,000	105,000	38,970	103,995		1,005	99
8000	ARR #1 "C" 5001-6999	72,830	72,830			15,998	72,830	0
6420	CUR CAP-EQUIPMENT				4,011		20,009	0
CAPITAL OUTLAY		72,830	72,830		4,011	15,998	52,821	27
TOTAL EXPENSES		365,670	358,670	55,887	273,036	15,998	69,636	81
ACCOUNT TOTAL		5,765	1,236	55,887	176,046	15,998	158,812	954

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363, E-MAIL JONI HAYES (DA)  
 HAYES@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUST-MENTS	CURRENT AMOUNT	STATUS
2-11264-1260	150229	07/10	COORD STUDENT HEALTH	41,471.83		41,471.83		COMPLETED
2-11264-3100	150229	07/10	COORD STUDENT HEALTH	9,538.52		9,538.52		COMPLETED
2-11264-4010	E047092	07/01	ABBOTT LABORATORIES	600.00	384.75	215.25		COMPLETED
2-11264-4010	E047102	07/01	SAN JOSE SURGICAL SU	2,000.00	1,625.57	374.43		COMPLETED
2-11264-4010	E047114	07/01	SSL AMERICAS, INC.	500.00		500.00		COMPLETED
2-11264-4010	E047130	07/01	MAYER LABORATORIES	3,000.00	900.51	2,099.49		COMPLETED
2-11264-4010	E047160	07/01	BODYWORK CENTRAL	2,000.00	9,929.48	1,929.48		COMPLETED
2-11264-4010	E047163	07/01	GLOBAL PROTECTION	1,000.00	241.85	758.15		COMPLETED
2-11264-4010	E047186	07/01	ANALYZER INDUSTRIES	500.00		500.00		COMPLETED
2-11264-4010	E047209	07/01	SECURELINE	500.00		500.00		COMPLETED
2-11264-4010	E047248	07/01	ETR ASSOCIATES	1,000.00	897.38	102.62		COMPLETED
2-11264-4010	E047254	07/01	NORMED	10,000.00	2,477.94	7,522.66		COMPLETED
2-11264-4010	E047281	07/01	PHARMEDIX	1,000.00		1,000.00		COMPLETED
2-11264-4010	E047309	07/01	OKAMCO U.S.A. INC	500.00		500.00		COMPLETED
2-11264-4010	E047314	07/01	BLISTEX	450.00		450.00		COMPLETED
2-11264-4010	E047618	12/14	COMPUTER CAB	250.00		250.00		COMPLETED
2-11264-5214	E047262	07/01	PLANNED PARENTHOOD M	90,000.00	52,021.14	37,978.86		COMPLETED



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FOOTHILL DE ANZA CO  
 FINANCIAL SERVICES SYSTEM  
 CITY COLLEGE DISTRICT  
 ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001  
 HEALTH SVCS-PSYCH

REPORT .GE 3316  
 PROGRAM ID FBMO92  
 ACCOUNT PAGE 1  
 TO: GREGORIO, G

OBJ CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0969 HEALTH SERVICES FEES	86,449	86,449					86,449	0
1100 ABR #1 "B" 1103-1999	2,689	2,689			2,689		2,689	0
1105 PROF ACHIEV AWARD	66,673	66,673	6,416	66,673	66,673		2,689	0
1260 CE SAL NON-INSTR	69,362	69,362	5,416	69,362	69,362		2,689	100
CERTIFICATED SALARY								100
3100 BENEFIT BUDGET/ENC-A	17,087	17,087	1,556	17,738	17,738		651	104
TOTAL EXPENSES	86,449	86,449	7,972	87,960	87,960		651	101
ACCOUNT TOTAL			7,972	87,960	87,960		87,100	0

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA)  
 HAYES@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT	STATUS
2-11265-260	150124	07/10	COUNSELOR	36,548.80	36,548.80			COMPLETED
2-11265-260	150132	07/10	COUNSELOR	25,901.71	25,901.71			COMPLETED
2-11265-3100	150124	07/10	COUNSELOR	8,406.22	8,406.22			COMPLETED
2-11265-3100	150132	07/10	COUNSELOR	5,957.39	5,957.39			COMPLETED
ACCOUNT TOTAL				76,814.12	76,814.12			

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA)  
 HAYES@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

JUNE 2001  
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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT  
 FINANCIAL RECORDS SYSTEM  
 ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001  
 COUNSELING

REPORT PAGE 1798  
 PROGRAM ID FBM092  
 ACCOUNT PAGE 2

TO: ROSE R.  
 STUDENT SERVICES

OBV	CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
5512	LOCAL MILEAGE	92	92	41	32				100
5624	PHONES-DISCRETIONARY	642	642	129	642				100
5735	POSTAGE & MAILING	4,900	4,900	22	4,900				100
5908	LICENSE FEES	22	22	200	22				100
5940	HONORARIUM	1,000	200						100
	OPERATING EXPENSES	9,125	9,147	1,735	17,199			9,053	188
6000	ABR #1 "C" 6001-6999	9,512	9,512					9,512	0
6420	CUR CAP-EQUIPMENT	9,512	9,512					9,512	0
	CAPITAL OUTLAY	1,844,637	2,146,261	71,733	2,107,537			38,724	98
	TOTAL EXPENSES	1,844,637	2,146,261	71,733	2,107,537			38,724	98
	ACCOUNT TOTAL	1,844,637	2,146,261	71,733	2,107,537			38,724	98

FOR QUESTIONS, CALL LAUREEN WONG (FHO) X7369 E-MAIL JONI HAYES (DA)  
 HAYES@RCA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259

OPEN COMMITMENTS STATUS

ACCOUNT	REF NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT	COMPLETED
1-42248-1250	257708	07/25	COUNSELOR	4,001.69		4,001.69		COMPLETED
1-42248-1250	257723	07/25	COUNSELOR	4,001.69		4,001.69		COMPLETED
1-42248-1250	257724	07/25	ARTICULATION OFR/TRA	7,697.64		7,697.64		COMPLETED
1-42248-1260	250001	07/10	COUNSELOR	56,023.35		56,023.35		COMPLETED
1-42248-1260	250027	07/10	COUNSELOR	55,293.44		55,293.44		COMPLETED
1-42248-1260	250061	07/10	COUNSELOR	54,351.37		54,351.37		COMPLETED
1-42248-1260	250072	07/10	COUNSELOR	46,893.77		46,893.77		COMPLETED
1-42248-1260	250157	07/10	COUNSELOR	37,811.31		37,811.31		COMPLETED
1-42248-1260	250163	03/16	COUNSELOR	23,118.98		23,118.98		COMPLETED
1-42248-1260	250177	07/10	COUNSELOR	56,023.35		56,023.35		COMPLETED
1-42248-1260	250199	07/10	COUNSELOR	58,206.66		58,206.66		COMPLETED
1-42248-1260	250211	07/10	COUNSELOR	54,736.37		54,736.37		COMPLETED
1-42248-1260	250223	07/10	COUNSELOR	41,135.17		41,135.17		COMPLETED
1-42248-1260	250280	07/10	COUNSELOR	61,113.47		61,113.47		COMPLETED
1-42248-1260	250287	07/10	COUNSELOR	56,885.75		56,885.75		COMPLETED

ACCT DEPT	HEALTH FEE-DE ANZA	TO KESTEN K HEALTH SERVICES
ACCT 2-12264		
DEPT: HREE		
BUDGETS		
ORIGINAL	REVISED	CURRENT MONTH
45,962	36,014	5,088
6420 CBR CAP-EQUIPMENT	9,948	
ACTUAL		
FISCAL YEAR	ENCUMBRANCES	BALANCE AVAILABLE
5,088	4,860	36,014
5,088	4,860	36,014
510,227	7,738	23,503
126,971	7,738	19,233
ACCOUNT TOTAL		

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA) HAYES@FIDA.EDU OR CALL ESPERANZA GONZALEZ (DIST) X6259.

