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**BETTY T. YEE**  
California State Controller

LATE FILING

October 5, 2016

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

Re: **Incorrect Reduction Claim (IRC)**  
*Enrollment Fee Collection and Waivers, 15-9913-I-02*  
Education Code Section 76300 and  
California Code of Regulations, Title 5, Sections 58501-58503, 58611-58613,  
58620, and 58630  
Fiscal Years: 1998-99, 1999-2000, 2000-01, 2001-02, 2002-03, 2003-04, 2004-05,  
2005-06, 2006-07, 2007-08, 2008-09, 2009-10, and 2010-11  
North Orange Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-named IRC.

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".

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

JLS/am

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**RESPONSE BY THE STATE CONTROLLER'S OFFICE  
TO THE INCORRECT REDUCTION CLAIM (IRC) FILED BY  
NORTH ORANGE COMMUNITY COLLEGE DISTRICT**

**Enrollment Fee Collection and Waivers Program**

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Note: References to Exhibits relate to the district's IRC filed on June 27, 2016, as follows:

- Exhibit A – PDF page 38
- Exhibit C – PDF page 124
- Exhibit D – PDF page 135

**Tab 1**

1 **OFFICE OF THE STATE CONTROLLER**

2 3301 C Street, Suite 725  
3 Sacramento, CA 95816  
4 Telephone No.: (916) 324-8907

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

8  
9 **INCORRECT REDUCTION CLAIM (IRC)**  
10 **ON:**

No.: IRC 15-9913-I-02

11 **Enrollment Fee Collection and Waivers**  
12 **Program**

**AFFIDAVIT OF BUREAU CHIEF**

13 **Education Code Section 76300 and California**  
14 **Code of Regulations, Title 5, sections 58501-**  
15 **58503, 58611-58613, 58620, and 58630**

16 **NORTH ORANGE COMMUNITY**  
17 **COLLEGE DISTRICT,**  
18 **Claimant**

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

- 20 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18  
21 years.
- 22 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.  
23 Before that, I was employed as an audit manager for two years and three months.
- 24 3) I am a California Certified Public Accountant.
- 25 4) I reviewed the work performed by the SCO auditor.
- 5) Any attached copies of records are true copies of records, as provided by Orange County  
or retained at our place of business.



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- 6) The records include claims for reimbursement, and attached supporting documentation, explanatory letters, or other documents relating to the above-entitled Incorrect Reduction Claim.
- 7) A field audit of the claims for fiscal year (FY) 1998-99 through FY 2010-11 commenced September 1, 2011 and ended on August 6, 2013.

4 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.

5

6

7 Date: October 5, 2016

8 OFFICE OF THE STATE CONTROLLER

9

10 By:  \_\_\_\_\_

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

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**Tab 2**

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE  
TO THE INCORRECT REDUCTION CLAIM FILED BY  
NORTH ORANGE COMMUNITY COLLEGE DISTRICT**

**For Fiscal Year (FY) 1998-99 through FY 2010-11**

**Enrollment Fee Collection and Waivers Program  
Education Code Section 76300 and  
Title 5, California Code of Regulations, sections 58501-58503,  
58611-58613, 58620, and 58630**

**SUMMARY**

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that North Orange Community College District submitted on June 27, 2016. The SCO audited the district's claims for costs of the legislatively mandated Enrollment Fee Collection and Waivers Program for the period of July 1, 1998, through June 30, 2011. The SCO issued its final report on August 6, 2016 (**Exhibit A**).

The district submitted reimbursement claims totaling \$15,955,585. Subsequently, the SCO audited those claims and determined that the entire amount is unallowable. The district claimed estimated costs that were not supported by source documentation, claimed ineligible time, claimed unallowable indirect costs, overstated student enrollment numbers, understated the number of BOGG fee waivers, misstated indirect cost rates, overstated employee productive hourly rates, and misstated offsetting reimbursements.

The following table summarizes the audit results:

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 1998, through June 30, 1999</u>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits:			
Calculating and collecting enrollment fees	\$ 600,735	\$ 44,672	\$ (556,063)
Total direct costs	600,735	44,672	(556,063)
Indirect costs	228,279	14,310	(213,969)
Total direct and indirect costs	829,014	58,982	(770,032)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(42,803)	(104,798)	(61,995)
Adjustment for unused portion of offsets	-	45,816	45,816
Total program costs	<u>\$ 786,211</u>	-	<u>\$ (786,211)</u>
Less amount paid by the State <sup>1</sup>		(88,969)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (88,969)</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 1999, through June 30, 2000</u>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits:			
Calculating and collecting enrollment fees	\$ 655,980	\$ 50,980	\$ (605,000)
Total direct costs	655,980	50,980	(605,000)
Indirect costs	249,272	16,329	(232,943)
Total direct and indirect costs	905,252	67,309	(837,943)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(42,290)	(98,797)	(56,507)
Adjustment for unused portion of offsets	-	31,488	31,488
Total enrollment fee collection	862,962	-	(862,962)
<i>Enrollment fee waivers:</i>			
Direct costs - salaries and benefits			
Staff training	251	251	-
Waiving student fees	120,363	5,025	(115,338)
Reporting BOGG fee waiver data to CCCCCO	2,261	2,261	-
Total direct costs	122,875	7,537	(115,338)
Indirect costs	46,693	2,415	(44,278)
Total direct and indirect costs	169,568	9,952	(159,616)
Less offsetting savings and reimbursements:			
Enrollment fee waivers	(122,875)	(125,137)	(2,262)
Adjustment for unused portion of offsets	-	115,185	115,185
Total enrollment fee waivers	46,693	-	(161,878)
Total program costs	\$ 909,655	-	\$ (909,655)
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		\$ -	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 2000, through June 30, 2001</u>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits			
Calculating and collecting enrollment fees	\$ 770,019	\$ 54,328	\$ (715,691)
Total direct costs	770,019	54,328	(715,691)
Indirect costs	292,607	17,393	(275,214)
Total direct and indirect costs	1,062,626	71,721	(990,905)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(45,177)	(101,151)	(55,974)
Adjustment for unused portion of offsets	-	29,430	29,430
Total enrollment fee collection	1,017,449	-	(1,017,449)
<i>Enrollment fee waivers:</i>			
Direct costs - salaries and benefits			
Staff training	253	253	-
Waiving student fees	150,225	5,715	(144,510)
Reporting BOGG fee waiver data to CCCCCO	2,279	2,279	-
Total direct costs	152,757	8,247	(144,510)
Indirect costs	58,047	2,640	(55,407)
Total direct and indirect costs	210,804	10,887	(199,917)
Less offsetting savings and reimbursements:			
Enrollment fee waivers	(152,757)	(195,660)	(42,903)
Adjustment for unused portion of offsets	-	184,773	184,773
Total enrollment fee waivers	58,047	-	(242,820)
Total program costs	<u>\$ 1,075,496</u>	-	<u>\$ (1,075,496)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 2001, through June 30, 2002</u>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits			
Prepare policies and procedures	\$ 156	\$ 156	\$ -
Staff training	2,911	2,911	-
Calculating and collecting enrollment fees	752,829	63,138	(689,691)
Total direct costs	755,896	66,205	(689,691)
Indirect costs	287,240	21,188	(266,052)
Total direct and indirect costs	1,043,136	87,393	(955,743)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(37,750)	(101,363)	(63,613)
Adjustment for unused portion of offsets	-	13,970	13,970
Total enrollment fee collection	1,005,386	-	(1,005,386)
<i>Enrollment fee waivers:</i>			
Direct costs - salaries and benefits			
Staff training	277	277	-
Waiving student fees	285,123	6,908	(278,215)
Reporting BOGG fee waiver data to CCCCCO	2,497	2,497	-
Total direct costs	287,897	9,682	(278,215)
Indirect costs	109,402	3,099	(106,303)
Total direct and indirect costs	397,299	12,781	(384,518)
Less offsetting savings and reimbursements:			
Enrollment fee waivers	(224,630)	(188,560)	36,070
Adjustment for unused portion of offsets	-	175,779	175,779
Total enrollment fee waivers	172,669	-	(172,669)
Total program costs	<u>\$ 1,178,055</u>	-	<u>\$ (1,178,055)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 2002, through June 30, 2003</u>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits			
Prepare policies and procedures	\$ 53	\$ 53	\$ -
Staff training	2,968	2,968	-
Calculating and collecting enrollment fees	731,882	63,408	(668,474)
Total direct costs	734,903	66,429	(668,474)
Indirect costs	286,613	20,814	(265,799)
Total direct and indirect costs	1,021,516	87,243	(934,273)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(61,633)	(103,807)	(42,174)
Adjustment for unused portion of offsets	-	16,564	16,564
Total enrollment fee collection	959,883	-	(959,883)
<i>Enrollment fee waivers:</i>			
Direct costs - salaries and benefits			
Staff training	317	317	-
Waiving student fees	267,027	13,463	(253,564)
Reporting BOGG fee waiver data to CCCCCO	2,853	2,853	-
Total direct costs	270,197	16,633	(253,564)
Indirect costs	105,375	5,212	(100,163)
Total direct and indirect costs	375,572	21,845	(353,727)
Less offsetting savings and reimbursements:			
Enrollment fee waivers	(239,124)	(233,423)	5,701
Adjustment for unused portion of offsets	-	211,578	211,578
Total enrollment fee waivers	136,448	-	(136,448)
Total program costs	<u>\$ 1,096,331</u>	-	<u>\$ (1,096,331)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 2003, through June 30, 2004</u>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits			
Prepare policies and procedures	\$ 55	\$ 55	\$ -
Staff training	3,051	3,051	-
Calculating and collecting enrollment fees	<u>677,052</u>	<u>52,638</u>	<u>(624,414)</u>
Total direct costs	680,158	55,744	(624,414)
Indirect costs	<u>265,261</u>	<u>15,790</u>	<u>(249,471)</u>
Total direct and indirect costs	945,419	71,534	(873,885)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(66,553)	(146,275)	(79,722)
Adjustment for unused portion of offsets	<u>-</u>	<u>74,741</u>	<u>74,741</u>
Total enrollment fee collection	<u>878,866</u>	<u>-</u>	<u>(878,866)</u>
<i>Enrollment fee waivers:</i>			
Direct costs - salaries and benefits			
Staff training	306	306	-
Waiving student fees	326,672	14,826	(311,846)
Reporting BOGG fee waiver data to CCCCCO	<u>2,758</u>	<u>2,758</u>	<u>-</u>
Total direct costs	329,736	17,890	(311,846)
Indirect costs	<u>128,597</u>	<u>5,067</u>	<u>(123,530)</u>
Total direct and indirect costs	458,333	22,957	(435,376)
Less offsetting savings and reimbursements:			
Enrollment fee waivers	(266,303)	(235,375)	30,928
Adjustment for unused portion of offsets	<u>-</u>	<u>212,418</u>	<u>212,418</u>
Total enrollment fee waivers	<u>192,030</u>	<u>-</u>	<u>(192,030)</u>
Total program costs	<u>\$ 1,070,896</u>	<u>-</u>	<u>\$ (1,070,896)</u>
Less amount paid by the State <sup>1</sup>		<u>-</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	



Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 2004, through June 30, 2005</u>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits			
Prepare policies and procedures	\$ 57	\$ 57	\$ -
Staff training	3,186	3,186	-
Calculating and collecting enrollment fees	685,308	51,212	(634,096)
Total direct costs	688,551	54,455	(634,096)
Indirect costs	268,535	15,344	(253,191)
Total direct and indirect costs	957,086	69,799	(887,287)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(115,845)	(208,301)	(92,456)
Adjustment for unused portion of offsets	-	138,502	138,502
Total enrollment fee collection	841,241	-	(841,241)
<i>Enrollment fee waivers:</i>			
Direct costs - salaries and benefits			
Staff training	333	333	-
Waiving student fees	331,117	18,250	(312,867)
Reporting BOGG fee waiver data to CCCCCO	2,997	2,997	-
Total direct costs	334,447	21,580	(312,867)
Indirect costs	130,435	6,081	(124,354)
Total direct and indirect costs	464,882	27,661	(437,221)
Less offsetting savings and reimbursements:			
Enrollment fee waivers	(334,447)	(320,728)	13,719
Adjustment for unused portion of offsets	-	293,067	293,067
Total enrollment fee waivers	130,435	-	(130,435)
Total program costs	<u>\$ 971,676</u>	-	<u>\$ (971,676)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 2005, through June 30, 2006</u>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits			
Prepare policies and procedures	\$ 67	\$ 67	\$ -
Staff training	4,048	4,048	-
Calculating and collecting enrollment fees	826,195	62,854	(763,341)
Total direct costs	830,310	66,969	(763,341)
Indirect costs	323,821	18,878	(304,943)
Total direct and indirect costs	1,154,131	85,847	(1,068,284)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(118,851)	(211,464)	(92,613)
Adjustment for unused portion of offsets	-	125,617	125,617
Total enrollment fee collection	1,035,280	-	(1,035,280)
<i>Enrollment fee waivers:</i>			
Direct costs - salaries and benefits			
Staff training	380	380	-
Waiving student fees	466,102	23,385	(442,717)
Reporting BOGG fee waiver data to CCCCCO	3,416	3,416	-
Total direct costs	469,898	27,181	(442,717)
Indirect costs	183,260	7,662	(175,598)
Total direct and indirect costs	653,158	34,843	(618,315)
Less offsetting savings and reimbursements:			
Enrollment fee waivers	(341,804)	(302,933)	38,871
Adjustment for unused portion of offsets	-	268,090	268,090
Total enrollment fee waivers	311,354	-	(311,354)
Total program costs	<u>\$ 1,346,634</u>	-	<u>\$ (1,346,634)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 2006, through June 30, 2007</u>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits			
Prepare policies and procedures	\$ 72	\$ 72	\$ -
Staff training	4,313	4,313	-
Calculating and collecting enrollment fees	938,842	74,248	(864,594)
Total direct costs	943,227	78,633	(864,594)
Indirect costs	278,251	23,197	(255,054)
Total direct and indirect costs	1,221,478	101,830	(1,119,648)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(133,267)	(196,898)	(63,631)
Adjustment for unused portion of offsets	-	95,068	95,068
Total enrollment fee collection	1,088,211	-	(1,088,211)
<i>Enrollment fee waivers:</i>			
Direct costs - salaries and benefits			
Staff training	389	389	-
Waiving student fees	279,745	24,409	(255,336)
Reporting BOGG fee waiver data to CCCCCO	3,497	3,497	-
Total direct costs	283,631	28,295	(255,336)
Indirect costs	83,672	8,347	(75,325)
Total direct and indirect costs	367,303	36,642	(330,661)
Less offsetting savings and reimbursements:			
Enrollment fee waivers	(283,631)	(331,893)	(48,262)
Adjustment for unused portion of offsets	-	295,251	295,251
Total enrollment fee waivers	83,672	-	(83,672)
Total program costs	<u>\$ 1,171,883</u>	-	<u>\$ (1,171,883)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 2007, through June 30, 2008</u>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits			
Prepare policies and procedures	\$ 75	\$ 75	\$ -
Staff training	4,526	4,526	-
Calculating and collecting enrollment fees	<u>1,366,670</u>	<u>87,311</u>	<u>(1,279,359)</u>
Total direct costs	1,371,271	91,912	(1,279,359)
Indirect costs	<u>404,525</u>	<u>27,114</u>	<u>(377,411)</u>
Total direct and indirect costs	1,775,796	119,026	(1,656,770)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(102,049)	(179,722)	(77,673)
Adjustment for unused portion of offsets	<u>-</u>	<u>60,696</u>	<u>60,696</u>
Total enrollment fee collection	<u>1,673,747</u>	<u>-</u>	<u>(1,673,747)</u>
<i>Enrollment fee waivers:</i>			
Direct costs - salaries and benefits			
Staff training	460	460	-
Waiving student fees	911,514	28,677	(882,837)
Reporting BOGG fee waiver data to CCCCCO	4,139	4,139	-
Total direct costs	916,113	33,276	(882,837)
Indirect costs	<u>270,254</u>	<u>9,816</u>	<u>(260,438)</u>
Total direct and indirect costs	1,186,367	43,092	(1,143,275)
Less offsetting savings and reimbursements:			
Enrollment fee waivers	(335,172)	(307,226)	27,946
Adjustment for unused portion of offsets	<u>-</u>	<u>264,134</u>	<u>264,134</u>
Total enrollment fee waivers	<u>851,195</u>	<u>-</u>	<u>(851,195)</u>
Total program costs	<u>\$ 2,524,942</u>	<u>-</u>	<u>\$ (2,524,942)</u>
Less amount paid by the State <sup>1</sup>		<u>-</u>	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 2008, through June 30, 2009</u>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits			
Prepare policies and procedures	\$ 72	\$ 72	\$ -
Staff training	4,302	4,302	-
Calculating and collecting enrollment fees	991,435	88,864	(902,571)
Total direct costs	995,809	93,238	(902,571)
Indirect costs	368,848	35,421	(333,427)
Total direct and indirect costs	1,364,657	128,659	(1,235,998)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(97,611)	(183,181)	(85,570)
Adjustment for unused portion of offsets	-	54,522	54,522
Total enrollment fee collection	1,267,046	-	(1,267,046)
<i>Enrollment fee waivers:</i>			
Direct costs - salaries and benefits			
Staff training	468	468	-
Waiving student fees	578,134	28,125	(550,009)
Reporting BOGG fee waiver data to CCCCCO	4,208	4,208	-
Total direct costs	582,810	32,801	(550,009)
Indirect costs	215,872	12,461	(203,411)
Total direct and indirect costs	798,682	45,262	(753,420)
Less offsetting savings and reimbursements:			
Enrollment fee waivers	(269,459)	(293,765)	(24,306)
Adjustment for unused portion of offsets	-	248,503	248,503
Total enrollment fee waivers	529,223	-	(529,223)
Total program costs	<u>\$ 1,796,269</u>	-	<u>\$ (1,796,269)</u>
Less amount paid by the State <sup>1</sup>		(276,529)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (276,529)</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 2009, through June 30, 2010</u>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits			
Calculating and collecting enrollment fees	\$ 830,259	\$ 86,050	\$ (744,209)
Total direct costs	830,259	86,050	(744,209)
Indirect costs	324,465	33,112	(291,353)
Total direct and indirect costs	1,154,724	119,162	(1,035,562)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(107,861)	(213,415)	(105,554)
Adjustment for unused portion of offsets	-	94,253	94,253
Total enrollment fee collection	1,046,863	-	(1,046,863)
 <i>Enrollment fee waivers:</i>			
Direct costs - salaries and benefits			
Waiving student fees	211,032	31,120	(179,912)
Total direct costs	211,032	31,120	(179,912)
Indirect costs	82,472	11,975	(70,497)
Total direct and indirect costs	293,504	43,095	(250,409)
Less offsetting savings and reimbursements:			
Enrollment fee waivers	(211,032)	(328,651)	(117,619)
Adjustment for unused portion of offsets	-	285,556	285,556
Total enrollment fee waivers	82,472	-	(82,472)
Total program costs	<u>\$ 1,129,335</u>	-	<u>\$ (1,129,335)</u>
Less amount paid by the State <sup>1</sup>		(240,334)	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (240,334)</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<u>July 1, 2010, through June 30, 2011</u>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits			
Prepare policies and procedures	\$ 955	\$ 955	\$ -
Staff training	297	297	-
Calculating and collecting enrollment fees	733,548	93,675	(639,873)
Total direct costs	734,800	94,927	(639,873)
Indirect costs	297,447	39,518	(257,929)
Total direct and indirect costs	1,032,247	134,445	(897,802)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(181,239)	(181,239)	-
Adjustment for unused portion of offsets	-	46,794	46,794
Total enrollment fee collection	851,008	-	(851,008)
<i>Enrollment fee waivers:</i>			
Direct costs - salaries and benefits			
Prepare policies and procedures	\$ 691	\$ 691	\$ -
Staff training	297	297	-
Adopt procedures, record and maintain records	18,125	-	(18,125)
Waiving student fees	358,936	36,725	(322,211)
Reporting BOGG fee waiver data to CCCCCO	691	691	-
Total direct costs	378,740	38,404	(340,336)
Indirect costs	153,314	15,988	(137,326)
Total direct and indirect costs	532,054	54,392	(477,662)
Less offsetting savings and reimbursements:			
Enrollment fee waivers	(484,860)	(366,771)	118,089
Adjustment for unused portion of offsets	-	312,379	312,379
Total enrollment fee waivers	47,194	-	(47,194)
Total program costs	<u>\$ 898,202</u>	-	<u>\$ (898,202)</u>
Less amount paid by the State <sup>1</sup>			
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable Per Audit	Audit Adjustment
<b><u>Summary: July 1, 1998, through June 30, 2011</u></b>			
<i>Enrollment fee collection:</i>			
Direct costs - salaries and benefits			
Prepare policies and procedures	\$ 1,562	\$ 1,562	\$ -
Staff training	29,602	29,602	-
Calculating and collecting enrollment fees	10,560,754	873,378	(9,687,376)
Total direct costs	10,591,918	904,542	(9,687,376)
Indirect costs	3,875,164	298,408	(3,576,756)
Total direct and indirect costs	14,467,082	1,202,950	(13,264,132)
Less offsetting savings and reimbursements:			
Enrollment fee collection	(1,152,929)	(2,030,411)	(877,482)
Adjustment for unused portion of offsets	-	827,461	827,461
Total enrollment fee collection	13,314,153	-	(13,314,153)
<i>Enrollment fee waivers:</i>			
Direct costs - salaries and benefits			
Prepare policies and procedures	691	691	-
Staff training	3,731	3,731	-
Adopt procedures, record and maintain records	18,125	-	(18,125)
Waiving student fees	4,285,990	236,628	(4,049,362)
Reporting BOGG fee waiver data to CCCCCO	31,596	31,596	-
Total direct costs	4,340,133	272,646	(4,067,487)
Indirect costs	1,567,393	90,763	(1,476,630)
Total direct and indirect costs	5,907,526	363,409	(5,544,117)
Less offsetting savings and reimbursements:			
Enrollment fee waivers	(3,266,094)	(3,230,122)	35,972
Adjustment for unused portion of offsets	-	2,866,713	2,866,713
Total enrollment fee waivers	2,641,432	-	(2,641,432)
Total program costs	<u>\$ 15,955,585</u>	-	<u>\$ (15,955,585)</u>
Less amount paid by the State <sup>1</sup>		<u>(605,832)</u>	
<u>Allowable costs claimed in excess of (less than) amount paid</u>		<u>\$ (605,832)</u>	

<sup>1</sup> Payment current as of August 29, 2016.

The district requests that “the Commission make findings of fact and law on each and every disputed adjustment made by the Controller and each and every procedural and jurisdictional issue raised in this claim [district-filed IRC], and order the Controller to correct its audit report findings therefrom.”



## I. ENROLLMENT FEE COLLECTION AND WAIVERS PROGRAM CRITERIA

### Parameters and Guidelines – January 26, 2006

The Commission on State Mandates (Commission) adopted the parameters and guidelines on January 26, 2006 [Exhibit C]. The parameters and guidelines are applicable to the district's FY 1998-99, FY 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03, FY 2003-04, FY 2004-05, FY 2005-06, FY 2006-07, FY 2007-08, FY 2008-09, FY 2009-10, and FY 2010-11 claims.

### SCO Claiming Instructions

The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs. For the purpose of this IRC, the SCO's State Mandated Costs Claiming Instructions No. 206-10 dated April 3, 2006 [Exhibit D] are substantially similar to the version extant at the time the district filed the subject claims.

## II. AUDIT STANDARDS

### Issue

The district asserts that the SCO either used a wrong audit standard for the audit or it has misrepresented the actual nature and scope of the audit.

### SCO's Analysis

The SCO performs audits of mandated cost claims under the authority of Government Code sections 12410 and 17561. Government Code section 12410 states that the Controller shall superintend the fiscal concerns of the state and audit disbursement of any state money, for correctness, legality, and for sufficient provisions for payment. Government Code section 17561 states that the Controller may audit the records of any local agency or school district to verify the actual amount of mandated costs, may reduce any claim that the Controller determines is excessive and unreasonable, and shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years.

The audit report also states that SCO conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

### District's Response

#### Government Code Section 17558.5

Government Code section 17558.5 describes the time to commence and finish an audit and is not an audit content or process standard.

#### Government Code Section 17561

Government Code Section 17561 (d), subdivision (1) and (2), authorize the Controller to audit initial and subsequent annual reimbursement claims and to "(r)educe any claim that the Controller determines is excessive or unreasonable." This is a distinct scope statement. Adjustments based on lack of documentation are not adjustments based on excessive or unreasonable costs.

Government Code Section 12410

Government Code Section 12410 dates back to 1945. It is not specific to the audit of mandate reimbursement claims. The only applicable audit standard for mandate reimbursement claims is found in Government Code Section 17561(d). The fact that this section specifies its own audit standards (excessive and unreasonable) implies that the general Controller audit standards (correctness, legality, and sufficient provisions of law) do not apply here. Therefore, the Controller may only reduce a mandate reimbursement claim if it specifically finds that the amounts claimed are unreasonable or excessive under Section 17561(d).

Generally Accepted Government Auditing Standards

The Generally Accepted Government Auditing Standards (GAGAS), commonly referred to as the "Yellow Book," are published by the United States Government Accountability Office (GAO): <http://www.gao.gov/govaud/ybook.pdf>.

The results of the 24 Enrollment Fee Collection and Waivers audits published to date range from 18% to 100% disallowance of costs:

	<u>Date Issued</u>	<u>Audited Cost Disallowed</u>
Palo Verde Community College District	12/02/2010	87%
Contra Costa Community College District	03/16/2011	19%
Gavilan Joint Community College District	04/08/2011	98%
*Santa Monica Community College District	10/04/2012	37%
Los Angeles Community College District	10/16/2012	78%
Coast Community College District	12/13/2012	91%
College of the Sequoias Community College District	01/29/2013	46%
Mira Costa Community College District	03/29/2013	50%
Mount San Antonio Community College District	03/29/2013	78%
Palomar Community College District	04/22/2013	99%
San Luis Obispo Community College District	05/03/2013	79%
Merced Community College District	05/08/2013	64%
Lake Tahoe Community College District	06/07/2013	18%
North Orange County Community College District	08/06/2013	100%
Los Rios Community College District	03/14/2014	99%
Cerritos Community College District	03/28/2014	97%
Kern Community College District	06/10/2014	99%
San Bernadino Community College District	11/12/2014	99%
Southwestern Community College District	02/17/2015	99%
Sierra Joint Community College District	03/12/2015	91%
Citrus Community College District	03/13/2015	100%
San Mateo County Community College District	05/29/2015	96%
Yosemite Community College District	11/04/2015	93%
Foothill-De Anza Community College District	11/06/2015	99%

These audit reports made no findings based on the above performance criteria. Rather, documentation audits were conducted.

SCO's Comments

Government Code Section 17558.5

We agree that Government Code section 17558.5 specifies the time to commence and finish the audit.

Government Code Section 17561

The district asserts that the SCO did not assert or demonstrate that the costs claimed were excessive and unreasonable. We disagree. Excessive is defined as "Exceeding what is usual, proper, necessary, or normal."<sup>1</sup> Unreasonable is defined as "Excessive, immoderate, or exorbitant."<sup>2</sup> The number of hours claimed by district personnel to perform various mandated activities was considered unreasonable, as they were based on estimates rather than on actual source documentation related to the reimbursable activities. In addition, evidence gathered during the audit process supported that most of the claimed time estimates were excessive.

#### Government Code Section 12410

The district asserts that the SCO did not put forth any evidence that these standards were not met or even relevant. As a mandated cost reimbursement claim is, in fact, a claim against the State, Government Code Section 12410 is an applicable audit criteria for audit of the district's mandated cost claims. Pursuant to Government Code section 12410, the SCO concluded that the district's claim was neither correct nor legal. Correct is defined as "Conforming to an approved or conventional standard."<sup>3</sup> Legal is defined as "Conforming to or permitted by law or established rules."<sup>4</sup> The district claimed costs for salaries and benefits that did not comply with the documentation requirements stipulated in the parameters and guidelines. In addition, the district claimed indirect cost rates that did not conform to the SCO's claiming instructions. In this instance, the SCO's claiming instructions are an extension of the parameters and guidelines if the district chose to use either a federally approved rate or the FAM-29C option to claim allowable indirect costs.

#### Government Auditing Standards

The district contests the applicability of generally accepted auditing standards (GAGAS) (*Government Auditing Standards*, issued by the U.S. Government Accountability Office (GAO), July, 2007). The district states, "...the "Yellow Book" is for use by auditors of government entities, entities that receive government awards, and other audit organizations performing Yellow Book audits. These standards apply when required by law, regulation, agreement, contract, or policy." However, the district did not cite language from *Government Auditing Standards* that supports this assertion. *Government Auditing Standards*, section 1.03, "Purpose and Applicability of GAGAS," states:

The professional standards and guidance contained in this document...provide a framework for conducting high quality government audits and attestation engagements with competence, integrity, objectivity, and independence. *These standards are for use by auditors of government entities* [emphasis added] ..."

The district also states that "The audit report does not cite any law or agreement or policy that makes the Yellow Book applicable to audits of state mandated costs." *Government Auditing Standards* provides a framework with which to conduct audits. Its requirements are applicable to auditors, not claimants. The audit standards have no bearing on how claimants perform mandate-related activities or submit reimbursement claims.

The district continues by citing language that is supposedly contained in sections 2.6 and 2.7 (a) and (b) of the Yellow Book regarding the definition of performance audits. However, the July, 2007 version of the Yellow Book applicable for this audit does not contain any sections numbered 2.6 or 2.7. Nor were we able to locate these sections in the July, 1999, June, 2003, or December, 2011 editions of the

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<sup>1</sup> Webster's New World Dictionary, Third College Edition © 1998

<sup>2</sup> Ibid.

<sup>3</sup> Ibid.

<sup>4</sup> Ibid.

Yellow Book. Regardless, the definition of performance audits is contained within section 1.25 of the Yellow Book, which states:

Performance audits are defined as engagements that provide assurance or conclusions based on an evaluation of sufficient, appropriate evidence against a stated criteria, such as specific requirements, measures or defined business practices...

The "specific requirements" cited in this section would include the parameters and guidelines adopted by the Commission for this mandated program on January 26, 2006.

Section 1.28 of the Yellow Book states that "Performance audit objectives may vary widely and include assessments of program effectiveness, economy and efficiency, internal control, *compliance* [emphasis added], and prospective analysis."

Section 1.31 of the Yellow Book states that "Compliance audit objectives relate to compliance criteria established by laws, *regulations* [emphasis added], contract provisions, grant agreements, or other requirements."

The district cites in its response certain details related to SCO audits of Enrollment Fee Collection and Waivers claims for an additional 23 community college districts beyond the North Orange Community College District. The district states its conclusion that none of these audits were based on performance audit criteria and that the audits were "documentation audits." However, the district has not cited any evidence supporting this conclusion or explained the relevance of SCO audits for 23 other community college districts to the audit at North Orange Community College District. We disagree with the district's conclusion. There is no such engagement contained in *Government Auditing Standards* described as a "documentation audit." Our audit report states that "We conducted the audit to determine whether costs claimed represent increased costs resulting from the Enrollment Fee Collection and Waivers Program for the period of July 1, 1998 through June 30, 2012" that is, a compliance audit.

### **III. DOCUMENTATION STANDARDS**

#### **Issue**

The district asserts that the audit inconsistently applied the documentation standards stated in the parameters and guidelines, and that the findings instead relied upon post facto anecdotal information.

#### **SCO's Analysis**

The parameters and guidelines states,

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

## District's Response

It should be remembered that the parameters and guidelines were adopted and the first claiming instructions were issued seven years after the first year in the audit period. Thus, claimants were not on notice of the activities approved for reimbursement that should be documented until the eighth year of the eligibility period. The audit report response (p. 29) to this lack of notice is incredible:

While the district is correct that the parameters and guidelines were adopted seven years after the first fiscal year of the audit period for which costs could be claimed, that issue is irrelevant for the purposes of providing actual cost documentation. The district could have developed actual cost documentation and/or performed a time study of activities actually being performed to support its claims. However, the district did not do this for *any* fiscal year of the audit period and opted to base claimed costs on estimates of reimbursable activities. As a result, the district's claims were never in compliance with the parameters and guidelines at any time during the audit period regarding source documentation. The district even acknowledges in its response that its claims were based on "good faith estimates," some of which were determined to be unreasonable and excessive, as noted previously.

It would seem patently unreasonable to require contemporaneous documentation of daily staff time for the retroactive initial fiscal years. While some historic staff time can be reconstructed from calendars and desk diaries, other staff time cannot and must be reported as a good-faith estimate where the desired information is not maintained in the regular course of business. While the district agrees with the audit report recommendation that claimants maintain records that document actual time spent on mandate related activities, it would be a more realistic standard when the districts know what documentation is needed.

The district utilized forms prepared by its consultant to document staff time spent on the mandate. These forms are in the nature of certified declarations of time logs that are within the scope of the parameters and guidelines documentation standards. Where these forms or other documentation was apparently sufficient, the auditor made qualitative judgments regarding the scope of the activities as to whether they were related to the mandate program. Where it was not, the auditor disallowed the claimed costs for insufficient documentation. In some cases, average staff time per activity was disallowed. The average times for other activities reported on the same or similar forms were accepted, thus validating the concept of using average times as an acceptable method for the calculation of the mandate costs. Where the district's reported time and workload statistics were accepted by the auditor for some activities, the Controller is validating the District's good faith method and the mandate consultant's forms as an acceptable method for estimating average time. The different treatment of similar supporting documentation appears to be the result of anecdotal information gained from post facto interviews with some of the district staff. The audit report states that the Controller relies on the documentation requirements stated in the parameters and guidelines. However, the Controller's inconsistent treatment of similar district documentation makes the reliance seem capricious and not credible.

## SCO's Comments

The district stated that it is unreasonable to require contemporaneous documentation until the "eighth year of the eligibility period" as the parameters and guidelines were adopted and the first claiming instructions were issued seven years after the first year in the audit period. The audit period included district-filed claims for an additional five years after the initial filing period. However, throughout the entire audit period, the district claimed unsupported costs and estimated the average time in minutes it took to perform various reimbursable activities. None of the district's claims included actual cost documentation that is in compliance with the parameters and guidelines. The issuance date of the parameters and guidelines has no effect on the district's responsibility to support costs claimed. We audit to the requirements stated in the parameters and guidelines. Throughout the audit period, we

gained an understanding of the different processes relevant to the reimbursable activities and expanded audit procedures as necessary to determine the allowable portion of claimed costs.

The district stated that it used forms prepared by its consultant to document staff time spent on the mandate, and the different treatment of these "good faith estimates" appears to be the result of anecdotal information gained from post facto interviews with some of the district staff. We disagree. Estimates, whether provided in good faith or not, do not comply with the actual cost documentation requirements of the parameters and guidelines. Instead, they are examples of corroborating evidence, which cannot be used as a substitute for source documents. Therefore, all costs claimed by the district based upon such documentation were unallowable as claimed. In addition, none of the time estimates claimed were verified for reasonableness by the district's consultant.

We realized that district staff performed the reimbursable activities; therefore, time spent by SCO auditors conducting interviews was for the purpose of gaining testimonial evidence from district staff that performed the reimbursable activities concerning the relevance of the district's time estimates. SCO auditors also performed some observations of district staff performing reimbursable activities. In some cases, we found that the time estimates cited by district staff for certain reimbursable activities were reasonable based upon evidence gathered during the audit. Any allowable costs for these activities were based upon the reasonableness of the time estimates alone, not on the quality or type of documentation provided by the district.

#### **IV. UNDERGROUND RULEMAKING**

##### **Issue**

The district asserts that the audit used methods and data that constitute standards of general application without appropriate state agency rulemaking and is therefore unenforceable.

##### **SCO's Analysis**

There is no "standard of general application" that auditors are expected to apply during audits of Enrollment Fee Collection and Waivers claims. SCO auditors are *not required* to perform certain auditing steps during the course of audit fieldwork to evaluate evidence provided by claimants supporting mandated cost claims. Following generally accepted government auditing standards, SCO auditors design auditing tests, as necessary, to obtain sufficient and appropriate evidence to support their findings and conclusions. To do this, auditors begin by reviewing the evidence, if any, included by claimants in claims filed with the SCO and designing auditing tests as appropriate. In its response, the district makes multiple references to "other audits of the mandate program" to support its claim that we used a standard of general application. However, the district does not cite which specific audits it is referring to nor why an auditor's use of a certain type of audit test rises to a "standard of general application" if it is used more than once. Therefore, we believe that the district's comments regarding the need to subject each and every auditing test used more than a single time to state agency rulemaking are irrelevant. In addition, the use of specific auditing tests only applies to auditors, not claimants. Therefore, there is no *rule* with which claimants are expected to comply in this instance.

##### **District's Response**

###### **Average Time Increments**

For Finding 1, enrollment fee collection ongoing costs, for certain activities, the audit adjustment for the allowable "time increment" is based on the Controller's "observation" method. For Finding 3, enrollment fee waiver ongoing costs, for certain activities, the audit adjustment for the allowable "time increment" is based on the Controller's "observation" method. Essentially, the auditor used

a stopwatch to record the time required to complete certain transactions and divided the aggregate time by the number of transactions observed. The method does not meet the requirements of the Controller's published guidelines for time studies. The audit report does not establish that the few days of observation are representative of the entire fiscal year. The few days of observation did not span one or more payroll periods, nor report activities on a daily basis, and only a portion of the mandated activities were observed. The audit report does not establish that the current period activities observed for a few days are representative of the entire 13-year audit period.

The Controller's use of the stopwatch method for audit purposes is a standard of general application without appropriate state agency rulemaking and is therefore unenforceable (Government Code Section 11340.5). The method is not an exempt audit guideline (Government Code Section 11340.9(e)). State agencies are prohibited from enforcing underground regulations. If a state agency issues, enforces, or attempts to enforce a rule without following the Administrative Procedure Act, when it is required to, the rule is called an "underground regulations." Further, the audit adjustment is a financial penalty against the district, and since the adjustment is based on an underground regulation, the method cannot be used for the audit adjustment (Government Code Section 11425.50).

#### Workload Multiplier

For Finding 1, enrollment fee collection ongoing costs, for certain activities, the audit adjustment for the allowable workload multiplier (number of allowed enrollment collection transactions) is based on the Controller's use of the Community College Chancellor's office data (p. 18, 19):

We updated the district's calculations of eligible students for Activities 1 and 3 based on the number of students enrolled as reported to the CCCCCO, less non-resident students and special admit students. The CCCCCO's management information system (MIS) identifies enrollment information based on student data that the district reported. The CCCCCO identifies the district's enrollment based on CCCCCO's MIS data element STD7, codes A through G. The CCCCCO eliminates any duplicate students by term based on their Social Security Number.

We also updated the district's calculations of eligible students for Activities 2 and 4 by deducting the number of BOGG recipients from reimbursable student enrollment confirmed by the CCCCCO. The CCCCCO identifies the unduplicated number of BOGG recipients by term based on MIS data element SF21 and all codes with the first letter B or F. In addition, we added the number of refunds claimed for students who paid their enrollment fees and were subsequently granted a BOGG fee waiver and deducted students who paid their enrollment through the district's online system.

For Finding 3, enrollment fee waiver ongoing costs, for certain activities, the audit adjustment for the allowable workload multiplier (number of allowed fee waiver transactions) is based on the Controller's use of the Chancellor's office data.

