



JOHN CHIANG
California State Controller

December 2, 2014

RECEIVED
December 02, 2014
**Commission on
State Mandates**

LATE FILING

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

Re: Incorrect Reduction Claim (IRC)

Health Fee Elimination, 10-4206-I-35

Education Code Section 76355

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

Fiscal Years: 2002-03, 2003-04, 2004-2005, 2005-06, and 2006-2007

San Mateo County Community College District, Claimant

Dear Ms. Halsey:

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

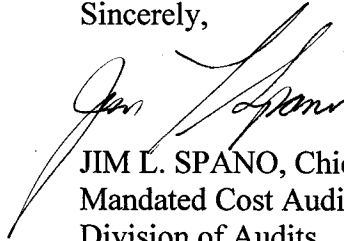
The district did not comply with the requirements of the claiming instructions in developing its indirect cost rates. The SCO's adjustment to the indirect cost rates based on the SCO's FAM-29C methodology is supported by the Commission on State Mandates (Commission) decisions on previous IRCs (e.g., 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 offset revenues collected from student health fees rather than by the fee amount the district was authorized to impose. The SCO's reduction of reimbursement to the extent of fee authority is supported by Education Code section 76355, the Commission decisions on previous IRCs, as mentioned above, and the appellate court decision in *Clovis Unified School District v. Chiang*.

Heather Halsey, Executive Director
December 2, 2014
Page 2

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

Sincerely,

A handwritten signature in black ink, appearing to read "Jim L. Spano". The signature is written in a cursive style with a large, sweeping initial "J".

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

JS/kw

14823

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

Table of Contents

<u>Description</u>	<u>Page</u>
SCO's Response to District's Comments	
Declaration (Affidavit of Bureau Chief)	Tab 1
State Controller's Office Analysis and Response	Tab 2
State Controller's Office's Claiming Instructions, Section 8, Indirect Costs – September 2003	Tab 3
State Controller's Office's Claiming Instructions, Section 8, Indirect Costs – December 2005	Tab 4
San Mateo College Fiscal Year (FY) 2006-07 Catalog, page 13	Tab 5
Federally Approved Indirect Cost Rates, FY 2002-03 and FY 2003-04	Tab 6
Commission on State Mandates Staff Analysis, Proposed Parameters and Guidelines – May 25, 1989	Tab 7
Commission on State Mandates Meeting Minutes – May 25, 1989	Tab 8
State Controller's Office Remittance Advice, FY 2002-03 Claim – October 25, 2006	Tab 9
State Controller's Office Remittance Advice:	
• Collective Bargaining Program, FY 2008-09 – January 12, 2011	
• Health Fee Elimination Program, FY 2008-09 – January 14, 2011	
• Enrollment Fee Collection and Waivers Program, FY 2008-09 – January 19, 2011	Tab 10
Summary SCO Schedule – Analysis of Services and Supplies for FY 2002-03 through FY 2006-07 and Supporting District Records	Tab 11
Summary SCO Schedule – Analysis of Level of Health Services for FY 2002-03 through FY 2006-07	Tab 12
Health Service Records (District Provided) for Skyline College	Tab 13
Health Service Records (District Provided) for Canada College	Tab 14
Health Service Records (District Provided) for San Mateo College	Tab 15

Note: Reference to Exhibits relate to the district's IRC filed on November 29, 2010, as follows:

- Exhibit A – PDF page 35
- Exhibit B – PDF page 41
- Exhibit C – PDF page 49
- Exhibit D – PDF page 62
- Exhibit E – PDF page 99
- Exhibit F – PDF page 102
- Exhibit G – PDF page 104

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

Division of Audits

2 3301 C Street, Suite 725

Sacramento, CA 95816

3 Telephone No.: (916) 323-5849

4
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 SAN MATEO COUNTY COMMUNITY
15 COLLEGE DISTRICT, Claimant

No.: CSM 10-4206-I-35

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.
- 21 4) I reviewed the work performed by the State Controller's Office auditor.
- 22 5) Any attached copies of records are true copies of records, as provided by the San Mateo
23 County 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.

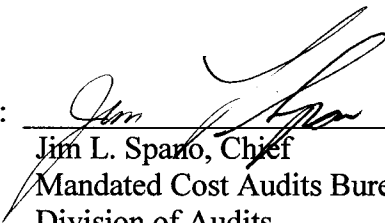
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7) A field audit of the claims for fiscal year (FY) 2002-03, FY 2003-04, FY 2004-05, FY 2005-06, and FY 2006-07 commenced on September 8, 2008, and ended on June 4, 2009.

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: December 2, 2014

OFFICE OF THE STATE CONTROLLER

By: 
Jim L. Sparto, 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
SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
For Fiscal Year (FY) 2002-03, FY 2003-04, FY 2004-05, FY 2005-06, and FY 2006-07**

**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 San Mateo County Community College District filed on November 29, 2010. 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, 2007. The SCO issued its final report on September 23, 2009 (**Exhibit D**).

The district submitted reimbursement claims totaling \$1,633,580 (\$1,644,580 less an \$11,000 penalty for filing late claims)—\$340,276 for FY 2002-03 (\$341,276 less \$1,000 for filing a late claim), \$233,210 for FY 2003-04, \$314,446 for FY 2004-05, \$350,955 for FY 2005-06 (\$360,955 less a \$10,000 penalty for filing a late claim), and \$394,693 for FY 2006-07 (**Exhibit G**). Subsequently, the SCO performed an audit for the period of July 1, 2002, through June 30, 2007, and determined that \$781,934 is unallowable. The costs are unallowable because the district claimed unallowable services and supplies, overstated and understated allowable indirect costs, and understated authorized health service fees and offsetting savings/reimbursements. The district also inaccurately reported and insufficiently documented health services provided.

The district contests all audit findings other than the understated offsetting savings/reimbursements. In addition, the district contests the reported amount paid by the State for FY 2002-03 and the SCO's statutory audit authority for FY 2002-03 and FY 2003-04.

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	\$ 519,427	\$ 519,427	\$ —
Benefits	103,896	103,896	—
Services and supplies	41,381	41,381	—
Total direct costs	664,704	664,704	—
Indirect costs	199,411	186,997	(12,414)
Total direct and indirect costs	864,115	851,701	(12,414)
Less authorized health service fees	(522,839)	(714,435)	(191,596)
Less offsetting savings/reimbursements	—	(1,040)	(1,040)
Less late filing penalty	(1,000)	(1,000)	—
Total program costs	<u>\$ 340,276</u>	135,226	<u>\$ (205,050)</u>
Less amount paid by the State ¹		(307,148)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (171,922)</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Salaries	\$ 445,234	\$ 445,234	\$ —
Benefits	101,340	101,340	—
Services and supplies	29,612	27,857	(1,755)
Total direct costs	576,186	574,431	(1,755)
Indirect costs	172,856	163,972	(8,884)
Total direct and indirect costs	749,042	738,403	(10,639)
Less authorized health service fees	(515,832)	(590,862)	(75,030)
Less offsetting savings/reimbursements	—	(11,931)	(11,931)
Total program costs	<u>\$ 233,210</u>	135,610	<u>\$ (97,600)</u>
Less amount paid by the State ¹		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 135,610</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Salaries	\$ 439,929	\$ 439,929	\$ —
Benefits	103,247	103,247	—
Services and supplies	67,491	66,413	(1,078)
Total direct costs	610,667	609,589	(1,078)
Indirect costs	183,201	178,305	(4,896)
Total direct and indirect costs	793,868	787,894	(5,974)
Less authorized health service fees	(479,422)	(585,142)	(105,720)
Less offsetting savings/reimbursements	—	(23,454)	(23,454)
Total program costs	<u>\$ 314,446</u>	179,298	<u>\$ (135,148)</u>
Less amount paid by the State ¹		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 179,298</u>	
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Salaries	\$ 522,997	\$ 522,997	\$ —
Benefits	109,667	109,667	—
Services and supplies	98,378	76,154	(22,224)
Total direct costs	731,042	708,818	(22,224)
Indirect costs	219,313	224,554	5,241
Total direct and indirect costs	950,355	933,372	(16,983)
Less authorized health service fees	(589,400)	(696,603)	(107,203)
Less offsetting savings/reimbursements	—	(19,497)	(19,497)
Less late filing penalty	(10,000)	(10,000)	—
Total program costs	<u>\$ 350,955</u>	207,272	<u>\$ (143,683)</u>
Less amount paid by the State ¹		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 207,272</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Salaries	\$ 628,774	\$ 628,774	\$ —
Benefits	116,430	116,430	—
Services and supplies	122,521	86,290	(36,231)
Total direct costs	867,725	831,494	(36,231)
Indirect costs	260,318	280,380	20,062
Total direct and indirect costs	1,128,043	1,111,874	(16,169)
Less authorized health service fees	(733,350)	(899,184)	(165,834)
Less offsetting savings/reimbursements	—	(18,450)	(18,450)
Total program costs	<u>\$ 394,693</u>	194,240	<u>\$ (200,453)</u>
Less amount paid by the State ¹		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 194,240</u>	
<u>Summary: July 1, 2002, through June 30, 2007</u>			
Direct costs:			
Salaries	\$ 2,556,361	\$ 2,556,361	\$ —
Benefits	534,580	534,580	—
Services and supplies	359,383	298,095	(61,288)
Total direct costs	3,450,324	3,389,036	(61,288)
Indirect costs	1,035,099	1,034,208	(891)
Total direct and indirect costs	4,485,423	4,423,244	(62,179)
Less authorized health service fees	(2,840,843)	(3,486,226)	(645,383)
Less offsetting savings/reimbursements	—	(74,372)	(74,372)
Less late filing penalty	(11,000)	(11,000)	—
Total program costs	<u>\$ 1,633,580</u>	851,646	<u>\$ (781,934)</u>
Less amount paid by the State ¹		(307,148)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 544,498</u>	

¹ Payment information current as of February 28, 2011.

I. HEALTH FEE ELIMINATION PROGRAM CRITERIA

Parameters and Guidelines – May 25, 1989

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

Section III defines eligible claimants as follows:

IV. ELIGIBLE CLAIMANTS

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

Section V.A identifies the scope of the mandated program and section V.B specifies the program's reimbursable activities:

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 that they were provided by the community college district in fiscal year 1986-87. . . .

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 2003 indirect cost claiming instructions are substantially similar to the version extant for FY 2003-04. The December 2005 claiming instructions provide indirect cost claiming instructions for FY 2004-05 (**Tab 4**). The December 2005 indirect cost claiming instructions are substantially similar to the version extant for FY 2005-06 and FY 2006-07. The September 2003 Health Fee Elimination Program claiming instructions (**Exhibit C**) are substantially similar to the version extant for each fiscal year during the audit period.

II. **DISTRICT CLAIMED UNALLOWABLE SERVICES AND SUPPLIES**

Issue

The district claimed unallowable services and supplies totaling \$61,288. The district believes that the costs are allowable for reimbursement under the mandated program.

SCO Analysis:

Our audit found that the district claimed unallowable services and supplies costs totaling \$7,976. The unallowable costs consisted of district purchases of food for exhibitors who participated in health fairs, rental of a popcorn cart, and purchases of various promotional items for student health fairs (i.e., mood lamps, curling ribbons, tattoo bracelets, etc.).

Government Code section 17514 defines "mandated costs" as any increased costs that the district is *required* to incur. Expenditures incurred for food and promotional items are not required to maintain health services at the level that the district provided during the 1986-87 base year. The district states that the promotional items are intended to promote attendance at student health fairs. However, the parameters and guidelines do not include a reimbursable activity for the inducement of student attendance at health fairs. Costs are only reimbursable to conduct a health fair and provide health information to students who inquire, if the district conducted health fairs during the base year of FY 1986-87.

The district also claimed \$53,312 that it identified as "bad debt expense." The bad debt expense in this instance is related to uncollectible student health fees. The parameters and guidelines require that districts deduct authorized health service fees from health service expenditures claimed. However, actual health service fees collected and uncollected are not relevant to the district's mandated cost claims.

We created a summary schedule (Analysis of Services and Supplies) of the items that we examined for each year of the audit period. This schedule identifies the food and promotional items identified above that are not reimbursable and the resulting audit adjustment amounts. We have also provided the documentation (list of accounts, invoices, receipts, and a district journal voucher report) that support our audit finding (Tab 11).

District's Response

A. Health Fair Expenses

. . . The audit report cites Government Code Section 17514 for the proposition that "mandated costs" are "increased costs that the district is *required* to incur." The parameters and guidelines include health fairs as a mandated activity, so the related costs are mandated. The audit report cites the Controller's audit authority located at Section 17561 . . . Therefore, the issue becomes whether these required activities are excessive or unreasonable.

. . . The audit report simply asserts that districts are not "required" to incur these costs in order "to complete the activity of providing health information to those who inquire," without demonstrating that this is true. This unsupported and subjective determination cannot be the basis for an audit finding of unallowable costs, particularly because the parameters and guidelines specifically provide for health fair expenses as reimbursable costs under the Health Fee Elimination mandate.

The audit report enumerates most of the list of information topics for "Health Talks or Fairs – Information" from page 3 of the parameters and guidelines, but the audit report enumeration stops after "smoking" and does not include the "etc.," which mean any content limitation suggested by the audit report is misrepresentative of the parameters and guidelines. Complete or not, the enumeration just describes the content of the health fair presentation and is not determinative of the issue of reasonableness of the promotional costs, or any other supply or equipment cost. The purpose of health fairs is to effectively communicate health information to the student population in general, which requires that students attend the health fair. The promotional materials are intended to promote attendance at the health fair. The audit report has stated no basis for evaluating the methods that the District has determined are needed to accomplish that goal. Therefore, the Controller has no basis for stating that the expenses identified are not reimbursable.

Section V of the parameters and guidelines lists health fairs as a reimbursable activity. The audit report misconstrues the list of health fair subject matter as a basis to disallow the cost of the promotional items because these items are not listed. These promotional items are supplies that were properly claimed by the District as "a direct cost of the mandate" as required by the parameters and guidelines (Part VI. B. 2.). The parameters and guidelines do not dictate any particular health fair related expenses as reimbursable or non-reimbursable. All current period reasonable expenses related to health fairs are reimbursable so long as the claimant provided health fairs in the base year.

SCO's Comment

The district states, "The parameters and guidelines include health fairs as a mandated activity, so the related costs are mandated." We disagree. The district's comment ignores the requirements of Government Code sections 17514 and 17561. The cost is not mandate-reimbursable simply because the district states that the cost is "related" to a reimbursable activity. Government Code section 17514 defines "costs mandated by the state" as costs that a local agency or school district is *required* to incur. Although an activity might be mandate-related, that alone does not classify any related cost as a required cost. Similarly, Government Code section 17561, subdivision (d)(2)(B) states that the SCO may reduce any excessive or unreasonable claim. The subject costs are unnecessary to perform a reimbursable activity; therefore, they are not reimbursable under the mandated program.

The district states, "The audit report misconstrues the list of health fair subject matter as a basis to disallow the cost of the promotional items. . . ." We disagree. The audit report lists health fair topics simply to provide the reader background information regarding the applicable reimbursable activity, "Health Talks or Fairs - Information." The inclusion or exclusion of "etc." is non-substantive and irrelevant to the audit issue. The district itself states, "...the enumeration . . . is not determinative of the issue of reasonableness of the promotional costs. . . ."

The district states:

The purpose of health fairs is to effectively communicate health information to the student population in general, *which requires that students attend* [emphasis added] the health fair. The promotional materials are intended to promote attendance at the health fair.

Neither statutory language nor the parameters and guidelines *require* students to attend health fairs. Similarly, neither statutory language nor the parameters and guidelines require the district to "promote attendance." The district is simply required to conduct a health fair and provide health information to students who inquire, if the district conducted health fairs during FY 1986-87.

District's Response

B. Uncollectible Student Health Service Fees

. . . The audit report cites Section 17514 to conclude that "[b]ad debt expense is not a cost the district is *required* to incur." As a practical matter, college districts do not incur this cost as a discretionary activity, the cost is forced upon the districts by those students who do not pay their fees. . . .

The District reported its gross student health service fee income as revenue and also its uncollected amounts as an expense, an appropriate application of generally accepted accounting principles . . . The audit report asserts that "revenue accounting principles are irrelevant to mandated cost reimbursement" because the parameters and guidelines require authorized health service fees (as discussed in Finding 4), rather than those fees actually collected, to be deducted and thus any uncollectible amounts are therefore "not relevant." The Controller policy then is that uncollectible revenues, either as a reduction of total revenues or as a bad debt expense, does not affect the calculation of student health service fees offset because "[n]either statutory language nor the parameters and guidelines include any provision to deduct 'uncollectible' fees from the authorized health service fees." To the contrary, the District is required to report either net revenue or gross revenue and bad debt expense for the purposes of the annual CCSF-311 [*sic*] report and for the annual financial statements that are by law subject to review and approval by certified public accountants.

SCO's Comment

Regarding bad debt expense, the district states, "college districts do not incur this cost as a discretionary activity, the cost is forced upon the district by those students who do not pay their fees." We disagree. The district's colleges annually issue college catalogs that, among other topics, identify health services fee requirements. The San Mateo College FY 2006-07 catalog identifies health services fee requirements (**Tab 5**) that are substantially similar to the requirements extant for all colleges and fiscal years during the audit period. Regarding health service fees, the San Mateo College FY 2006-07 catalog states:

All students, except concurrently enrolled high school students enrolled in less than 12 units or those registering only for telecourses, off-campus classes or weekend classes, are required to pay a \$15 health services fee each fall and spring semester *at the time of registration* [emphasis added] for day or evening classes.

If students do not pay the required health services fee, the district is not required to register the student and thus the district would not incur bad debt expense.

In any case, the circumstances that result in "bad debt expense" are irrelevant to the audit issue. The district confuses generally accepted accounting principles and the annual CCFS-311 and financial statement reporting requirements with mandate-related reimbursable costs. Mandate-related reimbursable costs are separate and distinct from the district's financial reporting requirements. The parameters and guidelines require districts to deduct authorized health service fees from allowable mandate-related costs. Neither statutory language nor the parameters and guidelines include any provision to deduct "uncollectible" fees from authorized health service fees for mandate-reimbursement purposes.

The district is authorized to assess health service fees. The district failed to collect the authorized revenues. However, this does not relieve it from its responsibility to offset the authorized fees from its mandated program claims, nor does it permit the district to claim bad debt expense.

III. DISTRICT OVERSTATED INDIRECT COSTS CLAIMED

Issue

For FY 2002-03 and FY 2003-04, the district erroneously calculated indirect costs by applying its federally approved indirect cost rate to the incorrect direct cost base. For FY 2004-05, FY 2005-06, and FY 2006-07, the district claimed indirect costs based on its federally approved rates. However, the parameters and guidelines and the SCO's claiming instructions do not provide districts the option of using a federally-approved rate for these fiscal years.

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 (**Tab 3**) state:

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

For FY 2004-05 forward, the SCO's claiming instructions (**Tab 4**) 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. . . .

. . . 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. . . .

District's Response

FY 2002-03 and FY 2003-04

The audit report accepted the federally approved indirect cost rate reported by the District, but asserts that the District overstated indirect costs for FY 2002-03 and FY 2003-04 by \$21,298 because the District applied the federally approved indirect cost rate of 30% to total direct cost, instead of just to the salaries and benefits only. This position is apparently based on the conclusion that since the federal rate was calculated using salary and benefits only, it can be applied only to salary and benefits. There is no such limitation in the parameters and guidelines or the claiming instructions, nor does the audit report cite a basis for this restriction of the application of the indirect cost rate only to the costs that were the source of the direct cost base.

FY 2004-05, FY 2005-06, and FY 2006-07

The District continued to use the federally approved cost study rate for FY 2004-05, FY 2005-06, and FY 2006-07. Instead, the Controller used the CCFS-311, less capital costs, but with audited district financial statement depreciation costs included, to calculate the indirect cost rate using its Form FAM-29C method. The audit report states that the District's indirect costs were understated by \$20,407 for FY 2004-05 through FY 2006-07.² The Controller has decided to discontinue, retroactively to FY 2004-05, the use of federally approved rates. According to the audit report, "[f]or FY 2004-05, FY 2005-06, and FY 2006-07, the parameters and guidelines and the SCO's claiming instructions do not allow the district to use a federally approved rate."

. . . There is absolutely no basis in law for the Controller to make this change in policy. There was no amendment to the parameters and guidelines. It appears that the Controller simply decided to stop accepting federally approved rates, after years of accepting them, with absolutely no justification or opportunity for public comment. This is contrary to the Administrative Procedure Act.