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT	PERC USED
2-12264-1260	250001	07/10	COUNSELOR	8,003.34		5,003.34		COMPLETED
2-12264-1260	250061	07/10	COUNSELOR	7,764.48		7,764.48		COMPLETED
2-12264-1260	250157	07/10	COUNSELOR	5,401.62		5,401.62		COMPLETED
2-12264-1260	250177	07/10	COUNSELOR	8,003.34		8,003.34		COMPLETED
2-12264-1260	250194	07/10	COORD STUDENT HEALTH	56,445.51		56,445.51		COMPLETED
2-12264-1260	250211	07/10	COUNSELOR	7,819.48		7,819.48		COMPLETED
2-12264-1260	250323	07/10	COUNSELOR	5,876.45		5,876.45		COMPLETED
2-12264-1260	250387	07/10	COUNSELOR	8,126.54		8,126.54		COMPLETED
2-12264-1260	250306	07/10	COUNSELOR	5,876.45		5,876.45		COMPLETED
2-12264-1260	250309	07/10	COUNSELOR	8,108.94		8,108.94		COMPLETED
2-12264-1260	250328	07/10	COUNSELOR	5,435.14		5,435.14		COMPLETED
2-12264-1260	250357	07/10	COUNSELOR	8,003.34		8,003.34		COMPLETED
2-12264-1260	250353	07/10	COORD STUDENT HEALTH	19,050.00		19,050.00		COMPLETED
2-12264-1260	250888	07/10	COUNSELOR	7,056.15		7,056.15		COMPLETED
2-12264-2170	230037	07/10	HEALTH EDUCATOR	58,936.05		58,936.05		COMPLETED
2-12264-2170	230067	07/10	OFFICE ASSISTANT	9,752.94		9,752.94		COMPLETED
2-12264-2170	230201	07/10	HEALTH SERVICES ASSI	21,071.46		21,071.46		COMPLETED
2-12264-2170	230217	07/10	HEALTH SERVICES ASSI	35,456.76		35,456.76		COMPLETED
2-12264-3100	230037	07/10	HEALTH EDUCATOR	16,305.29		16,305.29		COMPLETED
2-12264-3100	230067	07/10	OFFICE ASSISTANT	2,701.56		2,701.56		COMPLETED
2-12264-3100	230201	07/10	HEALTH SERVICES ASSI	5,836.79		5,836.79		COMPLETED
2-12264-3100	230217	07/10	HEALTH SERVICES ASSI	9,821.52		9,821.52		COMPLETED
2-12264-3100	250001	07/10	COUNSELOR	1,840.77		1,840.77		COMPLETED

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT  
 FINANCIAL RECORDS SYSTEM  
 ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

REPORT PAGE 3739  
 PROGRAM ID FBMO92

ACCOUNT PAGE 1

ACCT 2-12265  
 DEPT XXXX

HEALTH FEES RESERVE

TO: KESTEN, K  
 HEALTH SERVICES

OBJ	CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	FISCAL YEAR	PROJECT YEAR	ENCUMBRANCES	OPEN	BALANCE AVAILABLE	PERC USED
					ACTUAL					
0953	HEALTH SERVICES FEES			194,435	194,435				194,435	0
4010	SUPPLIES & UNCAT			4,215	4,215				4,215	0
4090	PARTS & ACCESSORIES			1,229	1,229				1,229	0
	MATERIALS & SUPPLIES			5,444	5,444				5,444	0
5209	CONTRACTED SERVICES			71,181	71,181				71,181	0
5311	TRAILER RENTAL			12,239	12,239				12,239	0
5330	FACILITY RENT-CORP			43,301	43,301				43,301	0
5350	EQUIP MAINT & REPAIR			446	446				446	0
5620	TELEPH MONTHLY CHGS			1,920	1,920				1,920	0
	OPERATING EXPENSES			129,087	129,087				129,087	0
6420	CUR CAP-EQUIPMENT			59,281	59,281				59,281	0
6421	INSTR EQ A.V. REPL.			622	622				622	0
	CAPITAL OUTLAY			59,904	59,904				59,904	0
	TOTAL EXPENSES			194,435	194,435				194,435	0
	ACCOUNT TOTAL								0	0

FOR QUESTIONS, CALL LAUREN WONG. (FH) X7369, E-MAIL JONI HAYES (DA)  
 HAYES@FIDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant: <b>Foothill-De Anza Community College District - Foothill</b>		(02) Fiscal Year costs were incurred: <b>2000-01</b>	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Accident Reports		x	x
Appointments			
College Physician, surgeon			
Dermatology, family practice			
Internal Medicine			
Outside Physician			
Dental Services			
Outside Labs, (X-ray, etc.)		x	x
Psychologist, full services		x	x
Cancel/Change Appointments		x	x
Registered Nurse		x	x
Check Appointments		x	x
Assessment, Intervention and Counseling			
Birth Control		x	x
Lab Reports		x	x
Nutrition		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
Acquired Immune Deficiency Syndrome		x	x
Eating Disorders		x	x
Weight Control		x	x
Personal Hygiene		x	x
Burnout		x	x
Other Medical Problems, list		x	x
Examinations, minor illnesses		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

<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant: <b>Foothill-De Anza Community College District - Foothill</b>	(02) Fiscal Year costs were incurred: <b>2000-01</b>		
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Child Abuse		X	X
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		X	X
Midol, Menstrual Cramps		X	X
Other, list <i>Cold meds, Tylenol, decongestants, antihistamines</i>		X	X
Parking Cards/Elevator Keys			
Tokens			
Return Card/Key			
Parking Inquiry		X	X
Elevator Passes			
Temporary Handicapped Parking Permits			

<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant: <b>Foothill-De Anza Community College District - Foothill</b>		(02) Fiscal Year costs were incurred: <b>2000-01</b>	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
<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		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	<i>Chempaul, CBC, Thyroid</i>	X	X
<b>Miscellaneous</b>			
Absence Excuses/PE Waiver		X	X
Allergy Injections		X	X
Bandaids		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
<b>Committees</b>			
Safety		X	X
Environmental		X	X
Disaster Planning		X	X

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



<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant: <b>Foothill-De Anza Community College District - De Anza</b>		(02) Fiscal Year costs were incurred: <b>2000-01</b>	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Child Abuse		✓	✓
Birth Control/Family Planning		✓	✓
Stop Smoking		✓	✓
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 <i>for International Students</i>		✓	✓
Laboratory Tests Done			
Inquiry/Interpretation		✓	✓
Pap Smears		✓	✓
Physical Examinations			
Employees			
Students		✓	✓
Athletes			
Medications			
Antacids		✓	✓
Antidiarrheal		✓	✓
Aspirin, Tylenol, Etc		✓	✓
Skin Rash Preparations		✓	✓
Eye Drops		✓	✓
Ear Drops		✓	✓
Toothache, oil cloves			
Stingkill			
Midol, Menstrual Cramps		✓	✓
Other, list			
Parking Cards/Elevator Keys			
Tokens			
Return Card/Key			
Parking Inquiry			
Elevator Passes			
Temporary Handicapped Parking Permits		✓	✓

