

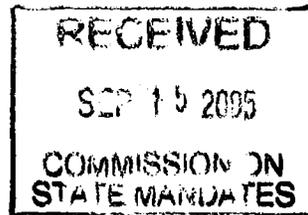
SixTen and Associates

Mandate Reimbursement Services

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

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September 13, 2005



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

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

Dear Ms. Higashi:

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

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

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

Thank-you.

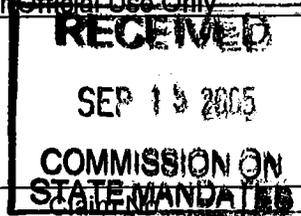
Sincerely,

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

Keith B. Petersen

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

For Official Use Only



05-4206-I-10

INCORRECT REDUCTION CLAIM FORM

Local Agency or School District Submitting Claim

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

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

Telephone Number
Voice: 858-514-8605
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Address
Mike Brandy, Vice Chancellor, Business Services
Foothill-De Anza Community College District
12345 El Monte Road
Los Altos Hills, CA 94022

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

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

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

CLAIM IDENTIFICATION: Specify Statute or Executive Order

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

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

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

Name and Title of Authorized Representative
Mike Brandy, Vice Chancellor
Business Services

Telephone No.
Voice: 650-949-6201
Fax: 650-941-1638
E-mail: brandymike@fhda.edu

Signature of Authorized Representative Date

X

August 31, 2005

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

8
9 BEFORE THE

10 COMMISSION ON STATE MANDATES

11 STATE OF CALIFORNIA

12 INCORRECT REDUCTION CLAIM OF:)

13)

14) No. CSM _____

15)

16) Chapter 1, Statutes of 1984, 2nd E.S.

17) Chapter 1118, Statutes of 1987

18) Foothill-De Anza

19) Community College District,

20) Education Code Section 76355

21) Health Fee Elimination

22) Claimant.

23) Annual Reimbursement Claims:

24)

25) Fiscal year 1999-00

26) Fiscal Year 2000-01

27) Fiscal Year 2001-02

28) _____)

29)

30)

INCORRECT REDUCTION CLAIM FILING

31 PART I. AUTHORITY FOR THE CLAIM

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

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

1 subdivision (d) of Section 17561.” Foothill-De Anza Community College District
2 (hereafter “district” or “claimant”) is a school district as defined in Government Code
3 Section 17519.¹ Title 2, CCR, Section 1185 (a), requires the claimant to file an
4 incorrect reduction claim with the Commission.

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

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

¹ Government Code Section 17519, added by Chapter 1459, Statutes of 1984,
Section 1:

“‘School district’ means any school district, community college district, or county
superintendent of schools.”

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

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

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

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

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

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

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

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

1 reduction claim.

2 **PART IV. BASIS FOR REIMBURSEMENT**

3 1. Mandate Legislation

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

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

16 Chapter 8, Statutes of 1993, Section 29, repealed Education Code Section
17 72246, effective April 15, 1993. Chapter 8, Statutes of 1993, Section 34, added
18 Education Code Section 76355², containing substantially the same provisions as former

² Education Code Section 76355, added by Chapter 8, Statutes of 1993, Section 34, effective April 15, 1993, as last amended by Chapter 758, Statutes of 1995, Section 99:

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

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

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

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

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

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

(3) Low-income students, including students who demonstrate financial need in accordance with the methodology set forth in federal law or regulation for determining the expected family contribution of students seeking financial aid and students who demonstrate eligibility according to income standards established by the board of governors and contained in Section 58620 of Title 5 of the California Code of Regulations.

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

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

Incorrect Reduction Claim of Foothill-De Anza Community College District
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1 Section 72246, effective April 15, 1993.

2 2. Test Claim

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

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

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

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

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

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

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

5 3. Parameters and Guidelines

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

11 "V. REIMBURSABLE COSTS

12 A. Scope of Mandate

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

17 VI. CLAIM PREPARATION

18 ...
19 B...

20 3. Allowable Overhead Cost

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

24 VII. SUPPORTING DATA

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

1 validity of such costs....