No particular indirect cost rate calculation is required by law. The audit report insists that the rate be calculated "in the manner described" in the claiming instructions. The parameters and guidelines state that "[i]ndirect costs *may be claimed* in the manner described by the State Controller in his claiming instructions (Emphasis added)." The District claimed these indirect costs "in the manner" described by the Controller in that 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 specified by the Controller. The audit report 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. The Controller's interpretation of Section VI of the parameters and guidelines would, in essence, subject claimants to underground rulemaking at the Controller's discretion. The Controller's claiming instructions are unilaterally created and modified without public notice or comment. The Commission would violate the Administrative Procedure Act if it held that the Controller's claiming instructions are enforceable as standards or regulations. In fact, until 2005, the Controller regularly included a "forward" in the Mandated Cost Manual for Community Colleges (September 30, 2003 version attached as Exhibit "F") that explicitly stated the claiming instructions

are “issued for the sole purpose of assisting claimants” and “should not be construed in any manner to be statutes, regulations, or standards.”

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. The audit report notes that the District did not request a review of the claiming instructions or amendment of the parameters and guidelines. There is no requirement that a claimant request such review, even when the claiming instructions are inconsistent with the parameters and guidelines, because the claiming instructions are not enforceable regulations. Thus, the fact that no review was requested is not determinative of the validity or force of the claiming instructions. Similarly, there is no need for any district to initiate a request to amend the parameters and guidelines as suggested by the audit report because the parameters and guidelines do not require claimants to comply with the claiming instructions.

The audit report did not conclude that the District’s indirect cost rates were excessive or unreasonable. The Controller is authorized to reduce a claim only if it determines the claim to be excessive or unreasonable pursuant to Government Code Section 17561 . . . There is no evidence that the Controller’s FAM-29C method is more accurate or reasonable than other methods for calculating indirect costs and the audit report provides no support for its “recommendation” that only this method should be used. . . .

² The audit report remarks that “[t]he district is contesting an audit adjustment in its favor for these fiscal years.” First, this statement is inaccurate because the adjustment is in the District’s favor only for FY 2005-06 and FY 2006-07, not for FY 2004-05. Second, the District does not subscribe to the implied philosophy that audit findings in contradiction to the parameters and guidelines should be overlooked simply because of the results obtained.

SCO’s Comment

FY 2002-03 and FY 2003-04

The district implies that it may apply its federally approved rate to whatever direct cost base that it chooses. The district draws a distinction between federal approvals of the rate itself versus the allocation base. There is no such distinction. The federal approval letter (**Tab 6**) defines both the rate and the applicable base; they are inseparable. Government Code section 17561, subdivision (d)(2)(B), states that the SCO may reduce any excessive or unreasonable claim. It is clearly unreasonable to calculate mandate-related indirect costs by applying a federally approved rate to a direct cost base other than the base used to calculate the rate.

FY 2004-05, FY 2005-06, and FY 2006-07

The district states, “The Controller has decided to discontinue, retroactively to FY 2004-05, the use of federally approved rates.” This statement is inaccurate; there was no “retroactive” application of allowable indirect cost rates. The December 2005 claiming instructions provide indirect cost claiming instructions for FY 2004-05 (**Tab 4**). As noted above, the claiming instructions specify that districts may claim indirect costs using the Controller’s methodology (FAM-29C) unless the program’s parameters and guidelines specifically allow alternative methods. The Health Fee Elimination Program’s parameters and guidelines state that districts may claim indirect costs “in the manner described by the State Controller in his claiming instructions.”

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. The district also states that there is “no need for any district to initiate a request to amend the parameters and guidelines . . . because the parameters and guidelines do not require claimants to comply with the claiming instructions.”

We disagree with the district’s interpretation of the parameters and guidelines, which are clear and unambiguous. They state, “Indirect costs may be claimed *in the manner described by the State*

Controller in his claiming instructions [emphasis added].” In this case, the parameters and guidelines specifically identify the claiming instructions as authoritative criteria for indirect costs. The phrase “may be claimed” simply permits the district to claim indirect costs. 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 claimed FY 2002-03 and FY 2003-04 indirect costs by applying a federally-approved rate to an incorrect direct cost base. The district claimed FY 2004-05, FY 2005-06, and FY 2006-07 indirect costs using a federally-approved rate; however, the parameters and guidelines and the SCO’s claiming instructions do not allow a federally-approved rate for those fiscal years.

The district states:

The Controller’s interpretation of Section VI of the parameters and guidelines would, in essence, subject claimants to underground rulemaking. . . The Controller’s claiming instructions are unilaterally created and modified without public notice or comment. . . .

We disagree. Title 2, CCR, Section 1186, allows districts to request that the Commission review the SCO’s claiming instructions. Section 1186, subdivisions (e) through (h), provides districts an opportunity for public comment during the review process. Neither this district nor any other district requested that the Commission review the SCO’s claiming instructions (i.e., the district did not exercise its right for public comment). 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.”

In response, the district states, “There is no requirement that a claimant request such review, even when the claiming instructions are inconsistent with the parameters and guidelines, because the claiming instructions are not enforceable regulations.” We agree that claimants are not “required” to request a review of the claiming instructions. However, until such time that a claimant requests a review of the claiming instructions or amendments to the parameters and guidelines, claimants must claim indirect costs in accordance with the claiming instructions applicable to the fiscal year of the claimant’s mandated cost claim. We disagree that the claiming instructions are “inconsistent” with the parameters and guidelines and the district provided no evidence to support this statement. We also disagree that the claiming instructions are not enforceable. The parameters and guidelines state that districts may claim indirect costs in the manner described in the claiming instructions.

The district further states, “The Commission would violate the Administrative Procedure Act if it held that the Controller’s claiming instructions are enforceable as standards or regulations.” We disagree. The Commission 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 Commission 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]

The district also references the Foreword section to the SCO's September 2003 claiming instructions (**Exhibit F**); however, the district quotes the Foreword section out of context. The Foreword section actually stated:

The claiming instructions contained in this manual are issued for the sole purpose of assisting claimants with the preparation of claims for submission to the State Controller's Office. These instructions have been prepared based upon interpretation of the State of California statutes, regulations, and parameters and guidelines adopted by the Commission on State Mandates. Therefore, *unless otherwise specified* [emphasis added], these instructions should not be construed in any manner to be statutes, regulations, or standards.

The parameters and guidelines state that claimants may claim indirect costs in accordance with the SCO's claiming instructions. Therefore, the Foreword section does not conflict with our conclusion that the SCO's claiming instructions are authoritative in this instance.

The district states:

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.

We disagree. Government Code section 17564, subdivision (b), states "Claims for direct *and indirect costs* filed pursuant to Section 17561 shall be filed *in the manner prescribed in the parameters and guidelines* [emphasis added]. . . ." The parameters and guidelines state that claimants may claim indirect costs in the manner described in the SCO's claiming instructions.

The district states:

The audit report did not conclude that the District's indirect cost rates were excessive or unreasonable. The Controller is authorized to reduce a claim only if it determines the claim to be excessive or unreasonable pursuant to Government Code Section 17561.

We disagree on both points. 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)(B), 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 claims were excessive for FY 2002-03, FY 2003-04, and FY 2004-05. Because the SCO identified allowable costs exceeding claimed costs for FY 2005-06 and FY 2006-07, the district's comments are irrelevant to those fiscal years. Excessive is defined as "Exceeding what is usual, *proper, necessary*, [emphasis added] or normal."³ The district's FY 2002-03 and FY 2003-04 indirect costs claimed exceeded the proper amount because the district applied the federally approved indirect cost rate to the incorrect direct cost base. The district's FY 2004-05 indirect cost rate exceeded the proper amount based on the audited indirect cost rate that the SCO calculated according to the parameters and guidelines and the SCO's claiming instructions.

Further, pursuant to Government Code section 12410, we concluded that the district's claims were neither correct nor legal. Correct is defined as "Conforming to an approved or conventional standard."⁴ Legal is defined as "Conforming to or permitted by law or established rules."⁵ The district claimed indirect costs in a manner that did conform to the parameters and guidelines and the SCO's claiming instructions.

The district states:

There is no evidence that the Controller's FAM-29C method is more accurate or reasonable than other methods for calculating indirect costs and the audit report provides no support for its "recommendation" that only this method should be used.

We disagree. The audit finding clearly identifies the criteria that are the basis for the recommendation. The parameters and guidelines require districts to claim indirect costs in the manner described in the SCO's claiming instructions. The claiming instructions specify that districts may use the FAM-29C methodology to claim indirect costs for the Health Fee Elimination Program. If the district believes that other indirect cost rate methodologies are appropriate, it should initiate a request to amend the parameters and guidelines in accordance with Government Code section 17557, subdivision (d).

Finally, the district states the following in a footnote:

The audit report remarks that "[t]he district is contesting an audit adjustment in its favor for these fiscal years." First, this statement is inaccurate because the adjustment is in the District's favor only for FY 2005-06 and FY 2006-07, not for FY 2004-05. Second, the District does not subscribe to the implied philosophy that audit findings in contradiction to the parameters and guidelines should be overlooked simply because of the results obtained.

³ Merriam-Webster's Collegiate Dictionary, Tenth Edition © 2001.

⁴ Ibid.

⁵ Ibid.

We disagree that the audit report statement is inaccurate. For FY 2004-05, FY 2005-06, and FY 2006-07, the "audit adjustment" issue is the use of the SCO's FAM-29C methodology rather than the district's federally-approved rate. For these fiscal years, the audit adjustment identified additional allowable costs totaling \$20,407. Our audit report does not state that *each* fiscal year resulted in additional allowable costs.

We agree that actions contradicting the parameters and guidelines should not be overlooked simply because of the results obtained. Our audit report supports that philosophy. We found that the district's FY 2004-05, FY 2005-06, and FY 2006-07 indirect costs claimed contradicted the parameters and guidelines and the SCO's claiming instructions. We could have accepted the costs as claimed. Instead, we disclosed a finding in our audit report that resulted in additional allowable costs for the audit period.

IV. DISTRICT UNDERSTATED AUTHORIZED HEALTH SERVICE FEES

Issue

For the audit period, the district understated authorized health service fees by \$694,471. The audit adjustment resulted because the district reported actual receipts rather than authorized health service fees. We also noted that the district's actual receipts were less than the authorized fee amount in part because the district did not charge the health services fee to all eligible students. The district voluntarily excluded high school students concurrently enrolled in 11 units or less and students registered only for telecourses, off-campus classes, or weekend classes. The district believes that it is required to report only actual health service fees received.

SCO Analysis:

The parameters and guidelines require districts to deduct authorized health fees from costs claimed. For the period of July 1, 2002, through December 31, 2005, 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 January 1, 2006, only Education Code section 76355, subdivisions (c)(1) and (2) are applicable. The following table summarizes the authorized fee per student:

Fiscal Year	Authorized Health Fee Rate	
	Fall and Spring Semesters	Summer Session
2002-03	\$12	\$9
2003-04	\$12	\$9
2004-05	\$13	\$10
2005-06	\$14	\$11
2006-07	\$15	\$12

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

The audit report concludes that the District understated offsetting revenue by \$694,471 for the audit period because it claimed only those student health service fees that were actually charged and collected, rather than those that were "authorized." The audit report states that the District "excluded" high school students concurrently enrolled and students registered only for telecourses and off-campus or weekend classes.⁶ The audit report findings and recommendations regarding enrollment data obtained from the Chancellor's Office, the students to be charged, and the amounts to charge these students are not relevant to the District claimed amounts since the District claimed actual revenues collected that resulted from the District's policy regarding which students are to be charged and how much they are to be charged. The District complied with the parameters and guidelines for the Health Fee Elimination mandate when it properly reported revenue actually received from student health service fees.

Education Code Section 76355

The audit report agrees that the District has the discretion to charge, or not to charge, a student health service fee.

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. . . . (Emphasis added)" 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)" However, the audit report asserts that claimants must compute the total discretionary student health service fees collectible based on the highest "authorized" rate.

The audit report does not provide the statutory basis for the calculation of the "authorized" rate or the source of the legal right of any state entity to "authorize" student health service fee amounts. There has been no rulemaking or compliance with the Administrative Procedure Act by an "authorizing" state agency. The audit report agrees that the fee amounts "identified" by the State Chancellor's office merely informs, by form letter to the local districts, that the Implicit Price Deflator has increased and that the districts may increase their student health service fee if the district so chooses. An example of one such notice is the letter dated March 5, 2001, attached as Exhibit "E." While Education Code Section 76355 provides for an increase in the student health service fee, this authority is not self-implementing, and the Section does not grant the Chancellor the authority to establish mandatory fee amounts or mandatory fee increases. No state agency was granted that authority by the Education Code, and no state agency has exercised its rulemaking authority to establish mandatory fees amounts. It should be noted that the Chancellor's letter properly states that increasing the amount of the fee is at the option of the district, and that the Chancellor is not asserting that authority.

⁶ "Excluded students"

These students were not excluded from anything. These students did not pay student health service fees so there are no fees to exclude or include in the total amount of student health service fees actually collected. Nor is there any indication that these students utilized student health services even if proof of use of these services is relevant to the issue of whether fees should be collected from these students.

Parameters and Guidelines

The parameters and guidelines for the Health Fee Elimination mandate state:

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)⁷.

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

The audit report claims that the Commission's intent was for claimed costs to be reduced by fees authorized, rather than fees actually received as stated in the parameters and guidelines. It is true that the Department of Finance proposed, as part of the amendments that were adopted on May 25, 1989, that a sentence be added to the offsetting savings section expressly stating that if no health service fee was charged, the claimant would be required to deduct the amount authorized. However, the Commission declined to add this requirement and adopted the parameters and guidelines without this language. The fact that the Commission *staff* and the California Community Colleges Chancellors Office *staff*, at one time in the spectrum of the process, agreed with the Department of Finance's interpretation does not negate the fact that the Commission adopted parameters and guidelines that *did not* include the additional language. 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.

Notwithstanding, the parameters and guidelines do not "authorize" fees in an amount larger than \$7.50 per student per semester, consistent with version of Education Code Section 72246 (76355) extant at the time of the adoption of the parameters and guidelines, nor do the parameters and guidelines authorize an increase in "authorized fees" based on a deflator calculation. Strict compliance with the parameters and guidelines would limit the Controller's calculation of the "authorized" offset of program costs by student health services revenues to \$7.50 per student per semester, which is generally less than the amount actually collected from the students.

Government Code Section 17514

The audit report relies upon Government Code Section 17514 for the conclusion that “[t]o the extent community college districts can charge a fee, they are not required to incur a cost.” Charging a fee has no relationship to whether costs are incurred to provide the student health services program. . . .

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. The audit report states that “[i]f the district has the authority to collect fees attributable to health service expenses, then it is not required to *incur* a cost.” This again ignores the fact that Section 76355 makes charging a fee discretionary, and that fees are revenues and not avoided increased costs.

Government Code Section 17556

The audit report relies upon Government Code Section 17556 for the conclusion that “the Commission on State Mandates 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 . . .”

⁷ Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

The audit report continues to rely upon an incorrect interpretation of Education [*sic*] Code Section 17556(d), while neglecting its context and omitting a crucial clause. Section 17556(d) does specify that the Commission on State Mandates shall not find costs mandated by the state if the local agency has the authority to levy fees, but only if those fees are “*sufficient to pay for the mandated program*” (emphasis added). . . .

Section 17556 pertains specifically to the Commission’s determination on a test claim, and does not concern the development of parameters and guidelines or the claiming process. The Commission has already found state mandated costs for this program, and the Controller cannot substitute its judgment for that of the Commission through the audit process. . . .

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

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

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

SCO's Comment

The district references audit report language, which states that the district excluded various students from paying the health service fee, and provides a quizzical response. In a footnote, the district first states, "These students were not excluded from anything." Then the district continues, stating, "These students did not pay student health services fees." If the district agrees that the students did not pay health service fees, then the audit report properly states that these students were excluded from paying the fee.

The district's footnote continues by stating:

Nor is there any indication that these students utilized student health services even if proof of use of these services is relevant to the issue of whether fees should be collected from these students.

It is the district's choice as to "whether fees should be collected" from *any* student. However, this is irrelevant to the audit issue, just as it is irrelevant whether *any* student actually uses student health services. The district is authorized to charge all students a health service fee, except those students specifically excluded by Education Code section 76355, subdivision (c). 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. . . ." To the extent that districts are authorized to charge a fee, they are not required to incur an increased cost.

The district also states:

The audit report findings and recommendations regarding enrollment data obtained from the Chancellor's Office, the students to be charged, and the amounts to charge these students are not relevant to the District claimed amounts since the District claimed actual revenues collected . . . The District complied with the parameters and guidelines. . . .

In fact, the opposite is true; the actual revenues collected are irrelevant to the district's mandated cost claims. The district failed to comply with Government Code section 17514.

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. Government Code section 17514 specifies that mandated costs are increased costs that the district is required to incur. If the district voluntarily excludes students from the authorized fee or charges students a fee that is less than the authorized amount, it does incur increased costs. However, the district was not *required* to incur those costs, because it voluntarily charged less than the total fees authorized by statute. Therefore, those increased costs are not mandated costs.

The district states:

The audit report does not provide the statutory basis for the calculation of the "authorized" rate or the source of the legal right of any state entity to "authorize" student health service fee amounts. There has been no rulemaking or compliance with the Administrative Procedures Act by an "authorizing" state agency.

We disagree. The audit finding specifies Education Code section 76355, subdivision (a), as the statutory basis by which to calculate authorized health service fee rates; therefore, the Administrative Procedures Act is irrelevant. Our report does not state or infer that any state agency "authorizes" the health service fee rate.

The district states that Education Code section 76355 "does not grant the Chancellor the authority to establish mandatory fee amounts or mandatory fee increases . . . It should be noted that the Chancellor's letter properly states that increasing the amount of the fee is at the option of the district. . . ." We agree. The district may choose to assess any amount of health service fee that it chooses. However, the actual fee assessed and collected is irrelevant to the district's Health Fee Elimination Program mandated cost claim. The district must deduct the authorized health service fees from its mandated program expenses.

Parameters and Guidelines

We disagree with the district's interpretation of the parameters and guidelines' requirement regarding authorized health service fees. The Commission clearly recognized the *availability* of another funding source by including the fees as offsetting savings in the parameters and guidelines. The Commission's staff analysis of May 25, 1989 (**Tab 7**), states the following regarding the proposed parameters and guidelines amendments that the Commission 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 Commission 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 Commission regarding authorized health service fees.

The district alleges that the Commission "declined" to add the sentence proposed by the DOF. We disagree. The Commission, DOF, and CCCCCO all agreed with the intent to offset authorized health service fees. Although the district refers to the CCCCCO's concurrence as a "staff" opinion, note that the letter from the CCCCCO (**Tab 7**) is signed by the chancellor. As noted above, the Commission staff analysis *agreed* with the DOF proposed language. The Commission staff concluded that it was unnecessary to revise the proposed parameters and guidelines, as the proposed language did "not substantively change the scope of Item VIII." The Commission's meeting minutes of May 25, 1989 (**Tab 8**), show that the Commission adopted the proposed parameters and guidelines on consent (i.e., the Commission concurred with its staff's analysis). The Health Fee Elimination 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 Commission's interpretation regarding authorized health service fees.

The district references parameters and guidelines language that identifies health service fee amounts that were applicable in 1989. Regardless of the specific fee amounts identified in the parameters and guidelines, the audit issue rests with the basic definition of mandated costs. Government Code section 17514 defines mandated costs as increased costs that the district is required to incur. To the extent that the district is authorized to charge a fee, it is not *required* to incur increased costs. Education Code section 76355, subdivision (a)(2), states, "The governing board of each community college district may increase this fee [health service fee] by the same percentage increase as the

Implicit Price Deflator . . . Whenever that calculation produces an increase of one dollar (\$1) above the existing fee, the fee may be increased by one dollar (\$1)." The CCCCO notifies districts of the current fee authorized by Government Code section 76355, subdivision (a)(2) and we properly used the authorized fee amounts to calculate the district's authorized health service fees for each fiscal year.

Government Code 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 increased costs. Therefore, mandated costs do not include those health service expenses that may be paid by authorized fees. The district's costs do not become mandated costs simply because the district failed to assess or collect authorized health service fees.

The district states, "fees are revenues and not avoided increased costs." We disagree. The district avoids incurring increased costs resulting from the mandated program by its ability to assess a fee to pay for those costs. The district states that we ignore "the fact that Section 76355 makes charging a fee discretionary." We disagree; in our audit report, we clearly agree that the fee is discretionary. However, that fact is irrelevant to identifying mandate-reimbursable costs.

