

SixTen and Associates Mandate Reimbursement Services

KEITH B. PETERSEN, MPA, JD, President
E-Mail: Kbpsixten@aol.com

San Diego
5252 Balboa Avenue, Suite 900
San Diego, CA 92117
Telephone: (858) 514-8605
Fax: (858) 514-8645

Sacramento
3841 North Freeway Blvd., Suite 170
Sacramento, CA 95834
Telephone: (916) 565-6104
Fax: (916) 564-6103

February 2, 2009

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

RECEIVED

FEB 03 2009

**COMMISSION ON
STATE MANDATE**

RE: Health Fee Elimination
Fiscal Years: 2003-04 through 2005-06
Incorrect Reduction Claim

Dear Ms. Higashi:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for Santa Monica 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:

Randal Lawson, Executive Vice President
Administrative Services
Santa Monica Community College District
1900 Pico Blvd.
Santa Monica, CA 90405-1628

Thank-you.

Sincerely,



Keith B. Petersen

COMMISSION ON STATE MANDATES

1. INCORRECT REDUCTION CLAIM TITLE

1/84, 1118/87 Health Fee Elimination

2. CLAIMANT INFORMATION

Santa Monica Community College District

Randal Lawson
Executive Vice President
Administrative Services
1900 Pico Blvd.
Santa Monica, CA 90405-1628
Voice: 310-7434-4200
Fax: 310-434-4386
E-Mail: lawson_randal@smc.edu

3. CLAIMANT REPRESENTATIVE INFORMATION

Claimant designates the following person to act as its sole representative in this incorrect reduction claim. All correspondence and communications regarding this claim shall be forwarded to this representative. Any change in representation must be authorized by the claimant in writing, and sent to the Commission on State Mandates.

Keith B. Petersen, President
SixTen and Associates
3841 North Freeway Blvd., Suite 170
Sacramento, CA 95834
Voice: (916) 565-6104
Fax: (916) 564-6103
E-mail: Kbpsixten@aol.com

For CSM Use Only

Filing Date:

IRC #: 08-4206-I-17

4. IDENTIFICATION OF STATUTES OR EXECUTIVE ORDERS

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

5. AMOUNT OF INCORRECT REDUCTION

<u>Fiscal Year</u>	<u>Amount of Reduction</u>
2003-04	\$227,833
2004-05	\$289,798
2005-06	\$278,311

TOTAL: \$795,942

6. NOTICE OF NO INTENT TO CONSOLIDATE

This claim is not being filed with the intent to consolidate on behalf of other claimants.


Sections 7-12 are attached as follows:

7. Written Detailed Narrative:	Pages 01 to 18
8. Parameters and Guidelines	Exhibit <u>A</u>
9. Claiming Instructions:	Exhibit <u>B</u>
10. SCO Audit Report:	Exhibit <u>C</u>
11. Chancellor's Letter:	Exhibit <u>D</u>
12. Annual Claims:	Exhibit <u>E</u>

13. CLAIM CERTIFICATION

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to Government Code section 17561. This incorrect reduction claim is filed pursuant to Government Code section 17551, subdivision (d). 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.

Randal Lawson
Executive Vice President
Administrative Services


Signature

1/23/09
Date

1 Claim Prepared by:
2 Keith B. Petersen
3 SixTen and Associates
4 3841 North Freeway Blvd., Suite 170
5 Sacramento, California 95834
6 Voice: (916) 565-6104
7 Fax: (916) 564-6103
8 E-mail: kbpsixten@aol.com

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

13 INCORRECT REDUCTION CLAIM OF:)
14) No. CSM _____
15)
16) Chapter 1, Statutes of 1984, 2nd E.S.
17) Chapter 1118, Statutes of 1987
18 SANTA MONICA)
19 Community College District,) Education Code Section 76355
20)
21) Health Fee Elimination
22 Claimant.)
23) Annual Reimbursement Claims:
24)
25) Fiscal Year 2003-04
26) Fiscal Year 2004-05
27) Fiscal Year 2005-06
28 _____)
29 INCORRECT REDUCTION CLAIM FILING

30 PART I. AUTHORITY FOR THE CLAIM

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

**Incorrect Reduction Claim of Santa Monica Community College District
1/84; 1118/87 Health Fee Elimination**

1 17519. Title 2, CCR, Section 1185 (a), requires the claimant to file an incorrect
2 reduction claim with the Commission.

3 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b),
4 requires incorrect reduction claims to be filed no later than three years following the
5 date of the Controller's remittance advice notifying the claimant of a reduction. A
6 Controller's audit report dated November 14, 2008, has been issued. The audit report
7 constitutes a demand for repayment and adjudication of the claims. The audit report
8 states that an Incorrect Reduction Claim (IRC) should be filed with the Commission if
9 the Claimant disagrees with the findings.

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

11 The Controller conducted a field audit of the District's annual reimbursement
12 claims for the costs of complying with the legislatively mandated Health Fee Elimination
13 program for the period of July 1, 2003, through June 30, 2006. As a result of the audit,
14 the Controller determined that \$795,942 of the claimed costs are unallowable:

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Audit Adjustment</u>	<u>SCO Payments</u>	<u>Amount Due <State> District</u>
2003-04	\$421,098	\$227,833	\$ 0	\$193,265
2004-05	\$404,959	\$289,798	\$ 0	\$115,161
2005-06	<u>\$278,311</u>	<u>\$278,311</u>	<u>\$ 0</u>	<u>\$ 0</u>
Totals	\$1,104,368	\$795,942	\$ 0	\$308,426

22 The District has not been paid for these claims.

1 PART III. PREVIOUS INCORRECT REDUCTION CLAIMS

2 The District filed a previous Incorrect Reduction Claim for the Health Fee
3 Elimination Mandate for fiscal years 2001-02 and 2002-03 on June 16, 2006, that has
4 not been adjudicated. The District is not aware of any other incorrect reduction claims
5 having been adjudicated on the specific issues or subject matter raised by this incorrect
6 reduction claim.

7 PART IV. BASIS FOR REIMBURSEMENT

8 1. Mandate Legislation

9 Chapter 1, Statutes of 1984, 2nd Extraordinary Session, repealed Education
10 Code Section 72246 and added new Education Code section 72246, which authorized
11 community college districts to charge a student health services fee for the purpose of
12 providing student health supervision and services, and operating student health
13 centers. This statute also required that the scope of student health services provided
14 by any community college district during the 1983-84 fiscal year be maintained at that
15 level in the 1984-1985 fiscal year and every fiscal year thereafter. The provisions of this
16 statute were to automatically repeal on December 31, 1987.

17 Chapter 1118, Statutes of 1987, Section 4, amended Education Code Section
18 72246 to require any community college district that provided student health services in
19 1986-87 to maintain student health services at that level in the 1987-88 fiscal year and
20 each fiscal year thereafter.

21 Chapter 753, Statutes of 1992, Section 2, amended Education Code Section

**Incorrect Reduction Claim of Santa Monica Community College District
1/84; 1118/87 Health Fee Elimination**

1 72246 to increase the maximum fee that community college districts were permitted to
2 charge for student health services. This statute also provided for future increases in the
3 amount of authorized fees that were linked to the Implicit Price Deflator for State and
4 Local Government Purchase of Goods and Services.

5 Chapter 8, Statutes of 1993, repealed Education Code Section 72246 and added
6 Education Code Section 76355¹, containing substantially the same provisions as former

¹ Education Code Section 76355, added by Chapter 8, Statutes of 1993, Section 34, effective April 15, 1993, as last amended by Chapter 758, Statutes of 1995, Section 99:

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

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

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

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

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

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

(3) Low-income students, including students who demonstrate financial need in accordance with the methodology set forth in federal law or regulation for determining the expected family contribution of students seeking financial aid

**Incorrect Reduction Claim of Santa Monica Community College District
1/84; 1118/87 Health Fee Elimination**

1 Section 72246, effective April 15, 1993. Chapter 320, Statutes of 2005, Section 2,
2 amended Education Code Section 76355 to remove the fee exemption for low income
3 students under Section 76355(c)(3).

4 2. Test Claim

5 On November 27, 1985, Rio Hondo Community College District filed a test claim
6 alleging that Chapter 1, Statutes of 1984, 2nd Extraordinary Session, mandated
7 increased costs within the meaning of California Constitution Article XIII B, Section 6, by
8 requiring the provision of student health services that were previously provided at the

and students who demonstrate eligibility according to income standards established by the board of governors and contained in Section 58620 of Title 5 of the California Code of Regulations.

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

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

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

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

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

**Incorrect Reduction Claim of Santa Monica Community College District
1/84; 1118/87 Health Fee Elimination**

1 discretion of the community college districts.

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

8 At a hearing on April 27, 1989, the Commission of State Mandates determined
9 that Chapter 1118, Statutes of 1987, amended this maintenance of effort requirement
10 to apply to all community college districts that provided student health services in fiscal
11 year 1986-1987, and required them to maintain that level of student health services in
12 fiscal year 1987-1988 and each fiscal year thereafter.

13 3. Parameters and Guidelines

14 On August 27, 1987, the original parameters and guidelines were adopted. On
15 May 25, 1989, those parameters and guidelines were amended. A copy of these
16 parameters and guidelines is attached as Exhibit "A."

17 4. Claiming Instructions

18 The Controller has periodically issued or revised claiming instructions for the
19 Health Fee Elimination mandate. A copy of the September 1997 (updated September
20 2003) revision of the claiming instructions is attached as Exhibit "B." The September
21 1997 claiming instructions are believed to be substantially similar to the version extant

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

1 at the time the claims that are the subject of this Incorrect Reduction Claim were filed.
2 However, since the Controller's claim forms and instructions have not been adopted as
3 regulations, they have no force of law and have no effect on the outcome of this claim.

4 PART V. STATE CONTROLLER CLAIM ADJUDICATION

5 The Controller conducted an audit of the District's annual reimbursement claims
6 for fiscal years 2003-04, 2004-05, and 2005-06. The audit concluded that \$308,426 is
7 allowable and \$795,942 is unallowable. A copy of the November 14, 2008, audit report
8 and is attached as Exhibit "C."

9 VI. CLAIMANT'S RESPONSE TO THE STATE CONTROLLER

10 By letter dated September 30, 2008, the Controller transmitted a copy of its draft
11 audit report. The District objected to the proposed adjustments set forth in the draft
12 audit report by the letter dated October 7, 2008. A copy of the District's letter of
13 October 7, 2008, is included in Exhibit "C," the final audit report. The Controller then
14 issued its final audit report without material change to the adjustments as stated in the
15 draft audit report.

16 PART VII. STATEMENT OF THE ISSUES

17 **.Finding 1: Overstated indirect cost rates**

18 The Controller asserts that the District overstated its indirect cost rates and costs
19 in the amount of \$153,507 for the three fiscal years. This finding is based upon the
20 Controller's statement that the district "did not obtain federal approval for its IRCPs."
21 Contrary to the Controller's ministerial preferences, there is no requirement in law that

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

1 the claimant's indirect cost rate must be "federally" approved. Indeed, the federally
2 "approved" rates that the Controller will accept without further action, are "negotiated"
3 rates calculated by a district and then submitted for approval to the federal agencies
4 that are the source of federal programs to which the indirect cost rate is to be applied.
5 This demonstrates that the process is not an exact science, but a determination of the
6 relevance and reasonableness of the cost allocation assumptions made for the method
7 used.

8 CCFS-331

9 In fact, both the District's method and the Controller's method utilized the same
10 source document, the CCFS-311 Annual Financial and Budget Report required by the
11 state. The difference in the claimed and audited methods is in the determination of
12 which of those cost elements are direct costs and which are indirect costs.

13 The audit report unilaterally applies the FAM-29C method specified in the SCO
14 claiming instructions, which results in widely varying rates. The FAM-29C method
15 produces "allowable" indirect cost rates that range from 19.14% to 33.43% over the
16 three audit years. In comparison, the indirect cost rate prepared by the District in
17 accordance with Office of Management and Budget circular A-21 ranges between
18 34.07% to 36.91%, which is far more stable than the Controller's method. There is
19 nothing to indicate that the District's indirect cost rate is anything other than reasonable,
20 except for the unenforceable preferences of the Controller.

21 /

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

1 Regulatory Requirements

2 No specific indirect cost rate calculation is required by statute. The parameters
3 and guidelines state that “[i]ndirect costs *may be claimed* in the manner described by
4 the Controller in his claiming instructions.” (Emphasis supplied) The District claimed
5 these indirect costs “in the manner” described by the Controller. The correct forms
6 were used and the claimed amounts were entered at the correct locations.

7 The audit report attempts to create a basis in law for the Controller’s Health Fee
8 Elimination Program Claiming Instructions by pointing out that they are consistent with
9 parameters and guidelines for other community college district mandated programs.
10 However, the parameters and guidelines for *this* program are different than the other
11 programs, which further demonstrates that there is no basis in law for the Controller’s
12 ministerial preferences. Since the Controller’s claiming instructions were never adopted
13 as regulations pursuant to the Administrative Procedure Act, the claiming instructions
14 are merely a statement of the ministerial preferences of the Controller and not law.

15 Finally, the Controller notes that no districts requested a review of the claiming
16 instructions pursuant to Title 2, California Code of Regulations Section 1186. The
17 claiming instructions are not properly adopted regulations or standards. There is also
18 no requirement that a claimant request such a review. Therefore, the fact that no review
19 of the claiming instructions was requested by any of the claimants is not determinative
20 of their validity or force.

**Incorrect Reduction Claim of Santa Monica Community College District
1/84; 1118/87 Health Fee Elimination**

1 Unreasonable or Excessive

2 Government Code Section 17561(d)(2) requires the Controller to pay claims,
3 provided that the Controller may audit the records of any school district to verify the
4 actual amount of the mandated costs, and may reduce any claim that the Controller
5 determines is excessive or unreasonable. The Controller is authorized to reduce a
6 claim only if it determines the claim to be excessive or unreasonable. Here, the District
7 has computed its indirect cost rate utilizing cost accounting principles from the Office of
8 Management and Budget Circular A-21, and the Controller has disallowed it without a
9 determination of whether the product of the District's calculation is excessive,
10 unreasonable, or inconsistent with cost accounting principles.

11 The audit report states that "[t]he alternative methodology indirect cost rates did
12 not support the rates that the district claimed; thus, the rates claimed were excessive."
13 However, this is not a determination that the claimed rates were excessive. It is a
14 statement that the only indirect cost calculation method acceptable to the Controller is
15 its own FAM-29C method, regardless of the requirements of the parameters and
16 guidelines. The fact that the claimed rates differ from the FAM-29C rates in no way
17 indicates that the claimed rates are "too great to be reasonable or acceptable," and the
18 Controller has no legal basis to establish the FAM-29C method as the standard for
19 reasonableness.

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

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

1 followed the parameters and guidelines. The burden of proof is on the Controller to
2 prove that the District's calculation is unreasonable, not to recalculate the rate
3 according to its unenforceable ministerial preferences. The Controller made no
4 determination as to whether the method used by the District was unreasonable, but
5 merely substituted its FAM-29C method for the method reported by the District. The
6 substitution of the FAM-29C method is an arbitrary choice of the Controller, not a
7 "finding" enforceable either by fact or law. The Controller's adjustment of the District's
8 indirect cost rate should be withdrawn, since no legal or factual basis has been shown
9 to disallow the indirect cost rate calculation used by the District.

10 **Finding 2: Understated authorized health revenues claimed**

11 The Controller asserts that the "authorized health fee revenues" were
12 understated by \$761,656 for the three fiscal years. The District reported the actual
13 student health fees collected as a reduction of health service costs. The Controller
14 calculated the student fees collectible based on the highest student health service fee
15 chargeable, rather than the fee actually charged the student, and made no allowance
16 for fees that were never charged or never collected, resulting in a total adjustment of
17 \$761,656 for the three fiscal years.

18 Education Code Section 76355

19 Education Code Section 76355, subdivision (a), in relevant part, provides: "The
20 governing board of a district maintaining a community college *may require* community
21 college students to pay a fee . . . for health supervision and services . . ." (Emphasis

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

1 supplied) There is no requirement that community colleges levy these fees. The
2 permissive nature of the provision is further illustrated in subdivision (b) which states “If,
3 pursuant to this section, a fee is required, the governing board of the district shall
4 decide the amount of the fee, *if any*, that a part-time student is required to pay. *The*
5 *governing board may decide whether the fee shall be mandatory or optional.*”

6 (Emphasis supplied)

7 Parameters and Guidelines

8 The parameters and guidelines state:

9 Any offsetting savings that the claimant experiences as a direct result of this
10 statute must be deducted from the costs claimed. In addition, reimbursement for
11 this mandate received from any source, e.g., federal, state, etc., shall be
12 identified and deducted from this claim. This shall include the amount of
13 [student fees] as authorized by Education Code Section 72246(a)².

14 In order for a district to “experience” these “offsetting savings” a district must actually
15 have collected these fees. Student health services fees actually collected must be
16 used to offset costs, but not student fees that could have been collected and were not.
17 The use of the term “*any* offsetting savings” further illustrates the permissive nature of
18 the fees. Student fees actually collected must be used to offset costs, but not student
19 fees that could have been collected and were not. Thus, this finding is based on an
20 illogical interpretation of the parameters and guidelines by the Controller.

21 Finally, the Department of Finance proposed, as part of the amendments that

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

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

1 were adopted on May 25, 1989, that a sentence be added to the offsetting savings
2 section expressly stating that if no health service fee was charged, the claimant would
3 be required to deduct the amount authorized. The Commission declined to add this
4 requirement and adopted the parameters and guidelines without this language.

5 Therefore, it is evident that the Commission intends the language of the parameters
6 and guidelines to be construed as written, and only those savings that are *experienced*
7 are to be deducted.

8 Government Code Section 17514

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

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

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

22 The audit report states that the Controller agrees that community college districts
23 “may choose not to levy a health service fee” and that Education Code Section 76355
24 “provides the districts the authority to levy a health service fee.” However, it does not

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

1 logically follow from that statement to the Controller's conclusion, based on Government
2 Code Section 17514, that health service costs recoverable through authorized fees are
3 not costs that the district is required to incur.

4 Government Code Section 17556

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

9 Government Code Section 17556, as last amended by Chapter 895/04 actually states:

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

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

16 The Controller misrepresents the law. Government Code Section 17556 prohibits the
17 Commission on State Mandates from finding costs subject to reimbursement, that is,
18 approving a test claim, where there is authority to levy fees *in an amount sufficient to*
19 *offset the entire mandated costs*. Here, the Commission has already approved the test
20 claim and made a finding of a new program or higher level of service for which the
21 claimants do not have the ability to levy a fee in an amount sufficient to offset the entire
22 mandated costs. It is not the position of the Controller to second guess the
23 Commission's determinations or to use audits to promote its own interpretation of
24 Section 17556.

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

1 Student Health Services Fee Amount

2 The Controller asserts that the district should have collected a student health
3 service fee each semester from non-exempt students in the amount of \$12 and \$9 for
4 FY 2003-04, \$13 and \$10 for FY 2004-05, and \$14 and \$11 for FY 2005-06. Districts
5 receive notice of these fee amounts from the Chancellor of the California Community
6 Colleges. An example of one such notice is the letter dated March 5, 2001, attached as
7 Exhibit "D." While Education Code Section 76355 provides for an increase in the
8 student health service fee, it did not grant the Chancellor the authority to establish
9 mandatory fee amounts or mandatory fee increases. No state agency was granted that
10 authority by the Education Code, and no state agency has exercised its rulemaking
11 authority to establish mandatory fees amounts. It should be noted that the Chancellor's
12 letter properly states that increasing the amount of the fee is at the option of the district,
13 and that the Chancellor is not asserting that authority. Therefore, the state cannot rely
14 upon the Chancellor's notice as a basis to adjust the claim for "collectible" student
15 health services fees.

16 Fees Collected vs. Fees Collectible

17 This issue is one of student health fees revenue actually received, rather than
18 student health fees which might be collected. The Commission determined, as stated
19 in the parameters and guidelines, that the student health services fees "experienced"
20 would reduce the amount subject to reimbursement. Student fees not collected are
21 student fees not "experienced" and as such should not reduce reimbursement. Further,

**Incorrect Reduction Claim of Santa Monica Community College District
1/84; 1118/87 Health Fee Elimination**

1 the amount "collectible" will never equal actual revenues collected due to changes in
2 student BOGG eligibility, bad debt accounts, and refunds.

3 Because districts are not required to collect a fee from students for student
4 health services, and if such a fee is collected, the amount is to be determined by the
5 District and not the Controller, the Controller's adjustment is without legal basis. What
6 claimants are required by the parameters and guidelines to do is to reduce the amount
7 of their claimed costs by the amount of student health services fee revenue actually
8 received. Therefore, student health fees are merely collectible, they are not
9 mandatory, and it is inappropriate to reduce claim amounts by revenues not received.
10 The audit finding should be rejected and the annual student health service fees actually
11 received should be used, in lieu of a calculated amount potentially collectible, to reduce
12 the claimed costs.

13 **PART VIII. RELIEF REQUESTED**

14 The District filed its annual reimbursement claims within the time limits
15 prescribed by the Government Code. The amounts claimed by the District for
16 reimbursement of the costs of implementing the program imposed by Chapter 1,
17 Statutes of 1984, 2nd E.S., Chapter 1118, Statutes of 1987, and Education Code
18 Section 76355 represent the actual costs incurred by the District to carry out this
19 program. These costs were properly claimed pursuant to the Commission's parameters
20 and guidelines. Reimbursement of these costs is required under Article XIII B, Section 6
21 of the California Constitution. The Controller denied reimbursement without any basis

**Incorrect Reduction Claim of Santa Monica Community College District
1/84; 1118/87 Health Fee Elimination**

1 in law or fact. The District has met its burden of going forward on this claim by
2 complying with the requirements of Section 1185, Title 2, California Code of
3 Regulations. Because the Controller has enforced and is seeking to enforce these
4 adjustments without benefit of statute or regulation, the burden of proof is now upon the
5 Controller to establish a legal basis for its actions.

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

10 /
11 /
12 /
13 /
14 /
15 /
16 /
17 /
18 /
19 /
20 /
21 /

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

PART IX. CERTIFICATION

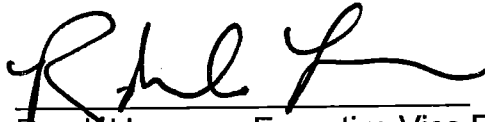
By my signature below, I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief, and that the attached documents are true and correct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

Executed on January 23, 2009, at Santa Monica, California, by

Randal Lawson, Executive Vice President
Administrative Services
Santa Monica Community College District
1900 Pico Blvd.
Santa Monica, CA 90405-1628
Voice: 310-434-4200
Fax: 310-434-4386
E-Mail: lawson_randal@smc.edu

APPOINTMENT OF REPRESENTATIVE

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



Randal Lawson, Executive Vice President
Santa Monica Community College District

1/23/09
Date

Attachments:

Exhibit "A"	Commission Parameters and Guidelines amended May 25, 1989
Exhibit "B"	Controller's Claiming Instructions September 1997
Exhibit "C"	Controller's Audit Report dated November 14, 2008
Exhibit "D"	Chancellor's Letter dated March 5, 2001
Exhibit "E"	Annual Claims

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 81 COUNSELING

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

EXAMINATIONS (Minor Illnesses)

Recheck Minor Injury

HEALTH TALKS OR FAIRS - INFORMATION

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

FIRST AID (Major Emergencies)

FIRST AID (Minor Emergencies)

FIRST AID KITS (Filled)

IMMUNIZATIONS

Diphtheria/Tetanus
Measles/Rubella
Influenza
Information

INSURANCE

On Campus Accident
Voluntary
Insurance Inquiry/Claim Administration

LABORATORY TESTS DONE

Inquiry/Interpretation
Pap Smears

PHYSICALS

Employees
Students
Athletes

MEDICATIONS (dispensed OTC for misc. illnesses)

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

PARKING CARDS/ELEVATOR KEYS

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

REFERRALS TO OUTSIDE AGENCIES

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

TESTS

Blood Pressure
Hearing
Tuberculosis
Reading
Information
Vision
Glucometer
Urinalysis

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

MISCELLANEOUS

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

COMMITTEES

Safety
Environmental
Disaster Planning

SAFETY DATA SHEETS

Central file

X-RAY SERVICES

COMMUNICABLE DISEASE CONTROL

BODY FAT MEASUREMENTS

MINOR SURGERIES

SELF-ESTEEM GROUPS

MENTAL HEALTH CRISIS

AA GROUP

ADULT CHILDREN OF ALCOHOLICS GROUP

WORKSHOPS

Test Anxiety
Stress Management
Communication Skills
Weight Loss
Assertiveness Skills

VI. CLAIM PREPARATION

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

A. Description of Activity

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

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

Claimed costs should be supported by the following information:

1. Employee Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

VII. SUPPORTING DATA

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

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

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

IX. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY under penalty of perjury:

THAT the foregoing is true and correct:

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

and

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

Signature of Authorized Representative

Date

Title

Telephone No.

HEALTH FEE ELIMINATION

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

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

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

2. Eligible Claimants

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

3. Appropriations

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

4. Types of Claims

A. Reimbursement and Estimated Claims

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

B. Minimum Claim

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

5. Filing Deadline

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

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

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

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

6. Reimbursable Components

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

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

\$10.00 per semester

\$5.00 for summer school

\$5.00 for each quarter

Beginning with the summer of 1997, the fees are:

\$11.00 per semester

\$8.00 for summer school or

\$8.00 for each quarter

The district may increase fees by the same percentage increase as the Implicit Price Deflator (IPD) for the state and local government purchase of goods and services. Whenever the IPD calculates an increase of one dollar (\$1) above the existing amount, the fees may be increased by one dollar (\$1).

7. Reimbursement Limitations

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

8. Claiming Forms and Instructions

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

A. Form HFE-2, Health Services

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

B. Form HFE-1.1, Claim Summary

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

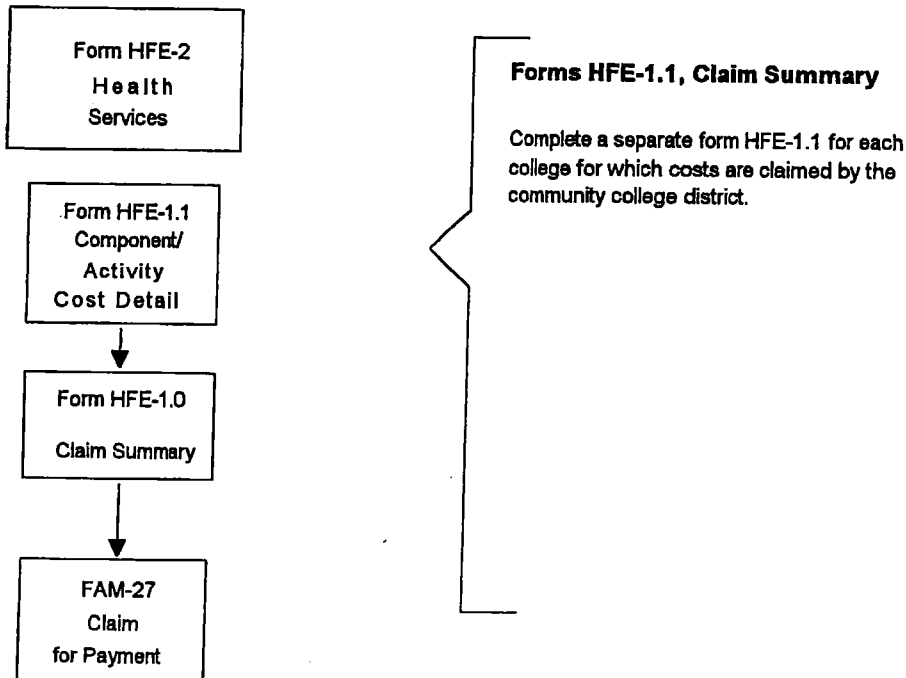
C. Form HFE-1.0, Claim Summary

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

D. Form FAM-27, Claim for Payment

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

Illustration of Claim Forms



CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 HEALTH FEE ELIMINATION	For State Controller Use Only (19) Program Number 00234 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	Program 234
--	---	--

LABEL HERE	(01) Claimant Identification Number	Reimbursement Claim Data	
	(02) Claimant Name	(22) HFE-1.0, (04)(b)	
	County of Location	(23)	
	Street Address or P.O. Box	(24)	
	City	(25)	

Type of Claim	Estimated Claim	Reimbursement Claim	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(26)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28)
			(29)
Fiscal Year of Cost	(06) 20__/20__	(12) 20__/20__	(30)
Total Claimed Amount	(07)	(13)	(31)
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(32)
Less: Prior Claim Payment Received		(15)	(33)
Net Claimed Amount		(16)	(34)
Due from State	(08)	(17)	(35)
Due to State		(18)	(36)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, 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. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

Date

Type or Print Name

Title

(38) Name of Contact Person for Claim

Telephone Number

() -

Ext.

E-Mail Address

Program 234	HEALTH FEE ELIMINATION Certification Claim Form Instructions	FORM FAM-27
------------------------------	---	------------------------------

- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) Leave blank.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form HFE-1.1 and enter the amount from line (13).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) Leave blank.
- (11) If filing an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form HFE-1.1, line (13). The total claimed amount must exceed \$1,000.
- (14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), or \$1,000, whichever is less.
- (15) If filing an actual reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., HFE-1.0, (04)(b), means the information is located on form HFE-1.0, block (04), column (b). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. **(To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)** Use the following mailing addresses:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
 ATTN: Local Reimbursements Section
 Division of Accounting and Reporting
 3301 C Street, Suite 500
 Sacramento, CA 95816

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.0
--	-------------------------

(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 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.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
17.		
18.		
19.		
20.		
21.		

(04) Total Amount Claimed	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	
----------------------------------	---	--

HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions	FORM HFE-1.0
--	-------------------------

- (01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office on behalf of its colleges.
- (02) Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which the expenses were/are to be incurred. A separate claim must be filed for each fiscal year.

Form HFE-1.0 must be filed for a reimbursement claim. Do not complete form HFE-1.0 if you are filing an estimated claim and the estimate is not more than 110% of the previous fiscal year's actual costs. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, forms HFE-1.0 and HFE-1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

- (03) List all the colleges of the community college district which have increased costs. A separate form HFE-1.1 must be completed for each college showing how costs were derived.
- (04) Enter the total claimed amount of all colleges by adding the Claimed Amount, line (3.1b) + line (3.2b) ...+ (3.21b).

Program <b style="font-size: 24pt;">234	MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.1
--	--	-----------------

(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 20__/20__
---------------	--	--------------------------

(03) Name of 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 in excess of 1986-87			
(07) Cost of providing current fiscal year health services at 1986-87 level [Line (05) - line (06)]			

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

Collection Period	(a) Number of Students Enrolled	(b) Students Exempt per EC 76355(c)(1)	(c) Students Exempt per EC 76355(c)(2)	(d) Students Exempt per EC 76355(c)(3)	(e) Number of Students Subject to Health Fee (a)-(b)-(c)-(d)	(f) Unit Cost Per Student Per EC 76355	(g) Student Health Fees (e) x (f)
1. Per Fall Semester							
2. Per Spring Semester							
3. Per Summer Session							
4. Per First Quarter							
5. Per Second Quarter							
6. Per third Quarter							

(09) Total health fee that could have been collected: The sum of (Line (08)(1)(c) through line (08)(6)(c))

(10) Subtotal [Line (07) - line (09)]

Cost Reduction

(11) Less: Offsetting Savings

(12) Less: Other Reimbursements

(13) Total Claimed Amount [Line (10) - {(line (11) + line (12))}]

Program 234	HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions	FORM HFE-1.1
------------------------------	--	-------------------------------

- (01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office (SCO) on behalf of its colleges.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.
- Form HFE-1.1 must be filed for a reimbursement claim. Do not complete form HFE-1.1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form HFE-1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Enter the name of the college or community college district that provided student health services in the 1986-87 fiscal year and continue to provide the same services during the fiscal year of claim.
- (04) Compare the level of services provided during the fiscal year of reimbursement to the 1986-87 fiscal year and indicate the result by marking a check in the appropriate box. If the "Less" box is checked, STOP and do not complete the remaining part of this claim form. No reimbursement is forthcoming.
- (05) Enter the direct cost, indirect cost, and total cost of health services for the fiscal year of claim on line (05). Direct cost of health services is identified on the college expenditure report authorized by Education Code §76355 and included in the Community College Annual Financial and Budget Report CCFS-311, EDP Code 6440, column 5. If the amount of direct costs claimed is different than that shown on the expenditure report, provide a schedule listing those community college costs that are in addition to, or a reduction to expenditures shown on the report. For claiming indirect costs, college districts have the option of using a federally approved rate from the Office of Management and Budget Circular A-21, form FAM-29C, or a 7% indirect cost rate.
- (06) Enter the direct cost, indirect cost, and total cost of health services that are in excess of the level provided in the 1986-87 fiscal year.
- (07) Enter the difference of the cost of health services for the fiscal year of claim, line (05) and the cost of providing current fiscal year services that are in excess of the level provided in the 1986-87 fiscal year line (06).
- (08) Complete columns (a) through (g) to provide details on the number of students enrolled, the number of students exempt per EC Section 76355(c)(1), (2), and (3), and the amount of health service fees that could have been collected. After 05/01/01, the student fees for health supervision and services are \$12.00 per semester, \$9.00 for summer school, and \$9 for each quarter.
- (09) Enter the sum of student health fees that could have been collected, other than exempt students.
- (10) Enter the difference of the cost of providing health services at the 1986-87 level, line (07) and the total health fee that could have been collected, line (09). If line (09) is greater than line (07), no claim shall be filed.
- (11) Enter the total savings experienced by the school identified in line (03) as a direct cost of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Enter the total of other reimbursements received from any source, (i.e., federal, other state programs, etc.) Submit a detailed schedule of reimbursements with the claim.
- (13) Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12), from Total 1986-87 Health Service Cost excluding Student Health Fees.

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(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
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			

**MANDATED COSTS
HEALTH ELIMINATION FEE
HEALTH SERVICES**

**FORM
HFE-2**

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

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(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 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 EKG Strep A testing PG Testing Monospot Hemacult Others, list			
Miscellaneous Absence Excuses/PE Waiver Allergy Injections Band-aids Booklets/Pamphlets Dressing Change Rest Suture Removal Temperature Weigh Information Report/Form Wart Removal Others, list			
Committees Safety Environmental Disaster Planning			

SANTA MONICA COMMUNITY COLLEGE DISTRICT

Audit Report

HEALTH FEE ELIMINATION PROGRAM

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

July 1, 2003, through June 30, 2006



JOHN CHIANG
California State Controller

November 2008



JOHN CHIANG
California State Controller

November 14, 2008

Rob Rader, Chair
Board of Trustees
Santa Monica Community College District
1900 Pico Boulevard
Santa Monica, CA 90405

Dear Mr. Rader:

The State Controller's Office audited the costs claimed by the Santa Monica Community College District for the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session, and Chapter 1118, Statutes of 1987) for the period of July 1, 2003, through June 30, 2006.

The district claimed \$1,104,368 (\$1,115,368 less an \$11,000 penalty for filing late claims) for the mandated program. Our audit disclosed that \$308,426 is allowable and \$795,942 is unallowable. The costs are unallowable because the district claimed ineligible costs and understated revenues. The State made no payment to the district. The State will pay allowable costs claimed that exceed the amount paid, totaling \$308,426, contingent upon available appropriations.

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

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

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/sk

cc: Chui L. Tsang, Ph.D., Superintendent/President
Santa Monica Community College District
Christopher Bonvenuto, Director of Fiscal Services
Santa Monica Community College District
Kuldeep Kaur, Specialist
Fiscal Planning and Administration
California Community Colleges Chancellor's Office
Jeannie Oropeza, Program Budget Manager
Education Systems Unit
Department of Finance

Contents

Audit Report

Summary	1
Background	1
Objective, Scope, and Methodology	2
Conclusion	2
Views of Responsible Official	3
Restricted Use	3
Schedule 1—Summary of Program Costs.....	4
Findings and Recommendations	6

Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by the Santa Monica Community College District for the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session, and Chapter 1118, Statutes of 1987) for the period of July 1, 2003, through June 30, 2006.

The district claimed \$1,104,368 (\$1,115,368 less an \$11,000 penalty for filing late claims) for the mandated program. Our audit disclosed that \$308,426 is allowable and \$795,942 is unallowable. The costs are unallowable because the district claimed ineligible costs and understated revenues. The State made no payment to the district. The State will pay allowable costs claimed that exceed the amount paid, totaling \$308,426, contingent upon available appropriations.

Background

Chapter 1, Statutes 1984, 2nd Extraordinary Session repealed Education Code section 72246 which authorized community college districts to charge a health fee for providing health supervision and services, providing medical and hospitalization services, and operating student health centers. This statute also required that health services for which a community college district charged a fee during fiscal year (FY) 1983-84 had to be maintained at that level in FY 1984-85 and every year thereafter. The provisions of this statute would automatically sunset on December 31, 1987, reinstating the community college districts' authority to charge a health service fee as specified.

Chapter 1118, Statutes of 1987, amended Education Code section 72246 (subsequently renumbered as Section 76355 by Chapter 8, Statutes of 1993). The law requires any community college district that provided health services in FY 1986-87 to maintain health services at the level provided during that year in FY 1987-88 and each fiscal year thereafter.

On November 20, 1986, the Commission on State Mandates (CSM) determined that Chapter 1, Statutes of 1984, 2nd Extraordinary Session imposed a "new program" upon community college districts by requiring specified community college districts that provided health services 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 applied to all community college districts that levied a health service fee in FY 1983-84.

On April 27, 1989, the CSM 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, requiring them to maintain that level of services in FY 1987-88 and each fiscal year thereafter.

The parameters and guidelines establish the state mandate and define reimbursement criteria. CSM adopted the parameters and guidelines on August 27, 1987 and amended them on May 25, 1989. In compliance with Government Code section 17558, the SCO issues claiming instructions for mandated programs to assist local agencies and school districts in claiming mandated program reimbursable costs.

**Objective, Scope,
and Methodology**

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Health Fee Elimination Program for the period of July 1, 2003, through June 30, 2006.

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

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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

We asked the district's representative to submit a written representation letter regarding the district's accounting procedures, financial records, and mandated cost claiming procedures as recommended by generally accepted government auditing standards. However, the district declined our request.

Conclusion

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

For the audit period, the Santa Monica Community College District claimed \$1,104,368 (\$1,115,368 less an \$11,000 penalty for filing late claims) for costs of the Health Fee Elimination Program. Our audit disclosed that \$308,426 is allowable and \$795,942 is unallowable.

The State made no payment to the district. Our audit disclosed that \$308,426 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$308,426, contingent upon available appropriations.

**Views of
Responsible
Official**

We issued a draft audit report on September 30, 2008. Chris Bonvenuto, Director of Fiscal Services, responded by letter dated October 7, 2008 (Attachment), disagreeing with the audit results. This final audit report includes the district's response.

Restricted Use

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

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

November 14, 2008

**Schedule 1—
Summary of Program Costs
July 1, 2003, through June 30, 2006**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2003, through June 30, 2004</u>				
Direct costs:				
Salaries and benefits	\$ 756,771	\$ 756,771	\$ —	
Services and supplies	4,500	4,500	—	
Total direct costs	761,271	761,271	—	
Indirect costs	259,365	145,707	(113,658)	Finding 1
Total direct and indirect costs	1,020,636	906,978	(113,658)	
Less authorized health fees	(598,538)	(712,713)	(114,175)	Finding 2
Subtotal	422,098	194,265	(227,833)	
Less late filing penalty	(1,000)	(1,000)	—	
Total program costs	\$ 421,098	193,265	\$ (227,833)	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		\$ 193,265		
<u>July 1, 2004, through June 30, 2005</u>				
Direct costs:				
Salaries and benefits	\$ 698,777	\$ 698,777	\$ —	
Services and supplies	15,490	15,490	—	
Total direct costs	714,267	714,267	—	
Indirect costs	263,636	229,351	(34,285)	Finding 1
Total direct and indirect costs	977,903	943,618	(34,285)	
Less authorized health fees	(572,944)	(828,457)	(255,513)	Finding 2
Total program costs	\$ 404,959	115,161	\$ (289,798)	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		\$ 115,161		
<u>July 1, 2005, through June 30, 2006</u>				
Direct costs:				
Salaries and benefits	\$ 668,464	\$ 668,464	\$ —	
Services and supplies	10,072	10,072	—	
Total direct costs	678,536	628,536	—	
Indirect costs	232,399	226,835	(5,564)	Finding 1
Total direct and indirect costs	910,935	905,371	(5,564)	
Less authorized health fees	(622,624)	(1,014,592)	(391,968)	Finding 2
Subtotal	288,311	(109,221)	(397,532)	
Less late filing penalty	(10,000)	(10,000)	—	
Adjustment to eliminate negative balance	—	119,221	119,221	
Total program costs	\$ 278,311	—	\$ (278,311)	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		\$ —		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>Summary: July 1, 2003, through June 30, 2006</u>				
Direct costs:				
Salaries and benefits	\$ 2,124,012	\$ 2,124,012	\$ —	
Services and supplies	30,062	30,062	—	
Total direct costs	2,154,074	2,154,074	—	
Indirect costs	755,400	601,893	(153,507)	
Total direct and indirect costs	2,909,474	2,755,967	(153,507)	
Less authorized health fees	(1,794,106)	(2,555,762)	(761,656)	
Subtotal	1,115,368	200,205	(915,163)	
Less late filing penalty	(11,000)	(11,000)	—	
Adjustment to eliminate negative balance	—	119,221	119,221	
Total program costs	<u>\$ 1,104,368</u>	308,426	<u>\$ (795,942)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 308,426</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

**FINDING 1—
Overstated indirect
cost rates**

The district overstated its indirect cost rates, and thus overstated its indirect costs by \$153,507 for the audit period.

For the audit period, the district prepared its indirect cost rate proposals (ICRPs) in accordance with Office of Management and Budget (OMB) Circular A-21. However, the district used expenditures from the prior year’s California Community Colleges Chancellor’s Office (CCCCO) Annual Financial and Budget Report, Form CCFS-311, to prepare the current year’s indirect costs rates in each of the three fiscal years, and did not obtain federal approval for these ICRPs.

The program’s parameters and guidelines state, “Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions.” The SCO’s claiming instructions state that districts must obtain federal approval for an ICRP prepared in accordance with OMB Circular A-21. Alternatively, the district may compute an indirect cost rate using the Form FAM-29C, which is based on total current fiscal year expenditures that the district reports in the CCFS-311.

For each fiscal year, we calculated allowable indirect cost rates based on the FAM-29C alternative methodology that the claiming instructions allow. The following table summarizes the audit adjustment based on the allowable direct costs claimed and allowable indirect cost rates:

	Fiscal Year		
	2003-04	2004-05	2005-06
Allowable indirect cost rate	19.14%	32.11%	33.43%
Less claimed indirect cost rate	(34.07)%	(36.91)%	(34.25)%
Unsupported indirect cost rate	<u>(14.93)%</u>	<u>(4.80)%</u>	<u>(0.82)%</u>

Based on these unsupported indirect cost rates, the audit adjustments are summarized below:

	Fiscal Year			Total
	2003-04	2004-05	2005-06	
Claimed direct costs	\$ 761,271	\$ 714,267	\$ 678,536	
Unsupported indirect cost rate	<u>×(14.93)%</u>	<u>× (4.80)%</u>	<u>× (0.82)%</u>	
Audit adjustment	<u>\$ (113,658)</u>	<u>\$ (34,285)</u>	<u>\$ (5,564)</u>	<u>\$ (153,507)</u>

Recommendation

We recommend that the district claim indirect costs based on indirect cost rates calculated according to the SCO’s claiming instructions. The district must obtain federal approval when it prepares its ICRP according to OMB Circular A-21. Alternatively, the district must prepare its ICRP using the SCO’s methodology identified in the claiming instructions.

District's Response

The State Controller's Office draft audit report determined that the District overstated indirect costs by \$153,507 for the audit period because the rate prepared in accordance with Office of Management and Budget Circular A-21 (OMB A-21) was not federally approved as required by SCO claiming instructions. It insists that any indirect cost rate not derived from one of the three methods described in the SCO claiming instructions must be excessive or incorrect, regardless of the reasonableness of the rate used. This contention is based on Section VI, Subsection B, of the Parameters and Guidelines, which states that "[i]ndirect costs may be claimed in the manner described by the State Controller in his claiming instructions."

The parameters and guidelines do not require that indirect costs be claimed in the manner described by the Controller in the draft audit report. This interpretation of the phrase "may be claimed" would, in essence, subject claimants to underground rulemaking at the direction of the Commission. The SCO claiming instructions are unilaterally created and modified without public notice or comment. Therefore, they are not laws or regulations, and are not enforceable. In fact, until 2005, the SCO regularly included a "forward" in its Mandated Cost Manual for Community Colleges that explicitly stated the claiming instructions were "issued for the sole purpose of assisting claimants" and "should not be construed in any manner to be statutes, regulations, or standards."

The draft audit report unilaterally applies the FAM-29C method specified in the SCO claiming instructions, which results in an "allowable" indirect cost rate that ranges from 19.14% to 33.43% over the three audit years. This is in comparison to the relatively consistent indirect cost rate prepared by the District in accordance with OMB A-21, which ranges from 34.07% to 36.91%. There is nothing to indicate that the District's indirect cost rate is anything other than reasonable, except the unenforceable preferences of the State Controller. If the SCO wishes to require indirect costs to be claimed only as specified in its claiming instructions, then it must comply with the Administrative Procedures Act.

Since the Controller has stated no legal basis to disallow the indirect cost rate calculation method used by the District, and has not shown a factual basis to reject the rates as unreasonable or excessive, the adjustments should be withdrawn.

SCO's Comment

The parameters and guidelines (section VI) state, "Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions." The district interprets "may be claimed" as compliance with the claiming instructions is voluntary. Instead, "may be claimed" 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 by completing what it interprets to be the correct forms is without merit.

The SCO's claiming instructions state, "A college has the option of using a federally approved rate, utilizing the cost accounting principles from OMB 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

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, subdivision (j)(2), states, "A request for review filed after the initial claiming deadline must be submitted on or before January 15 following a fiscal year in order to establish eligibility for reimbursement for that fiscal year."

Government Code section 17558.5 requires the district to file a reimbursement claim for actual mandate-related costs. Government Code section 17561, subdivision (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 implication 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 report that the district's claimed indirect costs 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. . . ." ¹ The district used expenditures from the prior year's CCFS-311 to prepare the current year's indirect cost rates in each of the three fiscal years, and did not obtain federal approvals of its ICRPs for FY 2003-04, FY 2004-05, and FY 2005-06. Therefore, the SCO auditor calculated indirect costs using the methodology described in the SCO claiming instructions using Form FAM-29C. The alternative methodology indirect cost rates did not support the rates that the district claimed; thus, the rates claimed were excessive.

¹ Merriam-Webster's Collegiate Dictionary, Tenth Edition, © 2001.

**FINDING 2—
Understated authorized
health service fees**

The district understated its reported authorized health service fees by \$761,656 during the audit period. It reported actual health service fee revenue that it collected rather than authorized health service fees.