For Activities 7, 8, 9, and 10, we applied the time required to perform the reimbursable activities by the number of students who received BOGG fee waivers, according to statistics provided by the CCCCCO. Using data that the district reported, the CCCCCO identified the unduplicated number of BOGG recipients by term based on MIS data element SF21 and all codes with the first letter of B or F. For Activities 7 through 10, we adjusted the CCCCCO information by including students whose fee waiver applications were incomplete at the end of the year.

Essentially, the auditor simply substitutes the Chancellor's statistics rather than validating the claimed statistics. The singular choice of data sources has been used for other audits of the mandate program. The Controller's use of this method for audit purposes is a standard of general application without appropriate state agency rulemaking and is therefore unenforceable (Government Code Section 11340.5). The method is not an exempt audit guideline (Government Code Section 11340.9(e)), and results in a financial penalty against the District. Since the adjustment is based on an underground regulation, the formula cannot be used for the audit adjustment (Government Code Section 11425.50).

#### Weighted Productive Hourly Rates (PHR)

For most of the claimed ongoing activities, the district used an average productive hourly rate where more than one job-title with different PHR rates performed the same activity. Supervisors and clerical staff time was weighted the same. Instead, based on discussion with staff during the observations, the audit report assigned percentage weights for the relative participation of different job types for the activities.

For Finding 1, enrollment fee collection ongoing costs, for activities 1 through 6 (p. 53):

Therefore, we calculated weighted average rates based on the supporting documentation for the productive hourly rates used in the district's claims. We recalculated average productive hourly rates separately for the Admissions and Records Office and in the Bursar's Office staff and for the Financial Aid Office staff, basing our recalculations on the actual employee classifications involved in performing the reimbursable activities within each department and their level of effort. The level of effort spent by the various employee classifications was based on our discussions with district staff concerning procedures in place to conduct the reimbursable activities.

For Finding 3, enrollment fee waiver ongoing costs, for activities 7 through 12, the same percentage allocations were used, perhaps as a matter of convenience, (p. 55). The audit report, (p. 54) chastises the District for not rebutting these weighted percentage allocations:

We provided the district with our analysis and attempted to engage in a dialogue with them in an effort to advise us of any issues involving the weight of involvement percentages that we calculated, in addition to any variances in the level of effort for the different colleges in the district and/or the different years during the audit period. However, the district declined to comment on our analysis or provide any additional information.

The district declined since there is no requirement in the parameters and guidelines to use weighted productive hourly rates and no factual basis to do so was provided by the auditor. The audit report states (p. 57, 58) that the District did not comply with the parameters and guidelines. This is another example of where the Controller staff discards claimant data as failing to meet the requirements of the parameters and guidelines and claiming instructions, and substitutes their own findings without complying with those guidelines and instructions. The audit report does not: "report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours)", or, "describe the reimbursable activities performed and the hours devoted to each reimbursable activity performed." Nor is it cited where the claiming instructions "recognizes the weight of involvement of employees in its guidance for computing average productive hourly rates."

This choice of using weighted averages, with or without a factual basis, has been used for other audits of the mandate program. The Controller's use of this method for audit purposes is a standard of general application without appropriate state agency rulemaking and is therefore unenforceable (Government Code Section 11340.5). The method is not an exempt audit guideline (Government Code Section 11340.9(e)) and results in a financial penalty against the district. Since the adjustment is based on an underground regulation, the formula cannot be used for the audit adjustment (Government Code Section 11425.50).

#### SCO's Comments

##### Average Time Increments

The district makes two assertions regarding the average time increments that were used to calculate some of the allowable costs for Findings 1 and 3. First, the district states that the SCO's "observation" method does not meet the requirements of its published guidelines for time studies. The district believes



that a few days of observation are not representative of an entire fiscal year and also that the current-period activities that were observed are not representative of the entire 13-year audit period. We disagree. The district did not provide any source documentation to support the time required to perform the activities. Instead, all time increments claimed were only supported by estimates. Therefore, the district's claims were 100% unallowable as claimed. In addition, the district did not provide evidence based on actual cost data nor did it conduct its own analysis supporting a different conclusion from ours during the audit. Therefore, our observations provided actual source documentation for the reimbursable activities in question and a reasonable basis on which to calculate allowable costs.

The district states that the methodology used by the auditors to observe and record the time required to process enrollment fee payment transactions and BOGG fee waiver applications do not meet the requirements of "the Controller's published guidelines for time studies." We disagree. For one thing, the Time Study Guidelines published on the Controller's website and also included in each year's Mandated Cost Manual for Community College Districts are guidelines. These guidelines are provided to assist claimants that choose to use a time study to support time spent on reimbursable activities in lieu of preparing continuous records of actual time spent on multiple activities and/or programs. However, the guidelines have not been adopted as California regulations and are not a requirement for the conduct of time studies.

The SCO auditors developed a time study plan as follows:

- The auditors determined the time period to be studied by deciding to conduct observations of district staff performing the reimbursable activities during one of the district's open enrollment periods. They coordinated with district staff to determine the dates for the open enrollment periods during the school year.
- Based on discussions with district staff, the auditors determined to study reimbursable activities 1 through 4 for enrollment fee collection activities and reimbursable activities 7 through 11 for enrollment fee waivers activities.
- Based on discussions with district staff, the auditors prepared brief narratives of procedures that district staff followed to perform the reimbursable activities.
- The auditors determined the employee universe to be all of the employees that worked in the Bursar's Office (for enrollment fee collection activities) and the Financial Aid Office (for enrollment fee waivers activities). The auditors did not know nor could have known the actual classifications of employees that performed the reimbursable activities in these offices prior to performing their observations.
- The auditors did not select specific district employees to participate in a time study, as it depended solely on which district employees were performing the reimbursable activities on the days that the auditor's scheduled their observations during the open enrollment periods.
- The auditors determined that the time increments to be recorded would be in small increments (minutes and fractions of minutes) for the short-term tasks involved with this mandated program.

The auditors documented the time as follows:

- The auditor's observations were recorded contemporaneously as students were assisted by district employees in the Bursar's Office or the Financial Aid Office. As each student appeared at the front counter for assistance, the auditors recorded what transaction took place, the amount of time required, which specific district employee performed the activity, as well as any relevant comments that seemed appropriate. This is all reflected in the auditor's observation logs that are documented in [Tab 9] and [Tab 10].

- The reimbursable and non-reimbursable activities were reported on a daily basis. The auditors conducted observations of district employees conducting enrollment fee collection activities during January 23 through January 26, 2012 and for enrollment fee waivers activities on October 12, 2011 and December 5 through December 9, 2011. The comments provided by the auditors in the observation logs were sufficiently detailed to reflect all mandated and non-mandated activities performed.
- We determined that it was not necessary to conduct a time-study over one or more pay periods, as the results for assisting students with the collection of enrollment fees or processing fee waiver applications was more conducive to an open enrollment period instead of a pay period.

The district also states its belief that our observations over a few days are not representative of the entire 13-year period. We disagree. We do not believe that any one of the district's open enrollment periods would be more representative of any other to determine the time required to perform the reimbursable activities. As for the earlier years of the audit period, we advised the district of our observation results and invited district management to perform its own time analysis or provide information describing procedures and systems in place during the earlier years of the audit period that required additional time beyond what we observed in 2011 and 2012. We noted this in the audit report. However, the district declined to perform its own analysis or provide any additional information for us to consider.

In its IRC filing, the district did not object to our conclusions of the actual time increments required to perform the reimbursable activities based on our observations. In addition, the district has not provided any analysis of its own nor any other form of actual cost documentation to support why our conclusions are incorrect. Instead, the district is seeking administrative relief by objecting to the methodologies that the auditors use and its belief that the use of specific auditing tests by auditors are subject to rulemaking under the Administrative Procedures Act. We believe that the evidence that the auditors obtained during the course of audit fieldwork provides a reasonable basis on which to determine allowable costs for the mandated program.

*Government Auditing Standards*, section 7.55 states that "Auditors must obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions." Section 7.66 states:

Sufficiency is a measure of the quantity of evidence used for addressing the audit objectives and supporting findings and conclusions. Sufficiency also depends on the appropriateness of the evidence. In determining whether enough appropriate evidence exists to address the audit objectives and support the findings and conclusions.

Section 7.67 states that "...The sufficiency of evidence required to support the auditor's findings and conclusions is a matter of professional judgement." Using this guidance for the conduct of the audit, the auditor concluded that sufficient evidence existed in the form of discussions and observations to support the audit objectives and conclusions. As noted in the audit report, the auditors encouraged the district's Office Supervisors to watch our auditors as the observations were being documented. However, this community college district was notably uncooperative during the course of our audit. As noted in the audit report, "The district's mandated cost consultant and district management staff advised the Office Supervisors and the college campus staff not to comment on any of our analysis results, determinations, or observations. In addition, the district's District Director advised us not to discuss our audit results with management or any other district staff." The district chose not to work with SCO auditors during the course of audit fieldwork and has yet to provide any support based on actual cost documentation to support the time required to perform the reimbursable activities. Comments made to SCO auditors during audit fieldwork led them to believe that the district had no interest in working with them during the audit, as the district intended to file an IRC to dispute any audit findings from the first day that the audit began.

Second, the district makes reference to what it describes as the “stopwatch method” that was used to determine the actual time increments that were required by district staff to perform some of the reimbursable activities. The district states its belief that our audit methodology of conducting observations of district staff performing some of the reimbursable activities is a standard of general application requiring rulemaking under the Administrative Procedures Act. We disagree. There is no “standard of general application” that auditors are expected to apply during audits of Enrollment Fee Collection and Waivers claims. SCO auditors are *not required* to perform certain auditing steps during the course of audit fieldwork to evaluate evidence provided by claimants supporting mandated cost claims. Following generally accepted government auditing standards, SCO auditors design auditing tests, as necessary, to obtain sufficient and appropriate evidence to support their findings and conclusions. To do this, auditors begin by reviewing the evidence, if any, included by claimants in claims filed with the SCO. For this audit, the district did not provide any documentation with the claims that it submitted to the SCO for reimbursement. The district provided the SCO auditor with information supporting how its claims were compiled. We reviewed this information and noted that all of the time claimed during the entire audit period was based on estimates of time spent by district staff performing various reimbursable and non-reimbursable activities. Therefore, instead of determining that all of the costs claimed were unallowable, the audit methodology was designed to work with the district in providing actual cost documentation on which to base allowable costs.

#### Workload Multiplier

The district states that in order to determine an allowable workload multiplier, the SCO “simply substitutes the Chancellor’s statistics rather than validating the claimed statistics.” This statement is incorrect. The district is attempting to make a distinction between the Chancellor’s enrollment statistics and the district’s claimed statistics. However, there is no such distinction, as it is the same data. The SCO receives the data from the CCCCCO; this data is extracted from data that the district submitted to the CCCCCO. Our audit report identifies the parameters for the data extracted. We compared the enrollment data received from the CCCCCO to the enrollment data claimed by the district and noted differences, as identified in the audit report. The district did not explain how it’s claimed data is more relevant than the same data that it reported to the CCCCCO.

Instead, the district asserts that the SCO’s use of this “method” for auditing purposes is a standard of general application requiring rulemaking under the Administrative Procedures Act. We disagree. There is no audit “method” for the use of data, as suggested by the district. As also stated previously, there is no “standard of general application” that auditors are expected to apply during audits of Enrollment Fee Collection and Waivers claims. SCO auditors are not required to perform certain auditing steps during the course of audit fieldwork to evaluate evidence provided by claimants supporting mandated cost claims. Following generally accepted government auditing standards, SCO auditors design auditing tests, as necessary, to obtain sufficient and appropriate evidence to support their findings and conclusions. To do this, auditors begin by reviewing the evidence, if any, included by claimants in claims filed with the SCO. The statistics used by the SCO are based upon student enrollment information that the district reports to the CCCCCO. The CCCCCO then takes the data submitted by the district and makes adjustments for certain exclusions, as outlined in the parameters and guidelines. For this audit, the district did not apply all of the applicable exclusions outlined in the parameters and guidelines for its claimed statistics for either enrollment fee collection ongoing activities or for enrollment fee waivers ongoing activities. Therefore, the SCO compared the statistics claimed by the district to the statistics provided by the CCCCCO and made the necessary adjustments to the claimed multipliers in order for them to be in compliance with the parameters and guidelines. We do not believe that auditing to the requirements contained in the parameters and guidelines constitutes a standard of general application.

#### Weighted Productive Hourly Rates (PHR)

The district states that “there is no requirement in the parameters and guidelines to use weighted productive hourly rates and no factual basis to do so was provided by the auditor.” The district goes on to state that the SCO’s use of this method for audit purposes is a standard of general application requiring rulemaking under the Administrative Procedures Act. We disagree. The parameters and guidelines (Section V.A.1 – Claim Preparation and Submission – Salaries and Benefits) [Exhibit C] states that claimants must:

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the reimbursable activities performed and the hours devoted to each reimbursable activity performed.

The requirement in the parameters and guidelines to describe “the hours devoted to each reimbursable activity” recognizes that all employees do not perform the reimbursable activities equally. Accordingly, this methodology to claim costs takes into account the weight of involvement in the reimbursable activities by various employee classifications. The SCO’s claiming instructions [Exhibit D] also recognizes the weight of involvement of employees in its guidance for computing average productive hourly rates. Further, as stated previously, there is no “standard of general application” that auditors are expected to apply during audits of Enrollment Fee Collection and Waivers claims. SCO auditors are not required to perform certain auditing steps during the course of audit fieldwork to evaluate evidence provided by claimants supporting mandated cost claims. Following generally accepted government auditing standards, SCO auditors design auditing tests, as necessary, to obtain sufficient and appropriate evidence to support their findings and conclusions. To do this, auditors begin by reviewing the evidence, if any, included by claimants in claims filed with the SCO. For this audit, based on a combination of auditor observations of the reimbursable activities being performed as well as through various discussions with district staff, we determined that there were varying levels of involvement by different staff members. Therefore, we found it appropriate to perform an analysis to determine the percentage involvement in the reimbursable activities for the different staff classifications. We do not believe that auditing to the requirements contained in the parameters and guidelines constitutes a standard of general application.

## **V. FINDING 1 – ENROLLMENT FEE COLLECTION: CALCULATING AND COLLECTING ENROLLMENT FEES COST COMPONENT – UNALLOWABLE ONGOING COSTS**

### **Issue**

The district claimed unallowable salaries and benefits costs totaling \$9,687,376. The district asserts that the costs were disallowed because the audit 1) rejects the district calculation of the average staff time required to perform reimbursable Activities 1-4 and instead substitutes the “stopwatch” time observation; 2) rejects the enrollment data reported by the district as the workload multipliers for Activities 1-4 and instead substitutes the enrollment data the auditor obtained from the CCCCCO; 3) removes from the workload calculation for Activities 2 and 4 the number of students who paid their enrollment fees online rather than in person; and 4) adjusts the average staff salary and benefit amounts used to calculate the productive hourly rates for all activities.

### **SCO’s Analysis**

For FY 1998-99 through FY 2010-11, the district claimed salaries and benefits for the six reimbursable activities under the Calculating and Collecting Enrollment Fees cost component using time allowances developed from the estimated time it took staff to complete various activities through the use of employees’ annual survey forms. Employees estimated the average time in minutes it took them to perform the six reimbursable activities per student per year on certification forms developed by the

district's mandated cost consultant (**Tab 3**). The district did not provide any source documentation based on actual data to support the estimated time allowances.

As the mandated activities took place at the district during the audit period, we assessed whether or not the time estimates cited by district staff for FY 1998-99 through FY 2010-11 were reasonable. We held discussions with various district representatives in order to determine the procedures that district staff followed to perform the reimbursable activities. We observed district staff in the Admissions and Records Office and in the Bursar's Office that collects enrollment fees from students and documented the average time increments spent by district staff to perform these activities based on our observations.

In applying the time allowances, the district did not report the correct number of students related to the various reimbursable activities. We recalculated reimbursable activities using the correct number of students (multiplier) based on statistics provided by the CCCCCO (**Tab 4**).

We also made adjustments to the average productive hourly rates that were used in the district's claims. Based on this information, we determined that the district overstated salaries and benefits by \$9,687,376 for the audit period.

### District's Response

#### Average activity time

Using certification forms developed by the district's mandated cost consultant district staff who implemented the mandate responded to seven time surveys conducted over the 13-year audit period. Each person estimated their average individual times required to perform each of the six reimbursable activities. These individual averages were then combined and averaged for each activity. The audit concludes that these good faith estimates are not acceptable source documentation of "actual costs" and rejects the time estimates for Activities 1 through 4, but accepted those estimates for Activities 5 and 6 even though the same forms and time survey method was used.

For Activities 1 through 4, collecting the enrollment fee, the district claimed average times per student transaction of 15.5 to 27.9 minutes over the 13 years. The audited total of the average times for the four activities is 2.76 minutes for the entire audit period. The audit "time study" for the four activities is based on observing and timing some of the enrollment fee collection process in the Admissions and Records and Bursar's Office. The district has already asserted above that the Controller's use of the stopwatch observation method and choice of workload multipliers are standards of general application not permitted by Government Code Section 11340.5, and does not meet the Controller's own standards for a "time study."

The auditor observed 178 transactions, of which 78 involved payment of enrollment fees. This 82% to 91% reduction in time allowed for in-person transactions is the first and largest source of the cost reduction. However, the auditor's observation sample size is statistically meaningless. The audited net enrollment transactions are 1,043,307 over the 13-year period, of which 178 student transactions were observed in FY 2011-12. The audit report does not state that the collection procedures observed necessarily matched the entire scope of the parameters and guidelines and these procedures may have changed over the years. For these and many other reasons the auditor's observation process does not constitute a representative "time study" sample.

For Activity 5, collecting delinquent fees, using the same certification forms, district staff reported time allowances per student account of 5.5 minutes for FY 2001-02 through FY 2005-06, 6.10 minutes for FY 2006-07 and FY 2007-08, 7.10 minutes for FY 2008-09, 7.80 minutes per for FY 2009-10, and 6.90 minutes per student account for FY 2010-11 to collect delinquent enrollment fees in the Admissions and Records Office and in the Bursar's Office. The auditor did not observe this activity being performed during the observations, but determined that, based on the procedures in

pace and the information gathered from discussions with staff representatives, the time claimed appears reasonable.

For Activity 6, providing a refund when fee waiver eligibility is established after the enrollment fee collection, using the same certification forms district staff reported average time allowances per refund transaction of 5.4 minutes for FY 2001-02 through FY 2005-06, 4.4 minutes for FY 2006-07, 6.4 minutes for FY 2007-08, 4.9 minutes for FY 2008-09, 4.7 minutes for FY 2009-10, and 4.10 minutes for FY 2010-11. The auditor did not observe this activity being performed during the observations, but determined, based on the procedures in place and the information gathered from discussions with staff representatives, that the time appears reasonable.

#### Workload multipliers

For Activities 1 through 4, collecting the enrollment fee, the combined average staff time for each activity is multiplied by a specific enrollment statistic to determine the claimable staff time. Both the district and the auditor used this method. The audit report rejects the MIS enrollment data reported by the district and substitutes modified MIS enrollment data the auditor obtained from the Chancellor's Office. The audited workload multipliers remove the number of duplicated students, nonresident students, and special admit students. The district has already asserted above that the Controller's uniform use of this source is a standard of general application not permitted by Government Code Section 11340.5.

#### *Online Transactions*

The claimed workload multipliers treated all enrollment fee collection transactions as an "in-person" transaction at the cashier's office. For purposes of the audit, these statistics are reduced for the percentage of online enrollment fee collections. This is the second major source of cost reduction. The district could not provide the auditor a breakdown of the enrollment fees paid in person, online, or via phone for FY 1998-99 to FY 2000-01, as the data was unavailable prior to the implementation of the district's Banner software system in FY 2001-02. The audit accepted that 75% is a reasonable percentage of fees that may have been paid in person during those years, as this was the percentage that the district was able to support for FY 2001-02. The district was able to provide a breakdown of the enrollment fees paid using the district's online system and in person from FY 2002-03 through FY 2010-11, which was accepted by the auditor. Based on these percentages for all years, the auditor divided the fees paid in person by the total fees paid, and applied the percentage to the net enrollment number (the number of students enrolled less non-resident students, special admit students and BOGG fee waiver recipients) to determine the number of enrollment fees paid in person, and included the number of refunds claimed for students who paid their enrollment fees and were subsequently granted a BOGG fee waiver.

#### *Online Replacement Costs*

The district does not dispute a plausible reduction of the multiplier by the number of online transactions, however, this is just half of the adjustment. The audit findings do not replace the previously claimed staff time lost from these eliminated in-person transactions with the costs to operate the online payment collections. Thus, no costs are recognized by the audit for the online transactions. The audit report (p. 28, 29) states that providing the second half of the adjustment is "not SCO's" responsibility." To the contrary, the reduction in the workload multiplier for online transactions was initiated by the audit, not the district, and thus the Controller has the burden of going forward on this issue.

For Activity 5, collecting delinquent enrollment fees, the auditor accepted the number of delinquent fees processed based on the district source data.

For Activity 6, providing a refund for students who establish fee waiver eligibility after the enrollment fee has been collected, the auditor accepted the number of refunds based on the district source data.

Productive hourly rates

The salary and benefits productive hourly rates are multiplied by the product of the average staff time per activity and relevant workload multiplier. The audit concludes that the district over stated the productive hourly rates because the district did not weight the average rates for each activity. This is discussed at Finding 6.

SCO's Comments

Average activity time

The district stated that its "good faith estimates" were considered to be "unacceptable source documentation" by the SCO auditors for Activities 1 through 4. We agree. Estimates, whether provided in good faith or not, do not comply with the actual cost documentation requirements of the parameters and guidelines. Instead, they are examples of corroborating documentation. The parameters and guidelines state that "corroborating documents cannot be used as a substitute for source documents." The district also argues that while the SCO rejected the time estimates for Activities 1 through 4, it accepted those estimates for Activities 5 and 6 even though the same forms and time survey method were used. We agree. The auditor's methodology to obtain evidence on which to base allowable costs included a combination of discussions with district staff and direct observations. During discussions held with district staff, one of the auditor's objectives was to determine whether the claimed time increments were reasonable, based on staff explanations of the procedures that were followed. If the estimated time increments claimed appeared to be reasonable, based on auditor judgement of the information provided by the district, then we had a basis on which to rely on the time increments claimed. If the estimated time increments claimed did not appear to be reasonable, based on auditor judgement of the information provided by the district, then we performed direct testing (observations) of the procedures to obtain appropriate evidence on which to base allowable costs.

We noted in the audit report that the district's estimated time allowances were not verified for reasonableness. We performed an analysis of the district's time estimates [Tab 11] for reimbursable activities 1 through 6 for the last five years of the audit period and noticed significant variances, ranging as follows:

<u>Fiscal Year</u>	<u>Activity</u>					
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
2010-11	1-15 minutes	1-10 minutes	1-15 minutes	1-15 minutes	3-20 minutes	1-15 minutes
2009-10	1-20 minutes	1-15 minutes	1-20 minutes	1-12.5 minutes	1-35 minutes	2-12 minutes
2008-09	1-60 minutes	1-15 minutes	1-60 minutes	1-15 minutes	1-25 minutes	1-15 minutes
2007-08	1-20 minutes	1-20 minutes	1-30 minutes	1-30 minutes	1-25 minutes	1-15 minutes
2006-07	1-60 minutes	2-10 minutes	1-15 minutes	1-20 minutes	1-25 minutes	1-10 minutes

We performed this analysis to document the extent of the variances that district staff provided for their estimates to perform the reimbursable activities. The district's supporting worksheets here are labeled as "Time Study," although no actual time study was performed by accumulating estimates of time to perform reimbursable activities. In isolated instances, certain time estimates were excluded in the calculations of average time increments. We believe that the district should have performed some verification process to determine the actual time required to perform these activities in light of the significant variances in time estimates provided by staff during individual years and between years.

The district also states that the "auditor's observation sample size of 178 transactions is statistically meaningless... as the audited net enrollment transactions are 1,043,307 over the 13-year period, of which 178 student transactions were observed in FY 2011-12." As noted in the audit report, our

auditors spent an entire week at the district's Admissions and Records and Bursar's Office observing students paying a variety of fees. We observed 178 transactions processed by district staff, 78 of which involved the payment of enrollment fees encompassing Activities 1 through 4. The district further states that the number of observations we made of district staff performing the reimbursable activities was insufficient in scope; and for these and many other reasons, the auditor's observation process "does not constitute a representative 'time study' sample." However, the district did not provide any source documentation to support the time required to perform these transactions. Instead, all time increments were supported only by estimates. In addition, the district did not provide evidence based on actual cost data or conduct its own analysis supporting a different conclusion from ours. Therefore, our observations provided actual source documentation for the reimbursable activities in question and a reasonable basis on which to calculate allowable costs.

Lastly, the district asserts that the "stopwatch" observation method is a standard of general application requiring rule making under the Administrative Procedures Act. We disagree. As already explained at length in Section IV under "Average Time Increments", there is no "standard of general application" that auditors are expected to apply during audits of Enrollment Fee Collection and Waivers claims.

#### Workload multipliers

The district asserts that the SCO rejects enrollment data provided by the district as workload multipliers for Activities 1-4, and substitutes modified enrollment data obtained from the Chancellor's Office. The district states that these audited workload multipliers remove the number of duplicated students, nonresident students, and special admit students. We agree that the audited workload multipliers make these adjustments. However, making these adjustments is not a matter of the SCO "rejecting" district data and "substituting" the data with something else. In addition, the data obtained from the CCCC is the district's enrollment data, which it reported during each school year. Rather, we adjusted student enrollment based upon the requirements contained in the parameters and guidelines, (Section IV.A.2.a – Reimbursable Activities – Enrollment Fee Collection – Ongoing Activities) [Exhibit C] which state that costs incurred to collect enrollment fees from nonresidents and special part-time students cited in Education Code section 76300, subdivision (f) are not reimbursable. The district also asserts that the "Controller's uniform use of this source is a standard of general application" requiring rule making under the Administrative Procedures Act. We disagree. As already explained at length in Section IV under "Workload Multiplier", there is no "standard of general application" that auditors are expected to apply during audits of Enrollment Fee Collection and Waivers claims.

#### *Online Transactions*

For Activities 2 and 4, the district states that it "does not dispute a plausible reduction of the multiplier by the number of online transactions."

#### *Online Replacement Costs*

The district states that "the audit findings do not replace the time lost from the eliminated in-person transactions with the costs to operate the online payment collections. Thus, no costs are recognized by the audit for the online transactions." We agree. However, the district expresses its belief that SCO has the burden of preparing the district's mandated cost claims by performing an analysis of costs that the district incurred to operate its online enrollment fee collection system. The district is wrong. The district is responsible for preparing actual cost documentation supporting mandated costs it incurred. The district has not provided any support based on actual cost documentation for the costs of operating its computerized online payment system.



Productive hourly rates

This is discussed in Finding 6.

**VI. FINDING 3 – ENROLLMENT FEE WAIVERS: WAIVING STUDENT FEES COST COMPONENT – UNALLOWABLE ONGOING COSTS**

**Issue**

The district claimed unallowable salaries and benefits costs totaling \$4,049,362. The district asserts that the costs were disallowed because the audit 1) rejects the district calculation of the average staff time required to perform reimbursable Activities 7-11 and instead substitutes the “stopwatch” time observation; 2) completely disallows staff time required to perform Activity 12 based on lack of documentation; 3) rejects the waiver and enrollment data reported by the district as the workload multipliers for Activities 7-11 and instead substitutes the waiver and enrollment data the auditor obtained from the CCCCCO; 4) removes the workload multiplier for Activity 12; and 5) adjusts the average staff salary and benefit amounts used to calculate the productive hourly rates for all activities.

**SCO’s Analysis**

The district claimed salaries and benefits during the audit period to waive student fees in accordance with groups listed in Education Code section 76300, subdivisions (g) and (h), and to waive fees for students who apply for and are eligible for BOGG fee waivers. For FY 1999- 2000 through FY 2010-11, the district claimed salaries and benefits for the six reimbursable activities under the Waiving Student Fees cost component using time allowances developed from estimated time it took staff to complete various activities through the use of employees’ annual survey forms. For FY 1999-2000 through FY 2010-11, employees estimated the average time in minutes it took them to perform the six reimbursable activities per student per year on certification forms developed by the district’s mandated cost consultant (**Tab 5**). The district did not provide any source documentation based on actual data to support the estimated time allowances.

As the mandated activities took place at the district during the audit, we assessed whether or not the time estimates cited by district staff for FY 1999-2000 through FY 2010-11 were reasonable. We held discussions with various district representatives in order to determine the procedures that district staff followed to perform the reimbursable activities. We observed district staff in the Financial Aid Office that processes students’ BOGG fee waiver applications. We documented the average time increments spent by district staff to perform these activities based on our observations.

In applying the time allowances, the district did not report the correct number of students who received BOGG fee waivers. We recalculated reimbursable activities using the correct number of students who received BOGG fee waivers (multiplier) based on statistics provided by the CCCCCO (**Tab 6**).

We also made adjustments to the average productive hourly rates that were used in the district’s claims. Based on this information, we determined that the district overstated salaries and benefits by \$4,049,362 for the audit period.

**District’s Response**

Average activity time

As was the case for Finding 1, using certification forms developed by the district’s mandated cost consultant, staff who implemented the mandate responded to seven time surveys conducted over the

12-year audit period. Each person estimated their average individual times required to perform each of the six reimbursable activities. These individual averages were then combined and averaged for each activity yielding claimed average times for the six activities ranging from 16.7 to 67.5 minutes over the audit period. The audit concludes that these good faith estimates are not acceptable source documentation of actual costs and rejects the time estimates for all six activities.

For Activities 7 through 11, processing the fee waiver application, the claimed total average times for the five activities ranged from 16.70 to 59.1 minutes over the audit period. The audited total of the average times for the five activities totals 2.60 minutes over the audit period, thus resulting in an 84.4% to 95.6% reduction. This is a major source of the cost adjustment. The district has already asserted above that the Controller's use of the stopwatch observation method and choice of workload multipliers are standards of general application not permitted by Government Code Section 11340.5, and does not meet the Controller's own standards for a "time study."

The audit "time study" for the first five activities is based on observing some of the enrollment fee waiver process in the Financial Aid Office. The auditor observed 225 transactions in FY 2011-12. By comparison, the audited number of enrollment fee waiver transactions is 267,412 for the audit period. The observation sample is statistically meaningless. This is one of many reasons why the auditor's observation process does not constitute a representative "time study" sample. The district claimed a total of 137,705.40 hours for activities 7 through 11 for the audit period, of which the audit findings state 11,493.09 are allowable, resulting in a 91.7% decrease. Taking into account the audited number of enrollment fee waiver transactions of 267,412, the results are a drop from the average of 32.9 minutes claimed to an unlikely average of 2.6 minutes per transaction for staff to complete all five activities.

For Activity 12, appealing a denied fee waiver application, the district claimed a total of 2,124.62 hours for the audit period, amounting to \$58,997. This amount was disallowed in its entirety by the audit because (p. 39) "the district does not have any process in place to review denied BOGG fee waiver applications." Yet, the district did claim average times of 5.5 to 14.3 minutes for 10,937 appeals of denied BOGG fee waiver applications for four years of the audit period. The auditor was unable to observe this process during the two weeks of fieldwork because no formal appeals were received. Without this observation, the audit report defaults to total disallowance of this activity based on lack of documentation. There is no requirement in the parameters and guidelines for a written or formal appeal process. The district reported more than 10,000 appeals for the audit period which is an amount sufficient for staff to generate an opinion of the average time it takes to resolve the waiver eligibility issues.

#### Workload multipliers

For Activities 7 through 11, processing the fee waiver application, the combined average staff time for each activity is multiplied by a specific waiver application or enrollment statistic to determine the claimable staff time. Both the district and the auditor used this method. The audit report rejects the statistics reported by the district and substitutes modified MIS waiver and enrollment data the auditor obtained from the Chancellor's Office. For Activities 7 through 11, the audit used the number of students who received BOGG fee waivers, according to statistics provided by the Chancellor's Office (the unduplicated number of BOGG recipients by term based on MIS data element SF21 and all codes with the first letter of B or F). For Activities 7 through 10, the audit adjusted the Chancellor's information by including students whose fee waiver applications were incomplete at the end of the year. For Activity 10 (incomplete BOGG fee waiver applications), the audit included the number of students who received BOGG fee waivers, according to statistics provided by the Chancellor. There is no apparent reduction of these statistics for online transactions. The district has already asserted above that the Controller's uniform use of this source is a standard of general application not permitted by Government Code Section 11340.5.

For Activity 12, appealing a denied fee waiver application, there is no audited workload multiplier because the auditor concluded that there was no appeal process.

### Productive hourly rates

The salary and benefits productive hourly rates are multiplied by the product of the average staff time per activity and relevant workload multiplier. The audit concludes that the district overstated the productive hourly rates because the district did not weight the average rates for each activity. This is discussed at Finding 6.

### SCO's Comments

#### Average activity time

The district stated that its "good faith estimates" were considered to be "unacceptable source documentation" by the SCO auditors for Activities 7 through 12. We agree. Estimates, whether provided in good faith or not, do not comply with the actual cost documentation requirements of the parameters and guidelines. Instead, they are examples of corroborating documentation. The parameters and guidelines state that "corroborating documents cannot be used as a substitute for source documents."

The district also states that the "auditor's observation sample size of 225 transactions in FY 2011-12 is statistically meaningless... as the audited number of enrollment fee waiver transactions is 267,412 for the audit period." As noted in the audit report, our auditors spent several weeks at the district's Financial Aid Office observing staff assist students with all sorts of financial aid transactions, including the processing of BOGG fee waiver applications. We observed that the time required for staff to process financial aid and/or loan applications was significantly more time-consuming than the time required to process BOGG fee waiver applications. Our auditors observed a total of 225 enrollment fee waiver transactions processed by district staff encompassing Activities 7 through 11. The district further states that the number of observations we made of district staff performing reimbursable activities 7 through 11 was insufficient in scope; and for these and many other reasons, the auditor's observation process "does not constitute a representative 'time study' sample." However, the district did not provide any source documentation to support the time required to perform these transactions. Instead, all time increments were supported only by estimates. In addition, the district did not provide evidence based on actual cost data or conduct its own analysis supporting a conclusion different from ours. Therefore, our observations provided actual source documentation for the reimbursable activities in question and provided a reasonable basis on which to calculate allowable costs, rather than a determination that all costs claimed were unallowable.

For Activity 12, appealing a denied fee waiver application, the district asserts that the auditor was unable to observe this process and therefore "the audit report defaults to total disallowance of this activity based on lack of documentation." We disagree. Based on discussions with district staff, we were told that the district did not have an appeal process in place for denied BOGG fee waiver applications. For the few denied BOGG fee waiver applications that the district may have, district staff advised that students are instructed to apply for financial aid using the FAFSA (Free Application for Federal Student Aid) website. As a result, the district does not have any additional procedures in place to process student appeals of denied BOGG fee waivers. Therefore, no additional costs were incurred by the district for a process that did not exist during the audit period. While the district does have procedures in place to process appeals of denied financial aid applications, these appeals are not reimbursable under the mandated program because they do not relate to the processing of BOGG fee waiver applications. In its response, the district asserts that it reported more than 10,000 appeals for the audit period. However, the reimbursable activity for the denial of a BOGG fee waiver appealed by a student also includes the step of "Provide written notification to the student of the results of the appeal or any change in eligibility status." The district did not provide any such support for any of the appeals that it is claiming. Based on the evidence obtained by the auditor from district staff that the district does

not perform this activity, that it has no policies and procedures in place to conduct such appeals, nor any documentary evidence supporting that it conducted the appeals, we concluded that the district did not conduct the reimbursable activity. The district has yet to provide any evidence to the contrary.

Lastly, the district asserts that the “stopwatch” observation method for Activities 7 through 11 is a standard of general application requiring rule making under the Administrative Procedures Act. We disagree. As already explained at length in Section IV under “Average Time Increments”, there is no “standard of general application” that auditors are expected to apply during audits of Enrollment Fee Collection and Waivers claims.

#### Workload multipliers

The district asserts that the SCO rejects waiver and enrollment data provided by the district as workload multipliers for Activities 7 through 11, and substitutes modified waiver and enrollment data obtained from the Chancellor’s Office. We agree that the audited workload multipliers were based on statistics provided by the CCCCCO plus relevant adjustments. However, making these adjustments is not a matter of the SCO “rejecting” district data and “substituting” the data with something else. In addition, the data obtained from the CCCCCO is the district’s BOGG fee waiver data, which it reported during each school year. Rather, the multiplier calculation includes all approved BOGG fee waiver applications reported by the district to the CCCCCO plus the number of incomplete and denied waivers at the end of the year reported by the district. In addition, we adjusted the multiplier upwards by 256,475 students for processing incomplete BOGG fee waiver applications. The district also asserts that the “Controller’s uniform use of this source is a standard of general application” requiring rule making under the Administrative Procedures Act. We disagree. As already explained at length in Section IV under “Workload Multiplier”, there is no “standard of general application” that auditors are expected to apply during audits of Enrollment Fee Collection and Waivers claims.

The district asserts that for Activity 12, there is not an audited workload multiplier because “the auditor concluded that there was no appeal process.” We agree. Based on discussions with the district staff, the district does not have an appeal process in place for denied BOGG fee waiver applications. Therefore, it is reasonable to conclude that no additional costs were incurred by the district for a process that did not exist or take place during the audit period.

#### Productive hourly rates

This is discussed in Finding 6.

### **VII. FINDING 5 – MISSTATED OFFSETTING REIMBURSEMENTS**

#### Issue

The district misstated offsetting savings/reimbursements by \$50,021 (overstated by \$157,281 and understated by \$207,302 for enrollment fee collection and overstated by \$2,891,301 for enrollment fee waivers).

#### **SCO’s Analysis**

The misstatement occurred because 1) the district did not accurately report the amount of reimbursements received from the CCCCCO related to the offset of 2% of revenues from enrollment fees and the amount received related to 7% or 2% of the enrollment fees waived and \$0.91 per credit hour waived; and 2) reimbursements received exceeded allowable costs. We calculated allowable offsetting

savings/reimbursements for all years of the audit period using the instructions contained in the parameters and guidelines.

#### District's Response

The district claimed funding totaling \$1,152,929 for the enrollment fee collection and \$3,266,094 for the enrollment fee waivers processes. The audit determined that offsetting reimbursements were misstated by \$50,021 for enrollment fee collection and overstated by \$2,891,301 for enrollment fee waivers, because the district did not report the audited amounts that are somehow "confirmed" by the Chancellor's Office data. If the offsetting revenues were "misstated" it is because the district amounts did not always match the same revenue amounts as the Chancellor's Office. The audit report amounts are based on a post-facto specific data query to the Chancellor's data using seasoned data not available at the time of the claim preparation. The district and other claimants at the time the annual claims are prepared must calculate the amounts based on contemporaneous enrollment information and the number of units waived, which would be a continuing source of minor differences.

The offsetting amounts are not actually "reimbursements," rather they are program funds provided by the state to implement the program and are based on statutory rates and not actual costs. The offsetting revenues identified in the parameters and guidelines (Part VII) are of three types: the enrollment fee collection 2% administrative offset for all fiscal years, the enrollment fee waiver 2% BFAP allocation beginning FY 2000-01, and the \$0.91 per unit waived BFAP-SFAA allocation beginning FY 2000-01 (7% for FY 1999-00 only). The audit report concludes that the district understated these funds for enrollment fee collections by \$50,021 (overstated by \$157,281 and understated by \$207,302) and overstated enrollment fee waivers by \$2,891,301 for the audit period. However, since the audit report does not include the source documentation for the amounts, there is no way to evaluate this source documentation, thus there is no factual basis for these adjustments.