Government Code Section 17556

The district believes that Government Code section 17556, subdivision (d), applies only when the fee authority is sufficient to offset the "entire" mandated costs. We disagree. The Commission 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. Education Code section 76355 (formerly section 72246) established a uniform health service fee assessment for students statewide. The Commission 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 mandated cost, as defined by Government Code section 17514. We agree that the Commission found state-mandated costs for this program through the test claim process; however, the state-mandated costs are those that are not otherwise reimbursable by authorized fees or other offsetting savings and reimbursements.

The district believes that the audit report's reliance on two court cases is "misplaced." We disagree. *County of Fresno v. State of California* (1991) 53 Cal. 3d 482 (which is also referenced by *Connell v. Santa Margarita Water District* (1997) 59 Cal. App. 4th 382) states, in part:

Section 6 was included in article XIII B in recognition that article XIII A of the Constitution severely restricted the taxing powers of local governments... Specifically, it was designed to protect the tax revenues of local governments from state mandates that would require expenditure of such revenues. Thus, although its language broadly declares that the "state shall provide a subvention of funds to reimburse . . . local government for the costs [of a state-mandated new] program or higher level of service," read in its textual and historical context *section 6 of article XIII B requires subvention only when the costs in question can be recovered solely from tax revenues* [Emphasis added].

In view of the foregoing analysis, the question of the facial constitutionality of section 17556(d) under article XIII B, section 6, can be readily resolved. As noted, the statute provides that "The commission shall not find costs mandated by the state. . . if, after a hearing, the commission finds that "the local government" has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service." *Considered within its context, the section effectively construes the term "costs" in the constitutional provision as excluding expenses that are recoverable*

from sources other than taxes [emphasis added]. Such a construction is altogether sound. As the discussion makes clear, *the Constitution requires reimbursement only for those expenses that are recoverable solely from taxes* [emphasis added]. . . .

Thus, mandated costs exclude expenses that are recoverable from sources other than taxes—in this case, costs that are recoverable from the authority to assess health service fees.

V. INACCURATE REPORTING AND INSUFFICIENT DOCUMENTATION OF HEALTH SERVICES PROVIDED

Issue

For all fiscal years, the district did not properly report health services provided and did not maintain sufficient documentation of health services provided.

SCO Analysis:

We created a schedule (Analysis of Level of Health Services), based on mandated claim forms HFE-2 filed by the district during the audit period, to compare the health services provided by the district during the base year to services provided during the audit period (**Tab 12**). We did this to identify whether the district was claiming costs for any health services that it did not claim during the base year (excess health services). Based on this documentation, we did not identify any excess health services within the district's mandated cost claims for the audit period. The district also reported on mandated claim form HFE-1.1 that it provided the same level of health services during the audit period that it provided in the base year of FY 1986-87.

We requested that each college within the district provide a summary report of all the health services that it provided to students during the audit period. The health service records provided by the district show that the district provided more health services than it provided in FY 1986-87. The additional services included physical examinations, pap smears, influenza immunizations, and hepatitis B immunizations. On claim form HFE-2, the district did not report that it provided these services in either the base year of FY 1986-87 or during any year of the audit period.

We also noted that health service records provided by the various campus sites were inconsistent among colleges and fiscal years. These health service records did not identify actual services consistent with the level of detail included in the parameters and guidelines. Specifically, the records did not typically identify the specific health services provided. For those services that were identified, they were described using general, vague descriptions. Therefore, we could not verify how many health services were provided by the district that exceeded those provided in the 1986-87 base year.

We have included samples of the health service records provided by the district that we reviewed for Skyline College (**Tab 13**), Canada College (**Tab 14**), and College of San Mateo (**Tab 15**) which identify the excess services provided.

District's Response

. . . The principle point of disagreement is whether additional services were *available* or *provided* in the base year. If the Controller's policy is that the same services have to be *rendered* in the current fiscal year, rather than just *available* to students, this is an incorrect application of the parameters and guidelines language.

The parameters and guidelines are designed to reimburse services "provided" in the current fiscal year that were also "provided" in 1986-87, at current fiscal year costs . . . As a practical matter and as a matter of logic, for each subsequent fiscal year, this requires the claimant to actually certify that the base-year services continue to be *available*, although not necessarily *provided*. The District is

certifying that the same level of services continue to be *available*, not that each and every service was *rendered* each subsequent year. Thus, the District need not have provided a particular service nor prove that it was either provided nor [*sic*] not provided, in either the base year or the audit year, but only that it was available to students at those times. In making services *available*, the District is fulfilling its obligations in order to be eligible to claim mandated costs.

Therefore, the audit report incorrectly recommends that the district "report the level of health services provided" and "the specific health services that it provided during the claim year" since the mandate is only to make these services available and not to prove the services were actually provided. The audit report incorrectly recommends that the district maintain "health service records identifying actual services that it provided" and "records that document the actual time spent and applicable materials and supplies costs" since the mandate is only to make these services available not to prove that the services were provided. It is appropriate to identify the cost of additional services, but there is no parameters and guidelines requirement for recording actual staff time and materials costs for each type of service, nor does the accounting system mandated by the Education Code, Title 5, and the Chancellor's Office system report this information. Rather the District has to continue to make the base-year services available, whether they are rendered or not . . . The legal standard must be services *available*.

SCO's Comment

The district distinguishes between "services provided," "services available," and "services rendered." Such a distinction is not relevant; the parameters and guidelines address services *provided*. Further, the district declares, "The legal standard must be services *available*." Neither the parameters and guidelines nor applicable statutory language recognize the terms "services available" and "services rendered." The district has no basis or standing to pronounce a "legal standard" unilaterally.

The parameters and guidelines, Section III, Eligible Claimants, states:

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

Section V, subdivision A, Scope of Mandate, states:

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

Section V, subdivision B, Reimbursable Activities, states:

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 district's response does not directly address the factual accuracy of the audit issues: (1) The district incorrectly reported the level of health services provided during the claim years, and (2) the district maintained insufficient documentation of health services provided during the claim years.

Instead, the district disagrees with various audit report recommendations. The district states:

Therefore, the audit report incorrectly recommends that the district "report the level of health services provided" and "the specific health services that it provided during the claim year. . . ."

The audit report recommendations are accurate. The district quotes the first recommendation out of context. The full recommendation states, "Properly report the level of health services provided (*i.e., whether the district provided health services in the claim year that are less than, the same as, or more than the services that it provided in FY 1986-87*) [emphasis added]." The parameters and

guidelines specify that districts are eligible to claim mandate-related costs only if they continue to provide the same health services that were provided during FY 1986-87. They also specify that only services provided in FY 1986-87 may be claimed. Therefore, the district is required to attest whether the claim year services provided are less than, the same as, or more than services provided in FY 1986-87. To support the district's attestation, it must identify the specific health services that it provided during FY 1986-87 and the claim year.

The district states:

The audit report incorrectly recommends that the district maintain "health service records identifying actual services that it provided" and "records that document the actual time spent and applicable materials and supplies costs" . . . there is no parameters and guidelines requirement for recording actual staff time and materials costs for each type of service, nor does the accounting system mandated by the Education Code, Title 5, and the Chancellor's Office system report this information.

The audit report recommendations are accurate. The district quotes the first recommendation out of context. The full recommendation states, "Maintain health service records identifying actual services that it provided *in the same manner that the parameters and guidelines and the SCO's claim forms identify health services* [emphasis added]." This recommendation addresses the district's failure to properly document claim year health services provided. The district maintained health service records that did not identify services provided or identified services in vague, general terms.

The district also quotes the second recommendation out of context. The full recommendation states, "Maintain records that document the actual time spent and applicable materials and supplies costs *associated with health services exceeding the services that it provided in FY 1986-87* [emphasis added]." The parameters and guidelines specify that the district may claim costs for only those health services that it provided in FY 1986-87. Therefore, the district must maintain records that identify the actual cost attributable to any additional claim year services provided that were not provided in FY 1986-87. In addition, the parameters and guidelines specifically require the district to identify actual staff time for each type of service. To claim salaries and benefits, the parameters and guidelines require the district to "describe the mandated functions performed and specify the actual number of hours devoted to each function. . . ."

VI. AMOUNTS PAID BY THE STATE

Issue

For each fiscal year, the audit report identifies the amount previously paid by the State. The district believes that the reported amount paid is incorrect for FY 2002-03.

SCO Analysis:

At the time that the SCO issued the final audit report, the State had paid the district \$307,148 for FY 2002-03. As of February 28, 2011, the State had paid the district \$259,025 for FY 2002-03. This amount includes cash payments and accounts receivable offsets applied.

District's Response

. . . Annual claim payments received from the state are integral part of the calculation of amounts due the claimant or state as a result of the audit. The audit changed the amounts paid for one of the annual claims without a finding in the audit report. . . .

The audit report indicates on page four that the District received \$307,148 in payment on the FY 2002-03 claim. This amount was not included on the District's claim form FAM-27 and the District has no contemporaneous Controller's remittance advice confirming the payment. The audit report does not include any explanation or documentation of the differences in these amounts. Since the amount paid reduces the remaining state liability for the claim, any difference constitutes an adjustment that

should be supported by audit findings. The propriety of this adjustment cannot be determined until the Controller states the reason for the changes.

SCO's Comment

The final audit report correctly identifies the amount paid by the State for FY 2002-03 as of the report issuance date. The following table identifies the relevant actions and dates:

<u>Action</u>	<u>Amount</u>	<u>Date</u>
District files FY 2002-03 claim	\$ 341,276	January 12, 2005
SCO payment on FY 2002-03 claim - accounts receivable collections:		
Collective Bargaining Program, FY 2000-01	\$ (178,367)	October 25, 2006
Absentee Ballots Program, FY 2001-02	(29,307)	October 25, 2006
Collective Bargaining Program, FY 2001-02	(99,474)	October 25, 2006
Amount paid by the State as of final audit report date (September 23, 2009)	<u>(307,148)</u>	
Recovered offsets applied:		
Collective Bargaining Program, FY 2008-09	1,864	January 12, 2011
Health Fee Elimination Program, FY 2008-09	11,661	January 14, 2011
Enrollment Fee Collection and Waivers Program, FY 2008-09	<u>34,598</u>	January 19, 2011
Amount paid by the State as of February 28, 2011	<u>\$ (259,025)</u>	

The FY 2002-03 claim payment (via accounts receivable collections – **Tab 9**) occurred after the district submitted its claim, but before the district submitted this incorrect reduction claim. The district did not contest the payment amount in its August 7, 2009 response to our draft audit report (**Exhibit D**). Subsequent to the district's incorrect reduction claim submittal, the SCO recovered \$48,123 from the amount paid on the district's FY 2002-03 Health Fee Elimination Program claim by applying offsets to the programs noted above (**Tab 10**).

The issue regarding payments made by the SCO for mandated cost claims filed by the district with the State is not an audit finding. The Incorrect Reduction Claim process is not the proper venue to resolve questions about payments due on mandated cost claims. For questions regarding payments on mandated cost claims, the district should contact SCO's Division of Accounting and Reporting, Local Reimbursements Section. Contact information is available on the Controller's website at <http://www.sco.ca.gov>.

VII. STATUTE OF LIMITATIONS FOR AUDIT

Issue

The audit scope included FY 2002-03 through FY 2006-07. The district believes that FY 2002-03 and FY 2003-04 were not subject to audit at the time that the SCO initiated the audit.

Analysis:

Government Code section 17558.5, subdivision (a), states:

A reimbursement claim . . . is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. . . .

The SCO initiated its audit on September 8, 2008. For its FY 2002-03 claim, the district did not receive a payment until October 25, 2006. As of the audit initiation date, the district had not received a payment for its FY 2003-04 claim. Therefore, the SCO complied with Government Code section 17558.5, subdivision (a).

District's Response

The District asserts that the audit of the FY 2002-03 and FY 2003-04 annual reimbursement claims commenced after the time limitation for audit had passed. . . .

The final audit report asserts that initiation of the audit was proper because the initial payment for the FY 2002-03 claim did not occur until October 24, 2009, and there has been no payment for the FY 2003-04 claim . . . The clause in Government Code Section 17558.5 that delays commencement of the time for the Controller to audit to the date of initial payment is void because it is impermissibly vague.

Time Limitation for Audit

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

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

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

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

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

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

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

The amendment is pertinent because this is the first time that the factual issue of the date the audit is "initiated" is introduced for mandate programs for which funds are appropriated.

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

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

The annual reimbursement claims for FY 2002-03 and FY 2003-04 are subject to this version of Section 17558.5, which retains the same limitations period as the prior version, but also adds the requirement that an audit must be completed within two years of its commencement.

Vagueness

The version of Section 17558.5 applicable to FY 2002-03 and FY 2003-04 annual reimbursement claims provides that the time limitation for audit “shall commence to run from the date of initial payment” if no payment is made. However, this provision is void because it is impermissibly vague. At the time a claim is filed, the claimant has no way of knowing when payment will be made or how long the records applicable to that claim must be maintained. The current \$4 billion backlog in mandate payments for school and college districts, which continues to grow every year, could potentially require claimants to maintain detailed supporting documentation for decades. Additionally, it is possible for the Controller to unilaterally extend the audit period by withholding payment or directing appropriated funds only to those claims that have already been audited.

Therefore, the only specific and enforceable time limitation to commence an audit is three years from the date the claim was filed, and the annual reimbursement claims for FY 2002-03 and FY 2003-04 were past this time period when the audit was commenced on September 8, 2008. . . .

SCO’s Comment

The district discusses statutory language effective prior to January 1, 2005; however, that language is irrelevant to the claims that are the subject of this Incorrect Reduction Claim.

The district states that pertinent language is “void because it is impermissibly vague.” We disagree. The district has no authority to adjudicate statutory language. The district provided no evidence to validate its assertion, as required by Title 2, CCR, Section 1185. The mandated program payment backlog and the district’s speculation regarding record retention periods required to comply with Government Code section 17558.5 are irrelevant to the clear, unambiguous statutory language.

The SCO initiated its audit within the period allowed by Government Code section 17558.5, subdivision (a), which states:

A reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim [emphasis added].

The district states, “The final audit report asserts that . . . the initial payment for the FY 2002-03 claim did not occur until October 24, 2009. . . .” Our audit report makes no such statement. The audit report properly indicates that the district first received payment for its FY 2002-03 claim on October 25, 2006. Therefore, the SCO had until October 24, 2009, to commence an audit. As stated in the district’s response, the SCO commenced the audit on September 8, 2008. For its FY 2003-04 claim, the district received no payment as of September 8, 2008. Therefore, the SCO met the

requirements of Government Code section 17558.5, subdivision (a), by commencing an audit within the statute of limitations applicable to each claim.

The district also states, “. . . it is possible for the Controller to unilaterally extend the audit period by withholding payment or directing appropriated funds only to those claims that have already been audited.” The district’s allegation contradicts statutory language. Government Code section 17561, subdivision (d), states:

The Controller shall pay any eligible claim pursuant to this section by October 15 or 60 days after the date the appropriation for the claim is effective, whichever is later. . . .

In addition, Government Code section 17567 states:

In the event that the amount appropriated for reimbursement purposes pursuant to Section 17561 is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. . . .

IX. CONCLUSION

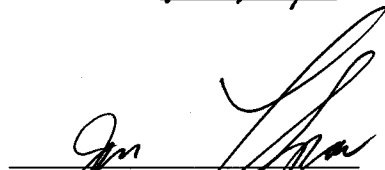
The State Controller’s Office audited San Mateo County Community College District’s claims for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session; and Chapter 1118, Statutes of 1987) for the period of July 1, 2002, through June 30, 2007. The district claimed unallowable costs totaling \$781,934. The costs are unallowable because the district claimed unallowable services and supplies, overstated and understated allowable indirect costs, and understated authorized health service fees and offsetting savings/reimbursements. The district also inaccurately reported and insufficiently documented health services provided.

In conclusion, the Commission should find that: (1) the SCO initiated its audit of FY 2002-03 and FY 2003-04 within the time frame provided by Government Code section 17558.5, subdivision (a); (2) the SCO correctly reduced the district’s FY 2002-03 claim by \$205,050; (3) the SCO correctly reduced the district’s FY 2003-04 claim by \$97,600; (4) the SCO correctly reduced the district’s FY 2004-05 claim by \$135,148; (5) the SCO correctly reduced the district’s FY 2005-06 claim by \$143,683; (6) the SCO correctly reduced the district’s FY 2006-07 claim by \$200,453; and (7) the district inaccurately reported and insufficiently documented health services provided.

X. 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 December 22, 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	634,805	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

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		\$100,687,011	\$ (1,466,612)	\$ 99,220,399	\$26,752,087	\$ 76,795,449
					(A)	(B)
Indirect Cost Rate (A)/(B)					34.84%	

Tab 5

A student who must withdraw for verifiable extenuating circumstances after the deadline (i.e., personal illness, automobile accident, death or severe illness in the immediate family or other severe physical or emotional hardship) may submit a petition to the Office of Admissions and Records for an exception to this policy. Any extenuating circumstance must be verified in writing (i.e., letter from physician, official accident report, obituary notice, etc.). Petition forms are available from and submitted to the Office of Admissions and Records, Building 1, Second Floor (574-6165).

The academic record of a student who remains in class beyond the time periods set forth above must reflect an authorized symbol other than W (see Index: "Grades, Grade Points").

A student failing to follow established withdrawal procedures may be assigned an F grade by the instructor.

Audit Policy

Students are allowed to register as auditors in a limited number of classes to which the course repetition policy applies if they have previously enrolled for credit for the maximum number of times allowed for the particular course.

Students should register for these classes in the normal manner; they will be advised if they have reached the course repetition limit and given the opportunity to register as auditors if space is available.

An auditing fee of \$15 per unit is payable at the time of enrollment as an auditor. Auditors are not charged the regular enrollment fee which is paid for credit enrollment. Auditors pay the health services fee and student representation fee, but not the non-resident tuition fee. Students enrolled for credit in 10 or more semester units may audit up to 3 units at no charge.

No student auditing a course will be permitted to change enrollment status in that course to receive credit. See the current *Schedule of Classes* for courses (denoted by an @) that may be audited.

Fees

Note: The fees listed in this Catalog are those in effect at the time of publication. Fees are subject to change at any time by action of the State Legislature, Board of Governors of the California Community Colleges, or District Board of Trustees.

Enrollment Fee

A State-mandated enrollment fee of \$26 per unit is payable at the time of registration.

The Board of Governors of the California Community Colleges has established a grant program to help low income students pay the enrollment fee. Information on eligibility requirements and application deadlines, as well as application forms, are available in the Financial Aid Office.

In addition to other costs, students classified as non-residents of the state of California must pay a tuition fee. See details under Non-Resident Tuition Fee.

Health Services Fee

All students, except concurrently enrolled high school students enrolled in less than 12 units or those registering only for telecourses, off-campus classes or weekend classes, are required to pay a \$15 health services fee each fall and spring semester at the time of registration for day or evening classes. For the summer session 2006 the health services fee is \$12. In addition to campus health services, the fee provides accident insurance coverage which is in effect when the student is on campus or attending a College-sponsored event.

Students who depend exclusively upon prayer for healing in accordance with the teachings of a bona fide religious sect, denomination, or organization may be exempted from paying the health services fee. A petition for health services fee exemption can be obtained from the Health Center, Building 1, Room 226 (574-6396).

Student Representation Fee

A representation fee of \$1 per student per semester was established by an election of the student body at College of San Mateo. Under applicable provisions of the Education Code, the students established the representation fee by a two-thirds majority of students who voted in the election.

The money collected through this fee will be expended to provide support for students or their representatives who may be stating their positions and viewpoints before city, county, and district government and before offices and agencies of the local, State and Federal government.

A student has the right to refuse to pay the student representation fee for religious, political, moral or financial reasons. This refusal must be submitted in writing. The fee is not covered by financial aid.

Parking Fee

All persons driving motor vehicles onto campus and utilizing the parking facilities

during regular class hours, including final examinations, are required to pay a parking fee. Parking permits are not required for students enrolling in telecourses, off-campus or weekend classes. Student parking permits are available for \$30 each for the fall and spring semesters and \$20 for the summer session. Parking permits for low income students are \$20 per semester. Low income students are those who demonstrate financial need under federal standards or state BOG income standards or those who receive assistance through CalWORKs, SSI or general assistance. One-day parking permits (\$1) for all student lots are available from machines in Lots 1, 2, 10 and 14.