Mandated costs do not include costs that are reimbursable from authorized fees. Government Code section 17514 states that “costs mandated by the state” means any increased costs that a school district is required to incur. To the extent community college districts can charge a fee, they are not required to incur a cost. In addition, Government Code section 17556 states that the Commission on State Mandates (CSM) 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 audit period until December 31, 2005, Education Code section 76355, subdivision (c), states that health fees are authorized for all students except those who: (1) depend exclusively on prayer for healing; (2) are attending a community college under an approved apprenticeship training program; or (3) demonstrate financial need. Effective January 1, 2006, Education Code section 76355, subdivision (c) no longer excludes students who have a financial need. The CCCCOC identified the fees authorized by Education Code section 76355, subdivision (a). For FY 2003-04, the authorized fees are \$12 per semester, \$9 per summer session, and \$9 per intersession of at least four weeks, or \$9 per quarter. For FY 2004-05, the authorized fees are \$13 per semester, \$10 per summer session, and \$10 per intersession of at least four weeks, or \$10 per quarter. For FY 2005-06, the authorized fees are \$14 per semester, \$11 per summer session, and \$11 per intersession of at least four weeks, or \$11 per quarter.

We obtained student enrollment and Board of Governors Grant (BOGG) recipient data from the CCCCOC. The CCCCOC data is based on student data that the district reported. We calculated total authorized health service fees using the authorized health service fee rates that the CCCCOC identified.

The following table shows the authorized health service fees and audit adjustment:

	<u>Summer</u>	<u>Fall</u>	<u>Winter</u>	<u>Spring</u>	<u>Total</u>
<u>FY 2003-04</u>					
Student enrollment	18,142	26,025	13,587	25,660	
BOGG recipients	(3,013)	(5,664)	(3,215)	(5,754)	
Students subject to health service fee	15,129	20,361	10,372	19,906	
Authorized health service fee rate	× \$ (9)	× \$ (12)	× \$ (9)	× \$ (12)	
Authorized health service fee	<u>\$ (136,161)</u>	<u>\$ (244,332)</u>	<u>\$ (93,348)</u>	<u>\$ (238,872)</u>	\$ (712,713)
Less authorized health service fee claimed					<u>598,538</u>
Audit adjustment, FY 2003-04					<u>(114,175)</u>

	<u>Summer</u>	<u>Fall</u>	<u>Winter</u>	<u>Spring</u>	<u>Total</u>
<u>FY 2004-05</u>					
Student enrollment	17,213	30,105	13,759	29,502	
BOGG recipients	<u>(3,161)</u>	<u>(7,232)</u>	<u>(3,854)</u>	<u>(7,076)</u>	
Students subject to health service fee	14,052	22,873	9,905	22,426	
Authorized health service fee rate	× \$ (10)	× \$ (13)	× \$ (10)	× \$ (13)	
Authorized health service fee	<u>\$ (140,520)</u>	<u>\$ (297,349)</u>	<u>\$ (99,050)</u>	<u>\$ (291,538)</u>	(828,457)
Less authorized health service fee claimed					<u>572,944</u>
Audit adjustment, FY 2004-05					<u>(255,513)</u>
<u>FY 2005-06</u>					
Student enrollment	17,219	31,798	14,029	30,297	
BOGG recipients	<u>(3,739)</u>	<u>(8,134)</u>	<u>(3,951)</u>	<u>—</u>	
Students subject to health service fee	13,480	23,664	10,078	30,297	
Authorized health service fee rate	× \$ (11)	× \$ (14)	× \$ (11)	× \$ (14)	
Authorized health service fee	<u>\$ (148,280)</u>	<u>\$ (331,296)</u>	<u>\$ (110,858)</u>	<u>\$ (424,158)</u>	(1,014,592)
Less authorized health service fee claimed					<u>622,624</u>
Audit adjustment, FY 2005-06					<u>(391,968)</u>
Total audit adjustment					<u>\$ (761,656)</u>

Recommendation

We recommend that the district deduct authorized health service fees from mandate-related costs claimed and maintain records that support its calculation of authorized health service fees. These records should identify the actual non-duplicated student enrollment and students who are exempt from health service fees under Education Code section 76355, subdivision (c).

District’s Response

The draft audit report determined that revenue offsets were understated by \$761,656 for the audit period. This adjustment is due to the fact that the District “reported actual health services fee revenue that it collected rather than authorized health service fees.” The Controller instead calculated “authorized health fee revenues,” that is, the student fees collectible based on the highest student health service fee chargeable, rather than the fee actually charged to the student or the fees actually collected.

“Authorized” Fee Amount

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

Education Code Section 76355

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

Government Code Section 17514

The Controller relies upon Government Code Section 17514 for the conclusions that “[t]o the extent community college districts can charge a fee, they are not required to incur a cost.” First, charging a fee has no relationship to whether costs are incurred to provide the students health services program. Second, Government Code Section 17514, as added by Chapter 1459, Statutes of 1984, actually states:

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

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

Government Code Section 17556

The Controller relies upon Government Code Section 17556 for the conclusion that “the Commission on State Mandates (CSM) 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 services.” Government Code Section 17556 as last amended by Statutes of 2006, Chapter 538, actually states:

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

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

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

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

SCO's Comment

We agree that community college districts may choose not to levy a health service fee. However, Education Code section 76355, subdivision (a), provides districts the authority to levy a health service fee. Education Code section 76355, subdivision (c), specifies the authorized fees.

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, 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, subdivision (d), states that the CSM 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 mandated Health Fee Elimination Program, the CSM clearly recognized the availability of another funding source by including the fees as offsetting savings in the 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 CSM's determination regarding authorized health service fees. The CSM's staff analysis of May 25, 1989, regarding the proposed parameters and guidelines amendments, 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 CSM's intent was that claimants deduct authorized health service fees from mandate-reimbursable costs claimed. Furthermore, the staff analysis included a letter from the CCCCCO, dated April 3, 1989. In that letter, the CCCCCO concurred with the DOF and the CSM regarding authorized health service fees.

Since the CSM's staff concluded that DOF's proposed language did not substantively change the scope of staff's proposed language, CSM staff did not further revise the proposed parameters and guidelines. The CSM's meeting minutes of May 25, 1989, show that it adopted the

proposed parameters and guidelines on consent, with no additional discussion. Therefore, there was no change to the CSM's interpretation regarding authorized health service fees.

Two court cases addressed the issue of fee authority². 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 SCO obtained student enrollment and Board of Governors Grant (BOGG) recipient data from the CCCCCO. The CCCCCO data is based on student data that the district reported at the end of each term. We calculated total authorized health service fee using the authorized health services fee rates that the CCCCCO identified. In conclusion, the finding stands.

² County of Fresno v. California (1991) 53 Cal. 3d 482; Connell v. Santa Margarita (1997) 59 Cal. App. 4th 382.

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



October 07, 2008

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

Re: Chapter 1, Statutes of 1984
Health Fee Elimination
Fiscal Years: 2003-04, 2004-05, and 2005-06

Dear Mr. Spano:

This letter is the response of the Santa Monica Community College District to the letter from Jeffrey V. Brownfield, Chief, Division of Audits, dated September 30, 2008, received by the District on October 2, 2008, which enclosed a draft copy of the State Controller's Office audit report of the District's Health Fee Elimination claims for the period of July 1, 2003, through June 30, 2006.

Finding 1 - Overstated Indirect Cost Rates

The State Controller's Office draft audit report determined that the District overstated indirect costs by \$153,507 for the audit period because the rate prepared in accordance with Office of Management and Budget Circular A-21 (OMB A-21) was not federally approved as required by SCO claiming instructions. It insists that any indirect cost rate not derived from one of the three methods described in the SCO claiming instructions must be excessive or incorrect, regardless of the reasonableness of the rate used. This contention is based on Section VI, Subsection B, of the Parameters and Guidelines, which states that "[i]ndirect costs may be claimed in the manner described by the State Controller in his claiming instructions."

The parameters and guidelines do not require that indirect costs be claimed in the manner described by the Controller in the draft audit report. This interpretation of the phrase "may be claimed" would, in essence, subject claimants to underground rulemaking at the direction of the Commission. The SCO claiming instructions are unilaterally created and modified without public notice or comment. Therefore, they are not laws or regulations, and are not enforceable. In fact, until 2006, the SCO regularly included a "forward" in its Mandated Cost Manual for Community Colleges that explicitly stated the claiming instructions were "issued for the sole purpose of assisting claimants" and "should not be construed in any manner to be statutes, regulations, or standards."

Santa Monica Community College District • 1900 Pico Blvd. • Santa Monica, CA 90405-1628 • (310) 434-4000
Dr. Chui L. Tsang, Superintendent and President

The draft audit report unilaterally applies the FAM-29C method specified in the SCO claiming instructions, which results in an "allowable" indirect cost rate that ranges from 19.14% to 33.43% over the three audit years. This is in comparison to the relatively consistent indirect cost rate prepared by the District in accordance with OMB A-21, which ranges from 34.07% to 36.91%. There is nothing to indicate that the District's indirect cost rate is anything other than reasonable, except the unenforceable preferences of the State Controller. If the SCO wishes to require indirect costs to be claimed only as specified in its claiming instructions, then it must comply with the Administrative Procedures Act.

Since the Controller has stated no legal basis to disallow the indirect cost rate calculation method used by the District, and has not shown a factual basis to reject the rates as unreasonable or excessive, the adjustments should be withdrawn.

Finding 2 - Understated Authorized Health Fee Revenues Claimed

The draft audit report determined that revenue offsets were understated by \$761,656 for the audit period. This adjustment is due to the fact that the District "reported actual health services fee revenue that it collected rather than authorized health service fees." The Controller instead calculated "authorized health fee revenues," that is, the student fees collectible based on the highest student health service fee chargeable, rather than the fee actually charged to the student or the fees actually collected.

"Authorized" Fee Amount

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

Education Code Section 76355

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

Government Code Section 17514

The Controller relies upon Government Code Section 17514 for the conclusion that "[t]o the extent community college districts can charge a fee, they are not required to incur a cost." First, charging a fee has no relationship to whether costs are incurred to provide the student health services program. Second, Government Code Section 17514, as added by Chapter 1450, Statutes of 1984, actually states:

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

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

Government Code Section 17556

The Controller relies upon Government Code Section 17556 for the conclusion that "the Commission on State Mandates (CSM) 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." Government Code Section 17556 as last amended by Statutes of 2006, Chapter 538, actually states:

"The commission shall not find costs mandated by the state, as defined in Section 17514, in any amount that exceeds the amount that the school district has the authority to levy in the form of assessments sufficient to pay for the mandated program or increased level of service."

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

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

Sincerely,



Chris Bonvenuto, Director of Fiscal Services
Santa Monica Community College District

Cc: Keith Peterson, SixTen & Associates

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

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

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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



March 5, 2001

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

From: Thomas J. Nussbaum
Chancellor

Subject: Student Health Fee Increase

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

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

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

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

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

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

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

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

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

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

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 HEALTH FEE ELIMINATION	For State Controller Use only (19) Program Number 00234 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	Program 234
--	---	---

LABEL HERE

(01) Claimant Identification Number: CC 19385	Reimbursement Claim Data	
(02) Claimant Name: Santa Monica Community College District	(22) HFE-1.0, (04)(b)	422,098
County of Location: Los Angeles	(23)	
Street Address: 1900 Pico Boulevard	(24)	
City: Santa Monica	(25)	
State: CA		
Zip Code: 90405-1628		

Type of Claim	Estimated Claim	Reimbursement Claim	(26)	(27)	(28)	(29)
	(03) Estimated <input 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)	(12) 2003-2004	(30)			
Total Claimed Amount	(07)	(13) \$ 422,098	(31)			
Less: 10% Late Penalty		(14) \$ 1,000	(32)			
Less: Prior Claim Payment Received		(15) \$ -	(33)			
Net Claimed Amount		(16) \$ 421,098	(34)			
Due from State	(08)	(17) \$ 421,098	(35)			
Due to State		(18)	(36)			

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17581, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, 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. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer (USE BLUE INK)

Date
1/4/06

Thomas J. Donner
 Type or Print Name

Interim President
 Title

(38) Name of Contact Person for Claim: SixTen and Associates

Telephone Number: (858) 514-8605

E-mail Address: kbsixten@aol.com

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.0
--	-------------------------

(01) Claimant: Santa Monica Community College District	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2003-2004
---	--	------------------------------

(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. Santa Monica College	\$422,097.71
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	
18.	
19.	
20.	
21.	

(04) Total Amount Claimed	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	\$ 422,098
----------------------------------	---	-------------------

PROGRAM 234	MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.1
------------------------------	--	-------------------------------

01) Claimant: Santa Monica Community College District	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2003-2004
--	--	--------------------------

03) Name of College: Santa Monica College

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

LESS

SAME

MORE

	Direct Cost	Indirect Cost of: 34.07%	Total
05) Cost of Health Services for the Fiscal year of Claim	\$ 761,271	\$ 259,365	\$ 1,020,636
06) Cost of providing current fiscal year health services in excess of 1986/87	\$ -	\$ -	\$ -
07) Cost of providing current fiscal year health services at 1986/87 level [Line (05) - line (06)]	\$ 761,271	\$ 259,365	\$ 1,020,636

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

Collection Period	(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)
Per Fall Semester				\$ -		\$ -	\$ -
Per Spring Semester				\$ -		\$ -	\$ -
Per Summer Session				\$ -		\$ -	\$ -
Per First Quarter				\$ -		\$ -	\$ -
Per Second Quarter				\$ -		\$ -	\$ -
Per Third Quarter				\$ -		\$ -	\$ -

9) Total health fee that could have been collected:	The sum of (Line (08)(1)(c) through line (08)(6)(c))	\$ 598,538
0) Subtotal	[Line (07) - line (09)]	\$ 422,098

Cost Reduction

1) Less: Offsetting Savings, if applicable	\$ -
2) Less: Other Reimbursements, if applicable	\$ -
3) Total Amount Claimed	\$ 422,098

Program 029	MANDATED COSTS 1/84 HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL	FORM HFE-2
------------------------	--	-----------------------

(01) Claimant Santa Monica Community College District	(02) Fiscal Year costs were incurred: 2003-2004
--	--

(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.	(a) FY 1986/87	(b) FY of Claim
Accident Reports	X	X
Appointments		
College Physician, surgeon	X	X
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	X	X
Birth Control	X	X
Lab Reports	X	X
Nutrition	X	X
Test Results, office	X	X
Venereal Disease	X	X
Communicable Disease	X	X
Upper Respiratory Infection	X	X
Eyes, Nose and Throat	X	X
Eye/Vision	X	X
Dermatology/Allergy	X	X
Gynecology/Pregnancy Service	X	X
Neuralgic	X	X
Orthopedic	X	X
Genito/Urinary	X	X
Dental	X	X
Gastro-Intestinal	X	X
Stress Counseling	X	X
Crisis Intervention	X	X
Child Abuse Reporting and Counseling	X	X
Substance Abuse Identification and Counseling	X	X
Eating Disorders	X	X
Weight Control	X	X
Personal Hygiene	X	X
Burnout	X	X
Other Medical Problems, list	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
Child Abuse	X	X

Program 029	MANDATED COSTS 1/84 HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL	FORM HFE-2	
(01) Claimant Santa Monica Community College District		(02) Fiscal Year costs were incurred: 2003-2004	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) FY 1986/87	(b) FY of Claim
Birth Control/Family Planning		X	X
Stop Smoking		X	X
Library, Videos and Cassettes		X	X
First Aid, Major Emergencies		X	X
First Aid, Minor Emergencies		X	X
First Aid Kits, Filled		X	X
Immunizations			
Diphtheria/Tetanus		X	X
Measles/Rubella		X	X
Influenza		X	X
Information		X	X
Insurance			
On Campus Accident		X	X
Voluntary		X	X
Insurance Inquiry/Claim Administration			
Laboratory Tests Done			
Inquiry/Interpretation		X	X
Pap Smears			
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			
Ear Drops			
Toothache, oil cloves			
Stingkill		X	X
Midol, Menstrual Cramps		X	X
Other, list---> Ointments, Lozenges, Allergy Medication		X	X
Parking Cards/Elevator Keys			
Tokens			
Return Card/Key			
Parking Inquiry		X	X
Elevator Passes		X	X
Temporary Handicapped Parking Permits		X	X

Program 029	MANDATED COSTS 1/84 HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL	FORM HFE-2	
(01) Claimant Santa Monica Community College District		(02) Fiscal Year costs were incurred: 2003-2004	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) 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			
Urinalysis		X	X
Hemoglobin			
EKG			
Strep A Testing			
PG Testing			
Monospot			
Hemacult			
Others, list			
Miscellaneous			
Absence Excuses/PE Waiver			
Allergy Injections			
Band-aids		X	X
Booklets/Pamphlets		X	X
Dressing Change		X	X
Rest		X	X
Suture Removal			
Temperature		X	X
Weigh		X	X
Information			
Report/Form			
Wart Removal			
Others, list>Condoms		X	X
Committees			
Safety		X	X
Environmental			
Disaster Planning		X	X

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Santa Monica CCD				(02) Period of Claim 2003-2004		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$53,046,418		\$53,046,418	\$590,421	\$52,455,997
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	4,682,849		4,682,849	143,786	4,539,063
Course and Curriculum Development	6020	94,608		94,608	5,011	89,597
Academic/Faculty Senate	6030	393,466		393,466		393,466
Other Instructional Administration & Instructional Governance	6090	2,787		2,787		2,787
Instructional Support Services	6100					
Learning Center	6110	934,803		934,803		934,803
Library	6120	1,108,739		1,108,739	45,128	1,063,611
Media	6130	1,288,648		1,288,648	106,362	1,182,286
Museums and Galleries	6140	45,170		45,170		45,170
Academic Information Systems and Technology	6150	1,965,446		1,965,446	7,436	1,958,010
Other Instructional Support Services	6190	691,326		691,326		691,326
Admissions and Records	6200	2,733,129		2,733,129	7,693	2,725,436
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	425,331		425,331	4,211	421,120
Matriculation and Student Assessment	6320	1,632,895		1,632,895	49,986	1,582,909
Transfer Programs	6330	3,409,185		3,409,185		3,409,185
Career Guidance	6340	6,659		6,659		6,659
Other Student Counseling and Guidance	6390	1,165,561		1,165,561		1,165,561
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,082,831		1,082,831	18,847	1,063,984
Subtotal		\$74,709,851	\$0	\$74,709,851	\$978,881	\$73,730,970

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Santa Monica CCD				(02) Period of Claim 2003-2004		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$1,477,510	\$667,254	\$810,256	\$9,731	\$800,525
Health Services	6440	815,072		815,072	387	814,685
Student Personnel Admin.	6450	494,649		494,649	5,718	488,931
Financial Aid Administration	6460	793,761		793,761	609	793,152
Job Placement Services	6470	200,787		200,787		200,787
Veterans Services	6480					
Miscellaneous Student Services	6490	2,705,641		2,705,641	7,654	2,697,987
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	1,894,167		1,894,167	1,894,167	0
Custodial Services	6530	2,779,987		2,779,987	2,779,987	0
Grounds Maintenance and Repairs	6550	909,220		909,220	909,220	0
Utilities	6570	1,962,386		1,962,386	1,962,386	0
Other	6590	188,316		188,316	188,316	0
Planning, Policy Making, and Coordination	6600	4,437,616		4,437,616	4,437,616	0
General Inst. Support Services	6700					
Community Relations	6710	1,086,781		1,086,781	1,086,781	0
Fiscal Operations	6720	2,387,535		2,387,535	2,387,535	0
Human Resources Management	6730	2,009,495		2,009,495	2,009,495	0
Noninstructional Staff Benefits & Incentives	6740	424,834		424,834	424,834	0
Staff Development	6750	6,535		6,535	6,535	0
Staff Diversity	6760	191,494		191,494	191,494	0
Logistical Services	6770	5,260,745		5,260,745	5,260,745	0
Management Information Systems	6780	2,419,919		2,419,919	2,419,919	0
Subtotal		\$107,156,301	\$667,254	\$106,489,047	\$26,962,010	\$79,527,037

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Santa Monica CCD				(02) Period of Claim 2003-2004		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Other General Institutional Support Services	6790	1,379,397		1,379,397	1,379,397	0
Community Services and Economic Development	6800					
Community Recreation	6810	109,536		109,536		109,536
Community Service Classes	6820	854,635		854,635	3,516	851,119
Community Use of Facilities	6830	449,818		449,818		449,818
Economic Development	6840	930		930		930
Other Community Services & Economic Development	6890	44,697		44,697		44,697
Ancillary Services	6900					
Bookstores	6910	1,292,472		1,292,472	1,269,375	23,097
Child Development Center	6920	226,167		226,167		226,167
Farm Operations	6930					
Food Services	6940					
Parking	6950	1,809,995		1,809,995	212,873	1,597,122
Student and Co-curricular Activities	6960	1,111,609		1,111,609	1,632	1,109,977
Student Housing	6970					
Other	6990	299,659		299,659		299,659
Auxiliary Operations	7000					
Contract Education	7010	5,200,412		5,200,412	70,794	5,129,618
Other Auxiliary Operations	7090	8,500		8,500		8,500
Physical Property Acquisitions	7100	554,152		554,152	554,152	0
(05) Total		\$120,498,280	\$667,254	\$119,831,026	\$30,453,749	\$89,377,277
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				34.07%		
(07) Notes						

73502--SANTA MONICA COLLEGE
STATEMENT OF REVENUES & EXPENDITURES BY FUND & ACTIVITY
Fund: 01.3--Restricted fund

Report ID : LCG437S
District : 73502
Fiscal Year : 2004
To Period : 998
Activity : 6440000--Health Services

Object	Object Description	Debit	Credit
1230	Coordinator/Dir/Sup/Asst D	21,875.00	0.00
1260	Physical And Mental Health	227,962.00	0.00
1270	Other, Extra Duty	3,198.00	0.00
1453	Counselors, Hourly Regular	59,547.84	0.00
1455	Counselors, Hourly Summer	8,189.88	0.00
1457	Counselors, Hourly Winter	6,094.08	0.00
1467	Phys/Mental Health, Hry Wntr	18,093.90	0.00
	Total for Major Object: 1000	344,960.70	0.00
2120	Clerical	64,722.50	0.00
2190	Others	186,705.25	0.00
	Total for Major Object: 2000	251,427.75	0.00
3120	Strs Other Classified	5,329.45	0.00
3130	Strs Other Certificated	24,936.96	0.00
3220	Pers Other Classified	19,467.61	0.00
3320	Oasdi Other Classified	11,583.48	0.00
3360	Medicare Other Classified	2,709.04	0.00
3370	Medicare Other Certificated	2,869.05	0.00
3420	Health & Welfare Other Class	56,237.55	0.00
3430	Health & Welfare Othr Certific	26,682.58	0.00
3520	Sui Other Classified	831.44	0.00
3531	Sui Other Certificated	1,138.43	0.00
3620	Work. Comp. Classified	2,949.40	0.00
3630	Work. Comp. Other Certificated	4,046.47	0.00
3830	Retirement Other Certificated	1,601.09	0.00
3999	Error ACCOUNT FOR OBJECT 3000	0.00	0.00
	Total for Major Object: 3000	160,382.55	0.00
4550	Supplies	2,662.36	0.00
	Total for Major Object: 4000	2,662.36	0.00
5310	Dues And Memberships	90.00	0.00
5610	Rent / Lease	493.62	0.00
5650	Repairs Equipment	758.63	0.00
5890	Other Contract Services	495.15	0.00
	Total for Major Object: 5000	1,837.40	0.00
8876	Health	0.00	0.00
	Total for Major Object: 8000	0.00	0.00

PER PENCIL ADJ =
598,538.40
598,538.40

73502-SANTA MONICA COLLEGE
 STATEMENT OF REVENUES & EXPENDITURES BY FUND & ACTIVITY
 Fund: 01.3--Restricted fund

Report ID : LCGL437S
 District : 73502
 Fiscal Year : 2004
 To Period : 998
 Activity : 6440000--Health Services

Object	Object Description	Debit	Credit
--------	--------------------	-------	--------

 Excess (Deficiency) of Revenues over Expenditures for Activity: 6440000

~~(103,498.36)~~
 < 162,732.36 >
 PER PERIOD ADJ.

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Descr	Journal ID	Current Budget	Income Received	Balance
		Vchr/PO ID		Vendor Name								
05/27/03	00000.0	00000	00032	8876	6440000			REVEST	0003184831			
07/01/03								REVEST	0004102326	580,448.00		
08/15/03									0004069183			
2 08/13/03						ONL	CD130	Health	BT130		25,348.00	
2 08/18/03						ONL	CD132	Health	BT142		14,595.00	
1 8/18/03						ONL	CD134	Health	BT144		70,502.00	
3 09/16/03						ONL	CD149	Health	BT159		28,531.00	
3 09/17/03						ONL	CD153	Health	BT163		58,896.80	
4 10/14/03						ONL	CD182	Health	BT192		11,252.00	
4 10/15/03						ONL	CD184	Health	BT194		8,550.00	
4 10/15/03						ONL	CD186	Health	BT196		8,086.00	
5 11/24/03						ONL	CD208	Health	BT218		1,186.00	
5 11/24/03						ONL	CD210	Health	BT220		589.00	
5 11/24/03						ONL	CD213	Health	BT223		669.00	
6 12/04/03						ONL	TF2-025	Health	0004293457		42,278.00	
6 12/16/03						ONL	CD230	Health	BT240		5,704.60	
6 12/17/03						ONL	CD232	Health	BT242		4,697.00	
6 12/17/03						ONL	CD233	Health	BT243		23,906.00	
7 01/21/04						ONL	CD249	Health	BT259		18,268.00	
7 01/26/04						ONL	CD260	Health	BT270		10,154.00	
7 01/26/04						ONL	CD262	Health	BT272		79,912.00	
8 02/06/04						ONL	CD268	Health	BT278		20,810.00	
8 02/09/04						ONL	CD272	Health	BT282		12,123.00	
9 03/01/04						ONL	CD274	Health	BT284		55,567.00	
9 03/01/04						ONL	TF1-138	Health	0004463498		127,694.00	
9 03/15/04						ONL	CDD299	Health	BT309		12,155.00	
9 03/15/04						ONL	CD301	Health	BT311		30,227.00	
9 03/16/04						ONL	CD303	Health	BT313		16,911.00	
9 03/16/04						ONL	TF2-152	Health	0004499075		14,687.00	
10 04/09/04						ONL	CD320	Health	BT330		423.00	
10 04/12/04						ONL	CD323	Health	BT333		4,508.00	
10 04/12/04						ONL	CD325	Health	BT335		3,148.00	
10 04/13/04						ONL	CD327	Health	BT337		4,843.00	
11 05/21/04						ONL	CD352	Health	BT362		1,428.00	
11 05/21/04						ONL	CD354	Health	BT364		5,010.00	
11 05/21/04						ONL	CD357	Health	NEXTBT367		1,128.00	

District: 73502

CUMULATIVE DETAIL REPORT BY OBJECT(8000-8999)

Run Date 09/01/2004

Fiscal Year: 2004

Fund :01.3-Restricted fund

Run Time 09:43:00PM

To Period: 998

ANNUAL

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Descr	Journal ID	Current Budget	Income Received	Balance
12 06/03/04						ONL	CD385	Health	DEP395			
12 06/25/04						ONL	CD373	Health	DEP383			
12 06/29/04						ONL	CD380	Health	DEP390			
12 06/30/04						ONL	CD383	Health	DEP393			
12 06/30/04						ONL	TF2-436	Health	0005585076			
12 06/30/04						ONL	TF1-451	Health	0005585430			
Account String Subtotal : 00000.0-00000-00032-8876-6440000-Health Services										580,448.00	-642,399.40	-61,951.40
05/27/03	00000.0	00000	00084	8876	6440000			REVEST	0003184834			
Account String Subtotal : 00000.0-00000-00084-8876-6440000-Health Services										0.00	0.00	0.00
08/15/03	00000.0	03300	00032	8876	6440000							
2 08/13/03						ONL	CD130	Health	0004069202			
3 09/17/03						ONL	CD151	Health	BT140		25,348.00	
12 06/09/04						GIU	DEP020	Health	BT161		15,373.00	
12 06/10/04						GIU		Health	0304ADJ130			
									0304ADJ130		-25,348.00	
Account String Subtotal : 00000.0-03300-00032-8876-6440000-Health Services										0.00	15,373.00	-15,373.00
Subtotal Sub-Major Object : 8800										580,448.00	657,772.40	-77,324.40
05/27/03	00000.0	00000	00032	8980	6440000			REVEST	0003184832			
Account String Subtotal : 00000.0-00000-00032-8980-6440000-Health Services										0.00	0.00	0.00
Subtotal Sub-Major Object : 8900										0.00	0.00	0.00
Total for Fund : 01.3-Restricted fund										580,448.00	657,772.40	-77,324.40

598,538.40

Report ID: LCGL401C 73502 - SANTA MONICA COM COLLEGE DIST Page No.
 District: 73502 CUMULATIVE DETAIL REPORT BY OBJECT(8000-8999) Run Date: 09/01/2004
 Fiscal Year: 2004 Fund :01.3-Restricted fund Run Time: 09:43:00PM
 To Period: 998 ANNUAL

PD Date	Res.Prty	Cat	Loc	Object	Activity	Sic	Ref	Line Descr	Journal ID	Current Budget	Income Received	Balance
***Previous page ended with Journal Date: 5/27/2003 and Account String: 00000.0-00000-00032-8980-6440000												
Total for District : 73502-SANTA MONICA COM COLLEGE DIST										580,448.00	657,772.40	-77,324.40

End of Report

Report ID: LCG400C 73502 - SANTA MONICA COLLEGE Page No.
 District: 73502 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999) Run Date 09/01/2004
 Fiscal Year: 2004 Fund :01.3-Restricted fund Run Time 05:49:40PM
 To Period: 998 ANNUAL

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 7/1/2003 and Account String: 00000.0-00000-00084-7270-6440000													
Total for District : 73502-SANTA MONICA COLLEGE									580,448.00	761,270.76	1,137.34	0.00	-181,960.10

End of Report

Report ID: LCG400C 73502 - SANTA MONICA COM COLLEGE DIST
 District: 73502 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fiscal Year: 2004 Fund :01.0-General Fund
 To Period: 998

Page No.
 Run Date 09/01/2004
 Run Time 05:49:40PM

ANNUAL

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
05/27/03	00000.0	00000	00084	1260	6440000		ORG	0003182871	0.00				
Account String Subtotal : 00000.0-00000-00084-1260-6440000-Health Services													
12/23/03	00000.0	00000	00032	1270	6440000		other extra	0004330668	0.00				
Account String Subtotal : 00000.0-00000-00032-1270-6440000-Health Services													
12/23/03	00000.0	00000	00084	1270	6440000		other extra	0004330671	0.00				
Account String Subtotal : 00000.0-00000-00084-1270-6440000-Health Services													
Subtotal Sub-Major Object : 1200													
05/27/03	00000.0	00000	00084	1463	6440000		ORG	0003182872	0.00				
Account String Subtotal : 00000.0-00000-00084-1463-6440000-Health Services													
Subtotal Sub-Major Object : 1400													
Subtotal Major Object 1000													
Total for Fund : 01.0-General Fund													

PD	Date	Res.PriY	Cat	Loc	Objct	Activity	Src	Ref	Line Desc	Jml ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
		00000.0	00000	00032	1230	64400000									
	10/09/03								DIRECTOR	0004182295	0.00				
9	03/01/04				HRS	C1H						4,375.00			
10	04/01/04				HRS	C1I						4,375.00			
11	05/03/04				HRS	C1J						4,375.00			
12	06/01/04				HRS	C1K						4,375.00			
12	06/30/04								ZHRSC1L00			4,375.00			

Account String Subtotal : 00000.0-00000-00084-1230-6440000-Health Services **0.00** **0.00** **0.00** **0.00** **-21,875.00**
 00000.0 00000 00084 1230 6440000

Account String Subtotal : 00000.0-00000-00084-1250-6440000-Health Services **0.00** **0.00** **0.00** **0.00** **257,829.00**
 00000.0 00000 00084 1250 6440000

Account String Subtotal : 00000.0-00000-00084-1260-6440000-Health Services **0.00** **0.00** **0.00** **0.00** **257,829.00**
 00000.0 00000 00032 1260 6440000

4	10/01/03				HRS	C1C				0003183461	0.00				
5	11/03/03				HRS	C1D			Physical And	0004163688		11,086.00			
12	01/03				HRS	C1E				0004235004		11,086.00			
12	01/02/04				HRS	C1F				0004286994		11,086.00			
8	02/02/04				HRS	C1G				0004338573		13,005.00			
9	03/01/04				HRS	C1H				0004410587		11,086.00			
10	04/01/04				HRS	C1I				0004463285		11,086.00			
11	05/03/04				HRS	C1J				0004543996		11,086.00			
12	06/01/04				HRS	C1K				0004608949		11,086.00			
12	06/30/04								ZHRSC1L00			11,086.00			

Account String Subtotal : 00000.0-00000-00084-1260-6440000-Health Services **0.00** **0.00** **0.00** **0.00** **-112,779.00**
 00000.0 00000 00084 1260 6440000

2	08/01/03				HRS	C1A				0003183506	0.00				
3	09/02/03				HRS	C1B			Physical And	0004026245		9,492.00			
4	10/01/03				HRS	C1C			Physical And	0004103211		9,492.00			
									Physical And	0004163688		9,492.00			

PD	Date	Res.PriY	Cat	Loc	Objct	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 11/3/2003 and Account String: 00000.0-00000-00084-1260-6440000															
5	11/03/03				HRS	C1D			0004235004		9,492.00				
6	12/01/03				HRS	C1E			0004286994		9,492.00				
7	01/02/04				HRS	C1F			0004338573		10,771.00				
8	02/02/04				HRS	C1G			0004410587		9,492.00				
9	03/01/04				HRS	C1H			0004463285		9,492.00				
10	04/01/04				HRS	C1I			0004543996		9,492.00				
11	05/03/04				HRS	C1J			0004608949		9,492.00				
12	06/01/04				HRS	C1K			0004791005		9,492.00				
12	06/30/04								ZHRSC1L00		9,492.00				
Account String Subtotal : 00000.0-00000-00084-1260-6440000-Health Services											0.00	115,183.00	0.00	0.00	-115,183.00
05/27/03															
12	06/30/04				HRS	C1L			0003183462		0.00	1,919.00			
Account String Subtotal : 00000.0-00000-00032-1270-6440000-Health Services											0.00	1,919.00	0.00	0.00	-1,919.00
06/18/04															
12	06/30/04				HRS	C1L			0005257792		0.00	1,279.00			
Account String Subtotal : 00000.0-00000-00084-1270-6440000-Health Services											0.00	1,279.00	0.00	0.00	-1,279.00
05/27/03															
00000.0	00000	00032	1280	6440000					0003183463		0.00				
Account String Subtotal : 00000.0-00000-00032-1280-6440000-Health Services											0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 1200															
00000.0 00000 00084 1453 6440000											257,829.00	253,035.00	0.00	0.00	4,794.00
05/27/03															
3	09/30/03				HRS	C2C			0003183507		0.00	6,381.12			
4	10/31/03				HRS	C2D			0004162257			6,381.12			
5	11/25/03				HRS	C2E			0004219005			10,094.16			
6	12/30/03				HRS	C2F			0004283736			7,976.40			
9	03/31/04				HRS	C2I			0004337420			6,381.12			
10	04/30/04				HRS	C2J			0004534413			6,381.12			
11	05/28/04				HRS	C2K			0004603974			7,976.40			
12	06/30/04				HRS	C2L			0004783604			7,976.40			
00000.0 00000 00084 1453 6440000											0.00	253,035.00	0.00	0.00	4,794.00

PD	Date	Res.PriY	Cat	Loc	Objct	Activity	Src	Ref	Line Desc	Jml ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
		Vehlr/PO ID		Vendor Name											
Account String Subtotal : 00000.0-00000-00084-1453-6440000-Health Services															
	05/27/03	00000.0	00000	00032	1455	6440000			ORG	0003183464	0.00	59,547.84	0.00	0.00	-59,547.84
Account String Subtotal : 00000.0-00000-00032-1455-6440000-Health Services															
	05/27/03	00000.0	00000	00084	1455	6440000			ORG		0.00		0.00	0.00	0.00
	07/23/03						HRS V1C		Counselors,	0003183508	0.00	2,714.64			
	08/13/03						HRS V1D		Counselors,	0003979888		4,071.96			
	06/30/04						HRS V1B		ZHRSV1B00	0004061920		1,403.28			
Account String Subtotal : 00000.0-00000-00084-1455-6440000-Health Services															
	05/27/03	00000.0	00000	00084	1457	6440000			ORG		0.00	8,189.88	0.00	0.00	-8,189.88
Account String Subtotal : 00000.0-00000-00084-1457-6440000-Health Services															
	05/27/03	00000.0	00000	00084	1460	6440000			ORG		0.00				
	01/30/04						HRS C2G			0003183509		1,323.60			
	02/27/04						HRS C2H			0004401636		2,647.20			
	03/10/04						HRS 088			0004460681		2,123.28			
Account String Subtotal : 00000.0-00000-00084-1460-6440000-Health Services															
	05/27/03	00000.0	00000	00032	1460	6440000			ORG		0.00	6,094.08	0.00	0.00	-6,094.08
	07/01/03								ORG	0003183465	0.00				
									ORG	0004100390	87,656.00				
Account String Subtotal : 00000.0-00000-00032-1460-6440000-Health Services															
	05/27/03	00000.0	00000	00084	1460	6440000			ORG		87,656.00	0.00	0.00	0.00	87,656.00
Account String Subtotal : 00000.0-00000-00084-1460-6440000-Health Services															
	05/27/03	00000.0	00000	00032	1463	6440000			ORG	0003183510	0.00				
Account String Subtotal : 00000.0-00000-00032-1463-6440000-Health Services															
	05/27/03	00000.0	00000	00084	1463	6440000			ORG		0.00				
Account String Subtotal : 00000.0-00000-00084-1463-6440000-Health Services															
	05/27/03	00000.0	00000	00084	1463	6440000			ORG	0003183466	0.00				
Account String Subtotal : 00000.0-00000-00084-1463-6440000-Health Services															
	05/27/03	00000.0	00000	00084	1463	6440000			ORG	0003183511	0.00				
Account String Subtotal : 00000.0-00000-00084-1463-6440000-Health Services															
	05/27/03	00000.0	00000	00084	1463	6440000			ORG		0.00				

PD	Date	Res.PriY	Cat	Loc	Objct	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
		00000.0	00000	00032	1465	6440000			ORG	0003183467	0.00				

Account String Subtotal : 00000.0-00000-00032-1465-6440000-Health Services **0.00** **0.00** **0.00** **0.00** **0.00**

05/27/03		00000.0	00000	00084	1465	6440000			ORG	0003183512	0.00				
----------	--	---------	-------	-------	------	---------	--	--	-----	------------	------	--	--	--	--

Account String Subtotal : 00000.0-00000-00084-1465-6440000-Health Services **0.00** **0.00** **0.00** **0.00** **0.00**

05/27/03		00000.0	00000	00032	1467	6440000			ORG	0003183468	0.00				
7	01/30/04						HRS	C2G		0004401636	1,882.78				
8	02/27/04						HRS	C2H		0004460681	3,765.56				

Account String Subtotal : 00000.0-00000-00032-1467-6440000-Health Services **0.00** **5,648.34** **0.00** **0.00** **-5,648.34**

05/27/03		00000.0	00000	00084	1467	6440000			ORG	0003183513	0.00				
7	01/30/04						HRS	C2G		0004401636	4,148.52				
8	02/27/04						HRS	C2H		0004460681	8,297.04				

Account String Subtotal : 00000.0-00000-00084-1467-6440000-Health Services **0.00** **12,445.56** **0.00** **0.00** **-12,445.56**

Subtotal Sub-Major Object : 1400 **87,656.00** **91,925.70** **0.00** **0.00** **-4,269.70**

Subtotal Major Object 1000 **00000.0** **00000** **00032** **2120** **6440000** **345,485.00** **344,960.70** **0.00** **0.00** **0.00** **524.30**

05/27/03		00000.0	00000	00032	2120	6440000			ORG	0003183469	0.00				
2	08/08/03						HRS	E4B		0004053717	5,620.75				
3	09/10/03						HRS	E4D		0004137133	3,702.45				
4	10/10/03						HRS	E4F		0004182779	5,620.75				
5	11/10/03						HRS	E4H		0004260501	5,620.75				
6	12/10/03						HRS	E4J		0004300011	5,620.75				
7	01/09/04						HRS	E4L		0004351320	5,620.75				
8	02/10/04						HRS	E4N		0004428183	5,620.75				
9	03/10/04						HRS	E4P		0004489270	5,620.75				
10	04/09/04						HRS	E4R		0004566521	5,620.75				
11	05/10/04						HRS	E4T		0004626508	5,296.03				
12	06/10/04									ZHRSE4V00	5,322.19				

PD Date Res.PriY Cat Loc Object Activity Src Ref Line Desc Jml ID Current Budget Expenditures Encumbrance Pre Enc Balance
 12 06/30/04 Vchr/PO ID Vendor Name HRS EAX ZHRSE4X00 ***Previous page ended with Journal Date: 6/30/2004 and Account String: 00000.0-00000-00032-2120-6440000
 5,435.83

Account String Subtotal : 00000.0-00000-00084-2120-6440000-Health Services 0.00 64,722.50 0.00 0.00 -64,722.50

05/27/03 00000.0 00000 00084 2120 6440000 ORG 0003183514 0.00

Account String Subtotal : 00000.0-00000-00084-2120-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

05/27/03 00000.0 00000 00032 2190 6440000 ORG 0003183470 0.00

07/01/03 0004100448 ORG 109,632.00

2 08/08/03 HRS E4B 16,624.45

3 09/10/03 HRS E4D 3,836.30

4 10/10/03 HRS E4F 16,624.45

5 11/10/03 HRS E4H 16,624.45

6 12/10/03 HRS E4J 16,624.45

7 01/09/04 HRS E4L 16,624.45

8 02/10/04 HRS E4N 16,624.45

9 03/10/04 HRS E4P 16,624.45

10 04/09/04 HRS E4R 16,624.45

11 05/10/04 HRS E4T 16,624.45

12 06/10/04 HRS E4V 16,624.45

12 06/30/04 HRS E4X 16,624.45

Account String Subtotal : 00000.0-00000-00032-2190-6440000-Health Services 109,632.00 186,705.25 0.00 0.00 -77,073.25

Subtotal Sub-Major Object : 2100 109,632.00 251,427.75 0.00 0.00 -141,795.75

05/27/03 00000.0 00000 00032 2310 6440000 ORG 0003183471 0.00

Account String Subtotal : 00000.0-00000-00032-2310-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

05/27/03 00000.0 00000 00032 2323 6440000 ORG 0003183472 0.00

Account String Subtotal : 00000.0-00000-00032-2323-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

05/27/03 00000.0 00000 00084 2323 6440000 ORG 0003183515 0.00

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Account String Subtotal : 00000.0-00000-00084-2323-6440000-Health Services ***Previous page ended with Journal Date: 5/27/2003 and Account String: 00000.0-00000-00084-2323-6440000													
05/27/03	00000.0	00000	00032	2324	6440000		ORG	0003183473	0.00	0.00	0.00	0.00	0.00
Account String Subtotal : 00000.0-00000-00032-2324-6440000-Health Services													
05/27/03	00000.0	00000	00032	2394	6440000		ORG	0003183474	0.00	0.00	0.00	0.00	0.00
Account String Subtotal : 00000.0-00000-00032-2394-6440000-Health Services													
Subtotal Sub-Major Object : 2300													
Subtotal Major Object 2000													
05/27/03	00000.0	00000	00084	3111	6440000		ORG	0003183516	0.00	0.00	0.00	0.00	0.00
Account String Subtotal : 00000.0-00000-00084-3111-6440000-Health Services													
05/27/03	00000.0	00000	00032	3120	6440000		ORG	0003183475	0.00	0.00	0.00	0.00	0.00
08/08/03						HRS E4B	Srs Other	0004053717	0.00	474.54			
09/10/03						HRS E4D	Srs Other	0004137133		109.51			
10/10/03						HRS E4F		0004182779		474.54			
11/10/03						HRS E4H		0004260501		474.54			
12/10/03						HRS E4J		0004300011		474.54			
01/09/04						HRS E4L		0004351320		474.54			
02/10/04						HRS E4N		0004428183		474.54			
03/10/04						HRS E4P		0004489270		474.54			
04/09/04						HRS E4R		0004566521		474.54			
05/10/04						HRS E4T		0004626508		474.54			
06/10/04						HRS E4V		ZHRSE4V00		474.54			
06/30/04						HRS E4X		ZHRSE4X00		474.54			
Account String Subtotal : 00000.0-00000-00032-3120-6440000-Health Services													
05/27/03	00000.0	00000	00032	3130	6440000		ORG	0003183476	0.00	5,329.45	0.00	0.00	-5,329.45
07/01/03							ORG	0003948636	0.00				

PD	Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
											***Previous page ended with Journal Date: 7/1/2003 and Account String: 00000.0-00000-00032-3130-6440000				
	07/01/03								ORG	0004100055	25,115.00				
	12/11/03								ORG	0004308510	2,524.00				
4	10/01/03				HRS	C1C			Strs Other	0004163688		914.60			
5	11/03/03				HRS	C1D				0004235004		914.60			
6	12/01/03				HRS	C1E				0004286994		914.60			
7	01/02/04				HRS	C1F				0004338573		1,072.92			
7	01/30/04				HRS	C2G				0004401636		155.33			
7	02/02/04				HRS	C1G				0004410587		914.60			
7	02/27/04				HRS	C2H				0004460681		310.66			
9	03/01/04				HRS	C1H				0004463285		1,275.54			
10	04/01/04				HRS	C1I				0004543996		1,275.54			
11	05/03/04				HRS	C1J				0004608949		1,275.54			
12	06/01/04				HRS	C1K				0004791005		1,275.54			
12	06/30/04									ZHRSC1L00		1,433.86			
Account String Subtotal : 00000.0-00000-00032-3130-6440000-Health Services											27,639.00	11,733.33	0.00	0.00	15,905.67

05/27/03									ORG	0003183517	0.00				
07/01/03									ORG	0003948679	0.00				
1	07/23/03				HRS	V1C			Strs Other	0003979888		109.20			
2	08/01/03				HRS	C1A				0004026245		783.09			
2	08/13/03				HRS	V1D				0004061920		163.80			
3	09/02/03				HRS	C1B				0004103211		783.09			
9/30/03					HRS	C2C				0004162257		218.39			
4	10/01/03				HRS	C1C				0004163688		783.09			
4	10/31/03				HRS	C2D				0004219005		218.39			
5	11/03/03				HRS	C1D				0004235004		783.09			
5	11/25/03				HRS	C2E				0004283736		447.71			
6	12/01/03				HRS	C1E				0004286994		783.09			
6	12/30/03				HRS	C2F				0004337420		272.99			
7	01/02/04				HRS	C1F				0004338573		888.61			
7	01/30/04				HRS	C2G				0004401636		394.07			
8	02/02/04				HRS	C1G				0004410587		783.09			
8	02/27/04				HRS	C2H				0004460681		788.14			
9	03/01/04				HRS	C1H				0004463285		783.09			
9	03/31/04				HRS	C2I				0004534413		218.40			
10	04/01/04				HRS	C1I				0004543996		783.09			
10	04/30/04				HRS	C2J				0004603974		218.41			

PD	Date	Res.PriY	Cat	Loc	Objct	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
			Vchr/PO ID		Vendor Name										
11	05/03/04						HRS	C1J		0004608949		783.09			
11	05/28/04						HRS	C2K		0004783604		273.01			
12	06/01/04						HRS	C1K		0004791005		783.09			
12	06/30/04						HRS	C1L		ZHRSC1L00		888.61			
12	06/30/04						HRS	C2L		ZHRSC2L00		273.00			

Account String Subtotal : 00000.0-00000-00084-3130-6440000-Health Services 0.00 13,203.63 0.00 0.00 -13,203.63