The magnitude of the offsetting revenue adjustment results from amount of the disallowed activity costs in Findings 1 through 4. Since the offset cannot exceed the reimbursable cost, as the amount of audited costs decreases, there is a corresponding decrease in applicable offsetting revenues. For the enrollment fee collection component, the audited offset (\$2,030,411) exceeds the audited direct and indirect program costs (\$1,202,950) by \$827,461. For the enrollment fee waiver component, the audited offset (\$3,272,412) exceeds the audited direct and indirect program cost (\$374,793) by \$2,897,619. If the approved program costs increases as a result of this incorrect reduction claim, these offsetting revenue differences will eliminate the increases until the excess offsets are exhausted.

Whether the audited revenue amounts are correct or not, the district disputes the application of these program revenues to claimed costs for the preparation of policies and procedures and staff training. There is no indication in the audit report that these costs are within the scope of costs for which the program funds are applicable. The 2% enrollment fee program revenue is for the administrative cost of collecting the enrollment fee. Similarly, the various enrollment fee waiver program funds are for the purpose of the determining the financial need and delivery of student financial aid services. The offsets should be reduced accordingly.

As a separate issue, only the relevant revenue offsets should be applied to the relevant costs claimed or allowed. Specifically, in Finding 1 the audited "multiplier calculation" for the enrollment fees collection process is reduced by various percentages for online transaction percentages retroactive to FY 1998-99. That is, the claimed and audited costs are both based only on "in-person" enrollment fee collections. The audit incorrectly applies all of the program revenues, that is, the revenues generated by both in-person and online computer collections, to the audited enrollment fee in-person only collection costs. The audited revenue offset should be reduced by the same percentage each fiscal year that the cost multiplier is reduced for the percentage of online transactions costs in order to properly match revenues and costs as required by generally accepted accounting principles.

## SCO's Comments

The district states that the audit report does not include the source documentation for the offset amounts and therefore there is no factual basis for the audit adjustments. We calculated allowable offsetting savings and reimbursements for all years of the audit period based on enrollment fee collection (**Tab 7**) and BOGG fee waiver offsetting revenue information (**Tab 8**) provided by the CCCCCO as well as instructions contained in the parameters and guidelines. We limited offsetting reimbursements received by the district to allowable direct and indirect costs.

The district objects to the application of offsetting reimbursements to costs applicable to the preparation of policies and procedures and staff training. We disagree. The offsetting reimbursements received from the CCCCCO for enrollment fee collection activities were intended to cover the costs incurred by the district to implement the *program* of calculating and collecting enrollment fees from students. The specific program costs subject to mandate reimbursement are those identified in Section IV.A of the parameters and guidelines (Reimbursable Activities – Enrollment Fee Collection). The costs claimed by the district under this section of the parameters and guidelines included the one-time activities of preparing policies and procedures and staff training as well as all six of the ongoing activities for calculating and collecting enrollment fees from students. Similarly, the offsetting reimbursements received from the CCCCCO for enrollment fee waivers were intended to cover the costs incurred by the district to implement the *program* of waiving student fees and documenting financial assistance provided on behalf of students. The specific program costs are those identified in Section IV.B of the parameters and guidelines (Reimbursable Activities – Enrollment Fee Waiver).

The district states its belief that the audited revenue offsets within Finding 1 should be reduced by the same percentage of online transaction costs “in order to properly match revenues and costs as required by generally accepted accounting principles.” In essence, the district believes that offsets should only be based on enrollment fees collected through “in-person” transactions. We disagree. The “matching principle” that the district refers to is used by accountants for accrual accounting purposes in order to recognize expenditures or expenses in the proper period in which they were incurred for proper reporting within financial statements. The matching principle is not used to match revenues with associated expenditures. We concur that the offsetting reimbursements received by the district for the enrollment fee collection program includes 2% of revenues collected from both in-person and online enrollment fee payments. However, as noted above in Section V – Finding 1 – the district did not claim any costs for operating its online enrollment fee collection system. Therefore, we did not see any rationale for reducing enrollment fee collection offsets because the district did not claim all of the costs that it incurred to collect enrollment fees from students. In addition, we audit to the language contained in the parameters and guidelines. Parameters and guidelines Section VII – Offsetting Savings and Reimbursements states that “The costs of the Enrollment Fee Collection program are subject to an offset of two percent (2%) of the *revenue* [emphasis added] from enrollment fees.” Therefore, we applied the offset of 2% of the revenue from enrollment fees, as reported to us by the CCCCCO.

## **VIII. FINDING 6 – OVERSTATED PRODUCTIVE HOURLY RATES FOR CALCULATING AND COLLECTING ENROLLMENT FEES AND WAIVING STUDENT FEES COST COMPONENT**

### Issue

The district overstated the average productive hourly rates in its claims for the audit period.

## **SCO's Analysis**

The overstatement occurred because the district calculated its average productive hourly rates using a straight average methodology, including staff in its calculations that did not perform the reimbursable activities and excluding some staff that did perform the reimbursable activities. In addition, the district did not weigh the involvement of the various employee classifications that performed the reimbursable activities. Instead, all employee classifications were weighted at the same level, as if they all performed the reimbursable activities to the same extent.

## **District's Response**

The audit report concludes that the district erred by not weighting productive hourly rates for the twelve program activities. The Controller's weighting method resulted in a reduction of about one-third in the claimed average productive hourly rates for these activities. The district has already asserted that the Controller's choice to use the weighted average is an illegal standard of general application. Separately, the choice of methods is not supported by facts or documentation sufficient to support its universal application or sufficient for annual claims had the same method been used by a claimant.

The district calculated its average productive hourly rates using a straight average methodology. The district did not weight the time-relative involvement of the various employee classifications that performed the reimbursable activities. The auditor requested that the district provide support or rebuttal for the auditor's weighted averages. The district declined since there is no requirement in the parameters and guidelines to use weighted productive hourly rates and no factual basis to do so was provided by the auditor.

The audit appears to have accepted the district's supporting documentation for the calculation of the individual productive hourly rates. The adjustment results from the exclusion, before weighting, of an unspecified number of staff that "did not perform the reimbursable activities" and assigning, for purposes of weighting, a "level of effort" for each job classification (p.54):

- Student Hourly Staff – 45%
- Classified Salaried Staff – 50%
- Supervisory Staff – 5%

These percentages appear to have been solely based on (p. 53) "discussions with district staff concerning procedures in place to conduct the reimbursable activities along with our observations of district staff performing the reimbursable activities." This type of anecdotal information does not meet the parameters and guidelines standards nor the Controller's audit standards because it is unsupported by documentation. The adjustment is incorrect as a matter of law and factually deficient.

## **SCO's Comments**

The district's argument here is the same as that already addressed in Section IV, under "Weighted Productive Hourly Rates." Therefore, our response is also the same. The district states that "there is no requirement in the parameters and guidelines to use weighted productive hourly rates and no factual basis to do so was provided by the auditor." The district goes on to state that the SCO's use of this method for audit purposes is a standard of general application requiring rulemaking under the Administrative Procedures Act. We disagree. The parameters and guidelines (Section V.A.1 – Claim Preparation and Submission – Salaries and Benefits) [Exhibit C] states that claimants must describe "the hours devoted to each reimbursable activity." This requirement recognizes that all employees do not perform the reimbursable activities equally. Accordingly, this methodology to claim costs takes into account the weight of involvement in the reimbursable activities by various employee

classifications. The SCO's claiming instructions [Exhibit D] also recognize the weight of involvement of employees in its guidance for computing average productive hourly rates. Further, as stated previously, there is no "standard of general application" that auditors are expected to apply during audits of Enrollment Fee Collection and Waivers claims. SCO auditors are not required to perform certain auditing steps during the course of audit fieldwork to evaluate evidence provided by claimants supporting mandated cost claims. Following generally accepted government auditing standards, SCO auditors design auditing tests, as necessary, to obtain sufficient and appropriate evidence to support their findings and conclusions. To do this, auditors begin by reviewing the evidence, if any, included by claimants in claims filed with the SCO. For this audit, based on a combination of discussions with district staff followed by auditor observations of the reimbursable activities being performed, we determined that there were varying levels of involvement in the reimbursable activities by different staff members. Therefore, we found it necessary to perform an analysis to determine the percentage involvement of the different staff classifications involved.

The district also states that the evidence that we obtained supporting the percentage involvement of district staff in the reimbursable activities "does not meet the parameters and guidelines standards nor the Controller's audit standards because it is unsupported by documentation." The district is incorrect. The SCO auditors documented their observations of the reimbursable activities being performed by district staff for enrollment fee collection activities [Tab 9] and for enrollment fee waivers activities [Tab 10]. During the course of performing the observations at the district's Bursar's Office and the Financial Aid Office, they noted that student workers performed the bulk of the front-counter interactions with students. However, district management also indicated that student workers could not work unsupervised. Therefore, we concluded that the student workers and classified district staff performed the reimbursable activities at approximately the same level, with Supervisory staff replacing classified staff on occasion for various breaks. Based on this evidence, we developed employee involvement in the reimbursable activities at 45% for student workers, 50% for classified staff, and 5% for Supervisory staff.

The district also states that "The audit appears to have accepted the district's supporting documentation for the calculation of the individual productive hourly rates." That statement is incorrect. As noted in the audit report, the district's Director of Fiscal Affairs objected to our audit of the district's productive hourly rates and refused to provide any additional support beyond the information included in the district's claims. While we considered this as a possible scope limitation for the audit, we elected to accept the individual rates as claimed rather than use this issue as a reason to conclude that the district's claims were 100% unallowable due to the lack of corroborating support for productive hourly rates obtained from the district's payroll system.

We also noted that the district's productive hourly rate calculations for enrollment fee collection activities included employees who worked in the Financial Aid Office; and its calculations for enrollment fee waivers activities included employees who worked in the Bursar's Office. Our productive hourly rate calculations for the reimbursable activities excluded employees who did not perform them.

## **CONCLUSION**

The SCO audited North Orange Community College District's claims for the costs of the legislatively mandated Enrollment Fee Collection and Waivers Program (Education Code Section 76300, Title 5, California Code of Regulations, Section 58501-58503; 58611-58613, 58620, 58630) for the period of July 1, 1998, through June 30, 2011. The district claimed \$15,955,585 for the mandated program. Our audit found that the entire amount is unallowable. The costs are unallowable because the district claimed estimated costs that were not supported by source documentation, claimed ineligible time, claimed unallowable indirect costs, overstated student enrollment numbers, understated the number of



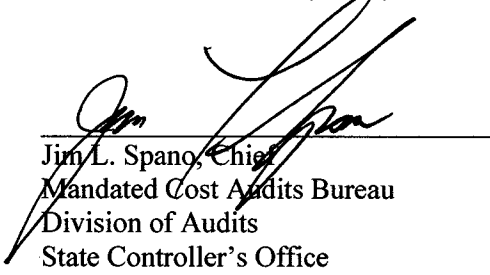
BOGG fee waivers, misstated indirect cost rates, overstated employee productive hourly rates, and misstated offsetting reimbursements.

The Commission should find that 1) the SCO correctly reduced the district's FY 1998-99 claim by \$786,211; 2) the SCO correctly reduced the district's FY 1999-2000 claim by \$909,655; 3) the SCO correctly reduced the district's FY 2000-01 claim by \$1,075,496; 4) the SCO correctly reduced the district's FY 2001-02 claim by \$1,178,055; 5) the SCO correctly reduced the district's FY 2002-03 claim by \$1,096,331; 6) the SCO correctly reduced the district's FY 2003-04 claim by \$1,070,896; 7) the SCO correctly reduced the district's FY 2004-05 claim by \$971,676; 8) the SCO correctly reduced the district's FY 2005-06 claim by \$1,346,634; 9) the SCO correctly reduced the district's FY 2006-07 claim by \$1,171,883; 10) the SCO correctly reduced the district's FY 2007-08 claim by \$2,524,942; 11) the SCO correctly reduced the district's FY 2008-09 claim by \$1,796,269; 12) the SCO correctly reduced the district's FY 2009-10 claim by \$1,129,335; and 13) the SCO correctly reduced the district's FY 2010-11 claim by \$898,202.

#### **IX. CERTIFICATION**

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

Executed on October 5, 2016, at Sacramento, California, by:



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

**Tab 3**

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M.P. 5-06

EFCW 1.7-2

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

NOCED  
District

cc Bursar  
Department/Location

Maureen Leopold  
Employee Name

Accounting Specialist  
Exact Position Title

47318 Telephone #      12mo/11mo/10mo/hrly Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	4min	✓				
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	7min	✓				
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	4min					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	3min	✓				
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10min				✓	
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	10min					✓

40% of students

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Maureen Leopold

Date 2/20/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

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NOCED

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

District: NOCOOD Department/Location: FULLERTON COURAGE AZR  
 Employee Name: ALAN AURE Exact Position Title: TECHNICIAN  
 Telephone #: 714.992.7591 Work year length(circle): 12mo/11mo/10mo/hrly Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	7					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	3					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	2					
Code 15 Amounts Receivable/Definancies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	5					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	3					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: [Signature] Date: 3/16/06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_  
 PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ TO \_\_\_\_\_

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## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

No. Org. Cty. Comm. Coll. Dist. \_\_\_\_\_  
District

Admissions&Records/Cypress College  
Department/Location

Akilah Allen-Courtney  
Employee Name

Records Lead Specialist  
Exact Position Title

(714)484-7433      12mo 11mo/10mo/hrly  
Telephone #      Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	15	X				
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5	X				
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	5	X				
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	38	X				
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	N/A	N/A				
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	N/A	N/A				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Akilah Allen Date 3/22/06

If you have any questions, please contact Dave Wassenaar, A&R Dean at (714)484-7217

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

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EFCW 1.7-2

### Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

District NOCCD Department/Location Bursar's Office - Express

Employee Name Kevin Henry Cashier/Registration Clerk  
Exact Position Title

Telephone # 714-679-3263 Work year length (circle) 12mo/11mo/10mo/9mo Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	1 min.	✓				
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	4 min.	✓				
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2 min.					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	3 min.	✓				
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	2 min.				✓	
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	1 min.					✓

40% of students

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature [Signature] Date 2-10-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

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EFCW 1.7-2

### Employee AVERAGE Time Record for Mandated Costs PROGRAM 267: 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

NOCCCD  
District  
Jose C. Alcaraz  
Employee Name (Print)

Financial Aid Office / K  
Department/Location  
Financial Aid Technician  
Exact Position Title

714 732-5278 Telephone #  
12mo/11mo/10mo/hrly Work year length(circle)

Fiscal Year: 10-11 11-12 12-13

responding. **Circle the years for which you are**

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	7					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	0					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	10					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	0					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	0					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	0					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature [Signature] Date 10/28/11

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_  
PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

How long did it take you to fill out this form? 2 minutes

EFCW 1.7-2

**Employee AVERAGE Time Record for Mandated Costs  
PROGRAM 267: 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

District NOCCCD Department/Location Admissions & Records / CC  
 Employee Name (Print) Mez Altan Exact Position Title Admissions and Records Technician  
 Telephone # (714) 84-7349 Work year length(circle) (12mo) 1mo/10mo/hrly Fiscal Year: (10-11 11-12) 12-13

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	1					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	4					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	3					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	3					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	N/A					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	N/A					

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Mez Altan Date November 2, 2011

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_  
 PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_



How long did it take you to fill out this form? 6

EFCW 1.7-2

### Employee AVERAGE Time Record for Mandated Costs PROGRAM 267: 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

District NOCCCD

Department/Location Financial Aid CC

Employee Name (Print) Keith Cobb

Exact Position Title Director of Financial Aid

Telephone # 484-7116

Work year length(circle) 12mo 11mo/10mo/hrly

Fiscal Year: 10-11 11-12 12-13

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.71

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	6					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	6					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	8					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	4					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	5					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Keith Cobb

Date 11/08/2011

If you have any questions, please contact Keith Cobb at 484-7116

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ : TO \_\_\_\_\_

How long did it take you to fill out this form? 5 mins

EFCW 1.7-2

**Employee AVERAGE Time Record for Mandated Costs  
PROGRAM 267: 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS**

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

District NOC CCD

Department/Location Cypress College - Buslar Office

Employee Name (Print) Xuan Dao T. Do

Exact Position Title Campus Accounting Manager

Telephone # \_\_\_\_\_  
Work year length(circle) 12mo/11mo/10mo/hrly

Fiscal Year: 10-11 11-12 12-13

**Circle the years for which you are responding.**

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 <u>Referencing the student account</u> or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	2	<input checked="" type="checkbox"/>				
Code 12 <u>Calculating the enrollment fee</u> , collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	3	<input checked="" type="checkbox"/>				
Code 13 <u>Answering Questions</u> and/or referring student to the appropriate person for an answer.	4					
Code 14 <u>Updating Student File</u> for the enrollment fee information, and providing a copy to the student.	2	<input checked="" type="checkbox"/>				
Code 15 <u>Amounts Receivable/Delinquencies</u> : Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	5				<input checked="" type="checkbox"/>	
Code 16 <u>Refunds</u> for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	3					<input checked="" type="checkbox"/>

*40% of students*

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. **PLEASE USE BLUE INK**

Employee Signature [Signature]

Date 11/14/2011

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

**Tab 4**

College	Academic Year	Total Credit Students	Total Full Time Students	Summer			Fall			Spring						
				Total Non-Resident Students	Total Non-Resident Full Time Students	Total Special Admit Students	Total Non-Resident Students	Total Non-Resident Full Time Students	Total Special Admit Students	Total Non-Resident Students	Total Non-Resident Full Time Students	Total Special Admit Students				
CYPRESS	1998-1999	4,853	1,120	37	14	7	13,917	4,600	146	51	518	14,162	4,362	132	58	737
	1999-2000	5,554	1,311	43	11	621	14,488	4,615	168	54	558	15,155	4,368	156	53	1,309
	2000-2001	5,320	1,253	44	12	607	15,181	4,633	191	54	1,234	15,576	4,297	149	56	1,855
	2001-2002	5,446	1,232	58	12	744	15,477	4,773	244	64	1,767	16,454	4,699	242	63	2,546
	2002-2003	5,574	1,436	105	25	704	14,200	4,471	223	70	1,287	14,065	4,427	234	84	376
	2003-2004	4,662	1,177	113	33	420	13,105	4,689	258	76	423	12,801	4,456	267	85	334
	2004-2005	5,071	1,274	99	29	251	13,590	4,981	320	97	160	13,315	4,547	296	112	193
	2005-2006	5,076	1,373	72	17	208	13,280	4,770	216	114	105	12,649	4,269	226	120	114
	2006-2007	4,898	1,326	98	35	122	13,342	4,729	227	107	93	13,241	4,338	233	104	120
	2007-2008	5,764	1,534	98	27	168	14,252	5,028	234	130	83	14,170	4,677	274	134	100
	2008-2009	6,394	1,752	103	26	153	15,352	5,467	297	155	61	14,081	4,090	288	136	71
	2009-2010	5,042	758	82	23	121	16,899	5,919	319	158	85	15,970	5,570	305	147	96
2010-2011	5,331	997	91	26	47	16,563	5,773	292	135	45	15,941	5,425	294	125	60	
FULLERTON	1998-1999	9,192	1,662	153	34	0	19,337	6,079	250	91	144	19,083	5,955	258	111	405
	1999-2000	9,817	1,855	152	28	2,451	19,242	6,223	291	115	112	19,690	5,955	231	89	340
	2000-2001	7,895	1,044	107	25	3,208	20,504	6,580	295	95	252	21,366	6,314	304	119	1,183
	2001-2002	11,931	2,302	172	41	3,718	21,514	7,147	333	121	769	21,880	7,071	340	140	1,130
	2002-2003	9,313	2,435	211	61	409	21,707	7,720	496	197	160	21,316	7,273	519	223	422
	2003-2004	8,734	2,362	327	85	385	19,317	7,448	575	256	131	18,829	7,112	563	243	241
	2004-2005	8,553	2,374	305	96	334	19,948	7,910	628	250	116	18,997	7,172	597	226	398
	2005-2006	8,800	2,526	240	85	416	19,937	7,965	445	218	144	18,928	7,162	438	215	334
	2006-2007	8,839	2,442	254	65	502	20,340	8,148	446	226	140	19,761	7,524	479	237	293
	2007-2008	9,499	2,702	259	77	572	21,370	8,536	510	257	186	20,525	7,947	518	261	401
	2008-2009	10,233	2,872	266	86	572	22,404	9,112	561	273	194	21,141	7,242	551	260	504
	2009-2010	9,688	1,792	244	45	483	22,787	8,991	617	306	111	22,987	8,968	611	292	471
2010-2011	9,533	2,265	212	65	284	22,920	8,759	593	265	150	22,536	8,547	598	290	482	

Received by SCO: 5/4/2011

Source: Tom Norbert, Specialist  
Information Systems  
California Community Colleges Chancellor's Office  
(916) 327-5904 or tnorbert@cccco.edu

Report Name: SR 0814

Purpose: Requested updated spreadsheet from Mr. Norbert to include Winter Intersession.

## **Tab 5**

Copied to → How long did it take you to fill out this form? 10  
 05/06 MRP -SME

EFCW 1.7-3

**Employee AVERAGE Time Record for Mandated Costs  
 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
 ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

District NOCED

Department/Location Financial Aid CC

Employee Name Arnette Edwards

Exact Position Title Financial Aid Specialist

Telephone # 714 484-7114 Work year length(circle) 12mo/11mo/10mo/hrly

Fiscal Year: 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	15				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer, online access, or in person, or in the form of eligibility information processed by the financial aid office.	15				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	15				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	15				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	20				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	20				

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature [Signature]

Date 03/09/06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_  
 PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ : TO \_\_\_\_\_

05/06 MEP - SWP Fill out this form? 10 min.

EFCW 1.7-3

### Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

District WOCOD  
Employee Name Elaine Oropeza

Department/Location ECLAD  
Exact Position Title Financial Aid Technician

Telephone # 714-992-7054 Work year length(circle) 12mo/11mo/10mo/hrly

Fiscal Year: 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

**Circle the years for which you are responding.**

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	10				
Code 22 Receiving Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	15				
Code 23 Evaluating Applications each application and verification documents for compliance with eligibility standards.	15				
Code 24 Incomplete Applications: notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	15				
Code 25 Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	20				
Code 26 Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	30				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Elaine Oropeza Date 3-3-06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_  
PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

fill out this form?

### Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

NOCCCD  
District

ADMISSIONS & RECORDS  
Department/Location

AMY SHRACK  
Employee Name

ADMINISTRATIVE ASSISTANT II  
Exact Position Title

714-992-7599 12mo/11mo/10mo/hrly  
Telephone # Work year length(circle)

Fiscal Year: 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	3				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office. N/A					
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards. N/A					
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received. N/A					
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents. N/A					
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status. N/A					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature [Signature]

Date 3/20/06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ ; TO \_\_\_\_\_

Copy - original on 04/05 resources



Copied to 05/06  
 = m.p. - sub → How long did it take you to fill out this form? 12

EFCW 1.7-3

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

NOCCLD  
 District  
JACKIE HA  
 Employee Name

FRO - CC - TE II  
 Department/Location  
FAS  
 Exact Position Title

714) 484-7118  
 Telephone #

12mo/11mo/10mo/hrly  
 Work year length(circle)

Fiscal Year: 99-00 00-01 01-02  
 02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	10'				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	10'				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	10'				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	10'				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	10'				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	10'				

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Jackie Ha Date 3/9/06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

How long did it take you to fill out this form? 2

EFCW 1.7-3

### Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

District NOCORS

Department/Location FC FINANCIAL AID

Employee Name (Print) Patina Villegas

Exact Position Title Tech

Telephone # 714-992-7091 Work year length(circle) 12mo 11mo/10mo/hrly

Fiscal Year: 06-07 07-08 08-09

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)		
		6	7	8
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	3			
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	5			
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	2			
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	3			
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	4			
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	N/A			

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Patina Villegas Date 1/26/2010

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_; TO \_\_\_\_\_

RECEIVED  
FEB 01 2010  
REVISED JULY 2008

BY: \_\_\_\_\_

How long did it take you to fill out this form? 10 mins

EFCW 1.7-3

**Employee AVERAGE Time Record for Mandated Costs  
PROGRAM 267: 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

District: NOCCED Department/Location: FINANCIAL AID / CCC  
 Employee Name (Print): ROSALIE CALDERON TENEZA Exact Position Title: FINANCIAL AID TECH  
 Telephone #: 714) 484-7114 Work year length(circle): 12mo / 11mo / 10mo/hrly Fiscal Year: 10-11 / 11-12 / 12-13  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)		
		6	7	8
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	5			
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	7			
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	15			
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	10			
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	15			
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	15			

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: [Signature] Date: 11/9/11  
 If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

How long did it take you to fill out this form? 5

EFCW 1.7-3

**Employee AVERAGE Time Record for Mandated Costs  
PROGRAM 267: 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS  
ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS**

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

NOCCCD  
District  
Keith Coats  
Employee Name (Print)  
484-7116  
Telephone #

Financial Aid CC  
Department/Location  
Director of Financial Aid  
Exact Position Title

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 10-11 11-12 12-13

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)		
		6	7	8
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	8			
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	9			
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	12			
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	16			
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	12			
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	10			

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Keith Coats Date 11/08/2011

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

How long did it take you to fill out this form? 5 min

EFCW 1.7-2

### Employee AVERAGE Time Record for Mandated Costs PROGRAM 267: 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

District NCLCCD

Department/Location Financial Aid Office / K

Employee Name (Print) Christian Esparza

Exact Position Title Work Study

Telephone # 714-378057

Fiscal Year: 10-11 11-12 12-13

Work year length (circle) 12mo/11mo/10mo/hrly

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	<u>3 min</u>					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	<u>5 min</u>					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	<u>5 min</u>					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	<u>3 min</u>					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	<u>0</u>					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	<u>3 min</u>					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature [Signature]

Date 11-03-11

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ TO \_\_\_\_\_

**Tab 6**

District Name	Year/Term	Unduplicated BOG Student Count
NORTH ORANGE	1998-1999	9475
NORTH ORANGE	1999-2000	9344
NORTH ORANGE	2000-2001	9921
NORTH ORANGE	2001-2002	10430
NORTH ORANGE	Summer 2002	2755
NORTH ORANGE	Fall 2002	8625
NORTH ORANGE	Spring 2003	8643
NORTH ORANGE	Summer 2003	2529
NORTH ORANGE	Fall 2003	8831
NORTH ORANGE	Spring 2004	8881
NORTH ORANGE	Summer 2004	3153
NORTH ORANGE	Fall 2004	10298
NORTH ORANGE	Spring 2005	10321
NORTH ORANGE	Summer 2005	3358
NORTH ORANGE	Fall 2005	10502
NORTH ORANGE	Spring 2006	10027
NORTH ORANGE	Summer 2006	3381
NORTH ORANGE	Fall 2006	10530
NORTH ORANGE	Spring 2007	9962
NORTH ORANGE	Summer 2007	3652
NORTH ORANGE	Fall 2007	10949
NORTH ORANGE	Spring 2008	10680
NORTH ORANGE	Fall 2008	12779
NORTH ORANGE	Spring 2009	12302
NORTH ORANGE	Fall 2009	15915
NORTH ORANGE	Spring 2010	16048

G.2.2

**Date Received by SCO:** 05/11/2011

**Source:** Tonia Lu, Specialist  
Information Systems  
California Community Colleges Chancellor's Office  
(916) 322-2802 or tlu@cccco.edu

**Purpose:** Document Unduplicated BOGW Student Count for North Orange, Palomar, and San Luis Obispo Community College Districts related to the Enrollment Fee Collection and Waivers Program for FY 2009-10

Jim Spano requests information from the California Community Colleges Chancellor's Office (CCCCO). Once the information is available it is obtained from the SCO's G: drive.

G:\MCA\Mandated Costs Program\Ps&Gs-SODs-SCEs & Related Material\Enrollment Fee Collection & Waivers\BOGW Data

NORTH ORANGE  
NORTH ORANGE

Fall 2010  
Spring 2011

Undup BOGW Students	
	16257
	16402
	<hr/>
	32659
	<hr/>
	<u>G.2.2</u>

Received from Jim Spano on August 1, 2012



**Tab 7**

**Collection Offsetting Savings and Reimbursements- Total Enrollment Fees Collection with 2 Percent Offsets**

District	1998-99	1999-00	2000-01	2001-02		2002-03		2003-04	
	2% Offset	2% Offset	2% Offset	Total Fees	2% Offset	Total Fees	2% Offset	Total Fees	2% Offset
Allan Hancock	\$19,775	\$21,700	\$21,164	\$1,125,159	\$22,503	\$1,348,594	\$26,972	\$2,428,050	\$48,561
Antelope Valley	28,114	29,157	27,428	1,496,800	29,936	1,266,558	25,331	2,074,543	41,491
Barstow	6,830	6,422	6,903	354,993	7,100	338,732	6,775	515,309	10,306
Butte	25,377	24,933	23,724	1,212,711	24,254	1,257,680	25,154	1,683,331	33,667
Cabrillo	34,751	36,095	32,943	1,809,274	36,185	2,087,911	41,758	2,869,919	57,398
Cerritos	47,878	48,541	50,177	2,547,041	50,941	2,574,377	51,488	3,818,209	76,364
Chabot-Las Positas	58,408	55,331	55,751	3,018,463	60,369	3,137,913	62,758	4,564,155	91,283
Chaffey	45,074	47,430	45,207	2,371,637	47,433	2,560,636	51,213	3,971,428	79,429
Citrus	37,046	35,552	34,852	1,781,362	35,627	1,812,877	36,258	2,618,091	52,362
Coast	126,940	121,992	121,733	6,562,268	131,245	6,661,389	133,228	9,413,096	188,262
Compton	10,505	13,061	13,841	701,028	14,021	532,950	10,659	497,664	9,953
Contra Costa	104,982	92,480	102,212	5,150,062	103,001	5,611,054	112,221	7,657,883	153,158
Copper Mountain	0	0	5,363	236,889	4,738	225,655	4,513	283,186	5,664
Desert	23,577	21,606	18,029	976,180	19,524	1,003,909	20,078	1,564,238	31,285
El Camino	66,093	63,622	61,217	3,173,160	63,463	3,697,741	73,955	5,112,882	102,258
Feather River	4,192	4,176	4,005	224,261	4,485	285,347	5,707	335,567	6,711
Foothill-DeAnza	128,171	118,401	117,028	6,338,049	126,761	6,192,332	123,847	9,588,874	191,777
Gavilan	11,138	11,114	11,588	587,524	11,750	612,345	12,247	882,263	17,645
Glendale	36,332	35,229	35,017	1,893,577	37,872	1,883,458	37,669	2,291,634	45,833
Grossmont-Cuyamaca	65,424	63,651	63,841	3,464,059	69,281	3,520,078	70,402	5,370,393	107,408
Hartnell	20,291	22,664	20,207	979,189	19,584	1,229,908	24,598	1,614,710	32,294
Imperial	11,583	11,272	11,868	576,265	11,525	607,053	12,141	898,784	17,976
Kern	51,529	45,905	45,949	2,273,545	45,471	2,153,629	43,073	3,322,101	66,442
Lake Tahoe	8,643	7,609	7,842	400,661	8,013	417,539	8,351	550,939	11,019
Lassen	7,383	5,726	5,794	359,976	7,200	350,405	7,008	437,479	8,750
Long Beach	44,051	49,371	50,502	2,424,379	48,488	2,555,446	51,109	3,554,498	71,090
Los Angeles	203,676	201,887	200,271	10,858,647	217,173	10,563,956	211,279	15,406,703	308,134
Los Rios	139,610	135,818	134,879	7,426,638	148,533	7,353,403	147,068	11,254,427	225,089
Marin	24,385	20,979	20,084	1,048,994	20,980	917,493	18,350	1,422,950	28,459
Mendocino-Lake	6,273	6,342	6,018	321,399	6,428	335,552	6,711	493,347	9,867
Merced	15,479	14,808	14,653	736,274	14,725	949,815	18,996	1,461,038	29,221
Mira Costa	29,710	29,468	30,556	1,574,101	31,482	1,583,258	31,665	3,142,226	62,845
Monterey Peninsula	20,944	20,745	18,795	1,053,196	21,064	948,395	18,968	1,393,375	27,868
Mt. San Antonio	81,237	80,306	81,922	4,379,714	87,594	4,127,306	82,546	5,387,872	107,757
Mt. San Jacinto	21,610	22,479	23,789	1,232,111	24,642	1,333,074	26,661	2,018,155	40,363
Napa Valley	17,727	16,670	17,147	891,622	17,832	950,289	19,006	1,364,106	27,282
North Orange County	104,798	98,797	101,151	5,068,153	101,363	5,190,331	103,807	7,313,752	146,275
Oblone (Fremont-Newark)	34,770	30,540	27,739	1,561,436	31,229	1,505,221	30,104	2,190,817	43,816
Palo Verde	2,716	2,120	3,836	187,336	3,747	380,318	7,606	275,939	5,519
Palomar	64,114	68,148	66,677	3,353,514	67,070	3,541,584	70,832	5,610,277	112,206
Pasadena Area	75,983	72,182	72,492	3,761,797	75,236	3,655,887	73,118	5,067,559	101,351
Peralta	47,445	47,479	50,019	2,634,552	52,691	2,742,576	54,852	3,754,404	75,088
Rancho Santiago	57,020	55,667	55,755	2,995,072	59,901	3,059,763	61,195	4,458,359	89,167
Redwoods	15,553	14,595	14,302	760,985	15,220	682,623	13,652	966,607	19,332
Rio Hondo	32,185	27,695	27,852	1,559,732	31,195	1,645,311	32,906	2,419,946	48,399
Riverside	65,487	69,351	69,298	3,806,464	76,129	3,968,232	79,365	6,084,828	121,697
San Bernardino	40,486	34,203	39,914	1,861,487	37,230	1,920,900	38,418	2,631,314	52,626
San Diego	83,531	106,463	93,621	4,956,673	99,133	5,296,354	105,927	7,178,925	143,579
San Francisco	82,895	75,622	80,647	4,077,487	81,550	4,224,327	84,487	6,036,111	120,722
San Joaquin Delta	40,412	37,777	39,147	2,125,593	42,512	2,098,285	41,966	3,170,108	63,402
San Jose-Evergreen	38,601	38,432	34,391	2,177,364	43,547	1,948,292	38,966	2,236,284	44,726
San Luis Obispo	31,483	29,381	30,855	1,563,692	31,274	1,603,591	32,072	2,500,556	50,011
San Mateo	78,146	72,624	67,004	3,351,792	67,036	3,540,745	70,815	5,008,017	100,160
Santa Barbara	41,186	41,071	39,431	2,081,518	41,630	2,157,637	43,153	3,198,605	63,972
Santa Clarita	29,751	32,444	32,045	1,721,596	34,432	1,784,510	35,690	3,262,648	65,253
Santa Monica	89,121	61,914	91,580	4,774,191	95,484	4,729,702	94,594	6,410,305	128,206
Sequoias	21,305	20,113	20,084	1,065,906	21,318	1,639,878	32,798	1,593,120	31,862
Shasta-Tehama-Trinity	20,882	19,662	19,497	1,065,970	21,319	1,148,893	22,978	1,649,271	32,985
Sierra	51,292	48,097	58,516	2,033,709	40,674	2,606,222	52,124	3,456,822	69,136
Siskiyou	7,189	6,421	6,537	294,959	5,899	334,858	6,697	554,288	11,086
Solano	30,891	28,455	26,950	1,407,470	28,149	1,486,060	29,721	2,166,967	43,339
Sonoma	64,958	62,360	64,962	3,401,215	68,024	3,450,311	69,006	5,136,413	102,728
South Orange County	91,394	87,277	87,174	4,539,878	90,798	4,856,229	97,125	7,183,844	143,677
Southwestern	40,712	41,757	41,221	2,237,073	44,741	2,288,674	45,773	3,480,338	69,607
State Center	54,353	53,870	57,166	2,599,635	51,993	2,718,599	54,372	3,710,029	74,201
Ventura	97,751	94,633	93,623	4,921,340	98,427	5,215,443	104,309	7,480,034	149,601
Victor Valley	20,406	16,919	18,443	1,081,694	21,634	1,043,391	20,868	1,585,086	31,702
West Hills	6,875	7,116	8,167	508,903	10,178	457,682	9,154	587,699	11,754
West Kern	2,822	2,834	3,005	152,229	3,045	199,273	3,985	336,911	6,738
West Valley-Mission	58,389	53,553	53,844	2,900,786	58,016	3,120,514	62,410	3,392,824	67,856
Yosemite	45,258	43,436	43,484	2,386,953	47,739	2,640,256	52,805	3,981,146	79,623
Yuba	21,317	19,360	16,751	864,050	17,281	811,292	16,226	1,176,041	23,521
<b>System Totals</b>	<b>\$3,276,575</b>	<b>\$3,164,910</b>	<b>\$3,199,479</b>	<b>\$167,403,412</b>	<b>\$3,348,067</b>	<b>\$172,681,821</b>	<b>\$3,453,639</b>	<b>\$248,509,619</b>	<b>\$4,970,194</b>

Note: Enrollment Fees are collected and accounted for in accordance with Education Code sections 76300 and 76140(k).

**SCO G Drive:** Jim Spano requests information from California Community colleges Chancellor's Office  
G:\MCAI\Mandated Costs Program\Ps&Gs-SODs-SCEs & Related Material\Enrollment Fee Collection & Waivers\FeeCollectionOffset

Received by SCO: January 7, 2008 - Fiscal years 1998-99 thru 2006-01

Source: Erik Skinner, Vice Chancellor for Fiscal Policy, California Community Colleges Chancellor's Office, e-mail dated January 7, 2008 to Paula Higashi, Executive Director, CSM that was forwarded to Jim Spano on January 8, 2008. (916) 323-7007 or eskimmer@CCCCO.edu  
Final Annual Student Fees per the CCFS-329 Actual Enrollment Fee Revenue Reports (1998-99 through 2006-07)

Purpose: Document enrollment fee collections offsets for FY 1998-99 through FY 2001-02 related to the Enrollment Fee Collection and Waivers Program.

