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October 13, 2014
Commission on
State Mandates

JOHN CHIANG
California State Controller

October 10, 2014

Heather Halsey
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Re: **Incorrect Reduction Claim (IRC)**
Health Fee Elimination, 08-4206-I-18
Education Code Section 76355
Statutes 1984, Chapter 1, 2nd E.S.; Statutes 1987, Chapter 1118
Fiscal Years: 2002-03, 2003-2004, and 2004-2005
Los Rios Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office (SCO) is transmitting our response to the above-entitled IRC.

The district did not comply with the requirements of the claiming instructions in developing its indirect cost rates. The SCO's adjustment to the indirect cost rates based on the SCO's FAM-29C methodology is supported by the Commission's decisions on previous IRCs (e.g., statement of decision adopted on January 24, 2014, for the San Mateo County and San Bernardino community college districts on this same program). The parameters and guidelines, which were duly adopted at a Commission hearing, require compliance with the claiming instructions. The claiming instructions and related general provisions of the SCO's Mandated Cost Manual provide ample notice for claimants to properly claim indirect costs.

The district did not collect any revenues from student health fees and did not offset its claims by any fee amount. The SCO's reduction of reimbursement to the extent of fee authority the district was authorized to impose is supported by Education Code section 76355, the Commission's decisions on previous IRCs, as mentioned above, and the appellate court decision in *Clovis Unified School District v. Chiang*.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

JIM L. SPANO, Chief
Mandated Cost Audits Bureau
Division of Audits

JLS/sk

7836

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE INCORRECT REDUCTION CLAIM (IRC) BY
LOS RIOS COMMUNITY COLLEGE DISTRICT
Health Fee Elimination Program**

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Note: References to Exhibits relate to the district's IRC filed on February 5, 2009, as follows:

- Exhibit B – PDF page 34
- Exhibit C – PDF page 42
- Exhibit D – PDF page 55
- Exhibit H – PDF page 150

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

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

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

8
9
10 INCORRECT REDUCTION CLAIM ON:

11 *Health Fee Elimination Program*

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

14 LOS RIOS COMMUNITY
15 COLLEGE DISTRICT, Claimant

No.: CSM 08-4206-I-18

AFFIDAVIT OF BUREAU CHIEF

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

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

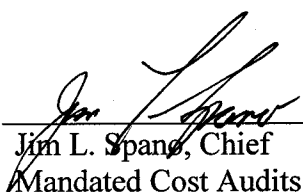
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7) A field audit of the claims for fiscal year (FY) 2002-03, FY 2003-04, and FY 2004-05 commenced on December 11, 2006, and ended on January 10, 2008.

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

Date: June 15, 2010

OFFICE OF THE STATE CONTROLLER

By: 
Jim L. Spang, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

Tab 2

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE
TO THE INCORRECT REDUCTION CLAIM BY
LOS RIOS COMMUNITY COLLEGE DISTRICT
For Fiscal Year (FY) 2002-03, FY 2003-04, and FY 2004-05**

Health Fee Elimination Program

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

SUMMARY

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim that the Los Rios Community College District filed on February 5, 2009. The SCO audited the district's claims for costs of the legislatively mandated Health Fee Elimination Program for the period of July 1, 2002, through June 30, 2005. The SCO issued its final report on May 21, 2008 (**Exhibit D**).

The district submitted reimbursement claims totaling \$2,554,615—\$814,928 for FY 2002-03, \$865,621 for FY 2003-04 (\$866,621 less a \$1,000 penalty for filing a late claim), and \$874,066 for FY 2004-05 (**Exhibit H**). Subsequently, the SCO performed an audit for the period of July 1, 2002, through June 30, 2005, and determined that the entire amount claimed is unallowable. The costs are unallowable primarily because the district understated authorized health service fees. The following table summarizes the audit results.

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 2002, through June 30, 2003</u>			
Direct costs:			
Salaries	\$ 501,152	\$ 498,087	\$ (3,065)
Benefits	115,242	114,542	(700)
Services and supplies	12,117	6,287	(5,830)
Total direct costs	628,511	618,916	(9,595)
Indirect costs	186,417	107,398	(79,019)
Total direct and indirect costs	814,928	726,314	(88,614)
Less authorized health service fees	—	(1,293,681)	(1,293,681)
Subtotal	814,928	(567,367)	(1,382,295)
Audit adjustments that exceed costs claimed	—	567,367	567,367
Total program costs	<u>\$ 814,928</u>	—	<u>\$ (814,928)</u>
Less amount paid by the State ¹		(814,928)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (814,928)</u>	
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Salaries	\$ 516,187	\$ 508,796	\$ (7,391)
Benefits	128,945	127,151	(1,794)
Services and supplies	19,506	13,031	(6,475)
Total direct costs	664,638	648,978	(15,660)
Indirect costs	201,983	113,671	(88,312)

<u>Cost Elements</u>	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2003, through June 30, 2004 (continued)</u>			
Total direct and indirect costs	866,621	762,649	(103,972)
Less authorized health service fees	—	(1,137,243)	(1,137,243)
Less late filing penalty	(1,000)	(1,000)	—
Subtotal	865,621	(375,594)	(1,241,215)
Audit adjustments that exceed costs claimed	—	375,594	375,594
Total program costs	<u>\$ 865,621</u>	—	<u>\$ (865,621)</u>
Less amount paid by the State ¹		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Salaries	\$ 516,410	\$ 513,946	\$ (2,464)
Benefits	128,609	128,004	(605)
Services and supplies	17,352	8,590	(8,762)
Total direct costs	662,371	650,540	(11,831)
Indirect costs	211,695	231,352	19,657
Total direct and indirect costs	874,066	881,892	7,826
Less authorized health service fees	—	(1,123,546)	(1,123,546)
Subtotal	874,066	(241,654)	(1,115,720)
Audit adjustments that exceed costs claimed	—	241,654	241,654
Total program costs	<u>\$ 874,066</u>	—	<u>\$ (874,066)</u>
Less amount paid by the State ¹		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ —</u>	
<u>Summary: July 1, 2002, through June 30, 2005</u>			
Direct costs:			
Salaries	\$ 1,533,749	\$ 1,520,829	\$ (12,920)
Benefits	372,796	369,697	(3,099)
Services and supplies	48,975	27,908	(21,067)
Total direct costs	1,955,520	1,918,434	(37,086)
Indirect costs	600,095	452,421	(147,674)
Total direct and indirect costs	2,555,615	2,370,855	(184,760)
Less authorized health service fees	—	(3,554,470)	(3,554,470)
Less late filing penalty	(1,000)	(1,000)	—
Subtotal	2,554,615	(1,184,615)	(3,739,230)
Audit adjustments that exceed costs claimed	—	1,184,615	1,184,615
Total program costs	<u>\$ 2,554,615</u>	—	<u>\$ (2,554,615)</u>
Less amount paid by the State		(814,928)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (814,928)</u>	

¹ Payment information current as of June 14, 2010.

The district believes that all direct and indirect costs claimed are reimbursable under the mandated program. The district also believes that it was not required to report authorized health service fees.

I. HEALTH FEE ELIMINATION PROGRAM CRITERIA

Parameters and Guidelines – May 25, 1989

On August 27, 1987, the Commission on State Mandates (CSM) adopted the parameters and guidelines for Chapter 1, Statutes of 1984, 2nd Extraordinary Session. The CSM amended the parameters and guidelines on May 25, 1989 (**Exhibit B**), because of Chapter 1118, Statutes of 1987.

Section V identifies the mandated program's scope and reimbursable activities as follows:

V. REIMBURSABLE COSTS

A. Scope of Mandate

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

B. Reimbursable Activities

For each eligible claimant, the following cost items are reimbursable to the extent they were provided by the community college district in fiscal year 1986-87. . . . [See **Exhibit B** for a list of reimbursable items.]

Section VI.B provides the following claim preparation criteria:

VI. CLAIM PREPARATION

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

Claimed costs should be supported by the following information:

1. Employee Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

Section VII defines supporting data as follows:

VII. SUPPORTING DATA

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

Section VIII defines offsetting savings and other reimbursements as follows:

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

SCO Claiming Instructions

The SCO annually issues mandated costs claiming instructions, which contain filing instructions for mandated cost programs. The September 2003 claiming instructions provide indirect cost claiming instructions for FY 2002-03 (**Tab 3**). The September 2004 claiming instructions provide indirect cost claiming instructions for FY 2003-04 (**Tab 4**). The December 2005 claiming instructions provide indirect cost claiming instructions for FY 2004-05 (**Tab 5**).

II. THE DISTRICT CLAIMED UNALLOWABLE SALARIES AND BENEFITS

Issue

The district claimed unallowable salaries and benefits totaling \$16,019. The related indirect costs total \$4,889. The unallowable salary costs are attributable to (1) the increased level of health services that American River College (ARC) provided and (2) the insufficient supporting documentation that Cosumnes River College (CRC) and Sacramento City College (SCC) maintained. The district believes these costs are allowable.

SCO Analysis:

The district's claims identified the health services that the district provided during FY 1986-87, the mandated program's base year. For each college, we examined health service logs that covered a one-month period in each fiscal year. For CRC, we expanded our sample to include a second one-month period in FY 2003-04. The district provided the health service logs to identify actual health services provided. ARC's health service logs showed that it provided health services exceeding the services that the district provided during FY 1986-87. In addition, CRC's and SCC's health service logs included entries that did not identify the service provided. As a result, we were unable to verify that those services were mandate-related.

Our final audit report, Finding 1 (**Exhibit D**) includes a table that shows the percentage of unallowable or unsupported health services provided and the unallowable salaries and benefits for each college and fiscal year.

District's Response

Source Documentation

... In the final audit report, the Controller claims "[t]he health service logs identify actual health services provided." However, the logs only stated what *ailments* the students *claimed* they had. No description of the *services used to treat these ailments* is ever stated.

There is no indication that the students who identified a reason for their visit were able to accurately diagnose themselves or predict the services necessary for their treatment. Moreover, the audit disallows those visits for which no reason is stated by the patient. This penalizes the District for complying with federal privacy requirements (e.g., HIPAA), which are absolutely essential in providing health services. . . .

The final audit report concludes that the District's compliance with HIPAA requirements is "not relevant," but then suggests that the District could comply by providing the health service logs without patient names or that "District staff may contemporaneously identify the service(s) provided if the patient does not." Providing the logs without patient names would be no different because students may still choose to exercise their rights and not disclose the reason for their visit on the log. This suggestion ignores the fact that the logs are not maintained for mandate reimbursement purposes. Similarly, the very essence of privacy laws would be violated if staff contemporaneously recorded the reason for the visit after the patient has decided not to disclose this on the log.

The service logs used by the Controller were not prepared for mandate or financial cost accounting purposes nor are they required by the parameters and guidelines. Neither the parameters and guidelines nor the Controller's claiming instructions require the claimants to report the number or type of services actually *provided*, but only require the claimant to list an inventory of the services *available* and the costs associated with the mandate. The Controller cannot base an audit finding on lack of documentation that the District was never required to maintain.

In an attempt to refute these arguments, the final audit report states that "... the district provided no other documentation related to patient visits or the actual amount of time spent on reimbursable activities." Logs stating the ailments reported by those students who wished to disclose the reason for their visit do not become relevant to determining health services available simply because the Controller relied on the logs during the audit or because no other documentation existed. Similarly, the Controller cites the District's failure to "... provide any documentation that shows the actual time spent on unallowable activities." There is absolutely no requirement for the District to maintain records documenting time spent on non-mandated activities.

Finally, the audit report states that the Controller did not choose to review the health service logs, and that the District chose to supply them in response to a general request for supporting documentation. This statement is untrue. In an email dated January 22, 2007, Joyce Mendoza, Auditor, specifically requested that she be able to schedule visits to "... the three campuses to look at their Health Services daily logs (i.e., logs identifying what services were provided on a given date)." A copy of this email is attached as Exhibit "E." The Controller incorrectly relied on documentation that was not prepared for mandate or financial cost accounting purposes, and which provided information only on the ailments reported by students and not the services provided or the costs of those services.

SCO's Comment

The district's response is factually inaccurate and presents information out of context. The program's parameters and guidelines, Section V, Reimbursable Costs, state:

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. [Emphasis added.]

B. Reimbursable Activities

For each eligible claimant, the following cost items are reimbursable to the extent they were *provided* [emphasis added] by the community college district in fiscal year 1986-87. . . .

The parameters and guidelines, Section VI, subdivision B.1, Employee Salaries and Benefits, states:

VI. CLAIM PREPARATION

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

1. Employee Salaries and Benefits

Identify the employee(s), show the classification of the employee(s) involved, *describe the mandated functions performed and specify the actual number of hours devoted to each function* [emphasis added]. . . .

The parameters and guidelines, Section VII, Supporting Data, state:

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.

Unallowable Salaries and Benefits

The audit report shows that we made adjustments to costs claimed for salaries and benefits based upon our review of health service logs provided by the district for each of its three colleges. Our review identified services that were not previously identified and services, per the logs, which were not provided during the base year. We documented our Analysis of Level of Health Services for Cosumnes River College (**Tab 12**), Sacramento City College (**Tab 13**), and American River College (**Tab 14**).

The district makes various statements as to whether the health service logs identify claimed ailments or services provided and whether the logs represent appropriate source documentation. The district states in part, "Logs stating the ailments reported . . . do not become relevant to determining health services available simply because the Controller relied on the logs during the audit or because no other documentation existed." The district provided the health service logs in response to our request for documentation of services provided. As such, the SCO used the logs for that purpose. Although we provided the opportunity, the district provided no other source documentation to support actual health services provided. If the district now contends that the health service logs are fully unreliable, then it has failed to document any of the services that it actually provided and its entire claim is unsupported and thus unallowable.

The district also makes various comments regarding the Health Insurance Portability and Accountability Act (HIPAA) and implies that it cannot identify services provided without violating HIPAA. We disagree. The parameters and guidelines require the district to not only identify services provided, but also to identify the actual hours that employees spent to provide those services. We do not state or imply that the district must identify those services by student name. Our final audit report recommendation provided the district with one alternative to provide such information; it is not the district's only alternative.

The district states, "Neither the parameters and guidelines nor the Controller's claiming instructions require the claimant to report the number or type of services actually provided. . . ." We disagree; the parameters and guidelines specifically state that claimants will be reimbursed only for services that they provided in FY 1986-87. They also require the claimant to identify the mandated functions performed and the actual number hours spent to provide those functions.

The district states that the SCO cited its failure to "provide any documentation that shows the actual time spent on unallowable activities" and states that there is no requirement to do so. The district quotes one phrase without providing the required context. The SCO's comment responded to the district's draft report response. The district contested the methodology that the SCO used to calculate the audit adjustment. Our final audit report responds to the district's comments by stating:

The district states, "The time spent by staff to provide service varies by the type of service provided. The extrapolation [finding] assumes every patient visit requires the same amount of staff time to provide service." *However, the district did not provide any documentation that shows the actual time spent on unallowable activities [emphasis added].* The district did not provide any documentation that specifies the actual number of hours devoted to each mandated function as required by the parameters and guidelines. In addition, the district failed to provide any reasonable alternative methodology to calculate costs claimed that are attributable to unallowable activities. The district's failure to provide any evidence of the individual costs allegedly incurred puts its entire claim in question. We conclude that the audit methodology is reasonable in light of the district's lack of supporting documentation.

The same district employees performed both reimbursable and non-reimbursable activities. Clearly, if the district documents actual time spent performing mandated activities, then by default it would also document time spent performing non-reimbursable activities. However, the district failed to document actual time that employees spent performing mandated activities.

The district contends that the SCO was untruthful in stating that it did not choose the health service logs as supporting documentation. The district cites an e-mail message as evidence that the SCO chose such documents. The district's allegation is erroneous. In fact, the district itself states, "During the audit, the Controller requested 'documentation showing actual services that the district provided.'" The referenced e-mail is simply a point-in-time communication between the auditor and the district. The auditor contacted the district to review supporting documentation. The auditor cited health service logs because the district provided those documents during our previous audit of the district's Health Fee Elimination Program. However, before reviewing any documentation, the auditor interviewed each college's health services staff on March 12, 2007, March 13, 2007, and March 20, 2007. In each instance, district staff testified that the health services logs are the source documentation identifying health services provided. The district provided no other source documentation showing actual services provided.

District's Response

Services Provided vs. Services Rendered

During the audit, the Controller requested "documentation showing actual services that the district provided." The final audit report also contains the "recommendation" that the district maintain logs identifying the health services actually provided. However, there is no provision in the parameters and guidelines that requires the District to maintain such records. The District is only required to maintain

the availability of the same services as those offered in the 1986-87 fiscal year. Therefore, the only relevant documentation for the Controller's audit is that which supports the costs associated with maintaining the availability of these services, and not the actual services provided. The Controller incorrectly audited services *rendered*, rather than services *available*.

Not only is the final audit report's "recommendation" erroneous, it clearly oversteps the authority of the Controller by then suggesting, first, that the District should adopt uniform health service logs, and second, that the uniform logs should be those used by American River College during the audit years. The Controller does not have the authority to require documentation of services actually provided or to dictate to the District the proper procedure to document services actually provided.

The "recommendation" concludes that the District should "...claim only those costs related to health services that the district provided in FY 1986-87." The statutory requirement is that at least the same level of services be *available*. There is no basis in law or fact that requires the entire variety of health care services *available* each year to actually have been utilized, which is to say *rendered*, each year.

SCO's Comment

The parameters and guidelines state, "Only services provided in 1986-87 fiscal year may be claimed." They also require the claimant to identify the mandated functions performed and the actual hours devoted to each function. Finally, they state that claimed costs must be "traceable to source documents and/or worksheets that show evidence of the validity of such costs." Therefore, the parameters and guidelines contain ample language that requires the district to maintain records identifying actual health services provided.

The district states, "The Controller incorrectly audited services rendered, rather than services available." There was no audit error. We audited services that the district "rendered" during the audit period to determine whether those services exceeded services that the district provided in FY 1986-87. When the district "renders" a service that it did not provide in FY 1986-87, the associated cost is not reimbursable under the mandated program.

The SCO's audit report recommendation is valid. We provide a recommendation to assist districts in complying with mandated program requirements. The parameters and guidelines require the district to document actual services provided; therefore, our recommendation is consistent with that requirement. We recommended that the district adopt uniform health service logs to assist the district in establishing consistency. We recommended that the district adopt logs that American River College used because those logs most closely mirrored the health services identified in the parameters and guidelines. The SCO does not "dictate to the district the proper procedure to document services." The district is responsible for providing documentation that meets the requirements of the parameters and guidelines.

The district states, "The statutory requirement is that at least the same level of services be available." This is irrelevant to the audit finding. Our audit disclosed that (1) the district provided services during the audit period that it did not provide during FY 1986-87, and (2) the district did not maintain source documentation that showed all services provided.

The district states, "There is no basis in law or fact that requires the entire variety of health care services available each year to actually have been utilized, which is to say rendered, each year." This is also irrelevant to the audit finding. The audit finding makes no comparison of services "available" to services "rendered" during each claim year.

District's Response

Calculation of Unallowable Costs

The final audit report calculates the unallowable salaries and benefits using a method that does not take into consideration the actual costs of providing the disallowed services. . . .

This method of calculation does not take into account the variance in monthly costs nor the variance in costs for different services . . . There is also no allowance for the seasonal workload variances caused by having fewer enrolled students during the summer. Further, this method assumes that all staff labor is applied only to patient visits. Therefore, the Controller's method of calculating the unallowable costs has no basis in fact.

In defense of this calculation method, the Controller cites the District's failure to provide a "reasonable alternative methodology" to calculate unallowable costs. It is not the duty of the Claimant to calculate the unallowable cost. Therefore, the Controller's method does not become relevant, accurate, or based in fact simply because the Claimant has not provided an alternate method.

The final audit report then states that the chosen methodology is reasonable because "[t]he district's failure to provide any evidence of the individual costs allegedly incurred puts its entire claim in question." This statement is absolutely untrue. If it were accurate, then there would be no basis for the entire claim and nothing for the Controller to audit. The auditor was provided with general ledger reports and other documentation (e.g., supporting payroll records).

SCO's Comment

The district's response disregards the primary issue, which is that the district failed to file correct mandated cost claims. During the audit period, the district provided health services that exceeded services that the district provided in FY 1986-87. The district states, "It is not the duty of the claimant to calculate the unallowable cost." This statement directly contradicts the SCO's claiming instructions. Form HFE-1.1, Claim Summary (**Exhibit C**) directs claimants to "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." However, during the audit period, the district submitted claims (**Exhibit H**) that show no deduction for the excess services provided.

Instead, the district submitted claims that included both reimbursable and non-reimbursable costs. The district infers that it supported its claims simply by providing general ledger reports and supporting payroll records. However, these documents do not segregate reimbursable and non-reimbursable costs. Further, the district provided no other documentation to segregate reimbursable and non-reimbursable costs. Essentially, the district failed to document actual mandated costs. Rather than concluding that the district's entire claim is unallowable, the SCO used a reasonable methodology to segregate reimbursable and non-reimbursable costs. During audit fieldwork, in its response to the draft audit report, and in this incorrect reduction claim, the district failed to identify any alternative methodology.

The district contests a portion of the SCO's methodology that is actually in the district's favor. The district states, "There is also no allowance for the seasonal workload variances caused by having fewer enrolled students during the summer." The district infers that it incurs less salary costs during the summer session than during the fall and spring semesters. However, the SCO conservatively assumed that the district incurred salary costs evenly throughout the year. Our audit finding resulted from substantive testing of health services that the district provided during the fall and spring semesters. If the SCO accounted for the alleged seasonal workload variances, the fall and spring semester monthly salary costs would be higher. Thus, the SCO's calculation would result in additional unallowable costs.

In addition, the district states, "This method of calculation does not take into account . . . the variance in costs for different services." The parameters and guidelines require claimants to "specify the actual number of hours devoted to each [mandated] function." The district failed to maintain records that document the actual cost of each mandated function that it performed, which in turn would enable the district to identify the cost of non-reimbursable activities.

District's Response

Unreasonable or Excessive

None of the adjustments were made because the costs claimed were excessive or unreasonable. Government Code Section 17561(d)(2) . . . requires the Controller to pay claims, provided that the Controller may audit the records of any school district to verify the actual amount of the mandated costs, and may reduce any claim that the Controller determines is excessive or unreasonable. The Controller does not assert that the claimed costs were excessive or unreasonable. It would therefore appear that the entire findings are based upon the wrong standard for review. If the Controller wishes to enforce other audit standards for mandated cost reimbursement, the Controller should comply with the Administrative Procedure Act.

SCO's Comment

The SCO did conclude that the district's claim was excessive. Excessive is defined as "Exceeding what is usual, *proper, necessary*, [emphasis added] or normal."² The district's mandated cost claims exceeded the proper amount based on the reimbursable costs that the parameters and guidelines identify. Therefore, the district's comments regarding the Administrative Procedure Act are irrelevant.

III. THE DISTRICT CLAIMED UNALLOWABLE SERVICES AND SUPPLIES

Issue

The district claimed costs for services not reimbursable under the mandated program and services not provided in FY 1986-87. The district believes that athletic physicals are allowable and disagrees with the audit finding's recommendation.

SCO Analysis:

The district claimed costs for physical exams for intercollegiate athletics and salaries of health professionals present at athletic events. These costs are not reimbursable under the mandated program. The district also claimed laboratory service and immunization costs; however, the district did not provide these services during FY 1986-87.

Unallowable Services and Supplies

We prepared summary worksheets of how allowable and unallowable costs for services and supplies were determined for each year of the audit period. Our methodology for all three fiscal years of the audit (FY 2002-03, FY 2003-04, and FY 2004-05) was to find supporting documentation for all or most of the costs claimed. Our audit findings are based on our review of the supporting documentation. Costs claimed for any expenditures not selected for testing were allowable as claimed.

For FY 2002-03, the district claimed costs totaling \$12,117 for services and supplies. The district provided a General Ledger Expenditure Report documenting the amounts paid for services and supplies costs incurred by its health centers. We prepared a schedule of those costs and examined the supporting documentation provided by the district for all of the costs incurred that year. We noted adjusting journal entries made by district personnel reducing claimed costs by \$1,182.96, although

the district did not provide any support for the entries. Due to the immateriality of the amounts, we did not take an audit finding on the unsupported adjustments. During our review of the documentation supporting costs claimed, we found that \$5,830 was incurred for physical examinations for intercollegiate athletics and for salaries of health professionals present at athletic events. Our worksheet and the documentation supporting the unallowable costs are documented as "Analysis of Services and Supplies – FY 2002-03 (Tab 15).

For FY 2003-04, the district claimed costs totaling \$19,506 for services and supplies. The district provided a General Ledger Expenditure Report documenting the amounts paid for services and supplies costs incurred by its health centers. We prepared a schedule of those costs and examined the supporting documentation provided by the district for all of the costs incurred that year. We noted adjusting journal entries made by district personnel increasing claimed costs by \$874.11, although the district did not provide any support for the entries. Due to the immateriality of the amounts, we did not take an audit finding on the unsupported adjustments. During our review of the documentation supporting costs claimed, we found that \$6,475 was incurred for physical examinations for intercollegiate athletics and for salaries of health professionals present at athletic events. Our worksheet and the documentation supporting the unallowable costs are documented as "Analysis of Services and Supplies – FY 2003-04 (Tab 16).

For FY 2004-05, the district claimed costs totaling \$17,352 for services and supplies. The district provided a General Ledger Expenditure Report documenting the amounts paid for services and supplies costs incurred by its health centers. We prepared a schedule of those costs and examined the supporting documentation provided by the district for all of the costs incurred that year. Our audit finding of \$8,762 consists of costs incurred for laboratory services (\$3,568) and immunizations (\$5,193). The costs were unallowable because the district did not claim costs for these services in the base year. In addition, the district did not contest the audit adjustment for services that were not provided in the base year.

District's Response

Athletics

This finding includes a disallowance of "\$12,305 to provide medical services at sporting events and physical exams for intercollegiate athletes." In support of this adjustment, the Controller cites Education Code Section 76355, subdivision (d)(2), which prohibits physical examinations for intercollegiate athletes and the salaries of health professionals at athletic events (among other things) from being included in authorized expenditures. However, this subdivision must be read in context. Education Code Section 76355, subdivision (a), permits the collection of student fees for health services. Subdivision (d)(1) requires that these fees, if collected, be deposited in a designated fund and be expended only as authorized. Subdivision (d)(2) prohibits expenditures *from the fund* for physical examinations for intercollegiate athletics or the salaries of health professionals for athletic events. The prohibition only applies to the expenditure of funds from the special account into which the student fees are deposited. Since this District does not collect a student health service fee, there is no such restricted fund and the expenditures are not subject to the requirements of Section 76355, subdivision (d)(2).

The Controller has already properly asserted that the parameters and guidelines define the scope of reimbursement. The parameters and guidelines expressly include *physicals for athletes*, as well as accident reports, a college physician, outside physician, registered nurse, examinations, first aid, and dressing changes, which would seem to satisfactorily encompass the scope of medical services provided at athletic events. There is no prohibition in the parameters and guidelines against reimbursement for medical services related to intercollegiate athletics. Therefore, this adjustment by the Controller is in direct contradiction to the parameters and guidelines of this mandate.

² Merriam-Webster's Collegiate Dictionary, Tenth Edition, © 2001.

Lab and immunization Services

The District does not dispute this adjustment. However, the audit report “recommends” that the District only claim costs for “those health services that it provided in FY 1986-87.” As discussed under Finding 1, the Controller is applying an incorrect standard. The Parameters and Guidelines require the District to make the same level of health services available. The costs of maintaining supplies and retaining trained personnel to make these services available are incurred regardless of whether students actually require a particular service each year. Therefore, it appears that the Controller applied the incorrect standard.

SCO’s Comment

Athletics

We agree that Education Code section 76355, subdivision (d)(2) must be read in proper context. However, the district’s response is incorrect.

Education Code section 76355, subdivision (e), states, “Any community college district that provided health services in the 1986-87 fiscal year shall maintain health services, at the level provided during the 1986-87 fiscal year, and each fiscal year thereafter. 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.” Education Code section 76355, subdivision (a), defines the authorized health services fees. Thus, the mandated program “maintenance of effort” requirement applies to those health services for which the district is authorized to levy a fee. Education Code section 76355, subdivision (d)(2) states:

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. [Emphasis added.]

Because the mandated program does not *require* a “maintenance of effort” for athletic-related services, the district is not required to provide these services. Therefore, these costs are not mandated costs as defined by Government Code section 17514. In addition, the costs are unallowable because the related services were not available to all students. The unallowable costs are for services provided by the University of California – Davis Sports Medicine Program and Sacramento Knee & Sports Medical Corporation. These vendors provided services to intercollegiate athletes only, not all district students.

The district believes that the parameters and guidelines allow reimbursement for intercollegiate athletes’ physicals and medical personnel present at athletic events. The parameters and guidelines do not identify a reimbursable activity for health professionals present at intercollegiate athletic events. They do include the following entry:

PHYSICALS
Employees
Students
Athletes

However, this reimbursable activity does not include physicals that the district provides solely to intercollegiate athletes. Los Rios Community College District Board of Trustees Policy 2330 (Tab 6) states, “Responsibility for the supervision of the administration of California Community College intercollegiate athletic programs is exercised through the Commission on Athletics (COA).” COA bylaw 9.2.1 (Tab 7) states, “Each school shall obtain the services of a licensed physician to . . .

[d]evelop procedures to determine an athlete's *medical eligibility to participate in practice or competition.*" [Emphasis added.] Sacramento City College's Student-Athlete Handbook states, "Athletes must have a thorough physical examination, which includes an orthopedic screening . . . prior to beginning participation in SCC Athletics." Thus, an intercollegiate athlete's physical is separate and distinct from a general physical that is available to all students (including athletes).

Lab and Immunization Services

The district does not dispute the audit adjustment. The district contests the audit recommendation, stating that "the Controller is applying an incorrect standard."

The parameters and guidelines state, "Only services provided in 1986-87 fiscal year may be claimed." Our audit recommendation states, "We recommend that the district claim costs only for those health services that it provided in FY 1986-87." The recommendation is consistent with the parameters and guidelines.

The district states, "The costs of maintaining supplies and retaining trained personnel to make these services available are incurred regardless of whether students actually require a particular service each year." This statement is irrelevant to the audit finding. The district reported the FY 1986-87 health services that it provided on claim form HFE-2, Component/Activity Cost Detail. The district reported that it did not provide immunizations and laboratory services in FY 1986-87. Therefore, these costs are not reimbursable under the mandated program.

IV. THE DISTRICT OVERSTATED ITS INDIRECT COST RATES CLAIMED

Issue

The district overstated its indirect cost rates for FY 2002-03 and FY 2003-04. The district understated its indirect cost rate for FY 2004-05. The overstated and understated indirect cost rates resulted in unallowable indirect costs totaling \$136,288.

The district prepared its FY 2002-03 and FY 2003-04 indirect cost rate proposals (ICRPs) using the methodology from Title 2, Code of Federal Regulations, Part 220 (Office of Management and Budget [OMB] Circular A-21). However, the district did not obtain federal approval for these ICRPs.

The district prepared its FY 2004-05 ICRP using the SCO's FAM-29C methodology. However, the district did not prepare the ICRP according to the SCO's claiming instructions. The district prepared the FY 2004-05 ICRP using FY 2003-04 actual cost data and did not properly allocate costs as indirect costs or direct costs.

SCO Analysis:

The parameters and guidelines state, "Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions."

For FY 2002-03 and FY 2003-04, the SCO's claiming instructions (**Tabs 3 and 4**) state:

A college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 "Cost Principles for Educational Institutions," or the Controller's [FAM-29C] methodology

For FY 2004-05, the SCO's claiming instructions (**Tab 5**) state:

A CCD [community college district] may claim indirect costs using the Controller's methodology (FAM-29C) . . . If specifically allowed by a mandated program's P's & G's [parameters and guidelines], a district may alternately choose to claim indirect costs using either (1) a federally approved rate prepared in accordance with Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; or (2) a flat 7% rate.

District's Response

This finding results from the District calculating the indirect cost rates using the CCSF-311 report's characterizations of the various accounts as direct or indirect costs. The Controller claims that the CCSF-311 report "does not identify accounts as direct or indirect." While the terms "direct" and "indirect" do not appear on the face of the report, it does make these classifications. The California Community College Budget and Accounting Manual provides direction for allocating expenses to specific accounts. These accounts are then directly translated to the CCSF-311 report and each is identified as a separate line item. A copy of Chapter 4 of the 2000 version of this manual is attached as Exhibit "F." For instance, "[t]he direct costs of classroom instruction are recorded by discipline within Activities 0100 through 4900." Account 5900 includes benefits and retirement incentives for staff that are recorded in accounts 0100 - 4900. These accounts are listed under the heading of "Instructional Activities" on the CCSF-311 report. The remaining accounts are listed under the general heading "Administrative and Support Activities."

CCFS-311

Both the District's method and the Controller's method utilize the same source document, the CCFS-311 annual financial and budget report required by the state. The difference in the claimed and audited methods is in the determination of which of those cost elements are direct costs and which are indirect costs. The Controller's method arbitrarily assigns certain costs to different categories. . . .

In the final audit report, the Controller asserts that "[t]he SCO calculated indirect cost rates based on its claiming instructions applicable in each fiscal year." This statement does not rebut the District's argument, because it is the development of the Controller's method, and not its application, that is arbitrary.

Regulatory Requirements

No particular indirect cost rate calculation is required by law. The Controller insists that the rate be calculated according to the claiming instructions. The parameters and guidelines state that "Indirect costs *may be claimed* in the manner described by the State Controller in his claiming instructions." The district claimed these indirect costs "in the manner" described by the Controller. The correct forms were used and the claimed amounts were entered at the correct locations. Further, "may" is not "shall"; the parameters and guidelines do not *require* that indirect costs be claimed in the manner described by the Controller.

The District utilized the CCSF-311 classification of accounts which is more rational and consistent than the Controller's evolving formula. Further, it should be noted that the Controller did not determine that the District's rate was excessive or unreasonable. In the audit report, the Controller asserts that because parameters and guidelines specifically references the claiming instructions, the claiming instructions thereby become authoritative criteria. Since the Controller's claiming instructions were never adopted as law, or regulations pursuant to the Administrative Procedure Act, the claiming instructions are a statement of the Controller's interpretation and not law.

Unreasonable or Excessive

The Controller is authorized to reduce a claim only if it determines the claim to be excessive or unreasonable (see Finding 1). Here, the District has computed its ICRPs following the guidance of the California Community Colleges Budget and Accounting Manual in conjunction with the CCSF-311 report, and the Controller has disallowed it without a determination of whether the product of the

District's calculation would, or would not, be excessive, unreasonable, or inconsistent with cost accounting principles. Neither State law nor the parameters and guidelines make compliance with the Controller's claiming instructions a condition of reimbursement. The district has followed the parameters and guidelines. . . .

SCO's Comment

Contrary to the district's response, the California Community Colleges Chancellor's Office's (CCCCO) Budget and Accounting Manual provides no guidance to calculate a district's indirect cost rate. The district misinterprets language that addresses the process of classifying expenditures by activity. The language that the district cites has no bearing on whether activities are appropriately allocated as direct or indirect when calculating an indirect cost rate. Similarly, the CCCCCO's Annual Financial and Budget Report (CCFS-311) (**Tab 8**) neither identifies direct and indirect costs nor provides any direction to calculate a district's indirect cost rate.

CCFS-311

The district does not dispute that the SCO calculated the audited indirect cost rates according to the claiming instructions applicable to each fiscal year. Instead, the district states its *opinion* that the FAM-29C methodology is arbitrary. Title 2, California Code of Regulations (CCR), section 1185, subdivision (e)(3) states, "If the narrative describing the alleged incorrect reduction(s) involves more than discussion of statutes or regulations or legal argument and utilizes assertions or representations of fact, such assertions or representations shall be supported by testimonial or documentary evidence and shall be submitted with the claim." The district presented no evidence to support its assertion that the SCO's methodology is arbitrary. In addition, the district presents no authoritative criteria supporting the methodology that it used. Furthermore, neither this district nor any other district requested that the CSM review the SCO's claiming instructions pursuant to Title 2, CCR, section 1186 (i.e., the district did not exercise its right for public comment on the SCO's FAM-29C methodology). 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."

Regulatory Requirements

The district states, "No particular indirect cost rate calculation is required by law." The district infers that it may calculate an indirect cost rate in any manner that it chooses. We disagree with the district's interpretation of the parameters and guidelines. The phrase "may be claimed" simply permits the district to claim indirect costs. However, if the district chooses to claim indirect costs, then the parameters and guidelines require that it comply with the SCO's claiming instructions. If the district believes that the program's parameters and guidelines are deficient, it should initiate a request to amend the parameters and guidelines pursuant to Government Code section 17557, subdivision (d). However, any such amendment would not apply to this audit period.

The district states that it "claimed these indirect costs 'in the manner' described by the Controller." The district did *not* claim indirect costs in accordance with the SCO's claiming instructions. The district prepared its FY 2002-03 and FY 2003-04 ICRPs using OMB Circular A-21 methodology. However, the district failed to obtain federal approval for these ICRPs, as the claiming instructions require. The district prepared its FY 2004-05 ICRP using the FAM-29C methodology; however, the district did not allocate direct and indirect costs according to the claiming instructions.

The district states that it "utilized the CCSF-311 classification of accounts which is more rational and consistent. . . ." As previously discussed, the CCFS-311 (**Tab 8**) provides *no* direction in classifying costs as direct or indirect for indirect cost rate calculations.