Permits may be purchased during the registration process at the Security Office or the Cashier's Office. Parking is on a first-come, first-served basis. A permit is not a guarantee of a parking space. The College and San Mateo County Community College District accept no liability for vandalism, theft or accidents. Use of parking facilities is at the user's risk. Parking and traffic regulations are enforced by the Campus Security Office staff, and violators are cited to the civil administrative procedures on campus as set forth in the California Vehicle Code. The College reserves the right to change parking regulations for special events.

Special Parking for Students with Disabilities

Blue handicapped parking spaces have been provided in Lots 3A, 4, 5, 6, 7, 11, 13, 14, 17, 20 and 22. Students must have both a California State Placard (issued by DMV) and a CSM parking permit to park in these blue spaces. Temporary parking permits are also available with doctor's verification. For further information contact the Disabled Student Center, Building 16, Room 150, 574-6438; voice 358-6803 (TTY).

Student Body Fee

The optional student body fee is \$8 per semester and is assessed at the time of registration. This entitles the student to a photo ID student body card, which can be obtained at the Student Activities Office during regular office hours. This photo identification card entitles students to special discount of 10% to 40% at participating local businesses, movie theaters, shops and restaurants. On-campus discounts are available at the Café International coffee house, the cosmetology salon, CSM Bookstore (non-book items), and all athletic events. In addition, the card permits free admission to the CSM swimming pool at noon. Funds collected from

Tab 6



DEPARTMENT OF HEALTH & HUMAN SERVICES

ATTENTION:
NEW ROOM #

Program Support Center
Financial Management Service
Division of Cost Allocation

DCA Western Field Office
50 United Nations Plaza, Room 347
San Francisco, CA 94102

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SVZ
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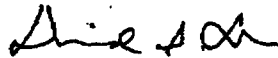
Raymond Chow
Accountant
San Mateo County Community College District
3401 CSM Drive
San Mateo, CA 94402

Dear Mr. Chow:

The original and one copy of an indirect cost Negotiation Agreement are enclosed. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal Government. Please have the original signed by a duly authorized representative of your organization and return it to me, retaining the copy for your files. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

An indirect cost proposal together with supporting information are required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on your fiscal year ending 06/30/02, is due in our office by 12/31/02.

Sincerely,


David S. Low
Director

Enclosures

PLEASE SIGN AND RETURN THE ORIGINAL OF THE NEGOTIATION AGREEMENT

Phone: (415) 437-7820 - Fax: (415) 437-7823 - E-mail: dcasf@pac.gov

7/1/6
CK 9/3/08

COLLEGES AND UNIVERSITIES RATE AGREEMENT

V #:

DATE: February 4, 1999

INSTITUTION:
San Mateo County Community College District
3401 CSM Drive

FILING REF.: The preceding
Agreement was dated
February 21, 1996

San Mateo CA 94402

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

SECTION I: FACILITIES AND ADMINISTRATIVE COST RATES*

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

TYPE	EFFECTIVE PERIOD		RATE(%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
PRED.	07/01/99	06/30/03	30.0 ^{30/3}	All	All Programs
PROV.	07/01/03	06/30/04	30.0	All	All Programs

*BASE:
Direct salaries and wages including all fringe benefits.

INSTITUTION:
San Mateo County Community College District

AGREEMENT DATE: February 4, 1999

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

This organization charges the actual cost of each fringe benefit direct to Federal projects. However, it uses a fringe benefit rate which is applied to salaries and wages in budgeting fringe benefit costs under project proposals. The fringe benefits listed below are treated as direct costs.

TREATMENT OF PAID ABSENCES:

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims for the costs of these paid absences are not made.

DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable personal property having a useful life of more than one year and an acquisition costs of \$500 or more per unit.

The following fringe benefits are treated as direct costs:

FICA, RETIREMENT PLAN, UNEMPLOYMENT, WORKERS COMPENSATION, HEALTH/DENTAL/LIFE INSURANCE, AND SALARY INCOME PROTECTION.

34/8
CK 9/3/08

INSTITUTION:
San Mateo County Community College District

AGREEMENT DATE: February 4, 1999

SECTION III: GENERAL

A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its facilities and administrative cost pools as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as facilities and administrative costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

B. ACCOUNTING CHANGES:

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from facilities and administrative to direct. Failure to obtain approval may result in cost disallowances.

C. FIXED RATES:

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. USE BY OTHER FEDERAL AGENCIES:

The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular A-21 Circular, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in A-21. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE INSTITUTION:
San Mateo County Community College District

(INSTITUTION)

Joseph Newmyer
(SIGNATURE)

Joseph Newmyer
(NAME)

Acting Associate Chancellor
(TITLE)

3-2-99
(DATE)

BY THE COGNIZANT AGENCY
ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

David S. Low
(SIGNATURE)

David S. Low
(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION
(TITLE)

February 4, 1999
(DATE) 0213

HHS REPRESENTATIVE: May J. Wong
Telephone: (415) 437-7820

Tab 7

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

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

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 1984 ~~7/2nd/8/8/~~
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 1983-84 ~~7~~ 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 ~~through the authority of the district.~~ 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 ~~1983-84~~ 1986-87:

ACCIDENT REPORTS

APPOINTMENTS

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

ASSESSMENT, INTERVENTION & COUNSELING

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

EXAMINATIONS (Minor Illnesses)
Recheck Minor Injury

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

FIRST AID (Major Emergencies)

FIRST AID (Minor Emergencies)

FIRST AID KITS (Filled)

IMMUNIZATIONS

Diphtheria/Tetanus
Measles/Rubella
Influenza
Information

INSURANCE

On Campus Accident
Voluntary
Insurance Inquiry/Claim Administration

LABORATORY TESTS DONE
Inquiry/Interpretation
Pap Smears

PHYSICALS
Employees
Students
Athletes

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

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

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

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

MISCELLANEOUS

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

COMMITTEES

Safety
Environmental
Disaster Planning

SAFETY DATA SHEETS

Central file

X-RAY SERVICES

COMMUNICABLE DISEASE CONTROL

BODY FAT MEASUREMENTS

MINOR SURGERIES

SELF-ESTEEM GROUPS

MENTAL HEALTH CRISIS

AA GROUP

ADULT CHILDREN OF ALCOHOLICS GROUP

WORKSHOPS

Test Anxiety
Stress Management
Communication Skills
Weight Loss
Assertiveness Skills

VI. CLAIM PREPARATION

Each claim for reimbursement pursuant to this mandate must be timely filed and set forth a list of each item for which reimbursement is claimed under this mandate. *//ETTING/STATISTICS/only/STATISTICS/under one/of/with/differences///IT/see/advance/previously/collected/per student/and/enrollment/counsel/or/IT/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/Alternative*

Claimed costs should be supported by the following information:

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

*1/ Fees/Collected/In/The/1983/84/Fiscal/Year/To/Support
The/Health/Services/Program/*

*2/ Total/Number/Of/Students/Under/The/VLIR/Through/4/
Above//Using/This/Alternative/The/Total/Amount
Claimed/Will/Be/Under/VLIR/Unlimited/By/The
VLIR/2//With/The/Total/Amount/Reimbursed/Increased/By
The/Applicable/Indirect/Rate/Of/5%*

*Alternative/2//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, the productive hourly rate, and the related benefits. The average number of hours devoted to each function may be claimed if supported by a documented time study.

2. Services and Supplies

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

3. Allowable Overhead Cost

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

VII. SUPPORTING DATA

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

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

GEORGE DEUKMEJIAN, Governor

CALIFORNIA COMMUNITY COLLEGES1107 NINTH STREET
SACRAMENTO, CALIFORNIA 95814
(916) 445-8732 445-1163

February 22, 1989



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

Dear Mr. Eich:

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

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

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

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

Mr. Eich

2

February 22, 1989

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

Sincerely,

David Mertes

DAVID MERTES
Chancellor

DM:PR:mh

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

State of California

Memorandum

Date: March 22, 1989

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

From: Department of Finance


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

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

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

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

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



Fred Klass
 Assistant Program Budget Manager

cc: see second page

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

LR:1988-2

CHANCELLOR'S OFFICE

GEORGE DEUKMEJIAN, Governor

CALIFORNIA COMMUNITY COLLEGES

1000 NINTH STREET
 SACRAMENTO, CALIFORNIA 95814
 916-497-92 445-1163

April 3, 1989

Mr. Robert W. Eich
 Executive Director
 Commission on State Mandates
 1000 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 118, 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.

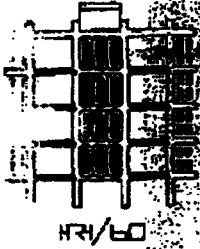
If you have any questions, please call Glen Beatie at 3-8137.

Sincerely,

Glenn Haas, Assistant Chief
 Division of Accounting

GH/GB:dvl

SC81822



RIO HONDO COMMUNITY COLLEGE DISTRICT
3600 Workman Mill Road • Whittier, CA 90608 • Phone (213) 992-1001



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. Hood
Vice President
Administrative Affairs

TMW:hh

Tab 8

MINUTES

**COMMISSION ON STATE MANDATES
May 25, 1989
10:00 a.m.
State Capitol, Room 437
Sacramento, California**

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

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

Item 1 Minutes

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

The minutes were adopted without objection.

Consent Calendar

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

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

Minutes
Hearing of May 25, 1989
Page 2

- Item 6 Proposed Parameters and Guidelines Amendment
Chapter 7, Statutes of 1984, 2nd E.S.
Chapter 7118, 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.

Minutes
Hearing of May 25, 1989
Page 4

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 Buanrostro 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 Martinaz 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 in 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.

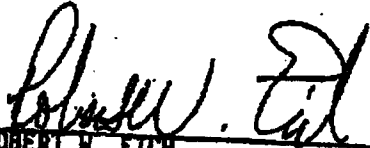
Clayton Parker, representing the Newport-Mesa Unified School District, submitted a late filing on the test claim rebutting the staff analysis. Member Creighton stated that he had not had an opportunity to review the late filing and inquired on whether the claim should be heard at this hearing. Staff 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.

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

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

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


ROBERT W. EICH
Executive Director

RWE:GLH:cm:0224g

Tab 9

LRS-RA 20061025 180011 CC41100

P 3 R 1 C 1

CONTROLLER OF CALIFORNIA

P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS NOTICE IS FOR INFORMATION PURPOSE ONLY.

THE NET PAYMENT AMOUNT WAS ZERO.

BOARD OF TRUSTEES *****.00

SAN MATEO COUNTY

3401 COLLEGE OF SAN MATEO DR

SAN MATEO CA 94402

PAYEE: TREASURER, SAN MATEO CO COMM COLL DIST

FUND NAME: GENERAL FUND PGM NBR: 00

ISSUE DATE: CLAIM SCHEDULE NBR:

REIMBURSEMENT OF STATE MANDATED COSTS

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

ACL : 1/84 PROG :

2002/2003 ACTUAL PAYMENT CLAIMED AMT: 341,276.00

TOTAL ADJUSTMENTS: (SEE BELOW) 34,128.00

LRS-RA 20061025 180011 CC41100

P 3 R 22 C 1

TOTAL APPROVED CLAIMED AMT: 307,148.00

LESS PRIOR PAYMENTS: .00

PRORATA PERCENT: 100.000000

PRORATA BALANCE DUE: .00

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

CH 961/75 COLLECTIVE BARGAINING (C 00/01 178,367-

77/78 ABSENTEE BALLOTS (CC) 01/02 29,307-

961/75 COLLECTIVE BARGAINING (C 01/02 99,474-

ADJUSTMENTS ITEMIZED: =====

LATE CLAIM PENALTY 34,128.00-

Tab 10

LRS-RA 20110119 180019 CC41100 P 1 R 1 C 1
CONTROLLER OF CALIFORNIA CC41100

P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS NOTICE IS FOR INFORMATION PURPOSE ONLY.

NO WARRANT WILL BE MAILED.

THE NET PAYMENT AMOUNT WAS ZERO.

BOARD OF TRUSTEES *****.00

SAN MATEO CO COMM COLL DIST

SAN MATEO COUNTY

3401 COLLEGE OF SAN MATEO DR

SAN MATEO CA 94402

PAYEE: TREASURER, SAN MATEO CO COMM COLL DIST

FUND NAME: GENERAL FUND PGM NBR: 00267

ISSUE DATE: 01/19/2011 CLAIM SCHEDULE NBR: MA04102A

REIMBURSEMENT OF STATE MANDATED COSTS

FOR ANY QUESTION, PLS CONTACT STEVE PURSER AT (916) 324-5729

ACL : TITLE 5 PROG : [REDACTED]

[REDACTED] ACTUAL PAYMENT CLAIMED AMT: 1,237,688.00

TOTAL ADJUSTMENTS: (SEE BELOW) .00

TOTAL APPROVED CLAIMED AMT: 1,237,688.00

LESS PRIOR PAYMENTS: 155,940.00-

PRORATA PERCENT: 3.198341

PRORATA BALANCE DUE: 1,047,150.00-

APPROVED PAYMENT AMOUNT: 34,598.00

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

1/84 HEALTH FEE ELIMINATN: 02/03 34,598-

NET PAYMENT AMOUNT: .00

TOTAL APPROVED CLAIMED AMT: 1,237,688.00

LESS PRIOR PAYMENTS: 155,940.00-

PRORATA PERCENT: 3.198341

PRORATA BALANCE DUE: 1,047,150.00-

APPROVED PAYMENT AMOUNT: 34,598.00

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

1/84 [REDACTED] [REDACTED]

NET PAYMENT AMOUNT: .00

Tab 11

~1-27
CK 3/4/09
SVZ
04-15-09

San Mateo County Community College District
Legislatively Mandated Health Fee Elimination Program
Analysis of Services and Supplies
Audit Period from July 1, 2002 through June 30, 2007
S08-MCC-0041

FY 2002-03									
Date	Fund	Org	Acct	Program	Doc #	Description	Costs		Audit Adjustment
							Sampled	Allowed	
07/01/02	39030	2333	4510	643000	C0300016	Fruit of the Earth	343	343	-
07/18/02	39030	2333	4510	643000	C0300246	Moore Medical Corp, New Britai Ct	431	431	-
08/12/02	39030	2333	4510	643000	C0300908	Zee Service, Hayward CA	3E/6-12 610	610	-
06/30/03	39030	2333	4510	643000	I03L2149	Skyline Bookstore	547	547	-
01/27/03	39030	4339	4510	643000	C0304918	Health Edco, Waco Tx	431	431	-
02/20/03	39030	4339	4510	643000	C0305583	ETR Associates	271	271	-
04/10/03	39030	4339	4510	643000	C0306809	GlaxoSmithKline	243	243	-
05/14/03	39030	4339	4510	643000	C0307596	Delasco, Council BL IA	794	794	-
05/30/03	39030	4339	4510	643000	C0307979	Pharmedix, Hayward CA	278	278	-
06/02/03	39030	4339	4510	643000	C0308069	Moore Medical Corp	3E/13-20 1,079	1,079	-
09/11/02	10004	4339	4510	643000	C0301525	Stat Pharmaceutical	1,533	1,533	-
12/13/02	10004	4339	4510	643000	I0306617	Wiltberger, Arlene	292	292	-
01/07/03	10004	4339	4510	643000	I0306957	Gynetics	56	56	-
02/13/03	10004	4339	4510	643000	I0308125	SMCCCD Revolving Account	68	68	-
04/24/03	10004	4339	4510	643000	C0307147	H.C.S.I., 801-947018 UT	368	368	-
12/02/02	39030	2333	5130	643000	I0305128	Nakanishi, O.D., Alan	300	300	-
10/15/02	10004	4339	5310	643000	I0303454	ACHA Publications	434	434	-
10/07/02	10004	4339	5514	643000	I0303152	Nextel Communications	392	392	-
12/03/02	10004	4339	5514	643000	I0305963	Nextel Communications	199	199	-
09/20/02	10004	4339	5690	643000	C0301872	Stericycle Inc.	637	637	-
06/01/03	39030	2333	5690	643000	I0311925	20/20 Optometry	300	300	-
02/03/03	39030	3345	6451	643000	I0307665	Dell Computers	1,331	1,331	-
Total							10,938 ✓	10,938 ✓	- ✓

3D/4 Total Costs Claimed: 41,381
 Adjusted Claimed Amount: 41,381 3C/3
 Total % Sampled: 26.43% 3E/1

FY 2003-04									
Date	Fund	Org	Acct	Program	Doc #	Description	Costs		Audit Adjustment
							Sampled	Allowed	
09/12/03	39030	4339	4510	643000	C0401416	Stat Pharmaceutical	1,734	1,734	-
02/27/04	39030	4339	4510	643000	C0405482	US Toy / Constructive Playthings	474	-	(474)
06/08/04	39030	4339	4510	643000	I0414749	Barr Laboratories, Inc.	416	416	-
05/13/04	39030	4339	5690	643000	I0413980	Nob Hill Pizza & Popcorn Supply Co.	3E/29-31 175	-	(175)
05/14/04	39030	4339	5690	643000	I0414006	20/20 Optometry	3E/25-28 150	150	-
06/24/04	39030	4339	5690	643000	C0408219	Unilab	1,421	1,421	-
06/24/04	39030	4339	5690	643000	C0406712	Fresh & Natural	3E/23-24 1,106	-	(1,106)
01/08/04	10004	4339	6451	643000	I0409720	Cintas	2,055	2,055	-
Total							7,530 ✓	6,776 ✓	(1,755) ✓

3D/6 Total Costs Claimed: 29,612
 Adjusted Claimed Amount: 27,857 3C/3
 Total % Sampled: 25.43% 3E/1

FY 2004-05									
Date	Fund	Org	Acct	Program	Doc #	Description	Costs		Audit Adjustment
							Sampled	Allowed	
12/03/04	39030	4339	4510	643000	C0504551	Fresh and Natural	24	-	(24)
02/11/05	39030	4339	4510	643000	C0505675	US Toy / Constructive Playthings	226	-	(226)
03/14/05	39030	4339	4510	643000	C0506494	Fresh and Natural	77	-	(77)
05/04/05	39030	4339	4510	643000	C0508116	Fresh and Natural	3E/42-45 675	-	(675)
05/30/05	39030	4339	4510	643000	C0508939	Fresh and Natural	77	-	(77)
06/30/05	39030	2333	4511	643000	I05L2224	Dell Computers	3E/35-41 1,823	1,823	-
10/04/04	39030	4339	5310	643000	I0503464	ACHA Publications	404	404	-
07/08/04	39030	2333	5414	643000	I0500524	Basic Student Insurance - Skyline	3E/46-49 8,159	8,159	-
07/08/04	39030	3345	5414	643000	I0500524	Basic Student Insurance - Canada	3E/46-49 5,720	5,720	-
07/08/04	39030	4339	5414	643000	I0500524	Basic Student Insurance - CSM	3E/46-49 10,697	10,697	-
11/16/04	39030	4339	5690	643000	P0500902	Council of Community Clinics Service	158	158	-
02/08/05	39030	4339	5690	643000	J0503540	gd4-C0505349 - Unilab	1,075	1,075	-
Total							29,114 ✓	28,036 ✓	(1,078) ✓

3D/8 Total Costs Claimed: 67,491
 Adjusted Claimed Amount: 66,413 3C/3
 Total % Sampled: 43.14% 3E/1

Note:

✓ = Footed

Σ① = costs disallowed attributable to purchase of food, promotional items, and a popcorn cost rental.