**Collection Offsetting Savings and Reimbursements- Total Enrollment Fees Collection with 2 Percent Offsets**

District	2004-05		2005-06		2006-07		2007-08	
	Total Fees	2% Offset	Total Fees	2% Offset	Total Fees	2% Offset	Total Fees	2% Offset
Allan Hancock	\$2,666,224	\$53,324	\$2,347,018	\$46,940	\$2,193,127	\$43,863	\$1,996,327	\$39,927
Antelope Valley	2,956,238	59,125	2,773,553	55,471	2,766,233	55,325	2,560,127	51,203
Barstow	530,896	10,618	549,662	10,993	552,701	11,054	503,288	10,066
Butte	2,707,866	54,157	2,833,685	56,674	2,442,650	48,853	2,170,423	43,408
Cabrillo	4,084,379	81,688	4,096,037	81,921	3,591,168	71,823	3,434,989	68,700
Cerritos	4,836,291	96,726	4,860,964	97,219	4,789,804	95,796	3,717,430	74,349
Chabot-Las Positas	6,324,702	126,494	6,506,112	130,122	6,004,100	120,082	5,357,497	107,150
Chaffey	5,460,147	109,203	5,538,646	110,773	5,211,118	104,222	4,599,808	91,996
Citrus	3,748,329	74,967	3,746,695	74,934	3,391,890	67,838	3,308,245	66,165
<b>Coast</b>	<b>12,916,155</b>	<b>258,323</b>	<b>12,613,786</b>	<b>252,276</b>	<b>11,988,190</b>	<b>239,764</b>	<b>10,420,671</b>	<b>208,413</b>
Compton	941,645	18,833	508,702	10,174	901,957	18,039	695,541	13,911
Contra Costa	10,617,312	212,346	11,413,000	228,260	10,553,674	211,073	8,958,161	179,163
Copper Mountain	347,589	6,952	421,892	8,438	339,364	6,787	298,546	5,971
Desert	2,212,948	44,259	2,335,568	46,711	2,269,664	45,393	2,048,536	40,971
El Camino	6,747,268	134,945	7,048,047	140,961	6,422,576	128,452	6,023,306	120,466
Feather River	474,052	9,481	603,281	12,066	464,401	9,288	417,324	8,346
Foothill-DeAnza	12,543,201	250,864	12,494,390	249,888	10,953,886	219,078	10,204,945	204,099
Gavilan	1,267,212	25,344	1,275,642	25,513	1,233,910	24,678	1,109,315	22,186
Glendale	3,297,552	65,951	3,689,318	73,786	3,363,638	67,273	3,417,222	68,344
Grossmont-Cuyamaca	6,769,355	135,387	7,829,525	156,591	6,223,903	124,478	5,755,982	115,120
Hartnell	2,067,728	41,355	1,893,809	37,876	1,825,203	36,504	1,632,725	32,655
Imperial	1,111,617	22,232	1,322,850	26,457	1,181,110	23,622	1,239,270	24,785
<b>Kern</b>	<b>4,888,376</b>	<b>97,768</b>	<b>4,965,622</b>	<b>99,312</b>	<b>4,696,432</b>	<b>93,929</b>	<b>4,264,478</b>	<b>85,290</b>
Lake Tahoe	744,713	14,894	735,522	14,710	664,027	13,281	607,078	12,142
Lassen	622,955	12,459	459,774	9,195	315,422	6,308	306,586	6,132
Long Beach	4,250,357	85,007	3,834,439	76,689	3,507,167	70,143	3,270,772	65,415
Los Angeles	18,634,289	372,686	20,311,354	406,227	19,172,728	383,455	17,919,250	358,385
<b>Los Rios</b>	<b>15,272,992</b>	<b>305,460</b>	<b>14,966,580</b>	<b>299,332</b>	<b>13,816,569</b>	<b>276,331</b>	<b>12,505,228</b>	<b>250,105</b>
Marin	1,887,608	37,752	1,698,573	33,971	1,557,451	31,149	1,420,403	28,408
Mendocino-Lake	684,994	13,700	703,115	14,062	607,838	12,157	558,293	11,166
Merced	1,997,841	39,957	1,702,205	34,044	1,764,301	35,286	1,726,800	34,536
Mira Costa	4,516,819	90,336	4,823,511	96,470	4,435,014	88,700	4,010,864	80,217
Monterey Peninsula	1,990,145	39,803	1,932,653	38,653	1,841,020	36,820	1,639,258	32,785
Mt. San Antonio	7,310,470	146,209	7,658,296	153,166	7,588,249	151,765	7,245,928	144,919
Mt. San Jacinto	3,061,003	61,220	3,236,129	64,723	3,245,008	64,900	3,133,518	62,670
Napa Valley	1,836,495	36,730	1,693,328	33,867	1,610,143	32,203	1,495,685	29,914
<b>North Orange County</b>	<b>10,415,052</b>	<b>208,301</b>	<b>10,573,211</b>	<b>211,464</b>	<b>9,844,906</b>	<b>196,898</b>	<b>8,986,098</b>	<b>179,722</b>
Ohlone (Fremont-Newark)	2,931,383	58,628	3,010,362	60,207	2,826,710	56,534	2,607,941	52,159
Palo Verde	384,878	7,698	325,649	6,513	291,604	5,832	255,127	5,103
<b>Palomar</b>	<b>7,836,277</b>	<b>156,726</b>	<b>7,943,132</b>	<b>158,863</b>	<b>7,033,959</b>	<b>140,679</b>	<b>6,414,477</b>	<b>128,290</b>
Pasadena Area	7,128,383	142,568	7,342,658	146,853	6,864,352	137,287	6,509,462	130,189
Peralta	4,752,717	95,054	4,774,609	95,492	4,799,495	95,990	4,612,541	92,251
Rancho Santiago	6,432,146	128,643	6,601,086	132,022	6,061,786	121,236	5,985,633	119,713
Redwoods	1,213,524	24,270	1,135,315	22,706	915,818	18,316	877,908	17,558
Rio Hondo	3,327,850	66,557	3,413,847	68,277	3,119,298	62,386	3,005,929	60,119
Riverside	8,243,092	164,862	8,537,185	170,744	7,814,802	156,296	7,203,325	144,067
San Bernardino	3,825,919	76,518	3,918,979	78,380	3,738,733	74,775	3,383,795	67,676
San Diego	10,720,321	214,406	11,891,910	237,838	9,499,039	189,981	9,348,855	186,977
San Francisco	8,087,261	161,745	8,168,381	163,368	7,404,086	148,082	7,055,990	141,120
San Joaquin Delta	4,137,899	82,758	4,766,025	95,321	4,352,322	87,046	4,235,294	84,706
San Jose-Evergreen	3,862,000	77,240	3,758,000	75,160	3,575,925	71,519	3,521,661	70,433
San Luis Obispo	3,508,432	70,169	3,826,428	76,529	3,371,923	67,438	3,090,325	61,807
San Mateo	6,677,333	133,547	6,603,751	132,075	5,837,870	116,757	5,330,665	106,613
Santa Barbara	4,451,706	89,034	4,855,847	97,117	4,626,706	92,534	4,156,078	83,122
Santa Clarita	4,326,875	86,538	5,959,458	119,189	5,792,934	115,859	5,082,663	101,653
Santa Monica	9,569,177	191,384	9,694,854	193,877	8,587,070	171,741	7,867,266	157,345
<b>Sequoias</b>	<b>2,182,647</b>	<b>43,653</b>	<b>2,118,851</b>	<b>42,377</b>	<b>1,974,264</b>	<b>39,485</b>	<b>1,876,495</b>	<b>37,530</b>
Shasta-Tehama-Trinity	2,178,640	43,573	2,067,783	41,356	2,025,224	40,504	1,878,016	37,560
Sierra	5,347,168	106,943	5,432,524	108,650	5,466,758	109,335	4,144,428	82,889
Siskiyou	359,797	7,196	518,692	10,374	459,805	9,196	451,747	9,035
Solano	3,122,776	62,456	3,176,300	63,526	3,303,335	66,067	2,495,102	49,902
Sonoma	6,919,623	138,392	7,131,615	142,632	6,836,873	136,737	6,136,658	122,733
South Orange County	10,040,394	200,808	10,379,553	207,591	9,751,167	195,023	9,027,168	180,543
Southwestern	4,564,437	91,289	4,692,028	93,841	4,273,391	85,468	3,946,871	78,937
State Center	5,759,625	115,193	5,832,114	116,642	5,599,105	111,982	5,184,205	103,684
Ventura	10,585,634	211,713	9,985,917	199,718	9,630,028	192,601	8,827,117	176,542
Victor Valley	2,255,195	45,104	2,906,242	58,125	1,648,457	32,969	1,934,388	38,688
West Hills	971,919	19,438	1,025,070	20,501	1,028,122	20,562	987,573	19,751
West Kern	492,627	9,853	575,566	11,511	520,072	10,401	494,081	9,882
<b>West Valley-Mission</b>	<b>5,838,996</b>	<b>116,780</b>	<b>5,619,113</b>	<b>112,382</b>	<b>5,133,226</b>	<b>102,665</b>	<b>4,783,973</b>	<b>95,679</b>
Yosemite	5,150,953	103,019	5,327,105	106,542	4,808,152	96,163	4,058,102	81,162
Yuba	1,589,084	31,782	1,812,232	36,245	1,596,114	31,922	1,527,623	30,552
<b>System Totals</b>	<b>\$341,519,503</b>	<b>\$6,830,393</b>	<b>\$351,124,675</b>	<b>\$7,022,493</b>	<b>\$323,899,067</b>	<b>\$6,477,978</b>	<b>\$297,258,399</b>	<b>\$5,945,168</b>

Note: Enrollment Fees are collected and accounted for in accordance with Education Code sections 76300 and 76140(k).

**SCO G Drive:**

Received by SCO: Date Received by S February 7, 2011 - Fiscal Years 2001-02 thru 2009-10

Source: Erik Skinner  
Executive Vice Chancellor for Programs  
California Community Colleges Chancellor's Office  
(916) 323-7007 or eskinner@CCCCO.edu

Purpose: Document Fee Collection Revenue Offsets (2% Offset) for all districts from FY 2001-02 through FY 2009-10 for the Enrollment Fee Collection and Waivers Program.

**Collection Offsetting Savings and Reimbursements- Total Enrollment Fees Collection with 2 Percent Offse**

District	2008-09		2009-10		2010-11		2011-12 P2	
	Total Fees	2% Offset	Total Fees	2% Offset	Total Fees	2% Offset	Total Fees	2% Offset
Allan Hancock	\$ 1,976,531	\$ 39,531	\$ 2,438,710	\$ 48,774	\$ 2,247,277	\$ 44,946	\$ 2,369,600	\$ 47,392
Antelope Valley	2,518,502	50,370	2,549,125	50,983	2,241,139	44,823	2,500,000	50,000
Barstow	536,218	10,724	592,421	11,848	491,526	9,831	548,754	10,975
Butte	2,254,137	45,083	2,700,791	54,016	2,446,939	48,939	2,723,103	54,462
Cabrillo	3,499,484	69,990	3,912,329	78,247	3,685,856	73,717	3,997,896	79,958
Cerritos	4,245,678	84,914	4,096,638	81,933	3,335,947	66,719	3,895,734	77,915
Chabot-Las Positas	5,359,333	107,187	6,590,651	131,813	5,782,157	115,643	6,670,063	133,401
Chaffey	4,452,652	89,053	5,015,425	100,309	3,856,626	77,133	4,267,000	85,340
Citrus	3,439,123	68,782	3,576,275	71,526	3,323,164	66,463	3,635,191	72,704
<b>Coast</b>	<b>11,059,074</b>	<b>221,181</b>	<b>12,825,507</b>	<b>256,510</b>	<b>12,133,119</b>	<b>242,662</b>	<b>13,612,055</b>	<b>272,241</b>
Compton	557,866	11,157	622,140	12,443	662,763	13,255	392,098	7,842
Contra Costa	9,048,560	180,971	11,254,512	225,090	10,615,292	212,306	13,137,086	262,742
Copper Mountain	404,275	8,086	336,871	6,737	250,191	5,004	252,973	5,059
Desert	2,080,350	41,607	2,346,040	46,921	2,057,626	41,153	1,900,111	38,002
El Camino	6,161,417	123,228	6,787,303	135,746	5,916,577	118,332	6,763,938	135,279
Feather River	632,636	12,653	198,184	3,964	327,520	6,550	486,238	9,725
Foothill-DeAnza	11,101,492	222,030	13,843,384	276,868	13,123,913	262,478	16,800,000	336,000
Gavilan	1,111,866	22,237	1,419,808	28,396	1,166,184	23,324	1,390,000	27,800
Glendale	3,323,692	66,474	3,701,697	74,034	3,606,474	72,129	3,411,823	68,236
Grossmont-Cuyamaca	6,107,977	122,160	7,125,500	142,510	6,058,202	121,164	6,647,325	132,947
Hartnell	1,763,561	35,271	1,948,316	38,966	1,523,036	30,461	1,894,103	37,882
Imperial	1,127,232	22,545	1,324,580	26,492	1,155,762	23,115	994,885	19,898
<b>Kern</b>	<b>4,604,715</b>	<b>92,094</b>	<b>4,954,887</b>	<b>99,098</b>	<b>4,573,305</b>	<b>91,486</b>	<b>5,136,013</b>	<b>102,720</b>
Lake Tahoe	617,757	12,355	699,955	13,999	601,710	12,034	604,557	12,091
Lassen	314,671	6,293	336,577	6,732	367,269	7,345	373,177	7,464
Long Beach	4,114,282	82,286	4,949,990	99,000	1,541,190	30,824	3,732,718	74,654
Los Angeles	19,236,632	384,733	21,779,955	435,599	19,708,004	394,160	21,000,000	420,000
<b>Los Rios</b>	<b>12,529,215</b>	<b>250,584</b>	<b>14,335,889</b>	<b>286,718</b>	<b>11,937,856</b>	<b>238,757</b>	<b>13,535,425</b>	<b>270,709</b>
Marin	1,338,495	26,770	1,721,491	34,430	1,587,841	31,757	1,981,896	39,638
Mendocino-Lake	553,038	11,061	634,675	12,694	528,736	10,575	595,000	11,900
Merced	1,643,963	32,879	1,840,572	36,811	1,621,794	32,436	1,658,586	33,172
Mira Costa	4,441,962	88,839	6,500,103	130,002	6,997,016	139,940	6,543,173	130,863
Monterey Peninsula	1,754,557	35,091	2,175,277	43,506	2,349,910	46,998	2,054,160	41,083
Mt. San Antonio	6,982,289	139,646	7,645,454	152,909	6,620,494	132,410	7,505,567	150,111
Mt. San Jacinto	3,266,114	65,322	3,715,739	74,315	2,882,086	57,642	2,965,430	59,309
Napa Valley	1,588,326	31,767	1,912,181	38,244	1,676,082	33,522	1,900,000	38,000
<b>North Orange County</b>	<b>9,159,035</b>	<b>183,181</b>	<b>10,670,739</b>	<b>213,415</b>	<b>9,061,964</b>	<b>181,239</b>	<b>10,030,932</b>	<b>200,619</b>
Ohlone (Fremont-Newark)	2,837,590	56,752	3,229,114	64,582	3,057,727	61,155	3,703,722	74,074
Palo Verde	294,659	5,893	268,156	5,363	219,549	4,391	185,923	3,718
<b>Palomar</b>	<b>6,411,192</b>	<b>128,224</b>	<b>7,856,674</b>	<b>157,133</b>	<b>7,114,777</b>	<b>142,296</b>	<b>8,273,467</b>	<b>165,469</b>
Palmdena Area	6,490,853	129,817	7,363,590	147,272	6,940,542	138,811	7,572,763	151,455
Peralta	5,751,267	115,025	5,530,859	110,617	6,762,739	135,255	6,115,484	122,310
Rancho Santiago	5,663,290	113,266	7,044,823	140,896	6,248,694	124,974	7,254,463	145,089
Redwoods	975,024	19,500	1,317,138	26,343	1,096,415	21,928	1,216,141	24,323
Rio Hondo	2,994,366	59,887	3,156,674	63,133	2,732,742	54,655	2,750,000	55,000
Riverside	7,685,585	153,712	8,525,347	170,507	7,309,642	146,193	7,860,906	157,218
San Bernardino	3,522,685	70,454	4,026,640	80,533	3,345,926	66,919	3,350,000	67,000
San Diego	8,805,567	176,111	10,183,159	203,663	8,692,121	173,842	10,332,784	206,656
San Francisco	7,388,505	147,770	8,821,317	176,426	7,705,384	154,108	10,279,533	205,591
San Joaquin Delta	3,891,132	77,823	4,073,377	81,468	3,207,372	64,147	3,824,174	76,483
San Jose-Evergreen	3,645,653	72,913	4,186,479	83,730	3,928,736	78,575	4,399,756	87,995
San Luis Obispo	3,070,351	61,407	3,640,375	72,808	3,087,863	61,757	3,861,276	77,226
San Mateo	5,567,054	111,341	7,092,496	141,850	6,650,255	133,005	8,582,000	171,640
Santa Barbara	4,486,448	89,729	5,598,596	111,972	5,238,737	104,775	6,520,300	130,406
Santa Clarita	5,682,832	113,657	6,527,293	130,546	5,627,281	112,546	5,800,945	116,019
Santa Monica	8,244,191	164,884	9,945,255	198,905	9,595,086	191,902	11,475,657	229,513
<b>Sequoias</b>	<b>1,995,440</b>	<b>39,909</b>	<b>2,408,461</b>	<b>48,169</b>	<b>2,204,457</b>	<b>44,089</b>	<b>2,073,322</b>	<b>41,466</b>
Shasta-Tehama-Trinity	1,923,432	38,469	2,249,071	44,981	1,851,967	37,039	2,199,283	43,986
Sierra	4,852,491	97,050	5,233,476	104,670	4,888,673	97,773	5,535,500	110,710
Siskiyou	465,522	9,310	542,936	10,859	508,748	10,175	553,805	11,076
Solano	2,738,658	54,773	3,311,927	66,239	2,910,523	58,210	3,175,570	63,511
Sonoma	5,942,756	118,855	7,794,804	155,896	6,810,997	136,220	7,803,615	156,072
South Orange County	9,772,902	195,458	12,867,462	257,349	12,903,527	258,071	15,598,851	311,977
Southwestern	4,335,313	86,706	5,067,461	101,349	4,402,260	88,045	4,425,201	88,504
State Center	5,543,621	110,872	6,457,817	129,156	5,566,807	111,336	5,785,886	115,718
Ventura	9,159,372	183,187	11,171,992	223,440	10,225,042	204,501	11,426,597	228,532
Victor Valley	1,924,583	38,492	1,954,733	39,095	1,764,583	35,292	1,795,738	35,915
West Hills	913,419	18,268	975,180	19,504	766,606	15,332	910,623	18,212
West Kern	532,714	10,654	658,805	13,176	567,236	11,345	641,763	12,835
<b>West Valley-Mission</b>	<b>5,044,401</b>	<b>100,888</b>	<b>6,432,443</b>	<b>128,649</b>	<b>6,037,743</b>	<b>120,755</b>	<b>7,152,161</b>	<b>143,043</b>
Yosemite	4,069,050	81,381	4,496,364	89,927	3,970,519	79,410	4,000,000	80,000
Yuba	1,472,012	29,440	1,598,975	31,980	1,348,394	26,968	1,500,152	30,003
<b>System Totals</b>	<b>\$ 309,000,617</b>	<b>\$ 6,180,013</b>	<b>\$ 360,688,960</b>	<b>\$ 7,213,779</b>	<b>\$ 323,352,217</b>	<b>\$ 6,467,047</b>	<b>\$ 365,843,971</b>	<b>\$ 7,316,878</b>

Note: Enrollment Fees are collected and accounted for in accordance with Education Code sections 76300 and 76140(k).

**SCO G Drive:**

Received by SCO:

Source:

Purpose:

**Tab 8**

North Orange County Community College District  
 Enrollment Fee Collection and Waivers Program  
 July 1, 1998, through June 30, 2010  
 Audit ID # S12-MCC-002  
**Enrollment Fee Waivers - Offsetting Savings and Reimbursements**

District	1999-2000			2000-2001			2001-2002			2002-2003		
	Final Allocation (R 1)			Final Allocation (R 1)			Final Allocation (R 1)			Final Allocation (R 1)		
	BFAP (2%)	BFAP SFAA (91) Base	Total	BFAP (2%)	BFAP SFAA (91) Base	Total	BFAP (2%)	BFAP SFAA (91) Base	Total	BFAP (2%)	BFAP SFAA (91) Base	Total
ALLAN HANCOCK	\$ 16,609	\$ 59,223	\$ 75,832	\$ 18,364	\$ 67,359	\$ 85,723	\$ 16,608	\$ 68,552	\$ 85,160	\$ 15,896	\$ 76,915	\$ 92,811
ANTELOPE VALLEY	\$ 11,253	\$ 12,585	\$ 23,838	\$ 15,988	\$ 101,550	\$ 117,538	\$ 13,248	\$ 91,395	\$ 104,643	\$ 17,276	\$ 85,077	\$ 102,353
BARSTOW	\$ 3,358	\$ 21,131	\$ 24,489	\$ 3,781	\$ 19,018	\$ 22,799	\$ 3,601	\$ 17,116	\$ 20,717	\$ 3,615	\$ 18,304	\$ 21,919
BUTTE	\$ 24,906	\$ 77,863	\$ 102,769	\$ 22,478	\$ 77,360	\$ 99,838	\$ 21,517	\$ 87,396	\$ 108,913	\$ 20,338	\$ 95,464	\$ 115,802
CABRILLO	\$ 17,656	\$ 69,535	\$ 87,191	\$ 16,504	\$ 62,884	\$ 79,388	\$ 14,423	\$ 61,164	\$ 75,587	\$ 13,109	\$ 67,296	\$ 80,405
CERRITOS	\$ 35,648	\$ 101,673	\$ 137,321	\$ 37,121	\$ 144,628	\$ 181,749	\$ 36,781	\$ 153,166	\$ 189,947	\$ 34,964	\$ 172,951	\$ 207,915
CHABOT-LAS POSITAS	\$ 19,172	\$ 78,030	\$ 97,202	\$ 19,107	\$ 72,328	\$ 91,435	\$ 16,561	\$ 68,293	\$ 84,854	\$ 15,515	\$ 79,265	\$ 94,780
CHAFFEY	\$ 20,130	\$ 65,911	\$ 86,041	\$ 21,992	\$ 83,753	\$ 105,745	\$ 23,003	\$ 97,170	\$ 120,173	\$ 37,004	\$ 99,292	\$ 136,296
CHITRUS	\$ 11,107	\$ 54,403	\$ 65,510	\$ 15,182	\$ 59,801	\$ 74,983	\$ 14,170	\$ 55,734	\$ 69,904	\$ 14,292	\$ 67,345	\$ 81,637
COAST	\$ 48,620	\$ 211,244	\$ 249,864	\$ 48,150	\$ 181,120	\$ 229,270	\$ 43,205	\$ 188,250	\$ 231,455	\$ 43,081	\$ 222,483	\$ 265,564
COMPTON	\$ 18,469	\$ 71,214	\$ 89,683	\$ 18,706	\$ 79,832	\$ 98,538	\$ 16,693	\$ 71,849	\$ 88,542	\$ 16,901	\$ 77,045	\$ 93,946
CONTRA COSTA	\$ 35,233	\$ 137,220	\$ 172,453	\$ 33,229	\$ 121,003	\$ 154,232	\$ 19,166	\$ 116,612	\$ 135,778	\$ 18,523	\$ 118,970	\$ 137,493
COPPER MOUNTAIN	\$ -	\$ 12,500	\$ 12,500	\$ -	\$ 12,500	\$ 12,500	\$ 2,540	\$ 12,500	\$ 15,040	\$ 2,744	\$ 13,413	\$ 16,157
DESERT	\$ 12,507	\$ 48,047	\$ 60,554	\$ 14,713	\$ 47,299	\$ 62,012	\$ 9,981	\$ 42,569	\$ 52,550	\$ 10,540	\$ 42,383	\$ 52,923
EL CAMINO	\$ 34,629	\$ 96,741	\$ 131,370	\$ 30,077	\$ 172,487	\$ 202,564	\$ 25,935	\$ 155,238	\$ 181,173	\$ 21,786	\$ 139,714	\$ 161,500
FEATHER RIVER	\$ 1,899	\$ 15,830	\$ 17,729	\$ 1,793	\$ 14,247	\$ 16,040	\$ 1,435	\$ 12,822	\$ 14,257	\$ 1,499	\$ 12,500	\$ 13,999
FOOTHILL-DEANZA	\$ 45,682	\$ 147,368	\$ 193,050	\$ 27,062	\$ 132,632	\$ 159,694	\$ 21,540	\$ 119,369	\$ 140,909	\$ 19,975	\$ 107,432	\$ 127,407
GAULAN	\$ 5,448	\$ 28,288	\$ 33,736	\$ 5,194	\$ 25,459	\$ 30,653	\$ 5,152	\$ 22,913	\$ 28,065	\$ 4,604	\$ 27,759	\$ 32,363
GLENDALE	\$ 22,888	\$ 66,999	\$ 89,887	\$ 22,776	\$ 86,609	\$ 109,385	\$ 24,210	\$ 89,981	\$ 114,191	\$ 40,144	\$ 111,348	\$ 151,492
GROSSMONT-CUYAMACA	\$ 33,004	\$ 108,929	\$ 141,933	\$ 31,916	\$ 128,311	\$ 160,227	\$ 27,989	\$ 123,874	\$ 151,863	\$ 26,363	\$ 153,110	\$ 179,473
HARTNELL	\$ 12,588	\$ 48,429	\$ 61,017	\$ 11,511	\$ 45,538	\$ 57,049	\$ 11,391	\$ 41,953	\$ 53,344	\$ 18,297	\$ 48,239	\$ 66,536
IMPERIAL	\$ 16,016	\$ 62,361	\$ 78,377	\$ 19,883	\$ 62,159	\$ 82,042	\$ 18,862	\$ 63,306	\$ 82,168	\$ 20,069	\$ 74,330	\$ 94,399
KERN	\$ 37,640	\$ 171,389	\$ 209,029	\$ 43,809	\$ 145,837	\$ 189,646	\$ 37,200	\$ 133,412	\$ 170,612	\$ 37,849	\$ 140,873	\$ 178,722
LAKE TAHOE	\$ 3,939	\$ 26,524	\$ 30,463	\$ 1,904	\$ 23,872	\$ 25,776	\$ 1,179	\$ 21,485	\$ 22,664	\$ 1,633	\$ 19,337	\$ 20,970
LASSEN	\$ 4,383	\$ 21,844	\$ 26,227	\$ 3,671	\$ 19,660	\$ 23,331	\$ 3,428	\$ 17,694	\$ 21,122	\$ 3,127	\$ 16,309	\$ 19,436
LONG BEACH	\$ 43,233	\$ 154,667	\$ 197,900	\$ 54,419	\$ 221,159	\$ 275,578	\$ 53,960	\$ 211,075	\$ 265,035	\$ 48,901	\$ 229,336	\$ 278,237
LOS ANGELES	\$ 211,771	\$ 674,885	\$ 886,656	\$ 223,177	\$ 792,679	\$ 1,015,856	\$ 205,524	\$ 774,029	\$ 979,553	\$ 184,448	\$ 895,826	\$ 1,080,274
LOS RIOS	\$ 75,176	\$ 253,100	\$ 328,276	\$ 76,965	\$ 303,781	\$ 380,746	\$ 75,167	\$ 338,176	\$ 413,343	\$ 78,534	\$ 404,382	\$ 482,916
MARIN	\$ 7,264	\$ 36,238	\$ 43,502	\$ 6,984	\$ 32,614	\$ 39,598	\$ 6,276	\$ 29,353	\$ 35,629	\$ 5,755	\$ 27,334	\$ 33,089
MENDOCINO-LAKE	\$ 7,108	\$ 31,392	\$ 38,500	\$ 6,585	\$ 31,132	\$ 37,717	\$ 6,134	\$ 31,369	\$ 37,503	\$ 5,756	\$ 38,196	\$ 43,952
MERCED	\$ 18,029	\$ 55,542	\$ 73,571	\$ 19,336	\$ 66,549	\$ 85,885	\$ 14,869	\$ 72,819	\$ 87,688	\$ 22,648	\$ 65,538	\$ 88,186
MIRA COSTA	\$ 8,019	\$ 36,833	\$ 44,852	\$ 6,364	\$ 33,168	\$ 39,532	\$ 5,578	\$ 29,851	\$ 35,429	\$ 5,826	\$ 31,178	\$ 37,004
MONTEREY	\$ 6,333	\$ 20,514	\$ 26,847	\$ 5,891	\$ 20,349	\$ 26,240	\$ 5,680	\$ 18,314	\$ 23,994	\$ 11,340	\$ 24,357	\$ 35,697
MT. SAN ANTONIO	\$ 33,811	\$ 124,386	\$ 158,197	\$ 34,719	\$ 128,816	\$ 163,535	\$ 30,357	\$ 127,088	\$ 157,445	\$ 31,113	\$ 149,543	\$ 180,656
MT. SAN JACINTO	\$ 10,338	\$ 37,171	\$ 47,509	\$ 12,267	\$ 44,458	\$ 56,725	\$ 12,113	\$ 46,573	\$ 58,686	\$ 14,873	\$ 74,870	\$ 89,746
NAPA VALLEY	\$ 9,033	\$ 38,748	\$ 47,781	\$ 7,667	\$ 34,873	\$ 42,540	\$ 6,366	\$ 31,386	\$ 37,752	\$ 6,135	\$ 30,164	\$ 36,299
NORTH ORANGE	\$ 42,290	\$ 167,427	\$ 209,717	\$ 45,177	\$ 150,483	\$ 195,660	\$ 38,623	\$ 149,937	\$ 188,560	\$ 61,633	\$ 171,790	\$ 233,423
OHLONE/FREMONT-NEWARK	\$ 6,407	\$ 28,375	\$ 34,782	\$ 6,633	\$ 25,538	\$ 32,171	\$ 4,390	\$ 22,984	\$ 27,374	\$ 4,616	\$ 20,686	\$ 25,302
PALO VERDE	\$ 1,304	\$ 14,807	\$ 16,111	\$ 1,589	\$ 13,326	\$ 14,915	\$ 1,465	\$ 11,993	\$ 13,458	\$ 1,550	\$ 12,500	\$ 14,050
PALOMAR	\$ 20,131	\$ 83,694	\$ 103,825	\$ 13,841	\$ 57,207	\$ 71,048	\$ 3,862	\$ 50,947	\$ 54,809	\$ 13,864	\$ 67,558	\$ 81,422
PASADENA	\$ 36,877	\$ 84,663	\$ 121,540	\$ 41,659	\$ 135,465	\$ 177,124	\$ 59,455	\$ 140,028	\$ 199,483	\$ 36,430	\$ 162,957	\$ 199,387
PERALTA	\$ 38,924	\$ 188,384	\$ 227,308	\$ 42,655	\$ 175,904	\$ 218,559	\$ 35,430	\$ 189,922	\$ 225,352	\$ 33,023	\$ 220,650	\$ 253,673
RANCHO SANTIAGO	\$ 34,259	\$ 129,264	\$ 163,523	\$ 32,976	\$ 145,493	\$ 178,469	\$ 29,275	\$ 143,595	\$ 172,870	\$ 30,553	\$ 166,523	\$ 197,078
REDWOODS	\$ 14,918	\$ 53,503	\$ 68,421	\$ 15,587	\$ 55,184	\$ 70,771	\$ 13,386	\$ 56,012	\$ 69,398	\$ 12,432	\$ 59,281	\$ 71,713
RIO HONDO	\$ 20,454	\$ 62,710	\$ 83,164	\$ 22,441	\$ 114,368	\$ 136,809	\$ 23,420	\$ 102,931	\$ 126,351	\$ 23,619	\$ 117,171	\$ 140,790
RIVERSIDE	\$ 37,711	\$ 94,770	\$ 132,481	\$ 37,905	\$ 164,915	\$ 202,820	\$ 27,353	\$ 148,424	\$ 175,777	\$ 25,770	\$ 165,999	\$ 191,769
SAN BERNARDINO	\$ 32,875	\$ 110,714	\$ 143,589	\$ 36,790	\$ 158,371	\$ 195,161	\$ 23,542	\$ 142,534	\$ 166,076	\$ 23,842	\$ 175,972	\$ 199,814
SAN DIEGO	\$ 72,169	\$ 303,330	\$ 375,499	\$ 72,157	\$ 320,718	\$ 392,875	\$ 63,639	\$ 311,232	\$ 374,871	\$ 57,850	\$ 334,600	\$ 392,450
SAN FRANCISCO	\$ 30,847	\$ 100,302	\$ 131,149	\$ 29,666	\$ 104,211	\$ 133,877	\$ 20,290	\$ 109,146	\$ 129,436	\$ 26,107	\$ 114,210	\$ 140,317
SAN JOAQUIN DELTA	\$ 31,384	\$ 104,844	\$ 136,228	\$ 32,753	\$ 104,438	\$ 137,191	\$ 34,989	\$ 134,965	\$ 169,954	\$ 33,182	\$ 146,648	\$ 179,830
SAN JOSE-EVERGREEN	\$ 31,838	\$ 141,494	\$ 173,332	\$ 29,512	\$ 136,788	\$ 166,300	\$ 29,343	\$ 147,856	\$ 177,199	\$ 25,610	\$ 149,412	\$ 175,022
SAN LUIS OBISPO	\$ 14,148	\$ 49,104	\$ 63,252	\$ 14,929	\$ 45,992	\$ 60,921	\$ 13,352	\$ 46,389	\$ 59,741	\$ 14,873	\$ 55,764	\$ 70,637
SAN MATEO	\$ 18,962	\$ 94,468	\$ 113,430	\$ 18,024	\$ 85,022	\$ 103,046	\$ 16,248	\$ 76,520	\$ 92,768	\$ 16,874	\$ 89,003	\$ 105,877
SANTA BARBARA	\$ 18,289	\$ 68,555	\$ 86,844	\$ 17,300	\$ 63,750	\$ 81,050	\$ 16,223	\$ 64,988	\$ 81,211	\$ 15,099	\$ 74,772	\$ 89,871
SANTA CLARITA	\$ 6,099	\$ 27,160	\$ 33,259	\$ 5,560	\$ 22,399	\$ 27,959	\$ 7,707	\$ 26,061	\$ 33,768	\$ 6,377	\$ 30,242	\$ 36,619
SANTA MONICA	\$ 37,495	\$ 108,625	\$ 146,120	\$ 33,261	\$ 121,571	\$ 154,832	\$ 27,862	\$ 125,145	\$ 153,007	\$ 29,094	\$ 134,020	\$ 163,114
SEQUOIAS	\$ 23,579	\$ 70,701	\$ 94,280	\$ 23,928	\$ 79,321	\$ 103,249	\$ 22,109	\$ 84,199	\$ 106,308	\$ 21,434	\$ 93,141	\$ 114,575
SHASTA-TEHAMA-TRINITY	\$ 18,384	\$ 66,224	\$ 84,608	\$ 17,884	\$ 78,340	\$ 96,224	\$ 16,898	\$ 73,645	\$ 90,543	\$ 16,491	\$ 88,349	\$ 104,840
SIERRA	\$ 15,639	\$ 40,853	\$ 56,492	\$ 16,230	\$ 60,937	\$ 77,167	\$ 15,586	\$ 67,374	\$ 82,960	\$ 14,747	\$ 74,477	\$ 89,224
SISKIYOU	\$ 4,771	\$ 26,033	\$ 30,804	\$ 4,671	\$ 23,430	\$ 28,101	\$ 4,367	\$ 21,087	\$ 25,454	\$ 4,696	\$ 26,402	\$ 31,098
SOLANO	\$ 11,854	\$ 49,526	\$ 61,380	\$ 11,763	\$ 44,573	\$ 56,336	\$ 10,497	\$ 41,494	\$ 51,991	\$ 9,307	\$ 50,333	\$ 59,640
SONOMA	\$ 27,993	\$ 105,112	\$ 133,105	\$ 25,608	\$ 94,601	\$ 120,209	\$ 21,036	\$ 87,090	\$ 108,126	\$ 18,991	\$ 92,127	\$ 111,118
SOUTH ORANGE	\$ 22,497	\$ 70,051	\$ 92,548	\$ 20,403	\$ 65,082	\$ 85,485	\$ 17,834	\$ 58,574	\$ 76,408	\$ 16,073	\$ 75,688	\$ 91,761
SOUTHWESTERN	\$ 33,405	\$ 120,141	\$ 153,546	\$ 34,206	\$ 123,631	\$ 157,837	\$ 31,207	\$ 119,776	\$ 150,983	\$ 30,572	\$ 144,440	\$ 175,012
STATE CENTER	\$ 63,220	\$ 203,139	\$ 266,359	\$ 66,746	\$ 263,699	\$ 330,445	\$ 63,644	\$ 236,965	\$ 300,609	\$ 122,624	\$ 318,683	\$ 441,307
VENTURA	\$ 36,338	\$ 138,071	\$ 174,409	\$ 39,733	\$ 147,898	\$ 187,631	\$ 33,028	\$ 138,005	\$ 171,033	\$ 34,193	\$ 165,705	\$ 199,898
VICTOR VALLEY	\$ 16,623	\$ 58,530	\$ 75,153	\$ 18,606	\$ 68,055	\$ 86,661	\$ 17,433	\$ 69,256	\$ 86,689	\$ 21,180	\$ 89,837	\$ 111,017
WEST HILLS	\$ 7,187	\$ 27,449	\$ 34,636	\$ 8,197	\$ 34,357	\$ 42,554	\$ 8,245	\$ 30,921	\$ 39,166	\$ 10,834	\$ 37,165	\$ 47,999
WEST KERN	\$ 2,183	\$ 17,655	\$ 19,838	\$ 2,241	\$ 15,890	\$ 18,131	\$ 2,724	\$ 14,301	\$ 17,025	\$ 2,773	\$ 16,865	\$ 19,638
WEST VALLEY-MISSION	\$ 20,329	\$ 91,600	\$ 111,929	\$ 19,532	\$ 82,440	\$ 101,972	\$ 16,617	\$ 77,188	\$ 93,805	\$ 13,453	\$ 74,786	\$ 88,239
YOSEMITE	\$ 24,559	\$ 97,972	\$ 122,531	\$ 26,474	\$ 108,048	\$ 134,522	\$ 23,562	\$ 108,380	\$ 131,942	\$ 24,001	\$ 119,314	\$ 143,315
YUBA	\$ 17,556	\$ 72,584	\$ 90,140	\$ 22,078	\$ 83,057	\$ 105,135	\$ 10,628	\$ 74,751	\$ 85,379	\$ 16,126	\$ 103,050	\$ 121,176
<b>TOTAL</b>	<b>\$ 1,816,397</b>	<b>\$ 6,406,039</b>	<b>\$ 8,222,436</b>	<b>\$ 1,848,000</b>	<b>\$ 7,271,326</b>	<b>\$ 9,119,326</b>	<b>\$ 1,657,111</b>	<b>\$ 7,148,461</b>	<b>\$ 8,805,572</b>	<b>\$ 1,742,231</b>	<b>\$ 8,100,000</b>	<b>\$ 9,842,231</b>

Date Received by SCO: 1/4/2012

Source: Timothy P. Bonnel  
 SFA Programs Coordinator  
 California Community colleges Chancellor's Office  
 (916) 445-0104 or Tbonnel@CCCCO.edu

North Orange County Community College District  
 Enrollment Fee Collection and Waivers Program  
 July 1, 1998, through June 30, 2010  
 Audit ID # S12-MCC-002  
**Enrollment Fee Waivers - Offsetting Savings and Reimbursements**