The district also states:

In the audit report, the Controller asserts that because the parameters and guidelines specifically reference the claiming instructions, the claiming instructions thereby become authoritative criteria. Since the Controller's claiming instructions were never adopted as law, or regulations pursuant to the Administrative Procedure Act, the claiming instructions are a statement of the Controller's interpretation and not law.

We disagree. The CSM adopted the parameters and guidelines pursuant to Government Code section 17557. The parameters and guidelines specifically reference the SCO's claiming instructions for claiming indirect costs. Government Code section 17527, subdivision (g), states that in carrying out its duties and responsibilities, the CSM shall have the following powers:

(g) To adopt, promulgate, amend, and rescind rules and regulations, *which shall not be subject to the review and approval of the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act* [emphasis added]. . . .

Therefore, the district's comments regarding the Administrative Procedure Act are without merit.

Unreasonable or Excessive

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."

In any case, the SCO did conclude that the district's claim was excessive. Excessive is defined as "Exceeding what is usual, *proper, necessary*, [emphasis added] or normal."³ The district's indirect cost rates exceeded the proper amount based on the audited indirect cost rates that the SCO calculated according to the claiming instructions.

The district states that it "computed its ICRPs following the guidance of the California Community Colleges Budget and Accounting Manual. . . ." As discussed above, the CCCC Budget and Accounting Manual provides *no* guidance to calculate community college district indirect cost rates.

The district states, "Neither State law nor the parameters and guidelines make compliance with the Controller's claiming instructions a condition or [*sic*] reimbursement. The district has followed the parameters and guidelines." However, the district did *not* follow the parameters and guidelines. The parameters and guidelines state, "Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions." The district did not comply with the claiming instructions applicable to each fiscal year during the audit period.

V. THE DISTRICT UNDERSTATED AUTHORIZED HEALTH SERVICE FEES

Issue

For the audit period, the district understated authorized health service fees by \$3,554,470. The district believes that because it did not levy a health service fee, it is not required to report authorized health service fees.

³ Ibid.

SCO Analysis:

The parameters and guidelines require districts to deduct authorized health fees from costs claimed. For the audit period, Education Code section 76355, subdivision (c), authorizes health fees for all students except those who: (1) depend exclusively on prayer for healing; (2) attend a community college under an approved apprenticeship training program; or (3) demonstrate financial need. (Effective with the Summer 2004 session, Education Code section 76355, subdivision (a), authorized a \$1 increase to health service fees.)

Government Code section 17514 defines "costs mandated by the state" as any increased costs that a school district is required to incur. To the extent community college districts can charge a fee, they are not required to incur a cost. In addition, Government Code section 17556 states that 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.

District's Response

Government Code Section 17556

The Controller relies upon Government Code Section 17556 for the conclusion that "the COSM shall not find costs mandated by the State if the school district has the authority to levy fees to pay for the mandated program or increased level of service." . . . The Controller misrepresents the law. Government Code Section 17556 prohibits the Commission on State Mandates from finding costs subject to reimbursement, that is, approving a test claim where there is authority to levy fees in an amount sufficient to offset the entire mandated costs. Here, the Commission has already made a finding of a new program or increased costs. It is not the position of the Controller to second-guess the Commission's determinations or to use audits to promote its own interpretation of Section 17556.

Government Code Section 17514

Nor can the Controller rely upon Government Code Section 17514 for the conclusion that to the extent community college districts can charge a fee, they are not required to incur a cost. . . . 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.

Education Code Section 76355

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

Parameters and Guidelines

The Controller. . . concludes that fees authorized by Education Code section 76355 must be deducted because "[t]o the extent districts have the authority to charge a fee, they are not required to incur a cost." The parameters and guidelines actually state:

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

⁴ Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, and was replaced by Education Code Section 76355.

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

Finally, the Department of Finance proposed, as part of the amendments that were adopted on May 25, 1989, that a sentence be added to the offsetting savings section expressly stating that if no health service fee was charged, the claimant would be required to deduct the amount authorized. The Commission declined to add this requirement and adopted the parameters and guidelines without this language. Therefore, it is evident that the Commission intends the language of the parameters and guidelines to be construed as written, and only those savings that are experienced are to be deducted.

Health Services Fee Amount

The Controller concludes that since the Chancellor’s Office notified community college districts that they could charge a fee of \$12 per semester and \$9 per summer session for FY 2002-03 and FY 2003-04, and \$13 per semester and \$10 per summer session for FY 2004-05, the colleges will charge this amount. Districts receive notice of these fee amounts by letter from the Chancellor of the California Community Colleges. An example of one such notice is the Chancellor’s letter dated March 5, 2001, attached as Exhibit “G.” While Education Code Section 76355 provides for an increase in the student health services fee, it did not grant the Chancellor the authority to establish mandatory fee amounts or mandatory fee increases. . . . Therefore, the Controller cannot rely upon the Chancellor’s notice as a basis to adjust the claim for “collectible” student health services fees.

Fees Collected vs. Fees Collectible

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

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

SCO’s Comment

Government Code Section 17556

The SCO does not “second-guess” CSM determinations, nor does it “use audits to promote its own interpretation” of statutory language. The district presents an argument that the statutory language applies only when the fee authority is sufficient to offset the “entire” mandated costs. The argument is invalid. The CSM recognized that the Health Fee Elimination Program’s costs are not uniform among districts. Districts provided different levels of service in FY 1986-87 (the “base year”). Furthermore, districts provided these services at varying costs. As a result, the fee authority may be sufficient to pay for some districts’ mandated program costs, while it is insufficient to pay the “entire” costs of other districts. Meanwhile, Education Code section 76355 (formerly section 72246) established a uniform health service fee assessment for students statewide. Therefore, the CSM adopted parameters and guidelines that clearly recognize an available funding source by identifying the health service fees as offsetting reimbursements. To the extent that districts have authority to charge a fee, they are not required to incur a cost.

Two court cases addressed the issue of fee authority.⁵ 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.

Government Code Section 17514

Government Code section 17514 states, “‘Costs mandated by the state’ means any increased costs which a local agency or school district is *required* [emphasis added] to incur. . . .” If the district has authority to collect fees attributable to health service expenses, then it is not *required* to incur a cost. Therefore, mandated costs do not include those health service expenses that may be paid by authorized fees.

Education Code Section 76355

We agree that community college districts may choose not to levy a health service fee or to levy a fee less than the authorized amount. Regardless of the district’s decision to levy or not levy the authorized health service fee, Education Code section 76355, subdivision (a), provides districts the *authority* to levy the fee.

Parameters and Guidelines

We disagree with the district’s interpretation of the parameters and guidelines’ requirement regarding authorized health service fees. The CSM clearly recognized the *availability* of another funding source by including the fees as offsetting savings in the parameters and guidelines. The CSM’s staff analysis of May 25, 1989 (**Tab 10**), states the following regarding the proposed parameters and guidelines amendments that the CSM adopted that day:

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 [emphasis added].

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

The district concludes that the CSM “declined” to add the sentence proposed by the DOF. We disagree. The CSM did not revise the proposed parameters and guidelines amendments further, since the CSM’s staff concluded that DOF’s proposed language did not substantively change the scope of staff’s proposed language. The CSM, DOF, and CCCCCO all agreed with the intent to offset authorized health service fees. The CSM’s meeting minutes of May 25, 1989 (**Tab 11**), show that the CSM adopted the proposed parameters and guidelines on consent. The Health Fee Elimination

⁵ *County of Fresno v. California* (1991) 53 Cal. 3d 482; *Connell v. Santa Margarita* (1997) 59 Cal. App. 4th 382.

Program amended parameters and guidelines were Item 6 on the meeting agenda. The meeting minutes state, "There being no discussion or appearances on Items 2, 3, 4, 5, 6, 7, 10, and 12, Member Buenrostro *moved adoption of the staff recommendation on these items* [emphasis added] on the consent calendar . . . The motion carried." Therefore, no community college districts objected and there was no change to the CSM's interpretation regarding authorized health service fees.

Health Services Fee Amount

We agree that the CCCCCO is not authorized to direct districts to increase fees. Our finding states that the CCCCCO *identified* the fees authorized by Education Code section 76355, subdivision (a). In addition, our audit finding includes no reference to "mandatory" fee amounts or fee increases.

The parameters and guidelines require districts to deduct authorized health service fees from claimed costs. The CCCCCO identifies the fees authorized by the Education Code.

Fees Collected vs. Fees Collectible

The district states, ". . . the amount 'authorized' will never equal actual revenues collected due to changes in a student's BOGG eligibility, bad debt accounts, and refunds." The SCO calculated authorized health service fees based on enrollment and BOGG recipient data that the district reported to the CCCCCO after each school term. The district is responsible for reporting accurate enrollment and BOGG recipient data, including any changes that result from BOGG eligibility or students who disenroll.

The district is authorized to assess health service fees. If the district fails to collect fees, it is not relieved from its responsibility to offset those fees from its mandated program claims nor is it permitted to claim bad debt expenses.

We agree that districts are not required to collect a fee. However, the Education Code authorizes the district to collect a fee and defines the authorized fee amount. To the extent that the Education Code authorizes the district to collect fees, it is not *required* to incur a cost. Pursuant to Government Code section 17514, mandated costs do not include any costs that the district may pay from authorized fees since the district is not *required* to incur a cost.

VI. ACTUAL AMOUNTS PAID BY THE STATE

The SCO's final audit report (**Exhibit D**) states that the State paid the district \$814,928 for its FY 2002-03 claim. The district believes that it was never "paid" this amount.

District's Response

The audit report asserts in several locations that the District was paid \$814,928 and this amount should be remitted to the state. The money was never "paid" to the District. According to the final audit report, "[t]he State discharged its FY 2002-03 indebtedness to the district by equally discharging the district's indebtedness to the State for other mandated program claims." The audit report does not provide proof that the debt was discharged.

SCO's Comment

The term "paid" is simply past tense of "pay," which is defined as "discharging indebtedness."⁶ The State discharged its FY 2002-03 indebtedness by equally discharging the district's indebtedness to the State. The SCO's claim adjustment notice dated October 25, 2006 (**Tab 9**), identifies the claim offsets that the SCO applied. The following table summarizes the district's indebtedness that the SCO discharged to "pay" the district's FY 2002-03 mandated program claim.

<u>Fiscal Year</u>	<u>District's Indebtedness Discharged</u>
1998-99	\$ 155,544
1999-2000	634,185
2000-01	<u>25,199</u>
Total	<u>\$ 814,928</u>

VII. CONCLUSION

The State Controller's Office audited Los Rios Community College District's claims for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session; and Chapter 1118, Statutes of 1987) for the period of July 1, 2002, through June 30, 2005. The district claimed unallowable costs totaling \$2,554,615. The costs are unallowable because the district claimed unallowable salaries and benefits and unallowable services and supplies, overstated its indirect cost rates, and understated authorized health services fees.

The district claimed unallowable salaries and benefits applicable to an increased level of health services versus health services provided in the FY 1986-87 base year.

The district claimed unallowable services and supplies, including costs related to intercollegiate athletics, laboratory services, and immunizations.

The district overstated its FY 2002-03 and FY 2003-04 indirect cost rates. It understated its FY 2004-05 indirect cost rate. The district prepared its FY 2002-03 and FY 2003-04 rates using OMB Circular A-21 methodology; however, the district's rates were not federally approved. The district prepared its FY 2004-05 rate using the SCO's FAM-29C methodology; however, the district did not allocate direct and indirect costs according to the SCO's claiming instructions.

The district understated authorized health service fees. The district did not levy health service fees and mistakenly believed that it was not required to deduct authorized health service fees from costs claimed.

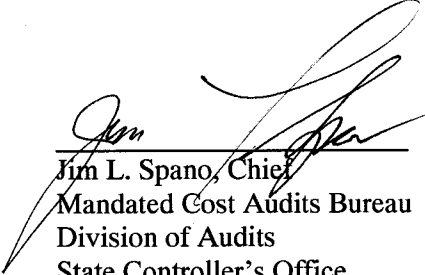
In conclusion, the Commission on State Mandates should find that: (1) the SCO correctly reduced the district's FY 2002-03 claim by \$814,928; (2) the SCO correctly reduced the district's FY 2003-04 claim by \$865,621; (3) the SCO correctly reduced the district's FY 2004-05 claim by \$874,066; and (4) the SCO paid the district \$814,928 for its FY 2002-03 claim.

⁶ Merriam-Webster's Collegiate Dictionary, Tenth Edition, © 2001.

VIII. CERTIFICATION

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

Executed on October 10, 2014, at Sacramento, California, by:



Jim L. Spano, Chief
Mandated Cost Audits Bureau
Division of Audits
State Controller's Office

Tab 3

number of private auto mileage traveled, and the cost of tolls and parking with receipts required for charges over \$10.00.

(k) Documentation

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

8. Indirect Costs

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

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

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

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

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

Generally, a direct cost is one incurred specifically for one activity, while indirect costs are of a more general nature and are incurred for the benefit of several activities. As previously noted, the objective of this computation is to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by the college. For the purpose of this computation we have defined indirect costs to be those costs which provide administrative support to personnel who perform mandated cost activities. We have defined direct costs to be those costs that do not provide administrative support to personnel who perform mandated cost activities and those costs that are directly related to instructional activities of the college. Accounts that should be classified

as indirect costs are: Planning, Policy Making and Coordination, Fiscal Operations, Human Resources Management, Management Information Systems, Other General Institutional Support Services, and Logistical Services. If any costs included in these accounts are claimed as a mandated cost, i.e., salaries of employees performing mandated cost activities, the cost should be reclassified as a direct cost. Accounts in the following groups of accounts should be classified as direct costs: Instruction, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operation and Maintenance of Plant, Community Relations, Staff Development, Staff Diversity, Non-instructional Staff-Retirees' Benefits and Retirement Incentives, Community Services, Ancillary Services and Auxiliary Operations. A college may classify a portion of the expenses reported in the account Operation and Maintenance of Plant as indirect. The claimant has the option of using a 7% or a higher indirect cost percentage if the college can support its allocation basis.

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

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$19,590,357	\$1,339,059	\$18,251,298	\$0	\$18,251,298
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,941,386	105,348	2,836,038	0	2,836,038
Course and Curriculum Develop.	6020	21,595	0	21,595	0	21,595
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	22,737	863	21,874	0	21,874
Library	6120	518,220	2,591	515,629	0	515,629
Media	6130	522,530	115,710	406,820	0	406,820
Museums and Galleries	6140	0	0	0	0	0
Academic Information Systems and Tech.	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	584,939	12,952	571,987	0	571,987
Counseling and Guidance	6300					
Counseling and Guidance	6310					
Matriculation and Student Assessment	6320					
Transfer Programs	6330					
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420					
Subtotal		\$24,201,764	\$1,576,523	\$22,625,241	\$0	\$22,625,241

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant				(02) Period of Claim			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
Extended Opportunity Programs & Services	6430						
Health Services	6440	0	0	0	0	0	
Student Personnel Admin.	6450	289,926	12,953	276,973	0	276,973	
Financial Aid Administration	6460	391,459	20,724	370,735	0	370,735	
Job Placement Services	6470	83,663	0	83,663	0	83,663	
Veterans Services	6480	25,427	0	25,427	0	25,427	
Miscellaneous Student Services	6490	0	0	0	0	0	
Operation & Maintenance of Plant	6500						
Building Maintenance and Repairs	6510	1,079,260	44,039	1,035,221	0	1,035,221	
Custodial Services	6530	1,227,668	33,677	1,193,991	0	1,193,991	
Grounds Maintenance and Repairs	6550	596,257	70,807	525,450	0	525,450	
Utilities	6570	1,236,305	0	1,236,305	0	1,236,305	
Other	6590	3,454	3,454	0	0	0	
Planning, Policy Making, and Coordination	6600	587,817	22,451	565,366	565,366	0	
General Inst. Support Services	6700						
Community Relations	6710	0	0	0	0	0	
Fiscal Operations	6720	634,605	17,270	617,335	553,184	(a) 64,151	
Human Resources Management	6730						
Noninstructional Staff Benefits & Incentives	6740						
Staff Development	6750						
Staff Diversity	6760						
Logistical Services	6770						
Management Information Systems	6780						
Subtotal		\$30,357,605	\$1,801,898	\$28,555,707	\$1,118,550	\$27,437,157	

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant				(02) Period of Claim			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
General Inst. Sup. Serv. (cont.)	6700						
Other General Institutional Support Services	6790						
Community Services	6800						
Community Recreation	6810	703,858	20,509	683,349	0	683,349	
Community Service Classes	6820	423,188	24,826	398,362	0	398,362	
Community Use of Facilities	6830	89,877	10,096	79,781	0	79,781	
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Ancillary Services	6900						
Bookstores	6910	0	0	0	0	0	
Child Development Center	6920	89,051	1,206	87,845	0	87,845	
Farm Operations	6930	0	0	0	0	0	
Food Services	6940	0	0	0	0	0	
Parking	6950	420,274	6,857	413,417	0	413,417	
Student Activities	6960	0	0	0	0	0	
Student Housing	6970	0	0	0	0	0	
Other	6990	0	0	0	0	0	
Auxiliary Operations	7000						
Auxiliary Classes	7010	1,124,557	12,401	1,112,156	0	1,112,156	
Other Auxiliary Operations	7090	0	0	0	0	0	
Physical Property Acquisitions	7100	814,318	814,318	0	0	0	
(05) Total		\$34,022,728	\$2,692,111	\$31,330,617	\$1,118,550	\$30,212,067	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				3,70233%			
(07) Notes							
(a) Mandated Cost activities designated as direct costs per claim instructions.							

Tab 4

perform the mandated activity. The claimant must give the name of the contractor, explain the reason for having to hire a contractor, describe the mandated activities performed, give the dates when the activities were performed, the number of hours spent performing the mandate, the hourly billing rate, and the total cost. The hourly billing rate shall not exceed the rate specified in the Parameters and Guidelines for the mandated program. The contractor's invoice, or statement, which includes an itemized list of costs for activities performed, must accompany the claim.

(h) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the Parameters and Guidelines for the particular mandate. Equipment rentals used solely for the mandate are reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must explain the purpose and use for the equipment, the time period for which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the prorata portion of the rental costs can be claimed.

(i) Capital Outlay

Capital outlays for land, buildings, equipment, furniture and fixtures may be claimed if the Parameters and Guidelines specify them as allowable. If they are allowable, the claiming instructions for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the prorata portion of the purchase price used to implement the reimbursable activities can be claimed.

(j) Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the Parameters and Guidelines may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the State Board of Control travel standards. When claiming travel expenses, the claimant must explain the purpose of the trip, identify the name and address of the persons incurring the expense, the date and time of departure and return for the trip, description of each expense claimed, the cost of transportation, number of private auto miles traveled, and the cost of tolls and parking with receipts required for charges over \$10.00.

(k) Documentation

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

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

derived by the mandate.

A community college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 "Cost Principles for Educational Institutions," or the Controller's methodology outlined in the following paragraphs.

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(01) Claimant				(02) Period of Claim		
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Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,941,386	105,348	2,836,038	0	2,836,038
Course and Curriculum Develop.	6020	21,595	0	21,595	0	21,595
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	22,737	863	21,874	0	21,874
Library	6120	518,220	2,591	515,629	0	515,629
Media	6130	522,530	115,710	406,820	0	406,820
Museums and Galleries	6140	0	0	0	0	0
Academic Information Systems and Tech.	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	584,939	12,952	571,987	0	571,987
Counseling and Guidance	6300					
Student Counseling and Guidance	6310					
Matriculation and Student Assessment	6320					
Transfer Programs	6330					
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420					
Subtotal		\$24,201,764	\$1,576,523	\$22,625,241	\$0	\$22,625,241

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant				(02) Period of Claim			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
Extended Opportunity Programs & Services	6430						
Health Services	6440	0	0	0	0	0	
Student Personnel Admin.	6450	289,926	12,953	276,973	0	276,973	
Financial Aid Administration	6460	391,459	20,724	370,735	0	370,735	
Job Placement Services	6470	83,663	0	83,663	0	83,663	
Veterans Services	6480	25,427	0	25,427	0	25,427	
Miscellaneous Student Services	6490	0	0	0	0	0	
Operation & Maintenance of Plant	6500						
Building Maintenance and Repairs	6510	1,079,260	44,039	1,035,221	72,465	962,756	
Custodial Services	6530	1,227,668	33,677	1,193,991	83,579	1,110,412	
Grounds Maintenance and Repairs	6550	596,257	70,807	525,450	36,782	488,668	
Utilities	6570	1,236,305	0	1,236,305	86,541	1,149,764	
Other	6590	3,454	3,454	0	0	0	
Planning, Policy Making, and Coordination	6600	587,817	22,451	565,366	565,366	0	
General Inst. Support Services	6700						
Community Relations	6710	0	0	0	0	0	
Fiscal Operations	6720	634,605	17,270	617,335	553,184	(a) 64,151	
Human Resources Management	6730						
Noninstructional Staff Benefits & Incentives	6740						
Staff Development	6750						
Staff Diversity	6760						
Logistical Services	6770						
Management Information Systems	6780						
Subtotal		\$30,357,605	\$1,801,898	\$28,555,707	\$1,397,917	\$27,437,157	

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Other General Institutional Support Services	6790					
Community Services and Economic Development	6800					
Community Recreation	6810	703,858	20,509	683,349	0	683,349
Community Service Classes	6820	423,188	24,826	398,362	0	398,362
Community Use of Facilities	6830	89,877	10,096	79,781	0	79,781
Economic Development	6840					
Other Community Svcs. & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910	0	0	0	0	0
Child Development Center	6920	89,051	1,206	87,845	0	87,845
Farm Operations	6930	0	0	0	0	0
Food Services	6940	0	0	0	0	0
Parking	6950	420,274	6,857	413,417	0	413,417
Student and Co-curricular Activities	6960	0	0	0	0	0
Student Housing	6970	0	0	0	0	0
Other	6990	0	0	0	0	0
Auxiliary Operations	7000					
Contract Education	7010	1,124,557	12,401	1,112,156	0	1,112,156
Other Auxiliary Operations	7090	0	0	0	0	0
Physical Property Acquisitions	7100	814,318	814,318	0	0	0
(05) Total		\$34,022,728	\$2,692,111	\$31,330,617	\$1,397,917	\$30,212,067
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				4.63%		
(07) Notes						
(a) Mandated Cost activities designated as direct costs per claim instructions.						
(b) 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.						

Tab 5

invoice, or statement, which includes an itemized list of costs for activities performed, must accompany the claim.

(h) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the P's & G's for the particular mandate. Equipment rentals used solely for the mandate is reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must explain the purpose and use for the equipment, the time period for which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the pro rata portion of the rental costs can be claimed.

(i) Capital Outlay

Capital outlays for land, buildings, equipment, furniture and fixtures may be claimed if the P's & G's specify them as allowable. If they are allowable, the parameters and guidelines for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the pro rata portion of the purchase price used to implement the reimbursable activities can be claimed.

(j) Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the P's & G's may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the State Board of Control travel standards. When claiming travel expenses, the claimant must explain the purpose of the trip, identify the name and address of the persons incurring the expense, the date and time of departure and return for the trip, description of each expense claimed, the cost of transportation, number of private auto miles traveled, and the cost of tolls and parking with receipts required for charges over \$10.00.

(k) Documentation

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

8. Indirect Costs

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

A CCD may claim indirect costs using the Controller's methodology (FAM-29C) outlined in the following paragraphs. If specifically allowed by a mandated program's P's & G's, a district may alternately choose to claim indirect costs using either (1) a federally approved rate prepared in

accordance with Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; or (2) a flat 7% rate.

The SCO developed FAM-29C to be consistent with OMB Circular A-21, cost accounting principles as they apply to mandated cost programs. The objective is to determine an equitable rate to allocate administrative support to personnel who performed the mandated cost activities. The FAM-29C methodology uses a direct cost base comprised of salary and benefit costs and operating expenses. Form FAM-29C provides a consistent indirect cost rate methodology for all CCD's mandated cost programs.

FAM-29C uses total expenditures that districts report in their *California Community Colleges Annual Financial and Budget Report* (CCFS-311), Expenditures by Activity for the General Fund – Combined. The computation excludes Capital Outlay and Other Outgo in accordance with OMB Circular A-21. The indirect cost rate computation includes any depreciation or use allowance applicable to district buildings and equipment. Districts calculate depreciation or use allowance costs separately from the CCFS-311 report and should calculate them in accordance with OMB Circular A-21.

OMB Circular A-21, Section C.4, states that cost is allocable to a particular cost objective in accordance with the relative benefits received. Also, Section E.2.b. states that the overall objective of the cost allocation process is to distribute indirect costs to the institution's major functions in proportions reasonably consistent with their use of the institution's resources. In addition, Section E.2.c. notes that where certain items or categories of expense relate to less than all functions, such expenses should be set aside for selective allocation.

OMB Circular A-21, Section H, describes a simplified method for indirect cost rate calculations. However, Section H.1.b. states that the simplified method should not be used where it produces results that appear inequitable. As previously noted, FAM-29C strives to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by CCD. For example, library costs and department administration expenses, normally classified fully or partly as indirect costs in OMB Circular A-21, are instead classified as direct costs for FAM-29C. These costs do not benefit mandated cost activities. In summary, FAM-29C indirect costs include Operation and Maintenance of Plant; Planning, Policy Making, and Coordination; General Institutional Support Services (excluding Community Relations); and depreciation or use allowance. Community Relations includes fundraising costs, which are unallowable under OMB Circular A-21. If the district claims any costs from these indirect accounts as a direct mandate-related costs, the same costs should be reclassified as direct on FAM-29C.

Table 4 presents an example of the FAM-29C methodology.

Table 4: Indirect Cost Rate for Community Colleges

MANDATED COST					FORM	
INDIRECT COST RATE FOR COMMUNITY COLLEGE DISTRICTS					FAM 29-C	
(1) Claimant			(02) Period of Claim			
Activity	EDP	Total Costs Per CCFS-311	Less: Capital Outlay and Other Outgo	FAM 29-C Adjusted Total	Indirect	Direct
Instructional Activities	599	\$ 51,792,408	\$ (230,904)	\$ 51,561,504		\$ 51,561,504
Instruct. Admin. & Instruct. Governance	6000	6,882,034	(216,518)	6,665,516		6,665,516
Instructional Support Services	6100	4,155,095	(9,348)	4,145,747		4,145,747
Admissions and Records	6200	2,104,543	(3,824)	2,100,719		2,100,719
Student Counseling and Guidance	6300	4,570,658	(1,605)	4,569,053		4,569,053
Other Student Services	6400	5,426,510	(41,046)	5,385,464		5,385,464
Operation and Maintenance of Plant	6500	8,528,585	(111,743)	8,416,842	8,416,842	
Planning, Policy Making, and Coordination	6600	5,015,333	(23,660)	4,991,673	4,991,673	
General Institutional Support Services	6700			-		
Community Relations	6710	885,089	(6,091)	878,998		878,998
Fiscal Operations	6720	1,891,424	(40,854)	1,850,570	1,850,570	
Human Resources Management	6730	1,378,288	(25,899)	1,352,389	1,352,389	
Non-instructional Staff Retirees' Benefits and Retirement Incentives	6740	1,011,060		1,011,060	1,011,060	
Staff Development	6750	108,655	(8,782)	99,873	99,873	
Staff Diversity	6760	30,125		30,125	30,125	
Logistical Services	6770	2,790,091	(244,746)	2,545,345	2,545,345	
Management Information Systems	6780	2,595,214	(496,861)	2,098,353	2,098,353	
Other General Institutional Support Services	6790	33,155	(4,435)	28,720	28,720	
Community Services and Economic Development	6800	340,014		340,014		340,014
Ancillary Services	6900	1,148,730	(296)	1,148,434		1,148,434
Auxiliary Operations	7000			-		-
Depreciation or Use Allowance - Building				-	2,620,741	
Depreciation or Use Allowance - Equipment				-	1,706,396	
				-		
Totals		<u>\$100,687,011</u>	<u>\$ (1,466,612)</u>	<u>\$ 99,220,399</u>	<u>\$26,752,087</u>	<u>\$ 76,795,449</u>
					(A)	(B)
Indirect Cost Rate (A)/(B)					<u>34.84%</u>	

Tab 6

Academic Advising Program P-2332

2300 STUDENT DEVELOPMENT
2330 Intercollegiate Athletics

[Policy - 2000 Students](#) || [Table of Contents](#) || [Back](#) || [Next](#)

1.0 Purpose and Scope

1.1 Intercollegiate Athletic Policies

1.1.1 Responsibility for the supervision of the administration of California Community College intercollegiate athletic programs is exercised through the Commission on Athletics (COA). The COA is under the authority of the Board of Directors of the Community College League of California (CCLC). The COA delegates to the Board of Directors of the Chief Executive Officers of the California Community Colleges the power to review the policies and procedures of the COA as specified in the Athletic Code of the California Community Colleges.

1.1.2 All colleges participating in intercollegiate athletics are required to be members in good standing of the COA and to function under the Athletic Code of the California Community Colleges.

1.2 The Los Rios District Board of Trustees recognizes that students who represent the District's colleges through their participation in intercollegiate athletics are responsible to a set of unique academic requirements. This obligation indicates that a structure to assist them in meeting those requirements is essential. In response to this necessity, the Board of Trustees has established the Academic Advising Program for Student Athletes at each of the District's colleges with the purpose of providing all student athletes with the support necessary to assist them in developing and achieving their educational objectives.

2.0 Program Goals

2.1 The goals of the Academic Advising Program include the following:

2.1.1 An environment which promotes academic achievement for student athletes;

2.1.2 Participation in the mandated matriculation program as formatted for student athletes;

2.1.3 The acquisition of skills, habits, and attitudes necessary to achieve educational objectives;

2.1.4 Knowledge of the rules, regulations and responsibilities which affect both athletic and educational objectives.

Policy Adopted: 6/15/94
Policy Revised:
Policy Reviewed:
Adm. Regulation: [R-2332](#)

[Policy - 2000 Students](#) || [Table of Contents](#) || [Top of Page](#) || [Back](#) || [Next](#)

Tab 7

BYLAW 9

Medical Guidelines

(Adopted & effective: October 19, 2007.)

9.1 PROLOGUE

- 9.1.1 The COA recognizes that each student athlete's medical history, current health, and physical limitations are unique. It also acknowledges that each sport at each college places differing demands on student athletes and that each college has different facilities and staffing needs due to program size and financial capabilities.
- 9.1.2 The following guidelines for athletic and medical care represent the minimum standard for medical care as set forth for COA sanctioned sports. It is understood that each college must use its experience and common sense to tailor these guidelines to its specific needs. Student athletes should understand that each college will use its best efforts to provide for the safety and welfare of the athletes, but each student must exercise his/her good judgment as well. The COA does not warrant to the college or to the student athlete that adherence to these guidelines will prevent injuries.
- 9.1.3 This bylaw is supplemented by Bylaw 6, Postconference Competition.

9.2 THE STUDENT ATHLETE HEALTH AND WELFARE TEAM

9.2.1 TEAM PHYSICIAN

Each school shall obtain the services of a licensed physician to oversee the implementation of the sports medicine program. This licensed physician shall herein be referred to as the team physician and is the final authority on all medical aspects of the athletic health and welfare program. The team physician is responsible for supervision of all medical aspects of the athletic health and welfare program and this includes:

- A. Develop procedures to determine an athlete's medical eligibility to participate in practice or competition. While other medical professionals may be consulted, the final decision concerning participation lies with the college's team physician.
- B. Approve protocols for the athletic program's first aid and emergency response consistent with the district policies.
- C. Establish rehabilitation programs used in the athletic training program.
- D. Provide medical direction to the athletic trainer(s)/athletic health care provider and staff.
- E. Participate as a member of the college's student athlete health and welfare team.

Tab 8

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 20xx-xx)

(Budget Report for Fiscal Year 20xx-xx)

District: _____ District Code: _____

This is to certify that the Annual Financial and Budget Report was prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

District Chief Business Officer

Date

District Chief Executive Officer

Date

In accordance with the *California Code of Regulations*, Section 58305(d), a copy of this report is due to the Chancellor's Office on or before October 10, 2009. Please submit the report as follows:

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 400
Sacramento, CA 95811-6511

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

General Instructions

A. On or before September 30, 20xx, this report is to be made available for review by the public. It is to be submitted to the Chancellor's Office **no later than October 10, 20xx**. A copy of this report is to be filed with the appropriate county officers for information and review. Refer to the Budget and CCFS 311 Calendar for the due dates for the district budget and CCFS 311.

B. This report is divided into two parts:

PART 1 REVENUES, EXPENDITURES, AND FUND BALANCE DATA

- 10 - General Fund
- 20 - Debt Service Funds
- 30 - Special Revenue Funds
- 40 - Capital Projects Funds
- 50 - Enterprise Funds
- 60 - Internal Service Funds
- 70 - Trust Funds

PART 2 SUPPLEMENTAL DATA

- a. Gann Appropriation Limit
- b. Analysis of Net Ending Balance for the General Fund
- c. Analysis of Compliance with the 50 Percent Law
- d. Detail of General Fund Revenues
- e. Expenditures by Activity for the General Fund
- f. Receipt and Expenditures of Lottery Proceeds
- g. Analysis of Interfund Transfers
- h. Worksheets and instructions for calculating compliance with the 50 Percent Law
- i. Balance Sheets by fund (*in Excel only*)

C. The California Community Colleges *Budget and Accounting Manual (2000 Edition)* should be consulted for general accounting structure and procedures, and for specific information regarding funds, accounts, etc.

D. Each page should be completed carefully and balanced. The district name and code number should be entered in the appropriate space on every page. The district should not use subfunds in this report. Only composite fund information should be used for each fund.

E. This report should be completed in whole numbers. Do not report cents.

F. Any questions regarding this report should be referred to:
Chancellor's Office, California Community Colleges
Fiscal Services Unit
myarber@cccco.edu
(916) 327-6818

(916) 323-3057 FAX

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

Annual Budget and CCFS 311 Calendar

Date	Action	Authority
June 15	State Legislature sends Budget Act to Governor for signature	State Constitution, Article IV, 12(c)
July 1	Adopt a tentative budget and forward to appropriate county officer.	Title 5, 58305(a)
As required by the county	Data to compute property tax	Title 5, 58305(b)
Three days prior to public hearing	Newspaper notification of public hearing on district budget	Title 5, 58301
September 15. Allow 3 days for public review of budget before hearing	Schedule a public hearing of local governing board adopt district budget	Title 5, 58301
September 15	Adoption of district budget.	Title 5, 58305(c)
September 30	File 311 with County and make 311 available for public review.	Title 5, 58305(d)
October 10	Submit 311 to Chancellor's Office	Title 5, 58305(d)

CCFS 311 – PART 1
Revenues, Expenditures, and Fund Balance Data
General Information

EDP No.	Description/Definition
	– Funds. (See <i>Budget and Accounting Manual</i> , Chapter 2)
801	– Total Revenues. (See <i>Budget and Accounting Manual</i> , Chapter 3)
501	– Total Expenditures. (See <i>Budget and Accounting Manual</i> , Chapter 4)
201	– Excess/(Deficiency) of Revenues over Expenditures. The difference between Total Revenues (EDP 801) and Total Expenditures (EDP 501). Use brackets when a deficiency occurs.
901	– Net Increase/(Decrease) in Fund Balance. The net results of operations and other items (EDP 201 plus EDP 8900 less EDP 7000). Use brackets when there is a decrease.
902	– Net Beginning Balance, July 1. This is the same amount reported as Net Ending Balance for the preceding June 30 as reported on the CCFS-311.
903	– Prior Years Adjustments. (See <i>Budget and Accounting Manual</i> , Chapter 3–Property Taxes, Chapter 5–Fund Balance)

The beginning fund balance for the current period should equal the ending balance, as previously stated for the prior period. For each of the seven schedules of *Revenues, Expenditures, and Fund Balance Data*, Net Beginning Balance - July 1 (line 902) should be the same as the prior year's Ending Fund Balance - June 30 (line 905).

This beginning balance must then be adjusted for any prior year or other adjustments to correctly reflect the beginning balance. Such adjustments are entered on line 903 - Prior Year Adjustments. These adjustments include items such as

- Prior year audit adjustments of revenues or expenditures affecting the prior year's ending balance;
- Mathematical mistakes; and
- Oversight of facts that existed at the time the financial statements were prepared.