Σ② = bad debt expenses

San Mateo County Community College District
Legislatively Mandated Health Fee Elimination Program
Analysis of Services and Supplies
Audit Period from July 1, 2002 through June 30, 2007
S08-MCC-0041

2/1/09
 OK 3/4/09
 SVZ
 04-15-09

FY 2005-06

Date	Fund	Org	Acct	Program	Doc #	Description	Costs		Audit
							Sampled	Allowed	Adjustment
11/16/05	39030	4339	4510	643000	C0603983	Fresh and Natural	91	-	(91)
02/13/06	39030	4339	4510	643000	C0606353	Positive Promotion	782	782	-
02/20/06	39030	4339	4510	643000	C0606465	US Toy / Constructive Playthings	3E/55-58 1,314	-	(1,314)
03/13/06	39030	4339	4510	643000	C0607230	Nob Hill Pizza	175	-	(175)
03/27/06	39030	4339	4510	643000	C0607747	Nob Hill Pizza	400	-	(400)
05/04/06	39030	4339	4510	643000	C0608913	Fresh and Natural	86	-	(86)
05/04/06	39030	4339	4510	643000	C0608913	Fresh and Natural	77	-	(77)
05/25/06	39030	4339	4510	643000	C0609797	Fresh and Natural	77	-	(77)
06/09/06	39030	4339	4510	643000	I0613052	Barr Laboratories, Inc.	3E/51-54 500	500	-
06/01/06	10004	4345	5220	643000	I0612744	Wiltberger, Arlene	195	195	-
06/22/06	10003	3345	5310	643000	I0614275	SMCCCD Revolving Account	100	100	-
08/02/05	39030	2333	5414	643000	I0600691	Basic Student Insurance - Skyline	3E/50A 8,392	8,392	-
08/02/05	39030	3345	5414	643000	I0600691	Basic Student Insurance - Canada	3E/50B 6,427	6,427	-
08/02/05	39030	4339	5414	643000	I0600691	Basic Student Insurance - CSM	3E/50C 11,213	11,213	-
08/10/05	39030	4339	5690	643000	J0600073	gd(4) JV C0600126 - Quest Diag	855	855	-
06/28/06	39030	2333	5797	643000	J0608359	RC 05-06 Bad Debt Allowances	3E/50A 8,242	-	(8,242)
06/28/06	39030	3345	5797	643000	J0608359	RC 05-06 Bad Debt Allowances	3E/50B 4,785	-	(4,785)
06/28/06	39030	4339	5797	643000	J0608359	RC 05-06 Bad Debt Allowances	3E/50C 6,977	-	(6,977)
Total							50,688 ✓	28,464 ✓	(22,224) ✓

Σ(1) = \$2,220

Σ(2) = \$20,000

3D/10 Total Costs Claimed: 98,378
 Adjusted Claimed Amount: 76,154 3C/4
 Total % Sampled: 51.52% 3E/1

FY 2006-07

Date	Fund	Org	Acct	Program	Doc #	Description	Costs		Audit
							Sampled	Allowed	Adjustment
10/09/06	39030	4339	4510	643000	C0703025	Moore Medical Corp	3E/63-65 2,303	2,303	-
12/14/06	39030	3345	4510	643000	I0707218	Sachs, Lesli Barbara	142	142	-
03/29/07	39030	4339	4510	643000	C0708488	Happy Coffee and D	2,923	-	(2,923)
06/19/07	39030	4339	4510	643000	C0711121	NSO/Healthcare Mal	3E/60-62 1,133	1,133	-
05/25/07	10004	4345	5220	643000	I0713423	Wiltberger, Arlene Campbell	312	312	-
09/07/06	39030	2333	5414	643000	I0701718	Basic Student Insurance - Skyline	3E/59A 8,297	8,297	-
09/07/06	39030	3345	5414	643000	I0701718	Basic Student Insurance - Canada	3E/59B 6,277	6,277	-
09/07/06	39030	4339	5414	643000	I0701718	Basic Student Insurance - CSM	3E/59C 10,695	10,695	-
01/11/07	39030	4339	5690	643000	J0703003	gd(4) JV#C0705211 - Quest & Steri	855	855	-
01/26/07	39030	4339	5690	643000	I0708308	Bartels, Sharon Lee	200	200	-
06/30/07	39030	2333	5797	643000	J0710406	RC 06-07 Bad Debt Allowances	3E/59A 13,303	-	(13,303)
06/30/07	39030	3345	5797	643000	J0710406	RC 06-07 Bad Debt Allowances	3E/59B 8,021	-	(8,021)
06/30/07	39030	4339	5797	643000	J0710406	RC 06-07 Bad Debt Allowances	3E/59C 11,984	-	(11,984)
Total							66,445 ✓	30,214 ✓	(36,231) ✓

Σ(1) = \$2,923

Σ(2) = \$33,300

3E/12 Total Costs Claimed: 122,521
 Adjusted Claimed Amount: 86,290 3C/4
 Total % Sampled: 64.23% 3E/1

Grand Total - Audit Adjustments: \$ (61,288) ✓

44
OK 11/17/08

Fund: 39030 Orgn: 4%

List of Accounts for Fiscal Year 04

January 3, 2005

Acct % Prog: 643000
rsCntl Y Atvd: %

Rev. N Adopt Only: N Bene: Y
Sort P Ftype: % Rev. N

Page 2
Period: 13
FYRACSL 5.0

OREPORT

SVZ
02-11-09

Acct	%	Prog	Rev. N	Adopt Only	Bene	FYRACSL
rsCntl	Y	Atvd	Sort P	Ftype	Rev. N	
39030	4339	3434	643000	996.72	996.72	.00 .00
39030	4339	3435	643000	260.40	260.40	.00 .00
39030	4339	3451	643000	7,140.40	7,140.40	.00 .00
39030	4339	3452	643000	145.96	145.96	.00 .00
39030	4339	3453	643000	211.15	211.15	.00 .00
39030	4339	3454	643000	1,468.54	1,468.54	.00 .00
39030	4339	3455	643000	382.36	382.36	.00 .00
39030	4339	3510	643000	119.60	119.60	.00 .00
39030	4339	3511	643000	9.75	9.75	.00 .00
39030	4339	3511A	643000	31.77	31.77	.00 .00
39030	4339	3530	643000	115.19	115.19	.00 .00
39030	4339	3531	643000	36.82	36.82	.00 .00
39030	4339	3550	643000	202.95	202.95	.00 .00
39030	4339	3610	643000	797.30	797.30	.00 .00
39030	4339	3611	643000	65.03	65.03	.00 .00
39030	4339	3611A	643000	211.77	211.77	.00 .00
39030	4339	3630	643000	767.69	767.69	.00 .00
39030	4339	3631	643000	219.09	219.09	.00 .00
39030	4339	3650	643000	1,352.80	1,352.80	.00 .00
39030	4339	3999	643000	115.19	.00	.00 115.19
39030	4339	4510	643000	9,961.10	9,866.73	.00 94.37
39030	4339	4580	643000	1,103.55	923.59	.00 179.96
39030	4339	5310	643000	189.04	.00	.00 189.04
39030	4339	5410	643000	.00	302.00	.00 -302.00
39030	4339	5414	643000	11,321.00	11,321.00	.00 .00
39030	4339	5514	643000	2,199.87	2,199.87	.00 .00
39030	4339	5690	643000	3,677.61	3,677.61	.00 .00
39030	4339	5694	643000	.00	199.69	.00 -199.69
			240548.95	246372.16	0	-5823.21

3E/22 3,677.61 3D/6

SV12
02-11-09
PSS 22-31

COA Fiscal Year Index Fund Organization Account Program Activity Location Period Query Type Commit Type
 1 04 39030 4339 5690 643000

Account	Organization	Program	Activity Date	Type	Document	Field	Amount	Increase (+) or Decrease (-)
5690	4339	643000	25-JUN-2004	APCA	00407505	GD4 - C0400142, S YTD	93.15	+
5690	4339	643000	25-JUN-2004	APCA	00407508	GD4 - C0402749, S YTD	186.30	+
5690	4339	643000	25-JUN-2004	APCA	00407504	GD4 - C0406712, F YTD	3E/23 1,106.31 3E/3A	+
5690	4339	643000	25-JUN-2004	APCA	00407502	GD4 - C0406712, S YTD	194.68	+
5690	4339	643000	25-JUN-2004	APCA	00407501	GD4 - C0408219, U YTD	1,420.70	+
5690	4339	643000	25-JUN-2004	APCA	00407500	GD4 - C0408220, S YTD	206.56	+
5690	4339	643000	25-JUN-2004	APCA	00407497	GD4 - C0403436, S YTD	144.91	+
5690	4339	643000	17-MAY-2004	DNEI	11298695	Nob Hill Pizza & Po YTD	0.00	-
5690	4339	643000	17-MAY-2004	DNEI	11298666	20/20 Optometry YTD	0.00	-
5690	4339	643000	14-MAY-2004	INEI	10414006	20/20 Optometry YTD	3E/25 150.00 3E/3A	+
5690	4339	643000	13-MAY-2004	INEI	10413980	Nob Hill Pizza & Po YTD	3E/29 175.00 3E/3A	+
Total:							3,677.61	+
							3E/21	



SMCCCD - Accounts Payable
 3401 CSM Drive
 San Mateo, CA 94402-3699
 (650) 574-6505

298695 11-49
1210

NON-NEGOTIABLE
 UNTIL ISSUE DATE
 ISSUE DATE
 05/19/2004

CHECK AMOUNT
 \$*****175.00

298695
 CK 1/17/08

One Hundred Seventy Five & 00/100

PAY TO THE ORDER OF

Nob Hill Pizza & Popcorn Supply Co.
 PO. Box 250303
 San Francisco CA 94125

**VOID
 FILE COPY**

Union Bank
 350 California Street
 San Francisco, CA 94104

C3453298695C A121000497A 7020010074C

VENDOR/ORG NUMBER	INVOICE NUMBER	INVOICE DATE	ACCOUNT INFORMATION DISTRIBUTION	AMOUNT	DISCOUNT	TAX	NET AMOUNT	TOTAL
02	P0401327	10413980	39030-4339-5690-643000	175.00	.00	.00	.00	3E/30-31 175.00



298695 05/17/04 943137226 .00 .00 .00 *****175.00 3E/22

OK 11/17/08

5690

Nob Hill Pizza
 & Popcorn Supply Co.

Federal ID# 94-3137226

P.O. Box 250303
 San Francisco, CA 94125
 (415) 665-0500
 Fax: (650) 615-0500
 www.nobhillpizza.com

Customer's Order No.

Date 30 March 04 Invoice# 02

Sold To College of San Mateo - Health Service

Address 1700 W Hillside San Mateo 94402

Salesman Harry Herp Terms 10 Days Building 1226

CASH	CHARGE	C.O.D.	PAID OUT	RETD. MDSE.	RECD. ON ACCT.
------	--------	--------	----------	-------------	----------------

QUAN.	DESCRIPTION	PRICE	AMOUNT
-------	-------------	-------	--------

1	Popcorn Cart Rental w/Supplies 2 Day w/Delivery & P.C. (March 30+31, 2004)		225 00
	Discount		50 -

Tax I.D.

175 00
 175 -

5/10/04 OK to pay:
Gloria Ramirez

ALL Claims and Returned Goods MUST Be Accompanied By This Bill

10413980

Signature

CK 11/17/08



Purchase Order No.: P0401327

SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT
3401 CSM Drive
San Mateo, CA 94402

PURCHASE ORDER NO. MUST APPEAR ON ALL
SHIPPING DOCUMENTS AND INVOICES

Purchasing Department: (650)574-6508
Accounts Payable: (650)574-6505

VENDOR SHIP TO

ID No.: 943137226

Address:

Nob Hill Pizza & Popcorn Supply Co.
PO. Box 250303
San Francisco CA 94125

COLLEGE of SAN MATEO, Health C
1700 West Hillsdale Blvd.
Bldg 1 Room 226
San Mateo CA 94402

Harry Herp

Contact: Sharon Bartels/Gloria D'Ambra
Phone: 650-574-6396 6396

Phone: 415-665-0500

Fax: 650-692-2224

ORDER DATE 05/10/04
DATE REQUIRED 05/11/04
TERMS

BILL IN TRIPLICATE TO:
SMCCCD Accounting Office
(Above Address)

ITEM	QUANTITY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
1	1.00 EA	Rental of 1 popcorn machine & supp. 2 days 3/30 & 3/31 Popcorn cart rental w/supplies, 2 days with delivery & popcorn, is \$225 & \$50 discount for total of \$175.	175.0000	175.00

Purchase order is for payment only.
A check and a copy of invoice is enclosed.

APPROVED BY:

DATE: May 10th, 2004

TOTAL:	175.00
DISCOUNT:	.00
ADDL. CHARGES:	.00
TAXES:	.00
GRAND TOTAL:	175.00 3E/29

Vendor Copy

Fund: 39030 Orgn: 4%

of Accounts for Fiscal Year 05

December 6, 2005
Page 2
Period: 13
FYRACSL 5.0
OK 11/17/08
502
02-1100

Acct: % Prog: 643000

Rev: N

Adopt Only: N

Bene: Y

PosCntrl Y Atvd: %

Sort: O

Ftype: %

Rev: N

REPORT

Fund	Acct	Orgn	Prog	Rev	Adopt Only	Bene	Ftype	PosCntrl	Atvd	Y	Sort	Rev	FYRACSL
39030	4339	3453	643000	272.20	272.20	.00							.00
39030	4339	3454	643000	1,590.30	1,590.30	.00							.00
39030	4339	3455	643000	374.04	374.04	.00							.00
39030	4339	3510	643000	178.70	178.70	.00							.00
39030	4339	3511	643000	23.61	23.61	.00							.00
39030	4339	3530	643000	263.50	263.50	.00							.00
39030	4339	3531	643000	42.21	42.21	.00							.00
39030	4339	3550	643000	456.82	456.82	.00							.00
39030	4339	3610	643000	643.34	643.34	.00							.00
39030	4339	3611	643000	84.95	84.95	.00							.00
39030	4339	3630	643000	948.63	948.63	.00							.00
39030	4339	3631	643000	156.28	156.28	.00							.00
39030	4339	3650	643000	1,644.54	1,644.54	.00							.00
39030	4339	3999	643000	.00	.00	.00							.00
39030	4339	4510	643000	20,704.62	20,704.62	.00							.00
39030	4339	4580	643000	697.14	697.14	.00							.00
39030	4339	5310	643000	404.00	404.00	.00							.00
39030	4339	5410	643000	75.00	75.00	.00							.00
39030	4339	5414	643000	10,697.00	10,697.00	.00							.00
39030	4339	5514	643000	1,931.63	1,931.63	.00							.00
39030	4339	5690	643000	7,806.28	7,806.28	.00							.00
39030	4339	5870	643000	44,737.91	.00	.00							44,737.91
				280365	235627.09	0							44737.91

2/17
OK 11/17/08

SV2
02-11-09
PJS 42.44

COA	Fiscal Year	Index	Fund	Organization	Account	Program	Activity	Location	Period	Query Type	Commit Type
1	05		39030	4339	4510	643000				S	

Account	Organization	Program	Document	Description	Field	Amount	Increase (+) or Decrease (-)
4510	4339	643000	C0508939	->FRESH AND NATURAL , SAN MATEO CA	YTD	77.12	+
4510	4339	643000	C0508799	->PHARMEDIX, UNION CITY CA	YTD	120.50	+
4510	4339	643000	C0508664	->HAR*WB SAUNDERS, 800-338-31 FL	YTD	27.01	+
4510	4339	643000	C0508644	->HP RETURN REPAIR, 916 785120 GA	YTD	156.96	+
4510	4339	643000	C0508468	->MOORE MEDICAL, NEW BRITAI CT	YTD	276.50	+
4510	4339	643000	C0508468	->COLLEGE OF SAN MAT, SAN MATEO CA	YTD	37.42	+
4510	4339	643000	C0508469	->MERCK CO, 800 235433 PA	YTD	166.18	+
4510	4339	643000	C0508469	->ORGANON INC, WEST ORANG NJ	YTD	182.40	+
4510	4339	643000	J0506306	gd(4)-JVC0508360 - Stericycle	YTD	-123.81	-
4510	4339	643000	C0508360	->STERICYCLE WEST, SUN VALLEY CA	YTD	123.81	+
4510	4339	643000	C0508245	->DIXON SHANE, 270-434204 PA	YTD	159.34	+
4510	4339	643000	C0508246	->PHARMEDIX, UNION CITY CA	YTD	178.47	+
4510	4339	643000	C0508247	->PRAXAIR DIST US #1, S SAN FRAN CA	YTD	36.01	+
4510	4339	643000	C0508116	->COLLEGE OF SAN MAT, SAN MATEO CA	YTD	6.01	+
4510	4339	643000	C0508116	->FRESH AND NATURAL , SAN MATEO CA	YTD	674.62	+
4510	4339	643000	C0508026	->PHARMEDIX, UNION CITY CA	YTD	328.76	+
4510	4339	643000	C0508026	->PHARMEDIX, UNION CITY CA	YTD	85.23	+
Total:						20,704.62	+

3E/43-44
3E/3A
3E/34

ck 11/17/08

7

FRESH AND NATURAL CAFE 3
1700 W HILLSDALE BLVD. #1
SAN MATEO, CA 94402
650-574-6582
1-415801710-820765



Catering Request Form

Toll Free Phone: 1-800-988-3338

COPY
05/02/2005 15:50
Sale:

Transaction # 1
Card Type: MasterCard
Acct #: 5569190000041336
Exp. Date: 0108
Entry: Swiped
Sale: 674.62
Reference No.: 00000001
Auth. Code: 082585
Response: APPROVED

Invoice No. EMT

ORDERING REQUEST and INVOICE

Order Date:	3/15/05	3/16/05
Order Time:	8:30 am	11:30
Location:	South California	
Order #:	396	
Client Name:	L D Ambra	
Signature of supervisor:		

Quantity	Description of Goods and Services	Unit cost	Total cost
2	9 Doz Mini-Muffins Mini-Bagels	\$81.00	\$162.00
2	5 pots coffee	\$50.00	\$100.00
5	50 Ex. Soda & water	\$1.00	\$50.00
2	6 Mini Bun/croissant sandwich buffet	\$95.00	\$570.00
	7 Mini Bun/croissant sandwich buffet	\$95.00	\$665.00

FRESH & NATURAL \$ 674.62

Breakfast and lunch provided for our exhibitors who participated during our health fair. Total \$1674.62 - \$1000.00 donation from Associated Students

**PLEASE SEND PAYMENT TO
FRESH & NATURAL**

**1700W. HILLSDALE BLVD.
SAN MATEO, CA 94402**

WE ACCEPT VISA AND MASTER CARD.

Delivery Charge	
Sub-total	\$1547.00
Tax	\$127.62
GRAND TOTAL	\$1674.62

Associated Students / 1000 -
Donation

674.62 3E/42

OK 11/17/08

①

Associated Students of College of San Mateo
1700 West Hillsdale Boulevard • San Mateo, California 94402

Order Number: 26/351

V Fresh + Natural
e _____
n 9/02SM
d _____
o Health Fair
r _____

All shipments FOB destination.
Collect shipments will not be accepted.

College of San Mateo Federal Excise Tax
Exemption Certificate No. A-223055

Date of Order		Date Required	Account	For	
Quantity	Unit	Description	Unit Price	Amount	
		To pay a partial amount on the attached invoice #44 3/15/05 - 3/18/05			10.00
		for the Health Fair Fund			
		This account to pay \$10.00 -			
		A college district account will pay the balance of 674.62 for a total		Sales Tax	
		of 1,674.62		Total	12.50

OK 3/15
APR 25
MAY

APR 25
MAY

[Signature]
Organization Advisor
[Signature]
Organization Treasurer

[Signature]
Coordinator of Student Activities
[Signature]
College Administrator



Account Statement Report

Posting Date: 04/28/2005 Thru 05/27/2005

GLORIA D AMBRA
CSM 1700 W HILLSDALE BLVD
HEALTH CENTER
SAN MATEO, CA 94402-3651 USA
XXXX-XXXX-0004-1336

Posting Date	Transaction Date	Description	State	Amount
04/29/2005	04/27/2005	PRAXAIR DIST US #193	CA	69.74
05/02/2005	04/29/2005	MOORE MEDICAL	CT	114.62
05/03/2005	05/02/2005	PHARMEDIX	CA	328.76
05/03/2005	05/02/2005	PHARMEDIX	CA	85.23
05/04/2005	05/02/2005	FRESH AND NATURAL CAFE	CA	674.62
05/04/2005	05/02/2005	COLLEGE OF SAN MATEO B	CA	6.01
05/09/2005	05/06/2005	DIXON SHANE	PA	159.34
05/10/2005	05/09/2005	PHARMEDIX	CA	178.47
05/11/2005	05/09/2005	PRAXAIR DIST US #193	CA	36.01
05/12/2005	05/11/2005	STERICYCLE WEST	CA	123.81
05/16/2005	05/12/2005	MOORE MEDICAL	CT	276.50
05/16/2005	05/12/2005	COLLEGE OF SAN MATEO B	CA	37.42
05/19/2005	05/17/2005	MERCK CO	PA	166.18
05/19/2005	05/18/2005	ORGANON INC	NJ	182.40
05/23/2005	05/20/2005	HP RETURN REPAIR	GA	156.96
05/25/2005	05/24/2005	PHARMEDIX	CA	120.50
Total Amount				2,716.57

Purpose: To show that the district made a payment to the vendor.