2 VIII OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

14 4. Claiming Instructions

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

23 PART V. STATE CONTROLLER CLAIM ADJUDICATION

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

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

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

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

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

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

11 **Claimed**

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

16 **Psychological Counseling Costs**

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

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

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

4 "Other" Employee Costs

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

11 Source Documentation

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

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

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

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

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

10 **Claimed**

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

16 Unallowable Program Costs

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

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

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

13 Unsupported Cost Allocation-Student Health Insurance

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

1 method.

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

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

13 Federal Approval

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

Incorrect Reduction Claim of Foothill-De Anza Community College District
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1 the District's rate was excessive or unreasonable, just that it wasn't federally approved.

2 Cost Year

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

9 CCFS-311

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

19 Regulatory Requirements

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

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

9 Unreasonable or Excessive

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

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

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

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

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1 fee.

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

7 Education Code Section 76355

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

16 Parameters and Guidelines

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

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

Incorrect Reduction Claim of Foothill-De Anza Community College District
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1 etc., shall be identified and deducted from this claim. This shall include the
2 amount of [student fees] as authorized by Education Code Section 72246(a)³.”

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

7 Student Health Services Fee Amount

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

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

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

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

3 Fees Collected vs. Fees Collectible

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

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

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

1 **Amount Paid By The State**

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

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

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

11 **Statute of Limitations for Audit**

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

16 Chronology of Claim Action Dates

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

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

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

7 Statutory History

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

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

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

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

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

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

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

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

15 “(a) A reimbursement claim for actual costs filed by a local agency or school
16 district pursuant to this chapter is subject to the initiation of an audit by the
17 Controller no later than three years after the ~~end of the calendar year in which~~
18 the date that the actual reimbursement claim is filed or last amended, whichever
19 is later. However, if no funds are appropriated or no payment is made to a
20 claimant for the program for the fiscal year for which the claim is ~~made~~ filed, the
21 time for the Controller to initiate an audit shall commence to run from the date of
22 initial payment of the claim.”
23

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

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

1 the purpose of a statute of limitations.

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

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

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

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

20 **PART VIII. RELIEF REQUESTED**

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

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

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

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

15 /

16 /

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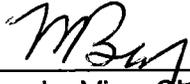
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Incorrect Reduction Claim of Foothill-De Anza Community College District
1/84; 1118/87 Health Fee Elimination

1 PART IX. CERTIFICATION

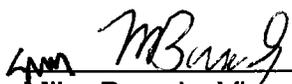
2 By my signature below, I hereby declare, under penalty of perjury under the laws
3 of the State of California, that the information in this incorrect reduction claim
4 submission is true and complete to the best of my own knowledge or information or
5 belief, and that the attached documents are true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

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

8 
9 Mike Brandy, Vice-Chancellor, Business Services
10 Foothill-De Anza Community College District
11 12345 El Monte Road
12 Los Altos Hills, CA 94022-4599
13 Voice: 650-949-6201
14 Fax: 650-941-1638
15 E-Mail: brandymike@fhda.edu

16 APPOINTMENT OF REPRESENTATIVE

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

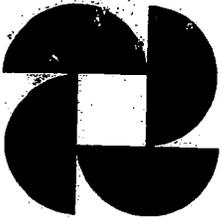
19 
20 Mike Brandy, Vice-Chancellor
21 Business Services
22 Foothill-De Anza Community College District

8/31/05
Date

23 Attachments:

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

Exhibit A



Foothill-De Anza
Community College District

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

Foothill College
De Anza College

May 13, 2004

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

Dear Mr. Chivaro:

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

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

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

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

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

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

Finding 2 - Overstated materials and supplies costs and related indirect costs claimed

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

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

Finding 3 - Indirect cost rate claimed

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

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

Finding 4 - Understated authorized health fee revenues claimed

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

Enclosed with this letter are the following:

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

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

Sincerely,

Mike Brandy (dt)

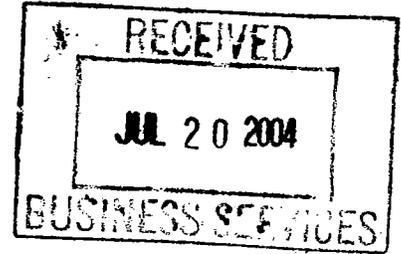
Mike Brandy
Vice Chancellor, Business Services

Enclosures

C: Martha Kanter



STEVE WESTLY
California State Controller



July 15, 2004

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

Re: Foothill-De Anza Community College District Audit

Dear Mr. Brandy:

This is in response to your letter to me dated May 13, 2004, concerning the Controller's Audit of the Health Fee claim.