District	2003-2004			2004-2005			2005-2006			2006-2007		
	Final Allocation (R 1)			Final Allocation (R 1)			Final Allocation (R 1)			Final Allocation (R 1)		
	BFAP (2%)	BFAP SFAA (.91) Base	Total	BFAP (2%)	BFAP SFAA (.91) Base	Total	BFAP (2%)	BFAP SFAA (.91) Base	Total	BFAP (2%)	BFAP SFAA (.91) Base	Total
ALLAN HANCOCK	\$ 29,406	\$ 76,016	\$ 105,422	\$ 41,991	\$ 84,752	\$ 126,743	\$ 39,915	\$ 76,148	\$ 116,063	\$ 41,981	\$ 80,116	\$ 122,097
ANTELOPE VALLEY	\$ 30,283	\$ 93,575	\$ 123,858	\$ 58,959	\$ 111,580	\$ 170,539	\$ 36,043	\$ 100,252	\$ 136,295	\$ 63,142	\$ 108,711	\$ 171,853
BARSTOW	\$ 8,485	\$ 21,533	\$ 30,018	\$ 16,096	\$ 19,380	\$ 35,476	\$ 6,122	\$ 17,412	\$ 23,534	\$ 19,742	\$ 21,116	\$ 40,858
BUTTE	\$ 38,419	\$ 94,534	\$ 132,953	\$ 60,141	\$ 115,059	\$ 175,200	\$ 61,987	\$ 103,378	\$ 165,365	\$ 67,676	\$ 110,083	\$ 177,759
CABRILLO	\$ 24,661	\$ 66,938	\$ 91,599	\$ 47,338	\$ 81,845	\$ 129,183	\$ 44,997	\$ 73,535	\$ 118,532	\$ 47,209	\$ 79,874	\$ 127,083
CERRITOS	\$ 69,659	\$ 183,209	\$ 252,868	\$ 109,137	\$ 210,670	\$ 319,807	\$ 103,707	\$ 189,282	\$ 292,989	\$ 103,999	\$ 199,418	\$ 303,417
CHABOT-LAS POSITAS	\$ 30,174	\$ 76,219	\$ 106,393	\$ 56,554	\$ 99,320	\$ 155,874	\$ 53,755	\$ 89,236	\$ 142,991	\$ 62,403	\$ 98,919	\$ 161,322
CHAFFEY	\$ 40,619	\$ 103,517	\$ 144,136	\$ 55,406	\$ 133,337	\$ 188,743	\$ 47,724	\$ 119,800	\$ 167,524	\$ 60,751	\$ 107,820	\$ 168,571
CITRUS	\$ 25,251	\$ 67,724	\$ 92,975	\$ 47,151	\$ 85,774	\$ 132,925	\$ 44,819	\$ 77,065	\$ 121,884	\$ 52,906	\$ 83,111	\$ 136,017
COAST	\$ 86,275	\$ 231,127	\$ 317,402	\$ 139,639	\$ 280,445	\$ 420,084	\$ 132,733	\$ 251,973	\$ 384,706	\$ 150,211	\$ 272,101	\$ 422,322
COMPTON	\$ 34,775	\$ 84,529	\$ 119,304	\$ 58,187	\$ 98,357	\$ 156,544	\$ 55,308	\$ 88,378	\$ 143,686	\$ 49,655	\$ 79,534	\$ 129,189
CONTRA COSTA	\$ 48,963	\$ 126,323	\$ 175,286	\$ 48,713	\$ 160,134	\$ 208,847	\$ 46,303	\$ 143,876	\$ 190,179	\$ 54,573	\$ 160,168	\$ 214,741
COPPER MOUNTAIN	\$ 6,971	\$ 16,538	\$ 23,509	\$ 10,973	\$ 19,500	\$ 30,473	\$ 10,430	\$ 17,520	\$ 27,950	\$ 10,390	\$ 18,537	\$ 28,927
DESERT	\$ 21,578	\$ 45,673	\$ 67,251	\$ 32,208	\$ 55,172	\$ 87,380	\$ 30,615	\$ 49,571	\$ 80,186	\$ 34,060	\$ 53,062	\$ 87,122
EL CAMINO	\$ 41,750	\$ 125,743	\$ 167,493	\$ 53,586	\$ 157,966	\$ 211,552	\$ 50,935	\$ 141,929	\$ 192,864	\$ 75,174	\$ 149,960	\$ 225,134
FEATHER RIVER	\$ 2,711	\$ 12,500	\$ 15,211	\$ 4,856	\$ 12,500	\$ 17,356	\$ 4,605	\$ 12,500	\$ 17,105	\$ 4,560	\$ 12,500	\$ 17,060
FOOTHILL-DEANZA	\$ 37,237	\$ 97,377	\$ 134,614	\$ 84,495	\$ 131,479	\$ 215,974	\$ 80,315	\$ 118,130	\$ 198,445	\$ 83,949	\$ 129,296	\$ 213,245
GAVILAN	\$ 13,194	\$ 30,674	\$ 43,868	\$ 19,356	\$ 42,018	\$ 61,554	\$ 18,570	\$ 37,752	\$ 56,322	\$ 24,561	\$ 40,609	\$ 65,170
GLENDALE	\$ 54,701	\$ 129,510	\$ 184,211	\$ 84,704	\$ 152,393	\$ 237,097	\$ 80,514	\$ 136,921	\$ 217,435	\$ 81,512	\$ 144,250	\$ 225,762
GROSSMONT-CUYAMACA	\$ 50,790	\$ 159,320	\$ 210,110	\$ 85,292	\$ 168,622	\$ 253,914	\$ 81,073	\$ 151,502	\$ 232,575	\$ 84,435	\$ 161,852	\$ 246,287
HARTNELL	\$ 21,802	\$ 45,484	\$ 67,286	\$ 31,293	\$ 56,072	\$ 87,365	\$ 29,947	\$ 50,380	\$ 80,327	\$ 26,395	\$ 54,221	\$ 80,616
IMPERIAL	\$ 18,255	\$ 66,897	\$ 85,152	\$ 50,884	\$ 72,377	\$ 123,261	\$ 48,368	\$ 65,029	\$ 113,397	\$ 53,139	\$ 70,464	\$ 123,603
KERN	\$ 90,847	\$ 197,281	\$ 288,128	\$ 139,386	\$ 211,056	\$ 350,442	\$ 132,491	\$ 189,628	\$ 322,119	\$ 136,298	\$ 207,473	\$ 343,771
LAKE TAHOE	\$ 3,355	\$ 17,403	\$ 20,758	\$ 3,776	\$ 17,821	\$ 21,597	\$ 5,111	\$ 16,012	\$ 21,123	\$ 6,038	\$ 16,930	\$ 22,968
LASSEN	\$ 5,152	\$ 14,678	\$ 19,830	\$ 9,361	\$ 16,748	\$ 26,109	\$ 8,898	\$ 15,048	\$ 23,946	\$ 8,692	\$ 15,983	\$ 24,675
LONG BEACH	\$ 95,125	\$ 222,206	\$ 317,331	\$ 152,403	\$ 280,665	\$ 433,068	\$ 144,866	\$ 252,170	\$ 397,036	\$ 146,652	\$ 268,959	\$ 415,611
LOS ANGELES	\$ 376,140	\$ 957,916	\$ 1,334,056	\$ 660,888	\$ 1,439,333	\$ 2,100,221	\$ 584,884	\$ 1,293,235	\$ 1,878,119	\$ 587,407	\$ 1,386,468	\$ 1,973,875
LOS RIOS	\$ 158,465	\$ 430,183	\$ 588,648	\$ 334,101	\$ 489,739	\$ 823,840	\$ 317,575	\$ 441,289	\$ 758,864	\$ 291,730	\$ 485,370	\$ 777,100
MARIN	\$ 10,920	\$ 27,674	\$ 38,594	\$ 20,318	\$ 34,622	\$ 54,940	\$ 19,312	\$ 31,143	\$ 50,455	\$ 14,611	\$ 33,099	\$ 47,710
MENDOCINO-LAKE	\$ 17,585	\$ 38,511	\$ 56,096	\$ 32,326	\$ 42,866	\$ 75,192	\$ 30,726	\$ 38,514	\$ 69,240	\$ 38,350	\$ 40,959	\$ 79,309
MERCED	\$ 32,967	\$ 75,718	\$ 108,685	\$ 51,932	\$ 80,841	\$ 132,773	\$ 50,586	\$ 72,633	\$ 123,219	\$ 55,598	\$ 79,502	\$ 135,460
MIRA COSTA	\$ 11,390	\$ 31,820	\$ 43,210	\$ 25,192	\$ 41,482	\$ 66,674	\$ 23,946	\$ 37,270	\$ 61,216	\$ 25,808	\$ 40,383	\$ 66,191
MONTEREY	\$ 9,908	\$ 24,831	\$ 34,739	\$ 17,155	\$ 27,860	\$ 45,015	\$ 16,306	\$ 25,031	\$ 41,337	\$ 18,307	\$ 27,609	\$ 45,916
MT. SAN ANTONIO	\$ 60,899	\$ 154,593	\$ 215,492	\$ 107,461	\$ 190,385	\$ 297,846	\$ 102,146	\$ 171,056	\$ 273,202	\$ 108,057	\$ 182,643	\$ 290,700
MT. SAN JACINTO	\$ 22,661	\$ 82,346	\$ 105,007	\$ 48,536	\$ 99,101	\$ 147,637	\$ 46,135	\$ 89,040	\$ 135,175	\$ 52,864	\$ 95,441	\$ 148,305
NAPA VALLEY	\$ 12,065	\$ 29,747	\$ 41,812	\$ 24,046	\$ 37,328	\$ 61,374	\$ 22,856	\$ 33,538	\$ 56,394	\$ 22,494	\$ 36,209	\$ 58,703
NORTH ORANGE	\$ 66,553	\$ 168,822	\$ 235,375	\$ 115,845	\$ 204,883	\$ 320,728	\$ 118,851	\$ 184,082	\$ 302,933	\$ 133,267	\$ 198,626	\$ 331,893
OHLONE/FREMONT-NEWAL	\$ 7,169	\$ 18,643	\$ 25,812	\$ 14,430	\$ 22,442	\$ 36,872	\$ 14,903	\$ 20,164	\$ 35,067	\$ 17,008	\$ 23,229	\$ 40,237
PALO VERDE	\$ 4,469	\$ 12,500	\$ 16,969	\$ 9,235	\$ 15,329	\$ 24,564	\$ 8,778	\$ 13,773	\$ 22,551	\$ 9,793	\$ 15,010	\$ 24,803
PALOMAR	\$ 27,078	\$ 74,626	\$ 101,704	\$ 38,296	\$ 78,002	\$ 116,298	\$ 36,402	\$ 70,083	\$ 106,485	\$ 53,254	\$ 76,779	\$ 130,033
PASADENA	\$ 71,451	\$ 170,047	\$ 241,498	\$ 136,323	\$ 216,676	\$ 352,999	\$ 129,580	\$ 194,678	\$ 324,258	\$ 143,585	\$ 209,091	\$ 352,676
PERALTA	\$ 64,608	\$ 228,442	\$ 293,050	\$ 123,010	\$ 270,329	\$ 393,339	\$ 91,412	\$ 242,885	\$ 334,297	\$ 115,960	\$ 261,305	\$ 377,265
RANCHO SANTIAGO	\$ 60,462	\$ 174,443	\$ 234,905	\$ 90,557	\$ 209,366	\$ 299,923	\$ 86,078	\$ 188,109	\$ 274,187	\$ 89,665	\$ 199,590	\$ 288,655
REDWOODS	\$ 22,668	\$ 56,620	\$ 79,288	\$ 37,808	\$ 75,735	\$ 113,543	\$ 35,939	\$ 68,046	\$ 103,985	\$ 35,067	\$ 72,567	\$ 107,634
RIO HONDO	\$ 41,706	\$ 110,067	\$ 151,773	\$ 54,144	\$ 122,610	\$ 176,754	\$ 63,775	\$ 110,485	\$ 174,260	\$ 69,814	\$ 116,000	\$ 185,814
RIVERSIDE	\$ 72,999	\$ 185,910	\$ 258,909	\$ 132,949	\$ 224,153	\$ 357,102	\$ 126,372	\$ 201,396	\$ 327,768	\$ 134,347	\$ 217,686	\$ 352,033
SAN BERNARDINO	\$ 54,434	\$ 186,766	\$ 241,200	\$ 107,079	\$ 222,364	\$ 329,443	\$ 101,838	\$ 199,788	\$ 301,626	\$ 106,784	\$ 209,874	\$ 316,658
SAN DIEGO	\$ 107,483	\$ 340,063	\$ 447,546	\$ 170,943	\$ 398,245	\$ 569,188	\$ 162,488	\$ 357,814	\$ 520,302	\$ 174,827	\$ 384,988	\$ 559,815
SAN FRANCISCO	\$ 51,297	\$ 122,301	\$ 173,598	\$ 96,645	\$ 167,901	\$ 264,546	\$ 105,748	\$ 150,855	\$ 256,603	\$ 115,769	\$ 166,484	\$ 282,253
SAN JOAQUIN DELTA	\$ 63,831	\$ 145,782	\$ 209,613	\$ 106,922	\$ 186,958	\$ 293,880	\$ 101,633	\$ 167,977	\$ 269,610	\$ 113,205	\$ 180,025	\$ 293,230
SAN JOSE-EVERGREEN	\$ 37,841	\$ 134,471	\$ 172,312	\$ 89,284	\$ 162,996	\$ 252,280	\$ 83,627	\$ 146,449	\$ 230,076	\$ 87,655	\$ 159,128	\$ 246,783
SAN LUIS OBISPO	\$ 24,670	\$ 56,101	\$ 80,771	\$ 40,063	\$ 67,115	\$ 107,178	\$ 38,082	\$ 60,301	\$ 98,383	\$ 40,063	\$ 64,408	\$ 104,471
SAN MATEO	\$ 35,734	\$ 105,245	\$ 140,979	\$ 75,866	\$ 127,543	\$ 203,409	\$ 72,111	\$ 114,593	\$ 186,704	\$ 76,873	\$ 127,668	\$ 204,541
SANTA BARBARA	\$ 30,438	\$ 81,011	\$ 111,449	\$ 61,800	\$ 103,359	\$ 165,159	\$ 58,743	\$ 92,865	\$ 151,608	\$ 62,704	\$ 100,951	\$ 163,655
SANTA CLARITA	\$ 17,048	\$ 35,448	\$ 52,496	\$ 28,976	\$ 45,064	\$ 74,040	\$ 27,542	\$ 40,489	\$ 68,031	\$ 29,576	\$ 44,219	\$ 73,795
SANTA MONICA	\$ 54,837	\$ 134,332	\$ 189,169	\$ 74,711	\$ 143,860	\$ 218,571	\$ 71,016	\$ 129,255	\$ 200,271	\$ 88,535	\$ 138,727	\$ 227,262
SEQUOIAS	\$ 41,540	\$ 97,266	\$ 138,806	\$ 64,550	\$ 114,211	\$ 178,761	\$ 61,358	\$ 102,616	\$ 163,974	\$ 61,332	\$ 92,554	\$ 153,686
SHASTA-TEHAMA-TRINITY	\$ 31,958	\$ 91,518	\$ 123,476	\$ 33,756	\$ 102,857	\$ 136,613	\$ 32,087	\$ 92,414	\$ 124,501	\$ 41,777	\$ 83,173	\$ 124,950
SIERRA	\$ 29,878	\$ 78,419	\$ 108,297	\$ 55,748	\$ 92,126	\$ 147,874	\$ 52,990	\$ 82,773	\$ 135,763	\$ 60,738	\$ 91,020	\$ 151,758
SISKIYOU	\$ 9,338	\$ 27,234	\$ 36,572	\$ 15,562	\$ 31,668	\$ 47,230	\$ 14,792	\$ 28,453	\$ 43,245	\$ 15,029	\$ 30,136	\$ 45,165
SOLANO	\$ 17,985	\$ 51,562	\$ 69,547	\$ 34,275	\$ 59,794	\$ 94,069	\$ 32,579	\$ 53,723	\$ 86,302	\$ 36,366	\$ 58,987	\$ 95,353
SONOMA	\$ 35,979	\$ 91,377	\$ 127,356	\$ 67,983	\$ 111,926	\$ 179,909	\$ 64,620	\$ 100,563	\$ 165,183	\$ 69,851	\$ 108,982	\$ 178,833
SOUTH ORANGE	\$ 30,252	\$ 75,341	\$ 105,593	\$ 53,441	\$ 88,952	\$ 142,393	\$ 50,798	\$ 79,921	\$ 130,719	\$ 54,366	\$ 85,795	\$ 140,161
SOUTHWESTERN	\$ 57,049	\$ 141,384	\$ 198,433	\$ 94,065	\$ 166,621	\$ 260,686	\$ 89,413	\$ 149,704	\$ 239,117	\$ 94,646	\$ 160,352	\$ 254,998
STATE CENTER	\$ 128,454	\$ 356,177	\$ 484,631	\$ 209,931	\$ 418,485	\$ 628,416	\$ 197,461	\$ 375,998	\$ 573,459	\$ 209,112	\$ 376,123	\$ 585,235
VENTURA	\$ 70,222	\$ 181,623	\$ 251,845	\$ 118,378	\$ 225,698	\$ 344,076	\$ 112,525	\$ 202,784	\$ 315,309	\$ 113,109	\$ 215,518	\$ 328,627
VICTOR VALLEY	\$ 35,427	\$ 89,257	\$ 124,684	\$ 73,823	\$ 105,643	\$ 179,466	\$ 70,171	\$ 94,918	\$ 165,089	\$ 51,049	\$ 101,760	\$ 152,809
WEST HILLS	\$ 15,644	\$ 35,966	\$ 51,610	\$ 25,756	\$ 41,689	\$ 67,445	\$ 24,483	\$ 37,457	\$ 61,940	\$ 30,290	\$ 53,332	\$ 83,622
WEST KERN	\$ 5,271	\$ 17,449	\$ 22,720	\$ 11,448	\$ 21,041	\$ 32,489	\$ 10,882	\$ 18,904	\$ 29,786	\$ 11,715	\$ 21,570	\$ 33,285
WEST VALLEY-MISSION	\$ 25,328	\$ 67,307	\$ 92,635	\$ 37,881	\$ 77,615	\$ 115,496	\$ 37,141	\$ 69,735	\$ 106,876	\$ 41,839	\$ 75,687	\$ 117,526
YOSEMITE	\$ 46,626	\$ 120,370	\$ 166,996	\$ 82,891	\$ 144,269	\$ 227,160	\$ 78,790	\$ 129,622	\$ 208,412	\$ 100,448	\$ 140,654	\$ 241,102
YUBA	\$ 40,275	\$ 123,244	\$ 163,519	\$ 52,706	\$ 111,476	\$ 164,182	\$ 50,099	\$ 100,159	\$ 150,258	\$ 45,383	\$ 106,928	\$ 152,311
<b>TOTAL</b>	<b>\$3,182,040</b>	<b>\$8,447,001</b>	<b>\$11,629,041</b>	<b>\$5,461,100</b>	<b>\$10,337,600</b>	<b>\$15,798,700</b>	<b>\$5,149,730</b>	<b>\$9,291,007</b>	<b>\$14,440,737</b>	<b>\$</b>		

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District	2007-2008			2008-09			2009-10			2010-11		
	Final Allocation (R 1)			Final Allocation (R 1)			Final Allocation (R 1)					
	BFAP (2%)	BFAP SFAA (.91) Base	Total	BFAP (2%)	BFAP SFAA (.91) Base	Total	BFAP (2%)	BFAP SFAA (.91) Base	Total	BFAP (2%)	BFAP SFAA (.91) Base	Total
ALLAN HANCOCK	\$ 35,226	\$ 82,016	\$ 117,242									
ANTELOPE VALLEY	\$ 51,066	\$ 113,674	\$ 164,740									
BARSTOW	\$ 14,430	\$ 23,133	\$ 37,563									
BUTTE	\$ 53,465	\$ 112,991	\$ 166,456									
CABRILLO	\$ 36,424	\$ 83,122	\$ 119,546									
CERRITOS	\$ 92,190	\$ 204,209	\$ 296,399									
CHABOT-LAS POSITAS	\$ 48,147	\$ 103,540	\$ 151,687									
CHAFFEY	\$ 49,247	\$ 110,838	\$ 160,085									
CITRUS	\$ 43,662	\$ 85,957	\$ 129,619									
COAST	\$ 123,087	\$ 284,306	\$ 407,393									
COMPTON	\$ 32,319	\$ 82,127	\$ 114,446									
CONTRA COSTA	\$ 16,393	\$ 167,067	\$ 183,460									
COPPER MOUNTAIN	\$ 6,846	\$ 16,683	\$ 23,529									
DESERT	\$ 27,916	\$ 55,004	\$ 82,920									
EL CAMINO	\$ 47,915	\$ 156,292	\$ 204,207									
FEATHER RIVER	\$ 3,833	\$ 12,500	\$ 16,333									
FOOTHILL-DEANZA	\$ 66,743	\$ 135,801	\$ 202,544									
GAVILAN	\$ 18,738	\$ 41,821	\$ 60,559									
GLENDALE	\$ 66,825	\$ 147,017	\$ 213,842									
GROSSMONT-CUYAMACA	\$ 69,259	\$ 167,503	\$ 236,762									
HARTNELL	\$ 22,686	\$ 56,852	\$ 79,538									
IMPERIAL	\$ 46,927	\$ 74,166	\$ 121,093									
KERN	\$ 107,062	\$ 210,482	\$ 317,544									
LAKE TAHOE	\$ 4,514	\$ 17,287	\$ 21,801									
LASSEN	\$ 8,001	\$ 16,776	\$ 24,777									
LONG BEACH	\$ 114,397	\$ 276,334	\$ 390,731									
LOS ANGELES	\$ 538,030	\$ 1,399,834	\$ 1,937,864									
LOS RIOS	\$ 252,954	\$ 515,469	\$ 768,423									
MARIN	\$ 15,044	\$ 34,306	\$ 49,350									
MENDOCINO-LAKE	\$ 14,738	\$ 41,862	\$ 56,600									
MERCED	\$ 43,127	\$ 82,765	\$ 125,892									
MIRA COSTA	\$ 21,061	\$ 41,988	\$ 63,049									
MONTEREY	\$ 14,600	\$ 28,684	\$ 43,284									
MT. SAN ANTONIO	\$ 90,366	\$ 188,156	\$ 278,522									
MT. SAN JACINTO	\$ 41,193	\$ 98,058	\$ 139,251									
NAPA VALLEY	\$ 14,512	\$ 37,284	\$ 51,796									
NORTH ORANGE	\$ 102,049	\$ 205,177	\$ 307,226	\$ 97,611	\$ 196,154	\$ 293,765	\$ 107,861	\$ 220,790	\$ 328,651	\$ 136,623	\$ 230,148	\$ 366,771
OHLONE/FREMONT-NEWAL	\$ 12,110	\$ 24,826	\$ 36,936									
PALO VERDE	\$ 9,051	\$ 15,917	\$ 24,968									
PALOMAR	\$ 41,784	\$ 80,547	\$ 122,331									
PASADENA	\$ 112,898	\$ 215,263	\$ 328,161									
PERALTA	\$ 96,929	\$ 270,961	\$ 367,890									
RANCHO SANTIAGO	\$ 70,026	\$ 204,007	\$ 274,033									
REDWOODS	\$ 23,600	\$ 65,310	\$ 88,910									
RIO HONDO	\$ 53,285	\$ 104,400	\$ 157,685									
RIVERSIDE	\$ 97,589	\$ 224,592	\$ 322,181									
SAN BERNARDINO	\$ 78,756	\$ 188,887	\$ 267,643									
SAN DIEGO	\$ 139,184	\$ 398,422	\$ 537,606									
SAN FRANCISCO	\$ 92,920	\$ 176,159	\$ 269,079									
SAN JOAQUIN DELTA	\$ 83,116	\$ 183,487	\$ 266,603									
SAN JOSE-EVERGREEN	\$ 69,134	\$ 166,168	\$ 235,302									
SAN LUIS OBISPO	\$ 31,468	\$ 66,124	\$ 97,592									
SAN MATEO	\$ 62,499	\$ 136,091	\$ 198,590									
SANTA BARBARA	\$ 49,491	\$ 104,751	\$ 154,242									
SANTA CLARITA	\$ 25,314	\$ 46,412	\$ 71,726									
SANTA MONICA	\$ 75,528	\$ 144,732	\$ 220,260									
SEQUOIAS	\$ 48,580	\$ 95,112	\$ 143,692									
SHASTA-TEHAMA-TRINITY	\$ 28,392	\$ 84,869	\$ 113,261									
SIERRA	\$ 48,771	\$ 95,858	\$ 144,629									
SISKIYOU	\$ 11,085	\$ 30,723	\$ 41,808									
SOLANO	\$ -	\$ 61,831	\$ 61,831									
SONOMA	\$ 55,710	\$ 113,323	\$ 169,033									
SOUTH ORANGE	\$ 41,639	\$ 88,280	\$ 129,919									
SOUTHWESTERN	\$ 77,617	\$ 165,264	\$ 242,881									
STATE CENTER	\$ 166,879	\$ 388,904	\$ 555,783									
VENTURA	\$ 90,537	\$ 211,517	\$ 302,054									
VICTOR VALLEY	\$ 38,696	\$ 103,769	\$ 142,465									
WEST HILLS	\$ 24,949	\$ 55,642	\$ 80,591									
WEST KERN	\$ 8,934	\$ 22,988	\$ 31,922									
WEST VALLEY-MISSION	\$ 33,653	\$ 79,549	\$ 113,202									
YOSEMITE	\$ 80,784	\$ 146,935	\$ 227,719									
YUBA	\$ -	\$ 96,235	\$ 96,235									
<b>TOTAL</b>	<b>\$ 4,335,900</b>	<b>\$ 10,168,936</b>	<b>\$ 14,504,836</b>									

Date Received by SCO:

Source:

Purpose:



**Tab 9**

North Orange County Community College District  
 Enrollment Fee Collection and Waivers Program  
 FY 1998-99 through FY 2009-10  
 Audit ID # S12-MCC-002  
 Auditor Observation Log of Enrollment Fee Collection

<u>Activity</u>		
1 Referencing Students Accounts	0.69	
2 Calculating the Fee	0.69	
3 Answering Questions	0.69	
4 Updating Records	0.69	
	<u>2.76</u>	<u>G.1.5</u> <u>G.1.PRG</u>
5 Collecting Delinquent Fees		<u>G.1.5</u>
6 Providing Refunds		

Summary of observation			
	Enrollment Fee Related Time	Number of Enrollment Fees Inquires	Total Minutes for Activities 1 through 4

<u>Day 1</u>			
Monday, January 23, 2012 - Fullerton College			
Observation Log - Rosa	<u>G.1.7a</u> 2.73	1	
Observation Log - Nancy	<u>G.1.10a</u> 27.62	9	
<u>Day 2</u>			
Tuesday, January 24, 2012 - Fullerton College			
Observation Log - Rosa	<u>G.1.7 b</u> 31.31	8	
Observation Log - Nancy	<u>G.1.10 b</u> 33.49	14	
<u>Day 3</u>			
Wednesday, January 25, 2012 - Cypress College			
Observation Log - Rosa	<u>G.1.7 c</u> 63.84	22	
Observation Log - Nancy	<u>G.1.10 c</u> 46.95	24	
<u>Day 4</u>			
Thursday, January 26, 2012 - Cypress College			
Observation Log - Rosa	<u>G.1.7 d</u> 6.24	3	
Observation Log - Nancy	<u>G.1.15 d</u> 2.60	1	
	<u>214.78</u>	<u>78</u>	<u>2.76</u>

Reviewed Results with: Rena Negrete and Ragina Ford

# WORKPAPER G.1.17a

- 1 Ref Students Accounts
- 2 Calculating the Fee
- 3 Answering Questions
- 4 Updating Records
- 5 Collecting Billing Fees
- 6 Providing Refund

Auditor: [Redacted]  
 Date of Observation: [Redacted]  
 Monday, January 23, 2012

Name	Title	College
Kristen Gutierrez	Student Identity	Pullmanville College
Amy Wang	Student Identity	Pullmanville College

TE Mark Legend  
 NR Non-Resident tuition (Not eligible. However, we used to gate the standard time to collect an enrollment fee)  
 AS Activity #5 - Collecting Delinquent Fees  
 AS.1 HFC's  
 AS.2 HFC's  
 MF Mandatory Fee  
 QF Lab Fee, Supply Fee, or any other type of fee (Benefit sticker (ASB), Student ID or Current student ID sticker)  
 Parking

total seconds = 60 (seconds) + seconds =  
 Sample formula: (1\*60)+1

Time	Number of observations	Student ID	Minutes and Seconds	Convert
------	------------------------	------------	---------------------	---------

Time	Inquires	Related Time	Related # of
------	----------	--------------	--------------

Time	Number of observations	Student ID	Minutes and Seconds	Convert
3:04 PM	1		3:35	215
3:08 PM	2		7:43	463
3:21 PM	3		6:57	417
3:21 PM	4		1:43	103
3:23 PM	5		1:46	106
3:26 PM	6		2:07	127
3:31 PM	7		2:03	123
3:34 PM	8		1:77	105
3:36 PM	9		1:45	105
3:38 PM	10		2:09	129
3:44 PM	11		2:44	164
3:48 PM	12		3:10	190
3:55 PM	13		3:00	180
3:56 PM	14		1:39	99
3:57 PM	15		2:34	154
4:00 PM	16		1:21	81
4:01 PM	17		1:22	82
4:14 PM	18		2:05	125
4:16 PM	19		2:37	157
4:29 PM	20		20:00	1200
4:31 PM	21		0:47	47
4:32 PM	22		7:46	461
4:40 PM	23		0:41	41
4:41 PM	24		2:15	135
4:43 PM	25		0:59	59
4:44 PM	26		1:44	104
4:48 PM	27		1:46	106
4:53 PM	28		7:46	461
4:57 PM	29		1:54	114
5:05 PM	30		7:42	462
5:13 PM	31		5:16	316
5:18 PM	32		6:35	395

Time	Inquires	Related Time	Related # of
3:04 PM	1	3:35	215
3:08 PM	2	7:43	463
3:21 PM	3	6:57	417
3:21 PM	4	1:43	103
3:23 PM	5	1:46	106
3:26 PM	6	2:07	127
3:31 PM	7	2:03	123
3:34 PM	8	1:77	105
3:36 PM	9	1:45	105
3:38 PM	10	2:09	129
3:44 PM	11	2:44	164
3:48 PM	12	3:10	190
3:55 PM	13	3:00	180
3:56 PM	14	1:39	99
3:57 PM	15	2:34	154
4:00 PM	16	1:21	81
4:01 PM	17	1:22	82
4:14 PM	18	2:05	125
4:16 PM	19	2:37	157
4:29 PM	20	20:00	1200
4:31 PM	21	0:47	47
4:32 PM	22	7:46	461
4:40 PM	23	0:41	41
4:41 PM	24	2:15	135
4:43 PM	25	0:59	59
4:44 PM	26	1:44	104
4:48 PM	27	1:46	106
4:53 PM	28	7:46	461
4:57 PM	29	1:54	114
5:05 PM	30	7:42	462
5:13 PM	31	5:16	316
5:18 PM	32	6:35	395

109.08 3.41

2.73 1

Total Related Activities 2.73  
 Total Inquires G.1.15

**Auditor Observation Log of Enrollment Fee Collection**

**WORKPAPER** G.I. 1002

**Enrollment Fee Waiver- Waiting Student Fees**

- 1 Ref Students Accounts
- 2 Calculating the Fee
- 3 Answering Questions
- 4 Updating Records
- 5 Collecting Delinq. Fees
- 6 Providing Refund

**Staff Observed/Interviewed**

Name	Title	College
Gremena W	Work Study Student	Fulbright
Niza	Hourly Student	Fulbright

(Whole minutes \* 60 Seconds) + seconds = total seconds

Sample formula:  $(1*60)+1$



**Auditor**

Nancy Farnsworth

**Date of Observation/Interview**

Monday, January 23, 2012

**Tic Mark Legend**

Activity #5 - Collecting Delinquent Fees

A5

Student may come back

A?

Mandatory Fee

MF

Lab Fee, Supply Fee, or any other type of fee (Benefit sticker (ASB), Student ID or Current Student ID sticker)

O?

Parking

**All Observations**

Time	Number of observations	Student Name or ID	Minutes and Seconds per Observation	Convert To Total Seconds	Convert To Total Seconds a Minute
1:35	1		1:12	72	1:20
1:27	2		3:05	185	3:08
1:42	3		0:58	58	0:97
1:44	4		2:26	146	2:43
1:47	5		0:57	57	0:95
1:49	6		2:03	123	2:05
1:51	7		5:51	351	5:85
1:57	8		2:07	127	2:12
2:05	9		1:17	77	1:28
2:07	10		0:44	44	0:73
2:08	11		2:07	127	2:12
2:06	12		2:28	148	2:47
2:09	13		1:52	112	1:87
2:11	14		7:45	465	7:75

**Enrollment Fee Collection**

Related Time	Inquires	# of Related	Observation Description	MF
3:08	1		My gate way payment for courses financial aid, va, bog waiver funds brought paperwork back AB 540, non resident. Student asked if he could pay enrollment fees on line in gateway?	MF
			Transcripts student wanting to add class however, is weight listed, clerk checked student's account, student account look up, no photo ID could not help student to even look up account to pay health fees, received sticker,	MF
			Special admittance - high schools student. look up account for not meeting prerequisite she added the student to the class enrollment account look up for the purpose of enrollment fees, cash payment	
1:28	2		petition for registration, no fees new student enrollment, high school account look up, entrance student, fee waiver discussion, for financial aid and enrollment fees. Student was sent to financial aid office	
2:47	3		paying enrollment, health and additional fees with credit card	
7:75	4		trying to get a pre request waived because has a degree in English. Student is to check on line	MF

2:19	15	3.51	231	3.85	MF	student needs his student ID and full time enrollment status schedule for auto insurance purposes. Student paid cash for verification of enrollment.
2:24	16	1.05	65	1.08	MF	student purchased a parking permit with cash
2:29	17	1.58	118	1.97	MF	student purchased parking permit, health fee with cash
2:31	18	6.10	370	6.17		residency issues, accidently selected non residency status, provided verification of residency to student clerk, student is in high school, discussion about health fee.
2:37	19	0.58	58	0.97	MF	cash for student parking fee, student did not have cash, told to pay on my gateway.
2:44	20	8.24	504	8.40		Waitlisted. 3 openings told to come in. Teacher did not show her on list. Counselor did show her on waitlist.
2:50	21	2.07	127	2.12	MF	ID Card purchase with cash. + Second student verification of student status.
13:12	22	0.15	15	0.25	MF	Wanted to see if owed fees. Had no ID. Could not pay
2:56	23	0.32	32	0.53	MF	Student paid for ID with cash
2:58	24	2.23	143	2.38	MF	Parking permit w/ cash.
3:00	25	4.06	246	4.10		Registration for class in my Gateway can't see if specific classes have been added from waitlist. Not showing up on my Gateway. Is registered.
3:06	26	1.25	85	1.42	MF	Parking permit w/ cash.
3:10	27	2.04	124	2.07	MF	student wants to pay for abs card, wants to add courses. questions for weight list on classes
3:13	28	0.11	11	0.18		student wants course schedule
3:14	29	0.57	57	0.95	MF	checking for bug fee waiver, wants to pay for parking.
3:15	30	1.55	115	1.92	MF	wants to pay for parking permit, paid with debit card
3:19	31	1.21	81	1.35	MF	student wants to pay for student ID
3:22	32	2.18	138	2.30		verifying student enrollment status, he can't enroll has computer problems
3:25	33	2.48	168	2.80	MF	transcript fees, paid fees with debit card.
3:30	34	1.15	75	1.25		transcript request
3:32	35	3.17	197	3.28	MF	hold on-account because of health fee. Student paid health fee with debit card
3:39	36	1.29	89	1.48	MF	parking permit w/debit, enrollment fee and health fee, student could not pay at this time \$109.00 dollars
3:42	37	1.35	95	1.58		pay for 2 parking fees, motorcycle and car with debit card.
3:50	38	7.55	475	7.92	MF	mom of student came in providing residency verification documents to the student worker.
3:59	39	4.53	293	4.88		student wants green add/drop form, he was on weight list he wants to switch teachers.
4:09	40	2.31	151	2.52		go on my gateway to register for classes, he is trying to petition for Spanish I
4:13	41	3.59	239	3.98		Is trying get into reading 1a and English 1a but having software problems. The student was told to petition to take the course.
4:19	42	1.20	80	1.33		Student having trouble getting on to my gateway. Pen is going to be reset.
4:20	43	2.43	163	2.72		student trying to petition class, was given form for petition.
4:25	44	1.44	104	1.75	6	payment for enrollment fees with cash
4:28	45	1.49	109	1.82	7	enrollment fee payment, he needs to add class and will pay on line through my Gateway.
4:30	46	2.43	163	2.72		transcript request,
4:35	47	1.38	98	1.63		student gave the student worker a residency verification form.
4:36	48	4.16	256	4.27		student wants to register for classes, student will have to add classes or petition
4:44	49	1.10	70	1.17		student requested transcripts and 1st transcript is free.
4:47	50	1.17	77	1.28	8	student is paying enrollment fee via cash
4:56	51	1.06	66	1.10		ordered her transcripts on line, she came to pick them up
5:05	52	6.44	404	6.73	9	enrollment fee he may have over paid, but the account appears to have a zero balance
5:17	53	2.16	136	2.27		Registration for class in my Gateway can't see if specific classes have been added from waitlist. Not showing up on my Gateway. Is registered.
5:19	54	1.28	88	1.47		verification of residency status presented by the student

**Total Related Activities**    27.62  
**Total Inquires**            9  
G.1.15

WORKPAPER 6.1.76

- 1 Ref Students Accounts
- 2 Calculating the Fee
- 3 Answering Questions
- 4 Updating Records
- 5 Collecting Delinq. Fees
- 6 Providing Refund

Auditor  
 Rose Gonsky

Date of Observation/Interview  
 Tuesday, January 24, 2012

Name	Title	College
Nina Pankulovich	Student Enroll	Pullman College
Amy Wong	Student Enroll	Pullman College
Hugo	Student Enroll	Pullman College

The Mark Legend  
 Non-Resident tuition ( Not eligible. However, we used to give the student time to collect an enrollment fee)  
 Activity #5 - Collecting Delinquent Fees  
 Activity #7 - Answering student q's r  
 Student may come back  
 Mandatory Fee  
 Late Fee, Supply Fee, or any other type of fee (Donates sticker (ASB), Student ID or Current student ID sticker)  
 Parking  
 NR  
 AS  
 A7-BOC q's  
 MF  
 OF

Time	Number of observations	Student ID	Minutes and Seconds	Convert To	Convert To
8:31	1		2:27	147	2:45
	2		3:04	184	3:07
8:36	3		1:48	108	1:50
8:38	4		0:31	31	0:52
8:39	5		2:22	142	2:37
8:41	6		18:30	1110	18:50
8:59	7		2:15	135	2:25
9:17	8		0:35	35	0:58
9:17	9		11:12	675	11:25
9:28	10		3:00	180	3:00
9:31	11		1:29	89	1:46
9:33	12		5:05	305	5:08
9:38	13		1:43	103	1:72
9:40	14		8:51	511	8:52
9:55	15		2:25	145	2:42
10:55	16		3:0	180	3:00
11:00	17		1:30	90	1:50
11:01	18		1:30	90	1:50
11:04	19		5:49	349	5:52
11:04	20		0:35	35	0:58
11:13	21		6:08	368	6:13
11:19	22		2:00	120	2:00
11:24	23		1:05	65	1:08
11:25	24		1:48	108	1:50
11:27	25		0:31	31	0:52
11:27	26		1:59	119	1:96
11:30	27		3:03	183	3:05

Enrollment Fee Collection  
 # of Related  
 Observation Time Inquiries Description

Student ID plus health fees.  
 Paying permit. Has BOG fee waiver. \$20. Interested in EOPS.  
 Parking. Has BOG \$20. Asked AS sticker (student sticker)  
 Wants to clear pre requisite.  
 Parking permit.  
 Waitlisted. Asked for new enrollment fee. 2 classes on waitlist. One was dropped because there was a 48 hour notice.  
 Enrollment Fees and add payment for ID. Offered just the sticker. (\$17 for Health Fee + sticker)  
 Summer Session classes q's.  
 Registered for classes. First time at college. Told about waitlist. Check my Gateway.  
 AB 540 document request for friend.  
 Paid for Health Fee.  
 Special Admin student dropping off forms.  
 Graduation. Asked if everything was paid. Health fee etc.  
 Name change.  
 Order transcripts. Taken about 1 hour. \$13  
 Order transcripts. 2 fees. Then pay. Nursing program.  
 Pay for health fee.  
 Pay for fees. Two students.  
 Write off for sticker and health fee. Sent to Bursars to take off write off.  
 Residency.  
 Needs student ID and records transferred  
 Student ID. Just needs sticker.  
 Financial Aid card is denied. Sent to Financial  
 Pay for classes. \$101 and asked if wanted to update ID card. He asked if the had to? Register for class? Class full.