Note: Adjustments to local property tax revenues are treated as adjustments to current revenues and not as prior years' adjustments.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

11 Unrestricted Subfund
12 Restricted Subfund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 20xx-xx and Budget Year: 20xx-xx

Description	State Use Only (EDP)	GENERAL FUND					
		<u>11</u> UNRESTRICTED SUBFUND		<u>12</u> RESTRICTED SUBFUND		<u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
TOTAL REVENUES	801						
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501						
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	201						
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902						
Prior Years Adjustments (See Instructions on back)	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905						

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt Service Funds:

21 Bond Interest and Redemption Fund 29 Other Debt Service Fund
22 Revenue Bond Interest and Redemption Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 20xx-xx and Budget Year: 20xx-xx

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	21 BOND INTEREST AND REDEMPTION FUND		22 REVENUE BOND INTEREST AND REDEMPTION FUND		29 OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
TOTAL REVENUES	801						
Other Financing Sources (CA 8900):							
Interfund Transfers – In	802						
Other Incoming Transfers	803						
TOTAL — OTHER FINANCING SOURCES	808						
Other Outgo (CA 7000):							
Debt Retirement (Long-Term Debt) (CA 7100):							
Debt Reduction	711						
Debt Interest and Other Service Charges	712						
Transfers (Outgoing) (CA 7300 and 7400)	730						
Reserve for Contingencies	7900						
TOTAL — OTHER OUTGO	708						
NET OTHER FINANCING SOURCES/(OTHER OUTGO) CA 8900/7000	202						
NET INCREASE/(DECREASE) IN FUND BALANCE	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905						

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds:

- | | |
|----------------------------------|--------------------------------------|
| <u>31</u> Bookstore Fund | <u>34</u> Farm Operations Fund |
| <u>32</u> Cafeteria Fund | <u>35</u> Revenue Bond Project Fund |
| <u>33</u> Child Development Fund | <u>39</u> Other Special Revenue Fund |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 20xx-xx and Budget Year: 20xx-xx

SPECIAL REVENUE FUNDS

Description	State Use Only (EDP)	FUND		FUND		FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
TOTAL REVENUES	801						
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501						
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	201						
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905						

District

 Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 20xx-xx and Budget Year: 20xx-xx

CAPITAL PROJECTS FUNDS

Description	State Use Only (EDP)	<u>41</u> CAPITAL OUTLAY PROJECTS FUND		<u>42</u> REVENUE BOND CONSTRUCTION FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)
		REVENUES:			
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
TOTAL REVENUES	801				
EXPENDITURES:					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
TOTAL EXPENDITURES	501				
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	201				
OTHER FINANCING SOURCES	8900				
OTHER OUTGO	7000				
NET INCREASE/(DECREASE) IN FUND BALANCE	901				
BEGINNING FUND BALANCE:					
Net Beginning Balance, July 1	902				
Prior Years Adjustments	903				
Adjusted Beginning Balance	904				
ENDING FUND BALANCE, JUNE 30	905				

District

Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 20xx-xx and Budget Year: 20xx-xx

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND		FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801				
COST OF SALES	510				
GROSS PROFIT OR (LOSS)	520				
EXPENDITURES:					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
TOTAL EXPENDITURES	501				
NET PROFIT OR (LOSS)	201				
OTHER FINANCING SOURCES	8900				
OTHER OUTGO	7000				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901				
BEGINNING FUND BALANCE:					
Net Beginning Balance, July 1	902				
Prior Years Adjustments	903				
Adjusted Beginning Balance	904				
ENDING FUND BALANCE, JUNE 30	905				

_____ District
_____ Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Services Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 20xx-xx and Budget Year: 20xx-xx

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	<u>61</u> SELF-INSURANCE FUND		<u>69</u> OTHER INTERNAL SERVICES FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801				
EXPENDITURES:					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
TOTAL EXPENDITURES	501				
NET INCOME/(LOSS)	201				
OTHER FINANCING SOURCES	8900				
OTHER OUTGO	7000				
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901				
BEGINNING FUND BALANCE:					
Net Beginning Balance, July 1	902				
Prior Years Adjustments	903				
Adjusted Beginning Balance	904				
ENDING FUND BALANCE, JUNE 30	905				

District

Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds:

- | | |
|-------------------------------------------------|--------------------------------------------|
| <u>71</u> Associated Students Trust Fund | <u>75</u> Scholarship and Loan Trust Fund |
| <u>72</u> Student Representation Fee Trust Fund | <u>76</u> Investment Trust Fund |
| <u>73</u> Student Body Center Fee Trust Fund | <u>77</u> Deferred Compensation Trust Fund |
| <u>74</u> Student Financial Aid Trust Fund | <u>79</u> Other Trust Funds |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 20xx-xx and Budget Year: 20xx-xx

TRUST FUNDS

Description	State Use Only (EDP)	FUND		FUND		FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
TOTAL REVENUES	801						
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501						
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	201						
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905						

District

 Code No.

PART 2

SUPPLEMENTAL DATA

Gann Appropriation Limit

Analysis of Net Ending Balance for the General Fund

Analysis of Compliance with the 50 Percent Law

Detail of General Fund Revenues

Expenditures by Activity for the General Fund

Receipt and Expenditures of Lottery Proceeds

Analysis of Interfund Transfers

Worksheets and instructions for calculating compliance with the 50 Percent Law

Balance Sheets by fund (*in Excel only*)

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

Gann Appropriation Limit

**SUPPLEMENTAL DATA
Proposition 4: Gann Appropriation Limit**

Proposition 4 (November 1979, Special Election) added Article XIII B to the State *Constitution* to place limitations on the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance, please provide district information for the budget year, pursuant to *Government Code* Sections 7908(c) and 7910, as follows:

Budget Year: 20xx-xx

Description	State Use Only (EDP)	S11 Amount
Appropriations limit.	11	\$
Appropriations subject to limit.	12	\$
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	(\$)

Instructions:

Under Article XIII B of the *Constitution* (and subsequent legislation), districts are required to compute an annual appropriation limit. A Gann Worksheet for the budget year has been provided to complete the computational process (FSAM Memo 02-05 - Revised). The data to be reported above are obtained from the Gann Worksheet, as follows:

EDP No	From Gann Worksheet	Worksheet Source Line #
11	Appropriations limit.	I.G.
12	Appropriations subject to limit.	II.H.
13	State aid apportionments and subventions.	II.A. plus II.B.
14	Amounts excluded from the appropriations subject to limit.	II.G

_____ District
 Code No.

SUPPLEMENTAL DATA
Actual Year: 20xx-xx

Description	State Use Only (EDP)	General Fund Total No. S <u>10</u>
A. NET ENDING BALANCE	905	
Identify the following legally restricted or Board designated amounts <i>within the net ending balance</i> :		
B. Noncash Assets (Items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	
Subtotal B	619	
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for restricted purposes.		
Federal and State	621	
Local	622	
Subtotal C	629	
D. Subtotal, Reserved (B + C)	675	
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
Subtotal E	639	
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	
Other	664	
Subtotal H	669	
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	
J. UNCOMMITTED BALANCE (A less I)	690	

District
Code No.

Supplemental Data

Analysis of Net Ending Balance for the General Fund

This analysis is for the purpose of identifying the Board designated and legally restricted amounts within the net ending fund balance of the General Fund. The intent is to provide the district with the opportunity to report the result of governing board actions to designate parts of the district's net ending fund balance for specific future liabilities and other purposes and to identify amounts within the net ending balance for which the district has little or no discretion as to use.

Board designations are the results of formal Board action, which would require further formal Board action to change. Adoption of the district's final budget would not be sufficient for this purpose. An exception is the establishment of the General Reserve.

Instructions

District shall maintain detailed documentation for each subcategory (items B through H) as specified.

A. For the General Fund, enter the net ending balance (from Part I—Revenues, Expenditures, and Fund Balance Data—EDP 905).

The following are category descriptions of legal restrictions and Board designations for this analysis. The district shall maintain and have available detailed listings of items and amounts, which make up the figures reported for each category and subcategory.

B. The amounts of noncash assets that are not readily available to meet the fund(s) current operation(s) needs. Revolving cash accounts and/or investments which are readily liquid are not to be reported here. The amount of investments (i.e., stocks and bonds) which are not readily liquid or marketable, should be reported.

C. The amounts of moneys restricted by law or limited by provision(s) and/or purpose(s) of grant(s); i.e., unexpended restricted fees/taxes, State and Federal categorical grant money not accounted for as deferred income, etc. Federal and State moneys, which are reimbursements of general purpose money already spent, are not to be reported.

D. Subtotal, Reserved. This figure is a subtotal of items B and C.

E. The amount of contract(s) or other legal obligation(s) designated by Board action to come from the net ending balance.

F. The amounts for district's self-insurance program designated by Board action to come from the net ending balance. Such amounts shall not be available for other future district operations.

G. The amounts required to be paid by court order(s) designated by Board actions to come from the net ending balance.

H. The amounts designated by Board action for specific future purposes (subject to change) to come from the net ending balance (excluding amounts reported in categories B through G).

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

SUPPLEMENTAL DATA

Actual Year: 20xx-xx

S11 GENERAL FUND—UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a)	ECS 84362(b)
		Instruc. Salary Costs (AC 0100-5900 and AC 6110) (1)	Total (AC 0100-6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	.....	.....
Noninstructional Salaries (CA 1200 and 1400)	408	.....	.....
Subtotal Academic Salaries	409		
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411	.....	.....
Instructional Aides (CA 2200 and 2400)	416	.....	.....
Subtotal Classified Salaries	419		
Employee Benefits (CA 3000)	429		
Supplies and Materials (CA 4000)	435	.....
Other Operating Expenses and Services (CA 5000)	449		
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451	.....
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459		
Less Exclusions for Current Expense of Education	469	()	()
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470		
Percentage of CEE (470, col. 1 + 470, col. 2)	471	_____ • _____%	100.00%
50 Percent of Current Expense of Education (50% of 470, col. 2)	472		
Nonexempted Deficiency from second preceding fiscal year (if applicable)	473		
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		

Use Worksheet A or B in the Appendix when completing this form. Please send the worksheet to the Chancellor's Office.

_____ District
 _____ Code No.

**Supplemental Data
Analysis of Compliance with the 50 Percent Law**

Instructions

As an aid to completing this form, use either Worksheet A or B included in the Appendix; or use an equivalent worksheet developed by the district. Worksheet A or B provides directions for identifying costs of Salaries of Classroom Instructors (SCI), for Current Expense of Education (CEE), and for authorized exclusions from CEE. The worksheet boxes for key expenditures such as Academic Salaries (Instructional and Total) are cross-referenced to the boxes on this page.

The worksheet is a public document for review by interested parties prior to submittal of the CCFS-311 to the Chancellor's Office. The worksheet is subject to independent audit by the contracted district auditor.

NOTE: Districts not achieving 50 percent are encouraged to file an application for exemption from the 50 Percent Law. If no application for exemption is made, the law prohibits consideration of an exemption (T5, Section 59213). Annually, the March Board of Governors' agenda includes a report on every district that does not achieve 50 percent. The BOG takes action on the Chancellor's recommendations for full, partial or no exemption. Districts with a deficiency are subject to T5, section 59213 which specifies that districts submit a plan by June 30 of the current fiscal year detailing how the deficiency will be expended for salaries of classroom instructors. Failure to provide this plan will result in the amount of the deficiency being withheld from state allocations.

To be eligible for consideration of an exemption, applications for an exemption must be filed with the Chancellor's Office not later than September 15. Please call for further instructions on filing and application for exemption.

**Crosswalk Table for Determining
Salaries of Classroom Instructors and Current Expense of Education
General Fund-Unrestricted
Objects of Expenditures**

OBJECT	EDP	Current Expense of Education	
		Sal. of Clsm. Instr. (AC 0100-5900 & AC 6110) ^{1/} (1)	Total CEE ^{2/} (AC 0100-6799) (2)
1000 Academic Salaries:			
Instructional	407	1100, 1300	1100, 1300
Noninstructional	408		1200, 1400
2000 Classified Salaries:			
Noninstructional	411		2100, 2300
Instructional Aides	416	2200 ^{3/} 2400 ^{3/}	2200 2400
3000 Employee Benefits	429	3000 ^{4/}	3000
4000 Supplies and Materials	435		4000
5000 Other Operating Expenses	449	5000 ^{5/}	5000
6400 Equipment Replacement	451		6400 ^{6/}
Less Exclusions	469	Exclusions as defined	
TOTAL	470	Salaries of Classroom Instructors	Current Expense of Education

- ^{1/} Column 1, Salaries of Classroom Instructors includes applicable expenditures (by object) under activity codes 0100-5900 and activity code 6110, Learning Center.
- ^{2/} Column 2 includes all costs in the accounts listed in column 1.
- ^{3/} Includes those Instructional Aides costs in the subaccounts identified as Direct Instruction.
- ^{4/} Includes Employee Benefits, CA 3100 through 3900, subaccount Academic Instructors and Instructional Aides (Direct Instruction).
- ^{5/} Includes only direct instructional costs associated with Instructional Service Agreements.
- ^{6/} Includes those equipment costs in the replacement subaccount.

Reference: *California Education Code, Section 84362*
California Code of Regulations, Title 5, Section 59200
Budget and Accounting Manual, Chapters 4 and 5 (2000 Edition)

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

S10 General Fund:
 S11 Unrestricted

S12 Restricted

SUPPLEMENTAL DATA

Actual Year: 20xx-xx

Description	-	Fund S11	Fund S12	Fund S10
	State Use Only (EDP)	Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120			
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140			
Student Financial Aid	8150			
Veterans Education	8160			
Vocational and Technical Education Act (VTEA)	8170			
Other Federal Revenues	8190			
TOTAL FEDERAL REVENUES	8100			
State Revenues (CA 8600):				
General Apportionments (CA 8610):				
Apprenticeship Apportionment	121			
State General Apportionment	122			
Other General Apportionments	123			
General Categorical Programs (CA 8620):				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125			
Disabled Students Programs and Services (DSPS)	126			
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CaWORKs)	128			
Telecommunications & Tech. Infrastructure Pgm. (TTIP)	129			
Other General Categorical Programs	130			
Reimbursable Categorical Programs (CA 8650):				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133			
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134			
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137			
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690			
TOTAL STATE REVENUES	8600			

District

Code No.

Supplemental Data

Detail of General Fund Revenues

Instructions

Description of each revenue item is in Chapter 3 of the California Community Colleges *Budget and Accounting Manual* (2000 Edition).

Property taxes and State tax subventions reported in EDP 8811, 8812, 8813, 8816, 8817, 134, 135, and 136 are used for apportionment purposes and must be reported accurately. *Education Code* Section 84751 prescribes that these forms of property tax shall be used in calculating a district's revenue level for each fiscal year.

In accordance with Education Code Section 84571(d), 47.5 % of redevelopment property tax revenues received pursuant to Health and Safety Code Sections 33492.15, 33607.5, 33607.7 (except those amounts allocated exclusively for educational facilities) are recorded in the applicable property tax account. Redevelopment property tax revenues allocated exclusively for educational facilities (52.5%) pursuant to these Health and Safety Code sections are recorded in Account 8890, Other Local Revenues, for either the General Fund or Capital Projects Fund.

Tax levies for voted indebtedness are reported in the appropriate Debt Service Fund, which reflects the debt repayment, rather than in the General Fund.

State funds received under the Community College Construction Act and Scheduled Maintenance and Special Repair Programs are accounted for in the Capital Outlay Projects Fund and should not be reported as State revenues on this form.

Lottery revenue that is restricted for instructional materials pursuant to *Government Code* Section 8880.4 (Proposition 20 – Cardenas Textbook Act of 2000) should be recorded in Account 137—*State Lottery Proceeds* as restricted revenue. Lottery revenue not restricted for instructional materials is considered unrestricted General Fund revenue and should be recorded in Account 137—*State Lottery Proceeds* as unrestricted revenue.

Capital Outlay charges authorized by *Education Code* Section 76141 for nonresident students who are both citizens and residents of a foreign country can be expended only for purposes of capital outlay, maintenance, and equipment and therefore should be recorded in Account 8880—*Nonresident Tuition* as restricted revenue. Nonresident tuition fees authorized by *Education Code* Section 76140 should be recorded in Account 8880—*Nonresident Tuition* as unrestricted revenue.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Funds Revenues

S10 General Fund:
 S11 Unrestricted

S12 Restricted

SUPPLEMENTAL DATA

Actual Year: 20xx-xx

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA 8810):				
Tax Allocation, Secured Roll	8811			
Tax Allocation, Supplemental Roll	8812			
Tax Allocation, Unsecured Roll	8813			
Prior Years Taxes	8816			
Education Revenue Augmentation Fund (ERAF)	8817			
Contrib., Gifts, Grants, & Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141			
Sales and Commissions	8840			
Rentals and Leases	8850			
Interest and Investment Income	8860			
Student Fees and Charges				
Community Service Classes	8872			
Dormitory	8873			
Enrollment	8874			
Field Trips & Use of Nondistrict Facilities	8875			
Health Services	8876			
Instruct. Mtrls. Fees & Sales of Mtrls.	8877			
Insurance	8878			
Student Records	8879			
Nonresident Tuition	8880			
Parking Svcs. & Public Transportation	8881			
Other Student Fees and Charges	8885			
Other Local Revenues	8890			
TOTAL LOCAL REVENUES	8800			
TOTAL REVENUES (8100 + 8600 + 8800)	801			
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfers	8980			
TOTAL OTHER FINANCING SOURCES	8900			
TOTAL REVENUES AND OTHER FINANCING SOURCES	899			

District
 Code No.

Supplemental Data

Expenditures by Activity

Instructions

The actual expenditures of the General Fund are captured by their activity classification and identified further by object of expenditure classification as defined in Chapter 4 of the California Community Colleges *Budget and Accounting Manual* (2000 Edition). The activity name and the four-digit numbers correspond to the classification title and controlling account number in Chapter 4, subsection: Classification of Expenditures by Activity.

Similarly, as defined in Chapter 4, subsection: Classification of Expenditures by Object, the objects are captured as combined academic and classified salaries and benefits as instructional (Col. 1) or noninstructional (Col. 2) categories; the material and supplies and other operating expenses are combined as operating expenses (Col. 3), capital outlay (Col. 4), and other outgo (Col. 5) giving total expenditures by activity (Col. 6). Only the salaries and benefits expenditures for instructors and instructional aides (direct instruction) shall be reported under Instructional by the appropriate activity line. Column 2, Noninstructional—Salaries and Benefits, are those not reported in Column 1.

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

**Expenditures by Activity
S10 General Fund-Combined
(Total Unrestricted and Restricted)**

**SUPPLEMENTAL DATA
Actual Year: 20xx-xx**

S10 GENERAL FUND-COMBINED

Activity Clas-sification	State Use Only (EDP)	SALARIES AND BENEFITS		Operating Expenses (4000-5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000-7000) (6)
		Instruc-tional* (1)	Noninstruc-tional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400						
Business and Management	0500						
Communications	0600						
Information Technology	0700						
Education	0800						
Engineering and Industrial Technology	0900						
Fine and Applied Arts	1000						
Foreign Language	1100						
Health	1200						
Family and Consumer Sciences	1300						
Law	1400						
Humanities (Letters)	1500						
Library Science	1600						
Mathematics	1700						
Military Studies	1800						
Physical Sciences	1900						
Psychology	2000						
Public and Protective Services	2100						
Social Sciences	2200						
Commercial Services	3000						
Interdisciplinary Studies	4900						
Instruct. Staff-Retirees' Bnfts. & Retirement Incents.	5900						
Subtotal-Instructional Activities	599						

* Salaries and benefits of instructors and instructional aides in instructional assignments.

** Salaries and benefits of staff in noninstructional assignments.

District
Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund-Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

Actual Year: 20xx-xx

S10 GENERAL FUND-COMBINED

Activity Classification	State Use Only (EDP)	SALARIES AND BENEFITS		Operating Expenses (4000-5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000-7000) (6)
		Instruc-tional* (1)	Noninstruc-tional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010						
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal-Instructional Administration	6000						
Instructional Support Services (6100)							
Learning Center	6110						
Library	6120						
Media	6130						
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
Subtotal-Instructional Support Services	6100						
Admissions and Records	6200						
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310						
Matriculation and Student Assessment	6320						
Transfer Programs	6330						
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
Subtotal-Student Counseling and Guidance	6300						
Other Student Services (6400)							
Disabled Students Programs & Services (DSPS)	6420						
Extended Opportunity Prgms. & Svcs. (EOPS)	6430						
Health Services	6440						
Student Personnel Administration	6450						
Financial Aid Administration	6460						
Job Placement Services	6470						
Veterans Services	6480						
Miscellaneous Student Services	6490						
Subtotal-Other Student Services	6400						

* Salaries and benefits of instructors and instructional aides in instructional assignments.

** Salaries and benefits of staff in noninstructional assignments.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund-Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

Actual Year: 20xx-xx

S10 GENERAL FUND-COMBINED

Activity Classification	State Use Only (EDP)	SALARIES AND BENEFITS		Operating Expenses (4000-5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000-7000) (6)
		Instruc-tional* (1)	Noninstruc-tional** (2)				
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510						
Custodial Services	6530						
Grounds Maintenance and Repairs	6550						
Utilities	6570						
Other Operation and Maintenance of Plant	6590						
Subtotal-Operation and Maintenance of Plant	6500						
Planning, Policymaking, and Coordination	6600						
General Institutional Support Services (6700)							
Community Relations	6710						
Fiscal Operations	6720						
Human Resources Management	6730						
Noninstrl. Staff-Retirees' Bnfts. & Retire. Incents.	6740						
Staff Development	6750						
Staff Diversity	6760						
Logistical Services	6770						
Management Information Systems	6780						
Other General Institutional Support Services	6790						
Subtotal-General Institutional Support Services	6700						
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810						
Community Service Classes	6820						
Community Use of Facilities	6830						
Economic Development	6840						
Other Community Svcs. & Economic Develop.	6890						
Subtotal-Community Services	6800						

* Salaries and benefits of instructors and instructional aides in instructional assignments.

** Salaries and benefits of staff in noninstructional assignments.

District

Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund-Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

Actual Year: 20xx-xx

S10 GENERAL FUND-COMBINED

Activity Classification	State Use Only (EDP)	SALARIES AND BENEFITS		Operating Expenses (4000-5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000-7000) (6)
		Instruc-tional* (1)	Noninstruc-tional** (2)				
Ancillary Services (6900)							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950						
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal-Ancillary Services	6900						
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090						
Subtotal-Auxiliary Operations	7000						
Physical Prop. and Related Acquisitions (7100)	7100						
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal-Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310						
Student Aid	7320						
Other Outgo	7390						
Subtotal-Transfers, Student Aid, and Other Outgo	7300						
TOTAL EXPENDITURES AND OTHER OUTGO	391						

* Salaries and benefits of instructors and instructional aides in instructional assignments.

** Salaries and benefits of staff in noninstructional assignments.

Supplemental Data
Receipt and Expenditures of Lottery Proceeds
Instructions

Government Code 8880.5. Allocations for education:

(k) As a condition of receiving any moneys pursuant to subdivision (a) or (b), each district and county superintendent of schools shall establish a separate account for the receipt and expenditure of those moneys, which account shall be clearly identified as a lottery education account.

1. Enter the reported June 30 balance (from the previous CCFS-311 report).
2. Enter any adjustments to the lottery funds between the reported ending balance (item 1) and the adjusted July 1 beginning balance (item 3).
3. As noted in Accounting Advisory No. 2000-01 (Proposition 20 – Lottery Funds for Instructional Materials), expenditures of lottery revenue restricted for instructional materials must be accounted for in the restricted subfund of the General Fund and recorded to revenue account 8680 State Non-Tax Revenues-State Lottery Proceeds. The expenditures are to be recorded within the subsidiary categories of Object 4000 Supplies and Materials: Software; Books; Magazines and Periodicals; and Instructional Supplies and Materials as appropriate. Also included are educational software licensing expenditures recorded within Object 5000 and educational software purchases recorded within Object 6400 Equipment if the cost and useful life requirements are met as prescribed in the Budget and Accounting Manual.

Part I. Actual Fiscal Year Data

4. (a) Enter cash received for the first three quarters of the year.
(b) Enter the net accrued amount for April-June quarter.
5. Enter the amount of lottery proceeds expended for these object groupings by major activity code (AC): Instructional, Instructional and Institutional Support, and Others. Library Books and Equipment are the only capital outlay object of expenditure for which lottery proceeds may be expended and reported under item 8.
11. Enter June 30 balance (lines 3 + 4 - 10). This amount is also the July 1 beginning balance for Part II, Budget Data.

Part II. Budget Fiscal Year Data

12. Enter the anticipated lottery proceeds for the fiscal year based on current projections.
- 13-17. These items are defined at lines 5-9 above.

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA**

Receipt and Expenditures of Lottery Proceeds

L11 GENERAL FUND

Actual Year: 20xx-xx / Budget Year: 20xx-xx

Description	State Use Only (EDP)	Instructional Activities (0100-5900) (1)	Instructional & Institutional Support Activities (6000-6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 6/30/xx Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
(a) Cash Received	869A				
(b) Accrued	860A				
Expenditures:					
5. Salaries and Benefits (Obj. 1000-3000)	100A				
6. Supplies & Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A				
(e) Noninstructional Supplies & Mtrls	240A				
7. Other Oper. Exp. & Srvcs (Object 5000)	400A				
8. Capital Outlay					
(a) Library Books (Object 6300)	630A				
(b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A				
11. 6/30/xx Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				
Expenditures:					
13. Salaries and Benefits (Obj. 1000-3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B				
(e) Noninstructional Supplies & Mtrls	240B				
15. Other Oper. Exp. & Srvcs (Object 5000)	400B				
16. Capital Outlay					
(a) Library Books (Object 6300)	630B				
(b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B				
19. 6/30/xx Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES

District
Code No.

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Actual Year: 20xx-xx

Analysis of Interfund Transfers

Fund Number	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out

District
Code No.

Supplemental Data

Analysis of Interfund Transfers

Instructions

This form has been designed to provide a trail of Interfund Transfers between reported funds of the district.

For each Interfund Transfer transaction, enter the fund receiving the Interfund Transfer. Enter the corresponding dollar amount under the column titled "Amount Transferred In". On the next line, enter the fund transferring the money to the fund listed previously. Enter the corresponding dollar amount under the column titled "Amount Transferred Out".

The sum of amounts reported as Interfund Transfers -In should equal the total of the sums for all funds reported as Interfund Transfers-Out.

Tab 9

COMMAND ==>

LRS-RA 20061025 180011 CC34050
CONTROLLER OF CALIFORNIA
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

SCROLL ==> SCREEN
P 4 R 1 C 1
CC34050

THIS NOTICE IS FOR INFORMATION PURPOSE ONLY.
NO WARRANT WILL BE MAILED.
THE NET PAYMENT AMOUNT WAS ZERO.

BOARD OF TRUSTEES
LOS RIOS COMM COLL DIST
SACRAMENTO COUNTY
1919 SPANOS COURT
SACRAMENTO CA 95825

*****.00

PAYEE: TREASURER, LOS RIOS COMM COLL DIST
FUND NAME: GENERAL FUND

PGM NBR: 00234

ISSUE DATE: 10/25/2006

CLAIM SCHEDULE NBR: MA64136A

REIMBURSEMENT OF STATE MANDATED COSTS

ANY QUERIES REGARDING THIS CLAIM PLEASE CALL GWEN @916-3242341

ACL : 1/84

PROG : HEALTH FEE ELIMINATION (CC)

2002/2003 ACTUAL PAYMENT

CLAIMED AMT: 814,928.00

TOTAL ADJUSTMENTS:

.00

TOTAL APPROVED CLAIMED AMT:

814,928.00

LESS PRIOR PAYMENTS:

.00

PRORATA PERCENT:

100.000000

PRORATA BALANCE DUE:

.00

APPROVED PAYMENT AMOUNT:

814,928.00

PAYMENT OFFSETS (ACL NBR, NAME, FY, AMT.):

1/84

HEALTH FEE ELIMINATION (00/01

25,199-

1/84

HEALTH FEE ELIMINATION (99/00

634,185-

1/84

HEALTH FEE ELIMINATION (98/99

155,544-

NET PAYMENT AMOUNT:

.00

Tab 10

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

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

Executive Summary

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

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

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

Claimant

Rio Hondo Community College District

Requesting Party

California Community Colleges Chancellor's Office

Chronology

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

Summary of Mandate

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

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

Proposed Amendments

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

Recommendations

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

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

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

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

Staff Analysis

Issue 1: Eligible Claimants

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

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

Issue 2: Reimbursement Alternatives

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

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

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

Issue 3: Offsetting Savings and Other Reimbursements

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

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

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

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

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

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

Issue 4: Editorial Changes

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

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

Staff Recommendation

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

Adopted: 8/27/87

PARAMETERS AND GUIDELINES
Chapter 1118, Statutes of 1987, ~~1984~~ ~~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 ~~for fee~~ in 1986-87 fiscal year and continue to provide the same services as a result of this mandate are eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

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

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

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

V. REIMBURSEMENTABLE COSTS

A. Scope of Mandate

Eligible community college districts shall be reimbursed for the costs of providing a health services program ~~with the authority to levy a fee~~. Only services provided ~~for the~~ 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~~ 1986-87:

ACCIDENT REPORTS

APPOINTMENTS

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

ASSESSMENT, INTERVENTION & COUNSELING

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

EXAMINATIONS (Minor Illnesses)

- Recheck Minor Injury

HEALTH TALKS OR FAIRS - INFORMATION

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

FIRST AID (Major Emergencies)

FIRST AID (Minor Emergencies)

FIRST AID KITS (Filled)

IMMUNIZATIONS

- Diphtheria/Tetanus
- Measles/Rubella
- Influenza
- Information

INSURANCE

- On Campus Accident
- Voluntary
- Insurance Inquiry/Claim Administration

LABORATORY TESTS DONE
Inquiry/Interpretation
Pap Smears

PHYSICALS
Employees
Students
Athletes

MEDICATIONS (dispensed OTC for misc. illnesses)
Antacids
Antidiarrhial
Antihistamines
Aspirin, Tylenol, etc.
Skin rash preparations
Misc.
Eye drops
Ear drops
Toothache - Oil cloves
Stingkill
Midol - Menstrual Cramps

PARKING CARDS/ELEVATOR KEYS
Tokens
Return card/key
Parking inquiry
Elevator passes
Temporary handicapped parking permits

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

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

MISCELLANEOUS

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

COMMITTEES

- Safety
- Environmental
- Disaster Planning

SAFETY DATA SHEETS

- Central file

X-RAY SERVICES

COMMUNICABLE DISEASE CONTROL

BODY FAT MEASUREMENTS

MINOR SURGERIES

SELF-ESTEEM GROUPS

MENTAL HEALTH CRISIS

AA GROUP

ADULT CHILDREN OF ALCOHOLICS GROUP

WORKSHOPS

- Test Anxiety
- Stress Management
- Communication Skills
- Weight Loss
- Assertiveness Skills

VI. CLAIM PREPARATION

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a list of each item for which reimbursement is claimed under this mandate. *//EYIqIbYe/cYIthAnYe/may/cYIth/cOsYe/Under one/of/two/alternatives//XX/Vce/amount/previously/collected/per student/and/enrollment/count/of/XX/actual/costs/of/program/*

A. Description of Activity

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

B. Claiming/Alternatives

Claimed costs should be supported by the following information:

Alternative/1//Fees/Previously/Collected/In/1983/84/Fiscal/Year/

Y/ Fees/collected/in/the/1983/84/fiscal/year/for/support/the/health/services/program/

2/ Total/number/of/students/under/18/years/through/4/days///during/this/alternative//the/total/amount/claimed/would/be/18/years/old/with/increase/by/18/years/with/the/total/amount/claimed/increase/by/the/applicable/imposed/price/deduction/

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

1. Employee Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. This would include documentation for the fiscal year 19876-847 program to substantiate a maintenance of effort. These documents must be kept on file by the agency submitting the claim for a period of no less than three years from the date of the final payment of the claim pursuant to this mandate, and made available on the request of the State Controller or his agent.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

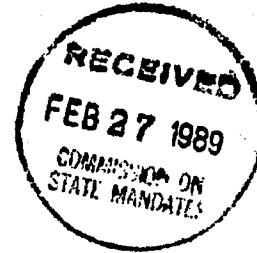
CHANCELLOR'S OFFICE

CALIFORNIA COMMUNITY COLLEGES

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



February 22, 1989



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

Dear Mr. Eich:

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

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

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

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

Mr. Eich

2

February 22, 1989

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

Sincerely,

David Mertes

DAVID MERDES
Chancellor

DM:PR:mh

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

State of California

Memorandum

Date: March 22, 1989

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

From: Department of Finance

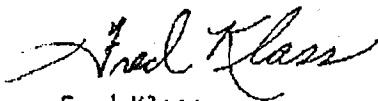
Proposed Amendments to Parameters and Guidelines for Claim No. CSM-4206 -- Chapter 1, Statutes of 1984, 2nd E.S. and Chapter 1118, Statutes of 1987 -- Health Fee Elimination

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

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

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

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



Fred Klass
Assistant Program Budget Manager

cc: see second page

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

LR:1988-2

GOVERNOR'S OFFICE

GEORGE DEUKMEJIAN, Governor

CALIFORNIA COMMUNITY COLLEGES

1400 NINTH STREET
 SACRAMENTO, CALIFORNIA 95814
 (916) 8752 445-1163



April 3, 1989

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

Attention: Ms. Deborah Fraga-Decker

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

Dear Mr. Eich:

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

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

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

Sincerely,

DAVID MERTES
 Chancellor

DM:PR:mh

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



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

April 3, 1989



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

Re: Ms. Fraga-Decker:

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

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

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

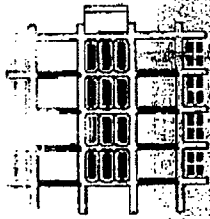
If you have any questions, please call Glen Beatie at 3-8137.

Sincerely,

Glenn Haas, Assistant Chief
Division of Accounting

GH/GB:dvl

SC81822



HRH/EO

RIO HONDO COMMUNITY COLLEGE DISTRICT
 8600 Workman Mill Road • Whittier, CA 90608 • Phone (213) 692-0921



March 16, 1989

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

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

Dear Deborah:

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

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

Yours very truly,

Timothy M. Wood
 Vice President
 Administrative Affairs

TMW:hh

Tab 11

MINUTES

COMMISSION ON STATE MANDATES

May 25, 1989

10:00 a.m.

State Capitol, Room 437
Sacramento, California

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

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

Item 1 Minutes

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

The minutes were adopted without objection.

Consent Calendar

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

- Item 2 Proposed Statement of Decision
Chapter 406, Statutes of 1988
Special Election - Bridges
- Item 3 Proposed Statement of Decision
Chapter 583, Statutes of 1985
Infectious Waste Enforcement
- Item 4 Proposed Statement of Decision
Chapter 980, Statutes of 1984
Court Audits
- Item 5 Proposed Statement of Decision
Chapter 1286, Statutes of 1985
Homeless Mentally Ill

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

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

The following items were continued:

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

The next item to be heard by the Commission was:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

There were no other appearances and no further discussion.

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

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

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

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

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

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

Item 18 Test Claim

Chapter 1247, Statutes of 1977

Chapter 797, Statutes of 1980

Chapter 1373, Statutes of 1980

Public Law 99-372

Attorney's Fees - Special Education

Chairperson Gould recused himself from the hearing on this item.

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

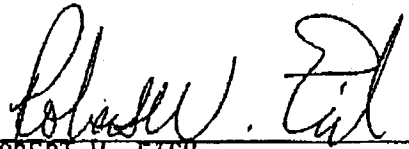
Mr. Parker stated that Commission staff had misstated the events that resulted in the claimant having to pay attorneys' fees to a pupil's guardians, and because of case law, courts do not have any discretion in awarding attorney's fees. Mr. Parker stated that because state legislation has codified the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

Minutes
Hearing of May 25, 1989
Page 6

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

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

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



ROBERT W. EICH
Executive Director

RWE:GLH:cm:0224g

Tab 12

Cosumnes River College

Los Rios Community College District
 Legislatively Mandated Health Fee Elimination Program
 Audit Period from July 1, 2002 through June 30, 2005
 S07-MCC-0018

SVZ
 12-05-07

Analysis of Level of Health Services - CRC

3G/17-20

April 2003					
	Date	Student ID	Reason for Visit	Allowable	Unallowable
1	04/03/2003	0949478	appt for results of TB	1	
2	04/29/2003	0774531	Band-aid	1	
3	04/22/2003	7618	Blood pressure	1	
4	04/24/2003		Blood pressure	1	
5	04/30/2003	7618	Blood pressure	1	
6	04/04/2003	0709685	burn	1	
7	04/23/2003		chest pains	1	
8	04/01/2003	0774531	cold	1	
9	04/23/2003	0921498	cold	1	
10	04/09/2003	0819213	cut finger	1	
11	04/24/2003	0921498	ear check	1	
12	04/28/2003		Eye checkup	1	
13	04/30/2003	7618	fell on sidewalk	1	
14	04/09/2003		headache	1	
15	04/30/2003	09289222	headache	1	
16	04/08/2003		Low blood/pregnant	1	
17	04/08/2003	0928307	Nose bleed	1	
18	04/02/2003	Not indicated	Not indicated		1
19	04/07/2003		Not indicated		1
20	04/07/2003		Not indicated		1
21	04/08/2003		Not indicated		1
22	04/10/2003	0000748	Not indicated		1
23	04/23/2003	6855784	Not indicated		1
24	04/24/2003		Not indicated		1
25	04/25/2003		Not indicated		1
26	04/28/2003	0559675	Not indicated		1
27	04/30/2003		Not indicated		1
28	04/03/2003	0834906	P.E. class chest pain	1	
29	04/01/2003	Not indicated	pads	1	
30	04/10/2003	0798995	pain	1	
31	04/30/2003	00005454	pain	1	
32	04/21/2003	0009633	Pain reliever	1	
33	04/22/2003	0022983	Quit kit (for smoking)	1	
34	04/22/2003	0000703	Quit kit (for smoking)	1	
35	04/08/2003	07083636	rolled rt ankle	1	
36	04/30/2003	0946096	saw dust in eye	1	
37	04/01/2003	0949478	scheduled appt	1	
38	04/01/2003	6540	TB	1	
39	04/04/2003	7514	TB	1	
40	04/07/2003	7298	TB	1	
41	04/08/2003		TB	1	
42	04/09/2003	7184	TB	1	
43	04/09/2003	0005097	TB	1	
44	04/25/2003		TB	1	
45	04/28/2003		TB	1	
46	04/08/2003		TB blood pressure	1	
47	04/07/2003	7436	TB check	1	
48	04/28/2003		TB check	1	

Los Rios Community College District
Legislatively Mandated Health Fee Elimination Program
Audit Period from July 1, 2002 through June 30, 2005
S07-MCC-0018

SN
12-05-07

Analysis of Level of Health Services - CRC

49	04/28/2003	0710448	TB check	1	
50	04/02/2003	7365	TB reading	1	
51	04/02/2003	64028	TB reading	1	
52	04/03/2003	6540	TB reading	1	
53	04/10/2003	7621	TB reading	1	
54	04/11/2003	5614	TB reading	1	
55	04/11/2003	7184	TB reading	1	
56	04/28/2003	[REDACTED]	TB reading	1	
57	04/24/2003	0842931	TB results	1	
58	04/01/2003	Not indicated	TB test	1	
59	04/01/2003	7169	TB test	1	
60	04/02/2003	7261	TB test	1	
61	04/04/2003	7436	TB test	1	
62	04/09/2003	5614	TB test	1	
63	04/21/2003	0004933	TB test	1	
64	04/21/2003	0004619	TB test	1	
65	04/22/2003	0842931	TB test	1	
66	04/22/2003	0002873	TB test	1	
67	04/22/2003	[REDACTED]	TB test	1	
68	04/23/2003	0004933	TB test	1	
69	04/23/2003	[REDACTED]	TB test	1	
70	04/24/2003	0002873	TB test	1	
71	04/25/2003	0710448	TB test	1	
72	04/25/2003	[REDACTED]	TB test	1	
73	04/28/2003	[REDACTED]	TB test	1	
74	04/28/2003	7261	TB test	1	
75	04/30/2003	[REDACTED]	TB test	1	
76	04/30/2003	7177	TB test	1	
77	04/30/2003	7261	TB test	1	
78	04/23/2003	0004619	TB test result	1	
79	04/07/2003	[REDACTED]	Throat	1	
80	04/28/2003	0819275	throat probs	1	

from
12/17-20

70 10
 12.50% error rate
36/2

Note: Per Reona James, no activity from 4/12 - 4/20 due to school break.