Subtotal Sub-Major Object : 3100 27,639.00 30,266.41 0.00 0.00 -2,627.41

00000.0	00000	00032	3220	6440000											
05/27/03					ORG			0003183477		0.00					
07/01/03					ORG			0004099572		4,571.00					
12/11/03					ORG			0004308376		6,929.00					
2 08/08/03					Pers Other			0004053717				1,718.60			
3 09/10/03					Pers Other			0004137133				647.22			
4 10/10/03								0004182779				1,718.60			
5 11/10/03								0004260501				1,718.60			
6 12/10/03								0004300011				1,718.60			
7 01/09/04								0004351320				1,718.60			
8 02/10/04								0004428183				1,718.60			
9 03/10/04								0004489270				1,718.60			
10 04/09/04								0004566521				1,718.60			
11 05/10/04								0004626508				1,684.77			
12 06/10/04								ZHRSE4V00				1,687.49			
1 06/30/04								ZHRSE4X00				1,699.33			

Account String Subtotal : 00000.0-00000-00032-3220-6440000-Health Services 11,500.00 19,467.61 0.00 0.00 -7,967.61

00000.0 00000 00032 3270 6440000 07/01/03 0.00 0.00 0.00 0.00 0.00

Account String Subtotal : 00000.0-00000-00032-3270-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

00000.0 00000 00084 3270 6440000 07/01/03 0.00 0.00 0.00 0.00 0.00

Account String Subtotal : 00000.0-00000-00084-3270-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 3200 11,500.00 19,467.61 0.00 0.00 -7,967.61

PD	Date	Res.PriY	Cat	Loc	Obj	Activity	Src	Ref	Line Desc	Jml ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
	05/27/03								ORG	0003183478	0.00				
	07/01/03								ORG	0004099795	10,188.00				
2	08/08/03						HRS	E4B	Oasdl Other	0004053717		1,022.60			
3	09/10/03						HRS	E4D	Oasdl Other	0004137133		385.11			
4	10/10/03						HRS	E4F		0004182779		1,022.58			
5	11/10/03						HRS	E4H		0004260501		1,022.59			
6	12/10/03						HRS	E4J		0004300011		1,022.59			
7	01/09/04						HRS	E4L		0004351320		1,022.58			
8	02/10/04						HRS	E4N		0004428183		1,022.60			
9	03/10/04						HRS	E4P		0004489270		1,022.58			
10	04/09/04						HRS	E4R		0004566521		1,022.60			
11	05/10/04						HRS	E4T		0004626508		1,002.45			
12	06/10/04						HRS	E4V		ZHRSE4V00		1,004.08			
12	06/30/04						HRS	E4X		ZHRSE4X00		1,011.12			
Account String Subtotal : 00000.0-00000-00084-3320-6440000-Health Services											10,188.00	11,583.48	0.00	0.00	-1,395.48
	05/27/03								ORG	0003183518	0.00				
Account String Subtotal : 00000.0-00000-00084-3320-6440000											0.00	0.00	0.00	0.00	0.00
	07/01/03								ORG	0003949400	0.00				
Account String Subtotal : 00000.0-00000-00032-3330-6440000											0.00	0.00	0.00	0.00	0.00
Account String Subtotal : 00000.0-00000-00084-3330-6440000-Health Services											0.00	0.00	0.00	0.00	0.00
	07/01/03								ORG	0003949443	0.00				
Account String Subtotal : 00000.0-00000-00084-3330-6440000											0.00	0.00	0.00	0.00	0.00
Account String Subtotal : 00000.0-00000-00084-3330-6440000-Health Services											0.00	0.00	0.00	0.00	0.00
	05/27/03								ORG	0003183519	0.00				
Account String Subtotal : 00000.0-00000-00084-3351-6440000											0.00	0.00	0.00	0.00	0.00
Account String Subtotal : 00000.0-00000-00084-3351-6440000-Health Services											0.00	0.00	0.00	0.00	0.00
	05/27/03								ORG	0003183479	0.00				
2	08/08/03						HRS	E4B	Medicare	0004053717		239.16			
3	09/10/03						HRS	E4D	Medicare	0004137133		90.07			
4	10/10/03						HRS	E4F		0004182779		239.15			

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jml ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 11/10/2003 and Account String: 00000.0-00000-00032-3360-6440000													
5	11/10/03					HRS E4H		0004260501		239.15			
6	12/10/03					HRS E4J		0004300011		239.16			
7	01/09/04					HRS E4L		0004351320		239.15			
8	02/10/04					HRS E4N		0004428183		239.15			
9	03/10/04					HRS E4P		0004489270		239.16			
10	04/09/04					HRS E4R		0004566521		239.16			
11	05/10/04					HRS E4T		0004626508		234.44			
12	06/10/04					HRS E4V		ZHRSE4V00		234.82			
13	06/30/04					HRS E4X		ZHRSE4X00		236.47			
Account String Subtotal : 00000.0-00000-00032-3360-6440000-Health Services									0.00	2,709.04	0.00	0.00	-2,709.04

00000.0	00000	00084	3360	6440000				0003183520	0.00				
05/27/03													

Account String Subtotal : 00000.0-00000-00084-3360-6440000-Health Services													
00000.0	00000	00032	3370	6440000					0.00				0.00
05/27/03													
07/01/03													
4	10/01/03					HRS C1C	ORG	0003183480	0.00				
5	11/03/03					HRS C1D	ORG	0003949771	0.00				
6	12/01/03					HRS C1E	Medicare	0004163688		160.75			
7	01/02/04					HRS C1F		0004235004		160.75			
7	01/30/04					HRS C1G		0004286994		160.74			
2/02/04						HRS C1H		0004338573		188.57			
8	02/27/04					HRS C1I		0004401636		27.30			
9	03/01/04					HRS C1J		0004410587		160.75			
10	04/01/04					HRS C1K		0004460681		54.60			
11	05/03/04					HRS C1L		0004463285		160.75			
12	06/01/04					HRS C1M		0004543996		160.74			
12	06/30/04					HRS C1N		0004608949		160.75			
								0004791005		160.75			
								ZHRSC1L00		188.57			
Account String Subtotal : 00000.0-00000-00032-3370-6440000-Health Services									0.00	1,745.02	0.00	0.00	-1,745.02

00000.0	00000	00084	3370	6440000									
05/27/03													
07/01/03													
1	07/23/03					HRS V1C	ORG	0003183521	0.00				
2	08/13/03					HRS V1D	Medicare	0003949814	0.00				
								0003979888		40.11			
								0004061920		60.18			

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Vchr/PO ID	Vendor Name								***Previous page ended with Journal Date: 9/30/2003 and Account String: 00000.0-00000-00084-3370-6440000				
3 09/30/03						HRS C2C	Medicare	0004162257		94.55			
4 10/31/03						HRS C2D		0004219005		94.56			
5 11/25/03						HRS C2E		0004283736		148.90			
6 12/30/03						HRS C2F		0004337420		118.20			
7 01/30/04						HRS C2G		0004401636		29.65			
8 02/27/04						HRS C2H		00044460681		59.32			
9 03/10/04						HRS 068		0004489385		31.94			
10 03/31/04						HRS C2I		0004534413		94.56			
11 04/30/04						HRS C2J		0004603974		94.55			
12 05/28/04						HRS C2K		0004783604		118.20			
12 06/30/04						HRS C2L		ZHRSC2L00		118.20			
12 06/30/04						HRS V1B		ZHRSV1B00		21.11			
Account String Subtotal : 00000.0-00000-00084-3370-6440000-Health Services									0.00	1,124.03	0.00	0.00	-1,124.03

Subtotal Sub-Major Object : 3300													
00000.0 00000 00084 3411 6440000									10,188.00	17,161.57	0.00	0.00	-6,973.57
05/27/03									0.00				
00000.0 00000 00032 3420 6440000									0.00				

Account String Subtotal : 00000.0-00000-00084-3411-6440000-Health Services													
03/24/04									0.00				
06/29/04									0.00				
4/09/04						HRS E4R		0004522169		5,607.28			
11 05/10/04						HRS E4T		0005562601		5,607.28			
12 06/10/04						HRS E4V		0004566521		5,607.28			
998 06/30/04						GLU		ZHRSE4V00		30,802.94			
998 06/30/04						ONL		HRSCORWS		-30,802.94			
998 06/30/04						GLU		HRSCORWS		28,162.28			
998 06/30/04						GLU		HRSCORWS		5,646.15			
12 06/30/04						GLU		HRSCOR012		1,307.45			
12 06/30/04						GLU		HRSCOR012		100.60			
12 06/30/04						GLU		HRSCOR012		1,315.20			
12 06/30/04						GLU		HRSCOR012		100.60			
12 06/30/04						GLU		HRSCOR012		11.00			
12 06/30/04						GLU		HRSCOR012		653.72			
12 06/30/04						GLU		HRSCOR012		27.77			
12 06/30/04						GLU		HRSCOR012		11.00			

<u>PD</u>	<u>Date</u>	<u>Res.PriY</u>	<u>Cat</u>	<u>Loc</u>	<u>Object</u>	<u>Activity</u>	<u>Src</u>	<u>Ref</u>	<u>Line Desc</u>	<u>Jml</u>	<u>ID</u>	<u>Current Budget</u>	<u>Expenditures</u>	<u>Encumbrance</u>	<u>Pre Enc</u>	<u>Balance</u>
			<u>Vchr/PO ID</u>		<u>Vendor Name</u>											
12	06/30/04						GLU		HRSCOR012		HRSCOR012		9.00			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		418.50			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		9.00			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		1,315.20			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		100.60			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		27.77			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		11.00			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		19.53			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		1,315.20			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		1,315.20			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		19.53			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		100.60			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		12.43			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		418.50			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		27.77			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		100.60			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		657.60			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		418.50			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		100.60			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		11.00			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		19.53			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		1,315.20			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		7.00			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		27.77			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		1,315.20			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		27.77			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		100.60			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		9.00			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		19.53			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		100.60			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		9.00			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		100.60			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		11.00			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		27.77			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		27.77			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		657.60			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		653.72			
12	06/30/04						GLU		HRSCOR012		HRSCOR012		11.00			

***Previous page ended with Journal Date: 6/30/2004 and Account String: 00000.0-00000-00032-3420-6440000

PD	Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
			<u>Vchr/PO ID</u>		<u>Vendor Name</u>									
12	06/30/04				GLU			HRSCOR012			27.77			
12	06/30/04				GLU			HRSCOR012			64.02			
12	06/30/04				GLU			HRSCOR012			1,307.45			
12	06/30/04				GLU			HRSCOR012			1,307.45			
12	06/30/04				GLU			HRSCOR012			19.53			
12	06/30/04				GLU			HRSCOR012			100.60			
12	06/30/04				GLU			HRSCOR012			12.43			
12	06/30/04				GLU			HRSCOR012			416.03			
12	06/30/04				GLU			HRSCOR012			7.00			
12	06/30/04				GLU			HRSCOR012			11.00			
12	06/30/04				GLU			HRSCOR012			100.60			
12	06/30/04				GLU			HRSCOR012			19.53			
12	06/30/04				GLU			HRSCOR012			1,315.20			
12	06/30/04				GLU			HRSCOR012			100.60			
12	06/30/04				GLU			HRSCOR012			1,307.45			
12	06/30/04				GLU			HRSCOR012			19.53			
12	06/30/04				GLU			HRSCOR012			64.02			
12	06/30/04				GLU			HRSCOR012			100.60			
12	06/30/04				GLU			HRSCOR012			100.60			
12	06/30/04				GLU			HRSCOR012			19.53			
12	06/30/04				GLU			HRSCOR012			416.03			
12	06/30/04				GLU			HRSCOR012			7.00			
12	06/30/04				GLU			HRSCOR012			12.43			
12	06/30/04				GLU			HRSCOR012			64.02			
12	06/30/04				GLU			HRSCOR012			1,315.20			
12	06/30/04				GLU			HRSCOR012			100.60			
12	06/30/04				GLU			HRSCOR012			11.00			
12	06/30/04				GLU			HRSCOR012			11.00			
12	06/30/04				GLU			HRSCOR012			100.60			
12	06/30/04				GLU			HRSCOR012			1,315.20			
12	06/30/04				GLU			HRSCOR012			7.00			
12	06/30/04				GLU			HRSCOR012			19.53			
12	06/30/04				GLU			HRSCOR012			27.77			
12	06/30/04				GLU			HRSCOR012			1,315.20			
998	06/30/04				ONL			HRSCOR11			33,784.57			
998	06/30/04				GLU			HRSCOR11			-67,593.00			
998	06/30/04				GLU	REFER		HRSCOR11			67,593.00			
998	06/30/04				ONL	HRSRP		HRSCOR11			-67,593.00			
998	06/30/04				ONL	HRSRP		HRSCOR11			-67,593.00			
998	06/30/04				ONL	HRSRP		HRSCOR11			-67,593.00			

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jml ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
998 06/30/04						ONL		HRSREVRP		67,593.00			
12 06/30/04						HRS E4X		ZHRSE4X00		5,607.28			

Account String Subtotal : 00000.0-00000-00032-3430-6440000-Health Services

00000.0	00000	00032	3430	6440000	0.00	56,237.55	0.00	0.00	0.00	-56,237.55			
05/27/03					ORG			0003183481	0.00				
07/01/03					ORG			0003950147	0.00				
07/01/03					ORG			0004100264	50,804.00				
12/11/03					ORG			0004308628	9,041.00				
4 10/01/03					Health &			0004163688		451.83			
5 11/03/03					HRS C1C			0004235004		451.83			
6 12/01/03					HRS C1E			0004286994		451.83			
7 01/02/04					HRS C1F			0004338573		451.83			
8 02/02/04					HRS C1G			0004410587		509.39			
9 03/01/04					HRS C1H			0004463285		2,344.44			
10 04/01/04					HRS C1I			0004543996		2,344.44			
11 05/03/04					HRS C1J			0004608949		2,344.44			
12 06/01/04					HRS C1K			0004791005		2,344.44			
12 06/30/04					HRS C1L			ZHRSC1L00		2,344.44			

Account String Subtotal : 00000.0-00000-00032-3430-6440000-Health Services

00000.0	00000	00084	3430	6440000	59,845.00	14,038.91	0.00	0.00	0.00	45,806.09			
05/27/03					ORG			0003183523	0.00				
17/01/03					ORG			0003950190	0.00				
3 09/30/03					Health &			0004162257		633.48			
4 10/01/03					Health &			0004163688		434.83			
4 10/31/03					HRS C2C			0004219005		936.87			
5 11/03/03					HRS C1C			0004235004		434.83			
5 11/25/03					HRS C2D			0004283736		936.87			
6 12/01/03					HRS C1E			0004286994		434.83			
6 12/30/03					HRS C2E			0004337420		936.87			
7 01/02/04					HRS C1F			0004338573		434.83			
7 01/30/04					HRS C2F			0004401636		624.58			
8 02/02/04					HRS C1G			0004410587		490.28			
8 02/27/04					HRS C2H			0004460681		624.58			
9 03/01/04					HRS C1H			0004463285		488.28			
9 03/31/04					HRS C2I			0004534413		847.65			
10 04/01/04					HRS C1I			0004543996		488.28			

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 4/30/2004 and Account String: 00000.0-00000-00084-3430-6440000													
10	04/30/04					HRS C2J		0004603974		798.09			
11	05/03/04					HRS C1J		0004608949		488.28			
11	05/28/04					HRS C2K		0004783604		798.09			
12	06/01/04					HRS C1K		0004791005		488.28			
12	06/30/04					HRS C1L		ZHRSC1L00		488.28			
12	06/30/04					HRS C2L		ZHRSC2L00		835.59			
Account String Subtotal : 00000.0-00000-00084-3430-6440000-Health Services									0.00	12,643.67	0.00	0.00	-12,643.67

Subtotal Sub-Major Object : 3400									59,845.00	82,920.13	0.00	0.00	-23,075.13	
00000.0 00000 00084 3511 6440000														
05/27/03									0.00					
ORG 0003183524														

Account String Subtotal : 00000.0-00000-00084-3511-6440000-Health Services													
00000.0 00000 00032 3520 6440000													
05/27/03													
ORG 0003183482													
07/01/03													
ORG 0004099181													
2 08/08/03													
HRS E4B 0004053717													
3 09/10/03													
HRS E4D 0004137133													
4 10/10/03													
HRS E4F 0004182779													
5 11/10/03													
HRS E4H 0004260501													
6 12/10/03													
HRS E4J 0004300011													
7 01/09/04													
HRS E4L 0004351320													
8 02/10/04													
HRS E4N 0004428183													
9 03/10/04													
HRS E4P 0004489270													
10 04/09/04													
HRS E4R 0004566521													
11 05/10/04													
HRS E4T 0004626508													
12 06/10/04													
HRS E4V ZHRSE4V00													
12 06/30/04													
HRS E4X ZHRSE4X00													
Account String Subtotal : 00000.0-00000-00032-3520-6440000-Health Services									720.00	831.44	0.00	0.00	-111.44

00000.0 00000 00084 3520 6440000													
05/27/03									0.00				
ORG 0003183525													
Account String Subtotal : 00000.0-00000-00084-3520-6440000-Health Services									0.00	0.00	0.00	0.00	0.00
00000.0 00000 00032 3531 6440000													
05/27/03													
ORG 0003183483													

PD	Date	Res.Prty	Cat	Loc	Objct	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
			<u>Vchr/PO ID</u>		<u>Vendor Name</u>										
	07/01/03								ORG	0003950528					
4	10/01/03						HRS	C1C	Sui Other			33.26			
5	11/03/03						HRS	C1D				33.26			
6	12/01/03						HRS	C1E				33.26			
7	01/02/04						HRS	C1F				39.02			
7	01/30/04						HRS	C2G				5.65			
8	02/02/04						HRS	C1G				33.26			
	12/27/04						HRS	C2H				11.30			
	03/01/04						HRS	C1H				46.39			
10	04/01/04						HRS	C1I				46.39			
11	05/03/04						HRS	C1J				46.39			
12	06/01/04						HRS	C1K				46.39			
12	06/30/04						HRS	C1L	ZHRSC1L00			112.97			
Account String Subtotal : 00000.0-00000-00032-3531-6440000-Health Services											487.54	0.00	0.00	-487.54	

	00000.0	00000	00084	3531	6440000										
05/27/03									ORG	0003183526	0.00				
07/01/03									ORG	0003950571	0.00				
1 07/23/03							HRS	V1C	Sui Other			8.14			
2 08/01/03							HRS	C1A				28.48			
2 08/13/03							HRS	V1D				12.22			
3 09/02/03							HRS	C1B				28.48			
3 09/30/03							HRS	C2C				19.14			
10/01/03							HRS	C1C				28.48			
10/31/03							HRS	C2D				19.14			
5 11/03/03							HRS	C1D				28.48			
5 11/25/03							HRS	C2E				30.29			
6 12/01/03							HRS	C1E				28.48			
6 12/30/03							HRS	C2F				23.94			
7 01/02/04							HRS	C1F				32.31			
7 01/30/04							HRS	C2G				16.42			
8 02/02/04							HRS	C1G				28.48			
8 02/27/04							HRS	C2H				32.83			
9 03/01/04							HRS	C1H				28.48			
9 03/10/04							HRS	068				6.37			
9 03/31/04							HRS	C2I				19.14			
10 04/01/04							HRS	C1I				28.48			
10 04/30/04							HRS	C2J				19.14			

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
		Vchr/PO ID	Vendor Name										
11 05/03/04						HRS C1J		0004608949		28.48			
11 05/28/04						HRS C2K		0004783604		23.94			
12 06/01/04						HRS C1K		0004791005		28.48			
12 06/30/04						HRS C1L		ZHRSC1L00		70.01			
12 06/30/04						HRS C2L		ZHRSC2L00		23.94			
12 06/30/04						HRS V1B		ZHRSV1B00		9.12			

Account String Subtotal : 00000.0-00000-00084-3611-6440000-Health Services 0.00 650.89 0.00 0.00 -650.89

Subtotal Sub-Major Object : 3500 720.00 1,969.87 0.00 0.00 -1,249.87

00000.0 00000 00084 3611 6440000 0.00

05/27/03 0003183527 0.00

Account String Subtotal : 00000.0-00000-00084-3620-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

05/27/03						ORG		0003183527					
07/01/03						ORG			0.00				
2 08/08/03						HRS E4B		0004099691	6,629.00				
3 09/10/03						HRS E4D	Work.	0004053717		260.95			
4 10/10/03						HRS E4F	Work.	0004137133		88.43			
5 11/10/03						HRS E4H		0004182779		260.95			
6 12/10/03						HRS E4J		0004260501		260.95			
7 01/09/04						HRS E4L		0004300011		260.95			
8 02/10/04						HRS E4N		0004351320		260.95			
9 03/10/04						HRS E4P		0004428183		260.95			
10 04/09/04						HRS E4R		0004489270		260.95			
11 05/10/04						HRS E4T		0004566521		260.95			
12 06/10/04						HRS E4V		0004626508		257.14			
12 06/30/04						HRS E4X		ZHRSE4V00		257.45			
								ZHRSE4X00		258.78			

Account String Subtotal : 00000.0-00000-00032-3620-6440000-Health Services 6,629.00 2,949.40 0.00 0.00 3,679.60

00000.0 00000 00084 3620 6440000 0.00

05/27/03 0003183528 0.00

Account String Subtotal : 00000.0-00000-00084-3630-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

00000.0 00000 00032 3630 6440000 0.00

05/27/03 0003183485 0.00

PD	Date	Res.Prty	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
										***Previous page ended with Journal Date: 7/1/2003 and Account String: 00000.0-00000-00032-3630-6440000				
										0.00				
4	07/01/03							ORG	0003950909					
4	10/01/03						HRS C1C	Work.	0004163688		130.04			
5	11/03/03						HRS C1D		0004235004		130.04			
6	12/01/03						HRS C1E		0004286994		130.04			
7	01/02/04						HRS C1F		0004338573		152.55			
7	01/30/04						HRS C2G		0004401636		22.09			
8	02/02/04						HRS C1G		0004410587		130.04			
8	12/27/04						HRS C2H		0004460681		44.17			
10	03/01/04						HRS C1H		0004463285		181.36			
10	04/01/04						HRS C1I		0004543996		181.36			
11	05/03/04						HRS C1J		0004608949		181.36			
12	06/01/04						HRS C1K		0004791005		181.36			
12	06/30/04						HRS C1L		ZHRSC1L00		203.87			
Account String Subtotal : 00000.0-00000-00032-3630-6440000-Health Services										0.00	1,668.28	0.00	0.00	-1,668.28

05/27/03								ORG	0003183529					
07/01/03								ORG	0003950952	0.00				
1	07/23/03						HRS V1C	Work.	0003979888		31.85			
2	08/01/03						HRS C1A		0004026245		111.34			
2	08/13/03						HRS V1D		0004061920		47.77			
3	09/02/03						HRS C1B		0004103211		111.34			
3	09/30/03						HRS C2C		0004162257		74.85			
10/01/03							HRS C1C		0004163688		111.34			
10/31/03							HRS C2D		0004219005		74.85			
5	11/03/03						HRS C1D		0004235004		111.34			
5	11/25/03						HRS C2E		0004283736		118.42			
6	12/01/03						HRS C1E		0004286994		111.34			
6	12/30/03						HRS C2F		0004337420		93.57			
7	01/02/04						HRS C1F		0004338573		126.34			
7	01/30/04						HRS C2G		0004401636		64.19			
8	02/02/04						HRS C1G		0004410587		111.34			
8	02/27/04						HRS C2H		0004460681		128.38			
9	03/01/04						HRS C1H		0004463285		111.34			
9	03/10/04						HRS 068		0004489385		24.91			
9	03/31/04						HRS C2I		0004534413		74.85			
10	04/01/04						HRS C1I		0004543996		111.34			
10	04/30/04						HRS C2J		0004603974		74.85			

PD Date	Res.PriY	Cat	Loc	Obj	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
11 05/03/04						HRS C1J		0004608949		111.34			
11 05/28/04						HRS C2K		0004783604		93.58			
12 06/01/04						HRS C1K		0004791005		111.34			
12 06/30/04						HRS C1L		ZHRSC1L00		126.34			
12 06/30/04						HRS C2L		ZHRSC2L00		93.58			
12 06/30/04						HRS V1B		ZHRSV1B00		16.46			

Account String Subtotal : 00000.0-00000-00084-3630-6440000-Health Services 0.00 2,378.19 0.00 0.00 -2,378.19

Subtotal Sub-Major Object : 3600 00000.0 00000 00032 3730 6440000 6,629.00 6,995.87 0.00 0.00 -366.87

07/01/03 ORG 0003951276 0.00

Account String Subtotal : 00000.0-00000-00032-3730-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

07/01/03 ORG 0003951319 0.00

Account String Subtotal : 00000.0-00000-00084-3730-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 3700 00000.0 00000 00084 3811 6440000 0.00 0.00 0.00 0.00 0.00

05/27/03 ORG 0003183530 0.00

Account String Subtotal : 00000.0-00000-00084-3811-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

05/27/03 ORG 0003183486 0.00

07/01/03 ORG 0004099339 1,810.00

Account String Subtotal : 00000.0-00000-00032-3820-6440000-Health Services 1,810.00 0.00 0.00 0.00 1,810.00

05/27/03 ORG 0003183531 0.00

Account String Subtotal : 00000.0-00000-00084-3820-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

05/27/03 ORG 0003183487 0.00

07/01/03 ORG 0003951646 0.00

Account String Subtotal : 00000.0-00000-00032-3830-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

05/27/03 ORG 0003183487 0.00

07/01/03 ORG 0003951646 0.00

Account String Subtotal : 00000.0-00000-00084-3830-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

05/27/03 ORG 0003183487 0.00

07/01/03 ORG 0003951646 0.00

PD Date **Res.PriY** **Cat** **Loc** **Objct** **Activity** **Src** **Ref** **Line Desc** **JrnlID** **Current Budget** **Expenditures** **Encumbrance** **Pre Enc** **Balance**
Vchr/PO ID **Vendor Name**

Account String Subtotal : 00000.0-00000-00032-3830-6440000-Health Services														
05/27/03	00000.0	00000	00084	3830	6440000					0.00	0.00	0.00	0.00	0.00
07/01/03								ORG	0003183532	0.00				
1 07/23/03						HRS V1C		ORG	0003951689	0.00				
8/13/03						Retirement			0003979888		52.16			
9/30/03						HRS V1D			0004061920		78.25			
10/31/03						Retirement			0004162257		140.02			
5 11/25/03						HRS C2C			0004219005		140.02			
6 12/30/03						Retirement			0004283736		175.03			
7 01/30/04						HRS C2E			0004337420		175.03			
8 02/27/04						HRS C2F			0004401636		26.08			
9 03/10/04						Retirement			0004460681		52.16			
9 03/31/04						HRS C2G			0004489385		79.62			
10 04/30/04						HRS C2H			0004534413		140.02			
11 05/28/04						HRS C2I			0004603974		140.02			
12 06/30/04						Retirement			0004783604		175.03			
12 06/30/04						HRS C2J		ZHRSC2L00			175.03			
						HRS C2K		ZHRSV1B00			52.62			
						HRS C2L				0.00	1,601.09	0.00	0.00	-1,601.09
Account String Subtotal : 00000.0-00000-00084-3830-6440000-Health Services														
Sub-Major Object : 3800										1,810.00	1,601.09	0.00	0.00	208.91
07/01/03	00000.0	00000	00032	3930	6440000			ORG	0003952011	0.00				
Account String Subtotal : 00000.0-00000-00084-3930-6440000-Health Services														
07/01/03	00000.0	00000	00084	3930	6440000			ORG	0003952054	0.00				
Account String Subtotal : 00000.0-00000-00084-3930-6440000-Health Services														
4 10/10/03	00000.0	00000	00032	3999	6440000				0004182779		5,646.15			
5 11/10/03						HRS E4F			0004260501		5,646.15			
6 12/10/03						Retirement			0004300011		5,646.15			
7 01/09/04						HRS E4H			0004351320		5,646.15			
8 02/10/04						Retirement			0004428183		5,616.55			
9 03/10/04						HRS E4J			0004489270		5,607.28			

PD	Date	Res.	PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
												***Previous page ended with Journal Date: 6/30/2004 and Account String: 00000.0-00000-00032-3999-6440000				
998	06/30/04							GLU			HRSCORWS		-33,808.43			
998	06/30/04							ONL			HRSCORWS		33,808.43			
998	06/30/04							GLU			HRSCORWS		-28,162.28			
998	06/30/04							GLU			HRSCORWS		-5,646.15			
12	06/30/04							GLU			HRSCOR012		-27.77			
12	06/30/04							GLU			HRSCOR012		-657.60			
12	06/30/04							GLU			HRSCOR012		-19.53			
12	06/30/04							GLU			HRSCOR012		-64.02			
12	06/30/04							GLU			HRSCOR012		-657.60			
12	06/30/04							GLU			HRSCOR012		-12.43			
12	06/30/04							GLU			HRSCOR012		-12.43			
12	06/30/04							GLU			HRSCOR012		-7.00			
12	06/30/04							GLU			HRSCOR012		-11.00			
12	06/30/04							GLU			HRSCOR012		-7.00			
12	06/30/04							GLU			HRSCOR012		-416.03			
12	06/30/04							GLU			HRSCOR012		-64.02			
12	06/30/04							GLU			HRSCOR012		-5.73			
12	06/30/04							GLU			HRSCOR012		-100.60			
12	06/30/04							GLU			HRSCOR012		-19.53			
12	06/30/04							GLU			HRSCOR012		-100.60			
12	06/30/04							GLU			HRSCOR012		-100.60			
12	06/30/04							GLU			HRSCOR012		-1,315.20			
12	06/30/04							GLU			HRSCOR012		-64.02			
12	06/30/04							GLU			HRSCOR012		-27.77			
12	06/30/04							GLU			HRSCOR012		-1,307.45			
12	06/30/04							GLU			HRSCOR012		-1,307.45			
12	06/30/04							GLU			HRSCOR012		-653.72			
12	06/30/04							GLU			HRSCOR012		-11.00			
12	06/30/04							GLU			HRSCOR012		-27.77			
12	06/30/04							GLU			HRSCOR012		-9.00			
12	06/30/04							GLU			HRSCOR012		-418.50			
12	06/30/04							GLU			HRSCOR012		-1,307.45			
12	06/30/04							GLU			HRSCOR012		-100.60			
12	06/30/04							GLU			HRSCOR012		-19.53			
12	06/30/04							GLU			HRSCOR012		-1,307.45			
12	06/30/04							GLU			HRSCOR012		-9.00			
12	06/30/04							GLU			HRSCOR012		-100.60			
12	06/30/04							GLU			HRSCOR012		-1,315.20			
12	06/30/04							GLU			HRSCOR012		-19.53			

PD	Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 6/30/2004 and Account String: 00000.0-00000-00032-3999-6440000															
12	06/30/04						GLU			HRSCOR012		-11.00			
12	06/30/04						GLU			HRSCOR012		-11.00			
12	06/30/04						GLU			HRSCOR012		-100.60			
12	06/30/04						GLU			HRSCOR012		-11.00			
12	06/30/04						GLU			HRSCOR012		-11.00			
12	06/30/04						GLU			HRSCOR012		-9.00			
12	06/30/04						GLU			HRSCOR012		-657.60			
12	06/30/04						GLU			HRSCOR012		-27.77			
12	06/30/04						GLU			HRSCOR012		-100.60			
12	06/30/04						GLU			HRSCOR012		-100.60			
12	06/30/04						GLU			HRSCOR012		-418.50			
12	06/30/04						GLU			HRSCOR012		-11.00			
12	06/30/04						GLU			HRSCOR012		-9.00			
12	06/30/04						GLU			HRSCOR012		-19.53			
12	06/30/04						GLU			HRSCOR012		-27.77			
12	06/30/04						GLU			HRSCOR012		-12.43			
12	06/30/04						GLU			HRSCOR012		-7.00			
12	06/30/04						GLU			HRSCOR012		-64.02			
12	06/30/04						GLU			HRSCOR012		-11.00			
12	06/30/04						GLU			HRSCOR012		-1,315.20			
12	06/30/04						GLU			HRSCOR012		-100.60			
12	06/30/04						GLU			HRSCOR012		-653.72			
12	06/30/04						GLU			HRSCOR012		-27.77			
12	06/30/04						GLU			HRSCOR012		-100.60			
12	06/30/04						GLU			HRSCOR012		-11.00			
12	06/30/04						GLU			HRSCOR012		-1,315.20			
12	06/30/04						GLU			HRSCOR012		-11.00			
12	06/30/04						GLU			HRSCOR012		-100.60			
12	06/30/04						GLU			HRSCOR012		-19.53			
12	06/30/04						GLU			HRSCOR012		-1,315.20			
12	06/30/04						GLU			HRSCOR012		-27.77			
12	06/30/04						GLU			HRSCOR012		-1,315.20			
12	06/30/04						GLU			HRSCOR012		-19.53			
12	06/30/04						GLU			HRSCOR012		-27.77			
12	06/30/04						GLU			HRSCOR012		-11.00			
12	06/30/04						GLU			HRSCOR012		-100.60			
12	06/30/04						GLU			HRSCOR012		-100.60			
12	06/30/04						GLU			HRSCOR012		-657.60			
12	06/30/04						GLU			HRSCOR012		-100.60			

PD	Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line	Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 6/30/2004 and Account String: 00000.0-00000-00032-3999-644000																
12	06/30/04						GLU				HRSCOR012		-100.60			
12	06/30/04						GLU				HRSCOR012		-11.00			
12	06/30/04						GLU				HRSCOR012		-12.43			
12	06/30/04						GLU				HRSCOR012		-7.00			
12	06/30/04						GLU				HRSCOR012		-12.43			
12	06/30/04						GLU				HRSCOR012		-418.50			
12	06/30/04						GLU				HRSCOR012		-64.02			
12	06/30/04						GLU				HRSCOR012		-1,315.20			
12	06/30/04						GLU				HRSCOR012		-11.00			
12	06/30/04						GLU				HRSCOR012		-1,315.20			
12	06/30/04						GLU				HRSCOR012		-1,307.45			
12	06/30/04						GLU				HRSCOR012		-7.00			
12	06/30/04						GLU				HRSCOR012		-19.53			
12	06/30/04						GLU				HRSCOR012		-11.00			
12	06/30/04						GLU				HRSCOR012		-1,307.45			
12	06/30/04						GLU				HRSCOR012		-1,315.20			
12	06/30/04						GLU				HRSCOR012		-100.60			
12	06/30/04						GLU				HRSCOR012		-19.53			
12	06/30/04						GLU				HRSCOR012		-27.77			
12	06/30/04						GLU				HRSCOR012		-19.53			
12	06/30/04						GLU				HRSCOR012		-11.00			
12	06/30/04						GLU				HRSCOR012		-100.60			
12	06/30/04						GLU				HRSCOR012		-100.60			
12	06/30/04						GLU				HRSCOR012		-100.60			
12	06/30/04						GLU				HRSCOR012		-11.00			
12	06/30/04						GLU				HRSCOR012		-100.60			
12	06/30/04						GLU				HRSCOR012		-19.53			
12	06/30/04						GLU				HRSCOR012		-27.77			
12	06/30/04						GLU				HRSCOR012		-418.50			
12	06/30/04						GLU				HRSCOR012		-100.60			
12	06/30/04						GLU				HRSCOR012		-11.00			
12	06/30/04						GLU				HRSCOR012		-100.60			
12	06/30/04						GLU				HRSCOR012		-11.00			
12	06/30/04						GLU				HRSCOR012		-1,315.20			
12	06/30/04						GLU				HRSCOR012		-11.00			
12	06/30/04						GLU				HRSCOR012		-19.53			
12	06/30/04						GLU				HRSCOR012		-416.03			
12	06/30/04						GLU				HRSCOR012		-1,315.20			

District: 73502

CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)

Run Date 09/01/2004

Fiscal Year: 2004

Fund :01.3-Restricted fund

Run Time 05:49:40PM

To Period: 998

ANNUAL

PD	Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
			<u>Vchr/PO ID</u>		<u>Vendor Name</u>					***Previous page ended with Journal Date: 6/30/2004 and Account String: 00000.0-00000-00032-3999-6440000				
12	06/30/04				GLU			HRSCOR012			-100.60			
12	06/30/04				GLU			HRSCOR012			-27.77			
12	06/30/04				GLU			HRSCOR012			-1,315.20			
12	06/30/04				GLU			HRSCOR012			-12.43			
12	06/30/04				GLU			HRSCOR012			-27.77			
12	06/30/04				GLU			HRSCOR012			-11.00			
	06/30/04				GLU			HRSCOR012			-64.02			
	06/30/04				GLU			HRSREVRP			33,808.43			
998	06/30/04				GLU	REFER		HRSREVRP			-33,808.43			
998	06/30/04				ONL	HRSRP		HRSREVRP			33,808.43			
998	06/30/04				ONL	HRSRP		HRSREVRP			33,808.43			
998	06/30/04				ONL	CI		HRSREVRP			-33,808.43			

Account String Subtotal : 00000.0-00000-00032-3999-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 3900 0.00 0.00 0.00 0.00 0.00

Subtotal Major Object 3000 118,331.00 160,382.55 0.00 0.00 -42,051.55

05/27/03 00000.0 00000 00032 4230 6440000 0.00 0003183488 0.00

Account String Subtotal : 00000.0-00000-00032-4230-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

05/27/03 00000.0 00000 00032 4240 6440000 0.00 0003183489 0.00

Account String Subtotal : 00000.0-00000-00032-4240-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 4200 0.00 0.00 0.00 0.00 0.00

05/27/03 00000.0 00000 00032 4410 6440000 0.00 0003183490 0.00

Account String Subtotal : 00000.0-00000-00032-4410-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

05/27/03 00000.0 00000 00032 4420 6440000 0.00 0003183491 0.00

Account String Subtotal : 00000.0-00000-00032-4420-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 4400 0.00 0.00 0.00 0.00 0.00

PD Date	Res.PriY	Cat	Vchr/PO ID	Loc	Objct	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
	00000.0	00000	00032	4550	6440000									
05/27/03				ORG					0003183492	0.00				
07/01/03				ORG					0004095998	5,000.00				
1 07/01/03				PO					PO03767018					5,600.00
	P60254				RIFI SURGICAL SUPPLY CORPORATION									
	P60255				SMC BOOKSTORE						3,000.00			
	P60256				CORPORATE EXPRESS						200.00			
	P60257				MOORE MEDICAL CORPORATION						800.00			
	P60258				EDWARDS CAMERON MEDICAL SUPPLY INC						800.00			
4 10/02/03				AP					APA4167484		210.86			
	4128-18				EDWARDS CAMERON MEDICAL SUPPLY INC						76.44			
4 10/02/03				PO					PO04167830		134.42			
	P60258				EDWARDS CAMERON MEDICAL SUPPLY INC							-210.86		
4 10/24/03				AP					APA4206367		143.59			
	4235-08				EDWARDS CAMERON MEDICAL SUPPLY INC									-143.59
4 10/24/03				PO					PO04206683					-2,675.25
	P60258				EDWARDS CAMERON MEDICAL SUPPLY INC									
5 11/01/03				PO					PO04275575					-2,675.25
	P60254				RIFI SURGICAL SUPPLY CORPORATION									
5 11/12/03				AP					APA4267191		239.44			
	4299-14				CORPORATE EXPRESS									
	4299-15				CORPORATE EXPRESS						242.85			
	4299-16				CORPORATE EXPRESS						6.48			
	P60256				CORPORATE EXPRESS									-239.44
6 12/09/03				AP					APA4300738		396.72			
	4416-08				MOORE MEDICAL CORPORATION									
	4416-09				MOORE MEDICAL CORPORATION						281.32			
6 12/09/03				PO					PO04301094		115.40			
	P60257				MOORE MEDICAL CORPORATION									-396.72
6 12/11/03				AP					APA4306291					
	4423-04				RIFI SURGICAL SUPPLY CORPORATION									
6 12/11/03				PO					PO04306626		149.28			
	P60254				RIFI SURGICAL SUPPLY CORPORATION									-149.28
7 01/14/04				AP					APA4363858		150.10			
	4534-02				EDWARDS CAMERON MEDICAL SUPPLY INC									
	4534-03				EDWARDS CAMERON MEDICAL SUPPLY INC						40.40			
7 01/14/04				PO					PO04364161		109.70			
	P60258				EDWARDS CAMERON MEDICAL SUPPLY INC									-150.10

<u>PD</u>	<u>Date</u>	<u>Res.PriY</u>	<u>Cat</u>	<u>Loc</u>	<u>Object</u>	<u>Activity</u>	<u>Src</u>	<u>Ref</u>	<u>Line Desc</u>	<u>Jrnl ID</u>	<u>Current Budget</u>	<u>Expenditures</u>	<u>Encumbrance</u>	<u>Pre Enc</u>	<u>Balance</u>
			<u>Vchr/PO ID</u>		<u>Vendor Name</u>										
8	02/11/04		4690-18		SMC BOOKSTORE		AP			APA4434222	39.97				
8	02/11/04		P60255		SMC BOOKSTORE		PO			PO04434574		-39.97			
9	03/05/04						ONL	TF2-143	Supplies	0004476747	87.20				
9	03/17/04						AP			APA4511419	204.75				
	03/17/04		4900-17		CORPORATE EXPRESS		PO			PO04511718	204.75				
			P60256		CORPORATE EXPRESS		ONL	TF2-151	Supplies	0004512206	297.90				
10	04/05/04						AP			APA4561915	29.99				
10	04/05/04		5003-21		CORPORATE EXPRESS		PO			PO04562204	29.99				
10	04/06/04		P60256		CORPORATE EXPRESS		AP			APA4563125	1.92				
10	04/06/04		5009-07		CORPORATE EXPRESS		PO			PO04563470	1.92				
10	04/12/04		P60256		CORPORATE EXPRESS		AP			APA4568959	32.30				
10	04/12/04		5038-07		CORPORATE EXPRESS		PO			PO04569183	32.30				
11	05/04/04		P60256		CORPORATE EXPRESS		ONL	TF2-143	Supplies	004476747C	87.20				
	05/19/04						AP			APA4698993	117.12				
11	05/19/04		5212-07		CORPORATE EXPRESS		PO			PO04699355	117.12				
11	05/26/04		P60256		CORPORATE EXPRESS		ONL	TF323	Supplies	0004781614	55.60				
12	06/09/04						AP			APA4920786	216.49				
12	06/09/04		5312-09		MOORE MEDICAL CORPORATION		PO			PO04921146	110.43				
			5312-14		RIFI SURGICAL SUPPLY CORPORATION		PO				106.06				
12	06/09/04		P60254		RIFI SURGICAL SUPPLY CORPORATION		AP								
12	06/10/04		P60257		MOORE MEDICAL CORPORATION		AP								
12	06/10/04		5314-22		CORPORATE EXPRESS		PO			APA4971104	46.66				
12	06/10/04		P60256		CORPORATE EXPRESS		AP			PO04971466	46.66				
12	06/22/04						AP			APA5290186	96.45				
			5341-17		SANTA MONICA COLLEGE BOOKSTORE		AP				96.45				

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
12 06/22/04		P60255		SANTA MONICA COLLEGE BOOKSTORE	PO			PO05290552					
					AP			APA5547033	58.82	58.82	-96.45		
12 06/30/04		5454-18		SANTA MONICA COLLEGE BOOKSTORE					58.82				
Account String Subtotal : 00000.0-00000-00032-4550-6440000-Health Services									5,000.00	2,662.36	849.11	0.00	1,488.53
Subtotal Sub-Major Object : 4500									5,000.00	2,662.36	849.11	0.00	1,488.53
Subtotal Major Object 4000									5,000.00	2,662.36	849.11	0.00	1,488.53
05/27/03		00000.0	00000	00084	5110	6440000	ORG	0003183533	0.00				
Account String Subtotal : 00000.0-00000-00084-5110-6440000-Health Services									0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 5100									0.00	0.00	0.00	0.00	0.00
05/27/03		00000.0	00000	00032	5210	6440000	ORG	0003183493	0.00				
Account String Subtotal : 00000.0-00000-00032-5210-6440000-Health Services									0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 5200									0.00	0.00	0.00	0.00	0.00
05/27/03		00000.0	00000	00084	5220	6440000	ORG	0003183494	0.00				
Account String Subtotal : 00000.0-00000-00084-5220-6440000-Health Services									0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 5200									0.00	0.00	0.00	0.00	0.00
05/27/03		00000.0	00000	00084	5310	6440000	ORG	0003183495	0.00				
Account String Subtotal : 00000.0-00000-00084-5310-6440000-Health Services									0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 5300									0.00	0.00	0.00	0.00	0.00
05/27/03		00000.0	00000	00032	5220	6440000	ORG	0003183535	0.00				
Account String Subtotal : 00000.0-00000-00032-5220-6440000-Health Services									0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 5200									0.00	0.00	0.00	0.00	0.00
2 08/15/03							PO	PO04076506			150.00		
Subtotal Sub-Major Object : 5200									0.00	0.00	150.00	0.00	0.00

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desc	Jml ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 8/15/2003 and Account String: 00000.0-00000-00032-5310-6440000													
4	10/03/03	P61033		HEALTH ASSOCIATION CALIFORNIA	AP		APA4168966		90.00	90.00	150.00		
4	10/03/03	4140-01		HSA CCC / HEALTH SERVICES ASSOCIATION OF	PO		PO04169269		90.00		-90.00		
4	10/03/03	P61033		HSA CCC / HEALTH SERVICES ASSOCIATION OF						-90.00			
Account String Subtotal : 00000.0-00000-00032-5310-6440000-Health Services									0.00	90.00	60.00	0.00	-150.00
Subtotal Sub-Major Object : 5300													
00000.0 00000 00032 5410 6440000									0.00	90.00	60.00	0.00	-150.00
05/27/03				ORG			0003183496		0.00				
Account String Subtotal : 00000.0-00000-00032-5410-6440000-Health Services									0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 5400													
00000.0 00000 00032 5610 6440000									0.00	0.00	0.00	0.00	0.00
05/27/03				ORG			0003183497		0.00				
1	07/01/03	P60253		COMPLIANT CORP/FORMLY SOS TECH	PO		PO03767018		0.00	600.00	600.00		
3	09/01/03	3941-10		COMPLIANT CORP/FORMLY SOS TECH	AP		APA4146057		493.62	493.62			
3	09/01/03	P60253		COMPLIANT CORP/FORMLY SOS TECH	PO		PO04146381		493.62		-493.62		
Account String Subtotal : 00000.0-00000-00032-5610-6440000-Health Services									0.00	493.62	106.38	0.00	-600.00
Subtotal Sub-Major Object : 5400													
00000.0 00000 00032 5650 6440000									0.00	0.00	0.00	0.00	0.00
05/27/03				ORG			0003183498		0.00				
08/25/03				ORG			0004090628		0.00				
1	07/01/03	P60252		EMICO ELECTRO MEDICAL	PO		PO03767018		0.00	150.00	150.00		
3	09/03/03	P61150		BUSINESS MACHINES CONSULTANTS	PO		PO04107333		0.00	500.00	500.00		
5	11/01/03	P60252		EMICO ELECTRO MEDICAL	PO		PO04277620		0.00	57.84	57.84		
5	11/01/03	P60252		EMICO ELECTRO MEDICAL	PO		PO04279497		0.00	-15.84	-15.84		
6	12/15/03	P60586		CANON BUSINESS SOLUTIONS INC	AP		PO04311942		0.00	569.00	569.00		
6	12/18/03			AP			APA4321431		0.00	189.63	189.63		