Source: Banner Accounting System

5/11/05
5/11/05

3E/50A
CK 3/4/09

SV2
04-15-09

Fund: 39030 Orgn: 2%
Acct: % Prog: 643000
PosCntl Y Atyp: %
CHANG

List of Accounts for Fiscal Year 06

December 20, 2006
Page 2
Period: 13
FYRACSL 7.0

Rev: N Adopt Only: N Bene: Y
Sort: O Ftype: % Rev: N

39030	2333	3650	643000	.00	.00	.00	.00
39030	2333	3999	643000	.00	.00	.00	.00
39030	2333	4510	643000	5,861.78	5,861.78	.00	.00
39030	2333	4511	643000	.00	.00	.00	.00
39030	2333	4580	643000	713.15	713.15	.00	.00
39030	2333	5220	643000	.00	.00	.00	.00
39030	2333	5310	643000	.00	.00	.00	.00
39030	2333	5414	643000	8,391.99	8,391.99	.00	.00
39030	2333	5797	643000	8,242.00	8,242.00	.00	.00
				209690	222306.27	0	-12616.27

6574.83

3E/3B-PP
16613
3E/3B



$$\sum \text{of Account } 5797 = \overset{3E/50A}{8,242} + \overset{3E/50B}{4,785} + \overset{3E/50C}{6,977} = \underline{\underline{20,004}} \text{ } 3E/2$$

$$\hookrightarrow \text{Bad Debt Expense}$$

24/000
CK 3/4/09

312
04-15-09

Fund: 39030 Orgn: 3% *Can* List of Accounts for Fiscal Year 06

December 20, 2006

Acct: % Prog: 643000 Rev: N Adopt Only: N Bene: Y
PosCntrl Y Atyp: % Sort: O Ftype: % Rev: N

Page 1
Period: 13
FYRACSL 7.0

CHANG

Benefits included: Y

Revenues included: N

Fund	Orgn	Acct	Prog	Adjusted Budget	YTD Activity	Budget Committed	Available Balance
39030	3345	1257	643000	83,897.09	83,897.09	.00	.00
39030	3345	1455	643000	126.23	4,034.39	.00	-3,908.16
39030	3345	1456	643000	5,135.68	4,336.40	.00	799.28
39030	3345	1999	643000	-2,887.00	.00	.00	-2,887.00
39030	3345	2392	643000	.00	1,610.38	.00	-1,610.38
39030	3345	2394	643000	.00	164.94	.00	-164.94
39030	3345	3150	643000	6,704.90	6,704.90	.00	.00
39030	3345	3151	643000	357.75	357.75	.00	.00
39030	3345	3171A	643000	156.33	156.33	.00	.00
39030	3345	3331	643000	10.23	10.23	.00	.00
39030	3345	3375	643000	1,156.70	1,156.70	.00	.00
39030	3345	3376	643000	62.88	62.88	.00	.00
39030	3345	3376A	643000	56.67	56.67	.00	.00
39030	3345	3378	643000	2.39	2.39	.00	.00
39030	3345	3451	643000	4,892.76	4,892.76	.00	.00
39030	3345	3452	643000	189.96	189.96	.00	.00
39030	3345	3453	643000	336.14	336.14	.00	.00
39030	3345	3454	643000	1,149.84	1,149.84	.00	.00
39030	3345	3455	643000	260.40	260.40	.00	.00
39030	3345	3511	643000	19.51	19.51	.00	.00
39030	3345	3511A	643000	17.59	17.59	.00	.00
39030	3345	3531	643000	.74	.74	.00	.00
39030	3345	3550	643000	370.60	370.60	.00	.00
39030	3345	3611	643000	101.48	101.48	.00	.00
39030	3345	3611A	643000	88.21	88.21	.00	.00
39030	3345	3631	643000	40.07	40.07	.00	.00
39030	3345	3650	643000	1,879.16	1,879.16	.00	.00
39030	3345	3999	643000	-1,175.96	.00	.00	-1,175.96
39030	3345	4510	643000	31,153.00	814.31	.00	30,338.69
39030	3345	4580	643000	150.00	261.63	.00	-111.63
39030	3345	5414	643000	6,500.00	6,426.99	.00	73.01
39030	3345	5514	643000	400.00	438.78	.00	-38.78
39030	3345	5797	643000	3,431.00	4,785.00	.00	-1,354.00
				144584.35	124624.22	0	19960.13

*cost
Soul
92,268*

*Class
Soul
1,775*

Benefits

*supplies
1,076*

35/33

35/38

502
2-17-09

List of Accounts for Fiscal Year 06

December 20, 2006

Page 2
Period: 13
FYRACSL 7.0

Fund: 39030 Orgn: 4%
Acct % Prog: 643000
PosCntl Y Atyp: %
CHANG

Rev: N Adopt Only: N Bene: Y
Sort: O Ftype: % Rev: N

Fund	Acct	Orgn	Prog	Rev	Adopt Only	Bene	Rev	PosCntl	Y	Atyp	CHANG	
39030	4339	3453	643000	411.54	411.54	.00	.00					
39030	4339	3454	643000	1,746.30	1,746.30	.00	.00					
39030	4339	3455	643000	392.24	392.24	.00	.00					
39030	4339	3510	643000	28.77	28.77	.00	.00					
39030	4339	3511	643000	15.59	15.59	.00	.00					
39030	4339	3530	643000	196.05	196.05	.00	.00					
39030	4339	3531	643000	45.99	45.99	.00	.00					
39030	4339	3550	643000	415.02	415.02	.00	.00					
39030	4339	3610	643000	149.64	149.64	.00	.00					
39030	4339	3611	643000	81.07	81.07	.00	.00					
39030	4339	3630	643000	997.43	997.43	.00	.00					
39030	4339	3631	643000	306.88	306.88	.00	.00					
39030	4339	3650	643000	2,109.33	2,109.33	.00	.00					
39030	4339	3999	643000	-1,106.10	.00	.00	-1,106.10					
39030	4339	4510	643000	37,232.29	29,507.27	.00	7,725.02					
39030	4339	4511	643000	1,869.81	1,869.81	.00	.00					
39030	4339	4580	643000	500.00	413.20	.00	86.80					
39030	4339	5130	643000	120.00	120.00	.00	.00					
39030	4339	5310	643000	426.00	413.00	.00	13.00					
39030	4339	5410	643000	75.00	.00	.00	75.00					
39030	4339	5414	643000	11,213.00	11,212.99	.00	.01					
39030	4339	5514	643000	2,500.00	2,467.77	.00	32.23					
39030	4339	5690	643000	7,351.13	6,610.49	.00	740.64					
39030	4339	5797	643000	5,249.00	6,977.00	.00	-1,728.00					
39030	4339	5870	643000	14,472.91	.00	.00	14,472.91					
				276938.91	262372.33	0	14566.58					

35/51 29,507.27
35/55 1,869.81
35/38 11,212.99
35/38 6,977.00
31790
780/20

CK 11/17/08

5/12
02-17-09
55-58
PJS

COA	Fiscal Year	Index	Fund	Organization	Account	Program	Activity	Location	Period	Query Type	Commit Type
1	06		39030	4339	4510	643000				S	

Account	Organization	Program	Document	Description	Field	Amount	Increase (+) or Decrease (-)
4510	4339	643000	C0606739	->STAT PHARMACEUTICA, SANTEE CA	YTD	74.10	+
4510	4339	643000	C0606739	->ZAFAR PROJECTS INC, CLEARWATER FL	YTD	399.95	+
4510	4339	643000	C0606495	->NSO/HEALTHCARE MAL, 800-247-15 PA	YTD	1,133.00	+
4510	4339	643000	C0606464	->HEALTH EDCO, WACO TX	YTD	477.57	+
4510	4339	643000	C0606464	->PRAXAIR-ACCUPAY2, ANKENY IA	YTD	346.40	+
4510	4339	643000	C0606465	->US TOY/CONSTR PLAYT, GRANDVIEW MO	YTD	3E/56-57 1,313.98 3E/38+	+
4510	4339	643000	C0606466	->GLAXOSMITHKLINE, 800-366-89 PA	YTD	242.50	+
4510	4339	643000	C0606466	->PRAXAIR DIST US #1, BAKERSFIEL CA	YTD	28.57	+
4510	4339	643000	C0606466	->GLAXOSMITHKLINE, 800-366-89 PA	YTD	121.25	+
4510	4339	643000	C0606359	->ZAZZLE.COM, PALO ALTO CA	YTD	267.22	+
4510	4339	643000	C0606353	->EXTREME HALLOWEEN , 954-926565 FL	YTD	-3.00	-
4510	4339	643000	C0606353	->PRAXAIR DIST US #1, S SAN FRAN CA	YTD	90.80	+
4510	4339	643000	C0606353	->POSITIVE PROMOTION, 800-635-26 NY	YTD	781.53	+
4510	4339	643000	C0606353	->THE PARTY WAREHOUS, SAN BRUNO CA	YTD	23.00	+
4510	4339	643000	C0605996	->STERICYCLE WEST, SUN VALLEY CA	YTD	422.82	+
4510	4339	643000	C0605997	->EXTREME HALLOWEEN , 954-926565 FL	YTD	110.60	+
4510	4339	643000	C0605997	->MOORE MEDICAL, 860-826360 CT	YTD	77.49	+
Total:						29,507.27	+
						3E/50C	

11/17/08

10

-----REMIT TO-----
U.S. TOY CO/CONSTRUCTIVE PLAYTHINGS
13201 ARRINGTON ROAD
GRANDVIEW, MO 64030
PHONE:816-761-5900 FAX:816-761-9295

INVOICE NUMBER: 8123380201
ACCOUNT NUMBER: 3663479
INVOICE DATE: 02/16/06
PAGE NUMBER: 1

*** I N V O I C E ***

This is a Reprint

-----SOLD TO-----
COLLEGE OF SAN MATEO HEALTH
D AMERA, GLORIA
1700 W HILLSDALE BLVD
SAN MATEO, CA 94402

-----SHIP TO-----
COLLEGE OF SAN MATEO HEALTH
1700 W HILLSDALE BLVD
BUILDING 1 ROOM 226
SAN MATEO, CA 94402

OUR ORDER#: 81233802 KSW
ORDER DATE: 02/15/06 18:33:45
PICK DATE: 02/16/06
SHIP DATE: 02/16/06
SHIP VIA: UPS GROUND SHIPMENT
F.O.B. : F.O.B. ORIGIN

YOUR P/O#: GLORIA
PLACED BY:
CONTRACT#:
JOB#/NAME: 401129
SALES REP: UST
TERMS: NET 30
RMA #:

ORDERED	SHIPPED	BACKORD	UNIT	ITEM#/DESCRIPTION	PRICE	AMOUNT
20	20		dz	7231 SMILE SQUEEZE BALLS	8.95	179.00
5	5		dz	MUB31 SMILE WATER BOTTLES	12.95	64.75
10	10		dz	KC5 BASEBALL KEYCHAINS	1.29	12.90
10	10		dz	KC4 BASKETBALL KEYCHAINS	1.29	12.90
10	10		dz	KC6 SOCCER BALL KEYCHAINS	1.29	12.90
11	11		dz	3507 VISORS	9.95	109.45
12	12		pc	MU776 GAMBLERS VEST	1.95	23.40
5	5		BG	GA16-1 PLAY MONEY/\$1.00	4.95	24.75
1	1		ea	SA77 SMALL ANIMAL ASST/24-PC	74.95	74.95
2	2		dz	SB350 DICE/3 INCH	13.95	27.90
1	1		EA	SA92 BEAN BAG ANIMAL ASST/36-PC	54.95	54.95
3	3		dz	SB447 BOOKWORM	17.95	53.85
3	3		dz	SB321 RIBBON BEARS	15.95	47.85
3	3		dz	SB305 TROPICAL SNAKES	15.95	47.85
3	3		dz	SB405 TIE DYED ANGEL FISHES	11.95	35.85

***** CONTINUED *****

20/07
CK 11/17/08

(10)

NO.814 083

-----REMIT TO-----
 U.S. TOY CO/CONSTRUCTIVE PLAYTHINGS
 13201 ARRINGTON ROAD
 GRANDVIEW, MO 64030
 PHONE:816-761-5900 FAX:816-761-9295

INVOICE NUMBER: 8123380201
 ACCOUNT NUMBER: 3663479
 INVOICE DATE: 02/16/06
 PAGE NUMBER: 2

*** I N V O I C E *** This is a Reprint

ORDERED	SHIPPED	BACKORD	UNIT	ITEM#/DESCRIPTION	PRICE	AMOUNT
1	1		dz	SB364 NATURAL MONKEYS	29.95	29.95
10	10		pc	ST3148 WHITE TIGER/10 1/2 INCH LONG	5.95	59.50
10	10		pc	ST3150 LEOPARD/10 1/2 INCH LONG	5.95	59.50
10	10		pc	ST3149 MAJESTIC TIGER/10 1/2 INCH LONG	5.95	59.50
5	5		pc	LG144 PURPLE MOOD LAMP	9.95	49.75
5	5		pc	LG143 BLUE MOOD LAMP	9.95	49.75
5	5		pc	LG142 RED MOOD LAMP	9.95	49.75
1	1		ea	LT109-07 CURLING RIBBON/ROYAL BLUE	2.49	2.49
1	1		ea	LT109-08 CURLING RIBBON/YELLOW	2.49	2.49
1	1		ea	LT109-11 CURLING RIBBON/WHITE	2.49	2.49
10	10		dz	7846 TATOO BRACELETS	1.59	15.90
10	10		dz	GS510 KICKBALL	4.95	49.50

**** SUBTOTAL **** 1,213.82
 FREIGHT CHARGE .00
 CALIFORNIA 88.00
 SAN MATEO 12.16
 **** INVOICE TOTAL **** 1,313.98
 AMOUNT PAID 1,313.98 *32/55*
 **** BALANCE DUE **** .00

US TOYS \$1313.98
 Promotional items used as part of the student learning outcomes (SLO's).
 Students demonstrated what they learned and were rewarded with a prize.



Account Statement Report

Posting Date: 02/01/2006 Thru 02/28/2006

GLORIA D AMBRA
CSM 1700 W HILLSDALE BLVD
HEALTH CENTER
SAN MATEO, CA 94402-3651 USA
XXXX-XXXX-0004-1336

Posting Date	Transaction Date	Description	Address	State	Amount
02/03/2006	02/02/2006	ORGANON INC	WEST ORANGE	NJ	36.00
02/03/2006	02/02/2006	MOORE MEDICAL	860-8263600	CT	199.21
02/06/2006	02/03/2006	COLLEGE OF SAN MATEO B	SAN MATEO	CA	38.93
02/07/2006	02/06/2006	STERICYCLE WEST	SUN VALLEY	CA	422.82
02/10/2006	02/08/2006	COLLEGE OF SAN MATEO B	SAN MATEO	CA	116.46
02/10/2006	02/09/2006	MOORE MEDICAL	860-8263600	CT	77.49
02/10/2006	02/07/2006	EXTREME HALLOWEEN INC	954-9265656	FL	110.60
02/13/2006	02/10/2006	PRAXAIR DIST US #193	S SAN FRANCI	CA	90.80
02/13/2006	02/10/2006	POSITIVE PROMOTIONS IN	800-635-2666	NY	781.53
02/13/2006	02/10/2006	THE PARTY WAREHOUSE	SAN BRUNO	CA	23.00
02/13/2006	02/10/2006	EXTREME HALLOWEEN INC	954-9265656	FL	(3.00)
02/17/2006	02/15/2006	PRAXAIR-ACCUPAY2	ANKENY	IA	346.40
02/17/2006	02/13/2006	HEALTH EDCO	WACO	TX	477.57
02/20/2006	02/17/2006	US TOY/COSTR PLAYTHING	GRANDVIEW	MO	1,313.98
02/22/2006	02/20/2006	GLAXOSMITHKLINE	800-366-8900	PA	121.25
02/22/2006	02/20/2006	GLAXOSMITHKLINE	800-366-8900	PA	242.50
02/22/2006	02/21/2006	PRAXAIR DIST US #181	BAKERSFIELD	CA	28.57
02/27/2006	02/24/2006	ZAFAR PROJECTS INC	CLEARWATER	FL	399.95
02/27/2006	02/23/2006	STAT PHARMACEUTICALS I	SANTEE	CA	74.10
02/27/2006	02/24/2006	THE GRAPHICWORKS	MONTERA	CA	40.05
02/27/2006	02/24/2006	THE PARTY WAREHOUSE	SAN BRUNO	CA	109.35
02/28/2006	02/27/2006	MOORE MEDICAL	860-8263600	CT	140.42
Total Amount					5,187.98

Purpose: To show that the district made a payment to the vendor.
Source: Banner Accounting System.

Fund: 39030 Orgn: 2%

Statement of Accounts for Fiscal Year 07

January 8, 2008 ^{3E/31A} CK 3/4/08

Acct: % Prog: 643000

Rev: N

Adopt Only: N

Bene: Y

Page 2

PosCntrl Y Atyp: %

Sort: O

Ftype: %

Rev: N

Period: 13

FYRACSL 7.0

SV2
64750

ENDING

39030	2333	3651	643000	1,074.27	1,074.27	.00	.00
39030	2333	3999	643000	.00	.00	32,653	.00
39030	2333	4510	643000	16,795.80	7,973.77	.00	8,822.03
39030	2333	4580	643000	1,248.44	1,248.44	9,222	.00
39030	2333	5220	643000	107.70	107.70	.00	.00
39030	2333	5310	643000	75.00	75.00	.00	.00
39030	2333	5414	643000	8,297.00	8,297.00	3E/3B	.00
39030	2333	5797	643000	13,303.00	13,303.00	3E/3B 21,788	.00
				263361.31	254539.28	0	8822.03

$$\sum \text{of Account } 5797 = \overset{3E/59A}{13,303} + \overset{3E/59B}{8,021} + \overset{3E/59C}{11,984} = \underline{33,308} \text{ 3E/}$$

$$\hookrightarrow \text{Bad Debt Expense}$$

Fund: 39030 Orgn: 3%

Statement of Accounts for Fiscal Year 07

January 8, 2008 *3/4/0*

Acct: % Prog: 643000

Rev: N

Adopt Only: N

Bene: Y

Page 2

PosCntrl Y Atyp: %

Sort: O

Ftype: %

Rev: N

Period: 13

FYRACSL 7.0

5/218
512
41750

G

39030	3345	4580	643000	138.00	138.00	970	.00	.00
39030	3345	5414	643000	6,277.00	6,277.00	<i>3E/3B</i>	.00	.00
39030	3345	5514	643000	364.62	364.62		.00	.00
39030	3345	5694	643000	17.53	17.53		.00	.00
39030	3345	5797	643000	31,212.08	<i>3E/59D</i> 8,021.00	<i>3E/3B</i> 74,080	.00	23,191.08
				208482.86	<u>187377.08</u>		0	21105.78

Fund: 39030 Orgn: 4%

List of Accounts for Fiscal Year 07

January 8, 2008
Page 2
Period: 13
FYRACSL 7.0
CK 11/17/0
512
02-19-09

Acct: % Prog: 643000

Rev: N

Adopt Only: N

Bene: Y

PosCntl Y Atyp: %

Sort: O

Ftype: %

Rev: N

IG

39030	4339	3531	643000	16.30	16.30	.00	.00
39030	4339	3550	643000	41.11	41.11	.00	.00
39030	4339	3611	643000	647.23	647.23	.00	.00
39030	4339	3620	643000	2.28	2.28	.00	.00
39030	4339	3630	643000	1,140.62	1,140.62	.00	.00
39030	4339	3631	643000	814.23	814.23	.00	.00
39030	4339	3650	643000	1,855.44	1,855.44	.00	.00
39030	4339	3999	643000	115.19	.00	.00	115.19
39030	4339	4510	643000	42,450.60	40,382.58	.00	2,068.02
39030	4339	4511	643000	2,200.00	2,200.00	.00	.00
39030	4339	4580	643000	1,750.00	467.31	.00	1,282.69
39030	4339	5211	643000	2,800.00	.00	.00	2,800.00
39030	4339	5310	643000	750.00	.00	.00	750.00
39030	4339	5410	643000	.00	.00	.00	.00
39030	4339	5414	643000	10,695.00	10,695.00	.00	.00
39030	4339	5514	643000	3,050.00	2,870.12	.00	179.88
39030	4339	5690	643000	6,140.11	5,182.33	.00	957.78
39030	4339	5797	643000	11,984.00	11,984.00	.00	.00
39030	4339	5870	643000	12,480.67	.00	.00	12,480.67
				341480.67	316945.74	0	24534.93