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

The proper forum for resolving issues involving mandated cost programs is through the incorrect reduction process through the Commission on State Mandates. As such, this office will not be scheduling an informal conference for this matter.

However, in light of the concerns expressed in your letter concerning the auditors assigned and the validity of the findings, I am forwarding your letter to Vince Brown, Chief Operating Officer, for his review and response.

If you have any questions you may contact Mr. Vince Brown at (916) 445-2038.

Very truly yours,

A handwritten signature in black ink, appearing to read "R. Chivaro", written over the typed name and title.

RICHARD J. CHIVARO
Chief Counsel

RJC/st

cc: Vincent P. Brown, Chief Operating Officer, State Controller's Office
Jeff Brownfield, Chief, Division of Audits, State Controller's Office

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

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

I. SUMMARY OF MANDATE

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

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

II. COMMISSION ON STATE MANDATES' DECISION

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

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

III. ELIGIBLE CLAIMANTS

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

IV. PERIOD OF REIMBURSEMENT

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

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

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

V. REIMBURSABLE COSTS

A. Scope of Mandate

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

B. Reimbursable Activities

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

ACCIDENT REPORTS

APPOINTMENTS

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

ASSESSMENT, INTERVENTION & COUNSELING

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

EXAMINATIONS (Minor Illnesses)

- Recheck Minor Injury

HEALTH TALKS OR FAIRS - INFORMATION

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

FIRST AID (Major Emergencies)

FIRST AID (Minor Emergencies)

FIRST AID KITS (Filled)

IMMUNIZATIONS

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

INSURANCE

On Campus Accident
Voluntary
Insurance Inquiry/Claim Administration

LABORATORY TESTS DONE

Inquiry/Interpretation
Pap Smears

PHYSICALS

Employees
Students
Athletes

MEDICATIONS (dispensed OTC for misc. illnesses)

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

PARKING CARDS/ELEVATOR KEYS

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

REFERRALS TO OUTSIDE AGENCIES

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

TESTS

Blood Pressure
Hearing
Tuberculosis
 Reading
 Information
Vision
Glucometer
Urinalysis

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

MISCELLANEOUS

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

COMMITTEES

Safety
Environmental
Disaster Planning

SAFETY DATA SHEETS

Central file

X-RAY SERVICES

COMMUNICABLE DISEASE CONTROL

BODY FAT MEASUREMENTS

MINOR SURGERIES

SELF-ESTEEM GROUPS

MENTAL HEALTH CRISIS

AA GROUP

ADULT CHILDREN OF ALCOHOLICS GROUP

WORKSHOPS

Test Anxiety
Stress Management
Communication Skills
Weight Loss
Assertiveness Skills

VI. CLAIM PREPARATION

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

A. Description of Activity

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

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

Claimed costs should be supported by the following information:

1. Employee Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

VII. SUPPORTING DATA

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

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

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

IX. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY under penalty of perjury:

THAT the foregoing is true and correct:

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

and

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

Signature of Authorized Representative

Date

Title

Telephone No.

HEALTH FEE ELIMINATION

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

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

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

2. Eligible Claimants

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

3. Appropriations

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

4. Types of Claims

A. Reimbursement and Estimated Claims

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

B. Minimum Claim

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

5. Filing Deadline

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

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

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

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

6. Reimbursable Components

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

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

\$10.00 per semester

\$5.00 for summer school

\$5.00 for each quarter

Beginning with the summer of 1997, the fees are:

\$11.00 per semester

\$8.00 for summer school or

\$8.00 for each quarter

The district may increase fees by the same percentage increase as the Implicit Price Deflator (IPD) for the state and local government purchase of goods and services.

Whenever the IPD calculates an increase of one dollar (\$1) above the existing amount, the fees may be increased by one dollar (\$1).