MF



Auditor Observation Log of Enrollment Fee Collection

W O A K P A S R G . 1 . 1 0 b

Enrollment Fee Waiver-Waiving Student Fees

- 1 Ref Students Accounts
- 2 Calculating the Fee
- 3 Answering Questions
- 4 Updating Records
- 5 Collecting Delinq. Fees
- 6 Providing Refund

Staff Observed/Interviewed

Name	Title	College
Monica	Student Binary Worker	Falshoff College

(Whole minutes \* 60 Seconds) + seconds =

total seconds

Sample formula: (1\*60)+1



Auditor

Nancy Parsworth

Date of Observation/Interview

1/24/2012

Tic Mark Legend

- Activity #5 - Collecting Delinquent Fees A5
- Activity #7, Enrollment fee bog, waivers questions or referring to appropriate person for questions A7 BOG q's
- Student may come back ±?
- Mandatory Fee MF
- Lab Fee, Supply Fee, or any other type of fee (Benefits sticker (ASB), Student ID or Current student ID sticker) OF
- Parking

All Observations

Time	Number of observations	Student Name or ID	Minutes and Seconds per Observation	Convert To Total Seconds	Convert To Fractions of a Minute
8:39	1		1:55	115	1.92
8:42	2		0:27	27	0.45
8:42	3		15:18	918	15.30
9:00	4		0:56	56	0.93
9:01	5		1:54	114	1.90
9:07	6		1:56	116	1.93
9:11	7		0:54	54	0.90
9:13	8		0:25	25	0.42
9:15	9		4:31	271	4.52
9:24	10		4:20	260	4.33
9:59	11		1:54	114	1.90
10:48	12		0:27	27	0.45
10:49	13		1:44	104	1.73
10:55	14		0:31	31	0.52
10:56	15		3:12	192	3.20
10:54	16		2:11	131	2.18

Enrollment Fee Collection

Related Time	Inquires Description	# of Related	MF
	student to pay check for parking, campus id, health, only		MF
	student paperwork for transcripts		A5
	new student approved for spring registration to add classes today		MF
	name change for account		MF
	student is paying 3.50 for student ID card, w/cash		MF
	student to pay for parking permit and health fee, with debit card		MF
	student has benefits and received sticker		MF
	student turned in application for graduation		OF
	student is #3 on the weight list for a particular class. she is trying to get added with the student workers assistance.		
	student was inadvertently withdrawn from class, was dropped for non payment. Student claims someone else dropped him from courses and has historically dropped him. The classes are paid through bog waiver.		
	student to pay for health fee, parking fee, 8.13/with debit card		MF
	graduation petition, and application to reenroll to retake a class		
	student is requesting an address change, transcript paying for with debit card.		
	student to pick up transcripts		
	student paid for parking permit with cash		MF
2:18	student paid enrollment fee, student fees, health and parking fee.	1	



10:59	17	1.04	64	1.07	student requested transcripts		
11:02	18	0.17	17	0.28	student has to fill out a non resident form each semester until he/she becomes a resident		
11:03	19	2.36	156	2.60	student is paying parking permit and health fees w/debit card	MF	
11:06	20	2.57	177	2.95	2 student is paying enrollment fee and student fees with credit card		
11:11	21	1.38	98	1.63	student bought parking permit with cash	MF	
11:13	22	2.48	168	2.80	3 Student to pay enrollment fees with check		
11:53	23	2.23	143	2.38	student never dropped the class and was not automatically dropped and received an F, he wants to have it listed as a withdrawal.		
11:56	24	3.37	217	3.62	student turned in new student registration form and transcripts.		
12:00	25	1.52	112	1.87	student requesting transcripts, rush, paid cash.		
12:03	26	1.16	76	1.27	student to pay account balance, for student fees, health / cash		
12:09	27	0.28	28	0.47	transcript verification	MF	
12:09	28	0.22	22	0.37	student to pick up transcript verification		
12:15	29	1.19	79	1.32	4 student is requesting a transcript to pick up in 1 hour. "rush" student paid \$10.00 student needed to pay enrollment fees, could not get transcripts, no payment		
12:17	30	5.30	330	5.50	questions, student had trouble adding a course.		
12:23	31	1.30	90	1.50	audit course, student is not eligible		
12:27	32	1.00	60	1.00	student is picking up transcript		
12:29	33	1.15	75	1.25	student needs to verify email address on his account.		
12:30	34	3.04	184	3.07	student is requesting a copy of transcripts.		
12:35	35	2.23	143	2.38	special admit form for high school student.		
12:41	36	0.44	44	0.73	Student to pay for health fee and parking permit/ cash	MF	
12:43	37	0.39	39	0.65	transcript pick up		
12:44	38	2.18	138	2.30	advised student to go to safety for parking permit. Paid/w/with debit card	MF	
12:46	39	1.40	100	1.67	student purchased a parking permit/cash	MF	
12:48	40	4.05	245	4.08	two students want a photo ID/ cash/cash	MF	
12:53	41	3.59	239	3.98	questions regarding bog waiver refund, student was referred to bursar's office. ( fee bog waiver refund)	MF	
12:58	42	1.13	73	1.22	transcript request	(?)	
12:59	43	2.32	152	2.53	my gateway doesn't seem to be updating properly. Professors have contacted me via email and I have not received them.		
1:12	44	2.10	130	2.17	5 student paid for enrollment fees for added class via debit card		
1:20	45	1.50	110	1.83	student adding class,		
1:22	46	0.33	33	0.55	student added class, wanting to know if the bog waiver will cover cost of class		
1:24	47	0.55	55	0.92	student purchasing a parking permit with cash	MF	
1:36	48	7.21	441	7.35	6 student because the franchise tax board is garnishing her wages for enrollment fees. She owes the fees she is filing a petition		
1:48	49	4.33	273	4.55	student can't register for classes, software issues.		
1:53	50	2.31	151	2.52	7 student needs to pay the enrollment fees before he can get his student ID		
1:54	51	0.40	40	0.67	student inquired about the enrollment fee refund. Was told it would come from bursar's office		
1:55	52	2.55	175	2.92	student trying to by pass the prerequisites for her art classes, she was advised to get dean's authorization.		
1:59	53	0.34	34	0.57	petition for graduation		
1:59	54	1.26	86	1.43	receipt for last semester's tuition		
2:01	55	5.54	354	5.90	ABS40: process for permanent resident form. Still considered an international student (residency issue)		
2:09	56	2.41	161	2.68	8 added class enrollment fee student paid		

2:10	57	1.52	112	1.87	transcript request 7 copies/paid for via debit card
2:18	58	1.54	114	1.90	student paying for ID card and health fee could not pay.
2:21	59	0.47	47	0.78	student had questions paid enrollment fees and will receive refund in 3 weeks
2:22	60	1.07	67	1.12	prerequisite waiver form
2:23	61	3.56	236	3.93	transcript request, she is requesting 3 copies
2:29	62	0.15	15	0.25	graduation form
2:30	63	0.48	48	0.80	enrollment fee payment, parking permit, cash
2:46	64	2.04	124	2.07	transcript request
2:48	65	0.55	55	0.92	ab540 international student, requested form
2:53	66	0.49	49	0.82	transcript request
2:54	67	0.51	51	0.85	student paid for health fee and parking permit with a debit card
3:08	68	0.32	32	0.53	student cant pay for parking without being enrolled
3:08	69	1.53	113	1.88	student wants to pay for parking permit, he needs to completely register for classes
3:11	70	2.19	139	2.32	student wants to pay for balance of enrollment fee with credit card
3:15	71	4.19	259	4.32	transcript request, 9 student paid with cash
3:28	72	1.39	99	1.65	He requested a challenge form for prerequisites.
3:30	73	2.13	133	2.22	paid for enrollment fees and health fees and parking permit with debit card
3:35	74	0.37	37	0.62	student requested a cross enrollment form
3:36	75	2.38	158	2.63	student paid for parking permit with cash
3:45	76	1.24	84	1.40	student application submission
3:52	77	0.43	43	0.72	transcript pick up
3:53	78	1.41	101	1.68	paid for enrollment fees for added class and health fees and parking permit with debit card \$128.00, cash
3:56	79	1.21	81	1.35	work study program, or apply for a job
3:58	80	0.15	15	0.25	wanted a spring schedule
3:58	81	0.43	43	0.72	wanted to buy a parking permit but had to be currently enrolled in a class she will do it on line.
3:59	82	0.44	44	0.73	graduation application from international student, Canada
4:06	83	1.16	76	1.27	paid health fee
4:08	84	0.24	24	0.40	gave transcripts from different school.
4:34	85	1.01	61	1.02	Transcript request
4:37	86	2.01	121	2.02	athletes to get their paperwork ed plan
4:39	87	2.18	138	2.30	student wants copy of her schedule to get books
4:42	88	3.12	192	3.20	transcript pick up
4:46	89	3.02	182	3.03	motorcycle permit/ cost and permit deducted from account, he doesn't want
4:50	90	0.42	42	0.70	student wants bog waiver refund was advised to go to the bursars office
4:52	91	2.15	135	2.25	he is trying to add classes, but is having difficulty with the my gateway system, clerk added to assist him
4:55	92	1.48	108	1.80	student paid enrollment fees \$136.00 cash
4:58	93	3.51	231	3.85	having trouble with the my gateway system.
5:05	94	2.11	131	2.18	needs to purchase parking pass, she is going to pay for it on the internet
5:08	95	1.16	76	1.27	ab540 international student, requested form
5:10	96	0.58	58	0.97	the student wants a receipt for her book order, advised to do it through mygateway.
5:11	97	1.12	72	1.20	petition for readmission
5:13	98	1.39	99	1.65	student wants to audit a class.

MF

MF

MF

**Total Related Activities**    **33.49**  
**Total Inquires**            **14**  
**G.1.15**

WALK PAPER G.I.7C

**Ref Fee Waivers - Waiving Student Fees**

1	Ref Students Accounts
2	Calculating the Fee
3	Answering Questions
4	Updating Records
5	Collecting Delinq. Fees
6	Providing Refund

**Auditor**  
 Ross Gonzalez

**Date of Observation/Interview**  
 Wednesday, January 25, 2012

**Staff Observed/Interviewed**

Name	Title	College
Lisa Morales	Accounting Tech	Cypress College
Carrina Morantes	Student Hourly	Cypress College
Yrisa Diaz	A&R Tech	Cypress College
Shelly Becarrill	Student Hourly	Cypress College
Marcos Leopold	Acct Specialist	Cypress College
Garrett Reza	Clerical / Asst	Cypress College

**The Mark Legend**

NR - Non-Resident tuition (Not eligible. However, we used to gage the standard time to collect an enrollment fee)  
 A5 - Activity #5 - Collecting Delinquent Fees  
 A7 - Activity #7 - Answering student q's r  
 + ? - Student may come back

Mandatory Fee  
 Lab Fee, Supply Fee, or any other type of fee (Benefits sticker (ASB), Student ID or Current student ID sticker)  
 Parking

**All Observations**

Time	Number of observations	Student Name or ID	Minutes per Observation	Seconds per Observation	Convert To	Convert To
					Seconds	Fractions of a Minute
8:10	1		5:52		352	5.87
8:17	2		2:24		144	2.40
8:20	3		2:26		146	2.43
8:29	4		2:30		150	2.50
8:33	5		4:48		288	4.80
8:36	6		2:49		169	2.82
8:38	7		2:17		137	2.28
8:38	8		0:55		55	0.92
8:39	9		6:36		396	6.60
	10		2:25		145	2.42
8:48	11		3:24		204	3.40
8:51	12		4:00		240	4.00
8:55	13		4:02		242	4.03
8:59	14		1:15		75	1.25
9:01	15		3:25		205	3.42
9:07	16		7:18		438	7.30
9:24	17		1:59		119	1.98
9:26	18		1:08		68	1.13

**Enrollment Fee Collection**

Related Time	# of Related	Observation Description
5:87	1	\$159 Enrollment Fee, sticker, health fee. Student sticker. Student ID \$2.50. Parking Permit. Student ID. Student owes \$36. Add, drop class, and payments. O's. Student just needed clarification. She will pay online.
2:82	2	\$16 Health fee + \$2.50 = \$18.50 Not paying AS benefits at this time. Parking permit. Just mailed out. ID and pay for Fee Health Fee \$35.50. Student has BOGG. Wants to remove some fee for other college..Fullerton. Two Health Fees and ID. Parking permit (used email as temporary parking pass) and new student ID. \$2.50. \$22.50. Parking and sticker. Needs parking. Oves enrollment fees. May be on financial aid list - BOGG pending. Student ID \$37.50 Parking and health fee. Parking permit. Health for \$16 may have paid. Has BOGG. Total \$22.50 \$35. Wants ID

9:27	19	3.50	230	3.83	4.45	3	AS Benefits, or just sticker? Parking & other fees? \$45.50
9:30	20	4.27	267	4.45			Wanted to pay for classes added with add code, but had no photo ID. Will pay for it online./ Come Back BOGG recipient. Parking and sticker. \$22.50
9:39	21	1.50	210	3.50			
9:41	22	2.00	121	2.02			Student ID. \$18.50 for Health and ASB?
9:43	23	1.01	61	1.02			Health Fee q's. Asked if they still needed if they have insurance. Sticker
9:45	24	1.57	117	1.95			Student ID card and Parking permit. Asked if they had a BOG. He said no. \$35. (Bow tie?)
9:47	25	2.01	121	2.02			\$44.50 card was declined. (? Not sure what types of fees?)
9:50	26	1.05	65	1.08			Sticker needed.
9:51	27	3.50	230	3.83			Parking permit. Has BOGG.
9:56	28	1.05	65	1.08			Student ID already paid for it.
9:57	29	1.10	70	1.17			print out of classes.
9:58	30	4.03	243	4.05			Student ID. Health, AS Benefits & Representation Fee. \$26.50
10:03	31	3.56	236	3.93			ID sticker. \$18.50
10:05	32	1.42	102	1.70			Given a printout of refund avail for dropping class.
10:07	33	2.06	126	2.10			Student ID
10:07	34	2.25	145	2.42	2.42	4	\$150 including parking.
10:12	35	2.42	162	2.70			Student ID
10:15	36	1.24	84	1.40			Has BOGG. \$20 for parking
10:16	37	1.08	68	1.13			Student ID.
10:17	38	0.47	47	0.78			Sticker is being mailed.
10:18	39	1.00	60	1.00			Parking permit. Also, needs sticker.
10:19	40	0.51	51	0.85			Parking permit.
10:20	41	1.15	75	1.25	1.25	5	Owes fees \$191 classes. Took copy did not pay.
10:22	42	1.30	90	1.50			Paid for parking. Something still not in will call.
10:24	43	2.59	179	2.98			\$35. Dropped class but will add another. Does not want to use credit because trying to add another class.
10:26	44	1.05	65	1.08			??
10:26	45	1.00	60	1.00			Sticker being mailed out.
10:29	46	1.00	60	1.00			??
10:30	47	0.59	59	0.98			Will get email when available.??
10:31	48	1.01	60	1.00			Needs printout of classes.
10:32	49	4.55	295	4.92			\$43 + \$2.50
10:37	50	1.25	85	1.42			Veteran. Needs parking permit.
10:39	51	2.23	143	2.38			Parking pass \$20. May have fees but may have BOGG.
10:41	52	1.12	72	1.20			Parking pass. Already paid for it.
10:43	53	1.19	79	1.32	1.32	6	Making sure everything is paid for. Was not a BOGG recipient. All fees were paid for. Just paid for sticker.
10:46	54	1.50	110	1.83			\$20 for parking
10:49	55	1.35	95	1.58			Parking. BOGG. \$20/
10:49	56	1.53	113	1.88			\$2.53? Sticker.
10:50	57	0.53	53	0.88			
10:53	58	2.16	136	2.27	2.27	7	Enrollment Fees. \$163
10:55	59	1.14	74	1.23			2.5 Student sticker.
10:56	60	1.05	65	1.08			Parking and checking to see if he owes for fees. Has BOGG
10:57	61	3.00	180	3.00			Parking \$20. Has BOGG. Also requested copy of class schedule.
11:08	62	2.04	124	2.07			Parking permit.
11:10	63	1.26	86	1.43			Needs help to pay for classes. Has a negative \$33 dollars. Has BOGG. Told will be getting money back.
11:12	64	2.03	123	2.05			\$2.50 Student sticker. Could not use atm card for under 5. Came back
11:14	65	2.12	132	2.20			AS Benefits, parking, health and Current Student Sticker.
11:21	66	2.30	150	2.50			AS and ID
11:24	67	2.45	165	2.75			ASB sticker and Student ID. \$9.50
11:27	68	1.42	102	1.70			ASB sticker and Student ID. \$2.50
11:28	69	1.44	104	1.73			Has BOGG fee waiver. \$22.50

11:31	70	3.37	217	3.62	Has BOGG fee waiver. \$ 22.50...Also! Staff needed change.
11:35	71	1.45	105	1.75	
11:36	72	4.42	282	4.70	
11:40	73	1.06	66	1.10	8
11:42	74	2.24	144	2.40	9
11:44	75	1.24	84	1.40	
11:46	76	1.21	81	1.35	
11:48	77	0.48	48	0.80	
11:48	78	2.05	125	2.08	
11:50	79	2.20	140	2.33	
11:57	80	1.15	75	1.25	
11:58	81	2.02	122	2.03	10
12:04	82	2.11	131	2.18	
12:04	83	2.00	120	2.00	
12:47	84	1.10	70	1.17	
12:48	85	2.01	121	2.02	11
12:50	86	1.33	93	1.55	
12:52	87	1.06	66	1.10	
12:53	88	1.46	106	1.77	
12:54	89	1.35	95	1.58	
12:56	90	2.56	176	2.93	
12:59	91	1.37	97	1.62	
1:00	92	2.27	147	2.45	
1:02	93	1.15	75	1.25	
1:04	94	0.42	42	0.70	
1:05	95	1.42	102	1.70	
1:06	96	1.48	108	1.80	
1:08	97	2.01	121	2.02	
1:10	98	2.25	145	2.42	
1:13	99	1.17	77	1.28	
1:14	100	1.44	104	1.73	12
1:16	101	1.34	94	1.57	
1:18	102	2.34	154	2.57	
1:21	103	1.47	107	1.78	
1:24	104	2.25	145	2.42	
1:26	105	1.50	110	1.83	
1:30	106	2.42	162	2.70	
1:31	107	1.11	71	1.18	
1:33	108	1.25	85	1.42	
1:34	109	2.58	178	2.97	
1:37	110	1.17	77	1.28	
1:38	111	1.57	117	1.95	
1:41	112	2.58	178	2.97	13
1:43	113	1.01	61	1.02	
1:45	114	0.50	50	0.83	
1:46	115	0.45	45	0.75	
1:50	116	2.26	146	2.43	
1:53	117	1.32	92	1.53	
1:54	118	2.45	165	2.75	
1:57	119	2.19	139	2.32	

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**Auditor Observation Log of Enrollment Fee Collection**

**Enrollment Fee Waiver- Waiving Student Fees**

- 1 Ref Students Accounts
- 2 Calculating the Fee
- 3 Answering Questions
- 4 Updating Records
- 5 Collecting Delinq. Fees
- 6 Providing Refund

**Staff Observed Interviewed**

Name	Title	College
Shelley Beceval	Student Hourly	Cypress
Sandy Moranda	Student Hourly	Cypress
Meg Alton	Admin & Records tec	Cypress
Linda Reid	Evaluator admin/record	Cypress

(Whole minutes \* 60 Seconds) + seconds =  
 total seconds

Sample formula: (1\*60)+1



**All Observations**

Time	Number of observations	Student Name or ID	Minutes and Seconds per Observation	Convert To Total Seconds	Convert To Fractions of a Minute
8:09	1		2:20	140	2.33
8:11	2		1:12	72	1.20
8:32	3		1:35	95	1.58
8:33	4		1:05	65	1.08
8:35	5		0:41	41	0.68
8:36	6		0:09	9	0.15
8:37	7		0:56	56	0.93
8:38	8		0:57	57	0.95
8:39	9		1:10	70	1.17
8:43	10		1:43	103	1.72
8:45	11		0:17	17	0.28

WORK PAPER G. 1-10C

**Auditor**

Nancy Fornsworth

**Date of Observation/Interview**

1/25/2012

**Tic Mark Legend**

Activity #5 - Collecting Delinquent Fees

Student may come back

Mandatory fee

Lab Fee, Supply Fee, or any other type of fee (Benefits sticker (ASB), Student ID or Current student ID sticker)

Parking

AS

±?

MF

OF

**Enrollment Fee Collection**

Related Time	# of Related Inquires	Observation Description
2:33	1	Student paid enrollment fees, parking and health fees \$181.00 to avoid being dropped from class via credit card student is paying parking fees student getting receipt to pick up student ID Student purchasing a parking permit with credit card Student purchasing a parking permit with cash inquiry on cost of parking student paying for parking, and health fees but could not pay student inquiring to purchase a bus pass \$175.00 paid with cash student purchasing a student ID student health fee and student ID and parking purchase \$53.00 with credit card couldn't help student without ID

8:46	12	1.35	95	1.58	Student to purchase ID \$20.35 with cash	MF
8:48	13	1.39	99	1.65	student to purchase ID, \$35.00, health parking, cash	MF
8:50	14	1.28	88	1.47	student id and health fee, \$18.00., cash	MF
8:51	15	2.07	127	2.12	student is purchase a ash sticker, \$2.50, with debit card	MF
8:55	16	2.02	122	2.03	parking permit, health, enrollment fees, paid by student, \$234.50 with credit card	
8:58	17	1.18	78	1.30	parking permit, 0 balance received receipt	
9:04	18	0.15	15	0.25	bus pass inquiry	
9:04	19	1.46	106	1.77	student paying for classes enrollment fees \$111.00, cash	
9:06	20	1.48	108	1.80	parking pass, \$75.00 had to pay additional enrollment fees via credit card	
9:08	21	0.38	38	0.63	enrollment fee total inquiry \$26.50 balance due,	
9:09	22	1.23	83	1.38	student paying for parking permit he already paid for motorcycle	MF
9:11	23	1.17	77	1.28	student is paying for new ID \$2.50 with cash	MF
9:12	24	1.14	74	1.23	student ID and parking 0 due, student received a receipt	
9:14	25	1.04	64	1.07	student paid for ID on line requesting receipt	
9:15	26	1.28	88	1.47	student to pay for parking permit, with credit card, \$35.00	MF
9:17	27	1.44	104	1.73	student to pay \$216.00 enrollment fees with cash	
9:20	28	2.51	171	2.85	student was sent an enrollment fee refund check but misplaced the check and is requesting a replacement check	AS
9:25	29	1.37	97	1.62	parking permit \$20.00 with credit card	MF
9:27	30	0.49	49	0.82	sticker for an ID card, \$2.50, cash	MF
9:29	31	1.35	95	1.58	student ID card \$45.00 plus \$162.50 for enrollment fees, inquiry	
9:31	32	0.45	45	0.75	student requesting enrollment fee refund for March 2012	
9:32	33	1.32	92	1.53	questions?	
9:34	34	2.42	162	2.70	parking permit \$22.50 for motorcycle permit, paid with credit card	MF
9:37	35	1.15	75	1.25	student purchasing student ID, \$2.50	MF
9:39	36	1.34	94	1.57	student to purchase parking permit, and additional fees had a credit balance on account for previous class dropped. 0 exchange	
9:41	37	0.21	21	0.35	refunds for enrollment fees go out in march	AS
9:42	38	0.37	37	0.62	student ID card sticker, 0 received receipt	
9:44	39	0.20	20	0.33	will financial aid be sufficient to pay for the balance of the class added, yes	
9:45	40	1.32	92	1.53	ID, enrollment fee for one Class and parking to pay, health is mandatory, \$71.50, paying with credit card	
9:48	41	0.59	59	0.98	Enrollment fee and health \$198.50 has to pay but didn't. Student will pay on line	
9:49	42	1.12	72	1.20	paying enrollment fee from last year \$198 plus enrollment fees for this semester, decided to pay online	
9:51	43	0.25	25	0.42	parking permit inquiry	
9:51	44	1.30	90	1.50	parking permit, \$35.00, with credit card	MF
9:53	45	1.59	119	1.98	parking permit, \$35.00, with cash	MF
10:03	46	0.38	38	0.63	student to pay for \$180.00 with credit card for enrollment fees	
10:04	47	0.17	17	0.28	student to pay for parking inquiry	
10:04	48	0.13	13	0.22	student id inquiry	
10:04	49	0.52	52	0.87	student is requesting account status, and to buy id card, parking permit \$39.50 cash	MF
10:07	50	1.36	96	1.60	student requested bus pass, \$170.00 purchase with credit card	
10:09	51	1.08	68	1.13	student is paying for enrollment fees \$216.00 with credit card	
10:12	52	1.28	88	1.47	student paying for ID and parking and health fee has bog waiver and financial aid, \$78.50, paid with credit card	MF
10:14	53	1.13	73	1.22	student ID zero bal due, student received receipt	
10:15	54	15.02	902	15.03	financial aid, sent student over the bursars office, she owes \$1085.00, clerk reduced parking permit and now she owe \$1057.00, she will received a student loan but needs to pay \$16.00 fees	







3:30	141	0.53	53	0.88	0.88	22	student barely received bog waiver so paid her enrollment fees, she will get a refund sent to her in march less a processing fee
3:31	142	10.30	630	10.50			Student is registering for school at cypress. She is an international student.
3:38	143	4.25	265	4.42	4.42	23	student to pay enrollment fees with a credit card \$142.00
3:43	144	1.05	65	1.08			Student did not received email from on line class
3:44	145	1.18	78	1.30			apply to cypress college to take the assessment reading class.
3:45	146	2.56	176	2.93			apply for graduation,
4:07	147	1.02	62	1.03			order transcripts student to come back Monday
4:08	148	1.52	112	1.87			student transcript request \$2.00 cash
4:15	149	2.01	121	2.02			referred student to the computer to look for classes to enroll in
4:19	150	4.57	297	4.95			student to submit application for graduation,
4:24	151	1.83	143	2.38			transcript request electronic, \$3.00 fee collected
4:25	152	3.44	224	3.73	3.73	24	student paying enrollment fees with a money order, as benefits \$240.00
4:33	153	2.24	144	2.40			student was advised of the add drop process
4:37	154	0.44	44	0.73			request to add a class, clerk added the student
4:38	155	0.54	54	0.90			added his class
4:40	156	0.55	55	0.92			student account was disable, clerk reset the password

**Total Related Activities**    46.95  
**Total inquires**            24  
6.115



WALK PAPER G.I.R.O.D

**Enrollment Fee Waivers, Waiving Student Fees**

- 1 Ref Students Accounts
- 2 Calculating the Fee
- 3 Answering Questions
- 4 Updating Records
- 5 Collecting Delinq. Fees
- 6 Providing Refund

**Auditor**  
 Nancy Ramonob  
 Date of Observation/Interview  
 1/26/2012

**Staff Observed Interview**

Name	Title	College
Lj Chang	Evaluator	Cypress
Akshai Chatterjee	Evaluator	Cypress

**To Mark Legend**  
 Activity #5 - Collecting Delinquent Fees AS  
 Student may come back ±?  
 Mandatory Fee MF  
 Lab Fee, Supply Fee, or any other type of fee (Benefits sticker (ASB), Student ID or Current student ID sticker) OF  
 Parking

(Whole minutes \* 60 Seconds) + seconds =  
 total seconds  
 Sample formula: (1\*60)+1

**All Observations**

Time	Number of observations	Student Name or ID	Minutes and Seconds per Observation	Convert To	Convert To
8:12	1		1:33	93	1.55
8:16	2		1:03	63	1.05
8:17	3		6:02	362	6.03
8:23	4		0:34	34	0.57
8:30	5		1:03	63	1.05
8:37	6		0:18	18	0.30
8:38	7		2:36	156	2.60
8:43	8		1:44	104	1.73
8:47	9		2:01	121	2.02
8:50	10		0:32	32	0.53
8:51	11		2:26	146	2.43
8:56	12		0:38	38	0.63
8:57	13		1:52	112	1.87
9:00	14		0:55	55	0.92
9:04	15		2:50	125	2.08
9:07	16		0:38	38	0.63
9:09	17		1:02	62	1.03
9:15	18		3:11	191	3.18
9:19	19		0:51	51	0.85
9:20	20		0:19	19	0.32
9:23	21		2:25	145	2.42

**Enrollment Fee Collection**  
 # of Related  
 2.60 1  
 Time Inquires  
 Observation Description  
 student purchasing id \$2.50 with cash application for graduation, questions for adding class process graduation application student requested a print out of her course schedule questions for location for placement test paid enrollment fees \$144.00 paid with cash registered on my gateway, needed to apply to school first. Questions questions? Course repeat adjustment request firm. Student requested print out. student purchased parking permit, health fee \$33.00 with debit card has bag waiver Petition for evaluation clerk printed copy of the course schedule purchased the photo id with cash verifying student was registered, photo id all class info was mailed to him last week. summer classes offered? Dean I know when is going to be offered, referred to math dept for specific class graduation application, course repeat adjustment and student turned in transcripts petition for graduation Fullerton college courses do not need to be transferred, clerk will update and consolidate transcripts. to access my gateway having difficulty clerk reset her pin

Total Related Activities 2.60  
 Total Inquires 1

**Tab 10**


**Auditor Interview of Reimbursable Enrollment Fee Waiver Activities**

Waiving student fees (reimbursable activities section IV. B.2.iii, iv,v, and vi) -Activities occurring in the back

7	Answering Questions
8	Receiving Applications
9	Evaluate Applications
10	Incomplete Application
11	Approved application
12	Denied application

Auditor	Date of Observation/Interview
Rosa Gonzalez, AIC	Week of October 10, 2011
	Week of December 5, 2011
	Week of January 23, 2011

**Staff Observed/Interviewed**

Name	Title	College	
Keith Cobb	Director of Financial Aid	Cypress College	 list of staff
Greg Ryan	Director of Financial Aid	Fullerton College	
Jackie Ha	Financial Aid Specialist	Cypress College	
Tonez Seja	Student	Cypress College	
Jasmine	Student	Cypress College	
		Fullerton College	

**8 Receive Application**

Currently, absolutely no paper BOG applications are received.

**9 Evaluate Applications**

~BOG approved applications online are not evaluated.  
 ~Evaluation occurs all year long ONLY for the financial aid requirements.  
 ~The only time that applications are evaluated for BOG is if the student made an error on the BOG online application.  
 ~In addition, the BOG may be evaluated if there is an error thru the financial aid process.

---

**10 Incomplete Application**

- ~If a student enters an error on the online BOGG application, then the student has to come in. The staff requires proof of the error before re-setting a new BOGG online application.
- ~ No incomplete application is maintained.
- ~The student knows there is an error thru their student email...
- ~The student initiates concern. The staff never initiates communication about an incomplete BOGG waiver application.
- ~Typically, the staff initiates communication about an incomplete FASFA application. However, the BOGG waiver may in this case be automatically posted. Therefore, there is no increase cost.

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**11 Approved Application**

- ~ Currently, approved applications have little to no staff time requirements.
- ~ Automatically approved applications are instant and the BOGG waiver is applied.
- ~The student knows they have BOGG fee waiver is approved by checking their student email.

---

**12 Denied Application - If application is denied by student.**

According to the Directors of Financial Aid, absolutely no BOGG fee waivers are appealed. They do not handle any appeals because the student is simply instructed to apply for FAFSA if they do not qualify for a BOGG fee waiver.



North Orange County Community College District  
 Enrollment Fee Collection and Waivers Program  
 FY 1998-99 through FY 2009-10  
 Audit ID # S12-MCC-002  
 Auditor Observation Log of Enrollment Fee Waiver

Waiving student fees (reimbursable activities section IV. B.2.i and ii)-Activities occurring in the front

7	Answering Questions	0.52
8	Receiving Applications	0.52
9	Evaluate Applications	0.52
10	Incomplete Application	0.52
11	Approved Application	0.52
12	Denied application	

2.60

	BOGG Related Time	# of BOG Inquires	Minutes Per Activities	Allowable Minutes per Reimbursable Activity
	(a)	(b)	(c-) (a)/(b)	(d) (c/5 Activities)
Observation of Personnel in the Front	<u>G.2.16</u>	178.4	115	1.55
Observation of Financial Aid Personnel in the Back	<u>G.2.16</u>	31.78	47	0.68
Approved Applications - Activities occurring in the back	<u>G.2.16</u>	22.54	63	0.37*
			<u>2.60</u>	<u>0.52</u> <u>G.2.3</u>

\* Scroll down for detail and reference of each observation.

Front Counter Activities

	BOG Related Time	# of BOG Inquires	Minutes Per Activities
--	------------------------	-------------------------	------------------------------

Additional Financial Aid Staff Activities

BOG Related Time	# of BOG Inquires	Minutes Per Activities
------------------------	-------------------------	------------------------------

Wednesday, October 12, 2011 - Cypress College Observation Log - Rosa	<u>G.2.10</u> <u>a</u>	5.27	5			
Monday, December 5, 2011 - Fullerton College Observation Log - Rosa	<u>G.2.10</u> <u>b</u>	16.85	2			
Observation Log - Nancy	<u>G.2.11</u> <u>a</u>	3.15	3			
Tuesday, December 6, 2011 - Fullerton College Observation Log - Rosa	<u>G.2.10</u> <u>c</u>	24.82	17			
Observation Log - Nancy	<u>G.2.11</u> <u>b</u>	18.17	11			
Wednesday, December 7, 2011 - Fullerton College Observation Log - Rosa	<u>G.2.10</u> <u>d</u>	23.97	13			
Observation Log - Nancy	<u>G.2.11</u> <u>c</u>	55.85	41			
Thursday, December 8, 2011 - Cypress College Observation Log - Rosa	<u>G.2.10</u> <u>e</u>	17.19	12	<u>G.2.10</u> <u>f</u>	15.95	11
Observation Log - Nancy	<u>G.2.11</u> <u>d</u>	12.71	10	<u>G.2.11</u> <u>e</u>	15.83	36
Friday, December 9, 2011 - Cypress College Observation Log - Rosa						
Observation Log - Nancy	<u>G.2.11</u> <u>f</u>	0.35	1			
		<u>178.33</u>	<u>115</u>		<u>31.78</u>	<u>47</u>
			<u>1.55</u>			<u>0.68</u>
			<u>G.2.16</u>			<u>G.2.16</u>

Approved Applications - Activities occurring in the back

	Total Minutes	Number of BOG C Waivers ~Budget Created & Granted	Minutes per Activities
B.O.B. BOG C - Batch Processing	12	41	
B.O.B. BOG C - Batch Processing	10.54	22	
	<u>G.2.10</u> <u>g</u>	<u>22.54</u>	<u>63</u>
			<u>0.37</u>
			<u>G.2.16</u>

One third of a minute.

WORK PAPER G-2.10 a

**Enrollment Fee Waiver - Waiving Student Fees**

	7	8	9	10	11	12
Answering Questions						
Receive Applications						
Evaluate Applications						
Incomplete Application						
Approved application						
Denied application						

**Staff Observed/Interviewed**

Name	Title	College
Jackie Ha	Financial Aid Specialist	Cypress College
Tonez Seja	Student	Cypress College
Jasmine	Student	Cypress College

**Auditor**

Rosa Gonzalez, AIC

**Date of Observation/Interview**

Wednesday, October 12, 2011

**The Mark Legend**

Questions about BOG: Student will probably come back.  
 Financial Aid and BOG related inquire - Time split.  
 Most questions are not simply BOG related. Most questions relate to other types of financial aid.  
 Completely BOG Waiver inquire - Time NOT split.

**Enrollment Fee Waiver - Waiving Student Fees**

Time	Number of observations	Student Name or ID	Minutes and Seconds per Observation		Convert To Fractions of a Minute	
			Minutes	Seconds	Total Seconds	Convert
11:51	1		4:31		271	4.52
12:05	2					
12:07	3		2:35		155	2.58
12:10	4		1:40		100	1.67
12:13	5		9:58		598	9.97
12:24	6	0144811 - Hernandez	?			
12:28	7		2:09		129	2.15
12:33	8		2:27		147	2.45
12:35	9		2:54		174	2.90
12:35	10	1341247 - Jennifer	5:13		313	5.22
12:49	11		5:55		355	5.92
1:01	12		2:22		142	2.37
1:14	13	0134011 - Valerie	1:34		94	1.57
1:16	14	303214 - Alexis Matos	2:28		148	2.47
1:18	15	1303382 - Yohan	2:21		141	2.35
1:28	16	303214 - Alexis Matos	2:19		139	2.32
1:37	17	12384684	1:16		76	1.27
1:38	18		5:25		61	1.02
1:51	19	13229333				
1:53	20		1:05		65	1.08
1:55	21		0:48		48	0.80
2:00	22	1217185	3:30		210	3.50
2:00	23					
2:00	24		3:54		234	3.90
2:00	25		0:58		58	0.97
2:00	26		2:06		126	2.10
2:31	27		1:44		104	1.73

**Total BOG Related Activities 5.27**  
**Total BOG waiver inquires 5**

**# of Related Time**

BOG Related Time Inquires Observation Description

# of BOG Related Time	Inquires	Observation	Description
*	1	Q's Why does it take 6-8 weeks... BOG Loan Q's	Q's about options for financial aid help. Does not live at home. Given sheet. Financial Aid Q... how the card works. Go to website and activate... Looked at student record. Loan Q's. Subsidized? Petition to speak with Keith
1	1	Q's about options for financial aid help. Does not live at home. Given sheet. Financial Aid Q... how the card works. Go to website and activate... Looked at student record. Loan Q's. Subsidized? Petition to speak with Keith	Financial Aid Q's. Not w/parents. Dependent not under 24.
2	2	Financial aid and BOG. Helped w/ computer printout Taken to computer. Someone else helped at same time... Q's about financial aid... What is going on? Taken to computer. Financial aid status Given information	Financial aid info given. Originally did not qualify for BOG waiver. Parents income too high. Alexis came back. Asked what he qualified for. Told BOG & Financial aid. Financial aid Q's. He was told he had fee waiver but he did not qualify for a grant. He just wanted to verify. Financial aid. Does not qualify because of bachelors degree. Has bachelors but may qualify for BOG. Did not take time. Financial aid question. Another college added. Add school code on FASBA. Arnette called about a loan. Arnette was out to lunch. Social Security card needed. Residency card?? Financial aid request? Financial Aid Q's Financial aid requirements. Q's about SEOG Dropped off financial aid docs.
3	3	Q's Email received. Corrections were made to his file./ Came back. Asked what he qualified for Financial aid info given. Originally did not qualify for BOG waiver. Parents income too high. Alexis came back. Asked what he qualified for. Told BOG & Financial aid. Financial aid Q's. He was told he had fee waiver but he did not qualify for a grant. He just wanted to verify. Financial aid. Does not qualify because of bachelors degree. Has bachelors but may qualify for BOG. Did not take time. Financial aid question. Another college added. Add school code on FASBA. Arnette called about a loan. Arnette was out to lunch. Social Security card needed. Residency card?? Financial aid request? Financial Aid Q's Financial aid requirements. Q's about SEOG Dropped off financial aid docs.	Financial aid info given. Originally did not qualify for BOG waiver. Parents income too high. Alexis came back. Asked what he qualified for. Told BOG & Financial aid. Financial aid Q's. He was told he had fee waiver but he did not qualify for a grant. He just wanted to verify. Financial aid. Does not qualify because of bachelors degree. Has bachelors but may qualify for BOG. Did not take time. Financial aid question. Another college added. Add school code on FASBA. Arnette called about a loan. Arnette was out to lunch. Social Security card needed. Residency card?? Financial aid request? Financial Aid Q's Financial aid requirements. Q's about SEOG Dropped off financial aid docs.
4	4	Financial aid info given. Originally did not qualify for BOG waiver. Parents income too high. Alexis came back. Asked what he qualified for. Told BOG & Financial aid. Financial aid Q's. He was told he had fee waiver but he did not qualify for a grant. He just wanted to verify. Financial aid. Does not qualify because of bachelors degree. Has bachelors but may qualify for BOG. Did not take time. Financial aid question. Another college added. Add school code on FASBA. Arnette called about a loan. Arnette was out to lunch. Social Security card needed. Residency card?? Financial aid request? Financial Aid Q's Financial aid requirements. Q's about SEOG Dropped off financial aid docs.	Financial aid info given. Originally did not qualify for BOG waiver. Parents income too high. Alexis came back. Asked what he qualified for. Told BOG & Financial aid. Financial aid Q's. He was told he had fee waiver but he did not qualify for a grant. He just wanted to verify. Financial aid. Does not qualify because of bachelors degree. Has bachelors but may qualify for BOG. Did not take time. Financial aid question. Another college added. Add school code on FASBA. Arnette called about a loan. Arnette was out to lunch. Social Security card needed. Residency card?? Financial aid request? Financial Aid Q's Financial aid requirements. Q's about SEOG Dropped off financial aid docs.
5	5	Financial aid info given. Originally did not qualify for BOG waiver. Parents income too high. Alexis came back. Asked what he qualified for. Told BOG & Financial aid. Financial aid Q's. He was told he had fee waiver but he did not qualify for a grant. He just wanted to verify. Financial aid. Does not qualify because of bachelors degree. Has bachelors but may qualify for BOG. Did not take time. Financial aid question. Another college added. Add school code on FASBA. Arnette called about a loan. Arnette was out to lunch. Social Security card needed. Residency card?? Financial aid request? Financial Aid Q's Financial aid requirements. Q's about SEOG Dropped off financial aid docs.	Financial aid info given. Originally did not qualify for BOG waiver. Parents income too high. Alexis came back. Asked what he qualified for. Told BOG & Financial aid. Financial aid Q's. He was told he had fee waiver but he did not qualify for a grant. He just wanted to verify. Financial aid. Does not qualify because of bachelors degree. Has bachelors but may qualify for BOG. Did not take time. Financial aid question. Another college added. Add school code on FASBA. Arnette called about a loan. Arnette was out to lunch. Social Security card needed. Residency card?? Financial aid request? Financial Aid Q's Financial aid requirements. Q's about SEOG Dropped off financial aid docs.