Chart Code: 1 Document Code: J0710406

Doc#/Seq#	Date/Rule	Description	Doc/Trans	Amt	D/C	Fund	Orgn	Acct	Prog	Actv	Encumb#	Item-Seq	Deposit#
J0710406	06/30/2007	POSTED		673,660.00									
1	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		109,614.00	D	10002	2001	5797	672000				
2	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		69,048.00	D	10003	3001	5797	672000				
3	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		112,660.00	D	10004	4001	5797	672000				
4	JAP9	RC 06-07 BAD DEBTS ALLOWANCES		112,660.00	C	10004		91699					
5	JAP9	RC 06-07 BAD DEBTS ALLOWANCES		69,048.00	C	10003		91699					
6	JAP9	RC 06-07 BAD DEBTS ALLOWANCES		109,614.00	C	10002		91699					
7	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		1,469.00	D	39001	3229	5797	692000				
8	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		2,970.00	D	39001	2345	5797	692000				
9	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		6,170.00	D	39001	4229	5797	692000				
10	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		508.00	D	60001	2411	5797	696000				
11	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		119.00	D	60001	4339	5797	696000				
12	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		8,021.00	D	39030	3345	5797	643000				
13	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		13,303.00	D	39030	2333	5797	643000				
14	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		11,984.00	D	39030	4339	5797	643000				
15	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		374.00	D	40000	3001	5797	651000				
16	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		285.00	D	40000	2001	5797	651000				
17	JAP4	RC 06-07 BAD DEBTS ALLOWANCES		305.00	D	40000	4001	5797	651000				
18	JAP9	RC 06-07 BAD DEBTS ALLOWANCES		964.00	C	40000		91699					
19	JAP9	RC 06-07 BAD DEBTS ALLOWANCES		33,308.00	C	39030		91699					
20	JAP9	RC 06-07 BAD DEBTS ALLOWANCES		627.00	C	60001		91699					
21	JAP9	RC 06-07 BAD DEBTS ALLOWANCES		10,609.00	C	39001		91699					
		Total Debits		336,830.00									
		Total Credits		336,830.00									
		Document Total		673,660.00									

3E/59B
3E/59A
3E/59C

64-5-09
5/24/09
5/24/09

Tab 12

5/7-1/4
 CK 7/28/08


512
 02-17-09

San Mateo County Community College District
Legislatively Mandated Health Fee Elimination Program
Analysis of Level of Health Services
Audit Period from July 1, 2002 through June 30, 2007

S08-MCC-0041

2A-2a/8-10; 2A-2b/8-10; 2A-2c/7-9; 2A-2d/8-10; 2A-2e/7-9

Health Services	FY 1986-87	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	Prior Audit
Substance Abuse Identification & Counseling							
Acquired Immune Deficiency Syndrome					X	X	X
Eating Disorders							
Weight Control	X	X	X	X	X	X	X
Personal Hygiene	X	X	X	X	X	X	X
Burnout	X	X	X	X	X	X	X
Other Medical Problems, list	X	X	X	X	X	X	X
Examinations, minor illnesses							
Recheck Minor Injury	X	X	X	X	X	X	X
Health Talks or Fairs, Information							
Sexually Transmitted Diseases	X	X	X	X	X	X	X
Drugs	X	X	X	X	X	X	X
Acquired Immune Deficiency Syndrome	X	X	X	X	X	X	X
Child Abuse							
Birth Control/Family Planning							
Stop Smoking							
Library, Videos and Cassettes	X	X	X	X	X	X	X
First Aid, Major Emergencies	X	X	X	X	X	X	X
First Aid, Minor Emergencies	X	X	X	X	X	X	X
First Aid Kits, Filled	X	X	X	X	X	X	X
Immunizations							
Diphtheria/Tetanus							
Measles/Rubella	X	X	X	X	X	X	X
Influenza							
Information	X	X	X	X	X	X	X
Insurance							
On Campus Accident	X	X	X	X	X	X	X
Voluntary	X	X	X	X	X	X	X
Insurance Inquiry/Claim Administration	X	X	X	X	X	X	X
Laboratory Tests Done							
Inquiry/Interpretation							
Pap Smears							
Physical Examinations							
Employees							
Students							
Athletes							
Medications							
Antacids	X	X	X	X	X	X	X
Antidiarrheal	X	X	X	X	X	X	X
Aspirin, Tylenol, etc.	X	X	X	X	X	X	X
Skin Rash Preparations	X	X	X	X	X	X	X
Eye Drops							
Ear Drops							
Toothache, oil cloves	X	X	X	X	X	X	X
Stingkill	X	X	X	X	X	X	X
Midol, Menstrual Cramps	X	X	X	X	X	X	X
Other, list							

 = services marked that were shifted up on claim Form HFE-2.

39-1/5
 CK 7/28/08

San Mateo County Community College District
Legislatively Mandated Health Fee Elimination Program
Analysis of Level of Health Services
Audit Period from July 1, 2002 through June 30, 2007

S12
 02-17-09

S08-MCC-0041

2A-2a/8-10; 2A-2b/8-10; 2A-2c/7-9; 2A-2d/8-10; 2A-2e/7-9

Health Services	FY 1986-87	FY 2002-03	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	Prior Audit
Parking Cards/Elevator Keys							
Tokens							
Return Card/Key							
Parking Inquiry	X	X	X	X	X	X	X
Elevator Passes							
Temporary Handicapped Parking Permits							
Referrals to Outside Agencies							
Private Medical Doctor	X	X	X	X	X	X	X
Health Department	X	X	X	X	X	X	X
Clinic	X	X	X	X	X	X	X
Dental	X	X	X	X	X	X	X
Counseling Centers	X	X	X	X	X	X	X
Crisis Centers	X	X	X	X	X	X	X
Transitional Living Fac., battered/homeless women							
Family Planning Facilities	X	X	X	X	X	X	X
Other Health Agencies							
Tests							
Blood Pressure	X	X	X	X	X	X	X
Hearing	X	X	X	X	X	X	X
Tuberculosis							
Reading	X	X	X	X	X	X	X
Information	X	X	X	X	X	X	X
Vision	X	X	X	X	X	X	X
Glucometer							
Urinalysis							
Hemoglobin							
EKG							
Strep A Testing	X	X	X	X	X	X	X
PG Testing							
Monospot							
Hemacult							
Others, list:							
Miscellaneous							
Absence Excuses/PE Waiver	X	X	X	X	X	X	X
Allergy Injections							
Band-aids	X	X	X	X	X	X	X
Booklets/Pamphlets	X	X	X	X	X	X	X
Dressing Change	X	X	X	X	X	X	X
Rest	X	X	X	X	X	X	X
Suture Removal							
Temperature	X	X	X	X	X	X	X
Weigh	X	X	X	X	X	X	X
Information	X	X	X	X	X	X	X
Report/Form	X	X	X	X	X	X	X
Wart Removal							
Others, list:							
Committees							
Safety	X	X	X	X	X	X	X
Environmental							
Disaster Planning	X	X	X	X	X	X	X

Tab 13

Three Year Report

July
2007

	2004-2005	2005-2006	2006-2007
Patients seen	1326	2108	3045 ②
Over the Counter Medications.	Patients did not sign in separate for OTC meds. For confidentiality we changed the sign in process		1828
Vision exams	82	54	55
Reportable accidents	55	66	55
TB test	139	406	355
Summer safety Sun screen & information	324	400	600
Pregnancy test	79	90	100
Immunizations	0	0	68
Flu Shots	50	60	182 ①

Skyline College Health Center

- ① $182 - 70$ (VNA flu shots) = 112 done by the health center
 ② $3045 - 70$ (VNA flu shots) = $2,975$ total patients seen.

PFS
 02-17-09
 SWZ
 01/13/09

02-17-09
 SWZ

SKYLINE
Health Center
2004-2005 year end report

Students who visit the Health Center for condoms, pamphlets, literature, and insurance information and outside resources are not included in this count as they do not sign in.

Students	1326
Employees	156
Accidents report filed out	55
Low Cost Vision Exams participants	82
TB test given	139
Pregnancy test	47
Condoms distributed	6000
Summer safety	324
Resource guides distributed to counselors	130
Events:	
Blood Drive Participants	160
Blood donors	91
Great American SmokeOut Participants	150
Courtesy smoker campaign	150

SKYLINE
Health Center
2005-2006 year end report

Students who visit the Health Center for condoms, pamphlets, literature, and insurance information and outside resources are not included in this count as they do not sign in.

Patients seen	2108
Accidents report filed out	66
Low Cost Vision Exams participants	54
TB test given	406
Pregnancy test	61
Condoms distributed	6000
Summer safety	600
Resource guides distributed to counselors	150
Events:	
Blood Drive Participants	83
Blood donors	68
Great American SmokeOut Participants	200
Smoking cession	10

291/1
CK 11/13/08

Skyline College Student Health Center
3300 College Drive, Room 2209
San Bruno, Ca 94066
650-738-4270

Student Health Center Usage Report July 1, 2006 – June 30, 2007

Total number of students & staff who signed in to see the nurse: 3045.
Students who visit the health center for condoms, pamphlets, literature, insurance information and outside resources are not included in this count as they do not sign in.

- 2635 were seen during the day shift
410 were seen during the evening shift
- 1828 patients of those who signed in were given over the counter medicine.
Does not include: bandages, ice packs and ace wraps.
- 55 students were treated for reportable accidents on campus.
- 355 students and staff were given TB tests.
- 100 pregnancy tests were performed.

IMMUNIZATIONS:

1. The Health Center has been working with San Mateo County Immunization Program since August 2006. The following numbers of free immunizations have been administered:
 - HPV: 13
 - Td: 3
 - Tdap: 39
 - MMR: 13

} $\Sigma = 68$ immunizations

 - Flu shots for Health Care students & high risk categories: 112
 - Hepatitis B for 19 an under: 0
2. The Health Center also has Hepatitis B vaccine available for a charge for those 20 years of age and over. 29 doses have been administered for \$25 per dose.
3. Working with the VNA (Visiting Nurse Association) 70 faculty/student/staff received Flu shots \$20 each 39-1/6.

VISION EXAMS:

- 30 students received services for low cost vision exams on campus by Dr Tom. Cost to students: \$20 per exam. Cost to Health Center: \$300 for Dr Tom during the Fall, 2006 semester.
- Working with the UC Berkeley School of Optometry, we were able to offer 25 students \$17 vision exams and 5 of our students free eye exams and free glasses on the Berkeley Campus. This program began in Spring, 2007. No cost to us.

PROGRAMS:

- *Blood Drive:* Working with the American Red Cross May 2, 2007 119 people signed up prior to the event; 17 people dropped in; 136 students/faculty/staff were screened and 81 units of blood were donated. (40 donors per blood drive is considered a successful blood drive). An Associated Student Officer assisted with the blood drive by being Buddy the Blood Drop.
- *Breathe California:* Smoking Cessation workshops on Campus
- *Classroom:* 24 classrooms a year have a nurse talk about the Health Center Services and health topics
- *Condom Awareness Day:* February 14th, Health Center Staff gave out 1000 condoms and STD information in the cafeteria.
- *Fight the Bite:* Working with the San Mateo West Nile Virus Response we gave out brochures on how to protect yourself and your family from the West Nile Virus and 250 mosquito repellent packs.
- *Great American smoke-out:* working with Ray Hernandez of the Respiratory Therapy Program to promote smoking cessation. Over 200 students had blood pressure checks and peak flows done by the RT students. Health Center staff provided smoking cessation information and literature.
- *San Mateo County Immunization Program:* Immunization Program at the Health Center. *The Policy and Procedures for Immunizations* written and compiled by Jan Gersonde and Donna Elliott. Three of this 32 page document and two CDs are in various locations in the Health Center. *The San Mateo County Immunization Program* now uses this document as the standard for schools wanting to establish a immunization program.
- *Passionately PINK for the Cure:* working with the Susan G. Komen Foundation for breast cancer research we established a day to

wear pink at Skyline College. We collected \$ in donations to be sent to the foundation. In partnership with the bookstore they provided a prize (bag with pink items in it) to be raffied off to the participants.

- *Summer Safety Program:* Working with Banana Boat to promote summer safety, 600 students were given summer safety information and samples of Banana Boat sun screen.
- *Planned Parenthood of San Mateo:* Ray Hernandez, Alice Erskine, Josie Glenn, Nurse Lisa Marlowe and me, a single physical exam form for all allied health programs and cosmetology was created. Planned Parenthood will do PE exams free or very low cost depending on income for these and all of Skyline students.
- *World AIDS Day:* December 1st, Health Center staff gave out 1000 condoms and information on HIV testing and other STDs in the cafeteria. Showed two videos: HIV testing and Faces of AIDS

BULLETIN BOARDS:

The Health Center now maintains 5 bulletin boards around campus; 3 list Health Center services and current events. The other two change monthly with the exception of summer session and the beginning of each semester when Health Center Services are listed for incoming students. Listed below are the locations of the bulletin boards:

- Outside of the Health Center
- Building 2, North stairwell
- Building 1, 1st floor the entrance by the Gallery Theatre
- Pacific Heights
- Building 3, 1st floor west hallway

Bulletin Board topics:

- Building 2, North stairwell - Bulletin Board topics
- July & August – Summer Safety: swimming & boating safety and safety in the sun
 - September – Health Center Service for incoming students
 - October – Breast Cancer Awareness Month
 - November – Great American Smoke Out
 - December- AIDS awareness week
 - January – Health Center Service for incoming students
 - February – STD Awareness Month
 - March – National Nutrition Month
 - April & may – Skyline College Annual Blood Drive
 - June - Summer Safety: swimming & boating safety and safety in the sun

Building 1, 1st floor the entrance by the Gallery Theatre

- July & August – Summer Safety

- September – Health Center Services
- October, November – Flu and Cold season
- December – World AIDS Day
- January - Health Center Services
- February –Heart Health Month
- March - Vision Awareness Month
- April – Alcohol Awareness Month
- May – Blood Drive information
- June – Summer Safety

Oct./Nov. 2003

*Please read the information sheet about the medication you are self-administering, then sign your name in the spaces below. Your signature states that you have read and understood the medication dosage, usage, side effects and warnings, which are included when taking the medication. You are also acknowledging that you have never had an adverse (bad) reaction to the medication your choose to take.

HEALTH CENTER SIGN IN SHEET

Date	Name (please print)	M/F	S/E	Asses	TX	Counsel /Ed	Refer	BP	TB	Medicine *	Signature
[Redacted]	[Redacted]	F	S	✓						*	
10/3	[Redacted]	F	E						✓	*	[Redacted]
[Redacted]	[Redacted]	F	S							* Tylenol	[Redacted]
[Redacted]	[Redacted]	F	S							* Sudafed	[Redacted]
[Redacted]	[Redacted]	F	S							*	[Redacted]
[Redacted]	[Redacted]	M	E						✓	*	[Redacted]
[Redacted]	[Redacted]	F	S							*	[Redacted]
[Redacted]	[Redacted]	F	S	✓		✓				*	[Redacted]
[Redacted]	[Redacted]	M	S							* Advil	[Redacted]
[Redacted]	[Redacted]	M								*	[Redacted]
[Redacted]	[Redacted]	F	S							*	[Redacted]
[Redacted]	[Redacted]	F	S							* Band-Aid	[Redacted]
[Redacted]	[Redacted]	F	S							*	[Redacted]
[Redacted]	[Redacted]	M	S							*	[Redacted]
[Redacted]	[Redacted]	F	S							*	[Redacted]
[Redacted]	[Redacted]	F								*	[Redacted]

November 2003

*Please read the information sheet about the medication you are self-administering, then sign your name in the spaces below. Your signature states that you have read and understood the medication dosage, usage, side effects and warnings, which are included when taking the medication. You are also acknowledging that you have never had an adverse (bad) reaction to the medication your choose to take.

HEALTH CENTER SIGN IN SHEET

Date	Name (please print)	M/F	S/E	Asses	TX	Counsel /Ed	Refer	BP	TB	Medicine *	Signature
11/4	[REDACTED]	M	S							* Collyin Drops	[REDACTED]
11/4	[REDACTED]	F	S							*	[REDACTED]
11/4	[REDACTED]	F	S		✓		✓			*	[REDACTED]
11/4	[REDACTED]	F	S	✓	✓					*	[REDACTED]
11/5	[REDACTED]	F	S	✓	✓					*	[REDACTED]
11/5	[REDACTED]	M	S	✓	✓					* Atenolol	[REDACTED]
11/5	[REDACTED]	F	E							*	[REDACTED]
11/5	[REDACTED]	M	S	✓	✓					* Hydrochlorothiazide	[REDACTED]
11/5	[REDACTED]	M	S		✓					* Naproxen Sodium	[REDACTED]
11/7	[REDACTED]	F	E							*	[REDACTED]
11/7	[REDACTED]	F	S/E							* Ibuprofen	[REDACTED]
11/7	[REDACTED]	F	S	✓	✓			✓		*	[REDACTED]
11/7	[REDACTED]	F	S	✓						*	[REDACTED]
11/10	[REDACTED]	F	S						✓	*	[REDACTED]
										*	
										*	

Sign in for Spring 2006

Date 2006	Time	Student	Employee	Male	Female	Date 2006	Time	Student	Employee	Male	Female
5/2/06	8:00	✓			✓	5/2	8:00		X		X
5/2/06	8:15	✓			✓	5/2/06	8:15		X		X
5/2/06	8:45	✓			✓	5/2/06	8:45	✓			✓
5/2/06	9:55	✓			✓	5/2/06	9:55	X		X	
5/2/06	10:05	✓			✓	5/2/06	10:05	✓			✓
5/2/06	10:10	✓			✓	5/2/06	10:10				X
5/2/06	10:30	✓			✓	5/2/06	10:30	X		X	
5/2/06	10:40	✓			✓	5/2/06	10:40	X		X	
5/2/06	10:50	✓			✓	5/2/06	10:50				X
5/2/06	11:00	✓			✓	5/2/06	11:00				X
5/2/06	11:10	✓			✓	5/2/06	11:10				X
5/2/06	11:20	✓			✓	5/2/06	11:20				X
5/2/06	11:30	✓			✓	5/2/06	11:30				X
5/2/06	11:40	✓			✓	5/2/06	11:40				X
5/2/06	11:50	✓			✓	5/2/06	11:50				X
5/2/06	12:00	✓			✓	5/2/06	12:00				X
5/2/06	12:10	✓			✓	5/2/06	12:10				X
5/2/06	12:20	✓			✓	5/2/06	12:20				X
5/2/06	12:30	✓			✓	5/2/06	12:30				X
5/2/06	12:40	✓			✓	5/2/06	12:40				X
5/2/06	12:50	✓			✓	5/2/06	12:50				X
5/2/06	1:59	✓			✓	5/3/06	09:00	X		X	
5/1/06	9:45	✓			✓	5/3/06	09:20	X		X	
5/1/06	10:01	✓			✓	5/3/06	09:45	X		X	
5/1/06	10:15	✓			✓	5/3/06	09:55	X		X	
5/1/06	10:15	✓			✓	5/3/06	10:15	X		X	
5/1/06	10:20	✓			✓	5/3/06	10:25	X		X	
5/1/06	10:30	✓			✓	5/3/06	10:35	X		X	
5/1/06	10:35	✓			✓	5/3/06	11:05	X		X	
5/1/06	10:40	✓			✓	5/3/06	11:35	X		X	
5/1/06	10:45	✓			✓	5/3/06	12:40	X		X	

Sign in for Spring 2006

Date 2006	Time	Student	Employee	Male	Female	Date 2006	Time	Student	Employee	Male	Female
5/1	9:48	✓		✓		5/4	12:27	✓		✓	
5/3/06	12:45	✓			✓	5/4	12:27	-			
5/3/06	12:55	✓			✓	05/04	12:33	✗			✗
5/3/06	1:00	✓			✓	5/04	12:38	✓			✓
5/3/06	1:23	✓			✓	5/04	1:10	✗		✗	
5/3/06	1:30	✓			✓	5/4	1:15	✓		✓	
5/3/06	1:35	✓			✓	5/4	1:50	✓			✓
5/3/06	5:20				✓	5/4	8:10	✓			✓
5/3/06	5:55		✓	✓		5/4	9:00	✓		✓	
5/3/06	6:00		✓	✓		5/4	9:00	✓			✓
May 4 '06	8:30	✓		✓		5/5	9:00	✓		✓	
May 4 '06	9:24	✓			✓	5/5	09:10	✓		✓	
May 4	9:50		✓		✓	5/5	09:10	✓			✓
May 4	10:23	✓		✓		5/5	09:15	✓			✓
5/4		✓		✓		5/5	09:15	✓		✓	
5/4	10:31	✓			✓	5/5	9:30	✓			✓
5/4	1:05	✓		✓		5/5	10:03	✓		✓	
5/4	11:20	✓		✓		5/5	10:00	✓			✓
5/4	11:25	✓		✓		5/5	11:00	✓			✓

Tab 14

Cañada College Health Center
 Health Fee Elimination Audit
 FY 2002-03 through FY 2006-2007