Los Rios Community College District
Legislatively Mandated Health Fee Elimination Program
Audit Period from July 1, 2002 through June 30, 2005
S07-MCC-0018

*SV2
12-05-07*

Analysis of Level of Health Services - CRC

59/21-23

November 2003					
	Date	Student ID	Reason	Allowable	Unallowable
1	11/03/2003	0002615	blood pressure	1	
2	11/25/2003	0727782	blood pressure	1	
3	11/25/2003	0952373	credit	1	
4	11/06/2003	7359	eye drop	1	
5	11/03/2003	0902146	finger cut	1	
6	11/05/2003	0668651	had fallen	1	
7	11/26/2003	0959491	headache/migraine	1	
8	11/26/2003	[REDACTED]	headache/migraine	1	
9	11/11/2003	0946879	Health information	1	
10	11/13/2003	0946879	Health information	1	
11	11/14/2003	[REDACTED]	Health kit	1	
12	11/17/2003	0768417	Health test	1	
13	11/13/2003	[REDACTED]	hurt finger	1	
14	11/03/2003	0572380	interview	1	
15	11/12/2003	0913272	interview	1	
16	11/17/2003	0913272	interview	1	
17	11/17/2003	[REDACTED]	Minor cut	1	
18	11/07/2003	7172	Need aspirin	1	
19	11/07/2003	[REDACTED]	Need aspirin	1	
20	11/07/2003	0910844	Nose bleed	1	
21	11/03/2003	[REDACTED]	Not indicated		1
22	11/03/2003	0629304	Not indicated		1
23	11/06/2003	[REDACTED]	Not indicated		1
24	11/06/2003	[REDACTED]	Not indicated		1
25	11/11/2003	0911904	Not indicated		1
26	11/11/2003	0732462	Not indicated		1
27	11/11/2003	7359	Not indicated		1
28	11/14/2003	[REDACTED]	Not indicated		1
29	11/18/2003	0722433	Not indicated		1
30	11/20/2003	[REDACTED]	Not indicated		1
31	11/20/2003	0672431	Not indicated		1
32	11/24/2003	0829842	Not indicated		1
33	11/12/2003	0911904	Nurse		1
34	11/25/2003	0687286	Question	1	
35	11/20/2003	0817901	result	1	
36	11/17/2003	0722433	Self		1
37	11/14/2003	0804528	smoking kit	1	
38	11/03/2003	0675647	T.B	1	
39	11/25/2003	0727782	TB	1	
40	11/13/2003	0005358	TB check	1	
41	11/21/2003	[REDACTED]	TB reading	1	
42	11/07/2003	0551602	TB results	1	
43	11/20/2003	0914499	TB results	1	
44	11/05/2003	00007508	TB test	1	
45	11/05/2003	0551603	TB test	1	
46	11/11/2003	0005358	TB test	1	
47	11/17/2003	0943123	TB test	1	
48	11/18/2003	0914499	TB test	1	

**Los Rios Community College District
 Legislatively Mandated Health Fee Elimination Program
 Audit Period from July 1, 2002 through June 30, 2005
 S07-MCC-0018**

*SV2
 12-05-07*

Analysis of Level of Health Services - CRC

49	11/05/2003	0675647	TB to be read		1	
50	11/17/2003	0817901	test		1	
51	11/18/2003	0817901	test	<i>from</i>	1	
52	11/18/2003	0768417	Test	<i>3G/21-23</i>	1	
53	11/18/2003	0021899	Test		1	
54	11/20/2003	0943123	Test		1	

40 14
 25.93% error rate
3G/2

Los Rios Community College District
Legislatively Mandated Health Fee Elimination Program
Audit Period from July 1, 2002 through June 30, 2005
S07-MCC-0018

SV2
12-05-07

Analysis of Level of Health Services - CRC

26/24

May 2005				
Date	Student ID	Reason	Allowable	Unallowable
1	05/04/2005	0779652	aspirin	1
2	05/16/2005	0784310	aspirin	1
3	05/13/2005	0983859	band aid	1
4	05/06/2005	1045218	bandage	1
5	05/12/2005	0981114	blood drive	1
6	05/10/2005	0994052	blood pressure	1
7	05/17/2005	[REDACTED]	blood pressure	1
8	05/17/2005	[REDACTED]	blood pressure	1
9	05/02/2005	0011942	borrow crutches	1
10	05/09/2005	0965150	check TB test	1
11	05/11/2005	1022911	drop off operation papers	1
12	05/05/2005	0812268	finger injury	1
13	05/06/2005	1003074	get info	1
14	05/06/2005	[REDACTED]	headache	1
15	05/05/2005	0970362	Health assessment	1
16	05/17/2005	1043575	Health assessment	1
17	05/13/2005	0780460	Health class	1
18	05/06/2005	0965150	Health HW	1
19	05/04/2005	0965521	inquiry - ice bag	1
20	05/05/2005	1025234	Insurance	1
21	05/02/2005	1042001	Interview	1
22	05/16/2005	0668705	itching	1
23	05/03/2005	0003856	left index finger	1
24	05/04/2005	1024820	meeting w/ Michelle	1
25	05/16/2005	1002060	need to talk	1
26	05/02/2005	1012131	Not indicated	1
27	05/05/2005	0961061	Not indicated	1
28	05/05/2005	1046881	Not indicated	1
29	05/12/2005	0805105	Not indicated	1
30	05/13/2005	0830519	Not indicated	1
31	05/03/2005	0910895	painful toes	1
32	05/10/2005	0479992	pencil poke to hand	1
33	05/06/2005	1019155	personal	1
34	05/09/2005	1029754	personal	1
35	05/03/2005	[REDACTED]	personal stuff	1
36	05/12/2005	0683634	Questions about health care	1
37	05/11/2005	0974264	sick	1
38	05/16/2005	0843547	TB reading	1
39	05/09/2005	0124650	TB result	1
40	05/12/2005	0918860	TB result	1
41	05/03/2005	124650	TB skin test	1
42	05/09/2005	0961061	TB skin test	1
43	05/11/2005	08433547	TB skin test	1
44	05/13/2005	0843547	TB skin test	1
45	05/02/2005	0767311	TB test	1
46	05/02/2005	0561602	TB test	1
47	05/03/2005	0017558	TB test	1
48	05/03/2005	0778731	TB test	1

**Los Rios Community College District
 Legislatively Mandated Health Fee Elimination Program
 Audit Period from July 1, 2002 through June 30, 2005
 S07-MCC-0018**

*SV2
 12-05-07*

Analysis of Level of Health Services - CRC

49	05/03/2005	[REDACTED]	TB test	1	
50	05/03/2005	1046681	TB test	1	
51	05/03/2005	1049558	TB test	1	
52	05/05/2005	1049558	TB test	1	
53	05/05/2005	0561602	TB test	1	
54	05/13/2005	[REDACTED]	TB test	1	
55	05/13/2005	1028566	TB test	1	
56	05/13/2005	0958310	TB test	1	
57	05/16/2005	[REDACTED]	TB test	1	
58	05/16/2005	1033511	TB test	1	
59	05/17/2005	0780460	TB test	1	
60	05/18/2005	0986401	TB test	1	
61	05/21/2005	[REDACTED]	TB test	1	
62	05/05/2005	0767311	TB test / blood pressure	1	
63	05/16/2005	0958310	TB test results	1	
64	05/16/2005	1028546	TB test results	1	
65	05/18/2005	0974280	TB test results	1	
66	05/18/2005	1033511	TB test results	1	
67	05/23/2005	[REDACTED]	TB test results	1	
68	05/16/2005	0086401	TB testing	1	
69	05/16/2005	0974280	TB testing	1	
70	05/18/2005	0003856	temperature	1	
71	05/10/2005	0985264	thyroid function screening	1	
72	05/16/2005	0754829	tooth problem	1	
73	05/02/2005	0003856	Visine eye drops	1	
74	05/04/2005	0665299	workshop	1	

64 10
13.51% error rate
36/2



Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student ID # or Staff Ext. #	M	F	Staff	Student	Reason for Visit
3/26	12:30	[REDACTED]	[REDACTED]		X			Interview
3/28	12:30	[REDACTED]	7059			X		TB Read
3/28	12:30	[REDACTED]	X7369	X		X		TB TEST
3/31	8:21	[REDACTED]	X7365		X		X	TB Test
3	11:10	[REDACTED]			X		X	handicapped
3/1/03	12:20	[REDACTED]	X7369	X		X		TB Read
3/3/03	12:40	[REDACTED]			X		X	
3-3-03	12:42	[REDACTED]	X 14028	X		X		TB
3/10/03	12:58	[REDACTED]	0004372		X		X	TB
3/10/03	3:55	[REDACTED]	6971703	X		X	X	eye test, hearing, BP for pads.
4/10/03	9:50	[REDACTED]			X		X	
4/10/03	12:28	[REDACTED]	X6540		X		X	TB
4/10/03	1:55	[REDACTED]			X		X	TB TEST
4/10/03	2:10	[REDACTED]	X 7169		X		X	TB TEST
4/10/03	2:30	[REDACTED]	0774521		X		X	TB TEST
4/10/03	3:00	[REDACTED]	0949478		X		X	COCA
4/10/03	3:30	[REDACTED]	X7365		X		X	scheduled appt.
4/10/03	3:50	[REDACTED]			X		X	TB reading
4/10/03	4:30	[REDACTED]	64028	X		X	X	TB reading
4/10/03	12:00	[REDACTED]	X 7261		X		X	TB TEST
4/10/03	2:25	[REDACTED]			X		X	
4/10/03	2:36	[REDACTED]	X 7261		X		X	PE class chest pain
4/10/03	10:00 AM	[REDACTED]	82899160834906	X		X	X	TB reading
3-03	12:43p	[REDACTED]	X6540		X		X	Appt. for result of TB
3-03	3:40p	[REDACTED]	0949478		X		X	

Ad. Date: 4/19/04
 Date: 4/19/04
 Page: 17
 S/S: 2-03-07
 P/S: 17
 gm



Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student ID # or Staff Ext. #	M	F	Staff	Student	Reason for Visit
4/25	1:00	[REDACTED]	0819275	✓			✓	TB throat probs
4/28	9:18	[REDACTED]		✓		✓		TB check
4-28-03	9:45	[REDACTED]		✓		✓		TB
4-28-03	9:55	[REDACTED]	0559675	✓			✓	
4-28-03	11:20	[REDACTED]		✓		✓		TB read
4/28/03	11:23	[REDACTED]		✓			✓	Eye check up
4/28/03	11:34	[REDACTED]	0710448	✓			✓	TB check 36
4/28/03	1:10	[REDACTED]		✓			✓	TB Test 11-12
4/28/03	2:08	[REDACTED]	7261	✓		✓		TB Test
4/29/03	10:40	[REDACTED]	0774531	✓		✓	✓	band-aid
5-30-03	9:00	[REDACTED]		✓		✓		TB TEST
1-30-03	10:00	[REDACTED]	7177	✓		✓		TB TEST
-30-03	11:20	[REDACTED]	0225457	✓		✓		rain-Headache
1-30-03	11:50	[REDACTED]	0928887	✓			✓	
1-30-03	1:30	[REDACTED]		✓			✓	
3/0/07	1:55	[REDACTED]	7261	✓		✓		TB skin test
3/0/03	2:20	[REDACTED]	0946096	✓			✓	Saw dust in eye
3-30-03	2:57	[REDACTED]	7018	✓		✓		Blood pressure ✓
11	4:40	[REDACTED]	"	"		"		fell on sidewalk
1/01	9:30	[REDACTED]	0911987	✓			✓	
3/1	10:10	[REDACTED]	X7380	X		X		insect bite/sting
3/1	10:45	[REDACTED]	0779854	X		X	X	Sore throat/cold



Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student ID # or Staff Ext. #	M	F	Staff	Student	Reason for Visit
10/24/03		[REDACTED]	0945844				✓	eye irritation
10/27/03	8:20	[REDACTED]	0570251	✓			✓	wrist
10/27/03	8:55	[REDACTED]	0907657	✓			✓	Arms
10/28/03	9:45	[REDACTED]	0908525	✓			✓	Blood Pressure
10/27/03	11:50	[REDACTED]	0907479	✓			✓	Hot flushes
1/28/03	2:15	[REDACTED]	0913272	✓			✓	interview
01/28/03	4:10	[REDACTED]	0722529	✓			✓	Phonax
01/29/03	12:15	[REDACTED]						INFO
01/29/03	12:35	[REDACTED]		✓			✓	INFO
01/29/03	12:30	[REDACTED]	0908580	✓			✓	assessment
1/30/03	1:50	[REDACTED]	0984917	✓			✓	Smoke Nit
01/30/03	3:30	[REDACTED]						aspirin
01/31/03	1pm	[REDACTED]		✓			✓	TPO
1/31/03	11:05	[REDACTED]	Staff 0902146	✓			✓	Finger Cut
1/31/03	11:15	[REDACTED]	002615	✓			✓	Blood Pressure
3/1/03		[REDACTED]						
3-03	1:50	[REDACTED]	0675647	✓			✓	T.B. to have done it
1-03-03	2:20	[REDACTED]	0572380	✓			✓	interview 2/13/03
1/25/03	10:50	[REDACTED]	0629304					
1/2	2:55	[REDACTED]	0668654	✓			✓	VISIT REONA
1/5	10:55	[REDACTED]	0668654	✓			✓	HAD FALLEN FROM LABS
1/10	11:50	[REDACTED]	00007006	✓			✓	TB test
5-03	1:55	[REDACTED]	0695649	✓			✓	TB to be read
1/5/03	3:10	[REDACTED]	0551602	✓			✓	TB Test



Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student ID # or Staff Ext. #	M	F	Staff	Student	Reason for Visit
11/6/03	11:20	[REDACTED]	Staff 735A		✓	✓		eye drop
11-6-03	11:30	[REDACTED]					✓	
11/7/03	8:35	[REDACTED]	Staff 7172		✓	✓		Need aspirin
11/7/03	9:35	[REDACTED]	0551602		✓		✓	TB RESULTS
11/7/03	10:40	[REDACTED]	Calworks		✓			Need aspirin
11/7/03	11:45	[REDACTED]	0910844		✓		✓	Nose Bleed
11/11/03	8:40	[REDACTED]	0911904		✓		✓	
11-11-03	9:30	[REDACTED]	0005358		✓	✓		TB test
11/11-03	10:00	[REDACTED]	07024602		X		X	
11/11/03	11:20	[REDACTED]	Staff 735A			✓		
11/11/03	1:55	[REDACTED]	0946879				X	Health Information BG/13-14
11/12/03	12:00	[REDACTED]	0913272		X		X	Interview
11/12/03	8:55	[REDACTED]	0911904		X		✓	nurse
11-13-03	9:30	[REDACTED]	0005358		✓	✓		TBCK
11-13-03	10:55	[REDACTED]	0946879				✓	Health Information
11-13-03	11:40	[REDACTED]	216-11-3206		✓		✓	Hurt finger
11-14-03	9:55	[REDACTED]	6804528	✓			✓	Sticking kit
11-14-03	11:00	[REDACTED]			X		✓	Health kit
11/14/03	1:00	[REDACTED]		X			X	
11/17/03	9:00	[REDACTED]	0722433		X		X	Self
11/17/03	11:25	[REDACTED]	0768417	X			✓	Health test
11/17/03	12:17	[REDACTED]	665-01-2502	X			✓	Minor cut
11/17/03	1:20	[REDACTED]	0913272		X		✓	int...
11/17/03	8:00	[REDACTED]	na11111		✓			

Aud. Date: 11/19/03
 W/S No.: 22
 Page: 22

Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student	Staff	Student ID or Staff Ext #	F	M	Reason for Visit
17-03	3:40 PM	[REDACTED]	yes		0943123	✓		TB test
18-03	4:00	[REDACTED]	yes		0914499	✓		TB test
18/03	4:55	[REDACTED]	✓		0817901	✓		Test
18-03	9:00	[REDACTED]	✓		0722433	✓		
18/03	11:45	[REDACTED]	✓		0768417		✓	Test
18/03	4:10	[REDACTED]	✓		0021899	✓		Test
20/03	10:26	[REDACTED]	✓				✓	
20/03	11:00	[REDACTED]	✓		0670431	✓		
20/03	11:35	[REDACTED]	✓		0943123			Test
20/03	4:55	[REDACTED]	✓		0817901	✓		Result
20/03	5:00	[REDACTED]	yes		0914499	✓		TB Results
21/03	10:30	[REDACTED]	X				X	TB Run
24/03	11:30	[REDACTED]	X		0829842			
25/03	1:55	[REDACTED]	yes		0727282		✓	TB & Blood pressure Test
25/03	2:30	[REDACTED]	yes		0687284	✓		Question
27/03	3:55	[REDACTED]	yes		09152393	✓		Credit
28/03	4:55	[REDACTED]	yes		0880	✓		Blood pressure
20	12:00	[REDACTED]	yes	✓	0959491	✓		headache/migraine
26	2:15	[REDACTED]	yes	✓		✓		headache
12/11/03	11:50	[REDACTED]	yes				✓	Appt.
10/3	2:04	[REDACTED]	✓					TB test
11/3	12:00	[REDACTED]	yes		071592	✓		blood pressure
12/03	8:55	[REDACTED]	yes		0928222	✓		Feel like I'm sick
	1:25	[REDACTED]	✓		0727282	✓		TB / BP
	12:26	[REDACTED]	✓			✓		BP.

26/13/14

Cosumnes River College Health Office

Date: 5/2/05 Time: 11:30 am

Please Print (Last, First)

Name: [REDACTED]

Please circle one: Student Staff

Student ID# 1042001

Staff Extension: _____

Please circle one: Male Female

Reason for visit: Interview 3G/15

Cosumnes River College Health Office

Date: 5-2-05 Time: 1:00

Please Print (Last, First)

Name: [REDACTED]

Please circle one: Student Staff

Student ID# 0011942

Staff Extension: 7276

Please circle one: Female Male

Reason for visit: borrow crutches 3G/15

Note: Intake cards were being used during this sample month. Two cards were copied (above) for the newspapers to show as an example.

Tab 13

Sacramento City College

Los Rios Community College District
 Legislatively Mandated Health Fee Elimination Program
 Audit Period from July 1, 2002 through June 30, 2005
 S07-MCC-0018

SV2
 12-05-07

Analysis of Level of Service Provided - SCC

36/41

September 2002						
	Provided By	Date	Name	Reason for Visit	Allowalbe	Unallowable
1	Clark, J.	09/24/02	[REDACTED]	abrasion rt elbow	1	
2	Clark, J.	09/26/02	[REDACTED]	acid stomach	1	
3	Clark, J.	09/30/02	[REDACTED]	acid stomach	1	
4	Clark, J.	09/24/02	[REDACTED]	allergies	1	
5	Clark, J.	09/05/02	[REDACTED]	Back pain	1	
6	Clark, J.	09/12/02	[REDACTED]	Back pain	1	
7	Clark, J.	09/30/02	[REDACTED]	Back pain	1	
8	Clark, J.	09/11/02	[REDACTED]	bite on stomach	1	
9	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
10	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
11	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
12	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
13	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
14	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
15	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
16	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
17	Clark, J.	09/04/02	[REDACTED]	bodyfat	1	
18	Clark, J.	09/04/02	[REDACTED]	bodyfat	1	
19	Clark, J.	09/04/02	[REDACTED]	bodyfat	1	
20	Clark, J.	09/06/02	[REDACTED]	bodyfat	1	
21	Clark, J.	09/06/02	[REDACTED]	bodyfat	1	
22	Clark, J.	09/09/02	[REDACTED]	bodyfat	1	
23	Clark, J.	09/09/02	[REDACTED]	bodyfat	1	
24	Clark, J.	09/09/02	[REDACTED]	bodyfat	1	
25	Clark, J.	09/09/02	[REDACTED]	bodyfat	1	
26	Clark, J.	09/09/02	[REDACTED]	bodyfat	1	
27	Clark, J.	09/12/02	[REDACTED]	bodyfat	1	
28	Clark, J.	09/12/02	[REDACTED]	bodyfat	1	
29	Clark, J.	09/12/02	[REDACTED]	bodyfat	1	
30	Clark, J.	09/12/02	[REDACTED]	bodyfat	1	
31	Clark, J.	09/12/02	[REDACTED]	bodyfat	1	
32	Clark, J.	09/25/02	[REDACTED]	bodyfat	1	
33	Clark, J.	09/25/02	[REDACTED]	bodyfat	1	
34	Clark, J.	09/26/02	[REDACTED]	bodyfat	1	
35	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
36	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
37	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
38	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
39	Clark, J.	09/03/02	[REDACTED]	bodyfat	1	
40	Clark, J.	09/04/02	[REDACTED]	bodyfat	1	
41	Clark, J.	09/05/02	[REDACTED]	bodyfat	1	
42	Clark, J.	09/10/02	[REDACTED]	bodyfat	1	
43	Clark, J.	09/11/02	[REDACTED]	bodyfat	1	
44	Clark, J.	09/06/02	[REDACTED]	BP	1	
45	Clark, J.	09/19/02	[REDACTED]	BP	1	
46	Clark, J.	09/26/02	[REDACTED]	BP	1	
47	Clark, J.	09/17/02	[REDACTED]	BP	1	
48	Clark, J.	09/04/02	[REDACTED]	chest lightness	1	
49	Clark, J.	09/16/02	[REDACTED]	cold	1	
50	Clark, J.	09/25/02	[REDACTED]	cold	1	
51	Clark, J.	09/26/02	[REDACTED]	cold	1	
52	Clark, J.	09/09/02	[REDACTED]	cramps	1	
53	Clark, J.	09/12/02	[REDACTED]	cramps	1	
54	Clark, J.	09/17/02	[REDACTED]	cramps	1	

Los Rios Community College District
 Legislatively Mandated Health Fee Elimination Program
 Audit Period from July 1, 2002 through June 30, 2005
 S07-MCC-0018

SU2
 12-05-07

Analysis of Level of Service Provided - SCC

36/41

55	Clark, J.	09/23/02	[REDACTED]	dizziness	1	
56	Clark, J.	09/16/02	[REDACTED]	fell, had slight seizure	1	
57	Clark, J.	09/03/02	[REDACTED]	headache	1	
58	Clark, J.	09/03/02	[REDACTED]	headache	1	
59	Clark, J.	09/10/02	[REDACTED]	headache	1	
60	Clark, J.	09/13/02	[REDACTED]	headache	1	
61	Clark, J.	09/16/02	[REDACTED]	headache	1	
62	Clark, J.	09/16/02	[REDACTED]	headache	1	
63	Clark, J.	09/16/02	[REDACTED]	headache	1	
64	Clark, J.	09/25/02	[REDACTED]	headache	1	
65	Clark, J.	09/30/02	[REDACTED]	headache	1	
66	Clark, J.	09/17/02	[REDACTED]	help to bathroom	1	
67	Clark, J.	09/27/02	[REDACTED]	ibuprofen	1	
68	Clark, J.	09/04/02	[REDACTED]	Not indicated		1
69	Clark, J.	09/04/02	[REDACTED]	Not indicated		1
70	Clark, J.	09/09/02	[REDACTED]	Not indicated		1
71	Clark, J.	09/10/02	[REDACTED]	Not indicated		1
72	Clark, J.	09/11/02	[REDACTED]	Not indicated		1
73	Clark, J.	09/12/02	[REDACTED]	Not indicated		1
74	Clark, J.	09/13/02	[REDACTED]	Not indicated		1
75	Clark, J.	09/17/02	[REDACTED]	Not indicated		1
76	Clark, J.	09/19/02	[REDACTED]	Not indicated		1
77	Clark, J.	09/27/02	[REDACTED]	Not indicated		1
78	Clark, J.	09/03/02	[REDACTED]	Not indicated		1
79	Clark, J.	09/24/02	[REDACTED]	out ill	1	
80	Clark, J.	09/05/02	[REDACTED]	pain abdomen	1	
81	Clark, J.	09/09/02	[REDACTED]	physical	1	
82	Clark, J.	09/26/02	[REDACTED]	possible seizure	1	
83	Clark, J.	09/03/02	[REDACTED]	PPD	1	
84	Clark, J.	09/03/02	[REDACTED]	PPD	1	
85	Clark, J.	09/03/02	[REDACTED]	PPD	1	
86	Clark, J.	09/03/02	[REDACTED]	PPD	1	
87	Clark, J.	09/03/02	[REDACTED]	PPD	1	
88	Clark, J.	09/03/02	[REDACTED]	PPD	1	
89	Clark, J.	09/03/02	[REDACTED]	PPD	1	
90	Clark, J.	09/03/02	[REDACTED]	PPD	1	
91	Clark, J.	09/03/02	[REDACTED]	PPD	1	
92	Clark, J.	09/04/02	[REDACTED]	PPD	1	
93	Clark, J.	09/04/02	[REDACTED]	PPD	1	
94	Clark, J.	09/06/02	[REDACTED]	PPD	1	
95	Clark, J.	09/06/02	[REDACTED]	PPD	1	
96	Clark, J.	09/06/02	[REDACTED]	PPD	1	
97	Clark, J.	09/06/02	[REDACTED]	PPD	1	
98	Clark, J.	09/09/02	[REDACTED]	PPD	1	
99	Clark, J.	09/09/02	[REDACTED]	PPD	1	
100	Clark, J.	09/09/02	[REDACTED]	PPD	1	
101	Clark, J.	09/09/02	[REDACTED]	PPD	1	
102	Clark, J.	09/10/02	[REDACTED]	PPD	1	
103	Clark, J.	09/10/02	[REDACTED]	PPD	1	
104	Clark, J.	09/10/02	[REDACTED]	PPD	1	
105	Clark, J.	09/10/02	[REDACTED]	PPD	1	
106	Clark, J.	09/10/02	[REDACTED]	PPD	1	
107	Clark, J.	09/13/02	[REDACTED]	PPD	1	
108	Clark, J.	09/13/02	[REDACTED]	PPD	1	
109	Clark, J.	09/13/02	[REDACTED]	PPD	1	
110	Clark, J.	09/16/02	[REDACTED]	PPD	1	
111	Clark, J.	09/16/02	[REDACTED]	PPD	1	

Los Rios Community College District
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S12
 12-05-07

Analysis of Level of Service Provided - SCC

		39/41			
112	Clark, J.	09/16/02	[REDACTED]	PPD	1
113	Clark, J.	09/16/02	[REDACTED]	PPD	1
114	Clark, J.	09/16/02	[REDACTED]	PPD	1
115	Clark, J.	09/17/02	[REDACTED]	PPD	1
116	Clark, J.	09/17/02	[REDACTED]	PPD	1
117	Clark, J.	09/17/02	[REDACTED]	PPD	1
118	Clark, J.	09/17/02	[REDACTED]	PPD	1
119	Clark, J.	09/23/02	[REDACTED]	PPD	1
120	Clark, J.	09/23/02	[REDACTED]	PPD	1
121	Clark, J.	09/23/02	[REDACTED]	PPD	1
122	Clark, J.	09/23/02	[REDACTED]	PPD	1
123	Clark, J.	09/23/02	[REDACTED]	PPD	1
124	Clark, J.	09/23/02	[REDACTED]	PPD	1
125	Clark, J.	09/23/02	[REDACTED]	PPD	1
126	Clark, J.	09/24/02	[REDACTED]	PPD	1
127	Clark, J.	09/25/02	[REDACTED]	PPD	1
128	Clark, J.	09/25/02	[REDACTED]	PPD	1
129	Clark, J.	09/25/02	[REDACTED]	PPD	1
130	Clark, J.	09/25/02	[REDACTED]	PPD	1
131	Clark, J.	09/25/02	[REDACTED]	PPD	1
132	Clark, J.	09/25/02	[REDACTED]	PPD	1
133	Clark, J.	09/25/02	[REDACTED]	PPD	1
134	Clark, J.	09/27/02	[REDACTED]	PPD	1
135	Clark, J.	09/30/02	[REDACTED]	PPD	1
136	Clark, J.	09/30/02	[REDACTED]	PPD	1
137	Clark, J.	09/30/02	[REDACTED]	PPD	1
138	Clark, J.	09/30/02	[REDACTED]	PPD	1
139	Clark, J.	09/09/02	[REDACTED]	PPD	1
140	Clark, J.	09/06/02	[REDACTED]	PPD	1
141	Clark, J.	09/13/02	[REDACTED]	PPD	1
142	Clark, J.	09/13/02	[REDACTED]	PPD	1
143	Clark, J.	09/13/02	[REDACTED]	PPD	1
144	Clark, J.	09/16/02	[REDACTED]	PPD	1
145	Clark, J.	09/16/02	[REDACTED]	PPD	1
146	Clark, J.	09/05/02	[REDACTED]	PPD read	1
147	Clark, J.	09/05/02	[REDACTED]	PPD read	1
148	Clark, J.	09/05/02	[REDACTED]	PPD read	1
149	Clark, J.	09/05/02	[REDACTED]	PPD read	1
150	Clark, J.	09/06/02	[REDACTED]	PPD read	1
151	Clark, J.	09/06/02	[REDACTED]	PPD read	1
152	Clark, J.	09/06/02	[REDACTED]	PPD read	1
153	Clark, J.	09/06/02	[REDACTED]	PPD read	1
154	Clark, J.	09/06/02	[REDACTED]	PPD read	1
155	Clark, J.	09/06/02	[REDACTED]	PPD read	1
156	Clark, J.	09/09/02	[REDACTED]	PPD read	1
157	Clark, J.	09/11/02	[REDACTED]	PPD read	1
158	Clark, J.	09/11/02	[REDACTED]	PPD read	1
159	Clark, J.	09/11/02	[REDACTED]	PPD read	1
160	Clark, J.	09/11/02	[REDACTED]	PPD read	1
161	Clark, J.	09/12/02	[REDACTED]	PPD read	1
162	Clark, J.	09/12/02	[REDACTED]	PPD read	1
163	Clark, J.	09/12/02	[REDACTED]	PPD read	1
164	Clark, J.	09/13/02	[REDACTED]	PPD read	1
165	Clark, J.	09/16/02	[REDACTED]	PPD read	1
166	Clark, J.	09/16/02	[REDACTED]	PPD read	1
167	Clark, J.	09/16/02	[REDACTED]	PPD read	1
168	Clark, J.	09/16/02	[REDACTED]	PPD read	1

Los Rios Community College District
 Legislatively Mandated Health Fee Elimination Program
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 S07-MCC-0018

SV2
 12-05-07

Analysis of Level of Service Provided - SCC

36/41

169	Clark, J.	09/16/02	[REDACTED]	PPD read	1	
170	Clark, J.	09/16/02	[REDACTED]	PPD read	1	
171	Clark, J.	09/19/02	[REDACTED]	PPD read	1	
172	Clark, J.	09/24/02	[REDACTED]	PPD read	1	
173	Clark, J.	09/26/02	[REDACTED]	PPD read	1	
174	Clark, J.	09/26/02	[REDACTED]	PPD read	1	
175	Clark, J.	09/27/02	[REDACTED]	PPD read	1	
176	Clark, J.	09/27/02	[REDACTED]	PPD read	1	
177	Clark, J.	09/30/02	[REDACTED]	PPD read	1	
178	Clark, J.	09/30/02	[REDACTED]	PPD read	1	
179	Clark, J.	09/09/02	[REDACTED]	pre-physical	1	
180	Clark, J.	09/09/02	[REDACTED]	pre-physical	1	
181	Clark, J.	09/30/02	[REDACTED]	pre-physical	1	
182	Clark, J.	09/27/02	[REDACTED]	small cut on head	1	
183	Clark, J.	09/05/02	[REDACTED]	special parking	1	
184	Clark, J.	09/09/02	[REDACTED]	special parking	1	
185	Clark, J.	09/25/02	[REDACTED]	swollen left eyelid	1	
186	Clark, J.	09/03/02	[REDACTED]	tampon	1	
187	Clark, J.	09/04/02	[REDACTED]	toothache	1	
188	Clark, J.	09/06/02	[REDACTED]	upset stomach	1	
189	Clark, J.	09/30/02	[REDACTED]	upset stomach	1	

178 11
 5.82% error rate
36/2

Note: Pre-physical is taking of the vitals such as blood pressure, bodyfat, weight, paperwork, etc.