<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant: Foothill-De Anza Community College District - De Anza		(02) Fiscal Year costs were incurred: 2000-01	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1988/87	(b) FY of Claim
<b>Referrals to Outside Agencies</b>			
Private Medical Doctor		✓	✓
Health Department		✓	✓
Clinic		✓	✓
Dental		✓	✓
Counseling Centers		✓	✓
Crisis Centers		✓	✓
Transitional Living Facilities, battered/homeless women		✓	✓
Family Planning Facilities		✓	✓
Other Health Agencies		✓	✓
<b>Tests</b>			
Blood Pressure		✓	✓
Hearing		✓	✓
Tuberculosis		✓	✓
Reading Information		✓	✓
Vision			
Glucometer			
Urinalysis			
Hemoglobin			
EKG			
Strep A testing			
PG Testing		✓	✓
Monospot			
Hemacult			
Others, list			
<b>Miscellaneous</b>			
Absence Excuses/PE Waiver			
Allergy Injections			
Band-aids		✓	✓
Booklets/Pamphlets		✓	✓
Dressing Change		✓	✓
Rest		✓	✓
Suture Removal		✓	✓
Temperature		✓	✓
Weigh		✓	✓
Information		✓	✓
Report/Form		✓	✓
Wart Removal			
Others, list			
<b>Committees</b>			
Safety		✓	✓
Environmental		✓	✓
Disaster Planning		✓	✓

Foot. ← Anza Community College  
 F&A Proposal  
 Proposed F&A Rate  
 June 30, 1999

	Salaries & Wages	Benefits	Operating Expenses	Use Allowance	Total	
<b>F&amp;A Cost Pool</b>						Sch D
General Admin & General Expenses	\$ 5,402,267	\$ 1,337,194	\$ 2,516,959	\$ -	\$ 9,256,420	
Operation and Maintenance	5,988,591	1,341,982	5,376,075	-	12,706,648	
Library	2,508,821	516,565	130,464	-	3,155,849	
Department Administration Expenses	952,730	202,863	126,429	-	1,282,023	
Other Benefit Costs	-	591,105	-	-	591,105	
Rent Expense	-	-	709,474	-	709,474	Sch E
Capital Improvements	-	-	-	41,566	41,566	Sch F
Capital Projects	-	-	-	504,307	504,307	
<b>Total</b>	<b>\$ 14,852,408</b>	<b>\$ 3,989,708</b>	<b>\$ 8,859,401</b>	<b>\$ 545,873</b>	<b>\$ 28,247,391</b>	
<b>Total Salaries &amp; Wages</b>	<b>\$ 92,284,706</b>					Sch B
<b>Less: F&amp;A Cost Pool Salaries &amp; Wages</b>	<b>14,852,408</b>					
<b>Total Salaries &amp; Wages Distribution Base</b>	<b>\$ 77,432,298</b>					
<b>F&amp;A Rate</b>	<b>\$ 28,247,391</b>					
<b>Total F&amp;A Cost Pool</b>	<b>\$ 77,432,298</b>					
<b>divided by</b>						
<b>Total Salaries &amp; Wages Distribution Base</b>						
<b>F&amp;A Rate</b>					<b>36.48%</b>	

Foothill-DeAnza Community College  
 F&A Proposal  
 Total Reported Expenditures  
 June 30, 1999

Fund	Salaries & Wages	Staff Benefits	Operating Expenses	Debt Service	Capital Outlay	Student Assistance	Total
General Fund	\$ 88,343,169	\$ 19,087,840	\$ 23,150,213	\$ 773,795	\$ 5,717,769	\$ 423,066	\$ 137,495,852
Child Development	1,079,786	209,609	134,022	-	8	-	1,423,425
Debt Service	551	42	4,123,331	3,471,661	-	-	3,471,661
Capital Projects	2,880,166	19,302,487 (1)	13,026,235	71,837	5,050,002	-	9,172,926
Proprietary	456,963	63,471	797,816	-	-	-	34,980,723
Expendable Trust	247,592	7,125 (2)	705,616	-	-	5,505,032	6,823,282
Foundation	92,708,227	38,670,573	41,936,233	4,317,293	10,767,779	5,928,098	960,328
Total	423,521	18,976,009	-	-	-	-	194,328,197
Less: Internal Service (3)	92,284,706	19,894,564	41,936,233	4,317,293	10,767,779	5,928,098	19,999,530
							\$ 174,328,667

Sch. A

Source: Foothill-De Anza Community College June 30, 1999 audited financial statements (except where noted).

Notes:

- (1) See Schedule B-1 for a reconciliation of the salary and benefits amounts.
- (2) The audited financial statements capture both salaries and benefits as a single line item. Foothill-De Anza provides detail to break out these expenses.
- (3) Foothill-DeAnza accumulates fringe benefits in its internal service fund and then distributes these costs to other funds. AA has removed the Internal Service amounts from Schedule B to avoid double counting these costs.

Foothill-De Anza Community College  
 A Proposal  
 Proprietary Fund Salary & Benefits Detail  
 June 30, 1999

Purpose: The Foothill-De Anza audited financial statements combined the salary & benefit amounts into one line item. This schedule details the proprietary fund salaries and benefits.

	Salaries	Benefits	Total	
Foothill Campus Center (Fund 18)	\$ 519,305	\$ 80,533	\$ 599,838	
Foothill Campus Center (Fund 28)	21,364	5,453	26,817	
De Anza Campus Center	1,389,522	240,492	1,630,014	
Flint Center	226,454	-	226,454	
Internal Service	423,521	18,976,009	19,399,530	
Total	\$ 2,580,166	\$ 19,302,487	\$ 21,882,653	
	Sch B		(3,679)	Unlocated difference
			\$ 21,878,974	Total per 6/30/99 financial statements

Source: FBM09S reports as of 6/30/99.

Foothill-De Anza Community College  
 F&A Proposal  
 General Fund Summary  
 June 30, 1999

Purpose: To summarize the various funds included in the General Fund amounts reported in the June 30, 1999 audited financial statements. Allowable F&A expenses are included in the General Purpose Fund (Fund 14) as detailed on Schedule D.

	Unrestricted General Fund			Restricted General Fund						Total
	General Purpose Fund 14	Self-Sustaining Fund 15	Categorical Fund 21	Special Education Fund 22	Work Study Fund 23	Parking Fund 25	Campus Center Fund	Misc. Expenses (1)		
Certificated Salaries	\$ 49,373,660	\$ 1,541,686	\$ 2,279,309	\$ 2,954,539	\$ 375,719	\$ 500	\$ -	(2)	56,149,592	
Clerical Salaries	22,311,516	1,742,076	5,594,086	1,524,928	375,719	629,828	21,364	(2)	32,193,577	
Total Salaries	71,685,106	3,283,762	7,873,395	4,479,467	751,438	629,828	21,364	(4)	88,343,169	
Total Staff Benefits	16,578,047	438,743	1,176,052	764,996	171	124,378	5,453	-	19,087,840	
Total Materials & Supplies	3,122,576	479,185	1,847,973	66,094	21,536	19,607	3,657	96,956	5,657,864	
Total Operating Expenses	10,057,577	2,497,831	4,535,837	114,300	27,451	176,573	78,684	76	17,494,329	
Total Capital Outlay	1,558,444	473,291	3,282,199	20,199	5,465	7,574	18,908	351,689	5,717,769	
Total Student Financial Assistance	-	-	-	-	-	-	-	423,066	423,066	
Total Debt Service	-	-	-	-	-	-	-	773,795	773,795	
Total Expenses	\$ 103,001,732	\$ 7,173,112	\$ 18,715,156	\$ 5,447,056	\$ 430,372	\$ 954,160	\$ 128,066	\$ 1,643,578	\$ 137,499,852	

Sch D

Source: Foothill-De Anza Community College District 1999-2000 Budget report.

Note:

(1) The Foothill-De Anza Budget did not include these expenses. Since all salaries and wages tie to the audited financials and all F&A costs are in Fund 14, these miscellaneous expenses do not affect the F&A proposal.