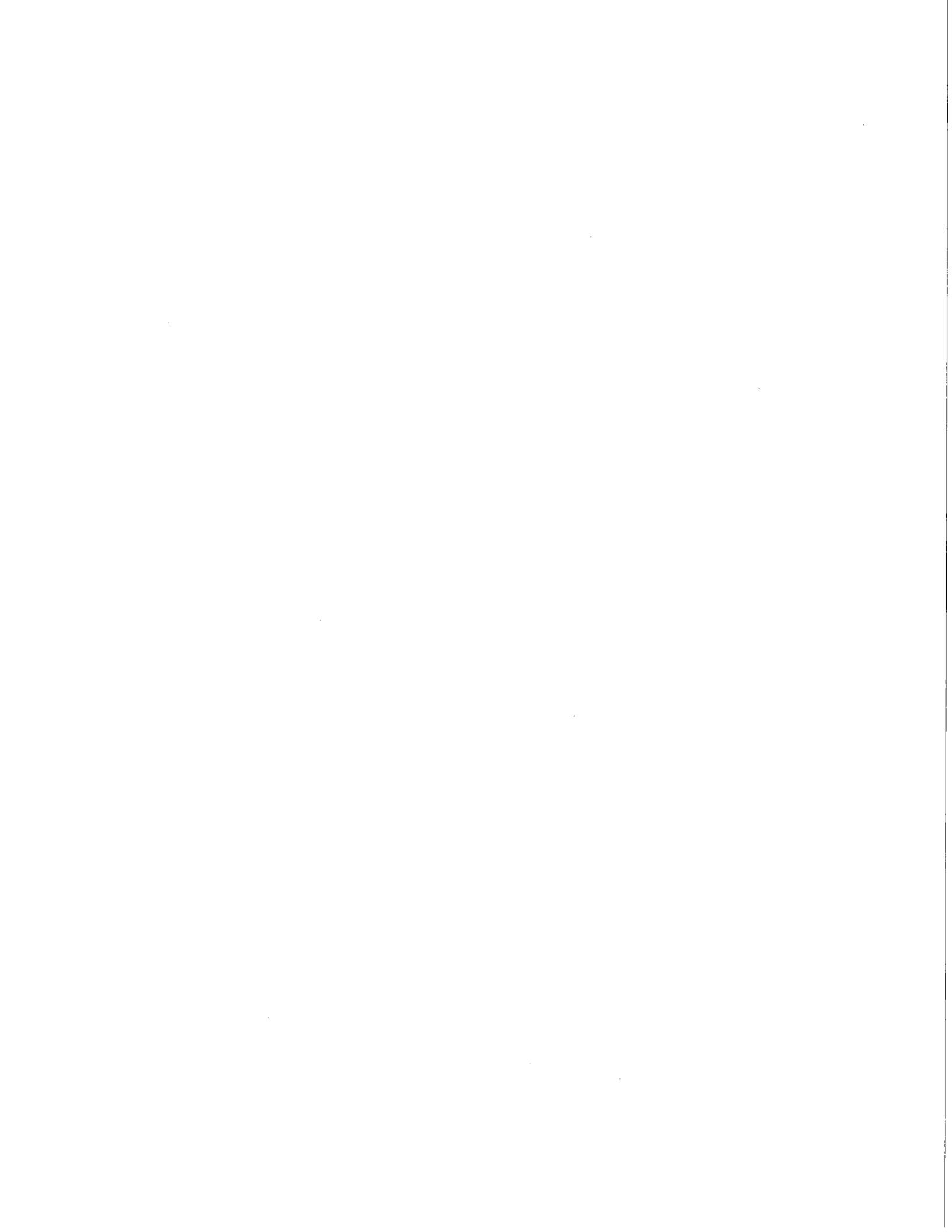
PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 12/18/2003 and Account String: 00000.0-00000-00032-5650-6440000													
6	12/18/03		4449-12	EMICO ELECTRO MEDICAL	PO			PO04321778	189.63				
			P60252	EMICO ELECTRO MEDICAL	AP			APA4461149	569.00	-125.00	-125.00		
8	02/26/04		4788-08	CANON BUSINESS SOLUTIONS INC	PO			PO04461495	569.00	-569.00	-569.00		
8	02/26/04		P60586	CANON BUSINESS SOLUTIONS INC	PO			PO05520424		-500.00	-500.00		
1	16/01/04		P61150	BUSINESS MACHINES CONSULTANTS						-500.00	-500.00		
Account String Subtotal : 00000.0-00000-00032-5650-6440000-Health Services									0.00	758.63	67.00	0.00	-825.63

Subtotal Sub-Major Object : 5600													
00000.0 00000 00032 5890 6440000									0.00	1,252.25	173.38	0.00	-1,425.63

05/27/03							ORG	0003183499	0.00				
07/01/03							ORG	0004099373	2,000.00				
1	07/01/03			MEDICO PROFESSIONAL LINEN SRVS	PO			PO03767018		550.00	550.00		
4	10/20/03			MEDICO PROFESSIONAL LINEN SERVICE	AP			APA4196403	138.69				
4	10/20/03		4208-07	MEDICO PROFESSIONAL LINEN SERVICE						23.00			
			4208-08	MEDICO PROFESSIONAL LINEN SERVICE						23.00			
			4208-09	MEDICO PROFESSIONAL LINEN SERVICE						23.00			
			4208-10	MEDICO PROFESSIONAL LINEN SERVICE						23.00			
			4208-11	MEDICO PROFESSIONAL LINEN SERVICE						23.00			
			4208-12	MEDICO PROFESSIONAL LINEN SERVICE						23.69			
4	10/20/03		P60251	MEDICO PROFESSIONAL LINEN SERVICE	PO			PO04196706			-138.69		
6	12/10/03			MEDICO PROFESSIONAL LINEN SERVICE	AP			APA4302175	125.40	-138.69			
6	12/10/03		2421-20	MEDICO PROFESSIONAL LINEN SERVICE						23.00			
			4421-18	MEDICO PROFESSIONAL LINEN SERVICE						23.00			
			4421-19	MEDICO PROFESSIONAL LINEN SERVICE						24.38			
			4421-21	MEDICO PROFESSIONAL LINEN SERVICE						23.00			
			4421-22	MEDICO PROFESSIONAL LINEN SERVICE						32.02			
6	12/10/03		P60251	MEDICO PROFESSIONAL LINEN SERVICE	PO			PO04302514			-125.40		
7	01/14/04		4540-13	MEDICO PROFESSIONAL LINEN SERVICE	AP			APA4363858	24.06	-125.40			
7	01/14/04		P60251	MEDICO PROFESSIONAL LINEN SERVICE	PO			PO04364161	24.06	-24.06			
8	02/11/04			MEDICO PROFESSIONAL LINEN SERVICE	AP			APA4434222	46.00	-24.06			

<u>PD Date</u>	<u>Res.PriY</u>	<u>Cat</u>	<u>Loc</u>	<u>Objct</u>	<u>Activity</u>	<u>Src Ref</u>	<u>Line Desc</u>	<u>Jrnl ID</u>	<u>Current Budget</u>	<u>Expenditures</u>	<u>Encumbrance</u>	<u>Pre Enc</u>	<u>Balance</u>
		<u>Yeh/PO ID</u>	<u>Vendor Name</u>	***Previous page ended with Journal Date: 2/11/2004 and Account String: 00000.0-00000-00032-5890-6440000									
8 02/11/04		4687-05	MEDICO PROFESSIONAL LINEN SERVICE						23.00				
		4687-06	MEDICO PROFESSIONAL LINEN SERVICE	PO					23.00				
9 03/15/04		P60251	MEDICO PROFESSIONAL LINEN SERVICE	AP				PO04434574	46.00	-46.00			
		4882-11	MEDICO PROFESSIONAL LINEN SERVICE					APA4498419	23.00				
		4882-12	MEDICO PROFESSIONAL LINEN SERVICE	PO					23.00				
10 04/16/04		P60251	MEDICO PROFESSIONAL LINEN SERVICE	AP				PO04498739	46.00	-46.00			
		5059-10	MEDICO PROFESSIONAL LINEN SERVICE					APA4585916	23.00				
		5059-11	MEDICO PROFESSIONAL LINEN SERVICE	PO					23.00				
10 04/16/04		P60251	MEDICO PROFESSIONAL LINEN SERVICE	AP				PO04586209	46.00	-46.00			
		5212-01	MEDICO PROFESSIONAL LINEN SERVICE					APA4698993	23.00				
11 05/19/04		P60251	MEDICO PROFESSIONAL LINEN SERVICE	AP					23.00	-23.00			
		5312-07	MEDICO PROFESSIONAL LINEN SERVICE					PO04699355	46.00				
		5312-08	MEDICO PROFESSIONAL LINEN SERVICE	PO				APA4920786	23.00				
12 06/09/04		P60251	MEDICO PROFESSIONAL LINEN SERVICE	AP				PO04921146	46.00	-46.00			
Account String Subtotal : 00000.0-00000-00032-5890-6440000-Health Services									2,000.00	495.15	54.85	0.00	1,450.00
Subtotal Sub-Major Object : 5800									2,000.00	495.15	54.85	0.00	1,450.00
Subtotal Major Object 5000									2,000.00	1,837.40	288.23	0.00	-125.63
05/27/03		00000.0 00000	00032 6410 6440000					0003183500	0.00				
Account String Subtotal : 00000.0-00000-00032-6410-6440000-Health Services									0.00	0.00	0.00	0.00	0.00
05/27/03		00000.0 00000	00084 6410 6440000					0003183536	0.00				
Account String Subtotal : 00000.0-00000-00084-6410-6440000-Health Services									0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 6400									0.00	0.00	0.00	0.00	0.00

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
05/27/03	00000.0	00000	00032	6520	6440000		ORG 0003183501		0.00				
***Previous page ended with Journal Date: 5/27/2003 and Account String: 00000.0-00000-00032-6520-6440000													
Account String Subtotal : 00000.0-00000-00032-6520-6440000-Health Services									0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 6500									0.00	0.00	0.00	0.00	0.00
Subtotal Major Object 6000									0.00	0.00	0.00	0.00	0.00
07/01/03	00000.0	00000	00032	7270	6440000		ORG 0003952353		0.00				
Account String Subtotal : 00000.0-00000-00032-7270-6440000-Health Services									0.00	0.00	0.00	0.00	0.00
07/01/03	00000.0	00000	00084	7270	6440000		ORG 0003952459		0.00				
Account String Subtotal : 00000.0-00000-00084-7270-6440000-Health Services									0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 7200									0.00	0.00	0.00	0.00	0.00
Subtotal Major Object 7000									0.00	0.00	0.00	0.00	0.00
Total for Fund : 01.3-Restricted fund									580,448.00	761,270.76	1,137.34	0.00	-181,960.10



CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 HEALTH FEE ELIMINATION	For State Controller Use only	Program 234
	(19) Program Number 00234	
	(20) Date Filed <u> </u> / <u> </u> / <u> </u>	
	(21) LRS Input <u> </u> / <u> </u> / <u> </u>	

LABEL HERE

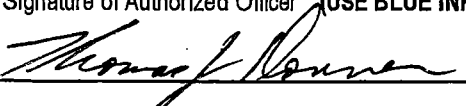
(01) Claimant Identification Number: CC 19385		Reimbursement Claim Data	
(02) Claimant Name Santa Monica Community College District		(22) HFE-1.0, (04)(b)	404,959
County of Location Los Angeles		(23)	
Street Address 1900 Pico Boulevard		(24)	
City Santa Monica	State CA	Zip Code 90405-1628	(25)
Type of Claim	Estimated Claim	Reimbursement Claim	(26)
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29)
Fiscal Year of Cost	(06) 2005-2006	(12) 2004-2005	(30)
Total Claimed Amount	(07) \$ 445,000	(13) \$ 404,959	(31)
Less: 10% Late Penalty		(14) \$ -	(32)
Less: Prior Claim Payment Received		(15) \$ -	(33)
Net Claimed Amount		(16) \$ 404,959	(34)
Due from State	(08) \$ 445,000	(17) \$ 404,959	(35)
Due to State		(18)	(36)

(37) CERTIFICATION OF CLAIM

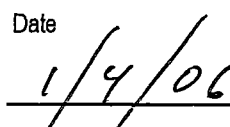
In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, 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. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer (USE BLUE INK)


 Thomas J. Donner
 Type or Print Name

Date


 Interim President
 Title

(38) Name of Contact Person for Claim

SixTen and Associates

Telephone Number: (858) 514-8605

E-mail Address: kbpsixten@aol.com

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.0
--	-------------------------

(01) Claimant: Santa Monica Community College District	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2004-2005
---	--	------------------------------

(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. Santa Monica College	\$404,958.95
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	
18.	
19.	
20.	
21.	

(04) Total Amount Claimed	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	\$ 404,959
----------------------------------	---	-------------------

PROGRAM 234	MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.1
------------------------------	--	-------------------------------

(01) Claimant: Santa Monica Community College District	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2004-2005
---	--	--------------------------

(03) Name of College: Santa Monica College

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

LESS SAME MORE

	Direct Cost	Indirect Cost of: 36.91%	Total
(05) Cost of Health Services for the Fiscal year of Claim	\$ 714,267	\$ 263,636	\$ 977,903
(06) Cost of providing current fiscal year health services in excess of 1986/87	\$ -	\$ -	\$ -
(07) Cost of providing current fiscal year health services at 1986/87 level [Line (05) - line (06)]	\$ 714,267	\$ 263,636	\$ 977,903

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

Collection Period	(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)
Per Fall Semester				\$ -		\$ -	\$ -
Per Spring Semester				\$ -		\$ -	\$ -
Per Summer Session				\$ -		\$ -	\$ -
Per First Quarter				\$ -		\$ -	\$ -
Per Second Quarter				\$ -		\$ -	\$ -
Per Third Quarter				\$ -		\$ -	\$ -

(9) Total health fee that could have been collected:	The sum of (Line (08)(1)(c) through line (08)(6)(c))	\$ 572,944
(10) Subtotal	[Line (07) - line (09)]	\$ 404,959

Cost Reduction

1) Less: Offsetting Savings, if applicable	\$ -
2) Less: Other Reimbursements, if applicable	\$ -
3) Total Amount Claimed	\$ 404,959

Program 029	MANDATED COSTS 1/84 HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL		FORM HFE-2	
(01) Claimant Santa Monica Community College District		(02) Fiscal Year costs were incurred: 2004-2005		
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) FY 1986/87	(b) FY of Claim	
Accident Reports		X	X	
Appointments				
College Physician, surgeon		X	X	
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		X	X	
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				
Health Talks or Fairs, Information		X	X	
Sexually Transmitted Disease		X	X	
Drugs		X	X	
Acquired Immune Deficiency Syndrome		X	X	
Child Abuse				

Program 029	MANDATED COSTS 1/84 HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL		FORM HFE-2	
(01) Claimant Santa Monica Community College District		(02) Fiscal Year costs were incurred: 2004-2005		
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) FY 1986/87	(b) FY of Claim	
Birth Control/Family Planning		X	X	
Stop Smoking		X	X	
Library, Videos and Cassettes		X	X	
First Aid, Major Emergencies		X	X	
First Aid, Minor Emergencies		X	X	
First Aid Kits, Filled		X	X	
Immunizations				
Diphtheria/Tetanus		X	X	
Measles/Rubella		X	X	
Influenza		X	X	
Information		X	X	
Insurance				
On Campus Accident		X	X	
Voluntary		X	X	
Insurance Inquiry/Claim Administration				
Laboratory Tests Done				
Inquiry/Interpretation		X	X	
Pap Smears				
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				
Ear Drops				
Toothache, oil cloves				
Stingkill		X	X	
Midol, Menstrual Cramps		X	X	
Other, list-->		X	X	
Parking Cards/Elevator Keys				
Tokens				
Return Card/Key				
Parking Inquiry		X	X	
Elevator Passes		X	X	
Temporary Handicapped Parking Permits		X	X	

Program 029	MANDATED COSTS 1/84 HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL	FORM HFE-2	
(01) Claimant Santa Monica Community College District		(02) Fiscal Year costs were incurred: 2004-2005	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) 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			
Urinalysis		X	X
Hemoglobin			
EKG			
Strep A Testing			
PG Testing			
Monospot			
Hemacult			
Others, list			
Miscellaneous			
Absence Excuses/PE Waiver			
Allergy Injections			
Band-aids		X	X
Booklets/Pamphlets		X	X
Dressing Change		X	X
Rest		X	X
Suture Removal			
Temperature		X	X
Weigh		X	X
Information			
Report/Form			
Wart Removal			
Others, list		X	X
Committees			
Safety		X	X
Environmental			
Disaster Planning		X	X

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Santa Monica CCD				(02) Period of Claim 2004-2005		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$47,657,206		\$47,657,206	\$677,300	\$46,979,906
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	4,486,634		4,486,634	17,130	4,469,504
Course and Curriculum Development	6020	42,359		42,359	4,696	37,663
Academic/Faculty Senate	6030	479,455		479,455		479,455
Other Instructional Administration & Instructional Governance	6090	28,594		28,594		28,594
Instructional Support Services	6100					
Learning Center	6110	820,186		820,186		820,186
Library	6120	1,161,306		1,161,306	8,060	1,153,246
Media	6130	1,289,745		1,289,745	358,324	931,421
Museums and Galleries	6140	43,988		43,988		43,988
Academic Information Systems and Technology	6150	2,032,149		2,032,149	89,688	1,942,461
Other Instructional Support Services	6190	680,540		680,540		680,540
Admissions and Records	6200	2,607,574		2,607,574	11,694	2,595,880
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	456,322		456,322	28,040	428,282
Matriculation and Student Assessment	6320	804,327		804,327	22,370	781,957
Transfer Programs	6330	3,071,643		3,071,643	20,536	3,051,107
Career Guidance	6340	14,506		14,506		14,506
Other Student Counseling and Guidance	6390	1,202,235		1,202,235	1,636	1,200,599
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,317,696		1,317,696	12,231	1,305,465
Subtotal		\$68,196,465	\$0	\$68,196,465	\$1,251,705	\$66,944,760

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Santa Monica CCD				(02) Period of Claim 2004-2005		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$1,574,669	\$539,297	\$1,035,372	\$5,830	\$1,029,542
Health Services	6440	804,110		804,110		804,110
Student Personnel Admin.	6450	349,094		349,094	100,746	248,348
Financial Aid Administration	6460	1,042,561		1,042,561	19,077	1,023,484
Job Placement Services	6470	180,639		180,639		180,639
Veterans Services	6480					
Miscellaneous Student Services	6490	2,475,675		2,475,675	6,186	2,469,489
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	2,101,806		2,101,806	2,101,806	0
Custodial Services	6530	2,864,160		2,864,160	2,864,160	0
Grounds Maintenance and Repairs	6550	869,837		869,837	869,837	0
Utilities	6570	2,488,658		2,488,658	2,488,658	0
Other	6590	192,263		192,263	192,263	0
Planning, Policy Making, and Coordination	6600	4,485,440		4,485,440	4,485,440	0
General Inst. Support Services	6700					
Community Relations	6710	925,642		925,642	925,642	0
Fiscal Operations	6720	2,272,508		2,272,508	2,272,508	0
Human Resources Management	6730	1,725,555		1,725,555	1,725,555	0
Noninstructional Staff Benefits & Incentives	6740	584,120		584,120	584,120	0
Staff Development	6750	16,455		16,455	16,455	0
Staff Diversity	6760	3,833		3,833	3,833	0
Logistical Services	6770	5,137,670		5,137,670	5,137,670	0
Management Information Systems	6780	2,351,016		2,351,016	2,351,016	0
Subtotal		\$100,642,176	\$539,297	\$100,102,879	\$27,402,507	\$72,700,372

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Santa Monica CCD				(02) Period of Claim 2004-2005		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Other General Institutional Support Services	6790	1,119,975		1,119,975	1,119,975	0
Community Services and Economic Development	6800					
Community Recreation	6810	15,465		15,465		15,465
Community Service Classes	6820	116,060		116,060	2,832	113,228
Community Use of Facilities	6830	483,069		483,069		483,069
Economic Development	6840	4,287		4,287		4,287
Other Community Services & Economic Development	6890	443,775		443,775		443,775
Ancillary Services	6900					
Bookstores	6910	83,718		83,718		83,718
Child Development Center	6920	75,443		75,443		75,443
Farm Operations	6930					
Food Services	6940					
Parking	6950	2,664,195		2,664,195	1,073,207	1,590,988
Student and Co-curricular Activities	6960	914,651		914,651	3,736	910,915
Student Housing	6970					
Other	6990	411,677		411,677	10,042	401,635
Auxiliary Operations	7000					
Contract Education	7010	243,762		243,762	17,028	226,734
Other Auxiliary Operations	7090	4,797,700		4,797,700	71,350	4,726,350
Physical Property Acquisitions	7100	482,193		482,193	482,193	0
(05) Total		\$112,498,146	\$539,297	\$111,958,849	\$30,182,870	\$81,775,979
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				36.91%		
(07) Notes						

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fund : 01.3-Restricted fund
 Current Budget 1,561,731.50
 Expenditures 572,944.00
 Encumbrance 0.00
 Pre Enc 0.00
 Balance 988,787.50
 ***Previous page ended with Journal Date: 4/21/2005 and Account String: 00000.0-00000-00000-7900-0000000

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Total for District : 73502-SANTA MONICA COLLEGE													
									1,561,731.50	572,944.00	0.00	0.00	988,787.50

End of Report
 138,201.35 Total - Fund 01.0 gen'l ed.
 + 5,121.74 Total - Fund 01.0 Object. 2000 Bkch
 \$ 714,267.09 SWIS

OK GOOD

73502-SANTA MONICA COLLEGE
STATEMENT OF REVENUES & EXPENDITURES BY FUND & CATEGORICAL
Fund: 01.3--Restricted fund
FINAL

Report ID : LCGL413S
District : 73502
Fiscal Year : 2005
To Period : 998
Categorical : 00000--General Education

Object	Object Description	Debit	Credit
1230	Coordinator/Dir/Sup/Asst D	0.00	0.00
1260	Physical And Mental Health	77,215.00	0.00
1453	Counselors, Hourly Regular	73,668.96	0.00
1455	Counselors, Hourly Summer	6,017.52	0.00
1457	Counselors, Hourly Winter	3,309.00	0.00
1467	Phys/Mental Health, Hrly Wntr	16,007.34	0.00
1999	Academic Sal Error Account	0.00	0.00
Total for Major Object: 1000		176,217.82	0.00
2120	Clerical	67,057.43	0.00
2190	Others	184,403.47	0.00
2324	Clerical Overtime	384.19	0.00
2394	Other Classified Overtime	2,330.41	0.00
2999	Classified Error Account	0.00	0.00
Total for Major Object: 2000		254,175.50	0.00
3120	Strs Other Classified	5,263.74	0.00
3130	Strs Other Certificated	10,038.72	0.00
3220	Pers Other Classified	18,657.51	0.00
3320	Oasdi Other Classified	11,748.28	0.00
3360	Medicare Other Classified	2,747.58	0.00
3370	Medicare Other Certificated	1,313.75	0.00
3420	Health & Welfare Other Class	57,768.64	0.00
3430	Health & Welfare Othr Certific	11,747.23	0.00
3520	Sui Other Classified	1,607.36	0.00
3531	Sui Other Certificated	1,130.23	0.00
3620	Work. Comp. Classified	3,864.66	0.00
3630	Work. Comp. Other Certificated	2,634.66	0.00
3830	Retirement Other Certificated	2,140.62	0.00
3999	Error ACCOUNT FOR OBJECT 3000	0.00	0.00
Total for Major Object: 3000		130,662.98	0.00
4410	Software Technical Support	0.00	0.00
4550	Supplies	0.00	0.00
Total for Major Object: 4000		0.00	0.00
5220	Conf./Training/Staff Develop	370.39	0.00
5310	Dues And Memberships	120.00	0.00
5610	Rent / Lease	493.62	0.00
5650	Repairs Equip/Maint. Agreement	744.77	0.00
5820	Off Campus Printing	44.38	0.00
5890	Other Contract Services	405.24	0.00

73502-SANTA MONICA COLLEGE
 STATEMENT OF REVENUES & EXPENDITURES BY FUND & CATEGORICAL
 Fund: 01.3--Restricted fund
 FINAL

Report ID : LCG413S
 District : 73502
 Fiscal Year : 2005
 To Period : 998
 Categorical : 00000--General Education

Object	Object Description	Debit	Credit
	Total for Major Object: 5000	2,178.40	0.00
	Noncapitalized Eq New	9,709.30	0.00
	Total for Major Object: 6000	9,709.30	0.00
8690	Mandated Cost Claims	0.00	0.00
8860	Interest	0.00	0.00
8876	Health	0.00	572,944.00
8890	Other Local Revenue	0.00	0.00
	Total for Major Object: 8000	0.00	572,944.00
	Excess (Deficiency) of Revenues over Expenditures for Categorical : 00000		0.00

UK GOOD

Report ID : LCG1426S
District : 73502
Fiscal Year: 2005
To Period : 998
Location: : 00032 -- Health Services

73502-SANTA MONICA COLLEGE
EXPENSE LIST BY FUND AND LOCATION REPORT
Fund: 01.0--General Fund
FINAL

Page No. 44
Run Date 09/03/2005
Run Time 13:37:18
ANNUAL

Res	Cat	Loc	Obj	Act	Obj. Description	Adopted Budget	Current Budget	Expended Amt	Enc Amt	Pre-Enc Amt	Remaining Amt	% Left
00000.0	00000	00032	4550	6010000	Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Activity 6010000-Academic Administration						0.00	0.00	0.00	0.00	0.00	0.00	0.00
00000.0	00000	00032	1250	6440000	Physical And Mental Hea	0.00	0.00	114,698.00	0.00	0.00	-114,698.00	0.00
00000.0	00000	00032	1453	6440000	Counselors, Hourly Regu	0.00	0.00	0.00	0.00	0.00	0.00	0.00
00000.0	00000	00032	1455	6440000	Counselors, Hourly Summ	0.00	0.00	0.00	0.00	0.00	0.00	0.00
00000.0	00000	00032	3130	6440000	Strs Other Certificated	0.00	9,463.00	9,462.64	0.00	0.00	0.36	0.00
00000.0	00000	00032	3370	6440000	Medicare Other Certific	0.00	1,664.00	1,663.13	0.00	0.00	0.87	0.05
00000.0	00000	00032	3430	6440000	Health & Welfare Othr C	0.00	4,261.00	4,260.54	0.00	0.00	0.46	0.01
00000.0	00000	00032	3531	6440000	Sui Other Certificated	0.00	720.00	719.53	0.00	0.00	0.47	0.07
00000.0	00000	00032	3630	6440000	Work. Comp. Other Certi	0.00	1,795.01	1,795.01	0.00	0.00	0.99	0.06
00000.0	00000	00032	4410	6440000	Software Technical Supp	0.00	0.00	2,338.20	0.00	0.00	-2,338.20	0.00
00000.0	00000	00032	4550	6440000	Supplies	0.00	0.00	1,112.68	0.00	0.00	-1,112.68	0.00
00000.0	00000	00032	5890	6440000	Other Contract Services	0.00	0.00	151.62	0.00	0.00	-151.62	0.00
Total for Activity 6440000-Health Services						0.00	17,904.00	136,201.35	0.00	0.00	-118,297.35	***.***
Total for Categorical 00000-General Education						0.00	17,904.00	136,201.35	0.00	0.00	-118,297.35	***.***
Total for Location 00032-Health Services						0.00	17,904.00	136,201.35	0.00	0.00	-118,297.35	***.***

THIS EQUALS AMOUNT OF CLAIM
TOTAL FUND 01.0 = 141,323.09

= 136,201.35 + 5,121.74
Psych SVS

OK GOOD

Page No. 144
Run Date 09/03/2005
Run Time 13:37:18
ANNUAL

73502-SANTA MONICA COLLEGE
EXPENSE LIST BY FUND AND LOCATION REPORT
Fund: 01.0--General Fund
FINAL

Report ID : LCGL426S
District : 73502
Fiscal Year: 2005
To Period : 998
Location: : 00084 -- Psychological Services

Res	Cat	Loc	Obj	Act	Obj. Description	Adopted Budget	Current Budget	Expended Amt	Enc Amt	Pre-Enc Amt	Remaining Amt	% Left
00000.0	00000	00084	1453	6440000	Counselors, Hourly Regu	0.00	0.00	4,347.00	0.00	0.00	-4,347.00	0.00
00000.0	00000	00084	1455	6440000	Counselors, Hourly Summ	0.00	0.00	579.60	0.00	0.00	-579.60	0.00
00000.0	00000	00084	3370	6440000	Medicare Other Certific	0.00	75.00	74.11	0.00	0.00	0.89	1.19
00000.0	00000	00084	3531	6440000	Sui Other Certificated	0.00	31.00	30.86	0.00	0.00	0.14	0.45
00000.0	00000	00084	3630	6440000	Work. Comp. Other Certi	0.00	91.00	90.17	0.00	0.00	0.83	0.91
Total for Activity 6440000-Health Services						0.00	197.00	5,121.74	0.00	0.00	-4,924.74	***.***
Total for Categorical 00000-General Education						0.00	197.00	5,121.74	0.00	0.00	-4,924.74	***.***
Total for Location 00084-Psychological Services						0.00	197.00	5,121.74	0.00	0.00	-4,924.74	***.***

OL GOOD

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
06/30/05	00000.0	00000	00084	1453	6440000		ORG	0007204269	0.00				
12 06/30/05						ONL	Counselors,	000EX05261		4,347.00			
Account String Subtotal : 00000.0-00000-00084-1453-6440000-Health Services													
06/30/05	00000.0	00000	00084	1455	6440000		ORG	0007204268	0.00				
12 06/30/05						ONL	Counselors,	000EX05261		579.60			
Account String Subtotal : 00000.0-00000-00084-1455-6440000-Health Services													
Subtotal Sub-Major Object : 1400													
Subtotal Major Object 1000													
06/30/05	00000.0	00000	00084	3370	6440000		ORG	0007204270	0.00				
06/30/05							ORG	0007232769	75.00				
12 06/30/05						ONL	Medicare	000EX05261		74.11			
Account String Subtotal : 00000.0-00000-00084-3370-6440000-Health Services													
Subtotal Sub-Major Object : 3300													
06/30/05	00000.0	00000	00084	3531	6440000		ORG	0007204271	0.00				
06/30/05							ORG	0007232768	31.00				
12 06/30/05						ONL	Sui Other	000EX05261		30.86			
Account String Subtotal : 00000.0-00000-00084-3531-6440000-Health Services													
Subtotal Sub-Major Object : 3500													
06/30/05	00000.0	00000	00084	3630	6440000		ORG	0007204272	0.00				
06/30/05							ORG	0007232770	91.00				
12 06/30/05						ONL	Work.	000EX05261		90.17			
Account String Subtotal : 00000.0-00000-00084-3630-6440000-Health Services													

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPC. BY OBJECT(1000-7999)
 Fund : 01.0-General Fund

District: 73502
 Fiscal Year: 2005
 To Period: 998

PD Date	Res.PrjY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 6/30/2005 and Account String: 00000.0-00000-00032-3430-6440000													
06/30/05							ORG	0007232677	4,261.00	4,261.00	0.00	0.00	0.46
12 06/30/05						ONL	Health &	000EX05260		4,260.54			
Account String Subtotal : 00000.0-00000-00032-3430-6440000-Health Services													
Subtotal Sub-Major Object : 3400													
									4,261.00	4,260.54	0.00	0.00	0.46
06/30/05							ORG	0007204264	0.00				
06/30/05							ORG	0007232674	720.00				
12 06/30/05						ONL	Suf Other	000EX05260		719.53			
Account String Subtotal : 00000.0-00000-00032-3531-6440000-Health Services													
Subtotal Sub-Major Object : 3500													
									720.00	719.53	0.00	0.00	0.47
00000.0	00000	00032	3630	6440000					720.00	719.53	0.00	0.00	0.47
06/30/05							ORG	0007204265	0.00				
06/30/05							ORG	0007232676	1,796.00				
12 06/30/05						ONL	Work.	000EX05260		1,795.01			
Account String Subtotal : 00000.0-00000-00032-3630-6440000-Health Services													
Subtotal Sub-Major Object : 3600													
									1,796.00	1,795.01	0.00	0.00	0.99
00000.0	00000	00032	4410	6440000					1,796.00	1,795.01	0.00	0.00	0.99
06/30/05							ORG	0007204273	0.00				
12 06/30/05						ONL	Software	000EX05259		2,338.20			
Account String Subtotal : 00000.0-00000-00032-4410-6440000-Health Services													
Subtotal Sub-Major Object : 4400													
									17,904.00	17,900.85	0.00	0.00	3.15
00000.0	00000	00032	4550	6010000					17,904.00	17,900.85	0.00	0.00	3.15
06/30/05							ORG	0005507314	8,000.00				
08/01/04							ORG	0005682001	-8,000.00				
09/30/04							ORG	0005720755	0.00				
Account String Subtotal : 00000.0-00000-00032-4550-6010000-Academic Administration													
Subtotal Sub-Major Object : 4500													
									0.00	0.00	0.00	0.00	0.00
00000.0	00000	00032	4550	6440000					0.00	0.00	0.00	0.00	0.00

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPC. BY OBJECT(1000-7999)
 Fund :01.0-General Fund

District: 73502
 Fiscal Year: 2005
 To Period: 998

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
06/30/05							ORG	0007204274	0.00				
12 06/30/05						ONL	Supplies	000EX05259	0.00	1,112.68			
Account String Subtotal : 00000.0-00000-00032-4550-6440000-Health Services													
Subtotal Sub-Major Object : 4500													
Subtotal Major Object 4000													
06/30/05				5890			ORG	0007204275	0.00				
12 06/30/05						ONL	Other	000EX05259	0.00	151.62			
Account String Subtotal : 00000.0-00000-00032-5890-6440000-Health Services													
Subtotal Sub-Major Object : 5800													
Subtotal Major Object 5000													
Total for Fund : 01.0-General Fund													
									17,904.00	136,201.35	0.00	0.00	-118,297.35

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Vendor Name													
Total for District : 73502-SANTA MONICA COLLEGE													
									17,904.00	136,201.35	0.00	0.00	-118,297.35

***Previous page ended with Journal Date: 6/30/2005 and Account String: 00000.0-00000-00032-5890-6440000

End of Report

PD	Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
		00000.0	00000	00032	1260	6440000								
	06/30/05				ORG			0007204260		0.00				
	12 06/30/05				Physical And		ONL	000EX05260			114,698.00			
Account String Subtotal : 00000.0-00000-00032-1260-6440000-Health Services														
										0.00	114,698.00	0.00	0.00	-114,698.00
Subtotal Sub-Major Object : 1200														
		00000.0	00000	00032	1453	6440000								
	06/30/05				ORG			0007204267		0.00				
Account String Subtotal : 00000.0-00000-00032-1453-6440000-Health Services														
										0.00	0.00	0.00	0.00	0.00
	06/30/05				ORG			0007204266		0.00				
Account String Subtotal : 00000.0-00000-00032-1455-6440000-Health Services														
										0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 1400														
		00000.0	00000	00032	3130	6440000								
	06/30/05				ORG			0007204261		0.00				
	06/30/05				ORG			0007232678		9,463.00				
	12 06/30/05				Stns Other		ONL	000EX05260			9,462.64			
Account String Subtotal : 00000.0-00000-00032-3130-6440000-Health Services														
										9,463.00	9,462.64	0.00	0.00	
Subtotal Sub-Major Object : 3100														
		00000.0	00000	00032	3370	6440000								
	06/30/05				ORG			0007204262		0.00				
	06/30/05				ORG			0007232675		1,664.00				
	12 06/30/05				Medicare		ONL	000EX05260			1,663.13			
Account String Subtotal : 00000.0-00000-00032-3370-6440000-Health Services														
										1,664.00	1,663.13	0.00	0.00	0.87
Subtotal Sub-Major Object : 3300														
		00000.0	00000	00032	3430	6440000								
	06/30/05				ORG			0007204263		0.00				

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
ANNUAL													
Subtotal Sub-Major Object : 3600													
									91.00	90.17	0.00	0.00	0.83
Subtotal Major Object 3000													
									197.00	195.14	0.00	0.00	1.86
Total for Fund : 01.0-General Fund													
									197.00	5,121.74	0.00	0.00	-4,924.74

***Previous page ended with Journal Date: 6/30/2005 and Account String: 00000.0-00000-00084-3630-6440000

13302 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fund :01.0-General Fund

District: 73502
 Fiscal Year: 2005
 To Period: 998

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jml ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Vendor Name													
***Previous page ended with Journal Date: 6/30/2005 and Account String: 00000.0-00000-00084-3630-6440000													
Total for District : 73502-SANTA MONICA COLLEGE									197.00	5,121.74	0.00	0.00	-4,924.74

End of Report

OK GOOD

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fund :01.3-Restricted fund

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
	00000.0	00000	00000	1000	00000000								
05/06/04				ORG				0004618286	0.00				
07/01/04				ORG				0005507711	0.00				
09/30/04				ORG				0005721441	0.00				
02/16/05				TFR PER				BT013-030	13,829.00				
03/15/05				TFR PER				BTB013-025	-5,562.00				
Account String Subtotal : 00000.0-00000-00000-1000-0000000-Undefined													8,267.00
Subtotal Sub-Major Object : 1000													8,267.00
00000.0 00000 00000 1100 00000000													
11/01/04								0005807398	293,442.00				
11/16/04								0005806798	-146,721.00				
11/18/04								0005810426	5,999.00				
Account String Subtotal : 00000.0-00000-00000-1100-0000000-Undefined													152,720.00
Subtotal Sub-Major Object : 1100													152,720.00
00000.0 00000 00000 1200 00000000													
11/15/04								0005809570	1,044,436.00				
11/16/04								0005806799	-522,218.00				
03/01/05							To 1200	BT013-077A	9,053.00				
03/01/05							to 1200	BT013-078	-44,438.00				
03/01/05								BT013-079A	64,877.00				
03/01/05								BT013-080A	-3,625.00				
03/15/05							TFR C/O	BT013-071A	-30,513.00				
03/15/05							REVERSE &	BT013-071R	51,972.00				
03/15/05							REVERSE &	BT013-071S	9,054.00				
03/30/05							Title 3	BT013-072	-15,000.00				
05/17/05							Title 3	BT013-133	12,128.00				
05/17/05								BT013-148	-13,125.00				
Account String Subtotal : 00000.0-00000-00000-1200-0000000-Undefined													562,601.00
00000.0 00000 00000 1230 00000000													
09/30/04				ORG				0005721477	0.00				
Account String Subtotal : 00000.0-00000-00000-1230-0000000-Undefined													0.00

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 7/19/2004 and Account String: 00000.0-00000-00032-1230-6440000													
07/19/04	00000.0	00000	00032	1230	6440000		COORDINA	0005554785	0.00				
09/30/04							ORG	0005721478	0.00				
2 08/02/04						HRS CIA	ZHRSC1A00			4,375.00			
3 09/01/04						HRS CIB	ZHRSC1B00			4,375.00			
4 10/01/04						HRS CIC	ZHRSC1C00			4,375.00			
5 11/01/04						HRS CID	ZHRSC1D00			4,375.00			
6 12/01/04						HRS CIE	ZHRSC1E00			4,375.00			
7 01/03/05						HRS CIF	ZHRSC1F00			4,375.00			
8 02/01/05						HRS CIG	ZHRSC1G00			4,375.00			
9 03/01/05						HRS CIH	ZHRSC1H00			4,375.00			
10 04/01/05						HRS CII	ZHRSC1I00			4,375.00			
11 05/02/05						HRS CIJ	ZHRSC1J00			4,375.00			
12 06/01/05						HRS CIK	ZHRSC1K00			4,375.00			
12 06/30/05						HRS CIL	ZHRSC1L00			4,375.00			
12 06/30/05						ONL	000EX05199						
12 06/30/05						ONL	000EX05258			-52,500.00			
Account String Subtotal : 00000.0-00000-00032-1230-6440000-Health Services									0.00	0.00	0.00	0.00	0.00

05/06/04	00000.0	00000	00084	1230	6440000		ORG	0004618304	0.00				
07/01/04							ORG	0005507756	0.00				
09/30/04							ORG	0005721479	0.00				
Account String Subtotal : 00000.0-00000-00084-1230-6440000-Health Services									0.00	0.00	0.00	0.00	0.00

07/19/04	00000.0	00000	00032	1260	6440000		PHYSICAL &	0005554788	0.00				
09/30/04							ORG	0005721558	0.00				
11/10/04							WINTER	0005802756	111,000.00				
05/11/05							TO COVER	BT013-114	-5,649.00				
06/30/05							TO COVER	BT013-206	-358.00				
06/30/05							TO COVER	BT013-207	-5,265.00				
06/30/05							TO COVER	BT013-207	-60.00				
06/30/05							TO COVER	BT013-207	-25,530.00				
4 10/01/04						HRS CIC	ZHRSC1C00			11,086.00			
5 11/01/04						HRS CID	ZHRSC1D00			11,086.00			
6 12/01/04						HRS CIE	ZHRSC1E00			11,086.00			
7 01/03/05						HRS CIF	ZHRSC1F00			11,086.00			

PD	Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 1/5/2005 and Account String: 00000.0-00000-00032-1260-6440000														
7	01/05/05						HRS 003		ZHRS00300		1,919.00			
8	02/01/05						HRS CIG		ZHRSC1G00		11,086.00			
9	03/01/05						HRS CIH		ZHRSC1H00		11,086.00			
10	04/01/05						HRS CII		ZHRSC1I001		11,086.00			
11	05/02/05						HRS CIJ		ZHRSC1J00		11,086.00			
12	06/01/05						HRS CIK		ZHRSC1K00		11,086.00			
12	06/30/05						HRS CIL		ZHRSC1L00		13,005.00			
12	06/30/05						ONL	Physical And	000EX05260		-114,698.00			

Account String Subtotal : 00000.0-00000-00084-1260 6440000-Health Services 74,138.00 0.00 0.00 0.00 74,138.00

07/19/04	00000.0	00000	00084	1260	6440000					0.00				
09/30/04								PHYSICAL &	0005554806	0.00				
11/01/04								ORG	0005721559	0.00				
05/18/05								ORG	0005802772	115,183.00				
06/30/05								TO COVER	0006666430	-7,600.00				
06/30/05								TO COVER	BTB013-204	-455.00				
06/30/05								TO COVER	BTB013-204	-1,020.00				
08/02/04									BT013-420	-10,345.00				
09/01/04									ZHRSC1A00	9,492.00				
10/01/04									ZHRSC1B00	9,492.00				
11/01/04									ZHRSC1C00	9,492.00				
12/01/04									ZHRSC1D00	9,492.00				
01/03/05									ZHRSC1E00	9,492.00				
01/05/05									ZHRSC1F00	9,492.00				
02/01/05									ZHRS00300	1,279.00				
03/01/05									ZHRSC1G00	9,492.00				
									ZHRSC1H00	9,492.00				

Account String Subtotal : 00000.0-00000-00084-1260-6440000-Health Services 95,763.00 0.00 0.00 0.00 18,548.00

09/30/04	00000.0	00000	00032	1270	6440000					0.00				
									0005721560	0.00				

Account String Subtotal : 00000.0-00000-00032-1270-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

09/30/04	00000.0	00000	00084	1270	6440000					0.00				
									0005721561	0.00				

Account String Subtotal : 00000.0-00000-00084-1270-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 9/30/2004 and Account String: 00000.0-00000-00084-1270-6440000													
Subtotal Sub-Major Object : 1200									732,502.00	77,215.00	0.00	0.00	655,287.00
11/15/04			00000.0	00000	00000	1300	00000000						
11/15/04								0005809571	232,279.00				
11/16/04								0005809572	232,280.00				
03/15/05							TRF C/O	0005806800	-232,279.00				
03/15/05							REVERSE &	BT013-071B	-520.00				
								BT013-071T	1,040.00				
Account String Subtotal : 00000.0-00000-00000-1300-00000000-Undefined									232,800.00	0.00	0.00	0.00	232,800.00

Subtotal Sub-Major Object : 1300													
00000.0 00000 00000 1400 00000000									232,800.00	0.00	0.00	0.00	232,800.00
11/15/04								0005809574	452,842.00				
11/16/04								0005806801	-226,421.00				
03/01/05							To 1400	BT013-077B	5,277.00				
03/01/05							To 1400	BT013-079B	5,476.00				
03/01/05							To 1400	BT013-079C	1,027.00				
03/01/05							To 1400	BT013-079D	1,767.00				
03/01/05							To 1400	BT013-079E	5,600.00				
03/01/05							To 1400	BT013-079F	1,805.00				
03/01/05							to 1450	BT013-080B	-8,992.00				
03/15/05							TRF C/O	BT013-071C	-871.00				
03/15/05							REVERSE &	BT013-071U	1,742.00				
04/15/05							TO 1443	BT013-049	-2,200.00				
05/17/05							Title 3	BT013-135	-4,374.00				
Account String Subtotal : 00000.0-00000-00000-1400-00000000-Undefined									232,678.00	0.00	0.00	0.00	232,678.00

00000.0 00000 00084 1453 64400000													
09/30/04								org	0005706760	0.00			
09/30/04								ORG	0005721605	0.00			
11/01/04								COUNSELO	0005802773	86,246.00			
05/24/05							TO COVER	BT013-161	-19,900.00				
06/30/05								BT013-420	7,325.00				
3 09/30/04							ONL C2C	CHR05C2C0		4,062.72			
3 09/30/04							ONL HRS	CHR05VAR0		943.68			
3 09/30/04							ONL HRS	CHR05VAR0		1,391.04			
4 10/29/04							ONL HRS	CHR05C2D0		1,391.04			

District: 73502
 Fiscal Year: 2005
 To Period: 998

CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)

Fund :01.3-Restricted fund

Run Date :04/2005
 Run Time 01:23:25AM

ANNUAL

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 10/29/2004 and Account String: 00000.0-00000-00084-1453-6440000													
4	10/29/04					ONL	ZHRSC2D00	CHR05C2D0		943.68			
4	10/29/04					HRS C2D	ZHRSC2D00			4,062.72			
5	11/30/04					HRS C2E	ZHRSC2E00			7,996.80			
6	12/29/04					HRS C2F	ZHRSC2F00			7,996.80			
9	03/31/05					HRS C2I	ZHRSC2I001			9,438.80			
10	04/13/05					HRS 101	ZHRSC10100			13.00			
10	04/29/05					HRS C2J	ZHRSC2J00			11,893.92			
11	05/31/05					HRS C2K	ZHRSC2K00			14,337.96			
12	06/30/05					HRS C2L	ZHRSC2L00			13,543.80			
12	06/30/05					ONL	Counselors, 000EX05261			-4,347.00			
Account String Subtotal : 00000.0-00000-00084-1453-6440000-Health Services									73,671.00	73,668.96	0.00	0.00	2.04

00000.0	00000	00084	1455	6440000									
07/19/04						COUNSELO		0005554808	0.00				
09/30/04						ORG		0005721646	0.00				
05/24/05						COUNSELO		BT013-161	3,000.00				
06/30/05						TO COVER		BT013-420	3,020.00				
1	07/21/04					HRS V1C		ZHRSV1C00		701.64			
2	08/11/04					HRS V1D		ZHRSV1D00		2,104.92			
12	06/30/05					ONL		CHR05V1B0		1,179.60			
12	06/30/05					HRS V1B		ZHRSV1B00		2,610.96			
12	06/30/05					ONL		Counselors, 000EX05261		-579.60			
Account String Subtotal : 00000.0-00000-00084-1455-6440000-Health Services									6,020.00	6,017.52	0.00	0.00	2.48