Los Rios Community College District
 Legislatively Mandated Health Fee Elimination Program
 Audit Period from July 1, 2002 through June 30, 2005
 S07-MCC-0018

SVZ
 12-25-07
 P88 29-31

Analysis of Level of Service Provided - SCC

39/38-40

April 2004						
	Provided By	Date	Name	Reason for Visit	Allowable	Unallowable
1	Clark, J.	04/23/04	[REDACTED]	1/2 inch cut on arm	1	
2	Cousin, P.	04/15/04	[REDACTED]	Advil	1	
3	Clark, J.	04/29/04	[REDACTED]	allergic reaction	1	
4	Clark, J.	04/01/04	[REDACTED]	allergies	1	
5	Clark, J.	04/01/04	[REDACTED]	allergies	1	
6	Clark, J.	04/22/04	[REDACTED]	allergies	1	
7	Clark, J.	04/01/04	[REDACTED]	back pain	1	
8	Clark, J.	04/29/04	[REDACTED]	back pain	1	
9	Clark, J.	04/29/04	[REDACTED]	back pain after fight	1	
10	Clark, J.	04/21/04	[REDACTED]	back pain, requests Tylenol	1	
11	Clark, J.	04/28/04	[REDACTED]	bladder infection	1	
12	Cousin, P.	04/15/04	[REDACTED]	Bodyfat	1	
13	Tanner, J.	04/02/04	[REDACTED]	bodyfat	1	
14	Tanner, J.	04/19/04	[REDACTED]	Bodyfat	1	
15	Tanner, J.	04/27/04	[REDACTED]	bodyfat	1	
16	Clark, J.	04/01/04	[REDACTED]	bodyfat	1	
17	Clark, J.	04/15/04	[REDACTED]	bodyfat	1	
18	Clark, J.	04/19/04	[REDACTED]	bodyfat	1	
19	Clark, J.	04/19/04	[REDACTED]	bodyfat	1	
20	Clark, J.	04/21/04	[REDACTED]	bodyfat	1	
21	Clark, J.	04/22/04	[REDACTED]	bodyfat	1	
22	Clark, J.	04/22/04	[REDACTED]	bodyfat	1	
23	Clark, J.	04/28/04	[REDACTED]	bodyfat	1	
24	Clark, J.	04/28/04	[REDACTED]	bodyfat	1	
25	Clark, J.	04/28/04	[REDACTED]	bodyfat	1	
26	Clark, J.	04/15/04	[REDACTED]	bodyfat	1	
27	Clark, J.	04/15/04	[REDACTED]	bodyfat	1	
28	Clark, J.	04/19/04	[REDACTED]	bodyfat	1	
29	Clark, J.	04/29/04	[REDACTED]	bodyfat	1	
30	Clark, J.	04/30/04	[REDACTED]	bodyfat	1	
31	Clark, J.	04/30/04	[REDACTED]	bodyfat	1	
32	Cousin, P.	04/16/04	[REDACTED]	Bodyfat and BP	1	
33	Tanner, J.	04/19/04	[REDACTED]	bodyfat, BP	1	
34	Tanner, J.	04/20/04	[REDACTED]	bodyfat, BP	1	
35	Tanner, J.	04/20/04	[REDACTED]	bodyfat, BP	1	
36	Tanner, J.	04/21/04	[REDACTED]	bodyfat, BP	1	
37	Tanner, J.	04/27/04	[REDACTED]	bodyfat, BP	1	
38	Clark, J.	04/19/04	[REDACTED]	bodyfat, BP	1	
39	Clark, J.	04/19/04	[REDACTED]	bodyfat, BP	1	
40	Clark, J.	04/19/04	[REDACTED]	bodyfat, BP	1	
41	Clark, J.	04/19/04	[REDACTED]	bodyfat, BP	1	
42	Clark, J.	04/21/04	[REDACTED]	bodyfat, BP	1	
43	Clark, J.	04/22/04	[REDACTED]	bodyfat, BP	1	
44	Clark, J.	04/27/04	[REDACTED]	bodyfat, BP	1	
45	Clark, J.	04/15/04	[REDACTED]	bodyfat, BP	1	
46	Clark, J.	04/15/04	[REDACTED]	bodyfat, BP	1	
47	Clark, J.	04/16/04	[REDACTED]	bodyfat, BP	1	
48	Clark, J.	04/16/04	[REDACTED]	bodyfat, BP	1	
49	Clark, J.	04/16/04	[REDACTED]	bodyfat, BP	1	
50	Clark, J.	04/19/04	[REDACTED]	bodyfat, BP	1	
51	Clark, J.	04/20/04	[REDACTED]	bodyfat, BP	1	
52	Clark, J.	04/20/04	[REDACTED]	bodyfat, BP	1	
53	Clark, J.	04/20/04	[REDACTED]	bodyfat, BP	1	
54	Clark, J.	04/27/04	[REDACTED]	bodyfat, BP	1	

Los Rios Community College District
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 Audit Period from July 1, 2002 through June 30, 2005
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Analysis of Level of Service Provided - SCC

36/38-40

55	Clark, J.	04/29/04	[REDACTED]	bodyfat, BP	1	
56	Tanner, J.	04/02/04	[REDACTED]	BP	1	
57	Tanner, J.	04/20/04	[REDACTED]	BP	1	
58	Tanner, J.	04/21/04	[REDACTED]	BP	1	
59	Tanner, J.	04/22/04	[REDACTED]	BP	1	
60	Tanner, J.	04/02/04	[REDACTED]	BP	1	
61	Clark, J.	04/12/04	[REDACTED]	BP	1	
62	Clark, J.	04/16/04	[REDACTED]	BP	1	
63	Clark, J.	04/21/04	[REDACTED]	BP	1	
64	Clark, J.	04/29/04	[REDACTED]	BP	1	
65	Tanner, J.	04/19/04	[REDACTED]	BP and Bodyfat	1	
66	Clark, J.	04/15/04	[REDACTED]	BP and Bodyfat	1	
67	Clark, J.	04/15/04	[REDACTED]	BP and Bodyfat	1	
68	Clark, J.	04/15/04	[REDACTED]	BP and Bodyfat	1	
69	Tanner, J.	04/21/04	[REDACTED]	BP, Bodyfat	1	
70	Tanner, J.	04/22/04	[REDACTED]	BP, Bodyfat	1	
71	Tanner, J.	04/26/04	[REDACTED]	BP, bodyfat	1	
72	Tanner, J.	04/26/04	[REDACTED]	broken tooth	1	
73	Clark, J.	04/15/04	[REDACTED]	chipped tooth	1	
74	Cousin, P.	04/15/04	[REDACTED]	consult	1	
75	Cousin, P.	04/15/04	[REDACTED]	consult	1	
76	Clark, J.	04/15/04	[REDACTED]	copy of drug policy	1	
77	Tanner, J.	04/21/04	[REDACTED]	cramps	1	
78	Clark, J.	04/19/04	[REDACTED]	cut finger yesterday, painful	1	
79	Clark, J.	04/28/04	[REDACTED]	cut hand in woodshop	1	
80	Clark, J.	04/28/04	[REDACTED]	cut on hand	1	
81	Clark, J.	04/21/04	[REDACTED]	eye irritation	1	
82	Clark, J.	04/28/04	[REDACTED]	eye irritation	1	
83	Clark, J.	04/28/04	[REDACTED]	eye irritation	1	
84	Tanner, J.	04/02/04	[REDACTED]	feeling achy	1	
85	Tanner, J.	04/26/04	[REDACTED]	fell on forehead	1	
86	Cousin, P.	04/17/04	[REDACTED]	Headache	1	
87	Clark, J.	04/15/04	[REDACTED]	headache	1	
88	Clark, J.	04/16/04	[REDACTED]	headache	1	
89	Clark, J.	04/22/04	[REDACTED]	headache	1	
90	Clark, J.	04/29/04	[REDACTED]	headache	1	
91	Clark, J.	04/30/04	[REDACTED]	headache	1	
92	Clark, J.	04/13/04	[REDACTED]	Headache and congestion	1	
93	Clark, J.	04/20/04	[REDACTED]	headache for several days	1	
94	Cousin, P.	04/15/04	[REDACTED]	Health class	1	
95	Clark, J.	04/28/04	[REDACTED]	health counseling	1	
96	Cousin, P.	04/15/04	[REDACTED]	Health-missing class	1	
97	Clark, J.	04/12/04	[REDACTED]	insect bite	1	
98	Clark, J.	04/29/04	[REDACTED]	medical referral	1	
99	Clark, J.	04/14/04	[REDACTED]	not feeling well	1	
100	Cousin, P.	04/15/04	[REDACTED]	Not indicated		1
101	Cousin, P.	04/15/04	[REDACTED]	Not indicated		1
102	Cousin, P.	04/16/04	[REDACTED]	Not indicated		1
103	Tanner, J.	04/02/04	[REDACTED]	Not indicated		1
104	Tanner, J.	04/19/04	[REDACTED]	Not indicated		1
105	Tanner, J.	04/19/04	[REDACTED]	Not indicated		1
106	Tanner, J.	04/27/04	[REDACTED]	Not indicated		1
107	Tanner, J.	04/27/04	[REDACTED]	Not indicated		1
108	Clark, J.	04/12/04	[REDACTED]	Not indicated		1
109	Clark, J.	04/21/04	[REDACTED]	nutrition counseling	1	
110	Clark, J.	04/21/04	[REDACTED]	pain lt wrist	1	
111	Cousin, P.	04/16/04	[REDACTED]	PPD	1	

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Analysis of Level of Service Provided - SCC

36/38-40

112	Tanner, J.	04/21/04	[REDACTED]	PPD	1	
113	Tanner, J.	04/22/04	[REDACTED]	PPD	1	
114	Tanner, J.	04/26/04	[REDACTED]	PPD	1	
115	Tanner, J.	04/26/04	[REDACTED]	PPD	1	
116	Tanner, J.	04/26/04	[REDACTED]	PPD	1	
117	Tanner, J.	04/27/04	[REDACTED]	PPD	1	
118	Clark, J.	04/12/04	[REDACTED]	PPD	1	
119	Clark, J.	04/13/04	[REDACTED]	PPD	1	
120	Clark, J.	04/13/04	[REDACTED]	PPD	1	
121	Clark, J.	04/20/04	[REDACTED]	PPD	1	
122	Clark, J.	04/20/04	[REDACTED]	PPD	1	
123	Clark, J.	04/27/04	[REDACTED]	PPD	1	
124	Clark, J.	04/14/04	[REDACTED]	PPD	1	
125	Clark, J.	04/14/04	[REDACTED]	PPD	1	
126	Clark, J.	04/14/04	[REDACTED]	PPD	1	
127	Clark, J.	04/14/04	[REDACTED]	PPD	1	
128	Clark, J.	04/19/04	[REDACTED]	PPD	1	
129	Tanner, J.	04/21/04	[REDACTED]	PPD read	1	
130	Tanner, J.	04/22/04	[REDACTED]	PPD read	1	
131	Clark, J.	04/15/04	[REDACTED]	PPD read	1	
132	Clark, J.	04/16/04	[REDACTED]	PPD read	1	
133	Clark, J.	04/16/04	[REDACTED]	PPD read	1	
134	Clark, J.	04/16/04	[REDACTED]	PPD read	1	
135	Clark, J.	04/22/04	[REDACTED]	PPD read	1	
136	Clark, J.	04/23/04	[REDACTED]	PPD read	1	
137	Clark, J.	04/28/04	[REDACTED]	PPD read	1	
138	Tanner, J.	04/26/04	[REDACTED]	Rash	1	
139	Tanner, J.	04/26/04	[REDACTED]	rash on arms	1	
140	Clark, J.	04/26/04	[REDACTED]	several medical concerns & no	1	
141	Clark, J.	04/16/04	[REDACTED]	shortness of breath	1	
142	Clark, J.	04/15/04	[REDACTED]	skin rash on abdomen	1	
143	Clark, J.	04/01/04	[REDACTED]	special parking	1	
144	Clark, J.	04/12/04	[REDACTED]	special parking	1	
145	Clark, J.	04/16/04	[REDACTED]	special parking	1	
146	Clark, J.	04/01/04	[REDACTED]	stomach upset	1	
147	Clark, J.	04/22/04	[REDACTED]	stomach upset	1	
148	Tanner, J.	04/02/04	[REDACTED]	swollen glands & sore tongue	1	
149	Clark, J.	04/16/04	[REDACTED]	TB test read	1	
150	Tanner, J.	04/02/04	[REDACTED]	upset stomach	1	
151	Clark, J.	04/21/04	[REDACTED]	upset stomach for 3 days	1	

142 9
 5.96% error rate
36/2

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SV2
 12-05-07
 PS 32-37

Analysis of Level of Service Provided - SCC

36/42-46

February 2005						
	Provided By	Date	Name	Reason for Visit	Allowable	Unallowable
1	Clark, J	02/08/05	[REDACTED]	Acid reflux	1	
2	Clark, J	02/28/05	[REDACTED]	Back pain	1	
3	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
4	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
5	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
6	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
7	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
8	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
9	Clark, J	02/01/05	[REDACTED]	Body fat test	1	
10	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
11	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
12	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
13	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
14	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
15	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
16	Clark, J	02/02/05	[REDACTED]	Body fat test	1	
17	Clark, J	02/08/05	[REDACTED]	Body fat test	1	
18	Clark, J	02/08/05	[REDACTED]	Body fat test	1	
19	Clark, J	02/08/05	[REDACTED]	Body fat test	1	
20	Clark, J	02/09/05	[REDACTED]	Body fat test	1	
21	Clark, J	02/10/05	[REDACTED]	Body fat test	1	
22	Clark, J	02/14/05	[REDACTED]	Body fat test	1	
23	Clark, J	02/14/05	[REDACTED]	Body fat test	1	
24	Clark, J	02/14/05	[REDACTED]	Body fat test	1	
25	Clark, J	02/15/05	[REDACTED]	Body fat test	1	
26	Clark, J	02/15/05	[REDACTED]	Body fat test	1	
27	Clark, J	02/15/05	[REDACTED]	Body fat test	1	
28	Clark, J	02/15/05	[REDACTED]	Body fat test	1	
29	Clark, J	02/15/05	[REDACTED]	Body fat test	1	
30	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
31	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
32	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
33	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
34	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
35	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
36	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
37	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
38	Clark, J	02/16/05	[REDACTED]	Body fat test	1	
39	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
40	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
41	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
42	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
43	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
44	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
45	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
46	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
47	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
48	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
49	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
50	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
51	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
52	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
53	Clark, J	02/17/05	[REDACTED]	Body fat test	1	
54	Clark, J	02/28/05	[REDACTED]	Body fat test	1	

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Analysis of Level of Service Provided - SCC

29/42-46

55	Tanner, J	02/01/05	[REDACTED]	Body fat test	1	
56	Tanner, J	02/01/05	[REDACTED]	Body fat test	1	
57	Tanner, J	02/02/05	[REDACTED]	Body fat test	1	
58	Tanner, J	02/02/05	[REDACTED]	Body fat test	1	
59	Tanner, J	02/02/05	[REDACTED]	Body fat test	1	
60	Tanner, J	02/02/05	[REDACTED]	Body fat test	1	
61	Tanner, J	02/02/05	[REDACTED]	Body fat test	1	
62	Tanner, J	02/02/05	[REDACTED]	Body fat test	1	
63	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
64	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
65	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
66	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
67	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
68	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
69	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
70	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
71	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
72	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
73	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
74	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
75	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
76	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
77	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
78	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
79	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
80	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
81	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
82	Tanner, J	02/03/05	[REDACTED]	Body fat test	1	
83	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
84	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
85	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
86	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
87	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
88	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
89	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
90	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
91	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
92	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
93	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
94	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
95	Tanner, J	02/04/05	[REDACTED]	Body fat test	1	
96	Tanner, J	02/07/05	[REDACTED]	Body fat test	1	
97	Tanner, J	02/08/05	[REDACTED]	Body fat test	1	
98	Tanner, J	02/08/05	[REDACTED]	Body fat test	1	
99	Tanner, J	02/08/05	[REDACTED]	Body fat test	1	
100	Tanner, J	02/11/05	[REDACTED]	Body fat test	1	
101	Tanner, J	02/14/05	[REDACTED]	Body fat test	1	
102	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
103	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
104	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
105	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
106	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
107	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
108	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
109	Tanner, J	02/15/05	[REDACTED]	Body fat test	1	
110	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
111	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	

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39/42-46

112	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
113	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
114	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
115	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
116	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
117	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
118	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
119	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
120	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
121	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
122	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
123	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
124	Tanner, J	02/16/05	[REDACTED]	Body fat test	1	
125	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
126	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
127	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
128	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
129	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
130	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
131	Tanner, J	02/22/05	[REDACTED]	Body fat test	1	
132	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
133	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
134	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
135	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
136	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
137	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
138	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
139	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
140	Tanner, J	02/23/05	[REDACTED]	Body fat test	1	
141	Tanner, J	02/24/05	[REDACTED]	Body fat test	1	
142	Tanner, J	02/26/05	[REDACTED]	Body fat test	1	
143	Clark, J	02/28/05	[REDACTED]	Boil	1	
144	Clark, J	02/15/05	[REDACTED]	BP	1	
145	Clark, J	02/16/05	[REDACTED]	BP	1	
146	Tanner, J	02/01/05	[REDACTED]	BP	1	
147	Tanner, J	02/04/05	[REDACTED]	BP	1	
148	Tanner, J	02/10/05	[REDACTED]	BP	1	
149	Tanner, J	02/11/05	[REDACTED]	BP	1	
150	Tanner, J	02/15/05	[REDACTED]	BP	1	
151	Tanner, J	02/16/05	[REDACTED]	BP	1	
152	Tanner, J	02/22/05	[REDACTED]	BP	1	
153	Tanner, J	02/23/05	[REDACTED]	BP	1	
154	Tanner, J	02/02/05	[REDACTED]	c/o "runny nose"	1	
155	Tanner, J	02/07/05	[REDACTED]	c/o back pain	1	
156	Tanner, J	02/03/05	[REDACTED]	c/o cold symptoms	1	
157	Tanner, J	02/03/05	[REDACTED]	c/o headache	1	
158	Tanner, J	02/22/05	[REDACTED]	c/o headache	1	
159	Tanner, J	02/28/05	[REDACTED]	c/o headache	1	
160	Tanner, J	02/01/05	[REDACTED]	c/o sinus headache	1	
161	Tanner, J	02/24/05	[REDACTED]	c/o upset stomach	1	
162	Cousin, P.	02/11/05	[REDACTED]	Class assignment	1	
163	Clark, J	02/02/05	[REDACTED]	Cold	1	
164	Clark, J	02/02/05	[REDACTED]	Cold	1	
165	Clark, J	02/07/05	[REDACTED]	Cold	1	
166	Clark, J	02/15/05	[REDACTED]	Cold	1	
167	Tanner, J	02/28/05	[REDACTED]	Conjunctivites	1	
168	Cousin, P.	02/17/05	[REDACTED]	contractions, paramedics called	1	

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35/42-46

169	Clark, J	02/02/05	[REDACTED]	Cough	1	
170	Clark, J	02/10/05	[REDACTED]	Cramps	1	
171	Tanner, J	02/16/05	[REDACTED]	Cramps	1	
172	Tanner, J	02/28/05	[REDACTED]	Cramps	1	
173	Clark, J	02/14/05	[REDACTED]	cut finger	1	
174	Tanner, J	02/15/05	[REDACTED]	cut finger	1	
175	Tanner, J	02/23/05	[REDACTED]	Cut on finger	1	
176	Tanner, J	02/11/05	[REDACTED]	Cut on neck	1	
177	Tanner, J	02/03/05	[REDACTED]	Dizzy	1	
178	Cousin, P.	02/10/05	[REDACTED]	eyedrops	1	
179	Tanner, J	02/07/05	[REDACTED]	Feeling dizzy	1	
180	Clark, J	02/07/05	[REDACTED]	Feeling ill	1	
181	Clark, J	02/28/05	[REDACTED]	Fell in LRC	1	
182	Clark, J	02/10/05	[REDACTED]	Felt faint in dance class	1	
183	Clark, J	02/14/05	[REDACTED]	Felt faint while exercising	1	
184	Cousin, P.	02/01/05	[REDACTED]	HCD class	1	
185	Cousin, P.	02/01/05	[REDACTED]	HCD class	1	
186	Cousin, P.	02/02/05	[REDACTED]	HCD class	1	
187	Clark, J	02/02/05	[REDACTED]	Headache	1	
188	Clark, J	02/17/05	[REDACTED]	Headache	1	
189	Clark, J	02/28/05	[REDACTED]	Headache	1	
190	Tanner, J	02/22/05	[REDACTED]	Hearing Test	1	
191	Clark, J	02/08/05	[REDACTED]	Help to bathroom	1	
192	Clark, J	02/14/05	[REDACTED]	Help to bathroom	1	
193	Clark, J	02/15/05	[REDACTED]	Help to bathroom	1	
194	Clark, J	02/17/05	[REDACTED]	Help to bathroom	1	
195	Clark, J	02/10/05	[REDACTED]	Hit in face w/exercise belt	1	
196	Clark, J	02/17/05	[REDACTED]	Hit L hand on door	1	
197	Tanner, J	02/07/05	[REDACTED]	Hives	1	
198	Cousin, P.	02/03/05	[REDACTED]	Ibuprofen, headache	1	
199	Cousin, P.	02/10/05	[REDACTED]	Ibuprofen, headache	1	
200	Clark, J	02/28/05	[REDACTED]	Infected cuticle	1	
201	Clark, J	02/16/05	[REDACTED]	Infected ear lobes	1	
202	Clark, J	02/01/05	[REDACTED]	Injured L. ring finger	1	
203	Cousin, P.	02/01/05	[REDACTED]	insurance	1	
204	Clark, J	02/14/05	[REDACTED]	Irritated R eye	1	
205	Tanner, J	02/14/05	[REDACTED]	Itching due to chlorine	1	
206	Cousin, P.	02/02/05	[REDACTED]	letters to instructors	1	
207	Cousin, P.	02/03/05	[REDACTED]	letters to instructors	1	
208	Cousin, P.	02/04/05	[REDACTED]	letters to instructors	1	
209	Cousin, P.	02/11/05	[REDACTED]	letters to instructors	1	
210	Clark, J	02/08/05	[REDACTED]	Low back pain	1	
211	Clark, J	02/02/05	[REDACTED]	Neck pain	1	
212	Tanner, J	02/23/05	[REDACTED]	Need to rest	1	
213	Clark, J	02/02/05	[REDACTED]	Not feeling well	1	
214	Clark, J	02/07/05	[REDACTED]	Not feeling well	1	
215	Tanner, J	02/03/05	[REDACTED]	Note for work	1	
216	Clark, J	02/07/05	[REDACTED]	Pain R ankle	1	
217	Tanner, J	02/22/05	[REDACTED]	Personal Care	1	
218	Tanner, J	02/22/05	[REDACTED]	Personal Care	1	
219	Clark, J	02/01/05	[REDACTED]	PPD	1	
220	Clark, J	02/01/05	[REDACTED]	PPD	1	
221	Clark, J	02/01/05	[REDACTED]	PPD	1	
222	Clark, J	02/01/05	[REDACTED]	PPD	1	
223	Clark, J	02/01/05	[REDACTED]	PPD	1	
224	Clark, J	02/01/05	[REDACTED]	PPD	1	
225	Clark, J	02/02/05	[REDACTED]	PPD	1	

Los Rios Community College District
 Legislatively Mandated Health Fee Elimination Program
 Audit Period from July 1, 2002 through June 30, 2005
 S07-MCC-0018

Analysis of Level of Service Provided - SCC

36/42-46

226	Clark, J	02/02/05	[REDACTED]	PPD	1	
227	Clark, J	02/07/05	[REDACTED]	PPD	1	
228	Clark, J	02/07/05	[REDACTED]	PPD	1	
229	Clark, J	02/08/05	[REDACTED]	PPD	1	
230	Clark, J	02/08/05	[REDACTED]	PPD	1	
231	Clark, J	02/09/05	[REDACTED]	PPD	1	
232	Clark, J	02/14/05	[REDACTED]	PPD	1	
233	Clark, J	02/14/05	[REDACTED]	PPD	1	
234	Clark, J	02/28/05	[REDACTED]	PPD	1	
235	Clark, J	02/28/05	[REDACTED]	PPD	1	
236	Clark, J	02/28/05	[REDACTED]	PPD	1	
237	Clark, J	02/28/05	[REDACTED]	PPD	1	
238	Tanner, J	02/01/05	[REDACTED]	PPD	1	
239	Tanner, J	02/01/05	[REDACTED]	PPD	1	
240	Tanner, J	02/01/05	[REDACTED]	PPD	1	
241	Tanner, J	02/02/05	[REDACTED]	PPD	1	
242	Tanner, J	02/02/05	[REDACTED]	PPD	1	
243	Tanner, J	02/02/05	[REDACTED]	PPD	1	
244	Tanner, J	02/04/05	[REDACTED]	PPD	1	
245	Tanner, J	02/04/05	[REDACTED]	PPD	1	
246	Tanner, J	02/07/05	[REDACTED]	PPD	1	
247	Tanner, J	02/07/05	[REDACTED]	PPD	1	
248	Tanner, J	02/09/05	[REDACTED]	PPD	1	
249	Tanner, J	02/11/05	[REDACTED]	PPD	1	
250	Tanner, J	02/22/05	[REDACTED]	PPD	1	
251	Tanner, J	02/22/05	[REDACTED]	PPD	1	
252	Tanner, J	02/22/05	[REDACTED]	PPD	1	
253	Tanner, J	02/22/05	[REDACTED]	PPD	1	
254	Tanner, J	02/22/05	[REDACTED]	PPD	1	
255	Tanner, J	02/22/05	[REDACTED]	PPD	1	
256	Tanner, J	02/23/05	[REDACTED]	PPD	1	
257	Tanner, J	02/23/05	[REDACTED]	PPD	1	
258	Tanner, J	02/26/05	[REDACTED]	PPD	1	
259	Tanner, J	02/28/05	[REDACTED]	PPD	1	
260	Tanner, J	02/28/05	[REDACTED]	PPD	1	
261	Tanner, J	02/28/05	[REDACTED]	PPD	1	
262	Tanner, J	02/28/05	[REDACTED]	PPD	1	
263	Tanner, J	02/28/05	[REDACTED]	PPD	1	
264	Tanner, J	02/28/05	[REDACTED]	PPD	1	
265	Tanner, J	02/28/05	[REDACTED]	PPD	1	
266	Clark, J	02/14/05	[REDACTED]	PPD	1	
267	Clark, J	02/02/05	[REDACTED]	PPD read	1	
268	Clark, J	02/02/05	[REDACTED]	PPD read	1	
269	Clark, J	02/07/05	[REDACTED]	PPD read	1	
270	Clark, J	02/09/05	[REDACTED]	PPD read	1	
271	Clark, J	02/09/05	[REDACTED]	PPD read	1	
272	Clark, J	02/09/05	[REDACTED]	PPD read	1	
273	Clark, J	02/10/05	[REDACTED]	PPD read	1	
274	Clark, J	02/16/05	[REDACTED]	PPD read	1	
275	Clark, J	02/16/05	[REDACTED]	PPD read	1	
276	Tanner, J	02/02/05	[REDACTED]	PPD read	1	
277	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
278	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
279	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
280	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
281	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
282	Tanner, J	02/03/05	[REDACTED]	PPD read	1	

Los Rios Community College District
 Legislatively Mandated Health Fee Elimination Program
 Audit Period from July 1, 2002 through June 30, 2005
 S07-MCC-0018

Analysis of Level of Service Provided - SCC

36/42-46

283	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
284	Tanner, J	02/03/05	[REDACTED]	PPD read	1	
285	Tanner, J	02/04/05	[REDACTED]	PPD read	1	
286	Tanner, J	02/04/05	[REDACTED]	PPD read	1	
287	Tanner, J	02/04/05	[REDACTED]	PPD read	1	
288	Tanner, J	02/04/05	[REDACTED]	PPD read	1	
289	Tanner, J	02/09/05	[REDACTED]	PPD read	1	
290	Tanner, J	02/11/05	[REDACTED]	PPD read	1	
291	Tanner, J	02/11/05	[REDACTED]	PPD read	1	
292	Tanner, J	02/14/05	[REDACTED]	PPD read	1	
293	Tanner, J	02/16/05	[REDACTED]	PPD read	1	
294	Tanner, J	02/24/05	[REDACTED]	PPD read	1	
295	Tanner, J	02/24/05	[REDACTED]	PPD read	1	
296	Tanner, J	02/24/05	[REDACTED]	PPD read	1	
297	Tanner, J	02/24/05	[REDACTED]	PPD read	1	
298	Tanner, J	02/24/05	[REDACTED]	PPD read	1	
299	Tanner, J	02/24/05	[REDACTED]	PPD read	1	
300	Tanner, J	02/26/05	[REDACTED]	PPD read	1	
301	Tanner, J	02/07/05	[REDACTED]	Prephysical	1	
302	Tanner, J	02/26/05	[REDACTED]	Prephysical	1	
303	Clark, J	02/17/05	[REDACTED]	Problem w/left ear	1	
304	Clark, J	02/10/05	[REDACTED]	Puffy L eye	1	
305	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
306	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
307	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
308	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
309	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
310	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
311	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
312	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
313	Cousin, P.	02/14/05	[REDACTED]	Quit Kit	1	
314	Cousin, P.	02/15/05	[REDACTED]	Quit Kit	1	
315	Cousin, P.	02/15/05	[REDACTED]	Quit Kit	1	
316	Cousin, P.	02/16/05	[REDACTED]	Quit Kit	1	
317	Clark, J	02/17/05	[REDACTED]	Rash on arm	1	
318	Tanner, J	02/24/05	[REDACTED]	Rash on face	1	
319	Clark, J	02/07/05	[REDACTED]	Raw area upper lip	1	
320	Cousin, P.	02/02/05	[REDACTED]	Sinus meds	1	
321	Tanner, J	02/22/05	[REDACTED]	Skin fold test	1	
322	Cousin, P.	02/17/05	[REDACTED]	smashed hand, ice pack	1	
323	Clark, J	02/15/05	[REDACTED]	Sore throat	1	
324	Clark, J	02/01/05	[REDACTED]	Special Parking	1	
325	Clark, J	02/01/05	[REDACTED]	Spider bite	1	
326	Cousin, P.	02/04/05	[REDACTED]	stomach ache	1	
327	Clark, J	02/17/05	[REDACTED]	Temp. not feeling well	1	
328	Cousin, P.	02/17/05	[REDACTED]	temperature	1	

328 0
 0% error rate

Note: HCD, or "Human Career Development" is a class that helps students become more successful in college. The class informs students of what resources/services are available to them.

JUDY

SACRAMENTO CITY COLLEGE
 HEALTH OFFICE DAILY RECORD

J. TANNER

DATE 4/2/04

9th 11 AM

NAME	REASON FOR VISIT	DISPOSITION
	C/O swollen gland & sore throat x/mo.	Referred
	C/O upset Stomach	Stuvia 11 days to normal
	C/O feeling achy.	Temp 98.6
	BP	130/74
	Body aches	33.5
		110/80

36/29-31

NOTE: one page provided as example.

Joyce's

SACRAMENTO CITY COLLEGE
 HEALTH OFFICE DAILY RECORD

J. CLARK

DATE 4-1-04

NAME	REASON FOR VISIT	DISPOSITION
[redacted]	stomach upset vomiting	advised to go home, given pepto bismol
[redacted]	allergies	benadryl
[redacted]	back pain	ibuprofen
[redacted]	allergies	advised
[redacted]	special parking	approved for 1 month
[redacted]	body fat	16.2%

NOTE! one page provided as example

36/29-3

JOYCE

SACRAMENTO CITY COLLEGE
 HEALTH OFFICE DAILY RECORD

DATE 9-3-02

NAME & SS#	REASON FOR VISIT	DISPOSITION
[REDACTED]		11.4%
[REDACTED]		12.2%
[REDACTED]		17.5%
[REDACTED]		13.7%
[REDACTED]	PPD	given
[REDACTED]	tampoon	given 36/25-27
[REDACTED]	PPD	given
[REDACTED]	PPD	given
[REDACTED]	,	29.8%
[REDACTED]	PPD	given
[REDACTED]		

NOTE! One page provided as an example

HEALTH SERVICES SIGN-IN

P. COUSIN

Date	Name & ID #	Reason for visit
2/10/05	[REDACTED]	headache / IB
	[REDACTED]	eye drops
2/11/05	[REDACTED]	class to instructor
	[REDACTED]	class assignment
2/14/05	[REDACTED]	Copy of TB results
	[REDACTED]	Quit Kit
	[REDACTED]	Quit Kit
	[REDACTED]	Quit Kit
	[REDACTED]	
	[REDACTED]	
2/14/05	[REDACTED]	
2/14/05	[REDACTED]	
2/14/05	[REDACTED]	Quit Kit
2/15/05	[REDACTED]	Quit Kit
2/15/05	[REDACTED]	?
2/16/05	[REDACTED]	Quit Kit
2/17/05	[REDACTED]	Smashed hand (wanted ice pack) against door (IB)
2/17/05	[REDACTED]	Contractions (called police who called paramedics)
2/17/05	[REDACTED]	wanted to take temp - (gave temp stick to her.)

36/32-37

NOTE! one page provided as example

39/44
J. TANNER

2/1/2005	[REDACTED]	PPD	Judy
2/1/2005	[REDACTED]	BP	Judy
2/1/2005	[REDACTED]	Body fat test	Judy
2/1/2005	[REDACTED]	c/o sinus headache	Judy
2/1/2005	[REDACTED]	Body fat test	Judy
2/1/2005	[REDACTED]	PPD	Judy
2/1/2005	[REDACTED]	PPD	Judy
2/2/2005	[REDACTED]	Body fat test	Judy
2/2/2005	[REDACTED]	PPD	Judy
2/2/2005	[REDACTED]	PPD	Judy
2/2/2005	[REDACTED]	PPD read	Judy
2/2/2005	[REDACTED]	c/o "runny nose"	Judy
2/2/2005	[REDACTED]	Body fat test	Judy
2/2/2005	[REDACTED]	Body fat test	Judy
2/2/2005	[REDACTED]	Body fat test	Judy
2/2/2005	[REDACTED]	Body fat test	Judy
2/2/2005	[REDACTED]	PPD	Judy
2/2/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	Body fat test	Judy
2/3/2005	[REDACTED]	c/o headache	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	PPD read	Judy
2/3/2005	[REDACTED]	Note for work	Judy

39/32-37

SACRAMENTO CITY COLLEGE
 HEALTH OFFICE DAILY RECORD

DATE 2/3/05

NAME	REASON FOR VISIT	DISPOSITION
[REDACTED]		122/80 18.2
[REDACTED]		150/90 940/70
[REDACTED]		116/70 27.6
[REDACTED]		100/60 31.7
[REDACTED]	PPD read	neg
[REDACTED]	PPD read	neg
[REDACTED]	PPD read	neg
[REDACTED]	PPD read	neg
[REDACTED]		104/62 24.5
[REDACTED]	PPD	120/60 27.0/70
[REDACTED]		118/68 37.5

36/43

J. CLARK ^{39/46}

Date	Name	Reason for visit	Seen by
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	Special Parking	Joyce
2/1/2005	[REDACTED]	PPD	Joyce
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	PPD	Joyce
2/1/2005	[REDACTED]	Spider bite	Joyce
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	PPD	Joyce
2/1/2005	[REDACTED]	Injured L. ring finger	Joyce
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	Body fat test	Joyce
2/1/2005	[REDACTED]	PPD	Joyce
2/1/2005	[REDACTED]	PPD	Joyce
2/1/2005	[REDACTED]	PPD	Joyce
2/2/2005	[REDACTED]	PPD	Joyce
2/2/2005	[REDACTED]	PPD read	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	Not feeling well	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	Neck pain	Joyce
2/2/2005	[REDACTED]	Headache	Joyce
2/2/2005	[REDACTED]	Cough	Joyce
2/2/2005	[REDACTED]	Cold	Joyce
2/2/2005	[REDACTED]	Cold	Joyce
2/2/2005	[REDACTED]	Body fat test	Joyce
2/2/2005	[REDACTED]	PPD	Joyce
2/2/2005	[REDACTED]	PPD read	Joyce
2/7/2005	[REDACTED]	Not feeling well	Joyce
2/7/2005	[REDACTED]	Pain R ankle	Joyce
2/7/2005	[REDACTED]	PPD read	Joyce
2/7/2005	[REDACTED]	PPD	Joyce
2/7/2005	[REDACTED]	Feeling ill	Joyce
2/7/2005	[REDACTED]	Cold	Joyce
2/7/2005	[REDACTED]	PPD	Joyce
2/7/2005	[REDACTED]	Raw area upper lip	Joyce
2/8/2005	[REDACTED]	PPD	Joyce
2/8/2005	[REDACTED]	Body fat test	Joyce
2/8/2005	[REDACTED]	Body fat test	Joyce
2/8/2005	[REDACTED]	Body fat test	Joyce

39/32-37

SACRAMENTO CITY COLLEGE
 HEALTH OFFICE DAILY RECORD

DATE 2-1-05

NAME	REASON FOR VISIT	DISPOSITION
[REDACTED]		23.5%
[REDACTED]	special parking	
[REDACTED]	PRD	given
[REDACTED]		
[REDACTED]		36.5%
[REDACTED]	PRD	given 36/45
[REDACTED]	bitten by a spider	
[REDACTED]		90/66, 27.4%
[REDACTED]		126/70, 32.6%
[REDACTED]	PRD	given
[REDACTED]	injured @ ring finger	

Tab 14

American River College

Los Rios Community College District
Legislatively Mandated Health Fee Elimination Program
Audit Period from July 1, 2002 through June 30, 2005
S07-MCC-0019

Analysis of Level of Health Services - ARC

October 2002		36/58-59																				Totals	Unallowable			
Code	Description	10/1	10/2	10/3	10/4	10/7	10/8	10/9	10/10	10/14	10/15	10/16	10/17	10/18	10/21	10/22	10/23	10/24	10/25	10/28	10/29	10/30	10/31			
302	Blood Pressure	3	1	2	2	2	3	3	1	1	2	2	2	1	1	1	3	2	1	5	1		2	41		
303	Hearing				1																			1		
304	Height																							0		
305	TB Skin Test	2	7		6	9	2		1	7	7	1	5	2	3	2	1			4	2	1		62		
306	TB Skin Test Reading		5	1	8	4		5	4			6		3	2		3	1	2			4	1	49		
307	TB Symptoms Review								1			1												2		
308	Temperature							1								1				1				3		
309	Vision				1																			1		
310	Weight				1	2	1	1	1	1	2			1	2	2				1	1	1		17		
311	Pregnancy Test										2													2		
Immunizations																										
400	Tetanus	1						2		2		1			1						1	2	5	15	15	
401	MMR	2	1							1													1	5	5	
402	Hep B	1							1		1													3	3	
First Aid -Care																										
500	First Aid Minor				2	1	1	1	2		1	2	1		1				1			1		14		
501	First Aid Major	1		2																				3		
502	Follow-up Visit																							0		
503	Medication	2	1			2		1	1	1		3	1		3					1		1		17		
504	Rest						1	2			1	2			1				1				1	9		
505	Special HDCCP Care			1	1																	1		3		
506	Other (Band aids, sewing kits, pins)			1				1	1	2	1		1							1	1	1		10		
Emergencies																										
600	Health Center																	1						1		
601	Campus						1	1			1	1			1				1		1			7		
604	Calling an ambulance																							0		
Referrals - Consults																										
700	ARC Counselor																							0		
701	County Clinic					1			1										1	1				4		
702	Immediate Care Clinic				1		2			1	1	1		1	1	1				1				10		
703	Community Resource					2	1								1						1			5		
704	County Agency							1																1		
705	Dentist																							0		
706	Emergency Room			1											1	1								3		
707	Kaiser			1			1	1	2	1					1									7		
708	MediCal										2													2		
709	Military																							0		
710	Private Doctor	1	1	1		1		1	2	1		2	1		2					2		1	1	17		
711	Self Care	2	2						1	4					1	1						2	2	15		
713	Other																							0		
715	ARC instructor	1																						1		
716	ARC DSP&S									1														1		
717	ARC Other					1												1						2		
718	Lab. Referral																							0		
Medications																										
800	Acetaminophen	1			2				3	1	1		1			3		1		1		1	1	16		
801	Antihistamine																							0		
802	Aspirin			1				1			1	1		1	3							1		9		

**Los Rios Community College District
 Legislatively Mandated Health Fee Elimination Program
 Audit Period from July 1, 2002 through June 30, 2005
 S07-MCC-0019**

Analysis of Level of Health Services - ARC

October 2002		3G/58-59																				Totals	Unallowable		
Code	Description	10/1	10/2	10/3	10/4	10/7	10/8	10/9	10/10	10/14	10/15	10/16	10/17	10/18	10/21	10/22	10/23	10/24	10/25	10/28	10/29	10/30	10/31		
803	Benadryl														1		1							2	
804	Blistex Ointment																							0	
805	Bronchodilator																	2	1					3	
806	Caladryl																							0	
808	Cough Drops																					1		1	
810	Eyewash																							0	
812	Hydrocortisone		1								1				1									3	
813	Ibuprofen	2	1	1				2	2	2		1	1			1	2	1	3	3		1	2	25	
814	Immodium																1							1	
815	Liquid Tears					1																		1	
816	Maalox					1																		1	
817	Nycoff							1																1	
818	Pepto Bismol														1									1	
821	Pseudophedrine	2			1			2				1									2		2	10	
823	Triple Antibiotic Ointment	1																						1	
STAND*	Quit kit																							0	
	Totals	33	29	30	31	35	26	47	41	38	42	42	27	11	47	28	20	14	15	33	17	23	26	655	37