WORK PAPER G.2.106

**Enrollment Fee Waiver- Waiving Student Fees**

7	Answering Questions
8	Receive Applications
9	Evaluate Applications
10	Incomplete Application
11	Approved application
12	Denied application

**Auditor**  
 Rosa Gonzalez, AIC

**Date of Observation/Interview**  
 Monday, December 5, 2011

**Staff Observed/Interviewed**

Name	Title	College
Carrie Cruz	Clerical Assistant	
Rosa Garcia	Clerical Assistant	

Questions about BOG. Student will probably come back.  
 Financial Aid and BOG related inquire - Time split.  
 Most questions are not simply BOG related. Most questions relate to other types of financial aid.  
 Completely BOG Waiver inquire - Time NOT split.

A+  
 F&BW  
 BW

**All Observations**

Time	Number of observations	Student Name or ID	Minutes per Observation	Seconds per Observation	Convert To Total Seconds	Convert To Fractions of a Minute
4:46	1		44.00	44	44	0.73
4:31	2		60.00	60	60	1.00
4:33	3		43.00	61	61	1.02
4:33	4		16.07	967	967	16.12

**Enrollment Fee Waiver- Waiving Student Fees - # of**

BOG Related Time	Related BOG Inquires	Observation Description
0.73	1	BOG waiver application inquire. Given worksheet and sent to apply at library or admissions and records. Financial aid. 2-3 weeks to process
16.12	2	Hold on account. Did not pay for enrollment fees because he has BOGG waiver. BOGG fee waiver not completed. Sig page not completed. Does not want to pay for enrollment fees because he applied for BOG, but it was not completed. Needs transcript.

A+  
 BW

**Total BOG Related Activities 16.85**  
**Total BOG waiver inquires 2**  
**G.2.16**

W O A K P A P E R G . J . U L A

**Enrollment Fee Waiver- Waiving Student Fees**

7	Answering Questions
8	Receive Applications
9	Evaluate Applications
10	Incomplete Application
11	Approved application
12	Denied application

**Auditor**  
 Nancy Farnsworth

**Date of Observation/Interview**  
 12/5/2011

**Staff Observed/Interviewed**

Name	Title	College
Carrie Cruz	Financial Aid Tech	Fullerton College
Rosa Garcia	Financial Aid Tech	Fullerton College

**Tick Mark Legend**

Questions about BOG. Student will probably come back.  
 Financial Aid and BOG related inquire - Time split.  
 Most questions are not simply BOG related. Most questions relate to other types of financial aid.  
 Completely BOG Waiver inquire - Time NOT split.

A+  
 F&RW  
 BW

**All Observations**

Time	Number of observations	Student Name or ID	Minutes and Seconds per Observation	Convert To Total Seconds	Convert To Fractions of a Minute
1	1		1.03	63	1.05
2	2		2.02	122	2.03
3	3		1.11	71	1.18
4	4		1.02	62	1.03

**Total BOG Related Activities** 3.15  
**Total BOG waiver inquires** 3  
 G.2.16

**Enrollment Fee Waiver- Waiving Student Fees -**

BOG Related Time	Inquires	Description
0.53	1	BOGG- Dependant and Pell Grant
2.03	2	BOG Dependent Verification, residency questions
0.59	3	Student had BOG eligibility, student loan eligibility, award is posted on gateway, pell grant was awarded.
		Student submitted paperwork for independent status, verify, pell grant

F & BW  
 BW  
 F&RW  
 Financial

WORKPAPER G.2.10c

**Enrollment Fee Waiver - Waiving Student Fees**

- 7 Answering Questions
- 8 Receive Applications
- 9 Evaluate Applications
- 10 Incomplete Application
- 11 Approved application
- 12 Denied application

**Staff Observed/Interviewed**

Name	Title	College
Carrie Cruz	Clerical Assistant	Fullerton
Rosa Garcia	Clerical Assistant	Fullerton

**All Observations**

Time	Number of observations	Student Name or ID	Minutes and Seconds per Observation	Convert To Total Seconds	Convert To Fractions of a Minute
10:44	1		1:58	118	1.97
10:46	2		1:23	83	1.38
10:49	3		0:45	45	0.75
	4		0:30	30	0.50
	5		0:13	13	0.22
	6		1:47	107	1.78
11:03	7		0:30	30	0.50
11:03	8				
11:06	9		3:00	180	3.00
11:06	10		5:24	324	5.40
11:06	11		5:24	324	5.40
11:18	12				
11:19	13		1:26	86	1.43
11:20	14		1:20	80	1.33
11:22	15		1:58	118	1.97
	16		2:20	140	2.33
11:28	17		1:34	94	1.57
11:29	18		6:14	374	6.23
11:35	19		0:30	30	0.50
11:36	20		0:30	30	0.50
11:36	21		2:21	121	2.02
12:00	22				
12:03	23		1:22	82	1.37
	24		1:27	87	1.45
12:06	25		0:30	30	0.50
12:06	26				
12:09	27		0:26	26	0.43
	28		1:03	63	1.05
12:15	29		1:54	114	1.90
12:16	30		0:56	54	0.90

Total BOG Related Activities 24.82  
 Total BOG waiver inquires 17  
 G.2.16

**Auditor**

Rosa Gonzalez

**Date of Observation/Interview**

Tuesday, December 6, 2011

**The Mark Legend**

Questions about BOG: Student will probably come back.  
 Financial Aid and BOG related inquire - Time split.  
 Most questions are not simply BOG related. Most questions relate to other types of financial aid.  
 Completely BOG Waiver inquire - Time NOT split.

**Enrollment Fee Waiver - Waiving Student Fees - # of**

BOG Related Time	Related BOG Inquires	Observation Description	Code
0:99	1	Switched schools for FASBA. Must re-apply here. BOG... Must Re-apply Pell grant	F&BW
0:75	2	BOG waiver... was wondering about payment...old its automatically waives fees. NO money received. General financial aid questions. Scholarship inquire	BW
0:50	3	BOG automatic thru financial aid. Less than a minute.	F&BW
3:00	4	Citizenship hold. Fee waiver...	BW
2:70	5	Financial aid required documents turned in. BOG fee waiver Q's. Two people... Qualified thru FASBA	F&BW
2:70	6	on probation. Will not affect financial aid this semester.	F&BW
1:43	7	BOG fee waiver. Dependent vs Independent issue. Does not qualify. Told to fill out FASBA instead. Pay out of pocket till FAFSBA.	BW
0:67	8	Financial aid disqualification does not affect BOG Waiver FASBA & Loans. Outstanding documents required. Independent verification request.	F&BW
0:79	9	Financial aid. Cypress not to award financial aid. Most classes taken at Fullerton.	F&BW
3:12	10	BOG. Pell grant also awarded... q's about how funds will be received.	F&BW
0:50	11	Special conditions form FAFSA... Only has BOG... Asked to verify if BOG is active. Wants additional financial aid.	F&BW
0:50	12	BOG - how to register with BOG?	BW
0:50	12	BOG Q's is also good for Fullerton?	BW
2:02	13	\$700 received for BOG...parents signature page request.	BW/A+
1:37	14	See if they qualify for BOG fee waiver. Sister qualified, but he did not.	BW
1:45	15	BOG fee waiver asked to file parents tax returns. Already posted and no refund received yet. Told refund would come in a few weeks.	BW
0:43	16	Subsidy...time?? BOG b - signature page turned in	BW
1:90	17	Citizenship status request. IRS Form BOG waiver reset request. Accidentally did something wrong. Taxes brought in to be reset. Financial aid verification.	BW

WORKPAPER G-2-116

**Enrollment Fee Waiver - Waiving Student Fees**

7	Answering Questions
8	Receive Applications
9	Evaluate Applications
10	Incomplete Application
11	Approved application
12	Denied application

**Staff Observed Interviews**

Name	Title	College
Elaine Oropeza	Financial Aid Tech	Fullerton College
Rosa	Financial Aid Tech	Fullerton College
Carrie	Financial Aid Tech	Fullerton College

**All Observations**

Time	Number of observations	Student Name or ID	Minutes and Seconds per Observation	Convert To Total Seconds	Convert To Fractions of a Minute
9:17	1		4:48	288	4.80
9:18	2		2:40	160	2.67
9:21	3		7:15	435	7.25
10:14	4		1:40	100	1.67
10:16	5		3:25	205	3.42
10:20	6		1:25	85	1.42
10:22	7		2:00	120	2.00
10:25	8		3:20	200	3.33
10:28	9		0:01	1	0.02
10:29	10		3:05	185	3.08
10:32	11		4:24	264	4.40
10:39	12		1:05	65	1.08
11:40	13		2:00	120	2.00
11:43	14		0:15	15	0.25
11:44	15		3:35	215	3.58
11:48	16		0:45	45	0.75
12:43	17		0:54	54	0.90
12:44	18		0:40	40	0.67
12:47	19		6:10	370	6.17
12:54	20		0:30	30	0.50
12:55	21		7:35	455	7.58
1:02	22		1:30	90	1.50
1:04	23		5:30	330	5.50
2:35	24		0:15	15	0.25
3:45	25		1:40	100	1.67
3:52	26		0:50	50	0.83
3:53	27		0:50	50	0.83
3:57	28		0:30	30	0.50
3:58	29		4:55	295	4.92
4:03	30		2:10	130	2.17
4:07	31		4:30	270	4.50
4:11	32		2:23	143	2.38
<b>Total BOG Related Activities</b>				<b>18.17</b>	
<b>Total BOG waiver inquires</b>				<b>11</b>	
					<b>G.2.16</b>

**Auditor**

Nancy Farnsworth

Date of Observation/Interview  
12/6/2011

**Title Mark Legend**

Questions about BOG. Student will probably come back.  
 Financial Aid and BOG related inquire - Time split.  
 Most questions are not simply BOG related. Most questions relate to other types of financial aid.  
 Completely BOG Waiver inquire - Time NOT split.

**Enrollment Fee Waiver - Waiving Student Fees -**

BOG Related Time	# of Related BOG Inquires	Observation Description	Staff
0:01	1	Counselor, Assessment level- results, proof	BW
1:54	2	Account look up, status of account, additional paperwork needed, waiver, part-time status, refund status, for Pell Grant account look up, registration, placement test, FASFA, new student registration, DRN#, registration, payment, to pay from FASFA, is a fee waiver, cal resident, fee waiver financial aid for fall semester, account look up, grades must post, evaluation and determine eligibility for spring Financial aid apply and register for spring 2012 semester, account look up, validated account has been educated	F&RW F&RW
1:00	3	Account look up, Financial Aid previous years, in system	F&RW
0:07	4	request ID or SS# for account look up, account is okay, registration, does not qualify for fee waiver new resident. Student loan possibly, independence status, is living on own is currently paying \$17,000 per semester. Must verify change in parents income	F&RW
1:79	5	received signature page for bog waiver. #8 Bog fee waiver, he made over 17,000 per year, was advised to reapply on the FASFA website, fall/spring qualification roll over. Summer updated information will apply for 2011-2012. account look up, 50/50 time.	F&RW
3:09	6	Account look up, registration, hold on account, could not register for spring semester, non resident status, follow up with registrar Financial aid hold on account.	F&RW
3:79	7	Financial Aid, cal works, Yenna. Called for qualification proof, BOG Qualifications, SSI or General Assistance proof Financial Aid, BOG Waiver was approved	F&RW
3:09	8	Account look up Financial Aid verification papers provided, processed and account updated quality Bog Fee Waiver and Financial Aid FASFA, tax information was provided by student's father, for financial aid Financial aid and enrollment for spring semester, application process	F&RW
3:79	9	Appeal form or petition, for financial aid. Registration, Financial aid, pull up account, Bog waiver Financial Aid eligibility, new application	F&RW
1:67	10	Financial Aid Verification Tax Return, Bog Waiver Financial Aid Financial Aid and Community College Requirements Employment Applications, Financial Aid applications inquiry Turned in Verification forms for bog waiver, from desk processed documents	F&RW
0:50	11	Falsa Assistance workshop Financial Aid Application inquiry	BW/A+
2:46	12	Bog Fee Acceptance question Bog Waiver Status and update from FAISA concerned of classes being dropped Requesting the account hold to be removed.	BW/A+ F&RW
2:25	13	Bog Waiver, the clerk verified the waiver is complete as an independent, he needs to provide additional paperwork for Pell Grant Gateway issue, claims account is not updated. Eligible for loans.	F&RW

**Total BOG Related Activities** 18.17  
**Total BOG waiver inquires** 11  
 G.2.16

W O A K P A P E R G . 2 . 1 0 d

**Enrollment Fee Waivers-Waiting Student Fees**

	Answering Questions
7	8
8	9
9	10
10	11
11	12
12	

Auditor: Rose Gonzalez  
 Date of Observation/Interview: Wednesday, December 7, 2011

**Staff Observed Interviews**

Name	Title	College
Rosa Garcia	Clerical Assistant	Fullerton
Jasmine	Student	Cypress
Alan Reza	FA Specialist	Cypress
Tonez	Student	Cypress
Stephanie	Student	Cypress

**Fee Mark Legend**  
 Questions about BOG. Student will probably come back.  
 Financial Aid and BOG related inquire - Time split.  
 Most questions are not simply BOG related. Most questions relate to other types of financial aid.  
 Completely BOG Waiver inquire - Time NOT split.

**Enrollment Fee Waivers-Waiting Student Fees**

of observations	Name or ID	Minutes and Seconds per Observation	Convert To Total Seconds	Convert To Fractions of a Minute
1		3:00	180	3.00
2		0:10	10	0.17
3		0:45	45	0.75
4		0:15	15	0.25
5		1:19	79	1.32
6		0:45	45	0.75

BOG Related Time	Related BOG Inquiries	Observation Description	F&BW
1:50	1	Status of FAFSA. Applied while in High School...Qualified for BOG Transfer. Looking for Admissions and Records	F&BW
0:75	2	Does not want to do BOG	BW
0:75	3	Does not want to be dropped from classes... applied for FASBA checking on app and BOG Financial Aid	BW
		Free waiver.	

Financial Aid was not able to pay for classes yet. Out of state fees. Got loan to pay for fees. Non resident defer form. May get a refund after grant.

2:02	7	4:52	292	4.87	Financial aid packet given	
2:06	8	1:28	88	1.47	FAFSA Requirements turned in... Could not print out remaining requirements.	
2:10	9	1:47	107	1.78	Not registered in classes. No balance in card? Not resident. Pell grant.	
2:32	10	3:22	202	3.37	Status inquire. Applied online. Financial aid. Told of required documents. W-2.	
2:35	11	4:18	258	4.30	2:37 thru BOG q's FAFSA inquire does received	F&BW
02:37- 2:45	12	8:00	480	8.00	Financial Aid. Told of Fee waiver, but financial aid will be 2-3 weeks. Told of required docs needed.	F&BW
2:40	13	3:20	200	3.33	Financial Aid documents given. Told they have fee waiver 24-48 hours. Told will have to pay for books.	F&BW
2:44	14	3:58	238	3.97	Has not received financial aid. Fall for fall then other half for spring semester.	F&BW
2:48	15	4:59	299	4.98	Financial aid requirements dropped off. Next couple weeks... 2.0 GPA requirement.	
3:09	16	3:33	213	3.55	Financial aid inquire. Not full time. Pell grant needs to be full time. \$59 dollar balance. Art fee not covered by BOG.	F&BW
3:13	17	5:50	350	5.83	Dropped off financial aid requirements.	
4:48	18	0:33	33	0.55	BOG waiver signature page. FAFSA inquire.	F&BW
3:23	20	0:46	46	0.77	Financial aid inquire. And told how to submit fee waiver... Non-resident... Dropped if not pay fees in 3 days.	F&BW
3:25	21	6:41	401	6.68	BOG fee waiver dropped off.	
3:31	22	1:12	72	1.20	Registered today. BOG waiver... \$29.50 mandatory fees due.	BW
3:33	23	1:44	104	1.73	Financial aid to pay for classes inquire... Non-Resident... Form given. Waiting for Pell Grant to take place. Exactly 12 units paid for.	F&BW
3:34	24	9:01	541	9.02	Tuition waived tonight... Registered. Pell Grant & BOG waiver.	F&BW
3:49	25	1:30	90	1.50	Health fee.	
3:56	26	1:01	61	1.02	FAFSA. Owe \$600 for enrollment. Asking for any aid. FAFSA and BOG waiver.	F&BW/A+
4:03	27	2:28	148	2.47	Did not have classes available. Financial aid. FAFSA. Dual financial aid q's from different colleges. Consensus agreement... BOG waiver.	F&BW
4:05	28	5:06	306	5.10	BOG waiver. dropped off...	BW
4:11	29	1:38	98	1.63		

**Total BOG Related Activities** 23.97  
**Total BOG waiver inquires** 13  
**Average Minutes per Related BOG Activity** G.2.16

WORKSHEET G.2.1C

BOG related time is not rounded.

**Enrollment Fee Waiver- Waiving Student Fees**

	7	8	9	10	11	12
	Answering Questions	Receive Applications	Evaluate Applications	Incomplete Application	Approved application	Denied application

Staff Name	Observed	Interviewed	College
Elaine Oropeza	Financial Aid Tech	Fullerton College	
Rosa Carrie	Financial Aid Tech	Fullerton College	
Heather Taylor	Student on Work-study	Fullerton College	
Jasmine	Student on Work-study	Cypress College	
Rebeca Sandoval	Financial Aid Tech	Cypress College	

**Auditor**  
 Nancy Farnsworth  
**Date of Observation/Interview**  
 12/7/2011

**The Mark Legend**

Questions about BOG. Student will probably come back.  
 Financial Aid and BOG related inquire - Time split.  
 Most questions are not simply BOG related. Most questions relate to other types of financial aid.  
 Completely BOG Waiver inquire - Time NOT split.

**Enrollment Fee Waiver- Waiving Student Fees -**

BOG Related Time	Related Inquiries	Observation Description	# of BOG Inquiries
1.27	1	Student questions, am I eligible for bog waiver, was advised to file FAFSA for 2011-12, Currently receiving bog Waiver	F&BW
0.97	2	Bog Fee waiver/eligible for loans, fee payments financial aid debit card when it will be received	F&BW
0.67	3	Currently has a bog waiver, how much does it cover? Needs to register for spring semester.	F&BW
0.32	4	Student supplying verifying documentation	F&BW
0.55	5	Financial aid, bog fee waiver, allow 24-48 hours to be	BW
1.38	6	Financial aid 75% of units incomplete, requesting to be eligible for financial aid.	BW
1.28	7	Financial aid unit requirements, completing 75% of the units, warning notice, might be disqualified	F&BW
0.80	8	financial aid application request	BW
1.75	9	student provided verifying documentation. Clerk updating student's financial account.	F&BW
0.42	10	Bog Fee, verifying dependant status	BW
0.22	11	Bog Signature page independent status submitted by student., clerk entered into system	F&BW
1.95	12	Financial aid questions, for on my gateway.	F&BW
0.50	13	Update status and financial aid questions	A+
		Financial Aid application and bog verification documents	A+
		Student providing bog verifying documentation, signature page.	
		Financial Aid packet and bog waiver signature page	
		Bog Fee Waiver inquiry and application instruction request	
		Bog Fee Waiver signature page provided to clerk	
		Financial Aid packet copies,	
		gave student financial aid packet and told him when it was due.	
		Financial aid funds, student pell grant because is not resident	
		disqualified from financial aid, to check back after grade posting	
		student looking for veteran's office, clerk checking for new location	
		student wants to apply for a pell grant	
		student submitted a financial aid application, was advised status would be available on gateway	
		student wants financial aid applied to account and will remit payment for balance of fees to bursars office.	
		wants to be prequalified for financial aid.	
		student wanted to use stapler	
		Student has a bog fee waiver and additional information is required.	
		Financial aid is it still valid for this semester, register for classes	
		Bog Fee waiver instructions, student is requesting.	

**All Observations**

Time	Number of observations	Student Name	Minutes per Observation	Convert To Total Seconds	Convert To Fractions of a Minute
8:13	1		2:32	152	2.53
8:34	2		1:56	116	1.93
8:36	3		1:20	80	1.33
8:39	4		1:33	93	1.55
8:47	5		0:38	38	0.63
8:48	6		1:55	115	1.92
8:51	7		1:44	104	1.73
8:53	8		0:09	9	0.15
9:53	9		2:00	120	2.00
9:56	10		0:33	33	0.55
9:57	11		1:23	83	1.38
9:58	12		1:01	61	1.02
10:02	13		0:22	22	0.37
10:05	14		2:33	153	2.55
10:08	15		0:48	48	0.80
10:08	16		3:30	210	3.50
10:13	17		0:25	25	0.42
10:13	18		0:13	13	0.22
10:17	19		3:30	210	3.50
10:21	20		0:22	22	0.37
10:28	21		2:24	144	2.40
10:32	22		1:05	65	1.08
10:33	23		0:47	47	0.78
10:34	24		0:28	28	0.47
10:35	25		0:37	37	0.62
10:42	26		1:28	88	1.47
10:50	27		1:01	61	1.02
10:51	28		0:20	20	0.33
10:51	29		3:54	234	3.90
10:56	30		0:45	45	0.75
11:01	31		0:30	30	0.50



11:02	32	0.50	30	0.50	14	Bog fee waiver how would you apply for a fee waiver.	A+
11:05	33	0.29	29	0.48		Work Study Questions	
11:05	34	2.28	148	2.47	15	Bog waiver signature page questions.	A+
11:08	35	0.12	12	0.20		Financial aid instructions and workshop	
11:12	36	0.58	58	0.97		Student wants to prequalify for financial aid and wants to appeal	A+
11:18	37	4.38	278	4.63	16	Bog fee waiver, student needs to bring in additional information, such as tax returns and signature page	
11:26	38	0.35	35	0.58		Applying for financial aid on line	
11:27	39	1.15	75	1.25	17	Student has questions of financially aid move from another school. Wants to apply for a Bog fee waiver	F&BW
11:28	40	2.37	157	2.62	18	student tried to submit financial aid application in pencil. Gave additional information or Bog Waiver.	F&BW
11:31	41	1.29	89	1.48		student checking on falsas and financial aid account	
11:33	42	0.04	4	0.07		student checking on financial aid amount is posted.	
11:34	43	1.15	75	1.25	19	Student inquired and is eligible for bog waiver. And pall grant eligible	F&BW
11:36	44	2.00	120	2.00	20	Student checking on bog waiver funds available, office states she is not eligible.	F&BW
11:41	45	0.39	39	0.65	21	Student checking on bog waiver funds and if they are available	BW
11:42	46	2.35	155	2.58		Student checking on financial aid hold, she brought in information but office states otherwise.	
11:47	47	0.15	15	0.25	22	Student provided signature page for bog waiver	BW
11:48	48	1.55	115	1.92		Graduation requirements are to clear all financial aid and fees are due. Loan financial aid deferment	
11:50	49	1.18	78	1.30	23	Student returned faxed signature page for bog waiver	BW
11:52	50	0.20	20	0.33		Student financial aid filing.	
11:57	51	1.44	104	1.73	24	Bog fee waiver and ability to add classes	BW
2:05	52	1.50	110	1.83	25	submitted tax returns for bog fee verification, student tried to submit original docs	BW
2:07	53	4.24	264	4.40		checking on students account, financial aid non resident deferment form,	
2:14	54	2.30	150	2.50	26	Bog waiver and Pell Grant verification	F&BW
2:16	55	0.38	38	0.63		Financial aid verification	
2:17	56	0.05	5	0.08	27	verifying documentation for bog waiver	BW
2:18	57	4.27	267	4.45		Financial Aid packet and reviewing the financial aid process.	
2:23	58	5.54	354	5.90	28	Bog fee waiver student presented the independent student verification	BW
2:29	59	3.42	222	3.70		temp hold on account for student with student loan	
2:45	60	2.32	152	2.53	29	student verifying her fee waiver but; filled out the paperwork wrong, (non resident) incorrectly.	BW
2:53	61	0.46	46	0.77		Student wants to know if is still eligible for financial aid? Pell grants and fee waiver	
2:55	62	2.42	162	2.70		Student needs to fill out FAFSA	
2:58	63	1.47	107	1.78		Financial aid packet, and school transcript request	
3:02	64	3.50	230	3.83	30	Financial aid, bog fee waiver and student loan verification	F&BW
3:05	65	1.54	114	1.90	31	Financial aid review, all bog fees have been applied however acct on hold because of health fees	F&BW
3:07	66	2.36	156	2.60	32	clerk gave bog fee waiver to the student financial aid info is not complete,	BW
3:11	67	2.17	137	2.28	33	received financial aid certificate but student unsure if wants to attend this school? Student was attempting to provide clerk with signat	F&BW
3:25	68	1.45	105	1.75	34	bog independent student verification form provided to the clerk	A+
3:27	69	1.25	85	1.42		student reviewing book	
3:34	70	2.29	149	2.48	35	student wants to know if the financial aid is okay, bog fee waiver - C and registration information	F&BW
3:41	71	2.22	142	2.37		Student filled out FAFSA and wants to know the next step did not add school code	
3:48	72	2.38	158	2.63	36	75% status for financial aid eligibility, is he still eligible, he is and has a bog & fee waiver	A+
3:50	73	2.02	122	2.03		student still needs additional financial aid verifying documentation	
4:00	74	1.20	80	1.33	37	student checking financial aid status, student needs additional text return and independent docs for bog b	F&BW
4:04	75	0.48	48	0.80	38	Student bog fee waiver will take time because student answered a question wrong but student corrected the wrong item	BW
4:09	76	1.29	89	1.48		Student submitted additional financial info	
4:12	77	0.27	27	0.45		submitted additional information	
4:13	78	0.13	13	0.22	39	submitted additional information to clerk for bog waiver signature page	BW
4:15	79	4.10	250	4.17		financial aid was submitted to cypress college in error should have been set to Camino college in Compton	
4:23	80	3.02	182	3.03		general financial aid question, student should apply on falsas.	
4:32	81	1.24	84	1.40	40	student has a bog b waiver and a financial aid requirement	F&BW
4:34	82	2.00	120	2.00		student is below 75% for financial disqualification	
4:36	83	7.32	452	7.53	41	student was denied for the bog financial aid application was given and filled out 50/50	F&BW
4:51	84	3.48	228	3.80		student brought in paperwork, tax returns, pay stubs for financial aid packet.	

**Total BOG Related Activities**    55.85  
**Total BOG waiver inquires**    41  
**G.2.16**

WORK PAPER 6.2.10 e

**Enrollment Fee Waiver - Waiving Student Fees**

#	Answering Questions
8	Receive Applications
9	Evaluate Applications
10	Incomplete Application
11	Approved application
12	Denied application

Auditor:  
 Rosa Gonzalez  
 Date of Observation/Interview  
 Thursday, December 8, 2011

**Staff Observed Interview**

Name	Title	College
Toitez	Student	Cypress
LaQuita Jones	FA Technician	Cypress
Jasmine	Student	Cypress
Fabiola	Student	Cypress

IC Mark Legend  
 Questions about BOG: Student will probably come back.  
 Financial Aid and BOG related inquire - Time split.  
 Most questions are not simply BOG related. Most questions relate to other types of financial aid.  
 Completely BOG Waiver inquire - Time NOT split.

**All Observations**

Time	Number of observations	Student Name or ID	Title	Minutes and Seconds per Observation	Convert To Total Seconds	Convert To Fractions of a Minute
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BOG Related Time	Related BOG Inquires	Observation Description
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10:14	1			1:48	108	1.80
10:15	2					
10:36	3			16:52	1012	16.87
10:54	4			5:04	304	5.07
11:50	5			3:10	190	3.17
11:55	6					
12:17	7			5:25	325	5.42
12:25	8			2:02	122	2.03
12:28	9			6:08	368	6.13
12:34	10			3:49	229	3.82
1:19	11			2:07	127	2.12
1:21	12			3:34	214	3.57
1:28	13			3:15	195	3.25
1:33	14			1:57	117	1.95
1:35	15			2:49	169	2.82
1:38	16			0:47	47	0.78
1:41	17			6:34	361	6.02
1:46	18			2:03	123	2.05
1:51	19			2:36	156	2.60
2:22	20			1:54	114	1.90
3:33	21			1:52	112	1.87
3:34	22			1:24	84	1.40
3:36	23			0:14	61	1.02
3:36	24			3:25	181	3.02
3:44	25			5:00	300	5.00
3:58	26					
3:59	27			4:00	240	4.00
4:06	28			0:54	54	0.90
4:23	29			0:45	45	0.75
4:24	30			1:29	89	1.48
4:26	31					
4:56				1:05	65	1.08

0:90	1	BOG and Financial aid inquire.	F&BW
		Disqualification. Loan	
2:54	2	Financial aid. FA Techs sent a letter. Petition sent in FAFSA information given. Fee waiver mention also. Told to come back in two weeks. FAFSA application done online. Requirements docs given. Financial Aid. Paperwork not submitted for change. Brought to the back for her to do her Financial Aid application. FAFSA Financial aid status inquire.	F&BW
1:91	3	Financial Aid packet turned in. Told BOG will pay for fees. Did orientation for pell grant.	F&BW
1:06	4	Financial Aid packet turned in. Told BOG waiver would available.	F&BW
		Financial Aid packet turned in. Need 1040 forms. Applied for loan. Wondering if she can back apply? Subsidy... Financial aid q's. He has only received part of aid. Has 11.5 units. Not full time. \$2,775 eligible. \$2,082 for 11.5 units. Financial aid inquire. Given info where to apply. Pell Grant backed out. Request for non-resident student. Given and told take to Bursars. Wondering how financial aid works. Has fee waiver now. AB 130 q's No drops. GPA of 2.4 then come back and petition Work study info. GED q's	F&BW
1:30	5	Financial Aid requirements dropped off. Check BOG. And work study. Financial Aid. Pell grant received now. BOG interested. Given online form. Financial Aid documents. Financial Aid q's. Given info. Told about BOG too. BOG fee waiver drop off requirements. BOG Fee inquire BOG Fee inquire. Also, inquired about Financial Aid Dropped off Financial Aid requirements.	F&BW
1:51	6		F&BW
2:50	7		F&BW
2:00	8		F&BW
0:90	9		BW
0:75	10		BW
0:74	11		F&BW
1:08	12		BW

Total BOG Related Activities 17:19  
 Total BOG waiver inquires 12

Average Minutes per Related BOG Activity 1.43

6.2.16

WORKPAPER G-2.11d

**Enrollment Fee Waivers - Waiving Student Fees**

7	Answering Questions
8	Reverse Applications
9	Evaluate Applications
10	Incomplete Application
11	Approved application
12	Denied application

**Staff Observed Interviewed**

Name	Title	College
Allen Reza	Financial Aid Tech	Cypress College
Jackie Ha	Financial Aid Tech	Cypress College

**Auditor**

Nancy Farnsworth

**Date of Observation/Interview**

12/8/2011

**The Mark Legend**

Questions about BOG. Student will probably come back.  
 Financial Aid and BOG related inquire - Time split.

Most questions are not simply BOG related. Most questions relate to other types of financial aid.  
 Completely BOG Waiver inquire - Time NOT split.

A+  
 F&BW  
 BW

**Enrollment Fee Waiver - Waiving Student Fees**

Time	Number of observations	Student Name or ID	Minutes and Seconds per Observation	Convert To Total Seconds	Convert To Fractions of a Minute
8:10	1		2:30	150	2.50
8:12	2		3:32	212	3.53
8:26	3		2:42	162	2.70
8:33	4		0:54	54	0.90
10:16	5		1:12	72	1.20
10:17	6		0:52	52	0.87
10:18	7		1:22	82	1.37
10:21	8		0:28	28	0.47
10:32	9		1:39	99	1.65
10:36	10		1:41	101	1.68
10:43	11		3:31	211	3.52
10:47	12		0:52	52	0.87
10:48	13		4:27	267	4.45
10:56	14		1:44	104	1.73
10:58	15		1:34	94	1.57
10:59	16		6:14	374	6.23
11:09	17		1:13	73	1.22
11:18	18		1:50	110	1.83
11:21	19		0:35	35	0.58
11:28	20		0:25	25	0.42
11:29	21		0:09	9	0.15
11:31	22		1:35	95	1.58
11:32	23		4:29	269	4.48
11:41	24		0:47	47	0.78
11:44	25		1:32	92	1.53
11:46	26		1:20	80	1.33
11:47	27		0:30	30	0.50
11:53	28		0:30	30	0.50

BOG Related Time	# of Related BOG Inquires	Observation Description
1.35	1	Financial aid Academic probation and eligibility question Financial aid Academic probation and eligibility question and pell grant hold on registration due to health fees due from prior semester, bog waiver, financial aid financial aid packet forwarded to financial aid technician Financial aid does Financial aid, verifying documentation, Financial aid /waiting for bog evaluation/ bog reimbursement on debit card Financial aid paperwork submitted by student waiting to be evaluated Financial aid paperwork and questions on Bog fee waiver. Financial aid deferred student loan, dropped out of some classes, is he still eligible for bog waiver or financial aid under the 75% class completion rule Financial aid application, made correction on records, don't know if student is eligible Student wants to apply for bog waiver/student applied for financial aid Financial aid packet, unsure of status FAFSA, needs to pay for fees with credit card, as540?, Clerk checking on financial aid status, changing dependence status, to be eligible for bog waiver clerk gave Financial aid packet to student attempting to change dependant status to become eligible for bog waiver. student finished FAFSA information, student is needs to make copies of information Student was granted bog waiver and has additional health fees Student needs to fill out financial aid packet, clerk provided the packet to the student FAFSA procedures and application were given to student Student provided the clerk with financial aid packet information. Student gave clerk financial aid packet. Tax returns, dependency information, student is a non resident and not eligible Financial Aid packet, student is submitting the taxes and his ID. Student requesting change in dependance and financial documents Bog waiver, is for continued students to next spring semester, Bog fee waiver information provided to clerk Time sheet/ from Jean Thomas for work study program
0.69	2	
0.83	3	
1.76	4	
2.23	5	
3.12	6	
0.61	7	
0.29	8	
1.33	9	
0.50	10	

F&BW 7  
 F&BW 7  
 F&BW 7.8  
 F&BW 7.8  
 F&BW 7.8  
 F&BW 7.8  
 F&BW 7.8  
 F&BW 7.8  
 BW 7.8  
 BW 7.8

**Total BOG Related Activities 12.71**  
**Total BOG waiver inquires 10**  
**G-2.16**

WORK-PAPER 6.2.10 F

**Enrollment Fee Waiver- Waiving Student Fees**

- 7 Answering Questions
- 8 Receive Applications
- 9 Evaluate Applications
- 10 Incomplete Application
- 11 Approved application
- 12 Denied application

**Staff Observed/Interviewed**

Name	Title	College
Jackie Ha	Financial Aid Technician	Cypress College
Lourdes Fernandez-Orpeza	Financial Aid Technician	

**Auditor**

Rosa Gonzalez

**Date of Observation/Interview**

Tuesday, December 6, 2011

**Title Mark Legend**

Questions about BOG. Student will probably come back.  
 Financial Aid and BOG related inquire - Time split.

Most questions are not simply BOG related. Most questions relate to other types of financial aid.

Completely BOG Waiver inquire - Time NOT split.

\* Financial Aid required documentation

A+

F&BW

BW

**All Observations**

Time	Number of observations	Student Name or ID	Minutes and Seconds per Observation	Convert To Total Seconds	Convert To Fractions of a Minute
	1		1	60	1.00
10:14	2		2:29	149	2.48
10:15	3		2:29	149	2.48
10:36	4		2:29	149	2.48
	5		2:29	149	2.48
	6		1:29	89	1.48
	7		4:26	266	4.43
	8		0:38	38	0.63
	9		0:30	30	0.50
	10		1:3	63	1.05
	11		1:56	116	1.93

**Total BOG Related Activities 15.95**  
**Total BOG waiver inquires 11**

9.7.1b

**Enrollment Fee Waiver- Waiving Student Fees -**

BOG Related Time	# of Related BOG Inquires	Observation Description	
1:00	1	Observed Lourdes verify Financial Aid Requirements. One screen was a need based BOG that was posted. (Total 11:04 two or 3 Financial Aid.)	BW
2:48	2	BOG Waiver call back. Left Message.	BW
2:48	3	BOG Waiver call back. Left Message.	BW
2:48	4	Financial Aid/Non-Resident and BOG 50/50.	BW
2:48	5	Wrong #, but left message.	BW
0:74	6	Review of Financial Aid Packet - Required docs... At end, review of BOG	F&BW
2:22	7	Review of Financial Aid Packet - Required docs... At end, review of BOG	F&BW
0:32	8	Review of Financial Aid Packet - Required docs... At end, review of BOG	F&BW
0:25	9	Review of Financial Aid Packet - Required docs... At end, review of BOG	F&BW
0:53	10	Review of Financial Aid Packet - Required docs... At end, review of BOG	F&BW
0:97	11	Review of Financial Aid Packet - Required docs... At end, review of BOG	F&BW

WORKPAPER G.2.11C

**Enrollment Fee Waiver - Waiting Student Fees**

7	Answering Questions
8	Reactive Applications
9	Evaluate Applications
10	Incomplete Application
11	Approved application
12	Denied application

**Staff Observation Log**

Name	Title	College
Jackie Ha	Financial Aid Tech	Cypress College

**Auditor**  
 Nancy Fransworth  
**Date of Observation/Interview**  
 12/6/2011

**The Mark Legend**  
 Questions about BOG: Student will probably come back.  
 Financial Aid and BOG related inquire - Time split.  
 Most questions are not simply BOG related. Most questions relate to other types of financial aid.  
 Completely BOG Waiver inquire - Time NOT split.  
 \*Financial Aid Review of Required supporting documents.  
 \*Financial Aid Techs call students back.