Full-De Anza Community College  
 Proposal  
 Capital Improvements Use Allocation Calculation  
 June 30, 1999

Purpose: To calculate use allowance on capital improvement projects completed as of June 30, 1999.

Capital Improvement	Materials & Supplies	Capital Outlay	Operating Expenses	Total
Replace Heat Pumps-Foothill	\$ 868	\$ -	\$ 77,132	\$ 78,000
Replace Fan Coil Units and Controls-De Anza	-	69,049	-	69,049
Repair Sewer Lines, Phase II-Foothill	1,242	-	123,100	124,342
Replace Fan Coil Units and Controls-Foothill	-	64,242	-	64,242
Replace Water Valves-De Anza	-	-	100,800	100,800
Relocate Utility Wiring, Phase II-Foothill	-	-	132,700	132,700
Exterior Glu Lam Repair-Foothill	140	-	552,084	552,224
Replace District Chiller	-	-	40,000	40,000
Replace HVAC Water Piping, Valves-De Anza	5,709	436,098	3,200	445,007
Replace Chiller- De Anza	232	226,837	1,711	228,780
Replace Chiller, Forum Bldg.-Foothill	-	39,023	977	40,000
Replace Underground Water VAC lines	10,639	144,983	47,552	203,174
Total	\$ 18,830	\$ 980,232	\$ 1,079,256	\$ 2,078,318
Use Allowance Factor (1)				0.02
				\$ 41,566

Sch A

Source: FBM090 report dated 12/31/99 summarizing capital improvement projects completed as of 6/30/99.

ote:

(1) Per A-21, the annual use allowance is equal to 2% of the acquisition cost.



**Foothill-De Anza Community College  
F&A Proposal  
Capital Projects Use Allowance Calculation  
June 30, 1999**

Purpose: To calculate use allowance on capital projects completed as of June 30, 1999.

Capital Projects	Salaries & Wages	Staff Benefits	Materials & Supplies	Operating Expenses	Capital Outlay	Total
Advanced Technology Center Construction- De Anza	\$ -	-	192	\$ 1,053,038	\$ 12,510,250	\$ 13,563,480
Learning Center- De Anza	13,135	1,155	18,039	993,827	7,579,045	8,605,201
Library Remodel- Foothill	1,584	13	9,592	683,356	2,352,105	3,046,650
<b>Total</b>	<b>\$ 14,719</b>	<b>\$ 1,168</b>	<b>\$ 27,823</b>	<b>\$ 2,730,221</b>	<b>\$ 22,441,400</b>	<b>\$ 25,215,331</b>
Use Allowance Factor (1)						0.02
						504,307

Sch A

Source: FBM090 reports dated 5/31/97 and 12/31/99 summarizing capital projects completed as of 6/30/99.

Note:

(1) Per A-21, the annual use allowance is equal to 2% of the acquisition cost.

# Exhibit J

# COPY

State Controller's Office

School Mandated Cost Manual

**CLAIM FOR PAYMENT**  
Pursuant to Government Code Section 17561

**HEALTH FEE ELIMINATION**

S43045

FOOTHILL-DE ANZA COL DIST  
SANTA CLARA COUNTY  
12345 EL MONTE ROAD  
LOS ALTOS HILLS CA 94022

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R  
E

For State Controller Use Only	Program
(19) Program Number 00029	<b>029</b>
(20) Date Filed ___/___/___	
(21) LRS Input ___/___/___	

**Reimbursement Claim Data**

(22) HFE-1.0,(04)(b)	668,148
(23)	
(24)	
(25)	

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) 20_02/20_03	(12) 20_01/20_02	(26)
Total Claimed Amount	(07) 668,148	(13) 668,148	(27)
Less: 10% Late Penalty, not to exceed \$1,000		(14) -0-	(28)
Less: Prior Claim Payment Received		(15) 104,455	(29)
Net Claimed Amount		(16) 563,693	(30)
Due to Claimant	(08)	(17) 563,693	(31)
Due to State		(18) -0-	(32)

**(37) 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

*Michael Brandy*

1/13/03

Michael Brandy

Vice Chancellor, Business Svcs.

Type or Print Name

Title

(38) Name of Contact Person for Claim

Martha De La Cerda

Telephone Number

(650) 949-6270 Ext.

E-Mail Address

delacerdamartha@fhda.edu

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

(01) Claimant Foothill-De Anza Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2001/02 19__/19__
---	--	-------------------------------------

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

	(a) Name of College	(b) Claimed Amount
1.	Foothill College	504,480
2.	De Anza College	163,668
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)]	668,148
----------------------------------	--	---------

02-03 SF

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant Foothill-De Anza Community College District	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Fiscal Year 2002/03 19__/19__
<b>(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)</b>		
(a) Name of College	(b) Claimed Amount	
1. Foothill College	504,480	
2. De Anza	163,668	
3.		
4.		
5. NOTE: Completion of Form #F1.1 not required as		
6. the estimated claim for 02/03 does not exceed		
7. prior year's actual cost by 10%.		
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)]	668,148

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

(01) Claimant Foothill-De Anza Community College District	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Fiscal Year 2002/03 19__/19__
---	---	-------------------------------------

(03) Name of College DE ANZA

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

LESS       SAME       MORE

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim			
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87			1,208,775
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]			
(08) Complete columns (a) through (g) to provide detail data for health fees			1,208,775

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester							
2. Per spring semester							
3. Per summer session	21,914		9.0				197,226
4. Per first quarter	34,725		9.0				312,525
5. Per second quarter	30,851		9.0				277,659
6. Per third quarter	28,633		9.0				257,697
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) + .....(8.6g)]						1,045,107
(10) Sub-total	[Line (07) - line (09)]						163,668
<b>Cost Reduction</b>							
(11) Less: Offsetting Savings, if applicable							
2) Less: Other Reimbursements, if applicable							
(13) Total Amount Claimed	[Line (10) - {(line (11) + line (12))}]						163,668

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

(01) Claimant Foothill-De Anza Community College District	(02) Type of Claim  Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Fiscal Year 2002/03 19__/19__
---	---	-------------------------------------

(03) Name of College FOOTHILL

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

LESS       SAME       MORE

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim			1,240,302
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87			
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]			1,240,302

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

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester							
2. Per spring semester							
3. Per summer session	16,513		9.0				148,617
4. Per first quarter	23,780		9.0				214,020
5. Per second quarter	21,684		9.0				195,156
6. Per third quarter	19,781		9.0				178,029
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) + .....(8.6g)]						735,822
(10) Sub-total	[Line (07) - line (09)]						504,480
<b>Cost Reduction</b>							
(11) Less: Offsetting Savings, if applicable							
(12) Less: Other Reimbursements, if applicable							
(13) Total Amount Claimed	[Line (10) - {line (11) + line (12)}]						504,480

<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant: <i>FDCCD. @ Foothill</i>		(02) Fiscal Year costs were incurred: <i>2001-02</i>	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Accident Reports		x	x
Appointments			
College Physician, surgeon			
Dermatology, family practice			
Internal Medicine			
Outside Physician			
Dental Services			
Outside Labs, (X-ray, etc.)			
Psychologist, full services		x	x
Cancel/Change Appointments		x	x
Registered Nurse		x	x
Check Appointments		x	x
Assessment, Intervention and Counseling			
Birth Control		x	x
Lab Reports		x	x
Nutrition		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			
Genito/Urinary		x	x
Dental		x	x
Gastro-Intestinal			
Stress Counseling		x	x
Crisis Intervention		x	x
Child Abuse Reporting and Counseling		x	x
Substance Abuse Identification and Counseling		x	x
Acquired Immune Deficiency Syndrome		x	x
Eating Disorders		x	x
Weight Control		x	x
Personal Hygiene		x	x
Burnout		x	x
Other Medical Problems, list <i>UTIs, wart tx</i>		x	x
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