*Sacramento taking action against nicotine dependence

5.65% error rate
 3G/2

Los Rios Community College District
Legislatively Mandated Health Fee Elimination Program
Audit Period from July 1, 2002 through June 30, 2005
S07-MCC-0019

Analysis of Level of Health Services - ARC

March 2004		<i>02/01-03</i>																								
Code	Description	3/1	3/2	3/3	3/4	3/5	3/8	3/9	3/10	3/11	3/12	3/15	3/16	3/17	3/18	3/19	3/22	3/23	3/24	3/25	3/26	3/29	3/30	3/31	Totals	Unallowable
Administrative																										
2	Absence Note	1		1			3			1	1				1							2			10	10
3	Absence Report		1							1								2							4	4
4	Allied Health Record	5	3	5	2	1			2	4	2	2	4		4	4	4	5	3	7		2	5	1	65	
5	Athletic PE Follow up																								0	
6	Equipment Loan																								0	
7	General info																								0	
8	HDCP Record																								0	
9	Insurance Follow up												1												1	
10	Insurance Info	1			4		2	1	1	1	2		1	1	2				2	1	1				20	
11	Parking Permit			2	1		1		1				1		1	1	1					1	1		11	
13	W/D	1										1				1									3	
14	Workman's Compensation		1	1																1		2			5	
15	Other		1		1		1	1				2	1	3	1			1			1	2		2	17	
17	Other																								0	
Health Assessment																										
101	Cardiovascular																								0	
102	Dental								1	1		2	1		1								2		8	
103	Dermatology	2	2			1	3	3	1			4	1	1	4		3	3	3	4	2	1		1	39	
104	ENT	1		1	1	1	1					4	2	2		1		1	2		2	8	2	1	30	
105	Eye		1									1				1	1		1	1	1				7	
106	Endocrine			1								1						1							3	
107	GI			1	1		1	1								1					1		1		7	
108	GU			1																		1			1	
109	GYN		1				1	1						2			4					1		1	11	11
110	Headache					1											3	2	2		1			1	10	
111	Musculoskeletal	1	1	1		1	3	1		1		2		1	1		1	1	1	3	1	2	1		23	
112	Neurological	1	2	1															2	2		1			9	
113	Respiratory					1	1					1				1	2		1				1	1	9	
114	STD							1																	1	
115	Substance Abuse																								0	
116	Mental/Emotional					1						1													2	
117	Other	1	1		2		1			1								2		1		3	1		13	
Counseling-Education																										
200	AIDS info																								0	
202	Health info	4	3	5	5	6	7	5	2		1	6	1	7	3	3	3	3	7	4	3	3	5	2	88	
203	Pregnancy											1					1	1							3	
204	Family Planning						1	1									1								3	
205	Mental Health			1		1	2						2	1						1					8	
207	Sexuality																								0	
208	Stress		1	1								1	1	3						1	1				9	
209	Substance Abuse													1				1				1			3	
210	Nutrition										3													1	4	
211	Blood Borne Pathogen training		1																						1	
214	STD Counseling	1					1	2					3										1		8	

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Los Rios Community College District
Legislatively Mandated Health Fee Elimination Program
Audit Period from July 1, 2002 through June 30, 2005
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Analysis of Level of Health Services - ARC

March 2004		3Q/61-63																				Totals	Unallowable			
Code	Description	3/1	3/2	3/3	3/4	3/5	3/8	3/9	3/10	3/11	3/12	3/15	3/16	3/17	3/18	3/19	3/22	3/23	3/24	3/25	3/26	3/29	3/30	3/31		
215	Other		2			2								2					1					1	8	
Screening																										
301	Blood Glucose			1							1							1	1			1	1	6		
302	Blood Pressure					1	2	1	2	3	1	1	3		1	1	3	3	1	4			1	28		
303	Hearing																					1		1		
304	Height																1							1		
305	TB Skin Test	4	3	1		5	3	1				2	4	3		3	5	3	2		1	3	2	2	47	
306	TB Skin Test Reading	4		2	3	2	5		2	2	1	1		1	4	5	1		1	4	4	1		3	46	
307	TB Symptoms Review																								0	
308	Temperature	3		1			1					1				1			1			1	1	1	11	
309	Vision			1																					1	
310	Weight					1		1		1	1					1			1						6	
311	Pregnancy Test															1	1								2	
Immunizations																										
400	Tetanus			2										1		1									4	4
401	MMR	1														1									2	2
402	Hep B							1				1					2	2				1	2		9	9
First Aid -Care																										
500	First Aid Minor	4	3	1		1		1	4	2		2	2		2	1	1	1	2		1	1	1		30	
501	First Aid Major																								0	
502	Follow-up Visit			1								1					1					1			4	
503	Medication							3				3	2	2	1	2	4	4	4		2	2	1	1	31	
504	Rest	3		1	1	2	3			2		1					2	2	1	3		1	1	2	24	
505	Special HDCP Care								1	1			1	1		1			1	1	1	1	2		10	
506	Other (Band aids, sewing kits, pins)	1	2	2			1	2	1	3	1	2	1				1		1		1		1		20	
Emergencies																										
600	Health Center																								0	
601	Campus	1	1																2					1	5	
604	Calling an ambulance																								0	
Referrals - Consults																										
700	ARC Counselor			1																					1	
701	County Clinic							1		1		1					1						1	1	6	
702	Immediate Care Clinic	2	1						1	1	1	1	1	1	1		2	1	1	2	1			2	19	
703	Community Resource		3	3	1		3	2	1	3		4	4	4	1	1			2	2	1	1	2	1	39	
704	County Agency									1	1														2	
705	Dentist																								0	
706	Emergency Room	1	1																					1	3	
707	Kaiser					1	1								1						1	2			6	
708	MediCal																								0	
709	Military																								0	
710	Private Doctor	3	3	2	1	2	3					2	1	1	1		4	2	3	3	2	2	3		38	
711	Self Care	2	1	1	1		2	1				3	1		1		1	1	2	2	1	2	1		23	
713	Other																					1			1	
715	ARC instructor				2	1																			3	
716	ARC DSP&S															1									1	

Los Rios Community College District
 Legislatively Mandated Health Fee Elimination Program
 Audit Period from July 1, 2002 through June 30, 2005
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Analysis of Level of Health Services - ARC

3G/61-63

March 2004																						Totals	Unallowable			
Code	Description	3/1	3/2	3/3	3/4	3/5	3/8	3/9	3/10	3/11	3/12	3/15	3/16	3/17	3/18	3/19	3/22	3/23	3/24	3/25	3/26	3/29	3/30	3/31		
717	ARC Other		1										1												2	
718	Lab. Referral	1	1												1			1			1		1	6		
Medications																										
800	Acetaminophen		2					1	1			1	1		1		5	2	2		1	1		18		
801	Antihistamine															1								1		
802	Aspirin	2										1					2		1		1			7		
803	Benadryl																	1						1		
804	Blistex Ointment					1																		1		
805	Bronchodilator							1																1		
806	Caladryl																							0		
808	Cough Drops			1							1								1					3		
810	Eyewash															1								1		
812	Hydrocortisone											1						1						2		
813	Ibuprofen	1	1	1						2	1	1		1		1	1		3			1	1	15		
814	Immodium																							0		
815	Liquid Tears																							0		
816	Maalox																							0		
817	Nycoff											1												1		
818	Pepto Bismol							1	1		1					1								4		
821	Pseudophedrine		1									1	1	1	1	1				1	1	1	1	10		
823	Triple Antibiotic Ointment							2				1							2					5		
STAND	Quit kit																							0		
	Totals	51	46	44	26	32	53	37	22	32	15	63	44	40	34	39	63	48	58	49	34	54	39	29	952	40

4.20% error rate

3G/2

Los Rios Community College District
Legislatively Mandated Health Fee Elimination Program
Audit Period from July 1, 2002 through June 30, 2005
S07-MCC-0018

Analysis of Level of Health Services - ARC

September 2004
Code Description

20/05-07

	9/1	9/2	9/3	9/7	9/8	9/9	9/10	9/13	9/14	9/15	9/16	9/17	9/20	9/21	9/22	9/23	9/24	9/27	9/28	9/29	9/30	Totals	Unallowable
Administrative																							
2 Absence Note	1		1	1			2	2					2	1			1	1				12	12
3 Absence Report		1		1		1						1	2					1				7	7
4 Allied Health Record	5	7	11	12	6	11	11	3	17	8	6	3	3	5	2	3	2	2	4	1	4	126	
5 Athletic PE Follow up																		1				1	
6 Equipment Loan							2															2	
7 General info								2					1						1			4	
8 HDCP Record				1	1							2										4	
9 Insurance Follow up																						0	
10 Insurance Info	2	2		3	1	1		1		1	2		2					1	1			17	
11 Parking Permit	2		2		1			2		1	1		1	2	3			1	1	3		20	
13 W/D			1	1																		2	
14 Workman's Compensation		1										1						1			1	4	
15 Other	3	1	2	2		1		2			1				1		1		1	2	3	20	
17 Other																						0	
Health Assessment																						0	
101 Cardiovascular				2		2							1								1	6	
102 Dental								1	1										1	1		4	
103 Dermatology	1	2	5	5	2	3	4	5	1		1	2	4	6	1	3	2	1	1	3	1	53	
104 ENT	1	1	1		1				3		1		1			2	1	2		2		16	
105 Eye	1			1	1	1							1						1	1		7	
106 Endocrine					1														1			2	
107 GI		1			1		1		1	1	1			1			2	1				10	
108 GU			1	1																		2	
109 GYN		2				1		3	1				3		1		1	2			1	15	15
110 Headache	1		1	1	1	1			3				1	2						1	2	14	
111 Musculoskeletal			3	1	2	3	1	2	2	2		2			2		1		2	1	3	27	
112 Neurological		1	1	1	1	2					1		1		1			1				10	
113 Respiratory			1		2		1				1					1	1		1		1	9	
114 STD		1									1	1										3	
115 Substance Abuse																						0	
116 Mental/Emotional		1	1	2	1	1	2							1					1			10	
117 Other	1	1	2	1	1	2	1		2	3	3	1	2	3	2		1	1		1	2	30	
Counseling-Education																						0	
200 AIDS info		2																				2	
202 Health info	4	3	3	14	5	9	4	7	11		4	1	5	2	4	4	5	4	16	1	1	107	
203 Pregnancy				1					1										3			5	
204 Family Planning			1					1							1		1		1			5	
205 Mental Health								1										1	1			3	
207 Sexuality																						0	
208 Stress			1						1	1					2				1	1		7	
209 Substance Abuse				1		2							1			1		1				6	
210 Nutrition				1	2									1					1			5	
211 Blood Borne Pathogen training																						0	
214 STD Counseling	1		1	1															1			4	

**Los Rios Community College District
Legislatively Mandated Health Fee Elimination Program
Audit Period from July 1, 2002 through June 30, 2005
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Analysis of Level of Health Services - ARC

39/65-67

September 2004

Code	Description	9/1	9/2	9/3	9/7	9/8	9/9	9/10	9/13	9/14	9/15	9/16	9/17	9/20	9/21	9/22	9/23	9/24	9/27	9/28	9/29	9/30	Totals	Unallowable
215	Other						1	1		1											1		4	
Screening																								
301	Blood Glucose				1	2					1												0	
302	Blood Pressure		4	1	2	5	7		1	3		2		3	1	2	1		2	1		1	36	
303	Hearing								1														1	
304	Height															4							4	
305	TB Skin Test	10			15	11		7	18	13	1		1	11	3			5	4	5	1		105	
306	TB Skin Test Reading	5	13	15			12	14	6		11	14	3	1		3	10	3	5		4	2	121	
307	TB Symptoms Review																						0	
308	Temperature		1			4			1	1		1		1				1				1	11	
309	Vision						1			1										1			3	
310	Weight	1	1	1	1		3					2			2				1	1		1	14	
311	Pregnancy Test							1												1			2	
Immunizations																								
400	Tetanus	4		1	1	2	1	1		1						2				1			14	14
401	MMR	1			1					2	1		1							1			7	7
402	Hep B		2		1	1			1	1		2			1	1	1						11	11
First Aid - Care																								
500	First Aid Minor	2	2	5	5	2	1	2	2		1	1	2	4	3	2	2	2	3		1	1	43	
501	First Aid Major						1													1	1	1	4	
502	Follow-up Visit	1				1	1			1													4	
503	Medication	2	2	3	1	3	5		3	1		1	2	1	4	1				1	1	5	36	
504	Rest		1	1	2		2		1	1	1	2	1			1	1	3	1	2	1		21	
505	Special HDCCP Care					1				1	1												3	
506	Other (Band aids, sewing kits, pins)		1	1		1	1	2	2	4	1	1	1	1	3	3	3	1			1		27	
Emergencies																								
600	Health Center																						0	
601	Campus		1				1			1	2				1							1	7	
604	Calling an ambulance																						0	
Referrals - Consults																								
700	ARC Counselor																						0	
701	County Clinic						1		1	1	2			1				1		1			8	
702	Immediate Care Clinic			1			1			2		1		2						3		1	11	
703	Community Resource	1	1	2	4	1	3		4	1		1	1	5	1	1		2	1	4			33	
704	County Agency						1												1				2	
705	Dentist																			1			1	
706	Emergency Room		1								1											1	3	
707	Kaiser				1		2		1	1					1				1			1	8	
708	MediCal													2									2	
709	Military																						0	
710	Private Doctor	1	1	2	4	4	3	3	1	2	3	1		2		3			3	2	3	1	39	
711	Self Care			2	1	3	2	1	2		1		1		3		1			1	2	1	21	
713	Other						1																1	
715	ARC instructor									1	1	1											3	
716	ARC DSP&S																						0	

**Los Rios Community College District
Legislatively Mandated Health Fee Elimination Program
Audit Period from July 1, 2002 through June 30, 2005
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Analysis of Level of Health Services - ARC

September 2004

39/95-04

	9/1	9/2	9/3	9/7	9/8	9/9	9/10	9/13	9/14	9/15	9/16	9/17	9/20	9/21	9/22	9/23	9/24	9/27	9/28	9/29	9/30	Totals	Unallowable
717 ARC Other									1			1										2	
718 Lab. Referral			1				1	1	2	1	1			2	2							11	
Medications																						0	
800 Acetaminophen	1			1	1	1			5		2	3	1		2	1				1	3	22	
801 Antihistamine						1							1									2	
802 Aspirin			1			1		1			1							1		1		6	
803 Benadryl				1	1											1						3	
804 Blistex Ointment	1				1		1	1				1					1					6	
805 Bronchodilator																						0	
806 Caladryl																						0	
808 Cough Drops					1													1	2	1		5	
810 Eyewash																			1			1	
812 Hydrocortisone				1				2						1								4	
813 Ibuprofen	2	1	1		2	5		1	3	2			1	2	1				1	1	2	4	29
814 Immodium		1																				1	
815 Liquid Tears																						0	
816 Maalox																						0	
817 Nycoff																						0	
818 Pepto Bismol																		1	1			2	
821 Pseudophedrine		1		1	1		1			1	1			1		1		1	2	2		13	
823 Triple Antibiotic Ointment	1		1		1									3								7	
STAND Quit kit																						0	
Totals	56	61	78	98	79	100	64	83	95	49	58	29	71	56	48	36	38	47	77	41	45	1309	66

5.04% error rate
39/2

LEGEND FOR CODES USED BY ARC

<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">#</th> <th style="width: 95%;">ADMINISTRATIVE (0 - 99)</th> </tr> </thead> <tbody> <tr><td>02</td><td>Absence Note</td></tr> <tr><td>03</td><td>Accident Report</td></tr> <tr><td>04</td><td>Allied Health Record</td></tr> <tr><td>05</td><td>Athletic PE Follow up</td></tr> <tr><td>06</td><td>Equipment Loan</td></tr> <tr><td>07</td><td>General Information</td></tr> <tr><td>08</td><td>HDCP Record</td></tr> <tr><td>09</td><td>Insurance Follow up</td></tr> <tr><td>10</td><td>Insurance Information</td></tr> <tr><td>11</td><td>Parking Permit</td></tr> <tr><td>12</td><td>P.E. 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Waiver	13	W/D	14	Workman's Compensation	15	Other			#	HEALTH ASSESSMENT (100 - 199)	101	Cardiovascular	102	Dental	103	Dermatology	104	ENT	105	Eye	106	Endocrine	107	GI	108	GU	109	GYN	110	Headache	111	Musculoskeletal	112	Neurological	113	Respiratory	114	STD	115	Substance Abuse	116	Mental/Emotional	117	Other			#	COUNSELING-EDUCATION (200 - 299)	200	AIDS Information	201	Career	202	Health Information	203	Pregnancy	204	Family Planning	205	Mental Health	206	Eating Disorder	207	Sexuality	208	Stress	209	Substance Abuse	210	Nutrition	211	Blood Borne Pathogen training	212	Classroom presentations	213	Non-Violent Crisis intervention training	214	STD Counseling	215	Other			#	SCREENING (300 - 399)	300	Athletic Physical	301	Blood Glucose	302	Blood Pressure	303	Hearing	304	Height	305	TB Skin Test	306	TB Skin Test Reading	307	TB Symptoms Review	308	Temperature	309	Vision	310	Weight	311	Pregnancy Test	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;">#</th> <th style="width: 95%;">IMMUNIZATIONS (400 - 499)</th> </tr> </thead> <tbody> <tr><td>400</td><td>Tetanus</td></tr> <tr><td>401</td><td>MMR</td></tr> <tr><td>402</td><td>Hepatitis B</td></tr> <tr><td colspan="2"> </td></tr> <tr> <th>#</th> <th>FIRST AID-CARE (500 - 599)</th> </tr> <tr><td>500</td><td>First Aid Minor</td></tr> <tr><td>501</td><td>First Aid Major</td></tr> <tr><td>502</td><td>Follow-up Visit</td></tr> <tr><td>503</td><td>Medication</td></tr> <tr><td>504</td><td>Rest</td></tr> <tr><td>505</td><td>Special HDCP Care</td></tr> <tr><td>506</td><td>Other (Band Aids only, sewing kits, pins)</td></tr> <tr><td colspan="2"> </td></tr> <tr> <th>#</th> <th>EMERGENCIES (600 - 699)</th> </tr> <tr><td>600</td><td>Health Center</td></tr> <tr><td>601</td><td>Campus</td></tr> <tr><td colspan="2"> </td></tr> <tr> <th>#</th> <th>REFERRALS-CONSULTS (700 - 799)</th> </tr> <tr><td>700</td><td>ARC Counselor</td></tr> <tr><td>701</td><td>County Clinic</td></tr> <tr><td>702</td><td>Immediate Care Clinic</td></tr> <tr><td>703</td><td>Community Resource</td></tr> <tr><td>704</td><td>County Agency</td></tr> <tr><td>705</td><td>Dentist</td></tr> <tr><td>706</td><td>Emergency Room</td></tr> <tr><td>707</td><td>Kaiser</td></tr> <tr><td>708</td><td>MediCal</td></tr> <tr><td>709</td><td>Military</td></tr> <tr><td>710</td><td>Private Doctor</td></tr> <tr><td>711</td><td>Self Care</td></tr> <tr><td>712</td><td>UCDMC</td></tr> <tr><td>713</td><td>Other</td></tr> <tr><td>714</td><td>ARC Administrator</td></tr> <tr><td>715</td><td>ARC Instructor</td></tr> <tr><td>716</td><td>ARC DSP&S</td></tr> <tr><td>717</td><td>ARC Other</td></tr> <tr><td>718</td><td>Lab. 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817	Nycoff																																																																																																																																																																																																																																																																				
818	Pepto Bismol																																																																																																																																																																																																																																																																				
819	Riopan																																																																																																																																																																																																																																																																				
820	Saline Solution																																																																																																																																																																																																																																																																				
821	Pseudoephedrine																																																																																																																																																																																																																																																																				
822	Tinactin																																																																																																																																																																																																																																																																				
823	Triple Antibiotic Ointment																																																																																																																																																																																																																																																																				

Oct. 2002 District's tally of services

#	ADMINISTRATIVE (0-99)
02	||||
03	||
04	|||||
05	
06	||
07	
08	
09	
10	||||
11	|||||
12	
13	|||
14	||
15	|||||
19	
#	HEALTH ASSESSMENT (100-199)
101	
102	|| 2
103	||||| 31
104	||| 5
105	||| 4
106	| 1
107	||| 6
108	
109	||| 4
110	|||| 7
111	||||| 22
112	||| 3
113	||||| 11
114	| 1
115	| 1
116	|||| 4
117	|||
#	COUNSELING-EDUCATION (200-299)
200	
201	
202	|||||
203	
204	|||
205	
206	
207	
208	|
209	
210	|
211	
212	
214	||
#	SCREENING (300-399)
300	
301	||||
302	|||||
303	|
304	
305	|||||
306	|||||
307	||
308	||
309	|
310	|||||
311	||

50

305) |||||
 306) |||||
 307) |||

#	IMMUNIZATIONS (400-499)
400	||||| 17
401	||| 5
402	||| 3
#	FIRST AID-CARE (500-599)
500	||||| 14
501	||| 3
502	
503	||||| 16
504	||||| 10
505	||| 3
506	||||| 10
#	EMERGENCIES (600-699)
600	|
601	|||
602	
603	
604	|
#	REFERRALS-CONSULTS (700-799)
700	
701	||| 4
702	||||| 11
703	||| 4
704	| 1
705	
706	||| 3
707	||||| 7
708	||| 2
709	
710	||||| 16
711	||||| 12
712	
713	
714	
715	| 1
716	| 1
717	|| 2
#	MEDICATIONS (800-899)
800	|||||
801	
802	|||||
803	|||
804	
805	|||
806	
807	
808	|
809	
810	
811	
812	|||
813	|||||
814	|
815	|
816	|
817	|
818	|
819	
820	
821	|||||
822	
823	|

HEALTH CENTER

Date TUESDAY, OCTOBER 1, 2002

Staff use only

Time	Name <small>Please Print First & Last Name</small>	LAST 4 DIGITS ONLY <small>(of your Social Security number)</small>	F	M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
8:06	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	2	800	G.F.
9:00	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	715	G.F.
9:06	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	Hep B #1 400/401 Tetanus 402 MMR	JO
9:15	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	2	105/711	MP
9:20	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	105	MP
9:30	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	15	G.F.
9:40	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	821	G.F.
10:45	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	202	MP
11:20	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	503/813	G.F.
11:26	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	15	JO
11:35	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	113	MP
11:55	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	107/711/710 2 Ann 702	MP
11:56	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	1	302/821	G.F.

36/47-49

Note: one page provided as an example

Date 10/1/02 Page 2 of 50

HEALTH CENTER

Date TUESDAY, OCTOBER 1, 2002

Time	Name <small>Please Print First & Last Name</small>	F	M	Specify (1) Student (2) Staff (3) Child (4) Other	Staff use only	
					Code	WDI
	[REDACTED]			1	202	G.F.
12:05 12:15	[REDACTED]			1	202/401	G.F.
	[REDACTED]					
12:30	[REDACTED]			1	11	G.F.
12:40	[REDACTED]		X	2	305	MP
12:45	[REDACTED]	X		Student	305	JO
1:35	[REDACTED]	X		2	501	GF
2:13	[REDACTED]		X	2	302	GF
2:18	[REDACTED]	✓		2	302	GF
2:25	[REDACTED]	X		2	503/513/523	GO
2:40	[REDACTED]	✓		2	302	GF
3:08	[REDACTED]	✓		1	202	GF

36/41-49 1/10 2/1

Note: one page provided as an example

Date 4/19/02 Page 1/1

03	||||		401		
04	|||||		402	|||||	10
05				First Aid-Care (500-599)	
06			500	|||||	30
07			501		
08			502	||||	
09	|		503	|||||	
10	|||||		504	|||||	
11	|||||		505	|||||	
12			506	|||||	
13	|||			Emergencies (600-699)	
14	||||		600		
15	|||||		601	|||||	
	Health Assessment (100-199)		602		
101			603		
102	|||||	7	604		
103	|||||	40		Referrals-Consults (700-799)	
104	|||||	31	700	|	1
105	|||||	7	701	|||||	6
106	|||	3	702	|||||	20
107	|||||	7	703	|||||	42
108	|	1	704	||	2
109	|||||	12	705		
110	|||||	9	706	|||	3
111	|||||	23	707	|||||	5
112	|||||	9	708		
113	|||||	9	709		
114	|	1	710	|||||	39
115			711	|||||	23
116	||	2	712		
117	|||||	13	713	||	2
	Counseling-Educa. (200-299)		714		
200			715	|||	3
201			716	|	1
202	|||||	88	717	||	2
203	||	2		Medications (800-899)	
204	|||	3	800	|||||	
205	|||||	8	801	|	
206			802	|||||	
207	|	1	803	||	
208	|||||	9	804	|	
209	|||	3	805	|	
210	|||	4	806		
211	|	1	807		
212			808	|||	
213			809		
214	|||||	8	810	|	
215	|||||	8	811		
	Screening (300-399)		812	||	
300			813	|||||	
301	|||||		814		
302	|||||	28	815		
303	|		816		
304	|		817	|	
305	|||||	47	818	|||	
306	|||||	43	819		
307			820		
308	|||||		821	|||||	
309	|		822		
310	|||||		823	|||	

District's Tally
of Services -
March 2004

718 ~~|||||~~ = 7

STAND ~~|||||~~

1 2 3
 26 7 1

HEALTH CENTER

Date MONDAY, MARCH 1, 2004

Time	Name Please Print First & Last Name
8:10	[REDACTED]
8:15	[REDACTED]
8:40	[REDACTED]
8:45	[REDACTED]
8:50	[REDACTED]
8:55	[REDACTED]
9:00	[REDACTED]
9:10	[REDACTED]
	[REDACTED]
9:20	[REDACTED]
9:32	[REDACTED]
9:40	[REDACTED]
9:45	[REDACTED]

Staff use only

M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
✓	3	COC Note Home	MP.
✓	1	813	G.F.
✓	1	4 308/504	MP.
	2	306	G.F.
	1	STAND	G.F.
	1	500	G.F.
	1	02	G.F.
	1	306	G.F.
✓	1	111/ ²⁰² 500/ ⁷¹⁰ 202	MP
✓	2	305	MP
	1	104/308/ ²⁰² 711/ ⁷¹⁰	MP.
	2	305	MP
	1	04	G.F.

RA: 14 ————— 3G/50-52 —————

Med. 18 Note! One day provided as an example.

HEALTH CENTER

Date MONDAY, MARCH 1, 2004

Time	Name Please Print First & Last Name
10:22	[REDACTED]
10:25	[REDACTED]
10:25	[REDACTED]
10:50	[REDACTED]
11:00	[REDACTED]
11:10	[REDACTED]
11:20	[REDACTED]
11:30	[REDACTED]
11:35	[REDACTED]
11:40	[REDACTED]
11:56	[REDACTED]
1:30	[REDACTED]
1:19	[REDACTED]

Staff use only

M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
	2	802	G.F.
/	1	202 103/711/718 ^{per}	MP
	1	844	G.F.
\	/	Chem-Shoulder-	MP
	1	601/706/112	JD
	1	306	G.F.
	2	117	G.F.
	1	13	G.F.
	2	504	G.F.
	1	500	G.F.
X	1	305	SD
	1	04	G.F.
	1	506 103/500/202	MP

36/50-52

HEALTH CENTER

Date MONDAY, MARCH 1, 2004

Staff use only

Time	Name Please Print First & Last Name	F	M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
1:15	[REDACTED]	✓		1	10	G.F.
1:26	[REDACTED]	✓		2	308	G.F.
1:45	[REDACTED]	✓		1	305	JO.
1:58	[REDACTED]	✓		1	mmr	MP.
2:10	[REDACTED]			1	306	G.F.
3:05	[REDACTED]		X	1	802/504	90
6:30	[REDACTED]		X	1	04/702	90
6:42	[REDACTED]		X	1	04/718	90

39/50-52

02		11	400		
03		7	401		
04		122	402		
05		1		First Aid-Care (500-599)	
06		2	500		44
07		5	501		3
08		4	502		4
09			503		35
10		17	504		18
11		21	505		3
12			506		27
13		2		Emergencies (600-699)	
14		3	600		
15		20	601		7
	Health Assessment (100-199)		602		
101		6	603		
102		4	604		
103		52		Referrals-Consults (700-799)	
104		17	700		
105		7	701		8
106		2	702		11
107		11	703		31
108		2	704		2
109		14	705		1
110		15	706		4
111		25	707		7
112		9	708		3
113		9	709		2
114		3	710		46
115			711		20
116		10	712		
117		28	713		1
	Counseling-Educa. (200-299)		714		
200		2	715		2
201			716		
202		105	717		2
203		5		Medications (800-899)	
204		5	800		21
205		3	801		2
206			802		5
207		1	803		3
208		7	804		5
209		7	805		
210		4	806	District's	1
211			807		
212			808	tally of services	4
213			809		
214		4	810	Sept. 2004	1
215		4	811		
	Screening (300-399)		812		4
300			813		29
301		4	814		1
302		35	815		
303		1	816		
304			817		
305		109	818		2
306		115	819		
307			820		
308		9	821		11
309		2	822		
310		13	823		7
311					

Handwritten scribbles and marks in the top left corner.

52

Handwritten scribbles and marks on the left side.

718: 11/11/11 = 1

Handwritten scribbles and marks at the bottom left.

1 2 3 4
45 3

Date Wed., Sept. 1, 2004

HEALTH CENTER
Welcome Day Booth 10-2

Staff use only

Time	Name Please Print First & Last Name
7:30	[REDACTED]
7:30	[REDACTED]
8:40	[REDACTED]
8:45	[REDACTED]
8:55	[REDACTED]
9:05	[REDACTED]
9:15	[REDACTED]
9:20	[REDACTED]
9:30	[REDACTED]
9:40	[REDACTED]
9:40	[REDACTED]
10:00	[REDACTED]
10:00	[REDACTED]

M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
	1	305	JO
	1	305	JO
	1	500	80
	1	305	MP
	1	02	G.F.
1	1	306	G.F.
	1	305	MP
1	1	103/500 502/503/823	JO
	2	305	MP
	(1)	305	MP
	1	^{Med} 110/505/813	JO
	1	804	G.F.
	1	800	G.F.

MA: 19 29/53-55

RW: 29

Note: One day provided as an example

HEALTH CENTER

Date Wed., Sept. 1, 2004

Staff use only

Time	Name <small>Please Print First & Last Name</small>	F	M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
10:15	[REDACTED]			Student	104/710pm	MP
11:45	[REDACTED]	X		student	Tetanus	MP
10:50	[REDACTED]	X		Staff	\$10	G.F
10:55	[REDACTED]	X		1	15	MP
11:15	[REDACTED]			1	04	G.F
11:18	[REDACTED]		X	2	306/202	G.F.
11:25	[REDACTED]	X		1	214/703	MP
11:25	[REDACTED]		X	1	Tetanus ⁴⁰⁰	MP
11:40	[REDACTED]	X		1	STAND CANCER	G.F
11:42	[REDACTED]	X		1	STAND	G.F
11:42	[REDACTED]	X		1	STAND	G.F
11:43	[REDACTED]	X		1	STAND	G.F
12:00	[REDACTED]		X	1	305	J.O.

12:00 Hardeep Mundh 301/53-55

X Student mmx/oy JO

HEALTH CENTER

Date Wed., Sept. 1, 2004

Staff use only

Time	Name <small>Please Print First & Last Name</small>
2:30	[REDACTED]
2:30	[REDACTED]
2:45	[REDACTED]
3:15	[REDACTED]
3:25	[REDACTED]
3:25	[REDACTED]
3/30	[REDACTED]
3:50	Male [REDACTED]

F	M	Specify (1) Student (2) Staff (3) Child (4) Other	Code	WDI
X		1	305	MP
X		1	202	MP
X		1	15	90
X		1	202	90
X		1	400	MP
X		1	400	MP
X		1	202	90
X		1	305 20	90
	✓	1	10	MP

39/53-55

**Cosumnes River College—Additional
Testing**

**Los Rios Community College District
 Legislatively Mandated Health Fee Elimination Program
 Audit Period from July 1, 2002 through June 30, 2005
 S07-MCC-0018**

*SV2
 12-02-07*

Analysis of Level of Health Services - CRC

36/13

November 2003					
	Date	Student ID	Reason	Allowable	Unallowable
1	11/03/2003	0002615	blood pressure	1	
2	11/25/2003	0727782	blood pressure	1	
3	11/25/2003	0952373	credit	1	
4	11/06/2003	7359	eye drop	1	
5	11/03/2003	0902146	finger cut	1	
6	11/05/2003	0668651	had fallen	1	
7	11/26/2003	0959491	headache/migraine	1	
8	11/26/2003	[REDACTED]	headache/migraine	1	
9	11/11/2003	0946879	Health information	1	
10	11/13/2003	0946879	Health information	1	
11	11/14/2003	[REDACTED]	Health kit	1	
12	11/17/2003	0768417	Health test	1	
13	11/13/2003	[REDACTED]	hurt finger	1	
14	11/03/2003	0572380	interview	1	
15	11/12/2003	0913272	interview	1	
16	11/17/2003	0913272	interview	1	
17	11/17/2003	[REDACTED]	Minor cut	1	
18	11/07/2003	7172	Need aspirin	1	
19	11/07/2003	[REDACTED]	Need aspirin	1	
20	11/07/2003	0910844	Nose bleed	1	
21	11/03/2003	[REDACTED]	Not indicated		1
22	11/03/2003	0629304	Not indicated		1
23	11/06/2003	[REDACTED]	Not indicated		1
24	11/06/2003	[REDACTED]	Not indicated		1
25	11/11/2003	0911904	Not indicated		1
26	11/11/2003	0732462	Not indicated		1
27	11/11/2003	7359	Not indicated		1
28	11/14/2003	[REDACTED]	Not indicated		1
29	11/18/2003	0722433	Not indicated		1
30	11/20/2003	[REDACTED]	Not indicated		1
31	11/20/2003	0672431	Not indicated		1
32	11/24/2003	0829842	Not indicated		1
33	11/12/2003	0911904	Nurse		1
34	11/25/2003	0687286	Question	1	
35	11/20/2003	0817901	result	1	
36	11/17/2003	0722433	Self		1
37	11/14/2003	0804528	smoking kit	1	
38	11/03/2003	0675647	T.B	1	
39	11/25/2003	0727782	TB	1	
40	11/13/2003	0005358	TB check	1	
41	11/21/2003	[REDACTED]	TB reading	1	
42	11/07/2003	0551602	TB results	1	
43	11/20/2003	0914499	TB results	1	
44	11/05/2003	00007508	TB test	1	
45	11/05/2003	0551603	TB test	1	
46	11/11/2003	0005358	TB test	1	
47	11/17/2003	0943123	TB test	1	
48	11/18/2003	0914499	TB test	1	

Los Rios Community College District
Legislatively Mandated Health Fee Elimination Program
Audit Period from July 1, 2002 through June 30, 2005
S07-MCC-0018

*SV2
12-06-07*

Analysis of Level of Health Services - CRC

49	11/05/2003	0675647	TB to be read	1	
50	11/17/2003	0817901	test	1	
51	11/18/2003	0817901	test	1	
52	11/18/2003	0768417	Test	1	
53	11/18/2003	0021899	Test	1	
54	11/20/2003	0943123	Test	1	

*from
3G/13-14*

40 **14**
25.93% error rate

3G/71-75

February 2004

	Date	Student ID	Reason	Allowable	Unallowable
1	02/02/2004	[REDACTED]	Ace bandage and aspirin	1	
2	02/19/2004	[REDACTED]	aspirin	1	
3	02/11/2004	0955881	Bandaid	1	
4	02/20/2004	0753864	bug bite	1	
5	02/06/2004	0746612	check TB test	1	
6	02/25/2004	0767213	checked TB	1	
7	02/17/2004	0703902	Chest pains/headache	1	
8	02/03/2004	0575436	First Aid	1	
9	02/04/2004	x7464	First Aid Kit refilled	1	
10	02/17/2004	692723	gauze	1	
11	02/11/2004	[REDACTED]	Headache	1	
12	02/19/2004	034906	nausea, dizzy	1	
13	02/02/2004	0690312	News	1	
14	02/02/2004	[REDACTED]	Not indicated		1
15	02/03/2004	0984917	Not indicated		1
16	02/03/2004	0913611	Not indicated		1
17	02/04/2004	0746612	Not indicated		1
18	02/04/2004	0990094	Not indicated		1
19	02/10/2004	[REDACTED]	Not indicated		1
20	02/10/2004	0926751	Not indicated		1
21	02/10/2004	0835691	Not indicated		1
22	02/11/2004	0926753	Not indicated		1
23	02/12/2004	[REDACTED]	Not indicated		1
24	02/12/2004	[REDACTED]	Not indicated		1
25	02/17/2004	0951287	Not indicated		1
26	02/17/2004	0731735	Not indicated		1
27	02/17/2004	0792441	Not indicated		1
28	02/23/2004	0732462	Not indicated		1
29	02/24/2004	0928222	Not indicated		1
30	02/25/2004	[REDACTED]	Not indicated		1
31	02/26/2004	0989980	Not indicated		1
32	02/26/2004	x7659	owie	1	
33	02/24/2004	0807108	Personal		1
34	02/11/2004	[REDACTED]	Quit Kit	1	
35	02/20/2004	0018800	Quit Kit	1	
36	02/27/2004	[REDACTED]	Read test	1	
37	02/19/2004	[REDACTED]	sick	1	
38	02/19/2004	[REDACTED]	sick	1	
39	02/20/2004	[REDACTED]	sick	1	
40	02/11/2004	0961470	Stop Smoking kit	1	

Los Rios Community College District
Legislatively Mandated Health Fee Elimination Program
Audit Period from July 1, 2002 through June 30, 2005
S07-MCC-0018