00000.0	00000	00084	1457	6440000									
09/30/04						ORG		0005721665	0.00				
05/24/05						COUNSELO		BT013-161	3,400.00				
7	01/31/05					HRS C2G		ZHRSC2G00		661.80			
8	02/28/05					HRS C2H		ZHRSC2H00		2,647.20			
Account String Subtotal : 00000.0-00000-00084-1457-6440000-Health Services									3,400.00	3,309.00	0.00	0.00	91.00

00000.0	00000	00032	1460	6440000									
05/06/04						ORG		0004618292	0.00				
07/01/04						ORG		0005507845	0.00				
09/30/04						ORG		0005721684	0.00				
Account String Subtotal : 00000.0-00000-00032-1460-6440000-Health Services									0.00	0.00	0.00	0.00	0.00

73502 - SANTA MONICA COLLEGE
CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
Fund :01.3-Restricted fund

ANNUAL
***Previous page ended with Journal Date: 6/1/2005 and Account String: 00000.0-00000-00084-1465-6440000

PD	Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
	06/01/05	00000.0	00000	00084	1465	6440000		org	0007154911	0.00				0.00
Account String Subtotal : 00000.0-00000-00084-1465-6440000-Health Services														
	09/30/04	00000.0	00000	00032	1467	6440000		ORG	0005721685	0.00				0.00
	05/11/05							WINTER	BT013-114	5,649.00				
	7 01/31/05				HRS C2G				ZHRSC2G00		1,882.78			
	8 02/28/05				HRS C2H				ZHRSC2H00		3,765.56			
Account String Subtotal : 00000.0-00000-00032-1467-6440000-Health Services														
	00000.0	00000	00084	1467	6440000					5,649.00	5,648.34	0.00	0.00	0.66
	09/30/04							ORG	0005721686	0.00				
	05/24/05							COUNSELO	BT013-161	13,500.00				
	8 02/01/05				HRS 028				ZHRS02800		3,453.00			
	8 02/28/05				HRS C2H				ZHRSC2H00		6,906.00			
Account String Subtotal : 00000.0-00000-00084-1467-6440000-Health Services														
	00000.0	00000	00084	1999	6440000					13,500.00	10,359.00	0.00	0.00	3,141.00
Subtotal Sub-Major Object : 1400														
	00000.0	00000	00084	1999	6440000					334,918.00	99,002.82	0.00	0.00	235,915.18
	3 09/30/04				ONL C2C			ZHRSC2C00	CHR05C2C0		-4,062.72			
	3 09/30/04				HRS C2C				ZHRSC2C00		4,062.72			
	12 06/30/05				ONL			ZHRSV1B00	CHR05V1B0		-1,179.60			
	12 06/30/05				HRS V1B				ZHRSV1B00		1,179.60			
Account String Subtotal : 00000.0-00000-00084-1999-6440000-Health Services														
	00000.0	00000	00000	2000	0000000					0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 1900														
	00000.0	00000	00000	2000	0000000					0.00	0.00	0.00	0.00	0.00
Subtotal Major Object 1000														
	00000.0	00000	00000	2000	0000000					1,461,207.00	176,217.82	0.00	0.00	1,284,989.18
	05/06/04							ORG	0004618287	0.00				
	07/01/04							ORG	0005507846	0.00				
	09/30/04							ORG	0005721706	0.00				
	02/03/05							Close	BT013-004	11,250.00				
	02/03/05							Close	BT013-012	1,140.00				

District: 73502
Fiscal Year: 2005
To Period: 998

CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
Fund :01.3-Restricted fund

Run Date :04/2005
Run Time 01:23:25AM

ANNUAL

Pre Enc Balance
Encumbrance
Expenditures
Current Budget

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
02/16/05							Close	BT013-031	1,713.00				
03/01/05							To 2000	BT013-079G	33,755.00				
03/01/05							To 2000	BT013-079H	35,843.00				
03/01/05							To 2120	BT013-080C	-5,019.00				
03/01/05							To 2190	BT013-080D	-6,647.00				

Account String Subtotal : 00000.0-00000-00000-2000-0000000-Undefined 72,035.00 0.00 0.00 0.00 72,035.00

Subtotal Sub-Major Object : 2000 72,035.00 0.00 0.00 0.00 72,035.00

11/15/04	11/16/04	03/15/05	05/17/05	05/17/05
00000.0	00000	00000	2100	00000000
0005809575	0005806802	BT013-071D	BT013-122	BT013-136
-614,302.00	307,151.00	1,200.00	2,368.00	5,473.00

Account String Subtotal : 00000.0-00000-00000-2100-0000000-Undefined -298,110.00 0.00 0.00 0.00 -298,110.00

07/19/04	09/30/04	11/01/04	06/30/05	08/10/04	09/10/04	10/08/04	11/10/04	12/10/04	01/10/05	02/10/05	03/10/05	04/08/05	05/10/05	06/10/05	06/30/05
00000.0	00000	00032	2120	6440000											
CLERICAL	ORG	TO COVER	HRS E4B	HRS E4D	HRS E4F	HRS E4H	HRS E4J	HRS E4L	HRS E4N	HRS E4P	HRS E4R	HRS E4T	HRS E4V	HRS E4X	
0005554791	0005721715	0005802757	BTB013-206	ZHRSE4B00	ZHRSE4D00	ZHRSE4F00	ZHRSE4H00	ZHRSE4J00	ZHRSE4L00	ZHRSE4N00	ZHRSE4P00	ZHRSE4R00	ZHRSE4T00	ZHRSE4V00	ZHRSE4X00
0.00	0.00	66,700.00	358.00	5,776.75	3,513.18	5,776.75	5,776.75	5,776.75	5,776.75	5,776.75	5,776.75	5,776.75	5,776.75	5,776.75	5,776.75

Account String Subtotal : 00000.0-00000-00032-2120-6440000-Health Services 67,057.43 0.00 0.00 0.00 67,057.43

05/06/04
00000.0
00000
00032
2190
6440000
ORG
0004618293
0.00

Account String Subtotal : 00000.0-00000-00032-2190-6440000-Health Services 67,057.43 0.00 0.00 0.00 67,057.43

PD	Date	Res.PriY	Cat	Loc	Obj	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
	07/01/04								ORG	0005507892	0.00				
	09/30/04								ORG	0005721752	0.00				
	11/01/04									0005802758	187,600.00				
	05/11/05								OVERTIME	BT013-113	-2,716.00				
2	08/10/04					HRS	E4B			ZHRSE4B00		16,624.45			
3	09/10/04					HRS	E4D			ZHRSE4D00		1,534.52			
4	10/08/04					HRS	E4F			ZHRSE4F00		16,624.45			
5	11/10/04					HRS	E4H			ZHRSE4H00		16,624.45			
6	12/10/04					HRS	E4J			ZHRSE4J00		16,624.45			
7	01/10/05					HRS	E4L			ZHRSE4L00		16,624.45			
8	02/10/05					HRS	E4N			ZHRSE4N00		16,624.45			
9	03/10/05					HRS	E4P			ZHRSE4P00		16,624.45			
10	04/08/05					HRS	E4R			ZHRSE4R00		16,624.45			
11	05/10/05					HRS	E4T			ZHRSE4T00		16,624.45			
12	06/10/05					HRS	E4V			ZHRSE4V00		16,624.45			
12	06/30/05					HRS	E4X			ZHRSE4X00		16,624.45			
Account String Subtotal : 00000.0-00000-00032-2190-6440000-Health Services											184,403.47	0.00	0.00	0.00	480.53

Subtotal Sub-Major Object : 2100
 00000.0 00000 00000 2200 00000000
 11/15/04 164,083.00
 11/16/04 -173,139.00

Account String Subtotal : 00000.0-00000-00000-2200-0000000-Undefined
-9,056.00

Subtotal Sub-Major Object : 2200
 00000.0 00000 00000 2300 00000000
 11/15/04 173,139.00
 03/01/05 4,493.00
 03/01/05 -88.00
 03/01/05 16,043.00
 03/01/05 -1,729.00
 03/15/05 2,010.00

Account String Subtotal : 00000.0-00000-00000-2300-0000000-Undefined
193,868.00

00000.0 00000 00000 2310 00000000
 09/30/04 0.00

Account String Subtotal : 00000.0-00000-00000-2310-0000000-Undefined
193,868.00

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jml ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Account String Subtotal : 00000.0-00000-00000-2310-0000000-Undefined													
09/30/04	00000.0	00000	00000	2311	00000000		ORG	0005721824	0.00	0.00	0.00	0.00	0.00
Account String Subtotal : 00000.0-00000-00000-2311-00000000-Undefined													
07/19/04	00000.0	00000	00032	2324	64400000		CLERICAL	0005554797	0.00	0.00	0.00	0.00	0.00
08/01/04							ORG	0005674923	0.00	0.00	0.00	0.00	0.00
09/30/04							ORG	0005721877	0.00	0.00	0.00	0.00	0.00
05/11/05							OVERTIME	BT013-113	385.00	384.19	0.00	0.00	0.00
2 08/30/04						ONL	Clerical	CHR051960		384.19			
2 08/30/04						GLU	ZHRS19600	HRSCOR002		384.19			
2 08/30/04						ONL	ZHRS19600	HRREV002		-384.19			
Account String Subtotal : 00000.0-00000-00032-2324-6440000-Health Services													
09/30/04	00000.0	00000	00000	2390	00000000		ORG	0005721883	0.00	385.00	0.00	0.00	0.81
Account String Subtotal : 00000.0-00000-00000-2390-0000000-Undefined													
07/19/04	00000.0	00000	00032	2394	64400000		OTHER	0005554804	0.00	0.00	0.00	0.00	0.00
09/30/04							ORG	0005721901	0.00	0.00	0.00	0.00	0.00
05/11/05							OVERTIME	BT013-113	2,331.00	2,330.41	0.00	0.00	0.00
2 08/10/04						HRS E4B	ZHRSE4B00		2,330.41	0.00	0.00	0.00	0.59
Account String Subtotal : 00000.0-00000-00032-2394-6440000-Health Services													
Subtotal Sub-Major Object : 2300													
11/15/04	00000.0	00000	00000	2400	00000000				196,584.00	2,714.60	0.00	0.00	193,869.40
11/16/04									102,888.00				
									-51,444.00				
Account String Subtotal : 00000.0-00000-00000-2400-00000000-Undefined													
Subtotal Sub-Major Object : 2400													
00000.0	00000	00032	2999	64400000					51,444.00	0.00	0.00	0.00	51,444.00
Account String Subtotal : 00000.0-00000-00032-2999-6440000-Undefined													
Subtotal Sub-Major Object : 2400													
00000.0	00000	00032	2999	64400000					51,444.00	0.00	0.00	0.00	51,444.00

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
1 07/16/04						HRS 196		ZHRS19600		384.19			
2 08/30/04						ONL	Classified	CHR051960		-384.19			
2 08/30/04						GLU	ZHRS19600	HRSCOR002		-384.19			
2 08/30/04						ONL	ZHRS19600	HRSREV002		384.19			

Account String Subtotal : 00000.0-00000-00032-2999-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 2900 0.00 0.00 0.00 0.00 0.00

Subtotal Major Object 2000 264,839.00 254,175.50 0.00 0.00 10,663.50

05/06/04													
07/01/04								0004618288	0.00				
09/30/04								0005507974	0.00				
02/03/05								0005721946	0.00				
02/03/05								BT013-006	595.00				
02/03/05								BT013-007	527.00				
02/03/05								BT013-008	123.00				
02/03/05								BT013-009	850.00				
02/03/05								BT013-010	55.00				
02/03/05								BT013-011	100.00				
02/16/05								BT013-013	15.00				
02/16/05								BT013-014	13.00				
02/16/05								BT013-015	3.00				
02/16/05								BT013-016	22.00				
02/16/05								BT013-017	4.00				
02/16/05								BT013-032	1,141.00				
02/16/05								BT013-033	26.00				
02/16/05								BT013-034	201.00				
02/16/05								BT013-035	963.00				
02/16/05								BT013-036	5.00				
02/16/05								BT013-037	48.00				
02/16/05								BT013-038	20.00				
02/16/05								BT013-039	162.00				
02/16/05								BT013-040	64.00				
05/17/05								BT013-123	270.00				
05/17/05								BT013-124	153.00				
05/17/05								BT013-125	35.00				
05/17/05								BT013-126	209.00				

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fund :01.3-Restricted fund

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Vendor Name														
05/17/05								Title 3	BT013-128	11.00				
05/17/05								Title 3	BT013-137	639.00				
05/17/05								Title 3	BT013-138	596.00				
05/17/05								Title 3	BT013-139	326.00				
05/17/05								Title 3	BT013-140	76.00				
05/17/05								Title 3	BT013-141	112.00				
05/17/05								Title 3	BT013-142	2,774.00				
05/17/05								Title 3	BT013-143	2,296.00				
05/17/05								Title 3	BT013-144	1.00				
05/17/05								Title 3	BT013-146	23.00				
05/17/05								Title 3	BT013-147	89.00				
05/17/05								Title 3	BT013-149	-2,888.00				
05/19/05								CORRECT	BT013-096	-2,396.00				
Account String Subtotal : 00000.0-00000-00000-3000-0000000-Undefined										7,263.00	0.00	0.00	0.00	7,263.00

Subtotal Sub-Major Object : 3000														
00000.0 00000 00000 3100 00000000														
11/15/04									0005810377	139,770.00				
11/16/04									0005806808	-69,885.00				
03/01/05								to 3100	BT013-077C	101.00				
03/01/05								to 3100	BT013-077D	21.00				
03/01/05									BT013-077E	115.00				
03/01/05									BT013-077F	8.00				
03/01/05									BT013-077G	19.00				
03/01/05								to	BT013-078B	-13,330.00				
03/01/05								to 3100	BT013-079J	7,236.00				
03/01/05									BT013-079K	7,293.00				
03/01/05								to 3100	BT013-079L	4,338.00				
03/01/05								to 3100	BT013-079M	1,081.00				
03/01/05								To 3100	BT013-079N	1,257.00				
03/01/05								to 3100	BT013-079O	8,690.00				
03/01/05								to 3100	BT013-079P	7,284.00				
03/01/05								to 3100	BT013-079Q	245.00				
03/01/05								to 3100	BT013-079R	289.00				
03/01/05								to 3100	BT013-079S	874.00				
03/01/05									BT013-079T	1,029.00				
03/01/05								to 3100	BT013-079U	169.00				
Subtotal Sub-Major Object : 3000										7,263.00	0.00	0.00	0.00	7,263.00

ANNUAL
 ***Previous page ended with Journal Date: 3/1/2005 and Account String: 00000.0-00000-00000-3100-00000000

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
03/01/05								to 3130	BT013-080G	-1,041.00				
03/01/05								to 3220	BT013-080H	-1,020.00				
03/01/05								to 3320	BT013-080I	-648.00				
03/01/05								to 3360	BT013-080J	-171.00				
03/01/05								to 3370	BT013-080K	-183.00				
03/01/05								to 3520	BT013-080L	-76.00				
03/01/05								to 3531	BT013-080M	-82.00				
03/01/05								to 3531	BT013-080N	-138.00				
03/01/05								to 3630	BT013-080O	-148.00				
03/01/05								to 3620	BT013-080P	-49.00				
03/01/05								To 3100	BT013-081B	187.00				
03/01/05								to 3620	BT013-082B	-20.00				
03/15/05								TFR CIO	BT013-071E	-2,216.00				
03/15/05								REVERSE &	BT013-071V	4,431.58				
04/15/05								to 3130	BT013-050	-436.00				
04/15/05								to 3370	BT013-051	-77.00				
04/15/05								to 3430	BT013-052	-227.00				
04/15/05								to 3531	BT013-053	-34.00				
Account String Subtotal : 00000.0-00000-00000-3100-0000000-Undefined										94,656.58	0.00	0.00	0.00	94,656.58
07/01/04								ORG	0005507976	0.00				
09/30/04								ORG	0005721955	0.00				
06/30/05								TO COVER	BTB013-207	5,265.00				
2 08/10/04								HRS E4B	ZHRSE4B00		474.54			
3 09/10/04								HRS E4D	ZHRSE4D00		43.80			
4 10/08/04								HRS E4F	ZHRSE4F00		474.54			
5 11/10/04								HRS E4H	ZHRSE4H00		474.54			
6 12/10/04								HRS E4J	ZHRSE4J00		474.54			
7 01/10/05								HRS E4L	ZHRSE4L00		474.54			
8 02/10/05								HRS E4N	ZHRSE4N00		474.54			
9 03/10/05								HRS E4P	ZHRSE4P00		474.54			
10 04/08/05								HRS E4R	ZHRSE4R00		474.54			
11 05/10/05								HRS E4T	ZHRSE4T00		474.54			
12 06/10/05								HRS E4V	ZHRSE4V00		474.54			
12 06/30/05								HRS E4X	ZHRSE4X00		474.54			
Account String Subtotal : 00000.0-00000-00000-3120-6440000-Health Services										5,265.00	5,263.74	0.00	0.00	1.26

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPO. BY OBJECT(1000-7999)
 Fund :01.3-Restricted fund

District: 73502
 Fiscal Year: 2005
 To Period: 998

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	JrnID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
09/30/04	00000.0	00000	00000	3130	00000000		ORG	0005721957	0.00				0.00
Account String Subtotal : 00000.0-00000-00000-3130-0000000-Undefined													
05/06/04	00000.0	00000	00032	3130	6440000		ORG	0004618294	0.00				0.00
07/01/04	00000.0	00000	00000	3130	00000000		ORG	0005507987	0.00				0.00
09/30/04	00000.0	00000	00000	3130	00000000		ORG	0005721958	0.00				0.00
11/01/04	00000.0	00000	00000	3130	00000000			0005802759	14,280.00				0.00
2 08/02/04						HRS C1A		ZHRSC1A00		360.94			360.94
3 09/01/04						HRS C1B		ZHRSC1B00		360.94			360.94
4 10/01/04						HRS C1C		ZHRSC1C00		1,275.54			1,275.54
5 11/01/04						HRS C1D		ZHRSC1D00		1,275.54			1,275.54
6 12/01/04						HRS C1E		ZHRSC1E00		1,275.54			1,275.54
7 01/03/05						HRS C1F		ZHRSC1F00		1,275.54			1,275.54
7 01/05/05						HRS 003		ZHRS003000		158.32			158.32
7 01/31/05						HRS C2G		ZHRSC2G00		155.33			155.33
8 02/01/05						HRS C1G		ZHRSC1G00		1,275.54			1,275.54
8 02/28/05						HRS C2H		ZHRSC2H00		310.66			310.66
9 03/01/05						HRS C1H		ZHRSC1H00		1,275.54			1,275.54
10 04/01/05						HRS C1I		ZHRSC1I00		1,275.54			1,275.54
11 05/02/05						HRS C1J		ZHRSC1J00		1,275.54			1,275.54
12 06/01/05						HRS C1K		ZHRSC1K00		1,275.54			1,275.54
12 06/30/05						HRS C1L		ZHRSC1L00		1,433.86			1,433.86
12 06/30/05						ONL	9525	000EX05199					-4,331.28
12 06/30/05						ONL		000EX05258					-9,462.64
12 06/30/05						ONL		000EX05260					
Account String Subtotal : 00000.0-00000-00032-3130-6440000-Health Services										14,280.00	0.00	0.00	13,814.01

07/01/04	00000.0	00000	00084	3130	6440000		ORG	0005507978	0.00				0.00
09/30/04	00000.0	00000	00000	3130	00000000		ORG	0005721959	0.00				0.00
11/01/04	00000.0	00000	00000	3130	00000000			0005802774	8,074.00				8,074.00
05/18/05	00000.0	00000	00000	3130	00000000		ORG	0006666431	2,890.00				2,890.00
2 08/02/04						HRS C1A		ZHRSC1A00		783.09			783.09
3 09/01/04						HRS C1B		ZHRSC1B00		783.09			783.09
3 09/30/04						HRS C2C		ZHRSC2C00		218.41			218.41
4 10/01/04						HRS C1C		ZHRSC1C00		783.09			783.09
Account String Subtotal : 00000.0-00000-00084-3130-6440000-Health Services										14,280.00	0.00	0.00	13,814.01

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 10/29/2004 and Account String: 00000.0-00000-00084-3130-6440000													
4	10/29/04			ZHRSC2D00		HRS C2D		ZHRSC2D00	218.41				
5	11/01/04			ZHRSC1D00		HRS C1D		ZHRSC1D00	783.09				
5	11/30/04			ZHRSC2E00		HRS C2E		ZHRSC2E00	273.01				
6	12/01/04			ZHRSC1E00		HRS C1E		ZHRSC1E00	783.09				
6	12/29/04			ZHRSC2F00		HRS C2F		ZHRSC2F00	273.01				
7	01/03/05			ZHRSC1F00		HRS C1F		ZHRSC1F00	783.09				
7	01/05/05			ZHRS00300		HRS 003		ZHRS00300	105.52				
7	01/31/05			ZHRSC2G00		HRS C2G		ZHRSC2G00	54.60				
8	02/01/05			ZHRSC1G00		HRS C1G		ZHRSC1G00	783.09				
8	02/01/05			ZHRS02800		HRS 028		ZHRS02800	284.87				
8	02/28/05			ZHRSC2H00		HRS C2H		ZHRSC2H00	788.14				
9	03/01/05			ZHRSC1H00		HRS C1H		ZHRSC1H00	783.09				
9	03/31/05			ZHRSC2I001		HRS C2I		ZHRSC2I001	218.41				
10	04/29/05			ZHRSC2J00		HRS C2J		ZHRSC2J00	218.41				
11	05/31/05			ZHRSC2K00		HRS C2K		ZHRSC2K00	273.01				
12	06/30/05			ZHRSC2L00		HRS C2L		ZHRSC2L00	273.01				
12	06/30/05			ZHRSV1B00		HRS V1B	9525	ZHRSV1B00	109.20				
Account String Subtotal : 00000.0-00000-00084-3130-6440000-Health Services									10,964.00	9,572.73	0.00	0.00	1,391.27

Subtotal Sub-Major Object : 3100														
									00000.0	00000	00000	3200	00000000	
11/15/04										0005810401	-195,048.00			
11/16/04										0005806812	98,386.00			
03/23/05										TFR C/O	2,395.56			
03/23/05										TFR C/O	2,395.56			
Account String Subtotal : 00000.0-00000-00000-3200-0000000-Undefined									-91,870.88	0.00	0.00	0.00	-91,870.88	

Subtotal Sub-Major Object : 3100														
									00000.0	00000	00032	3220	6440000	
05/06/04										ORG	0.00			
07/01/04										ORG	0.00			
09/30/04										ORG	0.00			
11/01/04										0005802764	22,570.00			
1 07/16/04										ZHRS19600				-18.34
2 08/10/04										ZHRSE4B00				1,656.94
3 09/10/04										ZHRSE4D00				449.51
4 10/08/04										ZHRSE4F00				1,656.94
5 11/10/04										ZHRSE4H00				1,656.94
Account String Subtotal : 00000.0-00000-00000-3200-0000000-Undefined									-91,870.88	0.00	0.00	0.00	-91,870.88	

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fund :01.3-Restricted fund
 ***Previous page ended with Journal Date: 12/10/2004 and Account String: 00000.0-00000-00032-3220-6440000

Account String Subtotal : 00000.0-00000-00032-3220-6440000-Health Services 22,570.00 0.00 0.00 3,91.

Subtotal Sub-Major Object : 3200

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desc	Jml ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
11/16/04	00000.0	00000	00000	3300	00000000				-69,300.88	18,657.51	0.00	0.00	-87,958.39
11/18/04									56,359.00				
03/23/05						TFR C/O		0005806813	-112,717.00				
03/23/05						TFR C/O		0005810431	1,547.91				
03/23/05						TFR C/O		BT013-071I	8.00				
03/23/05						TFR C/O		BT013-071J	361.79				
03/23/05						TFR C/O		BT013-071K	456.92				

Account String Subtotal : 00000.0-00000-00000-3300-0000000-Undefined -53,983.38 0.00 0.00 -53,983.38

08/01/04	00000.0	00000	00000	3320	00000000				0.00				
09/30/04						ORG		0005675633	0.00				
						ORG		0005722132	0.00				

Account String Subtotal : 00000.0-00000-00000-3320-0000000-Undefined 0.00 0.00 0.00 0.00

05/06/04	00000.0	00000	00032	3320	6440000				0.00				
07/01/04						ORG		0004618296	0.00				
09/30/04						ORG		0005508084	0.00				
11/01/04						ORG		0005722133	0.00				
11/01/04								0005802765	19,991.00				
07/16/04						HRS 196		ZHRS19600		23.82			
08/10/04						HRS E4B		ZHRSE4B00		1,121.83			
09/10/04						HRS E4D		ZHRSE4D00		280.03			
10/08/04						HRS E4F		ZHRSE4F00		1,032.26			
11/10/04						HRS E4H		ZHRSE4H00		1,032.26			
12/10/04						HRS E4J		ZHRSE4J00		1,032.26			
01/10/05						HRS E4L		ZHRSE4L00		1,032.26			

CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fund : 01.3-Restricted fund

District: 73502
 Fiscal Year: 2005
 To Period: 998

ANNUAL

PD	Date	Res.Pty	Cat	Ychr/PO ID	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 2/10/2005 and Account String: 00000.0-00000-00032-3320-6440000															
8	02/10/05							HRS E4N	ZHRSE4N00			1,032.26			
9	03/10/05							HRS E4P	ZHRSE4P00			1,032.26			
10	04/08/05							HRS E4R	ZHRSE4R00			1,032.26			
11	05/10/05							HRS E4T	ZHRSE4T00			1,032.26			
12	06/10/05							HRS E4V	ZHRSE4V00			1,032.27			
12	06/30/05							HRS E4X	ZHRSE4X00			1,032.25			
Account String Subtotal : 00000.0-00000-00032-3320-6440000-Health Services											19,991.00	11,748.28	0.00	0.00	8,242.72
09/30/04															
00000.0 00000 00000 3352 00000000															
00000.0 00000 00000 3360 64400000															
Account String Subtotal : 00000.0-00000-00000-3352-00000000-Undefined											0.00	0.00	0.00	0.00	0.00
09/30/04															
00000.0 00000 00000 3370 64400000															
07/01/04								ORG			0.00				
09/30/04								ORG			0.00				
11/01/04											4,675.00				
1 07/16/04							HRS 196					5.58			
2 08/10/04							HRS E4B	ZHRSE4B00			262.37				
3 09/10/04							HRS E4D	ZHRSE4D00			65.48				
4 10/08/04							HRS E4F	ZHRSE4F00			241.41				
5 11/10/04							HRS E4H	ZHRSE4H00			241.43				
6 12/10/04							HRS E4J	ZHRSE4J00			241.41				
7 01/10/05							HRS E4L	ZHRSE4L00			241.41				
8 02/10/05							HRS E4N	ZHRSE4N00			241.42				
9 03/10/05							HRS E4P	ZHRSE4P00			241.42				
10 04/08/05							HRS E4R	ZHRSE4R00			241.41				
11 05/10/05							HRS E4T	ZHRSE4T00			241.42				
12 06/10/05							HRS E4V	ZHRSE4V00			241.41				
12 06/30/05							HRS E4X	ZHRSE4X00			241.41				
Account String Subtotal : 00000.0-00000-00032-3360-6440000-Health Services											4,675.00	2,747.58	0.00	0.00	1,927.42
09/30/04															
00000.0 00000 00000 3370 00000000															
00000.0 00000 00109 3370 60100000															
Account String Subtotal : 00000.0-00000-00000-3370-00000000-Undefined											0.00	0.00	0.00	0.00	0.00
08/01/04															
00000.0 00000 00109 3370 60100000															
0005675930															

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fund :01.3-Restricted fund
 Current Budget Expenditures Encumbrance Pre Enc Balance
 ***Previous page ended with Journal Date: 9/30/2004 and Account String: 00000.0-00000-00109-3370-6010000

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
09/30/04							ORG	0005722303	0.00				0.00
Account String Subtotal : 00000.0-00000-00109-3370-6010000-Academic Administration													
07/01/04			00032	3370	6440000		ORG	0005508142	0.00				0.00
09/30/04							ORG	0005722301	0.00				0.00
11/01/04								0005802760	2,510.00				
4 10/01/04						HRS C1C	ZHRSC1C00			160.75			
5 11/01/04						HRS C1D	ZHRSC1D00			160.74			
6 12/01/04						HRS C1E	ZHRSC1E00			160.75			
7 01/03/05						HRS C1F	ZHRSC1F00			160.75			
7 01/05/05						HRS 003	ZHRS00300			27.82			
7 01/31/05						HRS C2G	ZHRSC2G00			27.30			
8 02/01/05						HRS C1G	ZHRSC1G00			160.75			
8 02/28/05						HRS C2H	ZHRSC2H00			54.60			
9 03/01/05						HRS C1H	ZHRSC1H00			160.75			
10 04/01/05						HRS C1I	ZHRSC1I001			160.74			
11 05/02/05						HRS C1J	ZHRSC1J00			160.75			
12 06/01/05						HRS C1K	ZHRSC1K00			160.75			
12 06/30/05						HRS C1L	ZHRSC1L00			188.58			
12 06/30/05						ONL	000EX05260			-1,663.13			
Account String Subtotal : 00000.0-00000-00032-3370-6440000-Health Services													
00000.0 00000 00084 3370 6440000													
08/01/04							ORG	0005674924	0.00				0.00
09/30/04							ORG	0005722302	0.00				0.00
11/01/04								0005802775	1,419.00				
05/18/05							ORG	0006666432	119.00				
2 08/30/04						GLU	ZHRSV1C00	HRSCOR002		10.55			
2 08/30/04						GLU	ZHRSV1D00	HRSCOR002		31.67			
2 08/30/04						ONL	ZHRSV1C00	HRREV002		-10.55			
2 08/30/04						ONL	ZHRSV1D00	HRREV002		-31.67			
3 09/01/04						ONL	Medicare	CHR05VAR0		10.55			
3 09/01/04						ONL	Medicare	CHR05VAR0		31.67			
3 09/30/04						HRS	ZHRSC2C00	CHR05VAR0		20.92			
3 09/30/04						C2C	ZHRSC2C00	CHR05VAR0		14.20			
3 09/30/04						HRS	C2C	ZHRSC2C00		59.68			
4 10/29/04						ONL	ZHRSC2D00	CHR05C2D0		20.93			
Account String Subtotal : 00000.0-00000-00032-3370-6440000-Health Services													
00000.0 00000 00084 3370 6440000													
										81.90	0.00	0.00	2,428.10

73502 - SANTA MONICA COLLEGE
CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
Fund :01.3-Restricted fund

District: 73502
Fiscal Year: 2005
To Period: 998

PD	Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 10/29/2004 and Account String: 00000.0-00000-00084-3370-6440000														
4	10/29/04						ONL HRS	ZHRSC2D00	CHR05C2D0		14.19			
4	10/29/04						HRS C2D	ZHRSC2D00			59.69			
5	11/30/04						HRS C2E	ZHRSC2E00			118.51			
6	12/29/04						HRS C2F	ZHRSC2F00			118.51			
7	01/31/05						HRS C2G	ZHRSC2G00			9.60			
8	02/28/05						HRS C2H	ZHRSC2H00			38.38			
9	03/31/05						HRS C2I	ZHRSC2I001			140.27			
10	04/13/05						HRS 101	ZHRS10100			0.20			
10	04/29/05						HRS C2J	ZHRSC2J00			176.92			
11	05/31/05						HRS C2K	ZHRSC2K00			213.49			
12	06/30/05						HRS C2L	ZHRSC2L00			201.94			
12	06/30/05						HRS V1B	ZHRSV1B00			56.31			
12	06/30/05						ONL	000EX05261			-74.11			
Account String Subtotal : 00000.0-00000-00084-3370-6440000-Health Services										1,538.00	1,231.85	0.00	0.00	306.15
Subtotal Sub-Major Object : 3300										-25,269.38	15,809.61	0.00	0.00	-41,078.99
	11/15/04				00000	00000								
	11/15/04				3400	00000000								
	11/16/04													
	03/23/05						TFR C/O							
	03/23/05						TRF C/O							
Account String Subtotal : 00000.0-00000-00000-3400-0000000-Undefined										-35,998.00	0.00	0.00	0.00	-35,998.00
	07/01/04				00000	00000								
	09/30/04				3420	6440000								
	11/01/04						ORG							
	06/30/05						ORG							
	10/08/04						TO COVER							
	11/10/04						HRS E4F							
	12/10/04						HRS E4H							
	01/10/05						HRS E4J							
	02/10/05						HRS E4L							
	03/10/05						HRS E4N							
	04/08/05						HRS E4P							
	05/10/05						HRS E4R							
	05/10/05						HRS E4T							
											5,607.28			
											5,607.28			
											5,607.28			
											5,607.28			
											5,889.92			
											5,889.92			
											5,889.92			
											5,889.92			

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fund :01.3-Restricted fund

District: 73502
 Fiscal Year: 2005
 To Period: 998

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	JrnlID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
12 06/10/05						HRS	E4V	ZHRSE4V00			5,889.92			
12 06/30/05						HRS	E4X	ZHRSE4X00			5,889.92			
Account String Subtotal : 00000.0-00000-00000-3430-6440000-Health Services										57,773.00	57,768.64	0.00	0.00	4.36

09/30/04	00000.0	00000	00000	3430	00000000			ORG	0005722446	0.00				
Account String Subtotal : 00000.0-00000-00000-3430-0000000-Undefined										0.00	0.00	0.00	0.00	0.00

05/06/04	00000.0	00000	00032	3430	64400000			ORG	0004618297	0.00				
07/01/04								ORG	0005508196	0.00				
09/30/04								ORG	0005722447	0.00				
11/01/04									0005802762	17,310.00				
4 10/01/04						HRS	C1C	ZHRSC1C00			2,344.44			
5 11/01/04						HRS	C1D	ZHRSC1D00			2,344.44			
6 12/01/04						HRS	C1E	ZHRSC1E00			2,344.44			
7 01/03/05						HRS	C1F	ZHRSC1F00			2,344.44			
8 02/01/05						HRS	C1G	ZHRSC1G00			2,306.59			
9 03/01/05						HRS	C1H	ZHRSC1H00			2,306.59			
10 04/01/05						HRS	C1I	ZHRSC1I001			1,891.17			
11 05/02/05						HRS	C1J	ZHRSC1J00			1,891.17			
12 06/01/05						HRS	C1K	ZHRSC1K00			1,891.17			
12 06/30/05						HRS	C1L	ZHRSC1L00			1,891.17			
12 06/30/05						ONL		000EX05199						
12 06/30/05						ONL		000EX05258						
12 06/30/05						ONL		000EX05260						
Account String Subtotal : 00000.0-00000-00000-3430-6440000-Health Services										17,310.00	0.00	0.00	0.00	17,310.00

07/01/04	00000.0	00000	00084	3430	64400000			ORG	0005508184	0.00				
09/30/04								ORG	0005722448	0.00				
11/01/04									0005802776	9,787.00				
05/18/05								ORG	0006666433	942.00				
06/30/05								TO COVER	BTB013-204	1,020.00				
3 09/30/04						HRS	C2C	ZHRSC2C00			485.80			
4 10/01/04						HRS	C1C	ZHRSC1C00			488.28			
4 10/29/04						HRS	C2D	ZHRSC2D00			485.80			

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fund :01.3-Restricted fund

District: 73502
 Fiscal Year: 2005
 To Period: 998

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 11/11/2004 and Account String: 00000.0-00000-00084-3430-6440000													
5	11/01/04			HRS C1D			ZHRSC1D00		488.28				
5	11/30/04			HRS C2E			ZHRSC2E00		485.80				
6	12/01/04			HRS C1E			ZHRSC1E00		488.28				
6	12/29/04			HRS C2F			ZHRSC2F00		485.80				
7	01/03/05			HRS C1F			ZHRSC1F00		488.28				
7	01/31/05			HRS C2G			ZHRSC2G00		338.16				
8	02/01/05			HRS C1G			ZHRSC1G00		473.03				
8	02/28/05			HRS C2H			ZHRSC2H00		338.16				
9	03/01/05			HRS C1H			ZHRSC1H00		473.03				
9	03/31/05			HRS C2I			ZHRSC2I001		1,675.39				
10	04/29/05			HRS C2J			ZHRSC2J00		1,675.39				
11	05/31/05			HRS C2K			ZHRSC2K00		1,675.39				
12	06/30/05			HRS C2L			ZHRSC2L00		1,202.36				
Account String Subtotal : 00000.0-00000-00084-3430-6440000-Health Services									11,749.00	11,747.23	0.00	0.00	1.77

Subtotal Sub-Major Object : 3400	00000.0	00000	00000	3500	00000000								
11/15/04						0005810434			-7,086.00				
11/16/04						0005806816			3,543.00				
03/23/05					TFR CIO	BT013-071N			2.00				
03/23/05					TFR CIO	BT013-071O			65.33				
03/23/05					TFR CIO	BT013-071P			69.48				
Account String Subtotal : 00000.0-00000-00000-3500-00000000-Undefined									-3,406.19	0.00	0.00	0.00	-3,406.19
09/30/04						0005722521			0.00				
Account String Subtotal : 00000.0-00000-00000-3512-00000000-Undefined									0.00	0.00	0.00	0.00	0.00

Subtotal Sub-Major Object : 3400	00000.0	00000	00032	3520	64400000								
05/06/04						0004618298	ORG		0.00				
07/01/04						0005508226	ORG		0.00				
09/30/04						0005722548	ORG		0.00				
11/01/04						0005802768			2,096.00				
1 07/16/04					HRS 196	ZHRSC19600				2.50			
2 08/10/04					HRS E4B	ZHRSE4B00				160.76			
3 09/10/04					HRS E4D	ZHRSE4D00				32.81			
4 10/08/04					HRS E4F	ZHRSE4F00				145.61			
Account String Subtotal : 00000.0-00000-00000-3512-00000000-Undefined									0.00	0.00	0.00	0.00	0.00

District: 73502 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999) Run Date: 04/2005

Fiscal Year: 2005 Fund :01.3-Restricted fund Run Time: 01:23:25AM

To Period: 998 ANNUAL

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desc	Jml ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 11/10/2004 and Account String: 00000-0-00000-00032-3520-6440000													
5	11/10/04					HRS E4H	ZHRSE4H00			145.61			
6	12/10/04					HRS E4J	ZHRSE4J00			145.61			
7	01/10/05					HRS E4L	ZHRSE4L00			145.61			
8	02/10/05					HRS E4N	ZHRSE4N00			145.61			
9	03/10/05					HRS E4P	ZHRSE4P00			145.61			
10	04/08/05					HRS E4R	ZHRSE4R00			145.61			
11	05/10/05					HRS E4T	ZHRSE4T00			145.61			
12	06/10/05					HRS E4V	ZHRSE4V00			145.61			
12	06/30/05					HRS E4X	ZHRSE4X00			100.80			
Account String Subtotal : 00000.0-00000-00000-3520-6440000-Health Services									2,096.00	1,607.36	0.00	0.00	488.64

09/30/04	00000.0	00000	00000	3531	00000000				0.00	0.00			
ORG 0005722623 0.00													

Account String Subtotal : 00000.0-00000-00000-3531-00000000-Undefined													
07/01/04	00000.0	00000	00032	3531	64400000				0.00	0.00			0.00
09/30/04						ORG			0.00				
11/01/04						ORG			0.00				
2	08/02/04					HRS C1A	ZHRSC1A00		1,125.00	28.44			
3	09/01/04					HRS C1B	ZHRSC1B00			28.44			
4	10/01/04					HRS C1C	ZHRSC1C00			100.50			
5	11/01/04					HRS C1D	ZHRSC1D00			100.50			
6	12/01/04					HRS C1E	ZHRSC1E00			100.50			
7	01/03/05					HRS C1F	ZHRSC1F00			100.50			
7	01/05/05					HRS 003	ZHRSC00300			12.47			
7	01/31/05					HRS C2G	ZHRSC2G00			12.24			
8	02/01/05					HRS C1G	ZHRSC1G00			100.50			
8	02/28/05					HRS C2H	ZHRSC2H00			24.48			
9	03/01/05					HRS C1H	ZHRSC1H00			100.50			
10	04/01/05					HRS C1I	ZHRSC1I001			100.50			
11	05/02/05					HRS C1J	ZHRSC1J00			100.50			
12	06/01/05					HRS C1K	ZHRSC1K00			100.50			
12	06/30/05					HRS C1L	ZHRSC1L00			78.21			
12	06/30/05					ONL	000EX05199			-341.28			
12	06/30/05					ONL	000EX05258			-719.53			
12	06/30/05					ONL	000EX05260						

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Account String Subtotal : 00000.0-00000-00084-3531-6440000-Health Services													
00000.0 00000 00084 3531 6440000									1,125.00	27.97	0.00	0.00	1,097.03
07/01/04							ORG	0005508257	0.00				
09/30/04							ORG	0005722625	0.00				
11/01/04							ORG	0005802777	636.00				
05/18/05							ORG	0006666434	534.00				
1 07/21/04	HRS	V1C					ZHRSV1C00			4.56			
2 08/02/04	HRS	C1A					ZHRSC1A00			61.70			
2 08/11/04	HRS	V1D					ZHRSV1D00			13.68			
3 09/01/04	HRS	C1B					ZHRSC1B00			61.70			
3 09/30/04	ONL	HRS					CHR05VAR0			9.04			
3 09/30/04	ONL	HRS					CHR05VAR0			6.13			
3 09/30/04	ONL	HRS					ZHRSC2C00			26.41			
4 10/01/04	HRS	C1C					ZHRSC1C00			61.70			
4 10/29/04	ONL	HRS					CHR05C2D0			6.13			
4 10/29/04	ONL	HRS					CHR05C2D0			9.04			
4 10/29/04	HRS	C2D					ZHRSC2D00			26.41			
5 11/01/04	HRS	C1D					ZHRSC1D00			61.70			
5 11/30/04	HRS	C2E					ZHRSC2E00			51.98			
6 12/01/04	HRS	C1E					ZHRSC1E00			61.70			
6 12/29/04	HRS	C2F					ZHRSC2F00			51.98			
7 01/03/05	HRS	C1F					ZHRSC1F00			61.70			
7 01/05/05	HRS	003					ZHRS00300			8.31			
7 01/31/05	HRS	C2G					ZHRSC2G00			4.30			
8 02/01/05	HRS	C1G					ZHRSC1G00			61.70			
8 02/01/05	HRS	028					ZHRS02800			22.44			
8 02/28/05	HRS	C2H					ZHRSC2H00			62.10			
9 03/01/05	HRS	C1H					ZHRSC1H00			61.70			
9 03/31/05	HRS	C2I					ZHRSC2I001			61.35			
10 04/13/05	HRS	101					ZHRS10100			0.08			
10 04/29/05	HRS	C2J					ZHRSC2J00			77.30			
11 05/31/05	HRS	C2K					ZHRSC2K00			93.19			
12 06/30/05	HRS	C2L					ZHRSC2L00			88.03			
12 06/30/05	HRS	V1B					ZHRSV1B00			17.06			
12 06/30/05	ONL						Suif Other	000EX05261		-30.86			
Account String Subtotal : 00000.0-00000-00084-3531-6440000-Health Services									1,170.00	1,102.26	0.00	0.00	67.74

PD Date	Res.PriY	Caf	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance	
										***Previous page ended with Journal Date: 6/30/2005 and Account String: 00000.0-00000-00084-3531-6440000					
Subtotal Sub-Major Object : 3500											984.81	2,737.59	0.00	0.00	-1,752.78
11/15/04	00000.0	00000	00000	3600	00000000										
11/16/04									0005810435	2,873.00					
03/23/05								TFR C/O	0005806809	-1,437.00					
03/23/05								TFR C/O	BT013-071Q	6.00					
03/23/05								TFR C/O	BT013-071W	119.99					
04/15/05								to 3630	BT013-071X	401.08					
									BT013-054	-62.00					

Account String Subtotal : 00000.0-00000-00000-3600-0000000-Undefined											1,901.07	0.00	0.00	0.00	1,901.07
09/30/04	00000.0	00000	00000	3620	00000000			ORG	0005722723	0.00					

Account String Subtotal : 00000.0-00000-00000-3620-0000000-Undefined											0.00	0.00	0.00	0.00	0.00
05/06/04	00000.0	00000	00032	3620	6440000			ORG	0004618299	0.00					
07/01/04								ORG	0005508287	0.00					
09/30/04								ORG	0005722724	0.00					
11/01/04								TO COVER	0005802769	3,805.00					
06/30/05									BT013-207	60.00					

1	07/16/04							HRS 196			4.51			
2	08/10/04							HRS E4B	ZHRS19600		290.11			
3	09/10/04							HRS E4D	ZHRSE4B00		59.22			
4	10/08/04							HRS E4F	ZHRSE4D00		262.78			
5	11/10/04							HRS E4H	ZHRSE4F00		262.78			
6	12/10/04							HRS E4J	ZHRSE4H00		262.78			
7	01/10/05							HRS E4L	ZHRSE4J00		262.78			
8	02/10/05							HRS E4N	ZHRSE4L00		262.78			
9	03/10/05							HRS E4P	ZHRSE4N00		409.95			
10	04/08/05							HRS E4R	ZHRSE4P00		409.95			
11	05/10/05							HRS E4T	ZHRSE4R00		409.95			
12	06/10/05							HRS E4V	ZHRSE4T00		409.95			
12	06/30/05							HRS E4X	ZHRSE4V00		409.95			
									ZHRSE4X00		409.95			

Account String Subtotal : 00000.0-00000-00032-3620-6440000-Health Services											3,865.00	0.00	0.00	0.00	0.34
09/30/04	00000.0	00000	00000	3630	00000000			ORG	0005722808	0.00					

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Account String Subtotal : 00000.0-00000-00032-3630-6440000-Undefined													
07/01/04			00032	3630	6440000		ORG	0005508317	0.00				0.00
09/30/04							ORG	0005722809	0.00				0.00
11/01/04								0005802763	2,043.00				
2 08/02/04						HRS C1A		ZHRSC1A00		51.32			
3 09/01/04						HRS C1B		ZHRSC1B00		51.32			
4 10/01/04						HRS C1C		ZHRSC1C00		181.36			
5 11/01/04						HRS C1D		ZHRSC1D00		181.36			
6 12/01/04						HRS C1E		ZHRSC1E00		181.36			
7 01/03/05						HRS C1F		ZHRSC1F00		181.36			
7 01/05/05						HRS 003		ZHRS00300		22.51			
7 01/31/05						HRS C2G		ZHRSC2G00		34.45			
8 02/01/05						HRS C1G		ZHRSC1G00		282.93			
8 02/28/05						HRS C2H		ZHRSC2H00		68.91			
9 03/01/05						HRS C1H		ZHRSC1H00		282.93			
10 04/01/05						HRS C1I		ZHRSC1I001		282.93			
11 05/02/05						HRS C1J		ZHRSC1J00		282.93			
12 06/01/05						HRS C1K		ZHRSC1K00		282.93			
12 06/30/05						HRS C1L	9532	ZHRSC1L00		318.05			
12 06/30/05						ONL	Work	000EX05199		-788.28			
12 06/30/05						ONL	Work	000EX05258		-1,795.01			
12 06/30/05						ONL	Work	000EX05260					
Account String Subtotal : 00000.0-00000-00032-3630-6440000-Health Services									2,043.00	103.36	0.00	0.00	1,935.