<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant:		(02) Fiscal Year costs were incurred:	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Child Abuse		X	X
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		X	X
Midol, Menstrual Cramps		X	X
Other, list <i>Cold &amp; med, T, inactin, decongestants</i>		X	X
<i>anti histamines</i>		X	X
Parking Cards/Elevator Keys			
Tokens			
Return Card/Key			
Parking Inquiry		X	X
Elevator Passes			
Temporary Handicapped Parking Permits			

<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant:		(02) Fiscal Year costs were incurred:	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY 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			
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	<i>chem panel, CBC, thyroid</i>	X	X
Miscellaneous			
Absence Excuses/PE Waiver		X	X
Allergy Injections		X	X
Band-aids		X	X
Booklets/Pamphlets		X	X
Dressing Change		X	X
Rest		X	X
Suture Removal		X	X
Temperature		X	X
Weigh		X	X
Information		X	X
Report/Form		X	X
Wart Removal		X	X
Others, list		X	X
Committees			
Safety		X	X
Environmental		X	X
Disaster Planning		X	X

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

<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant: <i>100 Mill - DeAnza Community College District - DeAnza</i>		(02) Fiscal Year costs were incurred: <i>2001-2002</i>	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Child Abuse Birth Control/Family Planning Stop Smoking 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		✓ ✓	✓ ✓
Physical Examinations Employees Students Athletes		✓ ✓	✓ ✓
Medications Antacids Antidiarrheal Aspirin, Tylenol, Etc Skin Rash Preparations Eye Drops Ear Drops Toothache, oil cloves Stingkill Midol, Menstrual Cramps Other, list, <i>gyn trt, cough syrup</i>		✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓	✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓ ✓
Parking Cards/Elevator Keys Tokens Return Card/Key Parking Inquiry Elevator Passes Temporary Handicapped Parking Permits		✓	✓



FOOTHILL-DE ANZA CC JUNIATA COLLEGE DISTRICT  
 MANDATE REIMBURSEMENT PROCESS  
 COMPONENTAL/ACTIVITY COST DETAIL

Estimate For Fiscal year 2002/03

Employee Name/ Function Performed	Job Classification	Hourly Rate	Hours Worked	Extended Salary	21% Statutory Benefit rate	Total Compensation
De La Carda, Martha <i>Report Preparation</i>	Budget Analyst	\$39.74	65.5	\$2,603.00	\$8.35	\$3,149.64
Malven, Albert D. <i>Headcount Info.</i>	Research Analyst	37.53	1.0	37.53	7.88	\$45.41
Leticia Lopez <i>Collective Bargaining Info.</i>	Executive Assistant	33.04	15.0	495.59	6.94	\$599.67
Donna Toyohara <i>Contracted Services Info.</i>	Executive Assistant	39.72	8.0	317.79	8.34	\$384.52
<b>Totals</b>				<u>89.5</u>	<u>\$3,453.91</u>	<u>\$4,179.24</u>

**Foothill College Student Health Fee Exclusions**  
**Fiscal Year 2001-2002**

Fee Codes	Fee Category/Exemption	Summer 2001 count	Fall 2001 count	Winter 2002 count	Spring 2002 count	Total count
	Unknown	3	2	5	2	12
ALL	All general fees	8,118	16,157	14,113	12,431	50,819
ALM	All general fees (Except materials fees)	1				1
APR	Apprenticeship (No fees)	17	2,767	2,548	218	5,550
CON	Contract Instruction (No fees)		18			18
ENM	Enrollment fee Only (No other fees)	1	1			2
ENR	Enrollment fee Only (No other fees)	135	191	179	242	747
FIW	F1 Visa students (Mandatory insurance fee waived)	36	97	81	87	301
FMC	Foothill Middle College (No fees)	81	97	86	72	336
FVI	F1 Visa students (Mandatory insurance fee)	481	889	874	923	3,167
HSC	High school collaboration (Health and Campus Center use fee only)	2,188	1,379	1,365	1,309	6,241
HSS	High school student (No enrollment fee)	1,521	220	159	179	2,079
MVD	Military/veteran dependents (No fees)	9	9	8	8	34
NCB	No Chancellor or student body	14	27	24	18	83
NCS	No Chancellor scholarship (All fees but scholarship)				1	1
NHF	No health fee (All fees but health)		1			1
NSB	No student body fee (All other fees)	8	6	14	29	57
RCB	No registration support fee (No student body fee, No student rep fee)	4,100	4,910	5,007	4,782	18,799
RCH	No registration support fee (No student rep fee, No health fee)	19				19
RCS	No registration support fee (All fees but registration support, No student rep fee)	1	7	7	17	32
RLL	No registration support fee (All fees but registration support)			2	2	4
RSB	No registration support fee (No student rep fee)		1	1	1	3
SRC	Senior citizen (No enrollment/materials fees)	23	66	32		121
STF	Staff member (Enrollment fees only)	1	2	15	67	85
<b>Total</b>		<b>16,757</b>	<b>26,847</b>	<b>24,520</b>	<b>20,388</b>	<b>88,512</b>
	Health Exclusion Fees	244	3,067	2,836	607	6,754
<b>Net</b>		<b>16,513</b>	<b>23,780</b>	<b>21,684</b>	<b>19,781</b>	<b>81,758</b>

**De Anza College Student Health Fee Exclusions**

**Fiscal Year 2001-2002**

Fee Codes	Fee Category/Exemption	Summer 2001 count	Fall 2001 count	Winter 2002 count	Spring 2002 count	Total count
	Uknown	4	6	6	6	22
ALL	All general fees	18,477	31,810	27,574	24,877	102,738
ALM	All general fees (Except materials fees)	20	31	37	35	123
APR	Apprenticeship (No fees)	15	85	82	84	266
CON	Contract Instruction (No fees)				2	2
ENM	Enrollment fee Only (No other fees)	2,234	274	202	22	2,732
ENR	Enrollment fee Only (No other fees)	1		1		2
FIW	F1 Visa students (Mandatory insurance fee waived)	53	85	77	85	300
FVI	F1 Visa students (Mandatory insurance fee)	461	868	932	952	3,213
HPE	HOPE Students (Enrollment fee only, no materials fee, no other fees)	251	238	260	250	999
HSS	High school student (No enrollment fee)	2,060	833	730	825	4,448
JCS	Job Corps student (No fees)	675	1,227	802	501	3,205
LBS	Lost Boys of Sudan (All general fees)			12	28	40
MPA	Malpractice insurance fee (Plus all general fees)	82	205	159	144	590
MPB	Malpractice insurance fee (All fees but student body, no materials fee)		1	1		2
MPI	F1 Visa students (Malpractice insurance fee, mandatory insurance fee, plus all general fees)		3	4	3	10
MPR	Malpractice insurance fee (All fees but materials fee)	1	2			3
MPS	Malpractice insurance fee (All fees but student body)		1	1	3	5
MPW	F1 Visa students (Malpractice insurance fee, mandatory insurance fee waived plus all general fees)			1	3	4
MVD	Military/veteran dependents (No fees)	27	50	42	42	161
NHF	No health fee (All fees but health)	1				1
NSB	No student body fee (All other fees)	217	288	297	345	1,147
NSM	No student body fee (All other fees, not materials)	82	207	169	197	655
PFE	Police/Firefighter exemption ( Enrollment fee only)	205	142	587	875	1,809
SRC	Senior citizen (No enrollment/materials fees)	1	5	4	5	15
SRM	Senior citizen (Enrollment fees only, no material fee))	8	115	110	106	339
STF	Staff member (Enrollment fees only)	145	242	256	260	903
Count		25,020	36,718	32,346	29,650	123,734
	Health Exclusion Fees	3,106	1,993	1,495	1,017	7,611
Net		21,914	34,725	30,851	28,633	116,123