A+  
 F&BW  
 BW

**VII Observations**

Time	Number of observations	Student Name or ID	Minutes and Seconds per Observation	Convert To Seconds	Convert To Fractions of a Minute
1:19	1		0:30	30	0.50
1:23	2		1:01	61	1.02
1:24	3		0:30	30	0.50
1:26	4		0:30	30	0.50
1:28	5		0:30	30	0.50
1:31	6		0:30	30	0.50
1:41	7		0:30	30	0.50
1:43	8		0:30	30	0.50
1:45	9		0:30	30	0.50
1:48	10		0:30	30	0.50
1:51	11		0:30	30	0.50
1:52	12		0:30	30	0.50
1:53	13		0:30	30	0.50
1:56	14		0:30	30	0.50
2:07	15		0:30	30	0.50
2:11	16		0:30	30	0.50
2:18	17		1:30	90	1.50
2:21	18		1:45	105	1.75
2:25	19		0:30	30	0.50
2:29	20		0:42	42	0.70
2:37	21		0:23	23	0.38
2:42	22		0:10	10	0.17
2:43	23		0:30	30	0.50
2:51	24		0:10	10	0.17
2:54	25		0:10	10	0.17
2:55	26		0:10	10	0.17
3:35	27		0:10	10	0.17
3:40	28		0:10	10	0.17
3:42	29		0:10	10	0.17
3:45	30		0:10	10	0.17
3:47	31		0:30	30	0.50
3:48	32		0:30	30	0.50
3:57	33		0:30	30	0.50
3:59	34		0:50	50	0.83
4:00	35		0:30	30	0.50
4:03	36		0:30	30	0.50
4:05	37		0:30	30	0.50
4:07	38		0:30	30	0.50
4:08	39		0:30	30	0.50
4:16	40		0:30	30	0.50

**Enrollment Fee Waiver - Waiting Student Fees**

BOG Related Time	Related BOG Inquires	Observation Description
0:50	1	Tech returned call for financial aid/ checking on fee waiver, student has to pay parking, bog waiver covers, student has a default, Tech returned call and left message for the student
0:50	2	Tech returned call about a fee waiver question, student needs to provide additional documents for bog took 30 seconds
0:50	3	Tech returned call about the fee waiver tuition is covered but must pay health and parking fees, 100
0:50	4	Tech answered call student has fee waiver, waiver covers enrollment fees, registration if there is extra it is refunded to the state.
0:50	5	Tech returned call and had to leave another message, message regarding call grant.
0:50	6	Tech is reviewing financial aid packet, fee waiver 50/50
0:50	7	Tech is reviewing the financial aid packet, additional corrections to be made, bog waiver 50/50
0:50	8	Tech is reviewing the financial aid packet, fee waiver correction made 50/50, payment posted.
0:50	9	Tech is reviewing the financial aid packet, units on transcripts checking, student has fee waiver 50/50
0:50	10	Tech is reviewing the financial aid packet and has fee waiver 50/50
0:50	11	Tech is reviewing the financial aid packet and has fee waiver and she is posting the payment 50/50
0:50	12	Tech is reviewing the financial aid packet, and verifying bog, posting bog and pell grant funds.
0:17	13	Tech is reviewing the financial aid packet, bog waiver, and payment is posted.
0:50	14	Tech is reviewing the financial aid packet, bog waiver reviewing transcripts, bog waiver, sent student a unit qualifying petition
1:50	15	Tech received telephone call and is talking to the student about a fee waiver, fee waiver has posted to account
0:50	16	tech answered call need additional information because is a dependent student.
0:42	17	Tech is reviewing student has fee waiver, tech came post payment and left message for the student. Tech needs additional forms
0:38	18	Tech received call regarding her fee waiver, for school student called wrong campus. She thought she called fullerton college.
0:17	19	Tech reviewed financial aid packet, student has bog waiver and tech posted payment
0:50	20	Tech is reviewing the financial aid packet, organizing the packet and adjoining, student has fee waiver
0:17	21	Tech is reviewing the financial aid packet it has bog waiver and cannot post payment
0:17	22	Tech is reviewing the financial aid packet fee waiver and loan only
0:17	23	Tech is reviewing the financial aid packet, called student regarding dependent father is receiving as benefits, bog waiver
0:17	24	Tech is reviewing the file, has fee waiver, tech posted payment
0:17	25	Tech is reviewing the file and the student account on Banner, has fee waiver, and tech posted payment
0:17	26	Tech if reviewing the file and the student account on banner, has fee waiver, student has over 90 units, tech must sent waiver to student
0:17	27	Tech is reviewing the file and the student account on banner, has fee waiver, disqualified from pell grant
0:50	28	Tech is reviewing the file and the student account on the banner system, has fee waiver, tech posted payment
0:50	29	Tech is reviewing the file on the student account on the banner system, not eligible for fee waiver, because she needs to make correct
0:50	30	Tech is reviewing the file and the student account on the banner system, student has fee waiver
0:50	31	Tech received call from student regarding access to account on line.
0:50	32	Tech is reviewing the student file, student took courses at a fraid tech, the student has fee waiver.
0:50	33	Tech reviewing the student file, student has a fee waiver
0:50	34	Tech is reviewing the student file, and is newly eligible for fee waiver.
0:50	35	Tech is reviewing the student file, student has fee waiver.
0:50	36	Tech is reviewing the student file, tech is reviewing the banner, student qualifies for fee waiver.
0:50	36	Tech is reviewing the student file, tech is reviewing the banner and student qualifies for the bog waiver

**Total BOG Related Activities** 15.83  
**Total BOG waiver inquires** 36  
 G.2.11b

WORKPAPER 6.2.11 f

**Enrollment Fee Waiver- Waiving Student Fees**

7	Answering Questions
8	Receive Applications
9	Evaluate Applications
10	Incomplete Application
11	Approved application
12	Denied application

**Auditor**  
 Nancy Farnsworth

**Date of Observation/Interview**  
 Friday, December 9, 2012

**Staff Observed/Interviewed**

Name	Title	College
Fabiola	Student Work Study	Cypress College

**Tic Mark Legend**

Questions about BOG. Student will probably come back.  
 Financial Aid and BOG related inquire - Time split.  
 Most questions are not simply BOG related. Most questions relate to other types of financial aid.  
 Completely BOG Waiver inquire - Time NOT split.

A+  
 F&BW  
 RW

**All Observations**

Time	Number of observations	Student Name or ID	Minutes and Seconds per Observation	Convert To Total Seconds	Convert To Fractions of a Minute
10:25	1		0:21	21	0.35

**Enrollment Fee Waiver- Waiving Student Fees -**

BOG Related Time	Related BOG Inquires	Observation Description	# of
0.35	1	Bog waiver application, accepted and student was advised when the funds would be available.	7.8

Bog waiver application, accepted and student was advised when the funds would be available.

BW

7.8

**Total BOG Related Activities 0.35**  
**Total BOG waiver inquires 1**

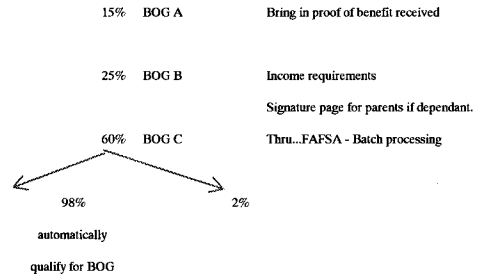
G.2.16

WORKPAPER G-2.10g

Enrollment Fee Waiver- Waiving Student Fees	
7	Answering Questions
8	Receiving Applications
9	Evaluate Applications
10	Incomplete Application
11	Approved application
12	Denied application

Staff Observed/Interviewed	
Jose C. Alcaraz (AKA B.O.B.)	Fullerton College Financial Aid Technician

<b>Auditor</b>
Rosa Gonzalez, AIC
<b>Date of Observation/Interview</b>
Tuesday, December 6, 2011
Wednesday, December 7, 2011



Minutes and Seconds per Observation	Convert To Total Seconds	Convert To Fractions of a Minute	Number of Applications	Minutes per Approved Application
-------------------------------------	--------------------------	----------------------------------	------------------------	----------------------------------

B.O.B. BOG C - Batch

12.00	720	12.00	41	
10.54	632.4	10.54	22	
	<u>22.54</u>		<u>63</u>	<u>0.36</u>

G.2.16 One third of a minute.

Most BOGG fee waivers are done through FAFSA. B.O.B. Does batch processing to create BOGG fee waiver budget, post the BOG waiver to student records, and to search for students who did not qualify thru BOG B, but may qualify thru BOG C. The computer automatically switches student from BOG B to BOG C.

Financial Aid Technicians evaluate FAFSA applications and the required documentation. While evaluating documentation for FAFSA if there is a financial need noted the Techs check residency status and post a BOG C waiver.

We observed the evaluation of the FAFSA documentation. During the process a BOG C waiver was posted.

Financial Aid Staff isolated time to estimate a minute to verify and post the BOG C waiver.

**Tab 11**



Schedule 2  
 North Orange County Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year 2010-2011  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.  
 Findings:

FC

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Abadzhyan, Susanna	Financial Aid Technician	1.0	1.0	2.0	1.0		2.0
Aguirre, Maria G.	Financial Aid Technician	1.0	2.0	2.0	1.0		2.0
Alcaraz, Jose C.	Financial Aid Technician	7.0		10.0			
Alton, Meg	A&R Technician	1.0	4.0	3.0	3.0		
Atkins, Blanca	A&R Technician	3.0	3.0	3.0	2.0		
Baeza, Megan	Student Hourly	2.0	2.0	2.0	1.0	3.0	3.0
Beard, Claudia	Account Clerk	10.0	8.0	15.0	5.0	20.0	10.0
Bustos, Raymond	Financial Aid Technician	5.0					
Calderon-Teneza, Roselle	Financial Aid Technician	8.0	8.0	3.0	5.0	7.0	6.0
Caro, Barbara	A&R Technician	1.0	1.0	2.0	3.0	1.0	1.0
Chang, Ly T.	Evaluator	7.5	7.5	7.5	7.5		
Cobb, Keith	Director, Financial Aid	6.0	6.0	8.0	4.0	10.0	5.0
Conner, Kevin	Student Hourly	2.0	2.0	2.0	1.0	3.0	2.0
Courtney, Marlene	Evaluator Specialist	2.0	4.0	3.0	3.0		
Cruz, Carrie	Clerical Assistant	5.0		10.0	5.0		
Davis, Christy	A&R Specialist	15.0	10.0	15.0	15.0		
Dean, Brian	A&R Technician	3.0					
Do, Field	Evaluator	1.0		1.0			
Do, Nghia M.	Accounting Technician	8.0	8.0	10.0	5.0	10.0	5.0
Do, Xuan Dao T.	Manager, Accounting	2.0	3.0	4.0	2.0	5.0	3.0
Duarte, Sherry	Accounting Technician			1.0			
Ebright, Jami	Account Clerk	4.0	3.0	1.0	2.0	15.0	2.0
Edwards, Arnette	Financial Aid Specialist	5.0	6.0	10.0	7.0	10.0	10.0
Esparza, Christian	Work Study	3.0	5.0	5.0	3.0		3.0
Felix, Ana	A&R Specialist	3.0	2.0	2.0	2.0	3.0	3.0
Ford, Regina	Registrar	2.0	1.0	5.0	3.0		
Gonzales, Vanessa	Accounting Technician	3.0	5.0	5.0	3.0	20.0	10.0
Grein, Cyndi	Manager, Accounting	2.0	3.0	3.0	3.0	4.0	3.0
Guillen-Soto, Teresita	Financial Aid Technician	8.0		5.0			
Gutierrez, Karina	Student Hourly	3.0	3.0	5.0	3.0	3.0	2.0
Guzman, Elizabeth A.	Interim Admin. Assistant	2.0	2.0	2.0	1.0	3.0	3.0
Ha, Jackie	Student Services Technician	10.0	7.0	15.0	5.0	10.0	
Hernandez, Jeri L.	Administrative Assistant	3.0	4.0	5.0	3.0		
Hinojos, Kathryn	Student Hourly	2.0	1.0	2.0	1.0		
Jenkins, Sabrina	A&R Specialist	3.0	2.0	2.0	2.0	2.0	2.0
Jones, LaQuinta	Financial Aid Technician	7.0	5.0	6.0	7.0	8.0	5.0
Kanaan, Jay	Accounting Technician	5.0	10.0	1.0	6.0	***35	5.0
Ledezma, Elizabeth	Technician	3.0	3.0	2.0	2.0	3.0	2.0
Leopold, Maureen	Accounting Specialist	6.0	7.0	5.0	7.0	10.0	11.0
Louie-Jeu, Kim	Evaluator	1.0		1.0			
Mahoney, Leslie	Sr. Account Clerk	2.0		2.0		5.0	2.0
Martinez, Delores	Technician	3.0	3.0	3.0	2.0	3.0	3.0
Masayeva, Darren	Student Hourly	3.0	3.0	2.0	2.0	3.0	
Miller, John W.	Accounting Technician	3.0	3.0	1.0	2.0	18.0	2.0

Schedule 2  
 North Orange County Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year 2010-2011  
 Time Study

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Miranda, Sandra	Evaluator	1.0	2.0	1.0	2.0		
Mojican Stone, Claudia	Student Services Specialist			5.0			
Morales, Karina	Cashier/Registration Clerk	3.0	3.0	3.0	3.0	4.0	5.0
Morales, Lisa	Accounting Technician	7.0	1.0	8.0	7.0	***25	15.0
Morris, Charmaine	Student Hourly	2.0	4.0	2.0	1.0	3.0	1.0
Mosley, Amelia	Clerical Assistant			5.0	5.0		
Nguyen, Dustin Tuan	Specialist	3.0	5.0	2.0	3.0		
Oropeza, Elaine	Financial Aid Technician	1.0	1.5	2.0	2.0		2.0
Oropeza, Lourdes F.	Financial Aid Technician	8.0		10.0			
Padilla, Jayme	Evaluator	2.0		1.0			
Plescher, Sarah	Student Hourly	2.0	2.0	2.0	1.0	3.0	1.0
Quan, Linh	Accounting Specialist	1.0		1.0			2.0
Quilizapa, Claudia	A&R Technician	4.0	3.0	3.0	3.0	3.0	3.0
Redd, Linda	Evaluator	5.0	10.0	5.0	5.0		
Reid, Denise	A&R Technician	3.0	3.0	2.0	2.0	3.0	5.0
Reza, Alan	Financial Aid Specialist	7.0	7.0	9.0	4.0	12.0	6.0
Reza, Garrett	Clerical Assistant	3.0	3.0	2.0	3.0		
Rosa Garcia, Ana	Clerical Assistant	7.0	5.0	5.0	5.0		3.0
Ryan, Greg	Director, Financial Aid	5.0	1.0	5.0	1.0		3.0
Sandoval, Rebeca	Financial Aid Specialist	3.0	3.0	2.0	2.0		
Schwiebert, Laurie	Administrative Assistant	2.0		1.0			1.0
Solis, Samantha	Student Hourly	3.0		3.0			
Thompson, Jeanne	Student Services Technician	2.0		5.0			
Tom, Stephen	A&R Technician	3.0	3.0	3.0	3.0		
Tran, Kimberly	Financial Aid Technician	4.0	3.0	5.0	2.0		4.0
Tushla, Nicole	Evaluator	5.0		2.0			
Villegas, Fatima	Financial Aid Technician			1.0			
<b>Average</b>		<b>3.9</b>	<b>4.0</b>	<b>4.2</b>	<b>3.4</b>	<b>6.9</b>	<b>4.1</b>

(1) (2) (3) (4) (5) (6)

\*\*\*Average not used.

**\*EFC Workload Multiplier**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Inclusion: Findings go forward to Schedule 1A.

Schedule 2  
 North Orange County Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year 2009-2010  
 Time Study

*Collection*

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.

Source: EFCW 1.7-2 and Schedule 2A.

Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Abadzhyan, Susanna	FA Technician	3		3			
Adakai, Ericka	Administrative Assistant II	3		4			
Aguirre, Griselda	Desk Clerk	5	2	5	5	7	5
Aguirre, Maria G.	FA Technician	3		3			
Alcaraz, Jose C.	FA Technician	3		3			
Almaraz, Arturo	A&R Clerical Assistant	10	7	10	5		
Alton, Meg	A & R Technician	1	1	2	1		
Atkins, Blanca	A & R Technician	4	3	5	3		
Beard, Claudia	Account Clerk II	10		15		20	10
Becerril, Shelley	Cashier/Registration Clerk	2	2	2	2	3	4
Bustos, Raymond	FA Technician	3		4			
Chang, Ly	Evaluator Specialist	12.5	12.5	12.5	12.5		
Courtney, Marlene	Evaluator Specialist	5	5	5	5		
Cruz, Carrie	Clerical Assistant	4		4			
Davis, Christy	A&R Specialist	13.5	5	13.5	5		
Dean, Brian	A & R Technician	5	5	5	5		
Do, Field	Evaluator	1		2			
Ebright, Jami	Account Clerk II	6	8	2	1	10	5
Felix, Ana	A & R Specialist	5	5	4	3	3	4
Ford, Regina	Registrar	3	5	5	3		
Funaoka, Lisa	A&R Technician	3	3	2	3	3	2
Galvez, Everardo	Clerical Assistant-Sub	3		3			
Garcia, Adrian	A&R Technician	2	2	1	2	3	2
Garcia, Ana Rosa	FA Technician			3			2
Grein, Cindi	Manager Campus Accounting	3		2		10	5
Guzman, Elizabeth	A&R Specialist	2	2	3	3	2	2
Ha, Jackie	Financial Aid Technician/Specialist	12	15	15	10	1	12
Harter, Renie	Manager, Campus Accounting	2	3	5	2	5	5
Henry, Kevin	Registration Clerk	3	2	4	2	4	3
Hernandez, Jeri	Administrative Assistant II	6	6	10	5		
Kanaan, Jay	Accounting Technician	5	10	1	6	35	5
Ledezma, Elizabeth	Technician	2	3	3	2	3	4
Leopold, Maureen	Accounting Specialist	5	7	4	6	10	10
Louie-Jeu, Kim	Evaluator	1		3			
Mahoney, Leslie	Account Clerk	1		1		3	2
Martinez, Delores	Technician	3	2	3	3	3	2
Meinert, Sarah	Registration Clerk	7	8	10	7	8	7
Miller, John	Accounting Technician	6	8	2	1	10	5
Miranda, Sandra	Evaluator	2	2	4	2		
Morales, Lisa	Accounting Technician	8	6	9	6	25	12
Morris, Charmaine	Student Hourly	2	2	2	1		2
Murillo, Vanessa	Accounting Technician	4	5	7	5	17	8
Nguyen, Dustin (Tuan)	Specialist	4	4	4	4		
Oropeza, Elaine	Financial Aid Technician	2		2			
Padilla, Jayme	Evaluator	3	3	3	2	3	5

Schedule 2  
 North Orange County Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year 2009-2010  
 Time Study

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Perez, Denise	Student Hourly			5			
Plescher, Sarah	Student Hourly	4	3	2	3	2	3
Quan, Linh	Accounting Specialist	1		1			4
Quilizapa, Claudia	Admission Technician	3	5	1	2	3	2
Redd, Linda	Evaluator	5	15	20	10		
Reid, Denise	Technician	2	2	2	2		2
Ryan, Greg	Director, Financial Aid & Veterans Svcs.	3		3			
Shah, Mihir	Counter Staff	2	2	3	1	1	3
Schwiebert, Laurie	Administrative Assistant I	2		2			
Thompson, Jeanne	Student Services Technician			10			
Tom, Stephen	A&R Technician	3	3	3	3		
Tran, Kimberly	Financial Aid Technician	3	5	5	2		
Tushla, Nicol	Evaluator	20		20			
Villegas, Fatima	Technician	3		3			
<b>Average</b>		<b>4.4</b>	<b>5.0</b>	<b>5.0</b>	<b>3.8</b>	<b>7.8</b>	<b>4.7</b>

\*EFC Workload Multiplier (Client Provided) except Code 12 used default EFC 2.  
 Used client provided multipliers from 05-06.

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Conclusion: Findings go forward to Schedule 1A.

Schedule 2  
 North Orange County Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year 2008-2009  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2 and Schedule 2A.  
 Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	3	4	5	
		**Activity Codes					
		11	12	13	14	15	16
Abadzhyan, Susanna	FA Technician	3		3			
Abutin, Albert	Interim Dean	3	5	2	2	3	5
Adakai, Ericka	Administrative Assistant II	4		3			
Aguirre, Griselda	Student Hourly	2	2	4	1	2	1
Aguirre, Maria G.	FA Technician	3		3			
Alcaraz, Jose C.	FA Technician	3		3			
Allen, Akilah	Evaluator Specialist	15	15	15	15		
Almaraz, Arturo	A&R Clerical Assistant	10	15	10	15		
Alton, Meg	A & R Technician	1	2	2	1		
Atkins, Blanca	A & R Technician	1.5	3	2.5	2.5		
Bass, Jennifer	Student Hourly	2	1	5	5		
Beard, Claudia	Account Clerk II	10		15		20	10
Becerril, Shelley	Cashier/Registration Clerk	2	3	2	2	4	4
Bradshaw, John	Technician	3	3	5	4	3	3
Calderon-Teneza, Roselle	FA Technician	4	2	5	3	2	4
Caro, Barbara	Admissions Technician	1	1	5	5	1	1
Chang, Ly	Evaluator Specialist	12.5	12.5	12.5	12.5		
Cobb, Keith	Director, Financial Aid	5	4	10	5	15	8
Coria, Yessenia	Student Hourly	1	1	1	1	1	1
Davis, Christy	A&R Specialist	25	10	25	12.5		
Dean, Brian	A & R Technician	5	5	5	5		
Drisdorn, Chris	Student Hourly	5	5	7	2		
Edwards, Arnette	Financial Aid Specialist	7	7	7	7	7	7
Felix, Ana	A & R Specialist	5	4	5	4	2	2
Ford, Regina	Registrar	5	10	0.5	10		
Galvez, Everardo	Clerical Assistant-Sub	3		3			
Guzman, Elizabeth A.	Technician	5	5	3	3	5	5
Ha, Jackie	Financial Aid Technician/Specialist	2	5	5	2	1	5
Halcomb, John	Student Hourly	1	2	1	2	1	1
Harter, Renie	Manager, Campus Accounting	3	3	5	3	4	5
Henry, Kevin	Registration Clerk	3	2	4	2	4	3
Hernandez Pulido, Erandira	Student Hourly	1	3	3	2	1	3
Hernandez, Jeri	Administrative Assistant II	10	10	10			
Horton, Lindsay	Student Hourly	3	3	2	4		
Jones, LaQuita	Clerical Assistant I	7	5	5	5	10	5
Kanaan, Jay	Accounting Technician	6	10	2	6	30	7
Larson, Nancy	Coordinator	3		3			
Ledezma, Elizabeth	Technician	2	3	3	2	2	2
Leopold, Maureen	Accounting Specialist	6	8	3	5	10	12
Leopold, Ryan	Student Hourly	5	2	3	3		
Lopez, Ernesto	Student Hourly	5	5	10	10		
Louie-Jeu, Kim	Evaluator	5		3			
Lucero, Cheryl	Financial Aid Technician	5	5	5	5	5	5
Mahoney, Leslie	Account Clerk			1		5	5
Majdali, Emily	Hourly Accounting Technician	6	9	5	5	24	10
Martinez, Delores	Technician	5	4	6	5	4	4
Masse, Ailed	Hourly	1	1	1	1	1	1
Medina, Fablan	Student Hourly	2	2	2	1	2	5
Meinert, Gail A.	Registration Clerk	2	3	3	2	4	4
Meinert, Sarah	Registration Clerk	8	8	10	8	8	8
Miller, John	Accounting Technician	5		2		12	10
Miranda, Sandra	Evaluator	12.5	12.5	12.5	12.5		
Morales, Lisa	Accounting Technician	7	7	8	5	25	12

Schedule 2  
 North Orange County Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year 2008-2009  
 Time Study

Staff	Title	*EFC Workload Multiplier					
		1	2	1	4	5	
		**Activity Codes					
		11	12	13	14	15	16
Morrissey, Nicole	Student Hourly	3.5	5	5	2.5		
Mosley, Amella	Clerical Assistant	7.5	7.5	12.5	7.5		
Murillo, Vanessa	Accounting Technician	3	7	7.5	6	20	7
Negrete, Rena R.	A&R Specialist	3	5	2	2	3	5
Nguyen, Cole	Student Hourly	1	1	5	1		
Nguyen, Dustin (Tuan)	Specialist	10	10	5	5		
Oropeza, Elaine	Financial Aid Technician	3		3			
Padilla, Jayme	Evaluator	3	5	5	3		5
Quan, Linh	Accounting Specialist	1		1			4
Reed, Linda	Evaluator	5	15	20	10		
Reid, Denise	Technician	5	5	3	5	5	5
Reza, Alan	Financial Specialist	5	4	7.5	5	17.5	8
Rios, Brianna	Student Hourly	1	2	5	2		
Rosa Garcia, Ana	Financial Aid Technician	3		3			
Rosas, Jessica	Student Hourly	4	3	5	2		
Ryan, Greg	Director, Financial Aid & Veterans Svcs.	3		3			
Saghaei, Azar	Student Hourly	1	1	1	1	2	2
Saldivar, Digna	Student Hourly	10	5	5	10		
Sandoval, Rebeca	Financial Aid Specialist	3	2	3	3		1
Schwiebert, Laurie	Administrative Assistant I	3		3			
Shakeri, Siavash	Student Hourly	10	4	5	10		
Thompson, Jeanne	Student Services Technician	5		5			
Tom, Stephen	A&R Technician	7.5	7.5	7.5	7.5		
Tran, Kimberly	Financial Aid Techniciain	7		4			7
Tushla, Nicol	Evaluator	60	2	60			
Villaroman, Andrea	Student Hourly	2	3	1	2	2	1
Villegas, Fatima	Technician	3		3			
Whitlow, Zachary	Student Hourly	1	1	2	2	4	2
<b>Average</b>		<b>5.4</b>	<b>5.1</b>	<b>5.8</b>	<b>4.8</b>	<b>7.1</b>	<b>4.9</b>

\*EFC Workload Multiplier (Client Provided) except Code 12 used default EFC 2.

Used client provided multipliers from 05-06.

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Conclusion: Findings go forward to Schedule 1A.

Schedule 2  
 North Orange County Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year 2007-2008  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2 and Schedule 2A.  
 Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1		4	5
		**Activity Codes					
		11	12	13	14	15	16
Abadzhan, Susanna	FA Technician	20	15	30	30		15
Abutin, Albert	Interim Dean, A&R	5	4	5	3	3	4
Adakai, Ericka	Administrative Assistant II	5		5			5
Aguirre, Maria	FA Technician	20	15	30	30		15
Alcaraz, Jose	FA Technician	20	15	30	30		15
Atkins, Blanca	A&R Technician	2	3	1	1		
Beard, Claudia	Account Clerk II	6		5			10
Becena, Juan Carlos	Student Hourly		1	1.5	1		
Becerril, Shelley	Cashier/Registration Clerk	2	3	2	2	4	4
Bradshaw, John	Technician	5	5	4	2	4	4
Bustos, Ray	FA Technician	20	15	30	30		15
Calderon-Teneza, Roselle	Financial Aid Specialist	2	5	2	3		
Caro, Barbara	Technician	3	3	2	5	5	1
Chang, Denny	Student Hourly	5	3	1	3	2	4
Chang, Ly	Evaluator	5	5	3	5		
Cleaver, Danielle	Student Hourly	5		2.5			2.5
Cobb, Keith	Director, Financial Aid	5	5	6	2	5	3
Coria, Yessenia	Hourly	5	5	2	3	4	2
Creasman, Stephanie	Hourly	4	2	3	2	3	3
Davis, Christy	A&R Specialist	3	2	15	3		
Dean, Brian	A&R Technician	5	5	5	5		
Do, Field	Evaluator	1		2			2
Ebright, Jami	Account Clerk II	2		3			5
Felix, Ana	A&R Specialist	5	4	5	3	3	2
Ford, Regina	Registrar	3	5	15	3		
Funaoka, Lisa	A&R Technician	1	3	3	3	1	3
Galvez, Everado	Clerical Assistant	20	15	30	30		15
Garcia, Rose	Clerical Assistant	20	15	30	30		15
Grein, Cyndi	Manager, Campus Accounting	1		1			2
Guzman, Elizabeth	Technician	5	5	5	5	10	10
Ha, Jackie	STD Service Technician	5	5	10	10	5	10
Harter, Renie	Manager, Campus Accounting	3	3	4	3	3	4
Henry, Kevin	Registration Clerk	3	2	1	2	4	3
Hernandez, Evendiva	Student Hourly	1	1	2	1	1	2
Hernandez, Jeri L.	Administrative Assistant II	2	8	8	5		
Hinojas, Antonia	A&R Clerk	1	2	1	2		
Huynh, John	FA Technician	30	15	45	30		15
Jones, LaQuita	Clerical Assistant	3		2			
Kanaan, Jay	Accounting Technician	5	8	5	5	20	5
Kim, Dan	Student Hourly	1	1	3	1		
LaHood, Matt	Student Hourly	2.5	2	3	3.5		
Larson, Nancy	Coordinator	20	15	30	30		15
Ledezma, Elizabeth	A&R Technician	3	3	1	4	3	3
Leopold, Maureen	Accounting Specialist	5	8	4	5	10	15
Louie-Jeu, Kim	Evaluator	2	1	3	1	1	1
Lucero, Cheryl A.	Financial Aid Technician	5	5	5	5	7	
Luviano, Elizabeth	Student Hourly	3	3	2	3	3	2
Mahoney, Leslie	Account Clerk II	3	2	1	1	6	3
Majdali, Emily	Hourly Accounting Technician	6	9	5	5	24	10
Martinez, Delores	Technician	2	3	5	3	4	2
Masse, Ailed	Student Hourly	1	2	1	2	1	1
Medina, Fabian	Student Hourly	4	2	2	3	5	3
Miller, John	Accounting Technician	5	20	5	10	15	4
Miranda, Sandra	Evaluator	2	1	1	2		
Morales, Lisa	Accounting Technician	7	7	7	5	25	10
Morrissey, Nicole	Student Hourly	2.5	3.5	4	3.5		
Murillo, Vanessa	Accounting Technician	6	10	7	10	18	10
Negrete, Rena R.	A&R Specialist	5	4	4	3	4	5
Nelson, Brittany	Cashier/Registration Clerk	2	3	3	2	4	4
Nguyen, Tuan	A&R Specialist	2	3	7	5		

Schedule 2  
 North Orange County Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year 2007-2008  
 Time Study

Staff	Title	*EFC Workload Multiplier					
		1		2		5	
		11	12	13	14	15	16
Oropeza, Elaine	FA Technician	20	15	30	30		15
Oropeza, Lourdes	FA Technician	20	15	30	30		15
Padilla, Jayme	Evaluator	1	1	2	1	1	1
Perez, Veronika	Student Hourly	3	5	2	2		3
Quan, Linh	Accounting Specialist	1		1			4
Quilizapa-Torres, Claudia	Admissions Technician	4	4	3	2	4	3
Ramos, Amanda	Clerical Assistant I	3.5	7	6.5	3		
Redd, Linda	Evaluator	2	2	3	2		
Reid, Denise	A&R Technician	2	2	3	5	5	5
Reza, Alan	Financial Aid Specialist	5	5	6	2		3
Saghaei, Azar	Hourly Clerk	1	1	1	1	2	2
Samala, Brittany	A&R Clerk	2	2	5	3	2	2
Sandoval, Rebeca	Financial Aid Specialist	5	2	1	2		
Schwiebert, Laurie	Administrative Assistant	20	15	30	30		15
Thompson, Jeanne	Student Services Technician			15			
Tran, Kimberly	Financial Aid Technician	5	5	5			
Truong, Jason	Clerical Assistant	2	3	3	2		
Tushla, Nicol	Evaluator			5		10	5
Villegas, Fatima	FA Technician	20	15	30	30		15
Whitlow, Zachary	Student Hourly	2.5	1	1	1.5	2.5	1.5
<b>Average</b>		<b>6.1</b>	<b>5.9</b>	<b>8.0</b>	<b>7.9</b>	<b>6.1</b>	<b>6.4</b>

Conclusion: Findings go forward to Schedule 1A.

\*EFC Workload Multiplier (Client Provided) except Code 12 used default EFC 2.

Used client provided multipliers from 05-06.

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.



Schedule 2  
 North Orange County Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year 2006-2007  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2 and Schedule 2A.  
 Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	4	5	
		**Activity Codes					
		11	12	13	14	15	16
Abadzhyen, Susanna	Technician	8		8			
Adakai, Ericka	Administrative Assistant	5		3			
Aguirre, Maria	Technician	8		8			
Alcaraz, Jose	Technician	8		8			
Aldrete, Guadalupe	Admissions & Records Technician	5	5	5	5		
Allen, Akliah	Admissions & Records Technician	20	10	10	20		
Almaraz, Arturo	Clerical Assistant	10	10	15	5		
Alton, Meg	Admissions & Records Technician	3	3	5	3		
Asam, John	Hourly Support Staff	3	4	3	3	3	
Aure, Allan	Technician	3	3	3	2	5	2
Bassler, Jennifer	Hourly Support Staff	4	3	3	4		
Beard, Claudia	Account Clerk	5	7	8			5
Becerra, Shelly	Hourly Registration	5	2	3	2	3	1
Bradshaw, John	Technician	4	3	5	3	4	
Calderon-Tenza, Roselle	Financial Aid Technician	5		10	5		5
Chang, Ly	Evaluator	10	10	5	10		
Clark, Antonese	Admissions & Records Specialist	7	7	7	7		
Cobb, Keith	Director, Financial Aid	8	7	7	10	7	5
Coria, Yessenia	Hourly Support Staff	1	2	1	2	2	
Cruz, Carrie	Clerical Assistant	8		8			
Cupino, Jeff	Hourly Support Staff	1	2	3	1	2	2
Davis, Christy A.	Admissions & Records Technician	10	7	4	4		
Dean, Brian	Admissions & Records Technician	10	5	10	5		
Dillon, Andrew	Hourly Support Staff	1	2	3	2	1	2
Do, Field	Evaluator	4	3	3	2	2	
Edwards, Arnette	Financial Aid Technician	10		5	5		5
Felix, Ana	Admissions & Records Specialist	5	5	5	4	5	5
Filippi, Geovanni	Clerical Assistant	1.5	2	7.5	3.5		
Fisher, Sandra	Hourly Registration	5	8	10	8	10	5
Ford, Regina	Registrar	5	5	10	2		
Funaoka, Lisa	Admissions & Records Technician	3	3	3	3	4	2
Guzman, Elizabeth A.	Admissions & Records Technician	5	5	5	5	5	5
Ha, Jackie	Financial Aid Specialist	10	7	5	5	5	7
Harter, Renle	Manager Campus Accounting	3	3	4	3	3	4
Henry, Kevin	Registration Clerk	2	2	1	1	2	1
Hernandez, Jeri	Administrative Assistant	6	5	10	5		
Hobson, Tori	Hourly Support Staff	3	3	1	2	5	1
Jimenez, Peter	Hourly Support Staff	2	3	1	2	4	4
Jones, LaQuita	Clerical Assistant	10		10	5		5
Kanaan, Jay	Accounting Technician	5	8	5	5	20	5
Larson, Nancy	Coordinator	8		8			
Ledezma, Elizabeth	Admissions Technician	1	3	1	2	2	
Leopold, Maureen	Accounting Specialist	5	8	5	4	10	15
Lorie-Jen, Kim	Evaluator	4	3	3	2		
Lucero, Cheryl	Financial Aid Technician	3	2	1	2		1
Luviano, Elizabeth	Hourly Support Staff	2	2	1	2	2	
Mahoney, Leslie	Account Clerk	2		1		3	2
Majdali, Umayyah	Hourly Accounting Technician	6	9	5	5	24	10
Martinez, Delores	Admissions & Records Technician	5	5	5	5	5	5
Mayberry, Suzanne	Clerical Assistant	10	7	4	4		
Miller, John	Accounting Technician	3	10	3	6	15	7
Miranda, Sandra	Evaluator	5	4	2	5		
Montana, Erica	Student Support	1.5	2	1.5	1	2	
Morales, Lisa	Accounting Technician	7	7	8	4	25	9
Mosley, Amelia	Clerical Assistant	10	10	10	10		
Negrete, Rena	Admissions & Records Specialist	5	5	6	5	5	5
Nelson, Brittany	Hourly Registration	5	2	3	2	3	1
Nguyen, Tuan	Admissions & Records Specialist	5	10	3	5		
Olivas, Priscilla	Hourly Support Staff	1	2	1	2	2	

Schedule 2  
 North Orange County Community College District  
 308/96 Enrollment Fee Collection and Waivers  
 Fiscal Year 2006-2007  
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Oropeza, Elaine	Technician	8		8			
Padilla, Jayme	Evaluator	4	4	3	4	4	3
Quan, Linh	Accounting Specialist	2		2			4
Ramos, Amanda	Admissions & Records Assistant	5	5	2	5		
Reid, Denise	Admissions & Records Technician	5	3	2	3	5	4
Reza, Alan	Financial Aid Specialist	9	7	7.5	10	7	5
Rodriguez, Daisy C.	Accounting Technician	5	8	8	5	8	10
Saghaei, Azar	Hourly Support Staff	3	3	1	3	5	2
Sandoval, Rebeca	Financial Aid Specialist	3	2	1	2		1
Specht, Julie	Hourly Support Staff	10	10	10	15		
Thompson, Jeanne	Student Services Technician	60		15			
Tran, Kimberly	Financial Aid Technician	10		5	5		5
Tran, Luu	Admissions & Records Technician	15	5	5	20		
Truong, Phuc (Jason)	Admissions & Records Hourly	3	3	1.5	3		
Villegas, Fatima	Technician	8		8			
<b>Average</b>		<b>6.4</b>	<b>5.0</b>	<b>5.1</b>	<b>4.8</b>	<b>6.1</b>	<b>4.4</b>

Conclusion: Findings go forward to Schedule 1A.

\*EFC Workload Multiplier (Client Provided) except Code 12 used default EFC 2.

Used client provided multipliers from 05-06.

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

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EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

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

On October 7, 2016, I served the:

**SCO Late Comments on the IRC**

*Enrollment Fee Collection and Waivers, 15-9913-I-02*

Education Code Section 76300

California Code of Regulations, Title 5, Sections 58501-58503,

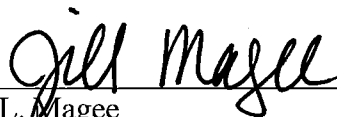
58611-58613, 58620, and 58630

Fiscal Years: 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004,  
2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, and 2010-2011

North Orange 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 October 7, 2016 at Sacramento, California.



Jill L. Magee

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 9/27/16

**Claim Number:** 15-9913-I-02

**Matter:** Enrollment Fee Collection and Waivers

**Claimant:** North Orange 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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