	Total Visits	Declined to state	Assessment	Treat/Test	Health Ed	Referral
FY 2002-2003						
Fall '02	235	146	31	26	15	17
Spring '03	162	125	16	14	4	3
Totals	397	271	47	40	19	20
FY 2003 - 2004						
Fall '03	186	146	12	17	4	7
Spring '04	158	151	1	5	0	1
Totals	344	297	13	22	4	8
FY 2004 - 2005						
Fall '04	167	151	3	12	1	0
Spring '05	200	198	1	1	0	0
Summer '05	22	22	0	0	0	0
Totals	389	371	4	13	1	0
FY 2005 - 2006						
Fall '05	190	162	14	13	1	0
Spring '06	184	150	19	13	0	2
Summer '06	22	22	0	0	0	0
Totals	396	334	33	26	1	2
FY 2006-2007						
Fall '06	226	138	30	40	7	11
Spring '07	221	150	17	34	9	11
Summer '07	41	15	12	10	0	4
Totals	488	303	59	84	16	26
Overall Totals						
	Total Visits	Declined to state	Assessment	Treat/Test	Health Ed	Referral
	2457	1576	156	185	41	56

27-118
OK 11/13/08

Cañada College Health Center
Health Fee Elimination Audit
10/02 2/04 6/05 11/05 12/06

36-1/19-23

	Total	Not Stated	Assessment	Treat/Test	Health Ed	Referral	Flu Shots
October 2002	63	47	3	9	2	2	0
February 2004	31	31	0	0	0	0	0
June 2005	7	7	0	0	0	0	0
November 2005	79	27	0	2	0	0	50
December 2006	8 9	5	3	1	0	0	0
TOTALS	<u>188</u> 189	117	6	12	2	2	50

October 2002
~~Sept 2002 (copy)~~

Health Center Sign In

Date	Time	Name (please print)	I.D. #	Assessment	Treat/ Test	Health Ed.	Refer
9/26							
9/28							
10/01						✓	
10/01							-
"	1-				✓		
10/2	9-			✓		✓	
"	9:0				✓		
10/2/02	10:20						
"	10:45			✓			
	11:25				AST		
10.03	11:00				✓		
10.04	11:14						
10/04	11:15						

39.1/18

Lat 0-2

Health Center Sign In

	Date	Time	Name (please print)	I.D. #	Assessment	Treat/ Test	Health Ed.	Refer
1	10/7/02							
2	10/7/02							
3	10/7/02							
4	10/7/02							
5	10-7-02							
6								
7								
8	10-7-02							
9								
10	10-7-02							
11	10-7-02							
12	10/9/02							
13	10/10/02							

End of eyes

35-1/18

det 03
3

Health Center Sign In

#	Date	Time	Name (please print)	I.D. #	Assessment	Treat/ Test	Health Ed.	Refer
1	10/10	10:30						
2								
3	10/10	6:15						
4	10/10	9:30						
5	10/11	10:10						
6								
7								
8								
9								
10	10/14					✓		
11						✓		
12	10/14					✓		
13	10/15	11:00						

36-1/18

Oct '02
4

Health Center Sign In

	Date	Time	Name (please print)	I.D. #	Assessment	Treat/ Test	Health Ed.	Refer
1	10/14							
2	10/16	9:15						
3	10/16	9:20						
4	10/16	12:40						
5	10/17	9:20						
6	10/17	10:30						
7	10/17	11:45						
8								
9								
10								
11								
12	10/21							
13	10/22							

36-1/18

Oct '02
 5

Health Center Sign In

	Date	Time	Name (please print)	I.D. #	Assessment	Treat/ Test	Health Ed.	Refer
1	10/22/02	2 PM						✓
2	10/22/02	2:00 PM						
3	10/23/02	10:30 AM						
4	10-23-02							
5						✓		
6								
7								
8	10/28/02							
9	10/28/02							
9	10/29/02							
10	10/29/02							
11	10/30/02							
12								
13	10/31/02					✓		

361/18

10

Tab 15

STUDENT SERVICES PROGRAM REVIEW

Annual Program Review Form: Academic Year 2004-2005

Due: June 30, 2005

Each year, no later than June 30, Student Services Staff analyze the state of their program. The Program Review analysis includes the following information and should not be more than 3-4 pages. Programs may include additional data and information in support of the annual review—as an attachment only.

Date: 6/23/05

Student services unit: Health Services

Student services unit staff: Sharon Bartels, Gloria D'Ambra, Dr. Nicholls

Program review prepared by: Sharon and Gloria

A. Summary description of your unit's program and services (one paragraph):
Student Health Services provides quality medical care, urgent and emergent. Services available include: physicals, immunizations, PAP smears, birth control, laboratory testing, prescription medications, diagnosis and treatment of minor illness, health education and psychological counseling services.

B. Number of students served/types of services provided:

Health Fair:

Attendance:	900
Cholesterol testing:	126
Glucose tests	200
Anemia tests	200
Tay-Sachs tests	82
Eye exam	27

Eye exam total for year: 94

Lab tests: 626

PAP tests: 98

Physicals 172

Immunizations 288

RX medications 232

Birth control 322

OTC meds 212

Insurance issues 296

Psychological Services Apt. 1800

Total med clinic visits approx. 1000

- C. **List significant unit accomplishments in 2004-2005:**
On site dental services started
Atkinson Foundation Grant: \$5,000 for the health fair.
Completed web page
SFSU health education intern
SJSU MPH intern commitment

- D. **Where appropriate, delineate the relationship of significant unit accomplishments in 2004-2005 to the current 03-05 Student Services Planning Document:**

Goal #1

- On site Dental Services started.
- Developed a relationship with SFSU health intern program, and SJSU MPH program. Hosted an intern from SFSU
- Committed to hosting a MPH student this Summer and Fall
- Health Center Web page us up and running.
- Obtained a \$5,000 grant from the Atkinson Foundation, to support the Health Fair
- Developed written discharge instructions.
- Completed application for MediCal provider number

Goal #3

- Participate in Student Support Group which includes EOPS and DSPS.
- Work closely with international student services. International insurance information is available in several languages.
- Volunteer at the Samaritan House Clinic

Goal #5

- Participated in the redesign of the new health center.

- E. **Summarize the results of the annual student survey for your unit AND identify the implications for the future delivery of your unit's services:**
We had a poor response to the survey. The information we did collect indicated that students would like the health center to be open more hours. This is not currently an option, due to budget constraints.
We need to design a better method to gather this information in a more effective way.

F. Summarize the findings of your unit's assessment of Student Learning Outcomes AND identify the implications for the future delivery of your unit's services.

Written discharge instructions are much more effective in providing the health information to the student. Although specific discharge instruction sheets have been developed this year, we need to design a generic form that can be used more frequently.

G. Summarize your unit's strategies and accomplishments that have fostered a climate in which diversity is recognized and valued:

We work closely with the international students
International student insurance information is available in several languages.
Participate in the Student Support Group, which offers extra support to special needs students.
Offered Tay-Sachs testing.
Provide special presentation to TTC students.
Volunteer at Samaritan House Clinic

H. List your anticipated goals for 2004-2005 based on the findings of this year's 2004-2005 Program Review:

Further develop discharge instruction sheets.
Provide CPR/AED training for security
Further develop community relationships for better patient referral

I. Identify your unit's needs and recommendations for 2005-2006:

Increase physician hours.
Hire a part time health educator
Hire a part time nurse.

J. Identify notable individual accomplishments in 2004-2005 (optional):

Participated on the HSA CCC legislative committee which sponsored AB 982
Volunteer at Samaritan House Clinic
Developing a relationship with the County medical system

K. Provide a brief two or three sentence description of your unit's key accomplishments for possible use in the "2004-2005 Student Services Key Accomplishments" publication.

On site dental services are now available.

L. Additional comments:

36-1/27
11/13/08

**Student Services Planning Document
2004-2005
6/22/05**

Health Services

Goal #1

- On site Dental Services started.
- Developed a relationship with SFSU health intern program, and SJSU MPH program. Hosted an intern from SFSU
- Committed to hosting a MPH student this Summer and Fall
- Health Center Web page us up and running.
- Obtained a \$5,000 grant from the Atkinson Foundation, to support the Health Fair
- Developed written discharge instructions.
- Completed application for MediCal provider number

Goal #3

- Participate in Student Support Group which includes EOPS and DSPS.
- Work closely with international student services. International insurance information is available in several languages.
- Volunteer at the Samaritan House Clinic

Goal #5

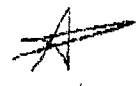
- Participated in the redesign of the new health center.

Submitted: 6/22/05
S. Bartels

★

Summary of All Services for April 2003

Services	Systems	Tests
First Aid <input style="width: 40px;" type="text" value="8"/>	Resp <input style="width: 40px;" type="text" value="21"/>	BP <input style="width: 40px;" type="text" value="10"/>
Hth Assess <input style="width: 40px;" type="text" value="57"/>	CV <input style="width: 40px;" type="text" value="4"/>	PPD <input style="width: 40px;" type="text" value="3"/>
OTC Med <input style="width: 40px;" type="text" value="28"/>	Muse/Skel <input style="width: 40px;" type="text" value="9"/>	Strep/Cult <input style="width: 40px;" type="text" value="4"/>
Rest <input style="width: 40px;" type="text"/>	Derm <input style="width: 40px;" type="text" value="7"/>	Vision <input style="width: 40px;" type="text"/>
Family Plan <input style="width: 40px;" type="text"/>	Ent <input style="width: 40px;" type="text" value="9"/>	Hearing <input style="width: 40px;" type="text"/>
STD Treat <input style="width: 40px;" type="text"/>	GI <input style="width: 40px;" type="text" value="6"/>	Pap Smear <input style="width: 40px;" type="text"/>
Phys Exam <input style="width: 40px;" type="text"/>	Gyn <input style="width: 40px;" type="text" value="6"/>	Urine Preg <input style="width: 40px;" type="text" value="5"/>
Immun <input style="width: 40px;" type="text" value="4"/>	GU <input style="width: 40px;" type="text" value="4"/>	HIV <input style="width: 40px;" type="text" value="2"/>
F/UTB/INH <input style="width: 40px;" type="text"/>	Ophth <input style="width: 40px;" type="text" value="1"/>	Blood Sugar <input style="width: 40px;" type="text"/>
Counselor <input style="width: 40px;" type="text"/>	Neuro <input style="width: 40px;" type="text" value="4"/>	Blood Tests <input style="width: 40px;" type="text"/>
	Psych <input style="width: 40px;" type="text"/>	Urine Dip <input style="width: 40px;" type="text"/>
		Lung Sounds <input style="width: 40px;" type="text"/>
		ENT <input style="width: 40px;" type="text"/>
Treatment		
Wound Care <input style="width: 40px;" type="text" value="3"/>	Referrals/FU/Consult	
Ice <input style="width: 40px;" type="text" value="3"/>	ER/PI <input style="width: 40px;" type="text" value="1"/>	Health Education
Splinting <input style="width: 40px;" type="text"/>	Dental <input style="width: 40px;" type="text"/>	TB/INH <input style="width: 40px;" type="text"/>
Obser <input style="width: 40px;" type="text" value="8"/>	RN Refer <input style="width: 40px;" type="text" value="1"/>	HIV/AIDS <input style="width: 40px;" type="text"/>
Eye Care <input style="width: 40px;" type="text"/>	Fam Pl <input style="width: 40px;" type="text"/>	STDS <input style="width: 40px;" type="text"/>
Oxygen <input style="width: 40px;" type="text" value="1"/>	Optometrist <input style="width: 40px;" type="text"/>	Oth CD <input style="width: 40px;" type="text"/>
Immunization <input style="width: 40px;" type="text" value="5"/>	Self Help <input style="width: 40px;" type="text" value="1"/>	Alcl/Drugs <input style="width: 40px;" type="text"/>
Birth Cont <input style="width: 40px;" type="text"/>	Campus Serv <input style="width: 40px;" type="text" value="6"/>	BC/Sex <input style="width: 40px;" type="text"/>
Counsel <input style="width: 40px;" type="text"/>	PMD/CI <input style="width: 40px;" type="text" value="11"/>	Self Care <input style="width: 40px;" type="text" value="38"/>
Prescrip <input style="width: 40px;" type="text" value="9"/>	STD/CI <input style="width: 40px;" type="text"/>	Cancer <input style="width: 40px;" type="text"/>
	Counsel <input style="width: 40px;" type="text"/>	Nutri <input style="width: 40px;" type="text"/>
	MH Agency <input style="width: 40px;" type="text"/>	Stress <input style="width: 40px;" type="text"/>
	Faculty <input style="width: 40px;" type="text"/>	Smoking <input style="width: 40px;" type="text"/>
		BP/CV <input style="width: 40px;" type="text"/>
Count Of Contact <input style="width: 40px;" type="text" value="78"/>		



Summary of All Services for **December** 2003

Services	Systems	Tests
First Aid <input type="text" value="7"/>	Resp <input type="text" value="12"/>	BP <input type="text" value="8"/>
Hlth Assess <input type="text" value="35"/>	CV <input type="text" value="4"/>	PPD <input type="text" value="5"/>
OTC Med <input type="text" value="18"/>	Musc/Skel <input type="text" value="5"/>	Strep/Cult <input type="text" value="3"/>
Rest <input type="text"/>	Derm <input type="text"/>	Vision <input type="text"/>
Family Plan <input type="text"/>	Ent <input type="text" value="8"/>	Hearing <input type="text"/>
STD Treat <input type="text"/>	GI <input type="text" value="4"/>	Pap Smear <input type="text"/>
Phys Exam <input type="text"/>	Gyn <input type="text" value="4"/>	Urine Preg <input type="text" value="2"/>
Immun <input type="text" value="4"/>	GU <input type="text" value="1"/>	HIV <input type="text"/>
F/UTB/INH <input type="text"/>	Oph <input type="text" value="3"/>	Blood Sugar <input type="text"/>
Counselor <input type="text"/>	Neuro <input type="text" value="1"/>	Blood Tests <input type="text"/>
	Psych <input type="text" value="1"/>	Urine Dip <input type="text"/>
		Lung Sounds <input type="text"/>
		ENT <input type="text"/>

Treatment	Referrals/FU/Consult	Health Education
Wound Care <input type="text" value="1"/>	ER/911 <input type="text" value="1"/>	TB/INH <input type="text"/>
Ice <input type="text" value="3"/>	Dental <input type="text"/>	HIV/AIDS <input type="text"/>
Splinting <input type="text"/>	RN Refer <input type="text"/>	STDS <input type="text"/>
Obser <input type="text" value="7"/>	Fam Pl <input type="text"/>	Oth CD <input type="text"/>
Eye Care <input type="text"/>	Optometrist <input type="text"/>	Alc/Drugs <input type="text"/>
Oxygen <input type="text"/>	Self Help <input type="text" value="1"/>	BC/Sex <input type="text"/>
Immunization <input type="text" value="3"/>	Campus Serv <input type="text" value="2"/>	Self Care <input type="text" value="15"/>
Birth Cont <input type="text"/>	PMD/CI <input type="text" value="5"/>	Cancer <input type="text"/>
Counsel <input type="text"/>	STD/CI <input type="text"/>	Nutri <input type="text"/>
Prescrip <input type="text" value="3"/>	Counsel <input type="text"/>	Stress <input type="text"/>
	MH Agency <input type="text"/>	Smoking <input type="text"/>
	Faculty <input type="text"/>	BP/CV <input type="text"/>

Count Of Contact

July 2004

**SUMMARY OF ALL SERVICES
SUMMER 2004**

JUNE 14 TO JULY 22

**9:00-12:00 & 5:00-7:00 P.M. MONDAY-THURSDAY
CLOSED FRIDAYS**

HARD CHARTS:	STUDENTS SEEN BY MD, NP OR RN	76*
STUDENT RECORDS:	DROP-INS - FIRST AID/MISC.	46
OVER-THE-COUNTER MEDS		<u>27</u>
	TOTAL DOCUMENTED STUDENTS	149

<u>PHYSICALS</u>	9
<u>PAPS</u>	4
<u>LIMITED PHYSICALS</u>	9
<u>LABS</u>	17
BIRTH CONTROL	12
IMMUNIZATIONS	15
PRESCRIPTION MEDS.	<u>10</u>
	76*

* * * * *

SHARON BARTELS WAS AVAILABLE ON JUNE 21 & JULY 12 (MONDAYS)

DR. NICHOLS WAS AVAILABLE ON JUNE 22, 29, JULY 6, 13 & 20 (TUESDAYS)

TANYA ISAEFF WAS AVAILBLE ON JUNE 24, JULY 1, 8, 15 & 22 (THURSDAYS)

36-1/31
CK 11/13/08

**SUMMARY OF STUDENTS SEEN
FROM**

AUGUST 18 - SEPTEMBER 28 , 2005

*SCHEDULED APPOINTMENTS	145
DROP-INS (BRIEF APPOINTMENTS)	106
OVER-THE-COUNTER MEDS.	30
TB TESTS	<u>84</u>
	365

* * * * *

***BREAK DOWN OF SCHEDULED APPOINTMENTS**

PHYSICAL EXAMS	20
<u>NURSING STUDENTS</u>	
DENTAL STUDENTS	
FOR JOBS	
TRANSFER	

<u>PAPS</u>	11
--------------------	-----------

VACCINES	24
MMR	
TD	
HEB B	

LABWORK	42
CHOLESTEROL	
GLUCOSE	
STD & HIV	
MISC.	

PRESCRIPTION MEDICINE	26
------------------------------	-----------

BIRTH CONTROL	20
----------------------	-----------

ECP	2
------------	----------

* * * * *

EVENTS:

EYE EXAMS	40
CLASSROOM PRESENTATIONS	16
BLOOD DRIVE SIGN-UPS	27

DAILY CONTACT FORM

DATE: 4-30-07

DATE: 5-1-07

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Illness		✓		✓													
Injury																	
Hlt. Asses.				✓				✓									
Hlt. Main																	
Prevention																	
Hlt. Ed.																	
F/U																	

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Illness																	
Injury																	
Hlt. Asses.																	
Hlt. Main																	
Prevention																	
Hlt. Ed.																	
F/U																	

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
PAP																	
P.E.																	
Rx																	
OTC																	
Lab																	
Treatment																	
Immunizations																	
PPD																	
BP																	
Flu Vaccine																	

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
PAP																	
P.E.																	
Rx																	
OTC																	
Lab																	
Treatment																	
Immunizations																	
PPD																	
BP																	
Flu Vaccine																	

Campus Emergency																	
911 Transport																	
Referred																	

Campus Emergency																	
911 Transport																	
Referred																	

36-1-32
CR 11/3/08

DAILY CONTACT FORM

DATE: 5-2-07

DATE: 5-3-07

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Illness	✓																
Injury																	
Hlt. Assess.																	
Hlt. Main																	
Prevention																	
Hlt. Ed.																	
F/U																	

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Illness																	
Injury																	
Hlt. Assess.		✓															
Hlt. Main																	
Prevention				✓													
Hlt. Ed.																	
F/U																	

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
PAP																	
P.E.																	
Rx																	
OTC		✓															
Lab																	
Treatment																	
Immunizations				✓													
PPD																	
BP																	
Flu Vaccine																	

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
PAP																	
P.E.																	
Rx																	
OTC																	
Lab		✓															
Treatment																	
Immunizations																	
PPD																	
BP																	
Flu Vaccine																	

Campus Emergency																	
911 Transport																	
Referred																	

Campus Emergency																	
911 Transport																	
Referred																	

34-1/33
07/13/08

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 December 3, 2014, I served the:

State Controller's Office Comments on IRC

Health Fee Elimination, 10-4206-I-35

Education Code Section 76355

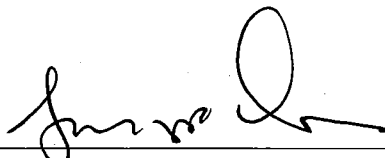
Statutes 1984, 2nd E.S.; Chapter 1; Statutes 1987, Chapter 1118;

Fiscal Years: 2002-2003, 2003-2004, 2004-2005, 2005-2006 and 2006-2007

San Mateo County 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 December 3, 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: 12/3/14

Claim Number: 10-4206-I-35

Matter: Health Fee Elimination

Claimant: San Mateo County 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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Division of Audits, 3301 C Street, Suite 700, Sacramento, CA 95816

Phone: (916) 322-7522

SAquino@sco.ca.gov

Kathy Blackwood, Executive Vice Chancellor, *San Mateo County Community College District*

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Phone: (650) 358-6869

blackwoodk@smccd.edu

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