SV2
12-26-07

Analysis of Level of Health Services - CRC

41	02/05/2004	0970310	stung by bee	1	
42	02/25/2004	0999474	Swollen eye	1	
43	02/18/2004	0851831	talk about smokers	1	
44	02/02/2004	0752529	TB	1	
45	02/02/2004	0820273	TB	1	
46	02/23/2004	0751218	TB	1	
47	02/23/2004	0767213	TB	1	
48	02/11/2004	0021388	TB result	1	
49	02/09/2004	0002896	TB test	1	
50	02/09/2004	0967500	TB test	1	
51	02/09/2004	0021388	TB test	1	
52	02/09/2004	x7321	TB test	1	
53	02/09/2004	x7251	TB test	1	
54	02/09/2004	x7199	TB test	1	
55	02/09/2004	x7511	TB test	1	
56	02/09/2004	x7408	TB test	1	
57	02/10/2004	x7449	TB test	1	
58	02/10/2004	0855862	TB test	1	
59	02/10/2004	0001492	TB test	1	
60	02/10/2004	x7286	TB test	1	
61	02/12/2004	0004347	TB test	1	
62	02/12/2004	0001185	TB test	1	
63	02/13/2004	0855862	TB test	1	
64	02/17/2004	[REDACTED]	TB test	1	
65	02/17/2004	[REDACTED]	TB test	1	
66	02/17/2004	[REDACTED]	TB test	1	
67	02/17/2004	0022783	TB test	1	
68	02/17/2004	[REDACTED]	TB test	1	
69	02/19/2004	[REDACTED]	TB test	1	
70	02/20/2004	0751218	TB test	1	
71	02/23/2004	0022783	TB test	1	
72	02/24/2004	x7403	TB test	1	
73	02/25/2004	0959980	TB test	1	
74	02/25/2004	0916522	TB test	1	
75	02/25/2004	0000819	TB test	1	
76	02/25/2004	0007326	TB test	1	
77	02/25/2004	[REDACTED]	TB test	1	
78	02/10/2004	0731735	TB test (copy)	1	
79	02/27/2004	0916522	TB test read	1	
80	02/27/2004	custodial 7403	TB test read	1	
81	02/19/2004	[REDACTED]	TB test reading	1	
82	02/04/2004	0079233	TB test results	1	
83	02/03/2004	0834906	weight assessment	1	

from
39/71-75

64 19
 22.89% error rate

Total of Nov. 2003 and Feb. 2004

104 33
 24.09% error rate

39/2



Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student ID or Staff Ext #		F	M	Reason for Visit
			Student	Staff			
1/27/04	11:25	[REDACTED]	X		0575436	X	Make Appt
1/27/04	12:17	[REDACTED]	⊙		0679233		test
1/27/04	2:21	[REDACTED]					
1/28/04	9:00	[REDACTED]	✓		0781805	✓	TB checked
1/28/04	9:35	[REDACTED]	✓		0013911	✓	
1/28/04	10:05	[REDACTED]	✓		007863	✓	skin is itch
1/28/04	11:15	[REDACTED]	✓		0820273	X	TB Injection
1/28/04	1:50	[REDACTED]	X		0958292	X	health insurance inquiry
1/28/04	2:50	[REDACTED]	X			X	Counseling
1/28/04	5:30pm	[REDACTED]		X		X	check TB
1/29/04	11:35	[REDACTED]	X			X	Cuts
1/29/04	12/10	[REDACTED]	X		0679233		test
1/29/04	1:20	[REDACTED]		X	0003856	X	Kit / michelle
1/29/04	2:30	[REDACTED]	X		0575436	X	T.B ✓
1/30/04	8:26	[REDACTED]	✓		0752529	✓	TB
1/30/04	9:55	[REDACTED]	✓		0820273	✓	TB injection
1/30/04	1:00	[REDACTED]	X		0690312		Mews
2/2/04	9:53	[REDACTED]	✓		0752529	✓	T.B
2/2/04	10:55	[REDACTED]	✓		0820273	✓	✓TB
2/2/04	10:30	[REDACTED]		✓		✓	Bece Bandage & Aspirin
2/2/04	11:50	[REDACTED]	✓			✓	✓
2/2/04	1:30	[REDACTED]	✓		0690312	X	Mews
2/3/04	11:35	[REDACTED]	✓		0575436	X	First Aid
2/4/04	12:25	[REDACTED]	X		0679233		TB test result
2-3-04	12:59	[REDACTED]	X		0834906	X	weight assessment

SN 10
 10-0-05
 10-0-05



Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student	Staff	Student ID or Staff Ext #	F	M	Reason for Visit
2/6/04	4:40	[REDACTED]	X		0984917	X		
2/5/04	4:40	[REDACTED]	X		0913611	X		
2/4/04	11:15	[REDACTED]	X		0746612	X		
2/4/04	1:40	[REDACTED]		X	7464		X	First Aid Kit REFILLED
2/4/04	2:55	[REDACTED]	X		0990094	X		
2/5/04	1:50	[REDACTED]	X		0970310		X	Stung by Bee
2/6/04	12:10	[REDACTED]	X		0746612	X		check T.B. Test
2/9/04	8:47	[REDACTED]		X	0002896	X		TB test
2/9/04	11:05	[REDACTED]	X		0967500	X		TB test
2/9/04	11:06	[REDACTED]	X		0021388	X		TB test
2/9/04	11:50	[REDACTED]		X	X7321	X		TB Test
✓	12:30	[REDACTED]		X	7251	X		TB test
2/9/04	2:15	[REDACTED]		X	7199	X		TB Test
2/9/04	2:15	[REDACTED]		X	7511	X		TB Test
2/9/04	3:00	[REDACTED]		X	7408	X		TB test
2/10/04	8:30	[REDACTED]		X	7449	X		TB test
2/10/04	9:05	[REDACTED]	X		0731735	X		TB test (copy)
2/10/04	12:00	[REDACTED]	X			X		
2-10-04	12:00	[REDACTED]	X		0855862	X		T.B. Test
2/10/04	2:10	[REDACTED]	X		0926751			
2-10-04	4:15	[REDACTED]		X	0001492	X		TB TEST
2-10-04	4:30	[REDACTED]		X	X7286	X		TB TEST
2/10/04	5:40	[REDACTED]	X		0835691		X	
2/11/04	8:30 AM	[REDACTED]		X	0955881	X		Bandaid
2/11/04	9:00am	[REDACTED]	X		0021388	X		TB result

39/69-70



Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student	Staff	Student ID or Staff Ext #	F	M	Reason for Visit
2/11	11:40	[REDACTED]	0961470			X		STOP Smoking Kit
2/11	12:01	[REDACTED]	0926752					
2/11	12:20	[REDACTED]						Quit Kit.
2/11		[REDACTED]						Headach
2/12	8:30	[REDACTED]		0004347	7449	X		T.B. test
2/13	12:40	[REDACTED]	0855862			X		T.B Test ✓
2/12	12:40	[REDACTED]						
1/12	12:55	[REDACTED]				X		
2-12-	5:15	[REDACTED]			0001185		X	TB Test ✓
2-17	9:30	[REDACTED]		P		P		TB Test
2-17		[REDACTED]	692727					Grave
2-7	10:10	[REDACTED]					X	TB test
2/17	11:15	[REDACTED]	0961297					
2/17	12:30	[REDACTED]	6731735					
2/17	12:35	[REDACTED]	0703902					Chest pain → Head ache
2/17	2:50	[REDACTED]	092441					
2/17	4:10	[REDACTED]		X				TB Test
2/17	5:20	[REDACTED]	0022783			X		TB Test
2/17	5:35	[REDACTED]		X				TB Test
2/18	1:40	[REDACTED]	0551831					Edk about smokers
2/19	9:00	[REDACTED]				X		Sick Cleme
2/19	9:45	[REDACTED]		✓		✓		TB TEST
2/19	9:45	[REDACTED]	034900			X		Nausea, dizzy
2/19	1:05	[REDACTED]				X		Sick Cleme
2/19	2:50	[REDACTED]						ASPIRIN

36/69-70



Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student	Staff	Student ID or Staff Ext #	F	M	Reason for Visit
2/19	3:00	[REDACTED]	X	X		X		TB test Reading
2/20	9:20	[REDACTED]	X			X		Sick
2/20	9:30	[REDACTED]	X		0753864	X		POD BITR.
2/20	1:25	[REDACTED]	X		0751218	X		TB TEST
2/20	8:30	[REDACTED]	X		0018800	X		Quit Kit
2/23	9:30	[REDACTED]	X		0022783	X		TB Test
		[REDACTED]	X		0732462	X		
	12:10	[REDACTED]						
2/23	1:30	[REDACTED]	X		0751218	X		TB ✓
2/23	3:15	[REDACTED]	X		0767213			TB
2/24	12:24	[REDACTED]	X		0928222			
2/24	1:00	[REDACTED]	X		0807100	X		Personal
2/24	6:25	[REDACTED]	X	X	Staff 7403	X		TB TEST
2/25	8:15	[REDACTED]						
2/25	10:25	[REDACTED]	X		0959980	X		TB test
2/25	12:55	[REDACTED]	X		0916522	X		TB TEST
2/25	2:00	[REDACTED]	X		0999474		X	Swollen Eye
2/25	2:30	[REDACTED]	X		0767213	X		checked TB
2/25	3:15	[REDACTED]		X	0005819	X		TB TEST
2/25	5:15	[REDACTED]		X	0007306	X		TB test
2/25	5:40	[REDACTED]		X				TB TEST
2/26	2:45	[REDACTED]		X	71659	X		owid
2/26	8:45	[REDACTED]	X		0959980	X		
2/27	10:11	[REDACTED]	X		0916522	X		TB TEST RD
2-27	2:30 pm	[REDACTED]		X	CUSTODIAN 7403			TB test RD

39/69-70



Cosumnes River College Health Office Sign-In Sheet

Date	Time	Name (Please PRINT)	Student	Staff	Student ID or Staff Ext #	F	M	Reason for Visit
2-27-04	3 p.m.	[REDACTED]		✓				Read test 3/9/09-10
02/01/04	10:46 AM	[REDACTED]		✓				T.B. Test
3/1/04	11:03 AM	[REDACTED]	✓		0904121	✓		Tonsil Abscess
3/1/04	11:59	[REDACTED]	✓		0906291	✓		
3/2/04	8:45 AM	[REDACTED]		✓	0004212	✓		PB
3/3/04	1 p.m.	[REDACTED]		✓		✓		TB Test
3/3/04	1 PM	[REDACTED]	✓		0835691		✓	
3/4/04	11 AM	[REDACTED]	✓		0971708	✓		Ankle injury
3/5/04	9:30 A	[REDACTED]		✓	0004212	✓		PB
3/5/04	12:53	[REDACTED]		✓		✓		TB ck.
3/5/04	12:55	[REDACTED]	✓		0018900	✓		mold concern
3/11/04	10:40	[REDACTED]		✓		✓		TB Check
3/12/04	9:10	[REDACTED]	✓					
3/12/04	11:58	[REDACTED]		✓	*7372		✓	TB Check
3/15/04	2:00	[REDACTED]	✓	✓	0005454	✓		TB Test
3/15/04	3:00	[REDACTED]	✓		0003911	✓		TB Test
3/16/04	10:40	[REDACTED]	✓		0018988	✓		make an appointment
3/17/04	9:00	[REDACTED]	✓		0013911	✓		TB Test.
3/17/04	11:15	[REDACTED]	✓		0784128	✓		NEED MORTIM
3/17/04	11:55	[REDACTED]		✓	0005454	✓		read TB test
3/17/04	12:12	[REDACTED]	✓		0946176	✓		ankle injury
3/17/04	1:05	[REDACTED]	✓		0835691	✓		
3/17/04	3:31	[REDACTED]	✓		0000960	✓		PRD
3/17/04	4:15	[REDACTED]	X			✓		withdrawal
3/17/04	5:00	[REDACTED]	✓		0914239	✓		Workshop

Tab 15

LOS RIOS COMMUNITY COLLEGE DISTRICT
 LEGISLATIVELY MANDATED HEALTH FEE ELIMINATION PROGRAM
 AUDIT PERIOD FROM JULY 1, 2002 THROUGH JUNE 30, 2006
 S07-MCC-0018

ANALYSIS OF SERVICES AND SUPPLIES - FY 2003/04

Sum of Expended		DeptID Acct								CR.VS.HLTH			SC.VS.HLTH		Grand Total	ALLOWED	DISALLOWED	NOTES
Warrant #	Voucher	4500	4503	5200	5201	5500	5600	5890	6490	4500	5201	5600	4500	5890				
0	0	78.75				(33.49)	335.00			1.59			492.26		\$874.11	\$874.11	0.00	1,3
0094108625	00117283	110.52													\$110.52	\$110.52	\$0.00	medical supplies
0094108791	00117576	39.00													\$39.00	\$39.00	\$0.00	medical supplies
0094108996	00117806					4.00									\$4.00	\$4.00	\$0.00	Verizon messaging svcs
0094109955	00118305					3.99									\$3.99	\$3.99	\$0.00	Verizon messaging svcs
0094110733	00119211	19.42													\$19.42	\$19.42	\$0.00	medical supplies
	00119212	182.86													\$182.86	\$182.86	\$0.00	medical supplies
0094112179	00120476									82.06					\$82.06	\$82.06	\$0.00	medical supplies
0094112201	00120494	20.75													\$20.75	\$20.75	\$0.00	medical supplies
0094112263	00119986									27.84					\$27.84	\$27.84	\$0.00	medical supplies
0094113552	00120813									26.94					\$26.94	\$26.94	\$0.00	office supplies
0094113725	00121395									24.95					\$24.95	\$24.95	\$0.00	medical supplies
0094113747	C2356									154.74					\$154.74	\$154.74	\$0.00	office supplies
0094113905	00120897					4.01									\$4.01	\$4.01	\$0.00	Verizon messaging svcs
0094115480	00122844					4.00									\$4.00	\$4.00	\$0.00	Verizon messaging svcs
0094115888	00123775									55.18					\$55.18	\$55.18	\$0.00	medical supplies
	00123776									(7.01)					(\$7.01)	(\$7.01)	\$0.00	medical supplies
0094115944	A3629	64.60													\$64.60	\$64.60	\$0.00	booklet
0094116604	00124491						65.00								\$65.00	\$65.00	\$0.00	fax machine repair
0094116929	00124522												169.29		\$169.29	\$169.29	\$0.00	3
0094117008	00125241					4.00									\$4.00	\$4.00	\$0.00	Verizon messaging svcs
0094117498	00125682									14.25					\$14.25	\$14.25	\$0.00	office supplies / OTC meds
0094117729	00126480												159.76		\$159.76	\$159.76	\$0.00	medical supplies
0094117751	C2389									130.80					\$130.80	\$130.80	\$0.00	office supplies
0094117757	00126089				272.30										\$272.30	\$272.30	\$0.00	travel - health conference
0094118717	00127481									154.46					\$154.46	\$154.46	\$0.00	medical supplies
0094118839	00126530										14.40				\$14.40	\$14.40	\$0.00	travel - workshop
0094118920	00127183	252.82													\$252.82	\$252.82	\$0.00	medical supplies
	00127251	70.65													\$70.65	\$70.65	\$0.00	medical supplies
0094118925	C2393									52.95					\$52.95	\$52.95	\$0.00	3
0094119006	00126509												493.52		\$493.52	\$493.52	\$0.00	medical supplies
0094119098	00127565					4.00									\$4.00	\$4.00	\$0.00	Verizon messaging svcs
0094119875	00128214	94.38													\$94.38	\$94.38	\$0.00	Booklets/pamphlets
0094119950	00128329	103.59													\$103.59	\$103.59	\$0.00	medical supplies
0094120026	00127792													420.00	\$420.00	\$0.00	\$420.00	2
	00127793													660.00	\$660.00	\$0.00	\$660.00	2
	00127794													450.00	\$450.00	\$0.00	\$450.00	2
	00127795													1,320.00	\$1,320.00	\$0.00	\$1,320.00	2
0094120324	00130134									33.21					\$33.21	\$33.21	\$0.00	Booklets/pamphlets
0094120652	00129592					4.00									\$4.00	\$4.00	\$0.00	Verizon messaging svcs
0094121318	00130615									66.84					\$66.84	\$66.84	\$0.00	office supplies
0094121563	00130556									60.39					\$60.39	\$60.39	\$0.00	medical supplies
0094123232	00131840	287.83													\$287.83	\$287.83	\$0.00	medical supplies
	00131841	1.50													\$1.50	\$1.50	\$0.00	medical supplies
0094123309	00132121												4.96		\$4.96	\$4.96	\$0.00	3
0094123398	00131468					4.06									\$4.06	\$4.06	\$0.00	3
0094126719	00134078	161.19													\$161.19	\$161.19	\$0.00	Booklets/pamphlets

3E/24-29

Aud. Date 4/16/01 Page 36
 W/S No. 22
 12-01-07

**LOS RIOS COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED HEALTH FEE ELIMINATION PROGRAM
AUDIT PERIOD FROM JULY 1, 2002 THROUGH JUNE 30, 2006
S07-MCC-0018**

ANALYSIS OF SERVICES AND SUPPLIES - FY 2003/04

Sum of Expended		DeptID Acct		AR.VS.HLTH						CR.VS.HLTH			SC.VS.HLTH		Grand Total	ALLOWED	DISALLOWED	NOTES
Warrant #	Voucher	4500	4503	5200	5201	5500	5600	5890	6490	4500	5201	5600	4500	5890				
0094127022	00133628					4.00									\$4.00	\$4.00	\$0.00	³
0094127715	C2487									10.00					\$10.00	\$10.00	\$0.00	Booklets/pamphlets
0094128554	00135505										10.80				\$10.80	\$10.80	\$0.00	travel - mileage
	00135508										18.00				\$18.00	\$18.00	\$0.00	travel - mileage
0094128875	C2488									66.97					\$66.97	\$66.97	\$0.00	³
0094128880	00135521			463.20											\$463.20	\$463.20	\$0.00	travel - conference
0094128901	00135522			390.70											\$390.70	\$390.70	\$0.00	travel-conference
0094129024	00136401					4.00									\$4.00	\$4.00	\$0.00	³
0094129612	00136832												230.05		\$230.05	\$230.05	\$0.00	Booklets/pamphlets
0094129675	00136968									111.17					\$111.17	\$111.17	\$0.00	medical supplies
0094129681	C2488CM									(7.81)					(\$7.81)	(\$7.81)	\$0.00	³
0094129736	00136713													330.00	\$330.00	\$0.00	\$330.00	²
	00136715													240.00	\$240.00	\$0.00	\$240.00	²
0094129743	00136834												12.88		\$12.88	\$12.88	\$0.00	office supplies
0094129744	00136680												170.07		\$170.07	\$170.07	\$0.00	medical/office supplies
0094130370	00138445												314.14		\$314.14	\$314.14	\$0.00	medical supplies
0094130577	00138516					4.00									\$4.00	\$4.00	\$0.00	³
0094131094	C2540											105.09			\$105.09	\$105.09	\$0.00	service on audio equip.
0094131186	00139123									14.20					\$14.20	\$14.20	\$0.00	travel - training class
0094131821	S3079												53.86		\$53.86	\$53.86	\$0.00	office supplies
0094131892	00140491							5,149.03							\$5,149.03	\$5,149.03	\$0.00	computer equipment
0094131959	00140209	61.23													\$61.23	\$61.23	\$0.00	Booklets/pamphlets
0094132038	00140065												311.73		\$311.73	\$311.73	\$0.00	medical supplies
0094132056	00140455	284.29													\$284.29	\$284.29	\$0.00	medical supplies
	00140775									61.34					\$61.34	\$61.34	\$0.00	medical supplies
	00140776	13.60													\$13.60	\$13.60	\$0.00	medical supplies
0094132063	C2566									189.97					\$189.97	\$189.97	\$0.00	³
0094132814	00141426	16.75													\$16.75	\$16.75	\$0.00	Booklets/pamphlets
0094132930	00141651			90.00											\$90.00	\$90.00	\$0.00	travel - mileage
0094133007	00142647												183.14		\$183.14	\$183.14	\$0.00	office supplies
0094134041	A3904		56.03												\$56.03	\$56.03	\$0.00	computer software
0094134113	00142786				55.40										\$55.40	\$55.40	\$0.00	travel-mileage
0094134197	00142925									9.00					\$9.00	\$9.00	\$0.00	travel-mileage
	00142928									10.80					\$10.80	\$10.80	\$0.00	travel-mileage
0094134366	00143484							3,055.00							\$3,055.00	\$0.00	\$3,055.00	²
0094134689	00144098	15.00													\$15.00	\$15.00	\$0.00	Booklets/pamphlets
0094134907	00143318									172.56					\$172.56	\$172.56	\$0.00	medical supplies
0094135010	00144447					4.00									\$4.00	\$4.00	\$0.00	Verizon messaging svcs
Grand Total		1,878.73	56.03	1,126.20	145.40	14.57	400.00	3,055.00	5,149.03	1,483.39	77.20	105.09	2,595.66	3,420.00	\$19,506.30	\$13,031.30	\$6,475.00	

3E/30-34

3E/35-38

30/1

3E/1

NOTES

- Per district personnel, these were adjusting amounts made by campus personnel.
- Education Code Section 76355(d) states that "Authorized expenditures shall not include physical examinations for intercollegiate athletics [and] the salaries of health professionals for athletic events." The disallowed costs are for physical examinations for athletes and medical personnel present at athletic games.
- The auditor did not test these claimed costs.

12-04-07
SN 2

Aud. Date: 4/16/07 Page: 25
 W/S No. 3E

LOS RIOS COMMUNITY COLLEGE
 1919 Spanos Court
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS
 350 California Street
 San Francisco, CA 94104
 11-49/1210

And. *Jan* W/S No. *3E*
 Date *4/10/07* Page *24*
 0094-120026

SV2
12-04-07
POS 24-29

Date Dec-15-2003

Pay Amount \$2,850.00***

Pay *****TWO THOUSAND EIGHT HUNDRED FIFTY AND 28/100 DOLLAR*****

VOID

To The Order Of SACRAMENTO KNEE AND SPORTS
 MEDICINE
 2801 K STREET STE 310
 SACRAMENTO, CA 95816

Authorized Signature

* NON-NEGOTIABLE *

3E/25-29

Check Date: 15.Dec.2003		GENFD GENERAL FUND		Warrant No.120026		
Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
B140001	SH 200331	Nov-19-2003	00127792 ✓	420.00	0.00	420.00
B140001	SH 300620	Nov-19-2003	00127793 ✓	660.00	0.00	660.00
B140001	SH 600003	Nov-19-2003	00127794 ✓	450.00	0.00	450.00
B140001	SH 800004	Nov-19-2003	00127795 ✓	1,320.00	0.00	1,320.00

3E/22

File Copy

Vendor Number	Name		Total Discounts		
0000004792	SACRAMENTO KNEE AND SPORTS		\$0.00		
Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount	
120026	Dec-15-2003	\$2,850.00	\$0.00	\$2,850.00	

127792

SAC KNEE & SPORTS MED CORP
DAVID B. COWARD M.D.
2801 K STREET STE. 310
SACRAMENTO CA 95816

IRS# 680027799
PRVD# ZZZ003557
(916)454-6677

INVOICE

GUAR: SAC. CITY COLLEGE
3835 FREEPORT BLVD
SACRAMENTO CA 95822

DATE 11/19/03
ACCOUNT: SH 200331

PATIENT: SAC. CITY COLLEGE

B140001

DATE	PROCEDURE	DESCRIPTION	AMOUNT	BALANCE	DOCTOR	DIAG
09/13/03	90000-00	SCC GAME	240.00	240.00	COWARD, MD	
09/13/03	DESC -00	4 HRS @ \$60/HR	.00	240.00	COWARD, MD	
09/24/03	90000-00	TRAINING ROOM	60.00	300.00	COWARD, MD	
09/24/03	DESC -00	1 HR @ \$60/EA	.00	300.00	COWARD, MD	
10/22/03	90000-00	TRAINING ROOM	60.00	360.00	COWARD, MD	
10/22/03	DESC -00	1 HR @ \$60/HR	.00	360.00	COWARD, MD	
11/12/03	90000-00	TRAINING ROOM	60.00	420.00	COWARD, MD	
11/12/03	DESC -00	1 HR @ \$60/EA	.00	420.00	COWARD, MD	

INVOICE TOTAL:

420.00
3E/24

127793

SAC KNEE & SPORTS MED CORP
STEPHEN C. WEBER M.D.
2801 K STREET STE. 310
SACRAMENTO CA 95816

IRS# 680027799
PRVD# ZZZ00355Z

(916)454-6677

INVOICE

GUAR: SAC. CITY COLLEGE
3835 FREEPORT BLVD
SACRAMENTO CA 95822

DATE : 11/19/03
ACCOUNT: SH 300620

PATIENT: SAC. CITY COLLEGE

B14000/

DATE	PROCEDURE	DESCRIPTION	AMOUNT	BALANCE	DOCTOR	DIAG
09/30/03	90000-00	SCC TRNG ROOM	60.00	60.00	WEBER, M.D.	
09/30/03	DESC -00	1 HOUR @ \$60	.00	60.00	WEBER, M.D.	
10/04/03	90000-00	SCC GAME	240.00	300.00	WEBER, M.D.	
10/04/03	DESC -00	4 HRS @ \$60/HR	.00	300.00	WEBER, M.D.	
10/13/03	90000-00	TRAINING ROOM	60.00	360.00	WEBER, M.D.	
10/13/03	DESC -00	1 HR @ \$60/HR	.00	360.00	WEBER, M.D.	
10/18/03	90000-00	SCC GAME	240.00	600.00	WEBER, M.D.	
10/18/03	DESC -00	4 HRS @ \$60/HR	.00	600.00	WEBER, M.D.	
11/03/03	90000-00	TRAINING ROOM	60.00	660.00	WEBER, M.D.	
11/03/03	DESC -00	1 HR @ \$60/HR	.00	660.00	WEBER, M.D.	

INVOICE TOTAL:

660.00
3E/24

127794

SAC KNEE & SPORTS MED CORP
 DONALD G. DOWNS, M.D.
 2801 K STREET STE. 310
 SACRAMENTO CA 95816

IRS# 680027799
 PRVD# 727003557
 (916)454-6677

INVOICE

TO: SAC. CITY COLLEGE
 3835 FREEPORT BLVD
 SACRAMENTO CA 95822

DATE : 11/19/03
 ACCOUNT: SH 600003

PATIENT: SAC. CITY COLLEGE

B44001

DATE	DOCTOR	PROCEDURE	DESCRIPTION	DIAG	AMOUNT
7/24/03	DOWNS, MD	90000 00	3CC PHYSICALS		120.00
7/24/03	DOWNS, MD	DESC 00	2 HRS @ \$60/HR		.00
8/05/03	DOWNS, MD	90001 00	SCC PHYSICALS		120.00
8/05/03	DOWNS, MD	DESC 00	2 HRS @ \$60/HR		.00
8/25/03	DOWNS, MD	90000 00	SCC PHYSICALS		60.00
/25/03	DOWNS, MD	DESC 00	1 HR @ \$60/HR		.00
9/16/03	DOWNS, MD	90000 00	TRAINING ROOM		60.00
9/16/03	DOWNS, MD	DESC 00	1 HOUR @ \$60/HR		.00
10/14/03	DOWNS, MD	DESC 00	SCC PHYSICALS		90.00

1 1/2 HOUR @ \$60/HR

INVOICE TOTAL:

450.00
 30/24

127795

SAC KNEE & SPORTS MED CORP
JEFFREY T KAUFFMAN M.D.
2801 K STREET STE. 310
SACRAMENTO CA 95816

IRS# 680027799
PRVD# ZZZ00355Z

(916)454-6677

INVOICE

GUAR: SAC. CITY COLLEGE
3835 FREEPORT BLVD
SACRAMENTO CA 95822

DATE: 11/19/03
ACCOUNT: SH 800004

PATIENT: SAC. CITY COLLEGE

B140001

DATE	PROCEDURE	DESCRIPTION	AMOUNT	BALANCE	DOCTOR	DJAG
07/29/03	90000-00	SCC PHYSICALS	120.00	120.00	KAUFFMAN, MD	
07/29/03	DESC -00	2 HRS @ \$60/EA	.00	120.00	KAUFFMAN, MD	
08/14/03	90000-00	SCC PHYSICALS	120.00	240.00	KAUFFMAN, MD	
08/14/03	DESC -00	2 HRS @ \$60/EA	.00	240.00	KAUFFMAN, MD	
08/19/03	90000-00	SCC PHYSICALS	120.00	360.00	KAUFFMAN, MD	
08/19/03	DESC -00	2 HRS @ \$60/EA	.00	360.00	KAUFFMAN, MD	
09/06/03	90000-00	SCC GAME	240.00	600.00	KAUFFMAN, MD	
09/06/03	DESC -00	4 HRS @ \$60/EA	.00	600.00	KAUFFMAN, MD	
09/09/03	90000-00	TRAINING ROOM	60.00	660.00	KAUFFMAN, MD	
09/09/03	DESC -00	1 HR @ \$60/EA	.00	660.00	KAUFFMAN, MD	
10/08/03	90000-00	TRAINING ROOM	60.00	720.00	KAUFFMAN, MD	
10/08/03	DESC -00	1 HR @ \$60/EA	.00	720.00	KAUFFMAN, MD	
10/25/03	90000-00	SCC GAME	240.00	960.00	KAUFFMAN, MD	
10/25/03	DESC -00	4 HRS @ \$60/EA	.00	960.00	KAUFFMAN, MD	
10/27/03	90000-00	TRAINING ROOM	60.00	1020.00	KAUFFMAN, MD	
10/27/03	DESC -00	1 HR @ \$60/EA	.00	1020.00	KAUFFMAN, MD	
11/15/03	90000-00	SCC GAME	240.00	1260.00	KAUFFMAN, MD	
11/15/03	DESC -00	4 HRS @ \$60/EA	.00	1260.00	KAUFFMAN, MD	
11/18/03	90000-00	TRAINING ROOM	60.00	1320.00	KAUFFMAN, MD	
11/18/03	DESC -00	1 HR @ \$60/EA	.00	1320.00	KAUFFMAN, MD	

INVOICE TOTAL:

1,320.00
3E/24

LOS RIOS COMMUNITY COLLEGE
 1919 Spanos Court
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS
 350 California Street
 San Francisco, CA 94104
 11-49/1210

0094-129736

And. 4/16/07 W/S No. 30
 Date 4/16/07 Page 30
 SV2
 12-04-07
 PS 30-34

Date Apr-15-2004

Pay Amount \$570.00***

Pay ****FIVE HUNDRED SEVENTY AND ~~XX~~ / 100 US DOLLAR****

To The Order Of SACRAMENTO KNEE AND SPORTS
 MEDICINE
 2801 K STREET STE 310
 SACRAMENTO, CA 95816

VOID

Authorized Signature

* NON-NEGOTIABLE *

3E/31-34

Check Date: 15.Apr.2004		GENFD GENERAL FUND		Warrant No.129736		
Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
B140001	SH 600003	Mar-25-2004	00136713 ✓	330.00	0.00	330.00
B140001	SH 800004	Mar-25-2004	00136715 ✓	240.00	0.00	240.00

3E/23

File Copy

Vendor Number	Name		Total Discounts		
0000004792	SACRAMENTO KNEE AND SPORTS		\$0.00		
Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount	
129736	Apr-15-2004	\$570.00	\$0.00	\$570.00	

136713

SAC KNEE & SPORTS MED CORP
DONALD G. DOWNS, M.D.
2801 K STREET STE. 310
SACRAMENTO CA 95816

IRS# 680027799
PRVD# ZZZ00355Z
(916) 454-6677

INVOICE

GUAR: SAC. CITY COLLEGE
3835 FREEPORT BLVD
SACRAMENTO CA 95822

DATE : 3/25/04
ACCOUNT: SH 600003

PATIENT: SAC. CITY COLLEGE

B140001

DATE	PROCEDURE	DESCRIPTION	AMOUNT	BALANCE	DOCTOR	DIAG
12/11/03	90000-00	PHYSICALS 2 HOURS	120.00	120.00	DOWNS, MD	
12/11/03	DESC -00	@ \$60 / PER HOUR	.00	120.00	DOWNS, MD	
01/08/04	90000-00	PHYSICALS 2 HOURS	120.00	240.00	DOWNS, MD	
01/08/04	DESC -00	@ \$60 / PER HOUR	.00	240.00	DOWNS, MD	
01/29/04	90000-00	PHYSICALS 1.5 HOURS	90.00	330.00	DOWNS, MD	

INVOICE TOTAL:

330.00
3E/31

136715

SAC KNEE & SPORTS MED CORP
JEFFREY I KAUFFMAN M.D.,
2801 K STREET STE. 310
SACRAMENTO CA 95816

IRS# 680027799
PRVD# ZZZ00355Z
(916)454-6677

INVOICE

TO: SAC. CITY COLLEGE
3835 FREEPORT BLVD
SACRAMENTO CA 95822

DATE: 3/25/04
ACCOUNT: SH 800004

PATIENT: SAC. CITY COLLEGE

B140001

DATE	DOCTOR	PROCEDURE	DESCRIPTION	DIAG	AMOUNT
12/03/03	KAUFFMAN, MD	90000 00	PHYSICALS 2 HOURS		120.00
12/03/03	KAUFFMAN, MD	DESC 00	@ \$60/HR		.00
1/16/04	KAUFFMAN, MD	90000 00	PHYSICALS 2 HOURS		120.00
1/16/04	KAUFFMAN, MD	DESC 00	@ \$60/HR		.00

INVOICE TOTAL:

240.00
DE/32

APR 2 2004

LOS RIOS COMMUNITY COLLEGE
 1919 Spanos Court
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS
 350 California Street
 San Francisco, CA 94104
 11-49/1210

0094-134366

SV2
 12-04-07
 PPS 35-38

Date Jun-23-2004

Pay Amount \$3,055.00***

Pay ****THREE THOUSAND FIFTY-FIVE AND X/100 US DOLLAR

To The Order Of REGENTS OF THE UNIV OF CALIF
 CASHIER'S OFF. 1200 DUTTON HALL
 UNIV OF CA ONE SHIELDS AVE
 DAVIS, CA 95616

VOID

Authorized Signature

* NON-NEGOTIABLE *

2E/36-38

Check Date: 23 Jun.2004		GENFD GENERAL FUND		Warrant No.134366		
Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
0001023881	069865 PREPAY	Jun-08-2004	00143484	3,055.00	0.00	3,055.00

2E/23

File Copy

Vendor Number	Name		Total Discounts	
0000004561	REGENTS OF THE UNIV OF CALIF		\$0.00	
Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount
134366	Jun-23-2004	\$3,055.00	\$0.00	\$3,055.00

Sports Medicine
Bummi Beckley, M.D.
David Cosca, M.D.
Gina Lokna, M.D.
Jeffrey Tanji, M.D.
Massimo Testa, M.D.

June 8, 2004

American River College
4700 College Oak Drive
Sacramento, CA 95864
Attn: Gin Fierro

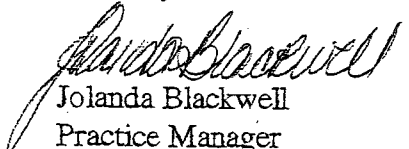
Orthopaedic Surgery
Eric Heiden, M.D.
Karen Heiden, M.D.
Richard Marder, M.D.
Stephen Pinney, M.D.
Anthony Van Bergeyk, M.D.

RE: Physician Team Services (Agreement No. 96-09125V)

The purpose of this correspondence is to request payment for services rendered to the American River College Intercollegiate Athletics Program by the UC Davis Sports Medicine Program from July 2003 through June 2004. Please forward the a check for \$3,055.00 made payable to the UC Regents and the attached yellow invoice to:

35/35
Cashier's Office
1200 Dutton Hall
University of California
One Shields Avenue
Davis, CA 95616-8549

Thank you for the opportunity to work with your organization. If you have any questions or require additional information, please do not hesitate to contact me at (916) 734-2985.

Sincerely,

Jolanda Blackwell
Practice Manager
UC Davis Sports Medicine Program

Attachments

Regents of Univ

Presby 143484



INVOICE
N^o 069835

INVOICE
UNIVERSITY OF CALIFORNIA, DAVIS
DAVIS, CALIFORNIA 95616-8709
PHONE (530)752-3649 - FAX (530)752-5718
FED. ID. #94-6036494

CUSTOMER NO. 991009878	DATE June 8, 2004
CUSTOMER NAME & ADDRESS Los Rios Community College District American River College 4700 College Oak Drive Sacramento, CA 95841	DEPARTMENT Sports Medicine
	PREPARED BY Jolanda Blackwell
	PHONE NO. 916 734-2985
DETAIL CODE(S) 2N55	AMOUNT 3055.00
SALES TAX APPLICABLE STAX	

20 103881

DESCRIPTION	AMOUNT
Payment for services rendered by the UC Davis Sports Medicine Program from July 2003 through June 2004	3055.00 3E/35

PAYMENT IS DUE UPON RECEIPT. PLEASE RETURN YELLOW COPY WITH YOUR PAYMENT

PLEASE MAKE CHECKS PAYABLE TO: THE REGENTS OF THE U. C.
Mail or make payment in person to: Cashier's Office, 1200 Dutton Hall
University of California, One Shields Avenue, Davis, CA 95616-8549

INVOICE

Date: 5/18/04

BILLED TO:
 Gin Fierro
 American River College
 4700 College Oak Dr.
 Sacramento, CA 95864

FROM:
 UCD Sports Medicine
 2825 J Street, Suite 300
 Sacramento, CA 95816

DESCRIPTION OF SERVICE:

Physician coverage to American River College for sport physical evaluations and football game coverage for the 2003/04 school year at \$65.00/hour.