FOOTHILL-DE ANZA OF UNITY COLLEGE DISTRICT  
 MANDATE REIMBURSEMENT PROCESS  
 COMPONENTAL/ACTIVITY COST DETAIL

Fiscal Year 2001/02

Employee Name/ Function Performed	Job Classification	Hourly Rate	Hours Worked	Extended Salary	21% Statutory Benefit rate	Total Compensation
De La Carda, Martha <i>Report Preparation</i>	Budget Analyst	\$39.74	65.5	\$2,603.00	\$8.35	\$3,149.64
Malven, Albert D. <i>Headcount Info.</i>	Research Analyst	37.53	1.0	37.53	7.88	\$45.41
Leticia Lopez <i>Collective Bargaining Info.</i>	Executive Assistant	33.04	15.0	495.59	6.94	\$599.67
Donna Toyohara <i>Contracted Services Info.</i>	Executive Assistant	39.72	8.0	317.79	8.34	\$384.52

**Totals**

89.5      \$3,453.91      \$31.51      \$4,179.24

Foothill-De Anza Community College District  
 Component/ Activity Cost Detail  
 Accounting services department  
 Fiscal Year 2001/02

Employee Name/ Function Performed	00/01 Dates	Hours Worked	NOTES
Martha De La Cerda	10/2/03	1.0	Prepared Memos to request information
Martha De La Cerda	12/5/02	5.0	
Martha De La Cerda	12/6/02	6.0	
Martha De La Cerda	12/9/02	5.0	
Martha De La Cerda	12/10/02	6.0	
Martha De La Cerda	12/11/02	7.0	
Martha De La Cerda	12/12/02	6.0	
Martha De La Cerda	12/13/02	6.0	
Martha De La Cerda	12/14/02	4.0	
Martha De La Cerda	12/16/02	8.0	
Martha De La Cerda	01/11/03	6.5	
Martha De La Cerda	01/12/03	5.0	
		<u>65.5</u>	

**Bob Barr, 12/11/02 11:11 AM -0800, RE: Mandated Cost Claim**

1

From: "Bob Barr" <barrbob@fhda.edu>  
To: "Martha De La Cerda" <delacerdamartha@fhda.edu>  
Subject: RE: Mandated Cost Claim  
Date: Wed, 11 Dec 2002 11:11:09 -0800  
X-Priority: 3 (Normal)  
Importance: Normal

Martha,

Don Malven completed this task and he tells me that these updates take him only about half an hour. I imagine the first time he did this some years ago it might have taken up to a full day to determine the relevant codes and develop the query. You're welcome.

Bob

-----Original Message-----

From: Martha De La Cerda [<mailto:delacerdamartha@fhda.edu>]  
Sent: Tuesday, December 10, 2002 7:07 AM  
To: BARRBOB@fhda.edu  
Subject: Mandated Cost Claim

12/17/02

--  
Good morning Bob,

Thank you very much for your prompt response to my request for the Student Health Fee Exclusion information.

I also need to know the number of hours spent in obtaining this information.

Would it be possible to have this information by Friday, December 13th.

Thanks a million.

Martha D.

Foothill-De Anza Community College District  
 Health Fee Elimination Worksheet: Mandated Costs  
 Fiscal Year 2001/02

Foothill	Account #	Actual 01/02	Estimate 02/03	Notes
Wellness Program	141070	4,961	4,961	
Counseling	141248	268,329	268,329	Counseling @ 15%
Psychological Services	141266	20,561	20,561	
Health Fees	211264	523,092	523,092	
Health Svcs-Psych	211265	91,836	91,836	

**Total Health Expenditures**  
**Add: Indirect Cost Factor**  
**Less: Total Fees Calculated**

form HFE-1.1 (05)  
 1,240,302 cost of health services  
 (Total + Indirect Cost Factor)

**Net Claim Amount**

504,480

De Anza	Actual 01/02	Estimate 02/03	Notes
Counseling	142248	335,081	Counseling @ 15.0%
Health Fees	212264	550,599	

**Total Health Expenditures**  
**Add: Indirect Cost Factor**  
**Less: Total Fees Calculated**

form HFE-1.1 (05)  
 1,208,775 cost of health services  
 (Total + Indirect Cost Factor)

**Net Claim Amount**

163,668

668,148 total claims hfe-1.0 line (04)

Per Naomi Kitajima, Foothill Health Services Coordinator, counseling provides ≈ 15% health related guidance. Per Melanie R. Harris, Health Services Coordinator at De Anza, counseling provides ≈ 15% health related guidance.

JUNE 30, 2002  
 DATE RUN 08/02/02  
 TIME RUN 19:07:51  
 FY=02  
 FBMO90 - A1

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT  
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 801  
 PROGRAM ID FBMO92

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002

ACCOUNT PAGE 1

WELLNESS PROGRAM-FH

TO: GREGORIO, G

OBJ CODE DESCRIPTION	ORIGINAL	BUDGETS REVISED	CURRENT MNTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
1100 ABR #1 "B" 1103-1999	5,000	3,860	4,315-		1,140		3,860	0
1430 CE SAL HRLYNONIN		1,140						100
CERTIFICATED SALARY	5,000	5,000	4,315-		1,140		3,860	23
2000 ABR #1 "B" 2001-2999		206-			206		206-	0
2360 CL PREM OVERTIME		206						100
CLASSIFIED SALARIES					206		206-	0
3200 BENEFIT BUDGET-FENC-B			46-		28		28	0
4000 ABR #1 "B" 4002-4999		2,645-			2,544		2,645-	0
4010 SUPPLIES & UNCAT		2,544						100
MATERIALS & SUPPLIES		101-			2,544		2,645-	520-
5000 ABR #1 "B" 5001-5999		1,042			719		1,042-	0
5225 MED TESTS CONSULTANT		719			323			100
5624 PHONES-DISCRETIONARY		323						100
OPERATING EXPENSES			138		1,042		1,042-	0
TOTAL EXPENSES	5,000	4,899	4,222-		4,961		62-	101
ACCOUNT TOTAL	5,000	4,899	4,222-		4,961		62-	101

FOR QUESTIONS CALL LAUREN WONG (PH) X7363; E-MAIL JONI HAYES (DA) HAYESLAUREN@JONICPHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6255