7. Reimbursement Limitations

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

8. Claiming Forms and Instructions

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

A. Form HFE-2, Health Services

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

B. Form HFE-1.1, Claim Summary

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

C. Form HFE-1.0, Claim Summary

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

D. Form FAM-27, Claim for Payment

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

Illustration of Claim Forms

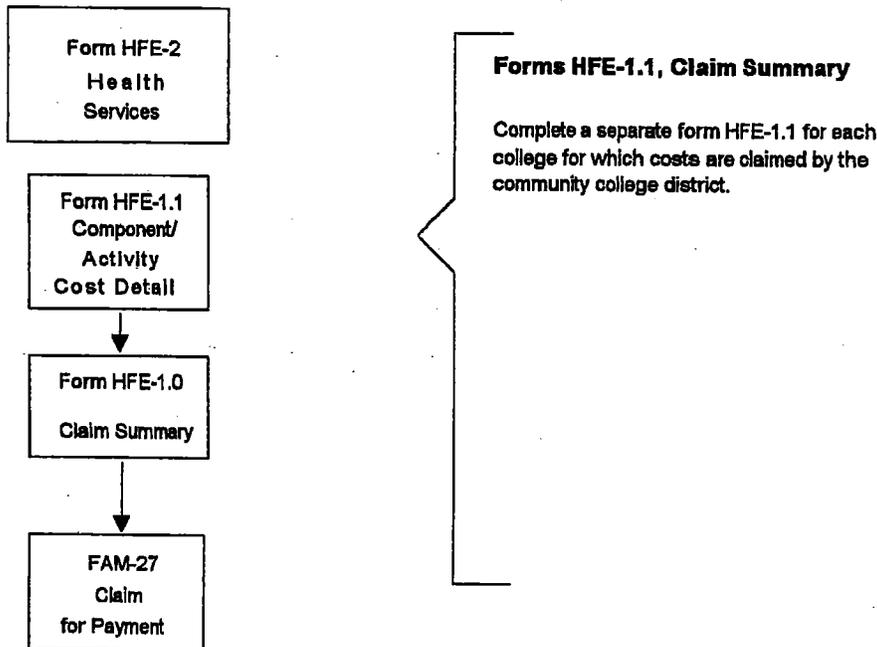


Exhibit E

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT

Audit Report

HEALTH FEE ELIMINATION PROGRAM

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

July 1, 1999, through June 30, 2002



STEVE WESTLY
California State Controller

March 2004



STEVE WESTLY
California State Controller

March 10, 2004

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

Dear Dr. Kanter:

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

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

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

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

Sincerely,

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

VINCENT P. BROWN
Chief Operating Officer

VPB:ams

cc: (See page 2)

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

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Audit Report

Summary

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

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

Background

Chapter 1, Statutes of 1984, 2nd E.S., repealed *Education Code* Section 72246, which authorized community college districts to charge a health fee for providing health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. This statute also required that health services for which a community college district charged a fee during fiscal year (FY) 1983-84 had to be maintained at that level in FY 1984-85 and every year thereafter. The provisions of this statute would automatically sunset on December 31, 1987, reinstating community colleges districts' authority to charge a health fee as specified. Chapter 1118, Statutes of 1987, amended *Education Code* Section 72246 to require any community college district that provided health services in FY 1986-87 to maintain health services at the level provided during that year in FY 1987-88 and each fiscal year thereafter.

On November 20, 1986, the Commission on State Mandates (COSM) determined that Chapter 1, Statutes of 1984, 2nd E.S., imposed a "new program" upon community college districts by requiring any community college district that provided health services for which it was authorized to charge a fee pursuant to former *Education Code* Section 72246 in FY 1983-84 to maintain health services at the level provided during that year in FY 1984-85 and each fiscal year thereafter. This maintenance of effort requirement applies to all community college districts that levied a health services fee in FY 1983-84, regardless of the extent to which the health services fees collected offset the actual costs of providing health services at the FY 1983-84 level. On April 27, 1989, COSM determined that Chapter 1118, Statutes of 1987, amended this maintenance of effort requirement to apply to all community college districts that provided health services in FY 1986-87 and required them to maintain that level in FY 1987-88 and each fiscal year thereafter.

Parameters and Guidelines, adopted by COSM on August 27, 1987 (and amended on May 25, 1989), establishes the state mandate and defines criteria for reimbursement. In compliance with *Government Code* Section 17558, the SCO issues claiming instructions for each mandate requiring state reimbursement to assist school districts and local agencies in claiming reimbursable costs.