Physicals:

07/09/03	2:30 pm to 4:30 pm	2.0hrs	\$130.00
08/06/03	1:30 pm to 5:00 pm	3.5hrs	\$227.50
08/13/03	1:30 pm to 5:30 pm	4.0hrs	\$260.00
08/20/03	1:30 pm to 5:00 pm	3.5hrs	\$227.50
08/27/03	1:30 pm to 3:30 pm	2.0hrs	\$130.00
10/01/03	1:30 pm to 4:30 pm	3.0hrs	\$195.00
12/10/03	1:30 pm to 4:30 pm	3.0hrs	\$195.00
01/21/04	1:30 pm to 4:30 pm	3.0hrs	\$195.00
01/28/04	1:30 pm to 4:30 pm	3.0hrs	\$195.00
			<u>\$1755.00</u>

Football Game:

09/13/03	5:30pm to 9:30pm	4hrs	\$260.00
09/20/03	5:30pm to 9:30pm	4hrs	\$260.00
10/04/03	1:30pm to 5:30pm	4hrs	\$260.00
10/25/02	12:30pm to 4:30pm	4hrs	\$260.00
11/15/02	12:30pm to 4:30pm	4hrs	\$260.00
		Total	\$1300.00

Total \$3055.00
 3E/35

Tab 16

**LOS RIOS COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED HEALTH FEE ELIMINATION PROGRAM
AUDIT PERIOD FROM JULY 1, 2002 THROUGH JUNE 30, 2006
S07-MCC-0018**

ANALYSIS OF SERVICES AND SUPPLIES - FY 2002/03

Warrant #	Voucher	AR.VS.HLTH						CR.VS.HLTH			SC.VS.HLTH				TOTAL	ALLOWED	DISALLOWED	NOTES
		4500	5200	5500	5600	5890	6490	4500	5300	5600	4500	4504	5200	5890				
0	0	8.39		25.93		(1,300.00)		1.45			80.76	0.51		(1,182.96)	(\$1,182.96)	\$0.00	1	
0094077875	00085370			7.56										7.56	\$7.56	\$0.00	Verizon messaging svcs	
0094078534	00085622	13.47												13.47	\$13.47	\$0.00	office supplies	
0094081133	C1985							42.02						42.02	\$42.02	\$0.00	office supplies	
0094082221	C1900									138.49				138.49	\$138.49	\$0.00	service on audio equip.	
0094084664	00091199	352.71												352.71	\$351.71	\$0.00	medical supplies	
0094086627	C2024							138.31						138.31	\$138.31	\$0.00	office supplies	
	C2025							173.22						173.22	\$173.22	\$0.00	office supplies	
0094088348	00093216												120.00	120.00	\$0.00	\$120.00	2	
	00093217												240.00	240.00	\$0.00	\$240.00	2	
	00093219												660.00	660.00	\$0.00	\$660.00	2	
0094089846	00096032												24.00	24.00	\$24.00	\$0.00	travel-health conference	
0094090006	00096050							75.00						75.00	\$75.00	\$0.00	membership	
0094090131	00095974										602.99			602.99	\$602.99	\$0.00	medical supplies	
	00096674							499.82						499.82	\$499.82	\$0.00	medical supplies	
0094090166	00097177		174.49											174.49	\$174.49	\$0.00	travel-health conference	
0094090192	00096701		98.88											98.88	\$98.88	\$0.00	travel-health conference	
0094090262	00096734							85.75						85.75	\$85.75	\$0.00	office supplies	
0094090777	00097656							6.45						6.45	\$6.45	\$0.00	supplies	
0094090778	00098105							102.96						102.96	\$102.96	\$0.00	medical supplies	
0094091066	00097639							273.08						273.08	\$273.08	\$0.00	office supplies	
0094091695	00098639				316.40									316.40	\$316.40	\$0.00	copier maintenance	
0094092811	00101184			6.56										6.56	\$6.56	\$0.00	Verizon messaging svcs	
	00101188			6.56										6.56	\$6.56	\$0.00	Verizon messaging svcs	
	00101198			6.56										6.56	\$6.56	\$0.00	Verizon messaging svcs	
	00101215			6.56										6.56	\$6.56	\$0.00	Verizon messaging svcs	
0094093721	00102127										112.06			112.06	\$112.06	\$0.00	medical supplies	
0094099464	00105486			6.56										6.56	\$6.56	\$0.00	Verizon messaging svcs	
	00105491			6.56										6.56	\$6.56	\$0.00	Verizon messaging svcs	
0094101284	00108638	309.47					239.21							548.68	\$548.68	\$0.00	medical supplies	
0094101297	00107367		656.30											656.30	\$656.30	\$0.00	travel - health conference	
0094101310	00108148		190.68											190.68	\$190.68	\$0.00	travel-stress mgt workshop	
0094101356	00108293										109.14			109.14	\$109.14	\$0.00	medical supplies	
0094101413	00107368												176.00	176.00	\$176.00	\$0.00	travel - health conference	
0094101437	00108354		2.86											2.86	\$2.86	\$0.00	Verizon messaging svcs	
0094102123	00109362										83.00			83.00	\$83.00	\$0.00	booklets/pamphlets	
0094102337	00110373							32.67						32.67	\$32.67	\$0.00	office supplies	
0094102370	C2212									90.00				90.00	\$90.00	\$0.00	service on audio equip.	
0094102588	00109893										196.84			196.84	\$196.84	\$0.00	medical supplies	
0094102910	00109836		70.00											70.00	\$70.00	\$0.00	travel - health conference	
0094104316	00113281				90.00									90.00	\$90.00	\$0.00	service on audio equip.	
0094104813	00113305		4.02											4.02	\$4.02	\$0.00	Verizon messaging svcs	

3E/5-8 }
120.00
240.00
660.00

12-04-07
522

ADD. PAGES
DATE 12/01/01
W/S No. 3
Page 3

**LOS RIOS COMMUNITY COLLEGE DISTRICT
LEGISLATIVELY MANDATED HEALTH FEE ELIMINATION PROGRAM
AUDIT PERIOD FROM JULY 1, 2002 THROUGH JUNE 30, 2006
S07-MCC-0018**

ANALYSIS OF SERVICES AND SUPPLIES - FY 2002/03

Warrant #	Voucher	AR.VS.HLTH						GR.VS.HLTH			SC.VS.HLTH				TOTAL	ALLOWED	DISALLOWED	NOTES
		4500	5200	5500	5600	5890	6490	4500	5300	5600	4500	4504	5200	5890				
0094106697	00115110	643.02													643.02	\$643.02	\$0.00	medical supplies
0094106751	00115860					3,055.00									3,055.00	\$0.00	\$3,055.00	²
0094106752	00115925					1,300.00									1,300.00	\$1,300.00	\$0.00	correctly backed out by auditee
0094106753	00116141					1,755.00									1,755.00	\$0.00	\$1,755.00	²
TOTAL		1,327.06	1,190.35	79.73	406.40	4,810.00	239.21	1,355.73	75.00	228.49	1,101.79	83.51	200.00	1,020.00	12,117.27	\$6,286.27	\$5,830.00	

3E/9-14 ✓
3E/15-16 ✓
3E/17-21 ✓

30/1

3E/1

NOTES

- ¹ Per district personnel, these adjusting amounts were made by campus personnel. Supporting documents are not available at the district offices. Due to the immaterial amount (\$1,182.96 less -\$1,300 is \$117.04), the auditor will pass on testing.
- ² Education Code Section 76355(d) states that "Authorized expenditures shall not include physical examinations for intercollegiate athletics [and] the salaries of health professionals for athletic events." The disallowed costs are for physical examinations for athletes and medical personnel present at athletic games.

12-01-01 SVZ

LOS RIOS COMMUNITY COLLEGE
 1919 Spanos Court
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS
 350 California Street
 San Francisco, CA 94104
 11-49/1210

0094-088348

SV2
 12-4-07
 Pgs 5-8

Date Oct-17-2002

Pay Amount \$1,020.00***

Pay *****ONE THOUSAND TWENTY AND XX / 100 US DOLLARS*****

VOID

To The Order Of SACRAMENTO KNEE AND SPORTS
 MEDICINE
 2801 K STREET STE 310
 SACRAMENTO, CA 95816

Authorized Signature

* NON-NEGOTIABLE *

3E/6-8

Check Date: 17.Oct.2002

GENFD GENERAL FUND

Warrant No.088348

Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
0001015868 ✓	PREPAY SH300620	Sep-25-2002	00093217 ✓	240.00	0.00	240.00
0001015868 ✓	PREPAY SH600003	Sep-25-2002	00093216 ✓	120.00	0.00	120.00
0001015868 ✓	PREPAY SH800004	Sep-25-2002	00093219 ✓	660.00	0.00	660.00

3E/3

File Copy

Vendor Number	Name	Total Discounts		
0000004792	SACRAMENTO KNEE AND SPORTS	\$0.00		
Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount
088348	Oct-17-2002	\$1,020.00	\$0.00	\$1,020.00

93217

SAC KNEE & SPORTS MED CORP
STEPHEN C. WEBER M.D.
2801 K STREET STE. 310
SACRAMENTO CA 95816

IRS# 680027799
PRVD# ZZZ00355Z
(916)454-6677

INVOICE

TO: SAC. CITY COLLEGE
3835 FREEPORT BLVD
SACRAMENTO CA 95822

DATE : 9/25/02
ACCOUNT: SH 300620

PATIENT: SAC. CITY COLLEGE

PO- 1015868

DATE	DOCTOR	PROCEDURE	DESCRIPTION	DIAG	AMOUNT
9/21/02	WEBER, M.D.	90000 00	9/21 (GAME - 4)		240.00
9/21/02	WEBER, M.D.	DESC 00	PHYSICIAN SERVICES		.00

INVOICE TOTAL:

240.00
3E/5

Line
2

93216

3
2

SAC KNEE & SPORTS MED CORP
DONALD G. DOWNS, M.D.
2801 K STREET STE. 310
SACRAMENTO CA 95816

IRS# 680027799
PRVD# ZZZ00355Z

(916)454-6677

INVOICE

TO: SAC. CITY COLLEGE
3835 FREEPORT BLVD
SACRAMENTO CA 95822

DATE : 9/25/02
ACCOUNT: SH 600003

PATIENT: SAC. CITY COLLEGE

PO. 1015868

DATE	DOCTOR	PROCEDURE	DESCRIPTION	DIAG	AMOUNT
7/11/02	DOWNS, MD	90000 00	PHYSICIAN SERVICES (2)		120.00

INVOICE TOTAL:

120.00
3E/5

we 1

93219

SAC KNEE & SPORTS MED CORP
KAUFFMAN M.D., JEFFREY I
2801 K STREET STE. 310
SACRAMENTO CA 95816

IRS# 680027799
PRVD# ZZZ00355Z
(916)454-6677

INVOICE

GUAR: SAC. CITY COLLEGE
3835 FREEPORT BLVD
SACRAMENTO CA 95822

DATE : 9/25/02
ACCOUNT: SH 800004

PATIENT: SAC. CITY COLLEGE

P.O. 1015868

DATE	PROCEDURE	DESCRIPTION	AMOUNT	BALANCE	DOCTOR	DIAG
09/25/02	90000-00	PHYSICIAN SERVICES	660.00	660.00	KAUFFMAN, MD	
09/25/02	DESC -00	07/11 (2); 07/30 (2)	.00	660.00	KAUFFMAN, MD	
09/25/02	DESC -00	08/12 (2); 08/16 (1)	.00	660.00	KAUFFMAN, MD	
09/25/02	DESC -00	08/22 (2); 09/09 (1)	.00	660.00	KAUFFMAN, MD	
09/25/02	DESC -00	09/17 (2); 09/24 (1)	.00	660.00	KAUFFMAN, MD	

INVOICE TOTAL:

660.00
3E/5

we
3

LOS RIOS COMMUNITY COLLEGE
 1919 Spanos Court
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS
 350 California Street
 San Francisco, CA 94104
 11-49/1210

0094-106751

SW
12-4-07
9-14
pgs

Date Jun-25-2003

Pay Amount \$3,055.00***

Pay ****THREE THOUSAND FIFTY-FIVE AND XX / 100 US DOLLAR

To The Order Of REGENTS OF THE UNIV OF CALIF
 CASHIER'S OFF. 1200 DUTTON HALL
 UNIV OF CA ONE SHIELDS AVE
 DAVIS, CA 95616

Void

Authorized Signature

* NON-NEGOTIABLE *

3E/10-14

Check Date: 25 Jun. 2003		GENFD	GENERAL FUND	Warrant No. 106751		
Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
B130446	064644	Jun-12-2003	00115860	3,055.00	0.00	3,055.00

3E/4

File Copy

Vendor Number	Name	Total Discounts
0000004561	REGENTS OF THE UNIV OF CALIF	\$0.00

Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount
106751	Jun-25-2003	\$3,055.00	\$0.00	\$3,055.00

MEDICAL GROUP
SPORTS MEDICINE

Sports Medicine
David Cosca, M.D.
Gina Lokna, M.D.
Jeffrey Tanji, M.D.
Massimo Testa, M.D.

June 12, 2003

Los Rios Community College District
American River College
4700 College Oak Drive
Sacramento, CA 95841

Orthopedic Surgery
& Arthroscopy
Eric Heiden, M.D.
Richard Marder, M.D.
John Raskind, M.D.

RE: Physician Team Services (Agreement No. 96-09125V)

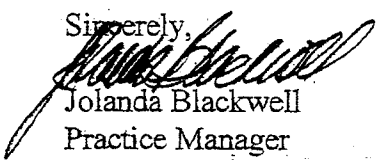
Physical Medicine
& Rehabilitation
Viviane Ugalde, M.D.

The purpose of this correspondence is to request payment for services rendered to the American River College Intercollegiate Athletics Program by the UC Davis Sports Medicine Program from July, 2002 through June, 2003. Please forward the attached yellow invoice and a check for \$3,055.00 made payable to:

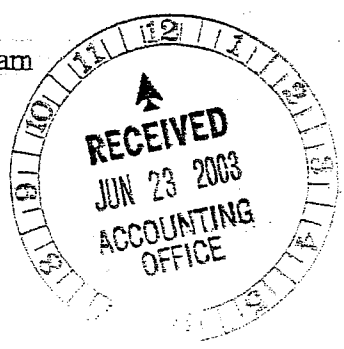
Cashier's Office
1200 Dutton Hall
University of California
One Shields Avenue
Davis, CA 95616-8549

SE/9

Thank you for the opportunity to work with your organization. If you have any questions or require additional information, please do not hesitate to contact me at (916) 734-2985.

Sincerely,

Jolanda Blackwell
Practice Manager
UC Davis Sports Medicine Program

Attachments



115800



INVOICE
 No. 064644

Regents of INVOICE
 UNIVERSITY OF CALIFORNIA, DAVIS
 DAVIS, CALIFORNIA 95616-8709
 PHONE (530)752-3649 - FAX (530)752-5718
 FED. ID. #94-6036494

456

CUSTOMER NO. 991009878	DATE June 12, 2003
CUSTOMER NAME & ADDRESS Los Rios Community College District American River College 4700 College Oak Drive Sacramento, 95841	DEPARTMENT Sports Medicine
	PREPARED BY J. Blackwell
	PHONE NO. 916-734-2985

DETAIL CODE(S)	AMOUNT
2N55	3,055 00
SALES TAX (IF APPLICABLE) STAX	

B130446

DESCRIPTION	AMOUNT
Payment for services rendered by the UC Davis Sports Medicine Program from July, 2002 through June, 2003	3,055 00 <u>3E/9</u>

PAYMENT IS DUE UPON RECEIPT. PLEASE RETURN YELLOW COPY WITH YOUR PAYMENT

PLEASE MAKE CHECKS PAYABLE TO: THE REGENTS OF THE U. C.
 Mail or make payment in person to: Cashier's Office, 1200 Dutton Hall
 University of California, One Shields Avenue, Davis, CA 95616-8549

INVOICE

Date: 4/01/03

BILLED TO:
 Gin Fierro
 American River College
 4700 College Oak Dr.
 Sacramento, CA 95864

FROM:
 UCD Sports Medicine
 2825 J Street, Suite 300
 Sacramento, CA 95816

DESCRIPTION OF SERVICE:

Physician coverage to American River College for sport physical evaluations and football game coverage for the 2002/03 school year at \$65.00/hour.

Physicals:

06/26/02	3:00 pm to 5:00 pm	2.0hrs	\$130.00
08/07/02	1:30 pm to 5:00 pm	3.5hrs	\$227.50
08/14/02	1:30 pm to 5:30 pm	4.0hrs	\$260.00
08/21/02	1:30 pm to 5:00 pm	3.5hrs	\$227.50
08/26/02	1:30 pm to 3:30 pm	2.0hrs	\$130.00
10/09/02	1:30 pm to 4:30 pm	3.0hrs	\$195.00
12/11/02	1:30 pm to 4:30 pm	3.0hrs	\$195.00
01/22/02	1:30 pm to 4:30 pm	3.0hrs	\$195.00
01/29/02	1:30 pm to 4:30 pm	3.0hrs	\$195.00
		<u>3E/13</u>	<u>\$1755.00</u>

Football Game:

09/14/02	5:30pm to 9:30pm	4hrs	\$260.00
10/05/02	5:30pm to 9:30pm	4hrs	\$260.00
10/26/02	1:30pm to 5:30pm	4hrs	\$260.00
11/09/02	12:30pm to 4:30pm	4hrs	\$260.00
11/16/02	12:30pm to 4:30pm	4hrs	\$260.00
		<u>3E/14</u>	<u>\$1300.00</u>

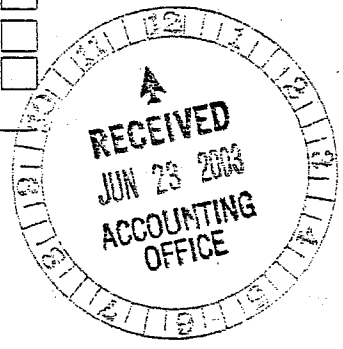
Total 3E/9 \$3055.00



LOS RIOS COMMUNITY COLLEGE DISTRICT
 1919 Spanos Court • Sacramento, CA 95825-3981

BLANKET ORDER RELEASE FORM

- ARC SCC
 CRC DO
 EDC FM
 FLC TS
 OTHER _____



Release No. 225536	Purchase Order No. B/30446
---------------------------	-----------------------------------

REGENTS OF UNIVERSITY OF CALIFORNIA
 Vendor Name (As it appears on Purchase Order) Vendor Code
UCDAVIS MEDICAL GROUP / SPENTZ MEDICINE
COST CONT 9949

Invoice No. or Packing Slip No. _____ Date Items Received _____
 (Please check if attached and write total dollar amount below)

DESCRIPTION (Do Not Complete if Attaching Invoice or Packing Slip)	QUANTITY	UNIT	UNIT PRICE	TOTAL	
PHYSICIAN COVERAGE FOR PHYSICALS FOR FALL 2002 AND SPRING 2003					
6-26-02 3-5pm	2 hrs		65/hr	130.00	
8-7-02 1:30-5pm	3.5 hrs		65/hr	227.50	
8-14-02 1:30-5:30pm	4 hrs		65/hr	260.00	
8-26-02 1:30-5pm	3.5 hrs		65/hr	227.50	
10-28-02 1:30-3:30pm	2 hrs		65/hr	130.00	
10-9-02 1:30-4:30	3 hrs		65/hr	195.00	
12-17-02 1:30-4:30	3 hrs		65/hr	195.00	
1-28-03 1:30-4:30	3 hrs		65/hr	195.00	
1-29-03 1:30-4:30	3 hrs		65/hr	195.00	
Purchases Charged to Categorical Programs, Grants or Special Projects This purchase is in compliance with the requirements of _____			Total Amount or Estimate	\$ 1755.00	
Program Director/Coordinator Signature _____		Program Name _____ Project/Grant Number _____			
Program Goal/Objective Number/Explanation _____					2E/12

I hereby certify the items/services listed above are to be obtained in accordance with District Regulation 8323, Section 4, Conflict of Interest, and all other applicable district, state, and federal policies, rules, regulations, and laws.

GENFD / 5890 / 11 / AR.VS.HLTH
Bus. Unit Account Fund Org
64400 / 00000 / 2003 041A \$ 1,755.00
Program Sub-Class BY Proj/Gmt Amount
/ / / /
Bus. Unit Account Fund Org
/ / / / \$
Program Sub-Class BY Proj/Gmt Amount

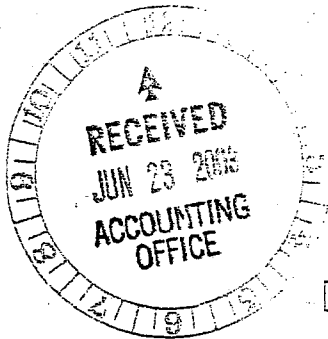
Virginia C Trella 6.20.03
 AUTHORIZED PURCHASER SIGNATURE (must be listed on Purchase Order) Date

[Signature] 6/20/03
 APPROVED: SUPERVISOR, DEAN OR OTHER AUTHORIZED SIGNATURE Date

LOS RIGS COMMUNITY COLLEGE DISTRICT
 1919 Spanos Court • Sacramento, CA 95825-3981

BLANKET ORDER RELEASE FORM

ARC SCC
 CRC DO
 EDC FM
 FLC TS
 OTHER _____



Release No. 225535	Purchase Order No. XXXXXXXXXX B130446
------------------------------	---------------------------------------------------------------

REGENTS OF UNIVERSITY OF CALIFORNIA
 Vendor Name (As it appears on Purchase Order) Vendor Code
UC DAVIS MEDICAL GROUP / SPORTS MEDICINE
COST CENT 9949

Invoice No. or Packing Slip No. _____ Date Items Received _____
 (Please check if attached and write total dollar amount below)

DESCRIPTION (Do Not Complete if Attaching Invoice or Packing Slip)	QUANTITY	UNIT	UNIT PRICE	TOTAL
PHYSICIAN COVERAGE FOR FOOTBALL GAMES FOR 2002 SCHOOL YEAR				
FB Games				
9-14-02 West Valley College 5:30-9:30	4 hrs		65/hr	260.00
10-5-02 City of San Francisco 5:30-9:30	4 hrs		65/hr	260.00
10-26-02 College of Siskiyous 1:30-5:30	4 hrs		65/hr	260.00
11-9-02 Santa Rosa JC 12:30-4:30	4 hrs		65/hr	260.00
11-16-02 SHASTA COLLEGE 12:30-4:30	4 hrs		65/hr	260.00
Purchases Charged to Categorical Programs, Grants or Special Projects This purchase is in compliance with the requirements of _____				Total Amount or Estimate \$1,300.00 3E/12
Program Director/Coordinator Signature _____		Program Name _____		
Program Goal/Objective Number/Explanation _____		Project/Grant Number _____		

I hereby certify the items/services listed above are to be obtained in accordance with District Regulation 8323, Section 4, Conflict of Interest, and all other applicable district, state, and federal policies, rules, regulations, and laws.

Virginia C. Feller 6.20.03
 AUTHORIZED PURCHASER SIGNATURE (must be listed on Purchase Order) Date

meane 6/20/03
 APPROVED: SUPERVISOR, DEAN OR OTHER AUTHORIZED SIGNATURE Date

GENFD / 5890 / 11 / AR.VS.HLTH				
Bus. Unit	Account	Fund	Org	
64400	00000	2003	041A	\$1,300.00
Program	Sub-Class	BY	Proj/Grnt	Amount
Bus. Unit	Account	Fund	Org	
				\$
Program	Sub-Class	BY	Proj/Grnt	Amount

LOS RIOS COMMUNITY COLLEGE
 1919 Spanos Court
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS
 350 California Street
 San Francisco, CA 94104
 11-49/1210

Aud. PA W/S No. 2E
 Date 4/16/04 Page 15

SVZ
 12-4-07
 Pgs 15-16

Date Jun-25-2003

Pay Amount \$1,300.00***

Pay ****ONE THOUSAND THREE HUNDRED AND XX/100 US DOLLAR***

To The Order Of REGENTS OF THE UNIV OF CALIF
 CASHIER'S OFF. 1200 DUTTON HALL
 UNIV OF CA ONE SHIELDS AVE
 DAVIS, CA 95616

Void

Authorized Signature

* NON-NEGOTIABLE *

Check Date: 25 Jun 2003

GENFD GENERAL FUND

Warrant No. 106752

2E/16
 2E/4

Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
B120587	064648	Jun-23-2003	00115925	1,300.00	0.00	1,300.00

File Copy

Vendor Number	Name	Total Discounts		
0000004561	REGENTS OF THE UNIV OF CALIF	\$0.00		
Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount
106752	Jun-25-2003	\$1,300.00	\$0.00	\$1,300.00

LOS RIOS COMMUNITY COLLEGE DISTRICT
1919 Spanos Court • Sacramento, CA 95825-3981

Aud. 40 W/S No. 3E
Date 4/16/02 Page 16

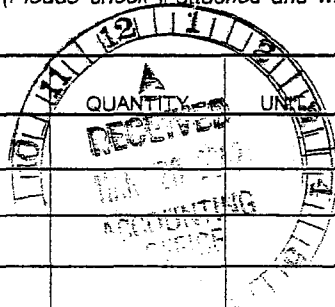
BLANKET ORDER RELEASE FORM

ARC SCC
CRC DO
EDC FM
FLC TS
OTHER _____

Release No. 212429	Purchase Order No. B120587
------------------------------	--------------------------------------

REGENTS OF UNIVERSITY OF CALIFORNIA
Vendor Name (As it appears on Purchase Order) Vendor Code
UC DAVIS MEDICAL GROUP / SPORTS MEDICINE

Invoice No. or Packing Slip No. _____ Date Items Received _____
 (Please check if attached and write total dollar amount below)



DESCRIPTION (Do Not Complete if Attaching Invoice or Packing Slip)	QUANTITY	UNIT	UNIT PRICE	TOTAL
PHYSICIAN COVERAGE FOR FB GAMES FOR 2001 SCHOOL YEAR				
FB Games				
9-8-01 COS 6:30-10:30	4 HRS		65/Hr	260.00
9-22-01 SEQUOIA 6:30-10:30	4 HRS		65/Hr	260.00
10-27-01 LMC 6:30-10:30	4 HRS		65/Hr	260.00
11-3-01 DOTA 6:30-10:30	4 HRS		65/Hr	260.00
11-17-01 Craway 6:30-10:30	4 HRS		65/Hr	260.00

Purchases Charged to Categorical Programs, Grants or Special Projects This purchase is in compliance with the requirements of _____			Total Amount or Estimate \$ 1,300.00 3E/15
Program Director/Coordinator Signature _____	For grants/special projects _____	Program Name _____	
Program Goal/Objective Number/Explanation _____		Project/Grant Number _____	

I hereby certify the items/services listed above are to be obtained in accordance with District Regulation 8323, Section 4, Conflict of Interest, and all other applicable district, state, and federal policies, rules, regulations, and laws.

GENFD / 5890 / 11 / AR.VS.HLTH
Bus. Unit Account Fund Org
64400 / 00000 / 2002 / 041A \$ 1,300.00
Program Sub-Class BY Proj/Gmt Amount
Bus. Unit Account Fund Org
Program Sub-Class BY Proj/Gmt Amount

Virginia Flores
AUTHORIZED PURCHASER SIGNATURE (must be listed on Purchase Order) Date 3/15/02

APPROVED: SUPERVISOR, DEAN OR OTHER AUTHORIZED SIGNATURE Date _____

LOS RIOS COMMUNITY COLLEGE
 1919 Spanos Court
 Sacramento, CA 95825-3981

UNION BANK - WARRANTS
 350 California Street
 San Francisco, CA 94104
 11-49/1210

Aud. AV W/S No. 3E
 Date 4/6/03 - 106753 17

SV2
 12-4-07
 P88 17-2

Date Jun-25-2003

Pay Amount \$1,755.00***

Pay *****ONE THOUSAND SEVEN HUNDRED FIFTY-FIVE AND 00/100 DOLLAR*****

To The Order Of REGENTS OF THE UNIV OF CALIF
 CASHIER'S OFF. 1200 DUTTON HALL
 UNIV OF CA ONE SHIELDS AVE
 DAVIS, CA 95616

Void

Authorized Signature

* NON-NEGOTIABLE *

————— 3E/18-21 —————

Check Date: 25.Jun.2003		GENFD	GENERAL FUND	Warrant No.106753		
Description	Invoice No.	Invoice Date	Voucher ID	Invoice Amount	Discount	Paid Amount
B120587	064648A	Jun-23-2003	00116141	1,755.00	0.00	1,755.00

3E/4

File Copy

Vendor Number	Name		Total Discounts		
0000004561	REGENTS OF THE UNIV OF CALIF		\$0.00		
Warrant Number	Date	Total Amount	Discounts Taken	Total Paid Amount	
106753	Jun-25-2003	\$1,755.00	\$0.00	\$1,755.00	

Sports Medicine

David Cosca, M.D.

Gina Lokna, M.D.

Jeffrey Tanji, M.D.

Massimo Testa, M.D.

June 23, 2003

Los Rios Community College District
 American River College
 1919 Spanos Court
 Sacramento, CA 95825-3981

Orthopedic Surgery**& Arthroscopy**

Eric Heiden, M.D.

Richard Marder, M.D.

John Raskind, M.D.

RE: Physician Team Services (Agreement No. 96-09125V)

Physical Medicine**& Rehabilitation**

Viviane Ugalde, M.D.

The purpose of this correspondence is to request payment for services rendered to the American River College Intercollegiate Athletics Program by the UC Davis Sports Medicine Program from July, 2001 through June, 2002. Please forward the attached yellow invoice and a check for \$3,055.00 made payable to:

Cashier's Office
 1200 Dutton Hall
 University of California
 One Shields Avenue
 Davis, CA 95616-8549

Thank you for the opportunity to work with your organization. If you have any questions or require additional information, please do not hesitate to contact me at (916) 734-2985.

Sincerely,


 Jolanda Blackwell

Practice Manager

UC Davis Sports Medicine Program

Attachments

INVOICE
No 064648

116141
Regents of INVOICE

UNIVERSITY OF CALIFORNIA, DAVIS
DAVIS, CALIFORNIA 95616-8709
PHONE (530)752-3649 - FAX (530)752-5718
FED. ID. #94-6036494



B12058

CUSTOMER NO. 99100878	DATE June 23, 2003						
CUSTOMER NAME & ADDRESS Los Rios Community College District American River College 1919 Spanos Court Sacramento, CA 95825-3981	DEPARTMENT Sports Medicine PREPARED BY Jolanda Blackwell PHONE NO. (916) 734-2985						
<table border="1"> <thead> <tr> <th>DESCRIPTION</th> <th>AMOUNT</th> </tr> </thead> <tbody> <tr> <td>2N55</td> <td>3,055.00</td> </tr> <tr> <td>STAX</td> <td></td> </tr> </tbody> </table>	DESCRIPTION	AMOUNT	2N55	3,055.00	STAX		
DESCRIPTION	AMOUNT						
2N55	3,055.00						
STAX							

DESCRIPTION	AMOUNT
Payment for services rendered by the UC Davis Sports Medicine Program from July, 2001 through June, 2002	3,055 00
	1755 00
	1300 00

Acc
Bal. 1755 00
Pd 1300 00

PAYMENT IS DUE UPON RECEIPT. PLEASE RETURN YELLOW COPY WITH YOUR PAYMENT
PLEASE MAKE CHECKS PAYABLE TO: THE REGENTS OF THE U. C.
Mail or make payment in person to: Cashier's Office, 1200 Dutton Hall
University of California, One Shields Avenue, Davis, CA 95616-8549

UC Regent's

PO 512 0440

INVOICE

Date: 3/15/02

BILLED TO:

Gin Fictro
American River College
4700 College Oak Dr.
Sacramento, CA 95864

FROM:

UCD Sports Medicine
2825 J Street, Suite 300
Sacramento, CA 95816

DESCRIPTION OF SERVICE:

Physician coverage to American River College for sport physical evaluations and football game coverage for the 2001/02 school year at \$65.00/hour.

Physicals:

07/11/01	1:30 pm to 5pm	3.5hrs	\$227.50
08/08/01	1:00 pm to 5pm	4.0hrs	\$260.00
08/15/01	1:30pm to 5:00pm	3.5hrs	\$227.50
08/19/01	1pm to 5pm	4.0hrs	\$260.00
10/03/01	1:30pm to 4:30pm	3.0hrs	\$195.00
12/12/01	1:30 pm to 5pm	3.5hrs	\$227.50
01/23/02	1:30 pm to 5pm	3.5hrs	\$227.50
01/30/02	1:30 pm to 3:30pm	2.0hrs	\$130.00
			\$1755.00

Football Game:

09/08/01	6:30pm to 10:30pm	4hrs	\$260.00
09/22/01	6:30pm to 10:30pm	4hrs	\$260.00
10/27/01	6:30pm to 10:30pm	4hrs	\$260.00
11/03/01	6:30pm to 10:30pm	4hrs	\$260.00
11/17/01	6:30pm to 10:30pm	4hrs	\$260.00
			Total

Physician coverage to American River College for sport physical evaluations and football game coverage for the 2001/02 school year at \$65.00/hour.

Total
\$1300.00
\$3055.00

Physicals:

07/11/01	1:30 pm to 5pm	3.5hrs	\$227.50
08/08/01	1:00 pm to 5pm	4.0hrs	\$260.00
08/15/01	1:30pm to 5:00pm	3.5hrs	\$227.50
08/19/01	1pm to 5pm	4.0hrs	\$260.00
10/03/01	1:30pm to 4:30pm	3.0hrs	\$195.00
12/12/01	1:30 pm to 5pm	3.5hrs	\$227.50
01/23/02	1:30 pm to 5pm	3.5hrs	\$227.50
01/30/02	1:30 pm to 3:30pm	2.0hrs	\$130.00
			Total

Football Game:

09/08/01	6:30pm to 10:30pm	4hrs	\$260.00
09/22/01	6:30pm to 10:30pm	4hrs	\$260.00
10/27/01	6:30pm to 10:30pm	4hrs	\$260.00
11/03/01	6:30pm to 10:30pm	4hrs	\$260.00
11/17/01	6:30pm to 10:30pm	4hrs	\$260.00
			Total

UC 45000

Wong, Barbara

From: Vang, Koue
Sent: Wednesday, June 25, 2003 4:13 PM
To: Wong, Barbara; Finnecy, Tim
Cc: Gorrell, Raelean
Subject: RE: BPO B130446 to Regents of UC Davis

Barbara,

Go ahead and pay for the additional \$1,755.

Tim - If you have any questions about this, please let me know.

Koue

-----Original Message-----

From: Wong, Barbara
Sent: Wednesday, June 25, 2003 3:04 PM
To: Finnecy, Tim; Vang, Koue
Cc: Gorrell, Raelean
Subject: RE: BPO B130446 to Regents of UC Davis
Importance: High

Thanks for clarifying the dates, Tim.

Koue and Tim, we do not have the blanket order release for the physical exams done on 7/11/01, 08/08/01, 08/15/01, 08/19/01, 10/03/01, 12/12/01, 1/23/02, and 01/30/02 that total to \$1,755.00. We only had the blanket order release at FY2002 year-end for the football game activity for \$1,300.00 which we accrued. The \$1,755.00 will have to come out of your current year budget. Koue, we need your authorization to process the additional \$1,755.00 against the PO using your current year budget.

Let me know if you need to discuss this further. Thanks for your help to clean up this matter. If we can get a fax for the release, we will process for payment tonight. If not, we will have to accrue for payment next fiscal year.

-----Original Message-----

From: Finnecy, Tim
Sent: Wednesday, June 25, 2003 2:31 PM
To: Wong, Barbara
Subject: RE: BPO B130446 to Regents of UC Davis

Barbara,

We hold physical exams at different times during the year to accommodate the sports that start at different times. October physical exams are for the Men's and Women's Basketball teams; December and January physical exams are for The Spring sports; baseball, softball, men's and women's track, men's and women's tennis, men's and women's swimming, golf. Every athlete must have a current physical exam before the season starts so we try to do the physical exams early. By getting them done prior to the start of the seasons we can identify individuals who are at risk and not delay the start date.

Tim

-----Original Message-----

From: Wong, Barbara
Sent: Tuesday, June 24, 2003 5:44 PM
To: Bianco, Michelle; Vang, Koue; Finnecy, Tim
Subject: BPO B130446 to Regents of UC Davis

I received clarification from Smitty in General Services that the contract does cover pre-participation physical exams, and 5 home football games @ \$65 per game. We will process payment for B130446 in the amount of \$3,055.00 and close the PO. Thank you for your patience and understanding in this matter.

Tim, why are there physical exams in October, December, and January? Just want to be sure these exams are also covered by the contract. Thanks.

Barbara Wong
Accounting Operations Supervisor

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On October 14, 2014, I served the:

SCO Comments

Health Fee Elimination, 08-4206-I-18

Education Code Section 76355

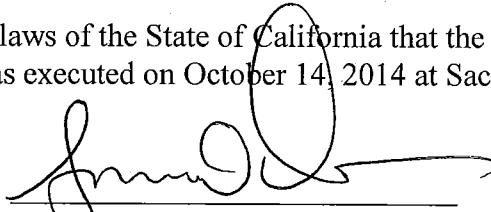
Statutes 1984, 2nd E.S.; Chapter 1; Statutes 1987, Chapter 1118;

Fiscal Years: 2002-2003, 2003-2004 and 2004-2005

Los Rios Community College District, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on October 14, 2014 at Sacramento, California.



Lorenzo Duran
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 10/3/14

Claim Number: 08-4206-I-18

Matter: Health Fee Elimination

Claimant: Los Rios Community College District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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