00000.0 00000 00084 3630 6440000													
07/01/04							ORG	0005508318	0.00				
09/30/04							ORG	0005722810	0.00				
11/01/04								0005802778	1,155.00				
05/18/05								0006666435	1,425.00				
1 07/21/04						HRS VIC		ZHRSV1C00		8.23			
2 08/02/04						HRS C1A		ZHRSC1A00		111.34			
2 08/11/04						HRS VID		ZHRSV1D00		24.69			
3 09/01/04						HRS C1B		ZHRSC1B00		111.34			
3 09/30/04						ONL HRS	ZHRSC2C00	CHR05VAR0		11.07			
3 09/30/04						ONL HRS	ZHRSC2C00	CHR05VAR0		16.32			
3 09/30/04						HRS C2C		ZHRSC2C00		47.65			
Account String Subtotal : 00000.0-00000-00084-3630-6440000									2,043.00	103.36	0.00	0.00	1,935.

7350Z - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fund :01.3-Restricted fund

PD Date	Res.PriY	Cat	Loc	Obj	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 10/11/2004 and Account String: 00000.0-00000-00084-3630-6440000													
4	10/01/04					HRS C1C		ZHRSC1C00	111.34	111.34			
4	10/29/04					ONL HRS	ZHRSC2D00	CHR05C2D0	16.32	16.32			
4	10/29/04					ONL HRS	ZHRSC2D00	CHR05C2D0	11.07	11.07			
4	10/29/04					HRS C2D		ZHRSC2D00	47.65	47.65			
5	11/01/04					HRS C1D		ZHRSC1D00	111.34	111.34			
5	11/30/04					HRS C2E		ZHRSC2E00	93.82	93.82			
6	12/01/04					HRS C1E		ZHRSC1E00	111.34	111.34			
6	12/29/04					HRS C2F		ZHRSC2F00	93.82	93.82			
7	01/03/05					HRS C1F		ZHRSC1F00	111.34	111.34			
7	01/05/05					HRS 003		ZHRSC00300	15.00	15.00			
7	01/31/05					HRS C3G		ZHRSC2G00	12.11	12.11			
8	02/01/05					HRS C1G		ZHRSC1G00	173.70	173.70			
8	02/01/05					HRS 028		ZHRSC02800	63.19	63.19			
8	02/28/05					HRS C2H		ZHRSC2H00	174.82	174.82			
9	03/01/05					HRS C1H		ZHRSC1H00	173.70	173.70			
9	03/31/05					HRS C2I		ZHRSC2I001	172.74	172.74			
10	04/13/05					HRS 101		ZHRSC10100	0.24	0.24			
10	04/29/05					HRS C2J		ZHRSC2J00	217.67	217.67			
11	05/31/05					HRS C2K		ZHRSC2K00	262.39	262.39			
12	06/30/05					HRS C2L		ZHRSC2L00	247.86	247.86			
12	06/30/05					HRS V1B	9532	ZHRSV1B00	69.37	69.37			
12	06/30/05					ONL	Work	000EX05261	-90.17	-90.17			
Account String Subtotal : 00000.0-00000-00084-3630-6440000-Health Services									2,580.00	2,531.30	0.00	0.00	48.70
Subtotal Sub-Major Object : 3600									10,389.07	6,499.32	0.00	0.00	3.88
11/15/04				3800	00000000			0005810439	55,298.00				
11/16/04								0005806810	-27,649.00				
03/23/05							TFR C10	BT013-071Y	20.00				
03/23/05							TFR C10	BT013-071Z	104.00				
Account String Subtotal : 00000.0-00000-00000-3800-0000000-Undefined									27,773.00	0.00	0.00	0.00	27,773.00
05/06/04				3820	64400000			0004618300	0.00				
07/01/04								0005508333	0.00				
09/30/04								0005722887	0.00				

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPC BY OBJECT(1000-7999)
 Fund :01.3-Restricted fund

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Vendor Name								***Previous page ended with Journal Date: 9/30/2004 and Account String: 00000.0-00000-00032-3820-6440000					

Account String Subtotal : 00000.0-00000-00032-3820-6440000-Health Services													
00000.0 00000 00084 3830 6440000													
08/01/04							ORG	0005674925	0.00				0.00
09/30/04							ORG	0005722912	0.00				0.00
05/18/05							ORG	0006666436	1,690.00				0.00
06/30/05							TO COVER	BTB013-204	455.00				0.00
2 08/30/04				GLU			ZHRSV1C00	HRSCOR002		26.31			0.00
2 08/30/04				GLU			ZHRSV1D00	HRSCOR002		78.93			0.00
2 08/30/04				ONL			ZHRSV1C00	HRREV002		-26.31			0.00
2 08/30/04				ONL			ZHRSV1D00	HRREV002		-78.93			0.00
3 09/01/04				ONL			Retirement	CHR05VAR0		26.31			0.00
3 09/01/04				ONL			Retirement	CHR05VAR0		78.93			0.00
3 09/30/04				ONL		HRS C2E	ZHRSC2C00	CHR05VAR0		52.16			0.00
3 09/30/04				ONL		HRS C2F	ZHRSC2C00	CHR05VAR0		35.39			0.00
3 09/30/04				HRS C2C			ZHRSC2C00	CHR05VAR0		53.08			0.00
4 10/29/04				ONL		HRS C2E	ZHRSC2D00	CHR05C2D0		52.16			0.00
4 10/29/04				ONL		HRS C2F	ZHRSC2D00	CHR05C2D0		35.39			0.00
4 10/29/04				HRS C2D			ZHRSC2D00	CHR05C2D0		53.08			0.00
5 11/30/04				HRS C2E			ZHRSC2E00	ZHRSC2D00		175.80			0.00
6 12/29/04				HRS C2F			ZHRSC2F00	ZHRSC2E00		175.80			0.00
9 03/31/05				HRS C2I			ZHRSC2I001	ZHRSC2F00		234.83			0.00
10 04/13/05				HRS 101			ZHRSC2I001	ZHRSC2I001		0.49			0.00
10 04/29/05				HRS C2J			ZHRSC2J00	ZHRSC2I001		307.04			0.00
11 05/31/05				HRS C2K			ZHRSC2K00	ZHRSC2J00		383.82			0.00
12 06/30/05				HRS C2L			ZHRSC2L00	ZHRSC2K00		383.82			0.00
12 06/30/05				HRS V1B			ZHRSV1B00	ZHRSC2L00		92.52			0.00
Account String Subtotal : 00000.0-00000-00084-3830-6440000-Health Services									2,145.00	2,140.62	0.00	0.00	4.38
Subtotal Sub-Major Object : 3800													
00000.0 00000 00084 3999 6440000													
1 07/21/04				HRS V1C			ZHRSV1C00	ZHRSV1C00		26.31			0.00
1 07/21/04				HRS V1C			ZHRSV1C00	ZHRSV1C00		10.55			0.00
2 08/11/04				HRS V1D			ZHRSV1D00	ZHRSV1D00		78.93			0.00
2 08/11/04				HRS V1D			ZHRSV1D00	ZHRSV1D00		31.67			0.00
2 08/30/04				GLU			ZHRSV1D00	HRSCOR002		-110.60			0.00
2 08/30/04				GLU			ZHRSV1C00	HRSCOR002		-36.86			0.00
Account String Subtotal : 00000.0-00000-00084-3830-6440000-Health Services									29,918.00	2,140.62	0.00	0.00	27,777.38

PD Date	Res.PriY	Cat	Loc	Obj	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
2 08/30/04					ONL		ZHRV1D00	HRSREV002		110.60			
2 08/30/04					ONL		ZHRV1C00	HRSREV002		36.86			
3 09/01/04					ONL		Error	CHR05VAR0		-147.46			

Account String Subtotal : 00000.0-00000-00084-3999-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 3900 0.00 0.00 0.00 0.00 0.00

Subtotal Major Object 3000 129,984.20 130,662.98 0.00 0.00 -67.50

07/01/04			00000	4000	00000000								
09/30/04							ORG	0005508343	0.00				
11/15/04							ORG	0005722959	0.00				
11/15/04								0005810443	-75,800.00				
11/16/04								0005810446	52,598.00				
02/16/05							Close	0005806817	11,601.00				
02/16/05							Close	BT013-018	604.50				
02/16/05							Close	BT013-019	1,000.00				
02/16/05							Close	BT013-023	3,500.00				
02/16/05							Close	BT013-024	1,500.00				
02/16/05							Close	BT013-043	2,000.00				
03/01/05							to 4550	BT013-076A	-1,000.00				
03/01/05							to 4000	BT013-077H	9,657.00				
03/01/05							to 4000	BT013-077I	2,216.00				
03/01/05							to 4000	BT013-079V	4,138.00				
03/01/05							to 4360	BT013-080Q	-800.00				
03/01/05							to 4410	BT013-080R	-5,181.00				
03/01/05							to 4000	BT013-080S	-5,000.00				
03/01/05							to 4550	BT013-081C	3,478.00				
03/23/05							TFR C/O	BT013-082C	-1,137.00				
03/23/05							TFR C/O	BT013-071A	207.00				
03/23/05							TFR C/O	BT013-071B	871.00				
03/23/05							TFR C/O	BT013-071C	703.00				
03/23/05							TFR C/O	BT013-071D	666.00				
03/31/05							TFR C/O	BT013-071E	1,585.00				
04/15/05							TRF INTO	BT013-086	-5,443.00				
05/17/05							To 4550	BT013-0055	-724.00				
							Title 3	BT013-131	3,017.00				

CUMULATIVE DETAIL REPC BY OBJECT(1000-7999)
Fund :01.3-Restricted fund

District: 73502
Fiscal Year: 2005
To Period: 998

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Vchr/PO ID		Vendor Name											
Account String Subtotal : 00000.0-00000-00000-4000-00000000-Undefined													
									4,987.50	0.00	0.00	0.00	4,987.50
Subtotal Sub-Major Object : 4000													
00000.0 00000 00045 4320 4999000									4,987.50	0.00	0.00	0.00	4,987.50
11/01/04 org 0005844310													
Account String Subtotal : 00000.0-00000-00045-4320-4999000-Othr Interdisciplinary Studies													
									0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 4300													
00000.0 00000 00032 4410 6440000									0.00	0.00	0.00	0.00	0.00
07/15/04				SOFTWARE					0.00				
09/30/04				ORG					0.00				
05/11/05				SOFTWARE					2,500.00				
05/11/05				ORG					0.00				
1 07/02/04					PO				0.00				2,500.00
										2,500.00			
8 02/28/05				MEDICWARE					2,338.20				
					AP				0.00				
8 02/28/05				MEDICWARE					2,338.20				
					PO				0.00				
9 03/01/05				MEDICWARE					0.00				
					PO								
12 06/30/05				MEDICWARE					0.00				
					ONL								
Account String Subtotal : 00000.0-00000-00032-4410-6440000-Health Services									2,500.00	0.00	0.00	0.00	2,500.00
Subtotal Sub-Major Object : 4400													
00000.0 00000 00032 4550 6440000									2,500.00	0.00	0.00	0.00	2,500.00
05/06/04				ORG					0.00				
07/01/04				ORG					0.00				
09/30/04				ORG					0.00				
11/01/04									23,000.00				
05/11/05				SOFTWARE					-2,500.00				
05/18/05				ORG					-12,000.00				
1 07/01/04					PO				0.00				350.00
													800.00
1 07/01/04					PO				0.00				350.00
													800.00
													350.00

73502 - SANTA MONICA COLLEGE
CUMULATIVE DETAIL REPC BY OBJECT(1000-7999)
Fund :01.3-Restricted fund

District: 73502
Fiscal Year: 2005
To Period: 998

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Ychr/PO ID				Vendor Name									
1 07/01/04	B450349SD		PO	SANTA MONICA COLLEGE				PO05544919		200.00	200.00		200.00
1 07/01/04	B450349SD		PO	SANTA MONICA COLLEGE				PO05547417		-200.00	-200.00		
1 07/01/04	B450350SD		PO	CORPORATE EXPRESS				PO05566533		-800.00	-800.00		
1 07/14/04	B450985SD		PO	SANTA MONICA COLLEGE BOOKSTORE				PO05549386		200.00	200.00		
2 08/30/04	B451239SD		AP	CORPORATE EXPRESS				APA5669694	205.05	205.05	800.00		800.00
3 09/07/04	5667-06		PO	CORPORATE EXPRESS				PO05670008		-205.05	-205.05		
3 09/07/04	B451239SD		AP	CORPORATE EXPRESS				APA5773312	154.82	154.82			
4 10/29/04	5945-23		PO	CORPORATE EXPRESS				PO05773648		-154.82	-154.82		
4 10/29/04	B451239SD		AP	CORPORATE EXPRESS				APA5782083	119.02	119.02			
4 10/31/04	5951-06		PO	CORPORATE EXPRESS				PO05782411		-119.02	-119.02		
4 10/31/04	B451239SD		AP	CORPORATE EXPRESS				APA5979760	114.26	114.26			
8 02/15/05	6214-152		PO	CORPORATE EXPRESS				PO05980084		-114.26	-114.26		
8 02/15/05	B451239SD		AP	CORPORATE EXPRESS				APA6074301	22.11	22.11			
10 04/01/05	6389-51		PO	CORPORATE EXPRESS				PO06074591		-22.11	-22.11		
10 04/01/05	B451239SD		AP	CORPORATE EXPRESS				APA6133045	-2.40	-2.40			
10 04/25/05	6482-13		PO	CORPORATE EXPRESS				PO06133392		2.40	2.40		
10 04/25/05	B451239SD		AP	CORPORATE EXPRESS				APA6460356	151.36	151.36			
11 05/31/05	6625-07		AP	MEDICAL PURCHASING CORPORATION				APA6546240	-6.71	-6.71			
11 05/31/05	6655-15		PO	CORPORATE EXPRESS				PO06460756	-13.54	-13.54			
11 05/31/05	6655-16		PO	CORPORATE EXPRESS						-151.36	-151.36		

***Previous page ended with Journal Date: 7/1/2004 and Account String: 00000.0-00000-00032-4550-6440000

73502 - SANTA MONICA COLLEGE
CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
Fund :01.3-Restricted fund

ANNUAL

***Previous page ended with Journal Date: 5/31/2005 and Account String: 00000.0-00000-00032-4550-6440000

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Vendor Name														
11	05/31/05							MEDICAL PURCHASING CORPORATION	PO06546608			-151.36		
12	06/01/05							CORPORATE EXPRESS	PO07165884	20.25	20.25	-201.63		
12	06/21/05							CORPORATE EXPRESS	APA6806693	204.40	85.12			
12	06/21/05							CORPORATE EXPRESS			119.28			
12	06/21/05							CORPORATE EXPRESS	PO06807018			-204.40		
12	06/23/05							CORPORATE EXPRESS	APA6924172	164.31	164.31	-204.40		
12	06/23/05							SANTA MONICA COLLEGE BOOKSTORE	PO06924511		164.31	-164.31		
12	06/23/05							SANTA MONICA COLLEGE BOOKSTORE	PO07165900			-35.69		
12	06/30/05							SANTA MONICA COLLEGE BOOKSTORE	000EX05259		-1,112.68	-35.69		
Account String Subtotal : 00000.0-00000-00032-4550-6440000-Health Services										8,500.00	0.00	0.00	0.00	8,500.00
Subtotal Sub-Major Object : 4500										8,500.00	0.00	0.00	0.00	8,500.00
Subtotal Major Object 4000										15,987.50	0.00	0.00	0.00	15,987.50
05/06/04									0004618289	0.00				
07/01/04									0005508430	0.00				
09/30/04									0005723218	0.00				
11/15/04									0005810450	-157,720.00				
11/16/04									0005806818	78,860.00				
02/03/05									BT013-005	8,900.00				
02/16/05									BT013-020	10,716.00				
02/16/05									BT013-021	834.00				
02/16/05									BT013-025	19,950.00				
02/16/05									BT013-026	1,701.00				
02/16/05									BT013-027	4,375.00				
02/16/05									BT013-041	26,226.00				
02/16/05									BT013-042	602.00				
02/16/05									BT013-045	38,000.00				

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPC 3Y OBJECT(1000-7999)
 Fund :01.3-Restricted fund

District: 73502
 Fiscal Year: 2005
 To Period: 998

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jml ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 2/16/2005 and Account String: 00000.0-00000-00000-5000-00000000													
02/16/05							Close	BT013-046	10,000.00				
03/01/05							to 5220	BT013-076B	-2,000.00				
03/01/05							to 5000	BT013-077J	271.00				
03/01/05							to 5000	BT013-079W	867.00				
03/01/05							to 5000	BT013-081D	347.00				
03/01/05							to 5000	BT013-081E	2,840.00				
03/01/05							To 5000	BT013-081F	925.00				
03/01/05							To 5000	BT013-081G	22.00				
03/23/05							TFR C/O	BT013-71-1	1,117.00				
03/23/05							TFR C/O	BT013-71-2	259.00				
03/23/05							TFR C/O	BT013-71-3	348.00				
03/23/05							TFR C/O	BT013-71-4	130.00				
03/23/05							TFR C/O	BT013-71-5	58.00				
03/30/05							TRF INTO	BT013-072A	-16,500.00				
03/30/05							TRF INTO	BT013-072B	-27,356.00				
03/31/05							TRF INTO	BT013-087	-3,200.00				
04/15/05							To 5220	BT013-056	-572.00				
Account String Subtotal : 00000.0-00000-00000-5000-0000000-Undefined									0.00	0.00	0.00	0.00	0.00

Subtotal Sub-Major Object : 5000													
00000.0 00000 00032 5220 6440000									0.00	0.00	0.00	0.00	0.00
10/13/04								0005727893	0.00				
11/01/04								0005802771	9,500.00				
05/11/05							VARIOUS	BT013-112	-3,291.00				
11 05/12/05						AP		APA6173188		193.99			
11 05/13/05						AP		APA6174199		176.40			
Account String Subtotal : 00000.0-00000-00032-5220-6440000-Health Services									6,209.00	370.39	0.00	0.00	5,838.61

Subtotal Sub-Major Object : 5200													
00000.0 00000 00032 5310 6440000									6,209.00	370.39	0.00	0.00	5,838.61
09/29/04							DUES &	0005700965	0.00				
09/30/04							ORG	0005723343	0.00				
05/11/05							VARIOUS	BT013-112	120.00				
4 10/22/04						PO		PO05763639					120.00
Fund :01.3-Restricted fund									6,209.00	370.39	0.00	0.00	5,838.61

District: 73502

CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)

Run Date 04/2005

Fiscal Year: 2005

Fund :01.3-Restricted fund

Run Time 01:23:25AM

To Period: 998

ANNUAL

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
4 10/29/04	P451572SD		COLLEGE OF THE CANYONS	AP				APA5773312		120.00	120.00	120.00		0.00
4 10/29/04	5943-05		COLLEGE OF THE CANYONS	PO				PO05773648		120.00	120.00	120.00		0.00

Account String Subtotal : 00000.0-00000-00032-5310-6440000-Health Services 120.00 120.00 120.00 0.00 0.00

Subtotal Sub-Major Object : 5300 120.00 120.00 120.00 0.00 0.00

05/06/04	00000.0	00000	00081	5540	7100000			ORG	0004618303	0.00				
07/01/04								ORG	0005508458	0.00				
09/30/04								ORG	0005723364	0.00				
11/16/04									0005806794	325,469.00				

Account String Subtotal : 00000.0-00000-00081-5540-7100000-Physical Property-Related Ac 325,469.00 0.00 0.00 0.00 325,469.00

Subtotal Sub-Major Object : 5500 325,469.00 0.00 0.00 0.00 325,469.00

07/14/04	00000.0	00000	00032	5610	6440000			RENT &	0005547947	0.00				
09/30/04								ORG	0005723368	0.00				
05/11/05								VARIOUS	BT013-112	1,094.00				
1 07/01/04									PO05549381		600.00			
8 02/17/05	B450351SD		LIFESAFE SERVICES/FORMERLY COMPLIANT	AP					APA5989599	493.62	600.00			
12 06/01/05	6241-08		LIFESAFE SERVICES/FORMERLY COMPLIANT	PO					PO07165875	493.62	493.62			

Account String Subtotal : 00000.0-00000-00032-5610-6440000-Health Services 1,094.00 493.62 493.62 0.00 600.38

07/13/04	00000.0	00000	00032	5650	6440000			MAINTENAN	0005545694	0.00				
07/13/04								REPAIRS	0005545705	0.00				
09/30/04								ORG	0005723390	0.00				
05/11/05								VARIOUS	BT013-112	1,482.00				
1 07/01/04	B450352SD		EMICO ELECTRO MEDICAL	PO					PO05547412		700.00			
	B450353SD		BMC INC								200.00			

Account String Subtotal : 00000.0-00000-00032-5610-6440000-Health Services 1,094.00 493.62 493.62 0.00 600.38

PD Date	Res.PrjY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
2	08/26/04								PO05660343			650.00		650.00
3	09/07/04	A450089KS		CANON BUSINESS SOLUTIONS INC		PO			APA5669694	597.45	597.45	-597.45		
3	09/07/04	5666-13		CANON BUSINESS SOLUTIONS INC		PO			PO05670008					
3	09/16/04	A450089KS		CANON BUSINESS SOLUTIONS INC		AP			APA5684909	147.32	147.32	-597.45		
3	09/16/04	5729-21		EMICO ELECTRO MEDICAL		PO			PO05685214			-16.15		
12	06/01/05	B450352SD		EMICO ELECTRO MEDICAL		PO			PO07165875			-16.15		
12	06/01/05	B450353SD		BMC INC		PO			PO07165884			-500.00		
		A450089KS		CANON BUSINESS SOLUTIONS INC		PO						-236.40		
		B450352SD		EMICO ELECTRO MEDICAL		PO						-52.56		
												-183.85		
Account String Subtotal : 00000.0-00000-00032-5650-6440000-Health Services										1,482.00	744.77	0.00	0.00	737.23

Subtotal Sub-Major Object : 5600	00000.0	00000	00032	5820	6440000
10/15/04					0.00
05/11/05					45.00
4 10/22/04					44.38
8 02/28/05					44.38
8 02/28/05					-44.38
Account String Subtotal : 00000.0-00000-00032-5820-6440000-Health Services					
00000.0 00000 00032 5890 6440000					
05/06/04					0.00
07/01/04					0.00
09/30/04					0.00
05/11/05					550.00
2 08/01/04					550.00
3 09/08/04					69.00
Account String Subtotal : 00000.0-00000-00032-5820-6440000-Health Services					
00000.0 00000 00032 5890 6440000					
00000.0 00000 00032 5820 6440000					
Subtotal Sub-Major Object : 5600					
2,576.00					
1,238.39					
0.00					
0.00					
1,337.61					

Subtotal Sub-Major Object : 5600	00000.0	00000	00032	5890	6440000
05/06/04					0.00
07/01/04					0.00
09/30/04					0.00
05/11/05					550.00
2 08/01/04					550.00
3 09/08/04					69.00
Account String Subtotal : 00000.0-00000-00032-5820-6440000-Health Services					
00000.0 00000 00032 5890 6440000					
00000.0 00000 00032 5820 6440000					
Subtotal Sub-Major Object : 5600					
2,576.00					
1,238.39					
0.00					
0.00					
1,337.61					

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 9/8/2004 and Account String: 00000.0-00000-00032-5890-6440000													
3	09/08/04	5673-21		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
3	09/16/04	5673-22		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
3	09/16/04	B450354SD		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
4	10/11/04	5728-02		MEDICO PROFESSIONAL LINEN SERVICE					70.39				
4	10/11/04	B450354SD		MEDICO PROFESSIONAL LINEN SERVICE					70.39				
4	10/11/04	5844-06		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
4	10/11/04	5844-07		MEDICO PROFESSIONAL LINEN SERVICE					24.39				
4	10/11/04	5844-08		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
4	10/11/04	B450354SD		MEDICO PROFESSIONAL LINEN SERVICE					46.00				
4	10/31/04	5989-07		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
4	10/31/04	5989-08		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
4	10/31/04	B450354SD		MEDICO PROFESSIONAL LINEN SERVICE					115.69				
8	02/25/05	6263-08		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
8	02/25/05	6263-09		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
8	02/25/05	6263-10		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
8	02/25/05	6263-11		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
8	02/25/05	6263-12		MEDICO PROFESSIONAL LINEN SERVICE					23.69				
8	02/25/05	B450354SD		MEDICO PROFESSIONAL LINEN SERVICE					47.04				
10	04/12/05	6426-01		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
10	04/12/05	6426-02		MEDICO PROFESSIONAL LINEN SERVICE					24.04				
10	04/12/05	B450354SD		MEDICO PROFESSIONAL LINEN SERVICE					70.74				
10	04/20/05	6463-07		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
10	04/20/05	6463-08		MEDICO PROFESSIONAL LINEN SERVICE					24.74				
10	04/20/05	6463-09		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
10	04/20/05	B450354SD		MEDICO PROFESSIONAL LINEN SERVICE					23.00				
11	05/17/05	6546-08		MEDICO PROFESSIONAL LINEN SERVICE					23.00				

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fund :01.3-Restricted fund

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 5/17/2005 and Account String: 00000.0-00000-00032-5890-6440000													
11	05/17/05				PO		MEDICO PROFESSIONAL LINEN SERVICE	PO06180887			-23.00		-23.00
11	05/31/05	B450354SD			AP		MEDICO PROFESSIONAL LINEN SERVICE	APA6510804	46.00				
11	05/31/05	648-02					MEDICO PROFESSIONAL LINEN SERVICE		23.00				
11	05/31/05	6648-01			PO		MEDICO PROFESSIONAL LINEN SERVICE	PO06511202			-46.00		
12	06/01/05	B450354SD			PO		MEDICO PROFESSIONAL LINEN SERVICE	PO07165884			-39.14		
12	06/30/05	B450354SD			AP		MEDICO PROFESSIONAL LINEN SERVICE	APA7185540	46.00				
12	06/30/05	6828-02					MEDICO PROFESSIONAL LINEN SERVICE		23.00				
12	06/30/05	6828-03			ONL	Other	MEDICO PROFESSIONAL LINEN SERVICE	000EX05259		-151.62			
Account String Subtotal : 00000.0-00000-00032-5890-6440000-Health Services									550.00	405.24	0.00	0.00	144.76
Subtotal Sub-Major Object : 5800									595.00	449.62	0.00	0.00	145.38
Subtotal Major Object 5000									334,969.00	2,178.40	0.00	0.00	332,790.60
05/06/04		00000.0	00000	00000	6000	00000000							
07/01/04							ORG	0004618290	0.00				
09/30/04							ORG	0005508544	0.00				
11/15/04							ORG	0005723541	0.00				
11/16/04							Close	0005810454	-2,038,454.00				
02/16/05							Close	0005806820	1,019,227.00				
02/16/05							Title 3	BT013-028	750.00				
05/17/05								BT013-047	2,769.00				
								BT013-132	17,013.00				
Account String Subtotal : 00000.0-00000-00000-6000-00000000-Undefined									-998,695.00	0.00	0.00	0.00	-998,695.00
Subtotal Sub-Major Object : 6000									-998,695.00	0.00	0.00	0.00	-998,695.00
08/26/04		00000.0	00000	00033	6410	6460000							
09/30/04							ORG	0005659431	0.00				
2 08/23/04							ORG	0005723554	0.00				
							PO	PO05662865			8,925.92		
2 08/23/04		M61142KS					MINOLTA BUSINESS SYSTEMS				8,925.92		
							PO	PO05680887			-8,925.92		
		M61142KS					MINOLTA BUSINESS SYSTEMS				-8,925.92		

CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fund :01.3-Restricted fund

District: 73502
 Fiscal Year: 2005
 To Period: 998

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Account String Subtotal : 00000.0-00000-00033-6410-6460000-Financial Aid Administration													
05/11/05			00032	6450	6440000		ORG	0006171438	0.00				0.00
05/18/05							ORG	0006666353	12,000.00				
11 05/25/05						PO		PO06276575		9,709.30	9,709.30		
11 05/25/05		P452690SD		SLACK INC		PO		PO06375126		9,709.30	-9,709.30		
12 06/01/05		P452690SD		SLACK INC		PO		PO06375124		9,680.84	9,680.84		
12 06/01/05		P452791SD		DIXIE MEDICAL		PO		PO07152160		-7.44	-7.44		
12 06/30/05		6767-09A		DIXIE MEDICAL		AP		APA7151764	9,709.30				
12 06/30/05		P452791SD		DIXIE MEDICAL		PO		PO07152028	9,709.30	-9,673.40	-9,673.40		
Account String Subtotal : 00000.0-00000-00032-6450-6440000-Health Services									12,000.00	9,709.30	0.00	0.00	2,290.70
Subtotal Sub-Major Object : 6400									12,000.00	9,709.30	0.00	0.00	2,290.70
Subtotal Major Object 6000									-986,695.00	9,709.30	0.00	0.00	-996,404.30
00000.0 00000 00000 7000 0000000													
05/06/04							ORG	0004618291	0.00				
07/01/04							ORG	0005508611	0.00				
09/30/04							ORG	0005723698	0.00				
11/15/04								0005810457	354,929.00				
11/15/04								0005810634	42,872.00				
11/15/04								0005810636	1.00				
11/16/04								0005806811	-177,464.00				
02/16/05							Close	BT013-022	700.00				
02/16/05							Close	BT013-029	1,324.00				
02/16/05							Close	BT013-048	1,500.00				
03/01/05							to 7319	BT013-078F	-4,760.00				
03/23/05							TFR C/O	BT013-71-6	7,107.80				
Account String Subtotal : 00000.0-00000-00000-7000-0000000-Undefined									226,209.80	0.00	0.00	0.00	226,209.80

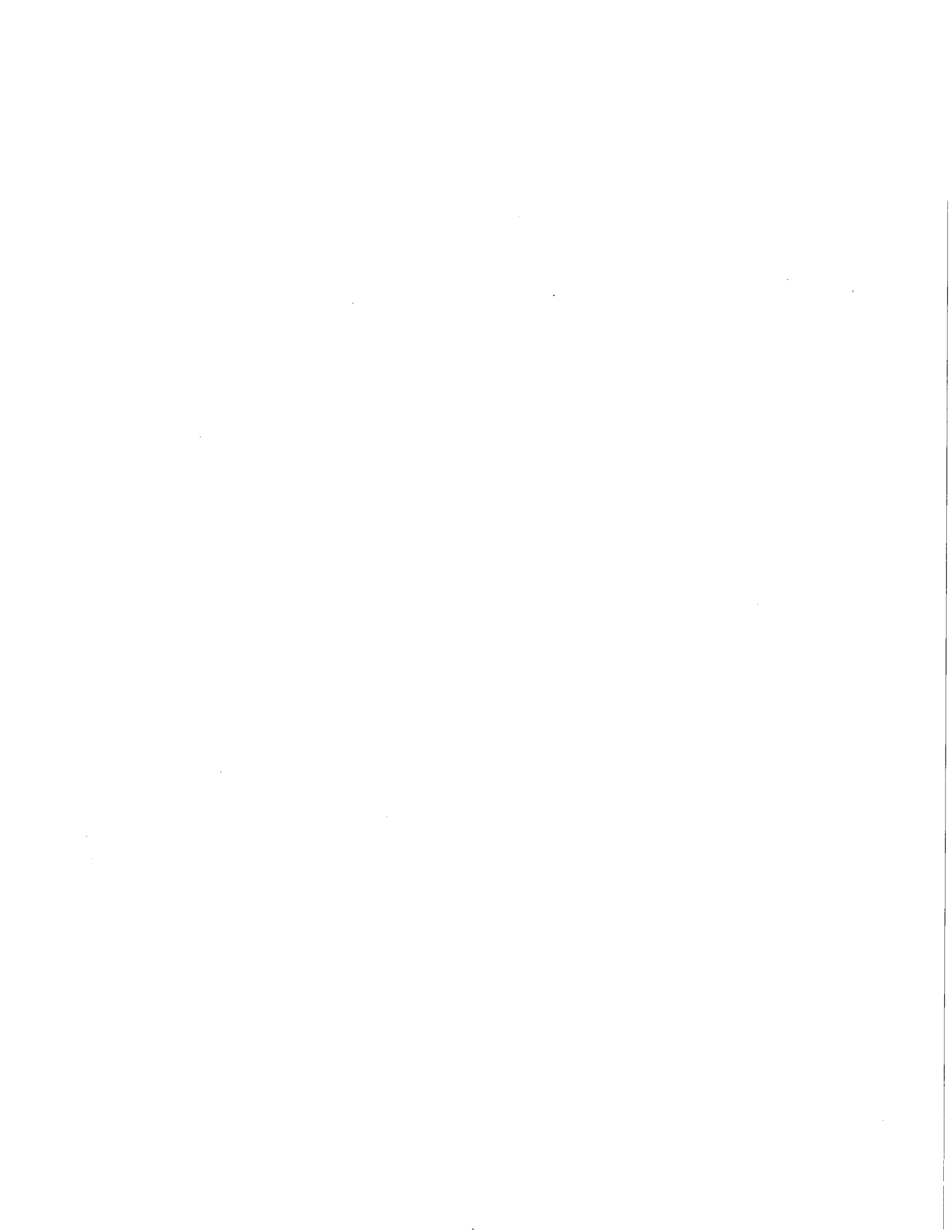
PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Vchr/PO ID Vendor Name													
Subtotal Sub-Major Object : 7000													
00000.0	00000	00000	7300	00000000					226,209.80	0.00	0.00	0.00	226,209.80
11/15/04				0005810635					-42,873.00				
03/01/05				BT013-077K			to 7300		1,371.00				
Account String Subtotal : 00000.0-00000-00000-7300-00000000-Undefined													
Subtotal Sub-Major Object : 7300													
00000.0	00000	00000	7900	00000000					-41,502.00	0.00	0.00	0.00	-41,502.00
01/01/05				0006005270			orig		0.00				
03/07/05				BA067-02					483,686.00				
04/13/05				BTB013-028			To 4320,		-66,043.00				
04/13/05				BTB013-029			To 6450 and		-94,985.00				
04/14/05				BTB013-030			To		-6,601.00				
04/15/05				BTB013-031			To		-668.00				
04/21/05				BTB013-036			orig		-18,085.00				
04/21/05				BTB013-037			orig		-46,454.00				
04/21/05				BTB013-038			orig		-65,297.00				
04/21/05				BTB013-039			orig		-25,295.00				
04/21/05				BTB013-040			orig		-3,526.00				
Account String Subtotal : 00000.0-00000-00000-7900-00000000-Undefined													
Subtotal Sub-Major Object : 7900													
Subtotal Major Object 7000													
Total for Fund : 01.3-Restricted fund													
									156,732.00	0.00	0.00	0.00	156,732.00
									156,732.00	0.00	0.00	0.00	156,732.00
									341,439.80	0.00	0.00	0.00	341,439.80
									1,561,731.50	572,944.00	0.00	0.00	988,787.50

Report ID: LCGL400C
 District: 73502
 Fiscal Year: 2005
 To Period: 998
 Page No.
 Run Date 09/04/2005
 Run Time 01:23:25AM
 ANNUAL

73502 - SANTA MONICA COLLEGE
 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)
 Fund : 01.3-Restricted fund

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 4/21/2005 and Account String: 00000.0-00000-00000-7900-0000000													
Total for District : 73502-SANTA MONICA COLLEGE									1,561,731.50	572,944.00	0.00	0.00	988,787.50

End of Report



CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 HEALTH FEE ELIMINATION	For State Controller Use only	Program 234
	(19) Program Number 00234	
	(20) Date Filed <u> </u> / <u> </u> / <u> </u>	
	(21) LRS Input <u> </u> / <u> </u> / <u> </u>	

LABEL HERE	(01) Claimant Identification Number: CC 19385		Reimbursement Claim Data	
	(02) Claimant Name Santa Monica Community College District		(22) HFE-1.0, (04)(b)	288,311
	County of Location Los Angeles		(23)	
	Street Address 1900 Pico Boulevard		(24)	
	City Santa Monica	State CA	Zip Code 90405-1628	(25)
	Type of Claim	Estimated Claim	Reimbursement Claim	(26)
		(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27)
		(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28)
		(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29)
	Fiscal Year of Cost	(06)	(12) 2005-2006	(30)
Total Claimed Amount	(07)	(13) \$ 288,311	(31)	
Less: 10% Late Penalty, not to exceed \$10,000		(14) \$ 10,000	(32)	
Less: Prior Claim Payment Received		(15) \$ -	(33)	
Net Claimed Amount		(16) \$ 278,311	(34)	
Due from State	(08)	(17) \$ 278,311	(35)	
Due to State		(18)	(36)	

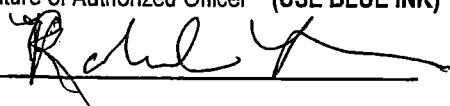
(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, 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. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer (USE BLUE INK) Date

 1/9/2007

Randall Lawson Vice President, Administrative Services

Type or Print Name Title

(38) Name of Contact Person for Claim Telephone Number: (858) 514-8605

SixTen and Associates E-mail Address: kbpsixten@aol.com

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**FORM
HFE-1.0**

(01) Claimant:

Santa Monica Community College District

(02) Type of Claim:

Reimbursement

Estimated

Fiscal Year

2005-2006

(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. Santa Monica College	\$ 288,311
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	
18.	
19.	
20.	
21.	
(04) Total Amount Claimed	\$ 288,311

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

PROGRAM 234	MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.1
------------------------------	--	-------------------------------

(1) Claimant: Santa Monica Community College District	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2005-2006
--	--	--------------------------

3) Name of College: Santa Monica College

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

LESS SAME MORE

	Direct Cost	Indirect Cost of: 34.25%	Total
5) Cost of Health Services for the Fiscal year of Claim	\$ 678,536	\$ 232,399	\$ 910,935
6) Cost of providing current fiscal year health services in excess of 1986/87	\$ -	\$ -	\$ -
7) Cost of providing current fiscal year health services at 1986/87 level [Line (05) - line (06)]	\$ 678,536	\$ 232,399	\$ 910,935

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

Collection Period	(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)
Per Fall Semester				\$ -		\$ -	\$ -
Per Spring Semester				\$ -		\$ -	\$ -
Per Summer Session				\$ -		\$ -	\$ -
Per First Quarter				\$ -		\$ -	\$ -
Per Second Quarter				\$ -		\$ -	\$ -
Per Third Quarter				\$ -		\$ -	\$ -

Total health fee that could have been collected:	The sum of (Line (08)(1)(c) through line (08)(6)(c))	\$ 622,624
Subtotal	[Line (07) - line (09)]	\$ 288,311

Cost Reduction		
Less: Offsetting Savings, if applicable		
Less: Other Reimbursements, if applicable		
Total Amount Claimed	[Line (10) - {line (11) + line (12)}]	\$ 288,311

Program 234	MANDATED COSTS 1/84 HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL	FORM HFE-2
------------------------------	--	-----------------------------

(01) Claimant Santa Monica Community College District	(02) Fiscal Year costs were incurred: 2005-2006
--	--

(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.	(a) FY 1986/87	(b) FY of Claim
Accident Reports	X	X
Appointments		
College Physician, surgeon	X	X
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	X	X
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	X	X
Sexually Transmitted Disease	X	X
Drugs	X	X
Acquired Immune Deficiency Syndrome	X	X
Child Abuse	X	X

Program 234	MANDATED COSTS 1/84 HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL	FORM HFE-2	
(01) Claimant Santa Monica Community College District	(02) Fiscal Year costs were incurred: 2005-2006		
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.	(a) FY 1986/87	(b) FY of Claim	
Birth Control/Family Planning Stop Smoking Library, Videos and Cassettes	X X X	X X X	
First Aid, Major Emergencies First Aid, Minor Emergencies First Aid Kits, Filled	X X X	X X X	
Immunizations Diphtheria/Tetanus Measles/Rubella Influenza Information	X X X X	X X X X	
Insurance On Campus Accident Voluntary Insurance Inquiry/Claim Administration	X X	X X	
Laboratory Tests Done Inquiry/Interpretation Pap Smears	X	X	
Physical Examinations Employees Students Athletes	X X X	X X X	
Medications Antacids Antidiarrheal Aspirin, Tylenol, etc., Skin Rash Preparations Eye Drops Ear Drops Toothache, oil cloves Stingkill Midol, Menstrual Cramps Other, list-->	X X X X X X X	X X X X X X X	
Parking Cards/Elevator Keys Tokens Return Card/Key Parking Inquiry Elevator Passes Temporary Handicapped Parking Permits	X X X	X X X	

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Santa Monica Community College District				(02) Period of Claim 2005-2006		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$55,077,051		\$55,077,051	\$560,622	\$54,516,429
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	4,673,824		4,673,824	58,704	4,615,120
Course and Curriculum Development	6020	159,979		159,979	69,021	90,958
Academic/Faculty Senate	6030	594,119		594,119		594,119
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	1,684,173		1,684,173		1,684,173
Library	6120	1,411,115		1,411,115	44,183	1,366,932
Media	6130	1,275,320		1,275,320	355,857	919,463
Museums and Galleries	6140	32,984		32,984		32,984
Academic Information Systems and Technology	6150	1,060,928		1,060,928	337,529	723,399
Other Instructional Support Services	6190	436,661		436,661		436,661
Admissions and Records	6200	2,701,561		2,701,561	27,400	2,674,161
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	458,040		458,040	2,819	455,221
Matriculation and Student Assessment	6320	972,103		972,103	153,581	818,522
Transfer Programs	6330	3,414,303		3,414,303	16,538	3,397,765
Career Guidance	6340					
Other Student Counseling and Guidance	6390	1,653,512		1,653,512	3,779	1,649,733
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,204,529		1,204,529	26,812	1,177,717
Subtotal		\$76,810,202	\$0	\$76,810,202	\$1,656,845	\$75,153,357

Revised 9/04

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Santa Monica Community College District				(02) Period of Claim 2005-2006		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$1,250,251	\$387,004	\$863,247	\$16,416	\$846,831
Health Services	6440	789,523		789,523	9,709	779,814
Student Personnel Admin.	6450	250,010		250,010		250,010
Financial Aid Administration	6460	2,202,866		2,202,866	146,301	2,056,565
Job Placement Services	6470	540,768		540,768	2,565	538,203
Veterans Services	6480					
Miscellaneous Student Services	6490	3,055,659		3,055,659	22,318	3,033,341
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	1,696,824		1,696,824	1,696,824	0
Custodial Services	6530	2,893,821		2,893,821	2,893,821	0
Grounds Maintenance and Repairs	6550	928,479		928,479	928,479	0
Utilities	6570	2,205,827		2,205,827	2,205,827	0
Other	6590	146,985		146,985	146,985	0
Planning, Policy Making, and Coordination	6600	4,782,428		4,782,428	4,782,428	0
General Inst. Support Services	6700					
Community Relations	6710	879,301		879,301	879,301	0
Fiscal Operations	6720	2,525,715		2,525,715	2,525,715	0
Human Resources Management	6730	2,091,604		2,091,604	2,091,604	0
Noninstructional Staff Benefits & Incentives	6740	729,889		729,889	729,889	0
Staff Development	6750	19,429		19,429	19,429	0
Staff Diversity	6760	27,050		27,050	27,050	0
Logistical Services	6770	4,998,700		4,998,700	4,998,700	0
Management Information Systems	6780	2,404,281		2,404,281	2,404,281	0
Subtotal		\$111,229,612	\$387,004	\$110,842,608	\$28,184,487	\$82,658,121

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Santa Monica Community College District				(02) Period of Claim 2005-2006		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Other General Institutional Support Services	6790	1,349,677		1,349,677	1,349,677	0
Community Services and Economic Development	6800					
Community Recreation	6810	12,141		12,141		12,141
Community Service Classes	6820	37,741		37,741		37,741
Community Use of Facilities	6830	450,824		450,824	4,653	446,171
Economic Development	6840					
Other Community Services & Economic Development	6890	111,610		111,610		111,610
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920	218,116		218,116		218,116
Farm Operations	6930					
Food Services	6940					
Parking	6950	3,221,057		3,221,057	1,514,539	1,706,518
Student and Co-curricular Activities	6960	772,591		772,591	10,166	762,425
Student Housing	6970					
Other	6990	518,913		518,913	2,844	516,069
Auxiliary Operations	7000					
Contract Education	7010	539,084		539,084	17,686	521,398
Other Auxiliary Operations	7090	5,085,411		5,085,411	25,862	5,059,549
Physical Property Acquisitions	7100	414,725		414,725	414,725	0
(05) Total		\$123,961,502	\$387,004	\$123,574,498	\$31,524,639	\$92,049,859
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				34.25%		
(07) Notes						

Report ID : LGL036S
 District : 73502
 Fiscal Year : 2006
 To Period : 998
 Categorical : 00000--General Education

73502-SANTA MONICA COLLEGE
 STATEMENT OF REVENUES & EXPENDITURES BY FUND & CATEGORICAL
 Fund: 01.3--Restricted fund
 FINAL

Page No. 16
 Run Date 10/21/2006
 Run Time 14:56:17
 ANNUAL

Object	Object Description	Debit	Credit
5820	Off Campus Printing	44.38	0.00
5890	Other Contract Services	2,338.20	0.00
	Total for Major Object: 5000	3,941.58	0.00
6450	Noncapitalized Eq New	323.67	0.00
	Total for Major Object: 6000	323.67	0.00
8860	Interest	0.00	0.00
8876	Health	0.00	622,623.50
8890	Other Local Revenue	0.00	0.00
	Total for Major Object: 8000	0.00	622,623.50
Excess (Deficiency) of Revenues over Expenditures for Categorical : 00000			0.00

+ 56,912.80 Psych Svcs.
 Total exp's. \$ 678,536.30

73502-SANTA MONICA COLLEGE
 STATEMENT OF REVENUES & EXPENDITURES BY FUND & CATEGORICAL
 Fund: 01.3--Restricted fund
 FINAL

Report ID : LCG10365
 District : 73502
 Fiscal Year : 2006
 To Period : 998
 Categorical : 00000--General Education

Object	Object Description	Debit	Credit
5820	Off Campus Printing	44.38	0.00
5890	Other Contract Services	2,338.20	0.00
	Total for Major Object: 5000	3,941.58	0.00
6450	Noncapitalized Eq New	323.67	0.00
	Total for Major Object: 6000	323.67	0.00
8860	Interest	0.00	0.00
8876	Health	0.00	622,623.50
8890	Other Local Revenue	0.00	0.00
	Total for Major Object: 8000	0.00	622,623.50
Excess(Deficiency) of Revenues over Expenditures for Categorical : 00000			0.00

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src	Ref	Line Descr	Jml ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
07/06/05	00000.0	00000	00000	1000	0000000				0007142332	0.00				
Account String Subtotal : 00000.0-00000-00000-1000-0000000-Undefined-Holding														
	00000.0	00000	00032	1000	6440000					0.00	0.00	0.00	0.00	0.00
07/01/05									0008590636	0.00				
06/30/06									BB013-254	1,214.03				
06/30/06									BB013-255	3,000.00				
06/30/06									BB013-256	630.00				
06/30/06									BB013-257	260.59				
06/30/06									BB013-258	310.44				
Account String Subtotal : 00000.0-00000-00032-1000-6440000-Health Services														
	00000.0	00000	00084	1000	6440000					5,415.06	0.00	0.00	0.00	5,415.06

07/01/05									0008590582	0.00				
06/30/06									BB013-240	3,548.05				
06/30/06									BB013-241	71,871.95				
06/30/06									BB013-242	6.97				
06/30/06									BB013-243	8,500.00				
06/30/06									BB013-244	22.59				
06/30/06									BB013-245	53,058.85				
06/30/06									BB013-246	10,190.93				
06/30/06									BB013-247	500.00				
06/30/06									BB013-248	500.00				
06/30/06									BB013-249	57.27				
Account String Subtotal : 00000.0-00000-00084-1000-6440000-Health Services														
	00000.0	00000	00000	1100	0000000					148,256.61	0.00	0.00	0.00	148,256.61
Subtotal Sub-Major Object : 10														
	00000.0	00000	00000	1100	0000000					153,671.67	0.00	0.00	0.00	153,671.67
07/06/05									0007142370	0.00				