*Kit...*  
*but for...*

TO: JOHNSON, P

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002  
 COUNSELING

REPORT PAGE 1039  
 PROGRAM ID FB092  
 ACCOUNT PAGE 2

TO: JOHNSON, P

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002  
 COUNSELING

REPORT PAGE 1038  
 PROGRAM ID FB092  
 ACCOUNT PAGE 1

TO: JOHNSON, P

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002  
 COUNSELING

OBJ CODE DESCRIPTION	BUDGETS		CURRENT MONTH	ACTUAL		FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
	ORIGINAL	REVISED							
1100 ABR #1 "B" 1103-1999		11,496							
1105 PAA-INSTRUCTIONAL		88,175			88,175			11,496	0
1160 CE CONTR INSTR		9,595	3,299		9,595				100
1210 CE MGR SAL NONINSTR	34,128	35,824	121,050		35,824				100
1260 CE SAL NON-INSTR	1,145,685	1,230,522	297		1,230,522				100
1430 CE SAL HRLYNONIN	4,435	4,435	124,646		4,435				100
CERTIFICATED SALARY	1,179,212	1,380,108			1,380,612				100
2000 ABR #1 "B" 2001-2999		9,500						11,496	99
2170 CL CONTR-NON-INS	127,141	8,915	8,428		92,692				100
2310 STU SAL NON-INSTR		6,698	784		6,698				100
2350 CL HRLY-NON-INSTR		7,103	475		7,103				100
2360 CL PREM OVERTIME		9	9		9				100
CLASSIFIED SALARIES	136,641	97,587	9,582		106,502				100
3100 BENEFIT BUDGET/ENC-A	335,853	297,558	26,056		297,558			8,915	109
3200 BENEFIT BUDGET/ENC-B		1,222	49		445				100
EMPLOYEE BENEFITS	335,853	298,780	26,105		298,004			776	36
4000 ABR #1 "B" 4002-4999		17,092							100
4010 SUPPLIES & UNCAT	9,300	17,092	102		1,133			17,092	0
4060 PRINTING-GENERAL		5,280	521		6,280				100
4900 PROCURE CARD CHARGES		6,774	621		6,774				100
MATERIALS & SUPPLIES	9,300	31,278	1,243		14,187			17,092	45
5000 ABR #1 "B" 5001-5999		380							100
5510 DOMESTIC CONF & TRVL	436	380	56		56			380	0
OPERATING EXPENSES	436	436						380	100
6000 ABR #1 "C" 6001-6999		1,500							100
6430 MINOR-CAP EQ. REPL		1,500	1,500		1,500				100
JUNE 30, 2002								1,500	100
DATE RUN 08/02/02									
TIME RUN 19:07:51									
FY=02									
FBM090 - A1									
ACCT: 1-41248									
DEPT: CNSL									
OBJ CODE DESCRIPTION									
CAPITAL OUTLAY									
TOTAL EXPENSES	1,661,443	1,808,190	163,176		1,788,861			1,500	0
ACCOUNT TOTAL	1,661,443	1,808,190	163,176		1,788,861			19,329	99

FOR QUESTIONS CALL LAUREEN WONG (FH) 473693 E-MAIL JONI HAYES (DA) HAYESLAMPREYJONI@FHDA.EDU OR CALL ESPERANZA CONTRERAS (INT) 473696

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT  
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 1217  
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ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002

ACCT: 1-41266  
 DEPT: PSCS

ACCOUNT PAGE 1

PSYCHOLOGICAL SVCS

TO GREGORIO, G.

OBJ CODE DESCRIPTION	BUDGETS		CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
	ORIGINAL	REVISED						
1100 ABR #1 "B" 1103-1999		2,761					2,761	0
1105 PAA-INSTRUCTIONAL		311			311			100
1260 CE SAL NON-INSTR	12,461	13,084	1,303		13,084			100
1430 CE SAL HRLYNONIN		2,761	2,761		2,761			100
CERTIFICATED SALARY	12,461	13,394	4,064		16,156		2,761	121
3100 BENEFIT BUDGET/ENC-A	3,165	2,495	259		2,495			100
3200 BENEFIT BUDGET/ENC-B			183		183			0
EMPLOYEE BENEFITS	3,165	2,495	442		2,678		183	107
4000 ABR #1 "B" 4002-4999	1,000	988					988	0
4010 SUPPLIES & UNCAT		345	16		345			100
4060 PRINTING-GENERAL		1,154	157		1,154			100
4900 PROCURE CARD CHARGES		361			361			100
MATERIALS & SUPPLIES	1,000	2,849	173		1,860		988	65
5000 ABR #1 "B" 5001-5999	2,101	1,233					1,233	0
5310 EQUIP RENT/LEASE		306			306			100
5510 DOMESTIC CONF & TRVL		438			438			100
OPERATING EXPENSES	2,101	1,101					1,233	12
6000 ABR #1 "C" 6001-6999	2,000	2,000					2,000	0
TOTAL EXPENSES	20,727	21,839	4,679		20,561		1,278	94
ACCOUNT TOTAL	20,727	21,839	4,679		20,561		1,278	94

FOR QUESTIONS, CALL LAUREN WONG (FH) X7369, E-MAIL JONI HAYES (DA)  
 HAYESLAMPREYJONI@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

OPEN COMMITMENTS STATUS

JUNE 30, 2002  
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FOOTHILL DE ANZA CC CITY COLLEGE DISTRICT  
 FINANCIAL RECORDS SYSTEM

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ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002

ACCOUNT PAGE 1

TO GREGGID, G.

HEALTH FEE-FOOTHILL

OBJ	CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0963	HEALTH SERVICES FEES	408,814	408,814			551,897		143,083	135
1100	ABR #1 "B" 1103-1999	9,608	9,608			5,000		9,608	0
1105	PAA-INSTRUCTIONAL			8,857		81,575		5,000	0
1260	CE SAL NON-INSTR	77,691	77,691	1,334		6,169		3,884	105
1430	CE SAL HRLY/NONIN			13,241		92,744		6,169	0
	CERTIFICATED SALARY	87,299	87,299					5,445	106
2000	ABR #1 "B" 2001-2999	79,312	79,312			5,693		79,312	0
2310	STU SAL NON-INSTR			5,124		52,101		5,693	0
2350	CL HRLY NON-INSTR					606		52,101	0
2360	CL PREM OVERTIME							606	0
	CLASSIFIED SALARIES	79,312	79,312	5,844		58,399		20,913	74
3100	BENEFIT-BUDGET/ENC-A	19,733	19,733	1,643		17,949		1,784	91
3200	BENEFIT-BUDGET/ENC-B	10,598	10,598	521		4,735		5,860	45
	EMPLOYEE BENEFITS	30,331	30,331	2,163		22,687		7,644	75
4000	ABR #1 "B" 4002-4999	50,000	50,000			39,554	523	50,000	0
4010	SUPPLIES & UNCAT			677		479		40,177	0
4025	INSTRUCTIONAL-MTRL					67		479	0
4030	PERIODICALS							67	0
4060	PRINTING-GENERAL			1,039		5,165		5,165	0
4900	PROCURE CARD CHARGES			3,014		17,686		17,686	0
	MATERIALS & SUPPLIES	50,000	50,000	4,729		63,651	523	13,574	127
5000	ABR #1 "B" 5001-5999	136,872	136,872					136,872	0
5050	INS-STUD ACCIDENT					6,000		6,000	0
5055	LOSS PREVENTION					65		65	0
5209	CONTRACTED SERVICES			56,190		176,711		710	0
5214	TECH & PROF SERV			5,671		42,724		176,711	0
5225	MED TESTS CONSULTANT							42,724	0
5310	EQUIP-RENT/LEASE					2,698		2,698	0



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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT  
 FINANCIAL RECORDS SYSTEM

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ACCOUNT PAGE 2

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002

HEALTH FEE-FOOTHILL

TO: GREGORIO, G.

OBJ CODE DESCRIPTION	BUDGETS		CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
	ORIGINAL	REVISED						
5510 DOMESTIC CONF & TRVL			260	1,000			1,000	0
5512 LOCAL MILEAGE				30			30	0
5730 RECRUIT ADVERTISING			21	677			677	0
5735 POSTAGE & MAILING				846			846	0
5793 SPECIAL EVENT EXPENS				1,458			1,458	0
5914 BAD DEBTS				6,919			6,919	0
OPERATING EXPENSES	136,872	136,872	69,062	239,897			102,955	175
6000 ABR #1 "C" 6001-6999	25,000	25,000		65			25,000	0
6410 MINOR-COMP SOFTWARE			15,997	3,389		2,731	65	0
6420 MINOR-CAP-EQUIPMENT				26,923			26,923	0
6610 MAJOR-COMP SOFTWARE			15,997	15,997			15,997	0
6620 MAJOR-CAP-EQUIPMENT								0
CAPITAL OUTLAY	25,000	25,000		46,374		2,731	24,105	196
TOTAL EXPENSES	408,814	408,814	95,040	523,092		3,254	317,531	129
ACCOUNT TOTAL			95,040	28,305		3,254	25,552	0

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA) HAYES@AMPREYDONT@FHA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6258.