Account String Subtotal : 00000.0-00000-00000-1100-0000000-Undefined-Holding														
	00000.0	00000	00000	1100	0000000					0.00	0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 11														
	00000.0	00000	00000	1100	0000000					0.00	0.00	0.00	0.00	0.00

PD Date	Res.Prty	Cat	Loc	Object	Activity	Src	Ref	Line Desci	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 7/1/2005 and Account String: 00000.0-00000-00032-1230-6440000														
07/01/05	00000.0	00000	00032	1230	6440000			ORG	0006389763	0.00				
07/01/05								ORG	0006396192	0.00				
07/01/05								ORG	0007138422	0.00				
2 08/01/05				HRS C1A					ZHRSC1A00		4,375.00			
3 09/01/05				HRS C1B					ZHRSC1B00		4,462.50			
4 10/03/05				HRS C1C					ZHRSC1C00		4,462.50			
5 11/01/05				HRS C1D					ZHRSC1D00		4,462.50			
5 11/01/05				HRS R16					ZHRSR1600		612.50			
5 11/21/05				ONL			Coordinator/		000EX06023		-13,300.00			
6 12/01/05				HRS C1E					ZHRSC1E00		4,462.50			
6 12/31/05				ONL			P/R		000EX06075		-14,000.00			
7 01/03/06				HRS C1F					ZHRSC1F00		4,462.50			
7 01/31/06				ONL			P/R		000EX06100		-4,618.50			
8 02/01/06				HRS C1G					ZHRSC1G00		4,618.50			
10 04/03/06				HRS C1I					ZHRSC1I001		4,618.50			
10 04/30/06				ONL 000EX0 R1			P/R		000EX06196		-4,618.50			
12 06/30/06				HRS C1L					ZHRSC1L00		4,618.50			
Account String Subtotal : 00000.0-00000-00032-1230-6440000-Health Services										0.00	4,618.50	0.00	0.00	-4,618.50
07/01/05	00000.0	00000	00084	1260	0000000				0008589307	0.00				
Account String Subtotal : 00000.0-00000-00084-1260-0000000-Undefined-Holding										0.00	0.00	0.00	0.00	0.00
07/01/05	00000.0	00000	00032	1260	6440000									
07/01/05								ORG	0006389859	0.00				
07/01/05								ORG	0006396288	0.00				
07/01/05								ORG	0007138491	0.00				
07/01/05									0007352421	111,000.00				
4 10/03/05				HRS C1C					ZHRSC1C00		11,086.00			
5 11/01/05				HRS C1D					ZHRSC1D00		11,086.00			
6 12/01/05				HRS C1E					ZHRSC1E00		11,086.00			
7 01/03/06				HRS C1F					ZHRSC1F00		12,371.52			
7 01/09/06				HRS 005					ZHRS00500		633.48			
8 02/01/06				HRS C1G					ZHRSC1G00		11,086.00			
9 03/01/06				HRS C1H					ZHRSC1H00		11,086.00			
10 04/03/06				HRS C1I					ZHRSC1I001		10,393.12			

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
11 05/01/06						HRS	C1J	ZHRSC1J00			10,393.12			00000.0-00000-00032-1260-6440000
12 06/01/06						HRS	C1K	ZHRSC1K00			10,393.12			
12 06/30/06						HRS	C1L	ZHRSC1L00			11,086.00			
Account String Subtotal : 00000.0-00000-00032-1260-6440000-Health Services										111,000.00	110,700.36	0.00	0.00	299.64

00000.0	00000	00084	1260	6440000						0.00				
07/01/05								ORG	0006389860	0.00				
07/01/05								ORG	0006396289	0.00				
07/01/05								ORG	0007138492	0.00				
7 01/31/06						ONL	000EX0	Physical And	000EX06107		24,798.60			
8 02/28/06						ONL	000EX0	Physical And	000EX06124		6,661.20			
9 03/30/06						ONL	000EX0	Physical And	000EX06148		10,734.00			
10 04/21/06						ONL	000EX0	Physical And	000EX06181		10,734.00			
11 05/01/06						HRS	C1J	ZHRSC1J00			10,734.00			
12 06/01/06						HRS	C1K	ZHRSC1K00			10,734.00			
12 06/30/06						HRS	C1L	ZHRSC1L00			10,734.00			
12 06/30/06						ONL	000EX0	Physical And	000EX06270		-45,577.71			
Account String Subtotal : 00000.0-00000-00084-1260-6440000-Health Services										0.00	39,552.09	0.00	0.00	-39,552.09

00000.0	00000	00032	1270	6440000						0.00				
07/01/05								org	0007414294	0.00				
12 06/30/06						HRS	C2L	ZHRSC2L00			1,919.00			
Account String Subtotal : 00000.0-00000-00032-1270-6440000-Health Services										0.00	1,919.00	0.00	0.00	-1,919.00

Subtotal Sub-Major Object : 12										111,000.00	156,789.95	0.00	0.00	-45,789.95
00000.0	00000	00084	1453	6440000						0.00				
07/01/05								ORG	0006390335	0.00				
07/01/05								ORG	0006396764	0.00				
07/01/05								ORG	0007138538	0.00				
3 09/30/05						HRS	C2C	ZHRSC2C00			9,915.84			
4 10/31/05						HRS	C2D	ZHRSC2D00			9,915.84			
5 11/30/05						HRS	C2E	ZHRSC2E00			12,394.80			
6 12/29/05						HRS	C2F	ZHRSC2F00			12,394.80			
6 12/31/05						ONL		Counselors,	013EX06097		-44,621.28			
9 03/31/06						HRS	C2I	ZHRSC2I001			9,891.36			
10 04/28/06						HRS	C2J	ZHRSC2J00			9,891.36			

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Descr	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
11 05/31/06						HRS C2K		ZHRSC2K00		12,364.20				
12 06/30/06						HRS C2L		ZHRSC2L00		12,364.20				

Account String Subtotal : 00000.0-00000-00084-1455-6440000-Health Services **0.00** **44,511.12** **0.00** **0.00** **-44,511.12**

07/01/05	00000.0	00000	00084	1455	6440000			ORG	0006390393	0.00				
07/01/05								ORG	0006396822	0.00				
07/01/05								ORG	0007138581	0.00				
1 07/20/05						HRS VIC		ZHRSV1C00		1,305.48				
2 08/10/05						HRS VID		ZHRSV1D00		3,916.44				
6 12/31/05						ONL	Counselors,	013EX06097		-5,221.92				
12 06/30/06						HRS VIB		ZHRSV1B00		5,189.16				

Account String Subtotal : 00000.0-00000-00084-1455-6440000-Health Services **0.00** **5,189.16** **0.00** **0.00** **-5,189.16**

07/01/05	00000.0	00000	00084	1457	6440000			ORG	0006390425	0.00				
07/01/05								ORG	0006396854	0.00				
07/01/05								ORG	0007138603	0.00				
7 01/31/06						HRS C2G		ZHRSC2G00		2,267.28				
8 02/28/06						HRS C2H		ZHRSC2H00		4,534.56				

Account String Subtotal : 00000.0-00000-00084-1461-6440000-Health Services **0.00** **6,801.84** **0.00** **0.00** **-6,801.84**

01/12/06	00000.0	00000	00084	1461	6440000			ORG	0007508384	0.00				
----------	---------	-------	-------	------	---------	--	--	-----	------------	------	--	--	--	--

Account String Subtotal : 00000.0-00000-00084-1461-6440000-Health Services **0.00** **0.00** **0.00** **0.00** **0.00**

6 12/31/05	00000.0	00000	00084	1463	6440000	ONL		Phys/Mental	013EX06097		44,621.28			
01/12/06								ORG	0007508385	0.00				

Account String Subtotal : 00000.0-00000-00084-1463-6440000-Health Services **0.00** **44,621.28** **0.00** **0.00** **-44,621.28**

07/01/05	00000.0	00000	00084	1465	6440000			org	0007255963	0.00				
2 08/31/05						ONL		ZHRSV1C00	CHR06V1C0		589.80			
2 08/31/05						ONL		ZHRSV1D00	CHR06V1D0		1,769.40			
6 12/31/05						ONL		Phys/Mental	013EX06097		5,221.92			

73502 - SANTA MONICA COLLEGE **Fund :01.3-Restricted fund** **LCGL019C**

PD	Date	Res.	PriY	Cat	Loc	Object	Activity	Src	Ref	Line	Descr	Jrnl	ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 12/31/2005 and Account String: 00000.0-00000-00084-1465-6440000																		
Account String Subtotal : 00000.0-00000-00084-1465-6440000-Health Services														0.00	7,581.12	0.00	0.00	-7,581.12

07/01/05					00032	1467	6440000				ORG		0006390457	0.00				
07/01/05											ORG		0006396886	0.00				
07/01/05											ORG		0007138626	0.00				
07/01/05													0007352422	11,000.00				
7	01/31/06							HRS	C2G				ZHRSC2G00	3,392.40				
8	02/28/06							HRS	C2H				ZHRSC2H00	6,784.80				
Account String Subtotal : 00000.0-00000-00032-1467-6440000-Health Services														11,000.00	10,177.20	0.00	0.00	822.80

07/01/05					00084	1467	6440000				ORG		0006390458	0.00				
07/01/05											ORG		0006396887	0.00				
07/01/05											ORG		0007138627	0.00				
Account String Subtotal : 00000.0-00000-00084-1467-6440000-Health Services														0.00	0.00	0.00	0.00	0.00

Subtotal Sub-Major Object : 14														11,000.00	118,881.72	0.00	0.00	-107,881.72
---------------------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	------------------	-------------------	-------------	-------------	--------------------

1	07/20/05				00084	1999	6440000				HRS	V1C	ZHRSV1C00	589.80				
2	08/10/05										HRS	V1D	ZHRSV1D00	1,769.40				
2	08/31/05										ONL		CHR06V1C0	-589.80				
2	08/31/05										ONL		ZHRSV1D00	-1,769.40				
Account String Subtotal : 00000.0-00000-00084-1999-6440000-Health Services														0.00	0.00	0.00	0.00	0.00

Subtotal Sub-Major Object : 19														0.00	0.00	0.00	0.00	0.00
---------------------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	-------------	-------------	-------------	-------------	-------------

Subtotal Major Object 1000														275,671.67	275,671.67	0.00	0.00	0.00
07/06/05														0.00	0.00	0.00	0.00	0.00

Account String Subtotal : 00000.0-00000-00000-2000-0000000-Undefined-Holding														0.00	0.00	0.00	0.00	0.00
---	--	--	--	--	--	--	--	--	--	--	--	--	--	-------------	-------------	-------------	-------------	-------------

Subtotal Sub-Major Object : 20														0.00	0.00	0.00	0.00	0.00
00000.0 00000 00032 2120 6440000														0.00	0.00	0.00	0.00	0.00

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
07/01/05							ORG	0006390634	0.00				
07/01/05							ORG	0006397063	0.00				
07/01/05							ORG	0007138653	0.00				
07/01/05								0007352424	74,000.00				
2 08/10/05						HRS E4B		ZHRSE4B00		5,892.75			
3 09/09/05						HRS E4D		ZHRSE4D00		352.20			
3 09/14/05						HRS 255		ZHRS25500		3,349.00			
4 10/10/05						HRS E4F		ZHRSE4F00		5,892.75			
5 11/01/05						HRS R16		ZHRSR1600		696.00			
5 11/10/05						HRS E4H		ZHRSE4H00		5,892.75			
6 12/09/05						HRS E4J		ZHRSE4J00		5,892.75			
7 01/10/06						HRS E4L		ZHRSE4L00		5,892.75			
8 02/10/06						HRS E4N		ZHRSE4N00		6,098.50			
9 03/10/06						HRS E4P		ZHRSE4P00		6,098.50			
10 04/10/06						HRS E4R		ZHRSE4R00		6,098.50			
11 05/10/06						HRS E4T		ZHRSE4T00		6,098.50			
12 06/09/06						HRS E4V		ZHRSE4V00		6,098.50			
06/30/06								BB013-240	-3,548.05				
12 06/30/06						HRS E4X		ZHRSE4X00		6,098.50			
Account String Subtotal : 00000.0-00000-00032-2120-6440000-Health Services									70,451.95	70,451.95	0.00	0.00	0.00

00000.0 00000 00032 2190 6440000													
07/01/05							ORG	0006390720	0.00				
07/01/05							ORG	0006397149	0.00				
07/01/05							ORG	0007138686	0.00				
07/01/05								0007352425	200,000.00				
2 08/10/05						HRS E4B		ZHRSE4B00		11,090.02			
3 09/09/05						HRS E4D		ZHRSE4D00		1,535.49			
4 10/10/05						HRS E4F		ZHRSE4F00		11,090.02			
5 11/01/05						HRS R16		ZHRSR1600		1,995.36			
5 11/10/05						HRS E4H		ZHRSE4H00		11,090.02			
6 12/09/05						HRS E4J		ZHRSE4J00		11,090.02			
7 01/10/06						HRS E4L		ZHRSE4L00		11,090.02			
8 02/10/06						HRS E4N		ZHRSE4N00		11,478.35			
9 03/10/06						HRS E4P		ZHRSE4P00		11,478.35			
10 04/10/06						HRS E4R		ZHRSE4R00		11,478.35			
11 05/10/06						HRS E4T		ZHRSE4T00		11,478.35			
Fund :01.3-Restricted fund									70,451.95	70,451.95	0.00	0.00	0.00

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Exp	Balance
12 06/09/06						HRS	E4V	ZHRSE4V00		***Previous page ended with Journal Date: 6/9/2006 and Account String: 00000.0-00000-00032-2190-6440000				
06/30/06								BB013-241		-71,871.95	11,478.35			
12 06/30/06						HRS	E4X	ZHRSE4X00			11,755.35			

Account String Subtotal : 00000.0-00000-00032-2190-6440000-Health Services **128,128.05** **0.00** **0.00** **0.00**

Subtotal Sub-Major Object : 21 **198,580.00** **0.00** **0.00** **0.00**

00000.0	00000	00032	2324	6440000										
07/01/05						ORG		0006390968		0.00				
07/01/05						ORG		0006397397		0.00				
07/01/05						ORG		0007138794		0.00				
07/01/05								0007352426		750.00				
2 08/10/05						HRS	E4B	ZHRSE4B00			1,243.03			
01/13/06								BT013-042		500.00				
06/30/06								BB013-242		-6.97				

Account String Subtotal : 00000.0-00000-00032-2324-6440000-Health Services **1,243.03** **0.00** **0.00** **0.00**

00000.0 00000 00032 2393 6440000

07/01/05								0007352427		14,000.00				
01/13/06								BT013-042		-5,500.00				
06/30/06								BB013-243		-8,500.00				

Account String Subtotal : 00000.0-00000-00032-2393-6440000-Health Services **0.00** **0.00** **0.00** **0.00**

00000.0 00000 00032 2394 6440000

07/01/05						ORG		0006391037		0.00				
07/01/05						ORG		0006397466		0.00				
07/01/05						ORG		0007138822		0.00				
07/01/05								0007352428		3,000.00				
2 08/10/05						HRS	E4B	ZHRSE4B00			7,977.41			
01/13/06								BT013-042		5,000.00				
06/30/06								BB013-244		-22.59				

Account String Subtotal : 00000.0-00000-00032-2394-6440000-Health Services **7,977.41** **0.00** **0.00** **0.00**

Subtotal Sub-Major Object : 23 **9,220.44** **0.00** **0.00** **0.00**

Subtotal Major Object 2000 **207,800.44** **0.00** **0.00** **0.00**

73502 - SANTA MONICA COLLEGE **Fund :01.3-Restricted fund** **LCGL019C**

Report ID: LCGL019C 73502 - SANTA MONICA COLLEGE

District: 73502 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)

Fiscal Year: 2006

To Period: 998

Page No.

Run Date 10/14/2006

Run Time 05:56:23PM

ANNUAL

PD Date Res.PriY Cat Loc Object Activity Src Ref Line Desci Jmnl ID Current Budget Expenditures Encumbrance Pre Enc Balance
 00000.0 00000 00000 00000 3000 00000000
 07/06/05 0007142328 0.00
 07/06/05 0007142329 0.00

Account String Subtotal : 00000.0-00000-00000-3000-00000000-Undefined-Holding 0.00 0.00 0.00 0.00 0.00

07/01/05 0007352429 157,225.00
 06/30/06 BB013-245 -53,058.85

Account String Subtotal : 00000.0-00000-00032-3000-6440000-Health Services 104,166.15 0.00 0.00 0.00 104,166.15

07/01/05 0008590604 0.00
 06/30/06 BB013-250 800.00
 06/30/06 BB013-251 750.00
 06/30/06 BB013-252 692.73
 06/30/06 BB013-253 6,476.33
 06/30/06 BB013-259 651.56
 06/30/06 BB013-260 170.00
 06/30/06 BB013-261 710.00
 06/30/06 BB013-262 500.00
 06/30/06 BB013-263 161.80

Account String Subtotal : 00000.0-00000-00084-3000-6440000-Health Services 10,912.42 0.00 0.00 0.00 10,912.42

Subtotal Sub-Major Object : 30 115,078.57 0.00 0.00 0.00 115,078.57

07/01/05 0006391242 0.00
 07/01/05 0006397671 0.00
 07/01/05 0007138875 0.00
 5 11/01/05 HRS R16 9525 ZHRSR1600 56.94

Account String Subtotal : 00000.0-00000-00032-3120-6440000-Health Services 56.94 0.00 0.00 0.00 -56.94

07/01/05 0006391328 0.00
 07/01/05 0006397757 0.00
 07/01/05 0007138878 0.00

Account String Subtotal : 00000.0-00000-00032-3130-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

07/01/05 0006391328 0.00
 07/01/05 0006397757 0.00
 07/01/05 0007138878 0.00

Account String Subtotal : 00000.0-00000-00032-3120-6440000-Health Services 56.94 0.00 0.00 0.00 -56.94

07/01/05 0006391328 0.00
 07/01/05 0006397757 0.00
 07/01/05 0007138878 0.00

Account String Subtotal : 00000.0-00000-00032-3130-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

07/01/05 0006391328 0.00
 07/01/05 0006397757 0.00
 07/01/05 0007138878 0.00

Account String Subtotal : 00000.0-00000-00032-3120-6440000-Health Services 56.94 0.00 0.00 0.00 -56.94

07/01/05 0006391328 0.00
 07/01/05 0006397757 0.00
 07/01/05 0007138878 0.00

Account String Subtotal : 00000.0-00000-00032-3130-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

07/01/05 0006391328 0.00
 07/01/05 0006397757 0.00
 07/01/05 0007138878 0.00

Account String Subtotal : 00000.0-00000-00032-3120-6440000-Health Services 56.94 0.00 0.00 0.00 -56.94

07/01/05 0006391328 0.00
 07/01/05 0006397757 0.00
 07/01/05 0007138878 0.00

Account String Subtotal : 00000.0-00000-00032-3130-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

07/01/05 0006391328 0.00
 07/01/05 0006397757 0.00
 07/01/05 0007138878 0.00

Account String Subtotal : 00000.0-00000-00032-3120-6440000-Health Services 56.94 0.00 0.00 0.00 -56.94

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Descr	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 8/1/2005 and Account String: 00000.0-00000-00032-3130-6440000													
2	08/01/05					HRS CIA	9525	ZHRSC1A00		360.94			
3	09/01/05					HRS C1B	9525	ZHRSC1B00		368.16			
4	10/03/05					HRS C1C	9525	ZHRSC1C00		1,282.76			
5	11/01/05					HRS C1D	9525	ZHRSC1D00		1,282.76			
5	11/01/05					HRS R16	9525	ZHRSR1600		50.54			
5	11/21/05					ONL	Stvs Other	000EX06023		-1,097.26			
6	12/01/05					HRS C1E	9525	ZHRSC1E00		1,282.76			
6	12/31/05					ONL	Stvs Other	000EX06075		-1,155.02			
7	01/03/06					HRS C1F	9525	ZHRSC1F00		1,388.82			
7	01/09/06					HRS 005	9525	ZHRSC00500		52.26			
7	01/31/06					HRS C2G	9525	ZHRSC2G00		279.87			
7	01/31/06					ONL	Stvs Other	000EX06100		-381.03			
8	02/01/06					HRS C1G	9525	ZHRSC1G00		1,295.63			
8	02/28/06					HRS C2H	9525	ZHRSC2H00		559.75			
9	03/01/06					HRS C1H	9525	ZHRSC1H00		914.60			
10	04/03/06					HRS C1I	9525	ZHRSC1I001		1,238.47			
10	04/30/06					ONL 000EX0	Stvs Other	000EX06196		-381.03			
11	05/01/06					HRS C1J	9525	ZHRSC1J00		857.44			
12	06/01/06					HRS C1K	9525	ZHRSC1K00		857.44			
12	06/30/06					HRS C1L	9525	ZHRSC1L00		1,295.63			
12	06/30/06					HRS C2L	9525	ZHRSC2L00		158.32			

Account String Subtotal : 00000.0-00000-00032-3130-6440000-Health Services **0.00** **10,511.81** **0.00** **0.00** **-10,511.81**

07/01/05	00000.0	00000	00084	3130	6440000								
07/01/05						ORG		0006391329	0.00				
07/01/05						ORG		0006397758	0.00				
07/01/05						ORG		0007138879	0.00				
1	07/20/05					HRS V1C	9525	ZHRSV1C00		54.60			
2	08/10/05					HRS V1D	9525	ZHRSV1D00		163.80			
3	09/30/05					HRS C2C	9525	ZHRSC2C00		218.41			
4	10/31/05					HRS C2D	9525	ZHRSC2D00		218.41			
5	11/30/05					HRS C2E	9525	ZHRSC2E00		273.01			
6	12/29/05					HRS C2F	9525	ZHRSC2F00		273.01			
7	01/31/06					HRS C2G	9525	ZHRSC2G00		109.20			
8	02/28/06					HRS C2H	9525	ZHRSC2H00		218.39			
9	03/31/06					HRS C2I	9525	ZHRSC2I001		218.41			
10	04/28/06					HRS C2J	9525	ZHRSC2J00		543.57			

PD Date	Res.PriY	Cat	Loc	Objct	Activity	Src Ref	Line Desci	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 5/31/2006 and Account String: 00000.0-00000-00084-3130-6440000													
11	05/31/06					HRS C2K	9525	ZHRSC2K00	0.00	679.45			
12	06/30/06					HRS C2L	9525	ZHRSC2L00	0.00	679.45			
12	06/30/06					HRS V1B	9525	ZHRSV1B00	0.00	368.69			

Account String Subtotal : 00000.0-00000-00084-3130-6440000-Health Services 0.00 4,018.40 0.00 0.00 -4,018.40

Subtotal Sub-Major Object : 31 0.00 14,587.15 0.00 0.00 -14,587.15

07/01/05	00000.0	00000	00032	3220	6440000				0.00				
07/01/05						ORG		0006391564	0.00				
07/01/05						ORG		0006397993	0.00				
07/01/05						ORG		0007138971	0.00				
2	08/10/05					HRS E4B	9526	ZHRSE4B00		1,548.14			
3	09/09/05					HRS E4D	9526	ZHRSE4D00		172.07			
3	09/14/05					HRS 255	9526	ZHRSE25500		305.29			
4	10/10/05					HRS E4F	9526	ZHRSE4F00		1,548.14			
5	11/01/05					HRS R16	9526	ZHRSR1600		182.46			
5	11/10/05					HRS E4H	9526	ZHRSE4H00		1,548.14			
6	12/09/05					HRS E4J	9526	ZHRSE4J00		1,548.14			
7	01/10/06					HRS E4L	9526	ZHRSE4L00		1,548.14			
8	02/10/06					HRS E4N	9526	ZHRSE4N00		1,602.30			
9	03/10/06					HRS E4P	9526	ZHRSE4P00		1,602.30			
10	04/10/06					HRS E4R	9526	ZHRSE4R00		1,602.30			
11	05/10/06					HRS E4T	9526	ZHRSE4T00		1,602.30			
12	06/09/06					HRS E4V	9526	ZHRSE4V00		1,602.30			
12	06/30/06					HRS E4X	9526	ZHRSE4X00		1,627.55			

Account String Subtotal : 00000.0-00000-00032-3220-6440000-Health Services 0.00 18,039.57 0.00 0.00 -18,039.57

00000.0 00000 00084 3230 00000000 07/01/05 0008589309 0.00

Account String Subtotal : 00000.0-00000-00084-3230-0000000-Undefined-Holding 0.00 0.00 0.00 0.00 0.00

07/01/05	00000.0	00000	00084	3230	6440000				0.00				
7	01/17/06					ONL		0007528790	0.00				
7	01/31/06					ONL	AUSTIN,NIL	CHR06C1F0		978.51			
8	02/13/06					ONL	AUSTIN,NIL	CHR06C2G0		303.62			
8	02/28/06					ONL	HRSC1	CHR06C1G0		644.93			
						ONL	HRSC2H	CHR06C2H0		607.23			

73502 - SANTA MONICA COLLEGE Fund :01.3-Restricted fund LCGL019C

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desci	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 3/6/2006 and Account String: 00000.0-00000-00084-3230-6440000														
9	03/06/06						ONL HRS	AUSTIN,NIL	CHR06C1H0	0.00	311.35			
10	04/10/06						ONL CII	AUSTIN,NIL	CHR06C1D01	0.00	978.51			
11	05/01/06						HRS CIJ	9526	ZHRSC1J00	0.00	978.51			
12	06/01/06						HRS CIK	9526	ZHRSC1K00	0.00	978.51			
12	06/30/06						HRS CIL	9526	ZHRSC1L00	0.00	978.51			
12	06/30/06						ONL 000EX0 62	Pers Other	000EX06270	0.00	-3,991.88			
Account String Subtotal : 00000.0-00000-00084-3230-6440000-Health Services										0.00	2,767.80	0.00	0.00	-2,767.80

Subtotal Sub-Major Object : 32

00000.0 00000 00032 3320 6440000										0.00	20,807.37	0.00	0.00	-20,807.37
07/01/05								ORG	0006391799	0.00				
07/01/05								ORG	0006398228	0.00				
07/01/05								ORG	0007139048	0.00				
2	08/10/05						HRS E4B	9528	ZHRSE4B00		1,442.64			
3	09/09/05						HRS E4D	9528	ZHRSE4D00		117.04			
3	09/14/05						HRS 255	9528	ZHRSE25500		207.64			
4	10/10/05						HRS E4F	9528	ZHRSE4F00		1,052.94			
5	11/01/05						HRS R16	9528	ZHRSR1600		124.09			
5	11/10/05						HRS E4H	9528	ZHRSE4H00		1,052.94			
6	12/09/05						HRS E4J	9528	ZHRSE4J00		1,052.93			
7	01/10/06						HRS E4L	9528	ZHRSE4L00		1,052.94			
8	02/10/06						HRS E4N	9528	ZHRSE4N00		1,089.75			
9	03/10/06						HRS E4P	9528	ZHRSE4P00		1,089.75			
10	04/10/06						HRS E4R	9528	ZHRSE4R00		1,089.75			
11	05/10/06						HRS E4T	9528	ZHRSE4T00		1,089.77			
12	06/09/06						HRS E4V	9528	ZHRSE4V00		1,089.75			
12	06/30/06						HRS E4X	9528	ZHRSE4X00		1,106.92			
Account String Subtotal : 00000.0-00000-00032-3320-6440000-Health Services										0.00	12,658.85	0.00	0.00	-12,658.85

Account String Subtotal : 00000.0 00000 00084 3330 0000000

07/01/05									0008589311	0.00				
----------	--	--	--	--	--	--	--	--	------------	------	--	--	--	--

Account String Subtotal : 00000.0-00000-00084-3330-0000000-Undefined-Holding

00000.0 00000 00084 3330 6440000										0.00	0.00	0.00	0.00	0.00
07/01/05								Org	0007528788	0.00				
7	01/17/06						ONL	AUSTIN,NIL	CHR06C1F0		665.51			

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 1/31/2006 and Account String: 00000.0-00000-00084-3330-6440000														
7	01/31/06					ONL	HRSC1	AUSTIN,NIL	CHR06C2G0	0.00	206.50			
8	02/13/06					ONL	HRSC1	AUSTIN,NIL	CHR06C1G0	0.00	665.50			
8	02/28/06					ONL	HRSC1	AUSTIN,NIL	CHR06C2H0	0.00	413.00			
9	03/06/06					ONL	HRSC1	AUSTIN,NIL	CHR06C1H0	0.00	665.51			
10	04/10/06					ONL	HRSC1	AUSTIN,NIL	CHR06C1I01	0.00	665.50			
11	05/01/06					HRSC	C1J	9528	ZHRSC1J00	0.00	665.51			
12	06/01/06					HRSC	C1K	9528	ZHRSC1K00	0.00	665.51			
12	06/30/06					HRSC	C1L	9528	ZHRSC1L00	0.00	665.51			
12	06/30/06					ONL	000EX0	Classf Other	000EX06270	0.00	-2,828.41			
Account String Subtotal : 00000.0-00000-00084-3330-6440000-Health Services										0.00	2,449.64	0.00	0.00	-2,449.64

00000.0 00000 00032 3360 6440000														
07/01/05						ORG			0006392204	0.00				
07/01/05						ORG			0006398633	0.00				
07/01/05						ORG			0007139159	0.00				
2	08/10/05					HRSC	E4B	9529	ZHRSE4B00		337.41			
3	09/09/05					HRSC	E4D	9529	ZHRSE4D00		27.37			
3	09/14/05					HRSC	255	9529	ZHRSE25500		48.56			
4	10/10/05					HRSC	E4F	9529	ZHRSE4F00		246.25			
5	11/01/05					HRSC	R16	9529	ZHRSR1600		29.02			
5	11/10/05					HRSC	E4H	9529	ZHRSE4H00		246.26			
6	12/09/05					HRSC	E4J	9529	ZHRSE4J00		246.25			
7	01/10/06					HRSC	E4L	9529	ZHRSE4L00		246.25			
8	02/10/06					HRSC	E4N	9529	ZHRSE4N00		254.87			
9	03/10/06					HRSC	E4P	9529	ZHRSE4P00		254.86			
10	04/10/06					HRSC	E4R	9529	ZHRSE4R00		254.86			
11	05/10/06					HRSC	E4T	9529	ZHRSE4T00		254.87			
12	06/09/06					HRSC	E4V	9529	ZHRSE4V00		254.87			
12	06/30/06					HRSC	E4X	9529	ZHRSE4X00		258.87			
Account String Subtotal : 00000.0-00000-00032-3360-6440000-Health Services										0.00	2,960.57	0.00	0.00	-2,960.57

00000.0 00000 00084 3370 0000000														
07/01/05									0008589319	0.00				
Account String Subtotal : 00000.0-00000-00084-3370-0000000-Undefined-Holding										0.00	0.00	0.00	0.00	0.00
00000.0 00000 00032 3370 6440000														
07/01/05						ORG			0006392341	0.00				
73502 - SANTA MONICA COLLEGE										Fund :01.3-Restricted fund				LCGL019C

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desci	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
07/01/05							ORG	0006398770					
07/01/05							ORG	0007139203	0.00				
4 10/03/05					HRS C1C		ZHRSC1C00			160.74			
5 11/01/05					HRS C1D		ZHRSC1D00			160.75			
6 12/01/05					HRS C1E		ZHRSC1E00			160.75			
7 01/03/06					HRS C1F		ZHRSC1F00			179.39			
7 01/09/06					HRS 005		ZHRS005000			9.18			
7 01/31/06					HRS C2G		ZHRSC2G00			49.19			
8 02/01/06					HRS C1G		ZHRSC1G00			160.75			
8 02/28/06					HRS C2H		ZHRSC2H00			98.38			
9 03/01/06					HRS C1H		ZHRSC1H00			160.75			
10 04/03/06					HRS C1I		ZHRSC1I001			150.69			
11 05/01/06					HRS C1J		ZHRSC1J00			150.70			
12 06/01/06					HRS C1K		ZHRSC1K00			150.70			
12 06/30/06					HRS C1L		ZHRSC1L00			160.74			
Account String Subtotal : 00000.0-00000-00032-3370-6440000-Health Services										1,752.71	0.00	0.00	-1,752.71

00000.0	00000		00084	3370	6440000								
07/01/05							ORG	0006392342	0.00				
07/01/05							ORG	0006398771	0.00				
07/01/05							ORG	0007139204	0.00				
1 07/20/05					HRS V1C		ZHRSV1C00			28.14			
2 08/10/05					HRS V1D		ZHRSV1D00			84.46			
3 09/30/05					HRS C2C		ZHRSC2C00			147.74			
4 10/31/05					HRS C2D		ZHRSC2D00			147.73			
5 11/30/05					HRS C2E		ZHRSC2E00			184.69			
6 12/29/05					HRS C2F		ZHRSC2F00			184.66			
7 01/17/06					ONL		CHR06C1F0			155.64			
7 01/31/06					HRS C2G		ZHRSC2G00			33.39			
7 01/31/06					ONL		CHR06C2G0			48.30			
8 02/13/06					ONL HRSC1		CHR06C1G0			155.64			
8 02/28/06					HRS C2H		ZHRSC2H00			66.78			
8 02/28/06					ONL		CHR06C2H0			96.59			
9 03/06/06					ONL HRSC2H		CHR06C1H0			155.64			
9 03/31/06					HRS C2I		ZHRSC2I001			147.36			
10 04/10/06					ONL C1I		CHR06C1I01			155.64			
10 04/28/06					HRS C2J		ZHRSC2J00			147.38			

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
11 05/01/06						HRS C1J	9529	ZHRSC1J00		155.65			
11 05/31/06						HRS C2K	9529	ZHRSC2K00		181.54			
12 06/01/06						HRS C1K	9529	ZHRSC1K00		155.64			
12 06/30/06						HRS C1L	9529	ZHRSC1L00		155.64			
12 06/30/06						HRS C2L	9529	ZHRSC2L00		181.52			
12 06/30/06						HRS V1B	9529	ZHRSV1B00		75.64			
12 06/30/06						ONL 000EX0 P2	Medicare	000EX06270		-661.48			
Account String Subtotal : 00000.0-00000-00084-3370-6440000-Health Services									0.00	2,183.93	0.00	0.00	-2,183.

Subtotal Sub-Major Object : 33													
00000.0 00000 00032 3420 6440000									0.00	22,005.70	0.00	0.00	-22,005.70

07/01/05						ORG		0006392681	0.00				
07/01/05						ORG		0006399110	0.00				
07/01/05						ORG		0007139305	0.00				
4 10/10/05						HRS E4F	9530	ZHRSE4F00		4,378.69			
5 11/10/05						HRS E4H	9530	ZHRSE4H00		4,378.69			
6 12/09/05						HRS E4J	9530	ZHRSE4J00		4,378.69			
7 01/10/06						HRS E4L	9530	ZHRSE4L00		4,378.69			
8 02/10/06						HRS E4N	9530	ZHRSE4N00		4,778.91			
9 03/10/06						HRS E4P	9530	ZHRSE4P00		4,778.91			
10 04/10/06						HRS E4R	9530	ZHRSE4R00		4,778.91			
11 05/10/06						HRS E4T	9530	ZHRSE4T00		4,778.91			
12 06/09/06						HRS E4V	9530	ZHRSE4V00		4,778.91			
12 06/30/06						HRS E4X	9530	ZHRSE4X00		4,778.91			
Account String Subtotal : 00000.0-00000-00032-3420-6440000-Health Services									0.00	46,188.22	0.00	0.00	-46,188.22

00000.0 00000 00032 3430 6440000													
07/01/05						ORG		0006392681	0.00				
07/01/05						ORG		0006399241	0.00				
07/01/05						ORG		0007139352	0.00				
4 10/03/05						HRS C1C	9530	ZHRSC1C00		1,891.17			
5 11/01/05						HRS C1D	9530	ZHRSC1D00		1,891.17			
5 11/21/05						ONL	Health &	000EX06023		-1,519.34			
6 12/01/05						HRS C1E	9530	ZHRSC1E00		1,891.17			
6 12/31/05						ONL	Health &	000EX06075		-4,558.03			
7 01/03/06						HRS C1F	9530	ZHRSC1F00		1,991.17			
Account String Subtotal : 00000.0-00000-00032-3430-6440000									0.00	46,188.22	0.00	0.00	-46,188.22

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desci	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 1/31/2006 and Account String: 00000.0-00000-00032-3430-6440000													
7	01/31/06					ONL	Health &	000EX06100		-1,660.20			
8	02/01/06					HRS C1G	9530	ZHRSC1G00		2,167.20			
9	03/01/06					HRS C1H	9530	ZHRSC1H00		507.00			
10	04/03/06					HRS C1I	9530	ZHRSC1I001		2,135.52			
10	04/30/06					ONL 000EX0	Health &	000EX06196		-1,660.20			
11	05/01/06					HRS C1J	9530	ZHRSC1J00		475.32			
12	06/01/06					HRS C1K	9530	ZHRSC1K00		475.32			
12	06/30/06					HRS C1L	9530	ZHRSC1L00		2,167.20			
Account String Subtotal : 00000.0-00000-00032-3430-6440000-Health Services									0.00	6,194.47	0.00	0.00	-6,194.47

07/01/05	07/01/05					ORG		0006392813		0.00			
07/01/05	07/01/05					ORG		0006399242		0.00			
07/01/05	07/01/05					ORG		0007139353		0.00			
3	09/30/05					HRS C2C	9530	ZHRSC2C00		1,202.36			
4	10/31/05					HRS C2D	9530	ZHRSC2D00		1,202.36			
5	11/30/05					HRS C2E	9530	ZHRSC2E00		1,202.36			
6	12/29/05					HRS C2F	9530	ZHRSC2F00		1,202.36			
7	01/17/06					ONL	AUSTIN,NIL	CHR06C1F0		9.00			
7	01/31/06					HRS C2G	9530	ZHRSC2G00		707.80			
8	02/13/06					ONL HRSC1	AUSTIN,NIL	CHR06C1G0		9.00			
8	02/28/06					HRS C2H	9530	ZHRSC2H00		707.80			
9	03/06/06					ONL HRS	AUSTIN,NIL	CHR06C1H0		9.00			
9	03/31/06					HRS C2I	9530	ZHRSC2I001		904.43			
10	04/10/06					ONL C1I	AUSTIN,NIL	CHR06C1I01		9.00			
10	04/10/06					ONL C1I	AUSTIN,NIL	CHR06C1I01		101.24			
10	04/10/06					ONL C1I	AUSTIN,NIL	CHR06C1I01		13.21			
10	04/10/06					ONL C1I	AUSTIN,NIL	CHR06C1I01		375.58			
10	04/28/06					HRS C2J	9530	ZHRSC2J00		1,258.33			
11	05/01/06					HRS C1J	9530	ZHRSC1J00		499.03			
11	05/31/06					HRS C2K	9530	ZHRSC2K00		1,258.33			
12	06/01/06					HRS C1K	9530	ZHRSC1K00		499.03			
12	06/30/06					HRS C1L	9530	ZHRSC1L00		499.03			
12	06/30/06					HRS C2L	9530	ZHRSC2L00		1,258.33			
12	06/30/06					ONL 000EX0	Health &	000EX06270		-1,998.37			
Account String Subtotal : 00000.0-00000-00084-3430-6440000-Health Services									0.00	10,929.21	0.00	0.00	-10,929.21

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Descr	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 6/30/2006 and Account String: 00000.0-00000-00084-3430-6440000														
Subtotal Sub-Major Object : 34										0.00	63,311.90	0.00	0.00	-63,311.90

07/01/05	00000.0	00000	00032	3520	6440000			ORG	0006393206	0.00				
07/01/05								ORG	0006399635	0.00				
07/01/05								ORG	0007139469	0.00				
2 08/10/05				HRS E4B				9531	ZHRSE4B00		117.93			
3 09/09/05				HRS E4D				9531	ZHRSE4D00		8.49			
3 09/14/05				HRS 255				9531	ZHRSE25500		15.07			
4 10/10/05				HRS E4F				9531	ZHRSE4F00		76.42			
5 11/01/05				HRS R16				9531	ZHRSR1600		12.12			
5 11/10/05				HRS E4H				9531	ZHRSE4H00		76.42			
6 12/09/05				HRS E4J				9531	ZHRSE4J00		76.42			
7 01/10/06				HRS E4L				9531	ZHRSE4L00		76.42			
8 02/10/06				HRS E4N				9531	ZHRSE4N00		79.10			
9 03/10/06				HRS E4P				9531	ZHRSE4P00		79.10			
10 04/10/06				HRS E4R				9531	ZHRSE4R00		79.10			
11 05/10/06				HRS E4T				9531	ZHRSE4T00		79.10			
12 06/09/06				HRS E4V				9531	ZHRSE4V00		79.10			
12 06/30/06				HRS E4X				9531	ZHRSE4X00		8.93			
Account String Subtotal : 00000.0-00000-00032-3520-6440000-Health Services										0.00	863.72	0.00	0.00	-863.72

07/01/05	00000.0	00000	00084	3531	0000000				0008589322	0.00				
Account String Subtotal : 00000.0-00000-00084-3531-0000000-Undefined-Holding										0.00	0.00	0.00	0.00	0.00

07/01/05	00000.0	00000	00032	3531	6440000			ORG	0006393380	0.00				
07/01/05								ORG	0006399809	0.00				
07/01/05								ORG	0007139526	0.00				
2 08/01/05				HRS C1A				9531	ZHRSC1A00		19.69			
3 09/01/05				HRS C1B				9531	ZHRSC1B00		20.08			
4 10/03/05				HRS C1C				9531	ZHRSC1C00		69.97			
5 11/01/05				HRS C1D				9531	ZHRSC1D00		69.97			
5 11/01/05				HRS R16				9531	ZHRSR1600		2.76			
5 11/21/05				ONL				Sul Other	000EX06023		-59.85			
6 12/01/05				HRS C1E				9531	ZHRSC1E00		69.97			
Account String Subtotal : 00000.0-00000-00032-3531-6440000										0.00	0.00	0.00	0.00	0.00

PD	Date	Res.Prty	Cat	Loc	Object	Activity	Src	Ref	Line	Desci	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
			<u>Vchr/PO ID</u>		<u>Vendor Name</u>											
6	12/31/05						ONL		Sui Other		000EX06075		-63.00			
7	01/03/06					HRS	C1F		9531		ZHRSC1F00		75.75			
7	01/09/06					HRS	005		9531		ZHRS00500		2.85			
7	01/31/06					HRS	C2G		9531		ZHRSC2G00		15.27			
7	01/31/06					ONL			Sui Other		000EX06100		-20.78			
8	02/01/06					HRS	C1G		9531		ZHRSC1G00		70.67			
8	02/28/06					HRS	C2H		9531		ZHRSC2H00		30.53			
9	03/01/06					HRS	C1H		9531		ZHRSC1H00		49.89			
10	04/03/06					HRS	C1I		9531		ZHRSC1I001		67.55			
10	04/30/06					ONL	000EX0		Sui Other		000EX06196		-20.78			
11	05/01/06					HRS	C1J		9531		ZHRSC1J00		46.77			
12	06/01/06					HRS	C1K		9531		ZHRSC1K00		46.77			
12	06/30/06					HRS	C1L		9531		ZHRSC1L00		7.85			
12	06/30/06					HRS	C2L		9531		ZHRSC2L00		8.64			

Account String Subtotal : 00000.0-00000-00032-3531-6440000-Health Services **0.00** **510.57** **0.00** **0.00** **-510.57**

00000.0	00000	00084	3531	6440000												
07/01/05							ORG				0006393381		0.00			
07/01/05							ORG				0006399810		0.00			
07/01/05							ORG				0007139527		0.00			
1	07/20/05					HRS	V1C		9531		ZHRSV1C00		8.52			
2	08/10/05					HRS	V1D		9531		ZHRSV1D00		25.58			
3	09/30/05					HRS	C2C		9531		ZHRSC2C00		44.62			
4	10/31/05					HRS	C2D		9531		ZHRSC2D00		44.62			
5	11/30/05					HRS	C2E		9531		ZHRSC2E00		55.78			
6	12/29/05					HRS	C2F		9531		ZHRSC2F00		55.78			
7	01/17/06					ONL			AUSTIN,NIL		CHR06C1F0		48.30			
7	01/31/06					HRS	C2G		9531		ZHRSC2G00		10.21			
7	01/31/06					ONL			AUSTIN,NIL		CHR06C2G0		14.99			
8	02/13/06					ONL	HRSC1		AUSTIN,NIL		CHR06C1G0		48.30			
8	02/28/06					HRS	C2H		9531		ZHRSC2H00		20.40			
8	02/28/06					ONL	HRS		AUSTIN,NIL		CHR06C2H0		29.98			
9	03/06/06					ONL	HRS		AUSTIN,NIL		CHR06C1H0		48.30			
9	03/31/06					HRS	C2I		9531		ZHRSC2I001		44.51			
10	04/10/06					ONL	C1I		AUSTIN,NIL		CHR06C1I01		48.30			
10	04/28/06					HRS	C2J		9531		ZHRSC2J00		44.51			
11	05/01/06					HRS	C1J		9531		ZHRSC1J00		48.30			

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
11 05/31/06						HRS C2K	9531	ZHRSC2K00	0.00	55.64			
12 06/01/06						HRS C1K	9531	ZHRSC1K00	0.00	48.30			
12 06/30/06						HRS C1L	9531	ZHRSC1L00	0.00	5.37			
12 06/30/06						HRS C2L	9531	ZHRSC2L00	0.00	55.64			
12 06/30/06						HRS V1B	9531	ZHRSV1B00	0.00	2.59			
12 06/30/06						ONL 000EX0 R2	Sul Other	000EX06270	0.00	-162.35			
Account String Subtotal : 00000.0-00000-00084-3531-6440000-Health Services									0.00	646.19	0.00	0.00	-646.19

Subtotal Sub-Major Object : 35													
00000.0 00000 00032 3620 6440000									0.00	2,020.48	0.00	0.00	-2,020.48

07/01/05							ORG	0006393789	0.00				
07/01/05							ORG	0006400218	0.00				
07/01/05							ORG	0007139643	0.00				
2 08/10/05						HRS E4B	9532	ZHRSE4B00		306.57			
3 09/09/05						HRS E4D	9532	ZHRSE4D00		22.09			
3 09/14/05						HRS 255	9532	ZHRSE25500		39.18			
4 10/10/05						HRS E4F	9532	ZHRSE4F00		198.69			
5 11/01/05						HRS R16	9532	ZHRSR1600		31.48			
5 11/10/05						HRS E4H	9532	ZHRSE4H00		198.69			
6 12/09/05						HRS E4J	9532	ZHRSE4J00		198.69			
7 01/10/06						HRS E4L	9532	ZHRSE4L00		198.69			
8 02/10/06						HRS E4N	9532	ZHRSE4N00		205.65			
9 03/10/06						HRS E4P	9532	ZHRSE4P00		270.68			
10 04/10/06						HRS E4R	9532	ZHRSE4R00		270.68			
11 05/10/06						HRS E4T	9532	ZHRSE4T00		270.68			
12 06/09/06						HRS E4V	9532	ZHRSE4V00		270.68			
12 06/30/06						HRS E4X	9532	ZHRSE4X00		274.95			
Account String Subtotal : 00000.0-00000-00032-3620-6440000-Health Services									0.00	2,757.40	0.00	0.00	-2,757.40

00000.0 00000 00084 3630 0000000													
07/01/05								0008589325	0.00				

Account String Subtotal : 00000.0-00000-00084-3630-0000000-Undefined-Holding													
00000.0 00000 00032 3630 6440000									0.00	0.00	0.00	0.00	0.00
07/01/05							ORG	0006393974	0.00				
07/01/05							ORG	0006400403	0.00				

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
07/01/05							ORG	0007139711					
2 08/01/05				HRS C1A			9532	ZHRSC1A00		51.19			
3 09/01/05				HRS C1B			9532	ZHRSC1B00		52.21			
4 10/03/05				HRS C1C			9532	ZHRSC1C00		181.92			
5 11/01/05				HRS C1D			9532	ZHRSC1D00		181.92			
5 11/01/05				HRS R16			9532	ZHRSR1600		7.17			
5 11/21/05				ONL			Work. Comp.	000EX06023		-155.61			
6 12/01/05				HRS C1E			9532	ZHRSC1E00		181.92			
6 12/31/05				ONL			Work. Comp.	000EX06075		-163.80			
7 01/03/06				HRS C1F			9532	ZHRSC1F00		196.96			
7 01/09/06				HRS 005			9532	ZHRSC00500		7.41			
7 01/31/06				HRS C2G			9532	ZHRSC2G00		39.69			
7 01/31/06				ONL			Work. Comp.	000EX06100		-54.04			
8 02/01/06				HRS C1G			9532	ZHRSC1G00		183.75			
8 02/28/06				HRS C2H			9532	ZHRSC2H00		79.38			
9 03/01/06				HRS C1H			9532	ZHRSC1H00		129.71			
10 04/03/06				HRS C1I			9532	ZHRSC1I001		231.17			
10 04/30/06				ONL 000EX0			Work. Comp.	000EX06196		-71.12			
11 05/01/06				HRS C1J			9532	ZHRSC1J00		160.05			
12 06/01/06				HRS C1K			9532	ZHRSC1K00		160.05			
12 06/30/06				HRS C1L			9532	ZHRSC1L00		241.84			
12 06/30/06				HRS C2L			9532	ZHRSC2L00		29.55			
Account String Subtotal : 00000.0-00000-00032-3630-6440000-Health Services										1,671.32	0.00	0.00	-1,671.32
00000.0 00000 00084 3630 6440000													
07/01/05							ORG	0006393975		0.00			
07/01/05							ORG	0006400404		0.00			
07/01/05							ORG	0007139712		0.00			
1 07/20/05				HRS V1C			9532	ZHRSV1C00		22.17			
2 08/10/05				HRS V1D			9532	ZHRSV1D00		66.52			
3 09/30/05				HRS C2C			9532	ZHRSC2C00		116.01			
4 10/31/05				HRS C2D			9532	ZHRSC2D00		116.01			
5 11/30/05				HRS C2E			9532	ZHRSC2E00		145.02			
6 12/29/05				HRS C2F			9532	ZHRSC2F00		145.02			
7 01/17/06				ONL			AUSTIN,NIL	CHR06C1F0		125.59			
7 01/31/06				HRS C2G			9532	ZHRSC2G00		26.53			
7 01/31/06				ONL			AUSTIN,NIL	CHR06C2G0		38.97			

Report ID: LCGL019C 73502 - SANTA MONICA COLLEGE

CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)

Fund :01.3-Restricted fund

Page No. 10/14/2006
Run Date 05:56:23PM
Run Time ANNUAL

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Desci	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Vendor Name													
8	02/13/06					ONL HRSC1	AUSTIN,NIL	CHR06C1G0		125.59			
8	02/28/06					HRS C2H	9532	ZHRSC2H00		53.05			
8	02/28/06					ONL HRS	AUSTIN,NIL	CHR06C2H0		77.94			
9	03/06/06					ONL HRS	AUSTIN,NIL	CHR06C1H0		125.59			
9	03/31/06					HRS C2I	9532	ZHRSC2I001		152.34			
10	04/10/06					ONL C1I	AUSTIN,NIL	CHR06C1I01		165.30			
10	04/28/06					HRS C2J	9532	ZHRSC2J00		152.34			
11	05/01/06					HRS C1J	9532	ZHRSC1J00		165.30			
11	05/31/06					HRS C2K	9532	ZHRSC2K00		190.42			
12	06/01/06					HRS C1K	9532	ZHRSC1K00		165.30			
12	06/30/06					HRS C1L	9532	ZHRSC1L00		165.30			
12	06/30/06					HRS C2L	9532	ZHRSC2L00		190.42			
12	06/30/06					HRS V1B	9532	ZHRSV1B00		79.91			
12	06/30/06					ONL 000EX0	Work Comp.	000EX06270		-692.60			

Account String Subtotal : 00000.0-00000-00084-3630-6440000-Health Services

00000.0	00000	00007	3820	6550000	07/01/05	0.00	0.00	1,918.04	0.00	0.00	0.00	-1,918.04
---------	-------	-------	------	---------	----------	------	------	----------	------	------	------	-----------

00000.0	00000	00084	3830	6440000	07/01/05	0.00	0.00	6,346.76	0.00	0.00	0.00	-6,346.76
---------	-------	-------	------	---------	----------	------	------	----------	------	------	------	-----------

00000.0	00000	00084	3830	6440000	07/01/05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
---------	-------	-------	------	---------	----------	------	------	------	------	------	------	------

07/01/05	0006394284	0.00											
07/01/05	0006400713	0.00											
07/01/05	0007139835	0.00											
1	07/20/05	HRS V1C	9535	ZHRSV1C00						46.26			
2	08/10/05	HRS V1D	9535	ZHRSV1D00						138.76			
3	09/30/05	HRS C2C	9535	ZHRSC2C00						272.57			
4	10/31/05	HRS C2D	9535	ZHRSC2D00						272.57			
5	11/30/05	HRS C2E	9535	ZHRSC2E00						340.71			
6	12/29/05	HRS C2F	9535	ZHRSC2F00						340.71			
7	01/31/06	HRS C2G	9535	ZHRSC2G00						35.39			
8	02/28/06	HRS C2H	9535	ZHRSC2H00						70.78			
9	03/31/06	HRS C2I	9535	ZHRSC2I001						271.66			
10	04/28/06	HRS C2J	9535	ZHRSC2J00						271.66			
11	05/31/06	HRS C2K	9535	ZHRSC2K00						154.82			

Account String Subtotal : 00000.0-00000-00007-3820-6550000-Grounds Maintenance-Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
--	------	------	------	------	------	------	------	------	------	------	------	------

Report ID: LCGL019C 73502 - SANTA MONICA COLLEGE

District: 73502 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)

Fiscal Year: 2006 Fund :01.3-Restricted fund

To Period: 998 ANNUAL

Page No. 10/14/2006
Run Date 05:56:23PM
Run Time

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Descr	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
12 06/30/06				HRS C2L	9535		ZHRSC2L00		154.82				
12 06/30/06				HRS V1B	9535		ZHRSV1B00		27.00				

Account String Subtotal : 00000.0-00000-00084-3830-6440000-Health Services 0.00 2,397.71 0.00 0.00 -2,397.71

Subtotal Sub-Major Object : 38 0.00 2,397.71 0.00 0.00 -2,397.71

Subtotal Major Object 3000 115,078.57 131,477.07 0.00 0.00 -16,398.50

07/06/05 00000.0 00000 00000 4000 0000000 0007142327 0.00

Account String Subtotal : 00000.0-00000-00000-4000-0000000-Undefined-Holding 0.00 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 40 0.00 0.00 0.00 0.00 0.00

07/01/05	00000.0	00000	00032	4230	6440000				750.00				
06/30/06								0007352431	-57.27				
06/30/06								BB013-249	-692.73				

Account String Subtotal : 00000.0-00000-00032-4230-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

07/01/05	00000.0	00000	00032	4240	6440000				750.00				
06/30/06								0007352434	-750.00				
								BB013-251					

Account String Subtotal : 00000.0-00000-00032-4240-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 42 0.00 0.00 0.00 0.00 0.00

07/01/05	00000.0	00000	00109	4320	6010000				0.00				
								Org	0007434567				

Account String Subtotal : 00000.0-00000-00109-4320-6010000-Academic Administration 0.00 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 43 0.00 0.00 0.00 0.00 0.00

07/01/05	00000.0	00000	00032	4410	6440000				0.00				
07/01/05									0006394462				
07/01/05									0006400891				
									0007139951				

73502 - SANTA MONICA COLLEGE Fund :01.3-Restricted fund LCGL019C

PD Date	Res.Prty	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 7/1/2005 and Account String: 00000.0-00000-00032-4410-6440000														
07/01/05									0007352435	3,000.00				
01/18/06								TO COVER	BTB014-013	-2,200.00				
06/30/06									BB013-250	-800.00				

Account String Subtotal : 00000.0-00000-00032-4410-6440000-Health Services **0.00** **0.00** **0.00** **0.00** **0.00**

00000.0	00000	00032	4420	6440000										
1	07/01/05				PO				PO07142980		2,500.00			
		B560306SD	MEDICWARE							2,500.00				
1	07/01/05				PO				PO07153990		-2,500.00			
		B560306SD	MEDICWARE							-2,500.00				
	07/06/05							ORG	0007142038	0.00				

Account String Subtotal : 00000.0-00000-00032-4420-6440000-Health Services **0.00** **0.00** **0.00** **0.00** **0.00**

Subtotal Sub-Major Object : 44 **0.00** **0.00** **0.00** **0.00** **0.00**

00000.0	00000	00000	4500	00000000										
07/06/05									0007142371	0.00				

Account String Subtotal : 00000.0-00000-00000-4500-0000000-Undefined-Holding **0.00** **0.00** **0.00** **0.00** **0.00**

00000.0	00000	00032	4550	64400000										
07/01/05									0006394585	0.00				
07/01/05									0006401014	0.00				
07/01/05									0007139997	0.00				
07/01/05									0007352436	20,000.00				
1	07/01/05				PO				PO07130081		1,750.00			
		B560309SD	MEDICAL PURCHASING CORPORATION								350.00			
		B560313SD	SANTA MONICA COLLEGE BOOKSTORE								200.00			
		B560314SD	CORPORATE EXPRESS								1,200.00			
1	07/01/05				PO				PO07155612		1,200.00			
		P452819SD	CORPORATE EXPRESS								121.46			
1	07/27/05				AP				APA7198637					
		6836-02	CORPORATE EXPRESS								121.46			
1	07/27/05				PO				PO07198950					
		B560314SD	CORPORATE EXPRESS								-121.46			
3	09/15/05				AP				APA7278812		165.28			
		7047-01	CORPORATE EXPRESS								-121.46			
3	09/15/05				PO				PO07279167					
			CORPORATE EXPRESS								165.28			
											-165.28			

73502 - SANTA MONICA COLLEGE **Fund :01.3-Restricted fund** **LCGL019C**

73502 - SANTA MONICA COLLEGE

LCGL019C

Report ID.

Page No.

CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)

District: 73502

District:

Run Date 10/14/2006

Fiscal Year: 2006

Fiscal Year:

Run Time 05:56:23PM

To Period: 998

To Period:

ANNUAL

PD Date	Res.PrjY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
4	10/31/05			B560314SD	CORPORATE EXPRESS	AP		CORPORATE EXPRESS	APA7362628		288.90	-165.28		288.90
4	10/31/05			7215-30A	CORPORATE EXPRESS	PO		CORPORATE EXPRESS	PO07362948	288.90		-288.90		
5	11/15/05			B560314SD	CORPORATE EXPRESS	AP		CORPORATE EXPRESS	APA7385311		40.61	-288.90		
5	11/15/05			7248-40	SANTA MONICA COLLEGE BOOKSTORE	PO		SANTA MONICA COLLEGE BOOKSTORE	PO07385678	40.61		-40.61		
8	02/16/06			B560313SD	SANTA MONICA COLLEGE BOOKSTORE	AP		SANTA MONICA COLLEGE BOOKSTORE	0007428928	0.00				
8	02/16/06			7591-44	CORPORATE EXPRESS	PO		CORPORATE EXPRESS	APA7571396		117.58			
10	04/07/06			B560314SD	CORPORATE EXPRESS	PO		CORPORATE EXPRESS	PO07571688	117.58		-117.58		
10	04/20/06			P562290SD	ETR ASSOCIATES	AP		ETR ASSOCIATES	PO07679012		206.41	1,866.57		
10	04/20/06			7908-12	CORPORATE EXPRESS	PO		CORPORATE EXPRESS	APA7688414	206.41		-206.41		
10	04/28/06			B560314SD	CORPORATE EXPRESS	AP		CORPORATE EXPRESS	PO07688724		1,896.09			
10	04/28/06			7955-03	ETR ASSOCIATES	PO		ETR ASSOCIATES	APA7695311	1,896.09		-1,866.57		
11	05/19/06			P562290SD	ETR ASSOCIATES	AP		ETR ASSOCIATES	PO07695659		162.10			
11	05/19/06			8041-07	MEDICAL PURCHASING CORPORATION	PO		MEDICAL PURCHASING CORPORATION	APA7772889	162.10		-162.10		
11	05/23/06			B560309SD	MEDICAL PURCHASING CORPORATION	AP		MEDICAL PURCHASING CORPORATION	PO07773230		191.35	-162.10		
11	05/23/06			8063-23	CORPORATE EXPRESS	PO		CORPORATE EXPRESS	APA7824202	191.35		-191.35		
12	06/01/06			B560314SD	CORPORATE EXPRESS	PO		CORPORATE EXPRESS	PO07824525			-191.35		
12	06/01/06			P452819SD	CORPORATE EXPRESS	PO		CORPORATE EXPRESS	BB013-102	-6,400.00		-1,200.00		
12	06/01/06			B560309SD	MEDICAL PURCHASING CORPORATION	AP		MEDICAL PURCHASING CORPORATION	PO08568371			-1,200.00		
12	06/21/06			8197-03	CORPORATE EXPRESS	AP		CORPORATE EXPRESS	PO08568382		60.66	-187.90		

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: and Account String: 00000.0-00000-00032-4550-6440000														
12 06/21/06										-12.90				
12 06/21/06														
12 06/22/06														
12 06/22/06														
12 06/22/06														
06/30/06										-10,190.93				

Account String Subtotal : 00000.0-00000-00032-4551-6440000-Health Services **3,409.07** **0.00** **0.00** **0.00**

07/01/05										500.00				
06/30/06										-500.00				

Account String Subtotal : 00000.0-00000-00032-4551-6440000-Health Services **0.00** **0.00** **0.00** **0.00**

07/01/05										500.00				
06/30/06										-500.00				

Account String Subtotal : 00000.0-00000-00032-4559-6440000-Health Services **0.00** **0.00** **0.00** **0.00**

Subtotal Sub-Major Object : 45 **3,409.07** **0.00** **0.00** **0.00**

Subtotal Major Object 4000 **3,409.07** **0.00** **0.00** **0.00**

07/06/05										0.00				
----------	--	--	--	--	--	--	--	--	--	------	--	--	--	--

Account String Subtotal : 00000.0-00000-00000-5000-0000000-Undefined-Holding **0.00** **0.00** **0.00** **0.00**

Subtotal Sub-Major Object : 50 **0.00** **0.00** **0.00** **0.00**

07/01/05										1,500.00				
7 01/31/06														

73502 - SANTA MONICA COLLEGE **Fund :01.3-Restricted fund** **11.09** **0.00** **0.00** **0.00**

PD Date **Res.PriY** **Cat** **Loc** **Object** **Activity** **Src** **Ref** **Line Descr** **Jrnl ID** **Current Budget** **Expenditures** **Encumbrance** **Pre Enc** **Balance**
Vchr/PO ID **Vendor Name**
 11 05/18/06 8038-07 7517-07 AP EVA REDHEAD 7517-07 274.88 11.09 274.88
 06/30/06 8038-07 7517-07 AP GLORIA M LOPEZ 7517-07 274.88 274.88 274.88

Account String Subtotal : 00000.0-00000-00032-5220-6440000-Health Services **285.97** **0.00** **0.00** **0.00** **0.00**
 00000.0 00000 00032 5220 6440000
 07/01/05 0007352469 3,000.00
 06/30/06 BB013-255 -3,000.00

Account String Subtotal : 00000.0-00000-00032-5220-6440000-Health Services **0.00** **0.00** **0.00** **0.00** **0.00**

Subtotal Sub-Major Object : 52 **285.97** **0.00** **0.00** **0.00** **0.00**
 00000.0 00000 00032 5310 6440000

07/01/05 0006394967 0.00 ORG
 07/01/05 0006401396 0.00 ORG
 07/01/05 0007140232 0.00 ORG
 07/01/05 0007352474 750.00 PO
 09/26/05 PO07289510 240.00
 4 10/18/05 P561362SD HEALTH SERVICES ASSOCIATION CALIFORNIA 120.00
 P561382SD HEALTH SERVICES ASSOCIATION CALIFORNIA 120.00
 7-174-01 HEALTH SERVICES ASSOCIATION CALIFORNIA 120.00
 4 10/18/05 PO07331388 -120.00
 P561382SD HEALTH SERVICES ASSOCIATION CALIFORNIA -120.00
 12 06/01/06 PO08568371 -120.00
 P561362SD HEALTH SERVICES ASSOCIATION CALIFORNIA -120.00
 06/30/06 BB013-256 -630.00

Account String Subtotal : 00000.0-00000-00032-5310-6440000-Health Services **120.00** **120.00** **0.00** **0.00** **0.00**

Subtotal Sub-Major Object : 53 **120.00** **120.00** **0.00** **0.00** **0.00**
 00000.0 00000 00032 5550 6440000
 06/29/05 0007111968 0.00 ORG
 1 07/01/05 PO07132624 700.00
 B560310SD MEDICO PROFESSIONAL LINEN SERVICE 700.00
 1 07/31/05 APA7225857 46.00

73502 - SANTA MONICA COLLEGE

CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)

Fund :01.3-Restricted fund

Report ID: LCGL019C
 District: 73502
 Fiscal Year: 2006
 To Period: 998

Page No. 10/14/2006
 Run Date 05:56:23PM
 Run Time ANNUAL

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desc	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: and Account String: 00000.0-00000-00032-5550-6440000														
Vendor Name														
											23.00			
											23.00			
1	07/31/05							MEDICO PROFESSIONAL LINEN SERVICE	PO07226141			-46.00		
4	10/14/05							MEDICO PROFESSIONAL LINEN SERVICE	APA7327190	69.69		-46.00		
4	10/14/05							MEDICO PROFESSIONAL LINEN SERVICE	PO07327534			-69.69		
4	10/31/05							MEDICO PROFESSIONAL LINEN SERVICE	APA7373866	47.04		-69.69		
4	10/31/05							MEDICO PROFESSIONAL LINEN SERVICE	PO07374210			-47.04		
6	12/14/05							MEDICO PROFESSIONAL LINEN SERVICE	APA7429665	27.95		-47.04		
6	12/14/05							MEDICO PROFESSIONAL LINEN SERVICE	PO07430014	27.95		-27.95		
7	01/11/06							MEDICO PROFESSIONAL LINEN SERVICE	APA7503817	23.00		-27.95		
7	01/11/06							MEDICO PROFESSIONAL LINEN SERVICE	PO07504158	23.00		-23.00		
7	01/31/06							MEDICO PROFESSIONAL LINEN SERVICE TO COVER	BT013-43	700.00		-23.00		
7	01/31/06							MEDICO PROFESSIONAL LINEN SERVICE	APA7553616	56.27		-23.00		
7	01/31/06							MEDICO PROFESSIONAL LINEN SERVICE	PO07553966	23.00		-56.27		
8	02/28/06							MEDICO PROFESSIONAL LINEN SERVICE	APA7614743	50.95		-56.27		
8	02/28/06							MEDICO PROFESSIONAL LINEN SERVICE	PO07615109	27.95		-50.95		
8	02/28/06							MEDICO PROFESSIONAL LINEN SERVICE	PO07615109	23.00		-50.95		
10	04/30/06							MEDICO PROFESSIONAL LINEN SERVICE	APA7711792	46.00		-50.95		
10	04/30/06							MEDICO PROFESSIONAL LINEN SERVICE	PO07712136	23.00		-46.00		
10	04/30/06							MEDICO PROFESSIONAL LINEN SERVICE	PO07712136	23.00		-46.00		

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Descr	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
11 05/11/06						AP		MEDICO PROFESSIONAL LINEN SERVICE	APA726314	48.82				
11 05/11/06						PO		MEDICO PROFESSIONAL LINEN SERVICE	PO07726692		25.82	-48.82		
12 06/14/06						AP		MEDICO PROFESSIONAL LINEN SERVICE	APA8133855	23.69	23.00			
12 06/14/06						PO		MEDICO PROFESSIONAL LINEN SERVICE	PO08134229		23.69	-23.69		
12 06/14/06						PO		MEDICO PROFESSIONAL LINEN SERVICE	PO08568388		-23.69	-260.59		
06/30/06								MEDICO PROFESSIONAL LINEN SERVICE	BB013-257	-260.59				
Account String Subtotal : 00000.0-00000-00032-5550-6440000-Health Services										439.41	439.41	0.00	0.00	0.00

Subtotal Sub-Major Object : 55														
00000.0 00000 00032 5610 6440000														
07/01/05								ORG	0006395039	0.00				
07/01/05								ORG	0006401468	0.00				
07/01/05								ORG	0007140258	0.00				
07/01/05									0007352477	1,500.00				
1 07/01/05						PO		LIFESAFE SERVICES/FORMERLY COMPLIANT	PO07130081			600.00		
2 08/15/05						AP		LIFESAFE SERVICES/FORMERLY COMPLIANT	APA7237310	493.62	493.62			
2 08/15/05						PO		LIFESAFE SERVICES/FORMERLY COMPLIANT	PO07237616		493.62	-493.62		
12 06/01/06						PO		LIFESAFE SERVICES/FORMERLY COMPLIANT	PO08568382		-493.62	-106.38		
06/30/06								LIFESAFE SERVICES/FORMERLY COMPLIANT	BB013-258	-310.44				
06/30/06								LIFESAFE SERVICES/FORMERLY COMPLIANT	BB013-259	-651.56				
06/30/06								LIFESAFE SERVICES/FORMERLY COMPLIANT	BT013-464	-44.38				
Account String Subtotal : 00000.0-00000-00032-5610-6440000-Health Services										493.62	493.62	0.00	0.00	0.00

00000.0 00000 00032 5630 6440000								ORG	0007111970	0.00				
06/29/05									PO07130081			300.00		
1 07/01/05						PO		EMICO ELECTRO MEDICAL				300.00		
Account String Subtotal : 00000.0-00000-00032-5610-6440000-Health Services										493.62	493.62	0.00	0.00	0.00

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Descr	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 9/23/2005 and Account String: 00000.0-00000-00032-5630-6440000														
2	08/23/05			EMICO ELECTRO MEDICAL		AP			APA7243493	130.00	130.00			
2	08/23/05			EMICO ELECTRO MEDICAL		PO			PO07243779	300.00		-130.00		
12	06/01/06			EMICO ELECTRO MEDICAL		PO		TO COVER	BTB014-013					
				EMICO ELECTRO MEDICAL		PO			PO08568382			-170.00		
06/30/06				EMICO ELECTRO MEDICAL					BB013-260	-170.00				

Account String Subtotal : 00000.0-00000-00032-5630-6440000-Health Services **130.00** **130.00** **0.00** **0.00** **0.00**

07/01/05	00000.0	00000	00032	5650	6440000									
07/01/05								ORG	0006395108	0.00				
07/01/05								ORG	0006401537	0.00				
07/01/05								ORG	0007140275	0.00				
07/01/05									0007352479	1,500.00				
1	07/01/05			BMC INC		PO			PO07130081		500.00			
4	10/31/05			BMC INC		AP			APA7358806	90.00	500.00			
4	10/31/05			BMC INC		PO			PO07359070	90.00		-90.00		
01/13/06				BMC INC				TO COVER	BT013-43	-700.00				
12	06/01/06			BMC INC		PO			PO08568382			-410.00		
06/30/06				BMC INC					BB013-261	-710.00		-410.00		

Account String Subtotal : 00000.0-00000-00032-5650-6440000-Health Services **90.00** **90.00** **0.00** **0.00** **0.00**

Subtotal Sub-Major Object : 56														
07/01/05	00000.0	00000	00032	5820	6440000									
07/01/05								ORG	0006395155	0.00				
07/01/05								ORG	0006401584	0.00				
07/01/05								ORG	0007140288	0.00				
07/01/05									0007352482	500.00				
06/30/06									BB013-262	-500.00				

Account String Subtotal : 00000.0-00000-00032-5820-6440000-Health Services **0.00** **0.00** **0.00** **0.00** **0.00**

Report ID: LCGL019C 73502 - SANTA MONICA COLLEGE

District: 73502 CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)

Fiscal Year: 2006 Fund :01.3-Restricted fund

To Period: 998

Page No. 4
Run Date 10/14/2006
Run Time 05:56:23PM
ANNUAL

PD Date	Res.Prty	Cat	Loc	Objct	Activity	Src	Ref	Line Descr	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
	00000.0	00000	00084	5820	6440000					***Previous page ended with Journal Date: 7/1/2005 and Account String: 00000.0-00000-00084-5820-6440000				
07/01/05								org	0007541902	0.00				
8 02/01/06						PO			PO07545418			44.38		
11 05/11/06	P561947EH					AP			APA7978522		44.38			
11 05/11/06	8114-31					PO			PO07978856	44.38				
06/30/06	P561947EH								BT013-464	44.38		-44.38		

Account String Subtotal : 00000.0-00000-00084-5820-6440000-Health Services 44.38 0.00 0.00 0.00 0.00

07/01/05	00000.0	00000	00032	5890	6440000									
07/01/05								ORG	0006395279	0.00				
07/01/05								ORG	0006401708	0.00				
07/01/05								ORG	0007140332	0.00				
07/01/05									0007352484	1,000.00				
1 07/01/05						PO			PO07130081			700.00		
1 07/01/05	B560310SD					PO			PO07132626			700.00		
1 07/01/05	B560310SD					PO			PO07153986			-700.00		
6 12/31/05	B560306SD					AP			APA7493023		2,338.20			
6 12/31/05	7416-02					PO			PO07493290					
01/18/06	B560306SD					PO			BTB014-013	1,500.00				
12 06/01/06	B560306SD					PO			PO08568382			-2,338.20		
06/30/06	B560306SD								BB013-263			-161.80		

Account String Subtotal : 00000.0-00000-00032-5890-6440000-Health Services 2,338.20 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 58 2,382.58 0.00 0.00 0.00

Subtotal Major Object 5000 3,941.58 0.00 0.00 0.00

00000.0 00000 00000 6000 0000000
07/06/05 0007142325 0.00

73502 - SANTA MONICA COLLEGE Fund :01.3-Restricted fund LCGL019C

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Desci	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
***Previous page ended with Journal Date: 7/6/2005 and Account Strings: 00000.0-00000-00000-6000-0000000														

Account String Subtotal : 00000.0-00000-00000-6000-0000000-Undefined-Holding 0.00 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 60
 00000.0 00000 00032 6450 6440000 0.00 0.00 0.00 0.00 0.00

12/22/05 6 12/22/05 P561797SD CORPORATE EXPRESS 0007471523 0007472124 0.00 323.67 323.67 0.00

01/18/06 7 01/30/06 7496-61 CORPORATE EXPRESS BTB014-013 APA7538950 400.00 323.67 323.67 0.00

7 01/30/06 P561797SD CORPORATE EXPRESS PO07539268 0.00 -323.67 -323.67 0.00

11 05/17/06 P562568SD HON INC PO07750137 6,400.00 6,283.16 6,283.16 0.00

05/25/06 12 06/01/06 P562568SD HON INC BB013-102 PO08568371 6,400.00 -6,283.16 -6,283.16 0.00

06/30/06 P562568SD HON INC BB013-253 -6,476.33 -6,283.16 -6,283.16 0.00

Account String Subtotal : 00000.0-00000-00032-6450-6440000-Health Services 323.67 323.67 0.00 0.00 0.00

01/12/06 00000.0 00000 00084 6450 6440000 0.00 0.00 0.00 0.00 0.00

Account String Subtotal : 00000.0-00000-00084-6450-6440000-Health Services 0.00 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 64 323.67 323.67 0.00 0.00 0.00

Subtotal Major Object 6000
 00000.0 00000 00000 7000 0000000 323.67 323.67 0.00 0.00 0.00

07/06/05 0007142324 0.00 0.00 0.00 0.00 0.00

Account String Subtotal : 00000.0-00000-00000-7000-0000000-Undefined-Holding 0.00 0.00 0.00 0.00 0.00

Subtotal Sub-Major Object : 70
 00000.0 00000 00000 7300 0000000 0.00 0.00 0.00 0.00 0.00

07/06/05 0007142372 0.00 0.00 0.00 0.00 0.00

73502 - SANTA MONICA COLLEGE **Fund :01.3-Restricted fund** **LCGL019C**

Report ID: LCGL019C **73502 - SANTA MONICA COLLEGE** **Page No.** **10/14/2006**
District: 73502 **CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)** **Run Date** **05:56:23PM**
Fiscal Year: 2006 **Fund :01.3-Restricted fund** **Run Time** **ANNUAL**
To Period: 998

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Descr	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Account String Subtotal : 00000.0-00000-00000-7300-0000000-Undefined-Holding													
***Previous page ended with Journal Date: 7/6/2005 and Account String: 00000.0-00000-00000-7300-0000000													
									0.00	0.00	0.00	0.00	0.00

Subtotal Sub-Major Object : 73 0.00 0.00 0.00 0.00 0.00 0.00 0.00

Subtotal Major Object 7000 0.00 0.00 0.00 0.00 0.00 0.00 0.00

Total for Fund : 01.3-Restricted fund 606,225.00 622,623.50 0.00 0.00 0.00 0.00 -16,398.50

PD Date	Res.PriY	Cat	Loc	Obj	Activity	Src Ref	Line Descr	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
07/01/05	00000.0	00000	00084	1260	00000000				0.00				
12 06/30/06						ONL 000EX0	Physical And	0008589335		45,577.71			
998 06/30/06						ONL 013EX0	Physical And	000EX06270		45,577.71			
								013EX06433					
Account String Subtotal : 00000.0-00000-00084-1260-00000000-Undefined-Holding													
	00000.0	00000	00084	1260	64400000				0.00	0.00		0.00	-91,155.42
11/23/05							ORG						
7 01/03/06						HRS C1F		0007396656					
7 01/31/06						HRS C2G		ZHRSC1F00		10,734.00			
7 01/31/06						ONL 000EX0	Physical And	ZHRSC2G00		3,330.60			
8 02/01/06						HRS C1G		000EX06107		-24,798.60			
8 02/28/06						HRS C2H		ZHRSC1G00		10,734.00			
8 02/28/06						ONL 000EX0	Physical And	ZHRSC2H00		6,661.20			
9 03/01/06						HRS C1H		000EX06124		-6,661.20			
9 03/30/06						ONL 000EX0	Physical And	ZHRSC1H00		10,734.00			
10 04/03/06						HRS C1I		000EX06148		-10,734.00			
10 04/21/06						ONL 000EX0	Physical And	ZHRSC1I001		10,734.00			
998 06/30/06						ONL 013EX0	Physical And	000EX06181		-10,734.00			
								013EX06433		-45,577.71			
Account String Subtotal : 00000.0-00000-00084-1260-64400000-Health Services													
	00000.0	00000	00084	3230	00000000				0.00	-45,577.71		0.00	45,577.71
Subtotal Sub-Major Object : 12													
	00000.0	00000	00084	3230	00000000				0.00	45,577.71		0.00	-45,577.71
Subtotal Major Object 1000													
07/01/05									0.00				
12 06/30/06						ONL 000EX0	Pers Other	0008589336					
998 06/30/06						ONL 013EX0	Pers Other	000EX06270		3,991.88			
								013EX06433		3,991.88			
Account String Subtotal : 00000.0-00000-00084-3230-00000000-Undefined-Holding													
	00000.0	00000	00084	3230	64400000				0.00	7,983.76		0.00	-7,983.76
07/01/05													
998 06/30/06						ONL 013EX0	Pers Other	0008606311					
								013EX06433		-3,991.88			
Account String Subtotal : 00000.0-00000-00084-3230-64400000-Health Services													
	00000.0	00000	00084	3230	64400000				0.00	-3,991.88		0.00	3,991.88
73502 - SANTA MONICA COLLEGE													
												LCGL019C	

Report ID: LCGLO19C

73502 - SANTA MONICA COLLEGE

Page No. 4

District: 73502

CUMULATIVE DETAIL REPORT BY OBJECT(1000-7999)

Run Date 10/14/2006

Fiscal Year: 2006

Fund :01.0-General Fund

Run Time 05:56:23PM

To Period: 998

ANNUAL

PD Date Res.PriY Cat Loc Object Activity Src Ref Line Desci JmlID Current Budget Expenditures Encumbrance Pre.Enc Balance

Vendor Name

***Previous page ended with Journal Date: 6/30/2006 and Account String: 00000.0-00000-00084-3230-6440000

Subtotal Sub-Major Object : 32 00000.0 00000 00084 3330 00000000 0.00 3,991.88 0.00 0.00 -3,991.88

07/01/05 0008589340 0.00

12 06/30/06 ONL 000EX0 Oasdi Other 000EX06270 2,828.41

998 06/30/06 ONL 013EX0 Oasdi Other 013EX06433 2,828.41

Account String Subtotal : 00000.0-00000-00084-3330-0000000-Undefined-Holding 0.00 5,656.82 0.00 0.00 -5,656.82

00000.0 00000 00084 3330 64400000

07/01/05 0008606324 0.00

998 06/30/06 ONL 013EX0 Oasdi Other 013EX06433 -2,828.41

Account String Subtotal : 00000.0-00000-00084-3330-6440000-Health Services 0.00 -2,828.41 0.00 0.00 2,828.41

00000.0 00000 00084 3370 00000000

07/01/05 0008589342 0.00

12 06/30/06 ONL 000EX0 Medicare 000EX06270 661.48

998 06/30/06 ONL 013EX0 Medicare 013EX06433 661.48

Account String Subtotal : 00000.0-00000-00084-3370-0000000-Undefined-Holding 0.00 1,322.96 0.00 0.00 -1,322.96

00000.0 00000 00084 3370 64400000

07/01/05 0008606399 0.00

998 06/30/06 ONL 013EX0 Medicare 013EX06433 -661.48

Account String Subtotal : 00000.0-00000-00084-3370-6440000-Health Services 0.00 -661.48 0.00 0.00 661.48

Subtotal Sub-Major Object : 33 00000.0 00000 00084 3430 00000000 0.00 3,489.89 0.00 0.00 -3,489.89

00000.0 00000 00084 3430 00000000

07/01/05 0008589345 0.00

12 06/30/06 ONL 000EX0 Health & 000EX06270 1,998.37

998 06/30/06 ONL 013EX0 Health & 013EX06433 1,998.37

Account String Subtotal : 00000.0-00000-00084-3430-0000000-Undefined-Holding 0.00 3,996.74 0.00 0.00 -3,996.74

00000.0 00000 00084 3430 64400000

07/01/05 0008606401 0.00

998 06/30/06 ONL 013EX0 Health & 013EX06433 -1,998.37

73502 - SANTA MONICA COLLEGE Fund :01.0-General Fund LCGLO19C

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src	Ref	Line Descr	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
Ychr/PO ID Vendor Name														
Account String Subtotal : 00000.0-00000-00084-3430-6440000-Health Services														
00000.0 00000 00084 3531 0000000														
Subtotal Sub-Major Object : 34														
07/01/05										0.00	1,998.37	0.00	0.00	-1,998.37
12 06/30/06				ONL 000EX0	Sul Other				0008589347	0.00	162.35			
998 06/30/06				ONL 013EX0	Sul Other				000EX06270		162.35			
									013EX06433					
Account String Subtotal : 00000.0-00000-00084-3531-0000000-Undefined-Holding														
00000.0 00000 00084 3531 6440000														
Subtotal Sub-Major Object : 35														
07/01/05										0.00	-162.35			
12 06/30/06				ONL 013EX0	Sul Other				0008606400	0.00				
998 06/30/06				ONL 013EX0	Sul Other				013EX06433					
Account String Subtotal : 00000.0-00000-00084-3531-6440000-Health Services														
00000.0 00000 00084 3630 0000000														
Subtotal Sub-Major Object : 36														
07/01/05										0.00	1,385.20			-1,385.20
12 06/30/06				ONL 000EX0	Work. Comp.				0008589349	0.00	692.60			
998 06/30/06				ONL 013EX0	Work. Comp.				000EX06270		692.60			
									013EX06433					
Account String Subtotal : 00000.0-00000-00084-3630-0000000-Undefined-Holding														
00000.0 00000 00084 3630 6440000														
Subtotal Sub-Major Object : 37														
07/01/05										0.00	-692.60			
12 06/30/06				ONL 013EX0	Work. Comp.				0008606328	0.00				
998 06/30/06				ONL 013EX0	Work. Comp.				013EX06433					
Account String Subtotal : 00000.0-00000-00084-3630-6440000-Health Services														
00000.0 00000 00084 3999 6440000														
Subtotal Sub-Major Object : 38														
7 01/03/06				HRS C1F	9528				ZHRSC1F00		978.51			
7 01/03/06				HRS C1F	9528				ZHRSC1F00		665.51			
7 01/03/06				HRS C1F	9529				ZHRSC1F00		155.64			
7 01/03/06				HRS C1F	9530				ZHRSC1F00		9.00			
7 01/03/06				HRS C1F	9531				ZHRSC1F00		48.30			
7 01/03/06				HRS C1F	9532				ZHRSC1F00		125.59			

<u>PD</u>	<u>Date</u>	<u>Res.PriY</u>	<u>Cat</u>	<u>Loc</u>	<u>Object</u>	<u>Activity</u>	<u>Src</u>	<u>Ref</u>	<u>Line</u>	<u>Desci</u>	<u>Jrnl ID</u>	<u>Current Budget</u>	<u>Encumbrance</u>	<u>Pre Enc</u>	<u>Balance</u>
***Previous page ended with Journal Date: 11/7/2006 and Account String: 00000.0-00000-00084-3999-6440000															
7	01/17/06						ONL			AUSTIN,NIL	CHR06C1F0		-665.51		
7	01/17/06						ONL			AUSTIN,NIL	CHR06C1F0		-155.64		
7	01/17/06						ONL			AUSTIN,NIL	CHR06C1F0		-978.51		
7	01/17/06						ONL			AUSTIN,NIL	CHR06C1F0		-48.30		
7	01/17/06						ONL			AUSTIN,NIL	CHR06C1F0		-125.59		
7	01/17/06						ONL			AUSTIN,NIL	CHR06C1F0		-9.00		
7	01/31/06					HRS	C2G		9526		ZHRSC2G00		303.62		
7	01/31/06					HRS	C2G		9528		ZHRSC2G00		206.50		
7	01/31/06					HRS	C2G		9529		ZHRSC2G00		48.30		
7	01/31/06					HRS	C2G		9531		ZHRSC2G00		14.99		
7	01/31/06					HRS	C2G		9532		ZHRSC2G00		38.97		
7	01/31/06					ONL				AUSTIN,NIL	CHR06C2G0		-38.97		
7	01/31/06					ONL				AUSTIN,NIL	CHR06C2G0		-206.50		
7	01/31/06					ONL				AUSTIN,NIL	CHR06C2G0		-48.30		
7	01/31/06					ONL				AUSTIN,NIL	CHR06C2G0		-303.62		
7	01/31/06					ONL				AUSTIN,NIL	CHR06C2G0		-14.99		
8	02/01/06					HRS	C1G		9526		ZHRSC1G00		644.93		
8	02/01/06					HRS	C1G		9528		ZHRSC1G00		665.50		
8	02/01/06					HRS	C1G		9529		ZHRSC1G00		155.64		
8	02/01/06					HRS	C1G		9530		ZHRSC1G00		9.00		
8	02/01/06					HRS	C1G		9531		ZHRSC1G00		48.30		
8	02/01/06					HRS	C1G		9532		ZHRSC1G00		125.59		
8	02/13/06					ONL	HRSC1			AUSTIN,NIL	CHR06C1G0		-665.50		
8	02/13/06					ONL	HRSC1			AUSTIN,NIL	CHR06C1G0		-155.64		
8	02/13/06					ONL	HRSC1			AUSTIN,NIL	CHR06C1G0		-644.93		
8	02/13/06					ONL	HRSC1			AUSTIN,NIL	CHR06C1G0		-48.30		
8	02/13/06					ONL	HRSC1			AUSTIN,NIL	CHR06C1G0		-125.59		
8	02/13/06					ONL	HRSC1			AUSTIN,NIL	CHR06C1G0		-9.00		
8	02/28/06					HRS	C2H		9526		ZHRSC2H00		607.23		
8	02/28/06					HRS	C2H		9528		ZHRSC2H00		413.00		
8	02/28/06					HRS	C2H		9529		ZHRSC2H00		96.59		
8	02/28/06					HRS	C2H		9531		ZHRSC2H00		29.98		
8	02/28/06					HRS	C2H		9532		ZHRSC2H00		77.94		
8	02/28/06					ONL	HRSC1			AUSTIN,NIL	CHR06C2H0		-413.00		
8	02/28/06					ONL	HRSC1			AUSTIN,NIL	CHR06C2H0		-96.59		
8	02/28/06					ONL	HRSC1			AUSTIN,NIL	CHR06C2H0		-607.23		
8	02/28/06					ONL	HRSC1			AUSTIN,NIL	CHR06C2H0		-29.98		
8	02/28/06					ONL	HRSC1			AUSTIN,NIL	CHR06C2H0		-77.94		

PD Date	Res.PriY	Cat	Loc	Object	Activity	Src Ref	Line Descr	Jrnl ID	Current Budget	Expenditures	Encumbrance	Pre Enc	Balance
9 03/01/06						HRS C1H	9532	ZHRSC1H00		125.59			
9 03/01/06						HRS C1H	9531	ZHRSC1H00		48.30			
9 03/01/06						HRS C1H	9530	ZHRSC1H00		9.00			
9 03/01/06						HRS C1H	9529	ZHRSC1H00		155.64			
9 03/01/06						HRS C1H	9528	ZHRSC1H00		665.51			
9 03/01/06						HRS C1H	9526	ZHRSC1H00		311.35			
9 03/06/06						ONL HRS	AUSTIN,NIL	CHR06C1H0		-665.51			
9 03/06/06						ONL HRS	AUSTIN,NIL	CHR06C1H0		-155.64			
9 03/06/06						ONL HRS	AUSTIN,NIL	CHR06C1H0		-311.35			
9 03/06/06						ONL HRS	AUSTIN,NIL	CHR06C1H0		-48.30			
9 03/06/06						ONL HRS	AUSTIN,NIL	CHR06C1H0		-125.59			
9 03/06/06						ONL HRS	AUSTIN,NIL	CHR06C1H0		-9.00			
10 04/03/06						HRS C1I	9526	ZHRSC1I001		978.51			
10 04/03/06						HRS C1I	9528	ZHRSC1I001		665.50			
10 04/03/06						HRS C1I	9529	ZHRSC1I001		155.64			
10 04/03/06						HRS C1I	9530	ZHRSC1I001		499.03			
10 04/03/06						HRS C1I	9531	ZHRSC1I001		48.30			
10 04/03/06						HRS C1I	9532	ZHRSC1I001		165.30			
10 04/10/06						ONL C1I	AUSTIN,NIL	CHR06C1I01		-665.50			
10 04/10/06						ONL C1I	AUSTIN,NIL	CHR06C1I01		-155.64			
10 04/10/06						ONL C1I	AUSTIN,NIL	CHR06C1I01		-978.51			
10 04/10/06						ONL C1I	AUSTIN,NIL	CHR06C1I01		-48.30			
10 04/10/06						ONL C1I	AUSTIN,NIL	CHR06C1I01		-165.30			
10 04/10/06						ONL C1I	AUSTIN,NIL	CHR06C1I01		-9.00			
10 04/10/06						ONL C1I	AUSTIN,NIL	CHR06C1I01		-101.24			
10 04/10/06						ONL C1I	AUSTIN,NIL	CHR06C1I01		-13.21			
10 04/10/06						ONL C1I	AUSTIN,NIL	CHR06C1I01		-375.58			

Account String Subtotal : 00000.0-00000-00084-3999-6440000-Health Services										0.00	0.00	0.00	0.00
Subtotal Sub-Major Object : 39										0.00	0.00	0.00	0.00
Subtotal Major Object 3000										0.00	10,335.09	0.00	-10,335.09
Total for Fund : 01.0-General Fund										0.00	55,912.80	0.00	-55,912.80

Report ID : LCGE012S
 District : 73502
 Fiscal Year: 2006
 To Period : 998
 Location : 00084 -- Psychological Services

73502-SANTA MONICA COLLEGE
 EXPENSE LIST BY FUND AND LOCATION REPORT
 Fund: 01.0--General Fund
 FINAL

Page No. 126
 Run Date 10/14/2006
 Run Time 17:23:09
 ANNUAL

Res	Cat	Loc	Obj	Act	Obj. Description	Adopted Budget	Current Budget	Expended Amt	Enc Amt	Pre-Enc Amt	Remaining Amt	% Left
00000.0	00000	00084	1260	00000000	Physical And Mental Hea	0.00	0.00	91,155.42	0.00	0.00	-91,155.42	0.00
00000.0	00000	00084	3230	00000000	Pers Other Certificated	0.00	0.00	7,983.76	0.00	0.00	-7,983.76	0.00
00000.0	00000	00084	3330	00000000	Oasdi Other Certificate	0.00	0.00	5,656.82	0.00	0.00	-5,656.82	0.00
00000.0	00000	00084	3370	00000000	Medicare Other Certific	0.00	0.00	1,322.96	0.00	0.00	-1,322.96	0.00
00000.0	00000	00084	3430	00000000	Health & Welfare Othr C	0.00	0.00	3,996.74	0.00	0.00	-3,996.74	0.00
00000.0	00000	00084	3531	00000000	Sui Other Certificated	0.00	0.00	324.70	0.00	0.00	-324.70	0.00
00000.0	00000	00084	3630	00000000	Work. Comp. Other Certi	0.00	0.00	1,385.20	0.00	0.00	-1,385.20	0.00
Total for Activity 0000000-Undefined-Holding						0.00	0.00	111,825.60	0.00	0.00	-111,825.60	0.00
00000.0	00000	00084	1260	64400000	Physical And Mental Hea	0.00	0.00	-45,577.71	0.00	0.00	45,577.71	0.00
00000.0	00000	00084	3230	64400000	Pers Other Certificated	0.00	0.00	-3,991.88	0.00	0.00	3,991.88	0.00
00000.0	00000	00084	3330	64400000	Oasdi Other Certificate	0.00	0.00	-2,828.41	0.00	0.00	2,828.41	0.00
00000.0	00000	00084	3370	64400000	Medicare Other Certific	0.00	0.00	-661.48	0.00	0.00	661.48	0.00
00000.0	00000	00084	3430	64400000	Health & Welfare Othr C	0.00	0.00	-1,998.37	0.00	0.00	1,998.37	0.00
00000.0	00000	00084	3531	64400000	Sui Other Certificated	0.00	0.00	-162.35	0.00	0.00	162.35	0.00
00000.0	00000	00084	3630	64400000	Work. Comp. Other Certi	0.00	0.00	-692.60	0.00	0.00	692.60	0.00
00000.0	00000	00084	3999	64400000	Error ACCOUNT FOR OBJEC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total for Activity 6440000-Health Services						0.00	0.00	-55,912.80	0.00	0.00	55,912.80	0.00
Total for Categorical 00000-General Education						0.00	0.00	55,912.80	0.00	0.00	-55,912.80	0.00
Total for Location 00084-Psychological Services						0.00	0.00	55,912.80	0.00	0.00	-55,912.80	0.00