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUST-MENTS	CURRENT AMOUNT
2-11264-1260	150229	07/10	COORD STUDENT HEALTH	77,690.60			
2-11264-3100	150229	07/10	COORD STUDENT HEALTH	151.50			
2-11264-4010	A250429	03/25	AMERICAN COUNCIL ON PARKIN SECURITY CONS	500.00		77,690.60	COMPLETED
2-11264-4010	E249399	06/24	PARKIN SECURITY CONS	22.69		161.50	COMPLETED
2-11264-4010	E249461	07/31	AVENTIS PASTEUR	3,000.00	2,744.20		500.00
2-11264-4010	E250117	01/31	PEACE RESOURCE PROJ	2,000.00	1,260.78		22.69
2-11264-4010	E250117	01/31	ZAFAR PROJECTS INC	500.00	394.95		COMPLETED
2-11264-4010	E250121	01/31	BODYWORK CENTRAL	400.00			COMPLETED

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FOOTHILL DE ANZA C  
 FINANCIAL - CORDS SYSTEM  
 CITY COLLEGE DISTRICT  
 ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002  
 HEALTH SVCS-PSYCH

REPORT PAGE 4252  
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ACCOUNT PAGE 1

OBJ	CODE DESCRIPTION	ORIGINAL	BUDGETS REVIS	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0963	HEALTH SERVICES FEES	92,113	92,113					92,113	0
1100	ABR #1 "B" 1103-1999	2,667	2,667			2,689		2,667	0
1105	PAA-INSTRUCTIONAL	66,673	66,673	7,342	70,084	70,084		2,689	0
1260	CE SAL NON-INSTR	69,840	69,840	7,342	72,693	72,693		3,331	105
	CERTIFICATED SALARY							3,353	105
3100	BENEFIT BUDGET/ENC-A	16,773	16,773	1,720	19,143	19,143		3,630	84
3200	BENEFIT BUDGET/ENC-B	6,000	6,000					6,000	0
	EMPLOYEE BENEFITS	22,773	22,773	1,720	19,143	19,143		3,630	84
	TOTAL EXPENSES	92,113	92,113	9,062	91,836	91,836		277	100
	ACCOUNT TOTAL			9,062	91,836	91,836		91,836	0

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA) HAYESLAMPREY@JONI@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT	STATUS
2-11265-1260	150124	07/10	COUNSELOR	39,015.30		39,015.30		COMPLETED
2-11265-1260	150132	07/10	COUNSELOR	27,657.84		27,657.84		COMPLETED
2-11265-3100	150124	07/10	COUNSELOR	81.14		81.14		COMPLETED
2-11265-3100	150132	07/10	COUNSELOR	57.53		57.53		COMPLETED
			ACCOUNT TOTAL	66,811.81		66,811.81		

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA) HAYESLAMPREY@JONI@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

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FOOTHILL DE ANZA C  
 FINANCIAL RECORDS SYSTEM  
 NITY COLLEGE DISTRICT  
 ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002

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 ACCOUNT PAGE 2

OBJ CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
5510 DOMESTIC CONF & TRVL	1,000	4,911	500	4,911	4,911			100
5624 PHONES-DISCRETIONARY	3,983	614	192	614	614			100
5735 POSTAGE & MAILING	1,92	2,892	373	2,892	2,892			100
5908 LICENSE FEES	1,000	300		300	300			100
5940 HONORARIUM	9,152	9,152	1,362	1,362	29,772		20,620	325
OPERATING EXPENSES							460	100
6000 ABR #1 "C" 6001-6999		460						
6420 MINOR CAP-EQUIPMENT		460						
CAPITAL OUTLAY							460	100
TOTAL EXPENSES	2,143,741	2,286,149	198,152	198,152	2,233,870		52,279	98
ACCOUNT TOTAL	2,143,741	2,286,149	198,152	198,152	2,233,870		52,279	98

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL WONG@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.  
 HAYESLAMPRE@FHDA.EDU

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO	DATE	DESCRIPTION	ORIGINAL AMOUNT	ADJUSTMENTS	CURRENT AMOUNT	STATUS
1-42248-1250	257708	08/17	COUNSELOR	4,325.75			COMPLETED
1-42248-1250	257744	09/21	INSTRUCTOR	2,209.80			COMPLETED
1-42248-1260	250001	07/10	COUNSELOR	59,821.76			COMPLETED
1-42248-1260	250008	10/05	COUNSELOR	33,771.51			COMPLETED
1-42248-1260	250061	07/10	COUNSELOR	57,280.30			COMPLETED
1-42248-1260	250072	07/10	COUNSELOR	53,499.05			COMPLETED
1-42248-1260	250083	11/30	COUNSELOR	34,524.13			COMPLETED
1-42248-1260	250157	07/10	COUNSELOR	42,644.83			COMPLETED
1-42248-1260	250163	07/10	COUNSELOR	60,921.19			COMPLETED
1-42248-1260	250199	07/10	COUNSELOR	55,256.99			COMPLETED
1-42248-1260	250211	07/10	COUNSELOR	58,421.44			COMPLETED
1-42248-1260	250223	07/10	COUNSELOR	5,905.11			COMPLETED

TO: ROSE, R.  
 STUDENT SERVICES

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT  
 FINANCIAL RECORDS SYSTEM

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ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002

ACCOUNT PAGE 2

HEALTH FEE-DE ANZA

TO: HARRIS, M.  
 HEALTH SERVICES

OBJ CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
5914 BAD DEBTS	12,232		12,232		12,232			100
OPERATING EXPENSES	78,022		14,346		64,817		13,205	83
6000 ABR #1 "C" 6001-6999	20,140				4,860		20,140	0
6420 MINOR CAP-EQUIPMENT	4,860				4,860		20,140	100
CAPITAL OUTLAY	25,000							19
7310 NON-MAND X-FER IN	2,000				2,000		4,000	100
TOTAL EXPENSES	711,080		66,861		550,599	158	160,323	77
ACCOUNT TOTAL			67,112		171,732	158	171,574	0

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA)  
 HAYESLAMPREYJONI@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUST-MENTS	CURRENT AMOUNT	STATUS
2-12264-1260	250001	07/10	COUNSELOR	8,545.97		8,545.97		COMPLETED
2-12264-1260	250008	10/05	COUNSELOR	4,824.50		4,824.50		COMPLETED
2-12264-1260	250083	11/30	COUNSELOR	4,932.02		4,932.02		COMPLETED
2-12264-1260	250157	07/10	COUNSELOR	6,092.12		6,092.12		COMPLETED
2-12264-1260	250194	03/07	COORD STUDENT HEALTH	23,770.41		23,770.41		COMPLETED
2-12264-1260	250211	07/10	COUNSELOR	8,345.92		8,345.92		COMPLETED
2-12264-1260	250287	07/10	COUNSELOR	6,338.22		6,338.22		COMPLETED
2-12264-1260	250306	07/10	COUNSELOR	6,574.80		6,574.80		COMPLETED
2-12264-1260	250309	07/10	COUNSELOR	8,651.57		8,651.57		COMPLETED
2-12264-1260	250328	07/10	COUNSELOR	8,290.92		8,290.92		COMPLETED
2-12264-1260	250357	07/10	COUNSELOR	8,545.97		8,545.97		COMPLETED
2-12264-1260	258888	07/10	COUNSELOR	7,790.05		7,790.05		COMPLETED
2-12264-2170	230037	07/10	HEALTH EDUCATOR	64,047.98		64,047.98		COMPLETED
2-12264-2170	230067	07/10	SECRETARY	11,473.89		11,473.89		COMPLETED