**Objective,
Scope, and
Methodology**

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

The auditors performed the following procedures:

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

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

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

Conclusion

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

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

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

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

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

**Views of
Responsible
Officials**

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

Restricted Use

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



JEFFREY V. BROWNFIELD
Chief, Division of Audits

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

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

Schedule 1 (continued)

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

Auditor's Note

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

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

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

¹ See the Findings and Recommendations section.

Findings and Recommendations

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

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

Overstated costs are summarized as follows:

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

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

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

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

Recommendation

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

District's Response

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

Auditor's Comment

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

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

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

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

Overstated costs are summarized as follows:

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

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

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

Recommendation

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

District's Response

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

Auditor's Comment

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

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

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

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

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

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

Overstated indirect costs rate had the following effect:

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

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

Recommendation

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

District's Response

We do not contest this finding.

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

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

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

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

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

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

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

Parameters and Guidelines states that health fees authorized by the Education Code must be deducted from costs claimed. *Education Code* Section 76355(c) states that health fees are authorized for all students except those students who: (1) depend exclusively on prayer for healing; (2) are attending a community college under an approved apprenticeship training program; or (3) demonstrate financial need.

Recommendation

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

District's Response

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

Auditor's Comment

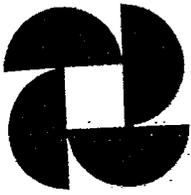
The audit finding was revised based on enrollment and BOGG waiver data submitted with the district's response. However, the SCO does not accept the district's calculated amounts for health fee revenues for the following reasons:

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

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



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



Foothill-De Anza
Community College District

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

Foothill College
De Anza College

January 21, 2004

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

Dear Mr. Spano,

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

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

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

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

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

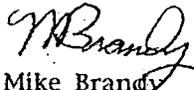
Finding 3: We do not contest this finding.

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

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

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

Sincerely,



Mike Brandy
Vice Chancellor, Business Services

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

Attachments:

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

ATTACHMENT 1

Session Name:ADMIN

*W-FZ750 PO HAS BEEN FED TO ACCOUNTING
224 Purchase Order Line Item Create/Modify

TOYOTA MATERIAL HANDLING
31010 SAN ANTONIO STREET
Line: 001

Screen: Vend: V0000380300 PO: A048731 Inv:

Quantity	Commodity	UOM	Unit Price	Trade Disc	Disc Type	Extended Price	UPO
1.00		EA	15,998.			15,998.00	
				With Tax		15,998.00	

Description: Taylor Dunn Emergency Response Vehicle
Model BT2-80-ERV
PRICE INCLUDES TAX AND DELIVERY

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

Override BBA:
Tax Code:
Work Order No.:

WW:

More Lines (Y/N):

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

DATE	PURCHASE ORDER NUMBER
06/10/2001	A048731

PURCHASE ORDER

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

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

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

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

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

2-11264-6420 100.00

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

PURCHASING AGENT

Date

PAGE

Steve Westly • California State Controller

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

Jan. 20 2004 05:33PM P1

ATTACHMENT 2

INVOICE

*Please pay
PO # E944539
1/10/00
Planned Parenthood*

Date: 5/31/00

Invoice No. FH-210

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

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

Line Item	Description	Quantity	Unit	Amount
1	April 2000 Personnel Cost	1	\$	6,925.76
2	April 2000 Operating Cost	1	\$	1,000.00
Invoice Total \$				<u>7,925.76</u>

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

Jan. 20 2004 05:34PM P3

ATTACHMENT 2

INVOICE

*Please pay
PO # E944539
1/10/02
pertrude program*

Date: 6/9/00

Invoice No. FH-211

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

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

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

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

Jan. 20 2004 05:35PM P5

ATTACHMENT 2

INVOICE

*Please pay
PO# E944539
Estimote Gregorio 8/14/00*

Date: 7/10/00

Invoice No. FH-212

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

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

Item	Description	Qty	Rate	Amount
1	June 2000 Personnel Cost	1	\$	4,215.19
2	June 2000 Operating Cost	1	\$	1,000.00
Invoice Total \$				<u>5,215.19</u>

ATTACHMENT 2

AGREEMENT FOR SPECIAL SERVICES

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

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

COMMENCING: July 1, 1998

TERMINATING: June 30, 1999

TERMS OF THE AGREEMENT:

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

Agreement for Special Services -Revised June 30, 1999

ATTACHMENT 2

3. Foothill College agrees to provide in-kind services to the clinical operations of PPMM to include rent, phone, and utilities. Foothill College agrees to be responsible for the costs of conducting the clinic to include:

- salaries, wages, and the employer's share of fringe benefits and payroll deductions for PPMM staff and clinicians (to include clinician, medical assistants, PPMM Mountain View Center Manager, and physician) who work at the clinic;
- monthly expenses incurred by PPMM;
- \$1,000 per month administrative overhead costs to include the following:

- Protocol audit
- Quality management
- Accounting
- Human Resources
- Billing
- Purchasing
- MIS

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

a. On a monthly basis, PPMM shall submit an invoice to Foothill College to cover the mutually agreed upon expenses as stated above. Monthly statements shall reflect the number of actual hours billed for each physician, clinician and medical assistant, and the Mountain View Center Manager. PPMM will also provide fiscal statements on a monthly basis reflecting expenses and revenue.

b. The level of staffing including clinician and medical assistant coverage shall be mutually agreed to by the two parties.

c. It is understood that a clinician and medical assistant will be assigned to the FH Health Office, this being their sole assignment for the agreed upon schedule and will not be reassigned to another PPMM clinic unless mutually agreed upon by PPMM and FH. FH may request additional clinician time as needed. PPMM will accommodate these requests as resources allow, and Foothill will reimburse PPMM for these additional services.

d. Foothill College will establish the dates of operation of the Health Office in conjunction with the college calendar.

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

Agreement for Special Services - Revised June 30, 1998

ATTACHMENT 2

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

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

Agreement for Special Services - Revised June 30, 1998

ATTACHMENT 2

Agreement for Special Services

Planned Parenthood Mar Monte, Inc. ("PPMM") 1691 The Alameda, San Jose, CA 95126 Foothill-De Anza Community College District, Los Altos Hills, CA ("Foothill College") 12345 El Monte Road, Los Altos Hills, CA 94022
--

July 1, 1998 - June 30, 1999

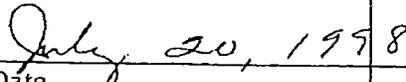


 Lynn Fielder
 Vice President of Medical Services
 Planned Parenthood Mar Monte
 1691 The Alameda
 San Jose, CA 95126



 James W. Keller
 Director of Business Services
 Foothill-De Anza Community College District
 12345 El Monte Road
 Los Altos Hills, CA 94022

Date



 Date

Foothill College contact persons for implementation of this contract:

Judith Handa
 Dean of Instruction and Student Affairs

Judith Fateman
 Dean of Student Services and Activities

Agreement for Special Services - Revised June 30.

Session Name: ADMIN

ATTACHMENT 3

Page 1

023 Transactions by Account

TECH & PROF SERV
Fiscal Year: 00

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

Sub	TC	Ref 1	Date	Description	Amount	I Batch	Offset	Acct
5214	068	E944539	05/31	PLANNED PARENTHOOD	8,897.32	APD832	0-21120-2100	
5214	068	E944539	05/31	PLANNED PARENTHOOD	9,550.75	APD832	0-21120-2100	
5214	051	E944539	06/30	PLANNED PARENTHOOD	24,203.00-C	ENC230		
5214	068	E944539	06/30	PLANNED PARENTHOOD	7,925.76	APD918	0-21120-2100	
5214	068	E944539	06/30	PLANNED PARENTHOOD	8,324.05	APD918	0-21120-2100	
5214	062	ACCRUAL	06/30	ACCRUE PLANNED PARE	7,000.00	ACG054	0-21120-2400	

Accrual in June 2000

Total Pages: 2 This Page: 2 Next Page:

ATTACHMENT 3

Session Name:ADMIN

Page 1

I-FZ782 MORE RECORDS; PRESS ENTER TO CONTINUE

023 Transactions by Account

TECH & PROF SERV

Fiscal Year: 01

Screen: Acct: 2112645214 Month:

01-21-04 06:11:39

Sub	TC	Ref 1	Date	Description	Amount	I	Batch	Offset	Acct
5214	050	E047262	07/01	PLANNED PARENTHOOD	90,000.00	D	NYE047		
①	5214	062	ACCRUAL	07/01	ACCRUE PLANNED PARE	7,000.00-	RAC001	0-21120-2400	
②	5214	068	E047262	07/31	PLANNED PARENTHOOD	5,215.19	APD049	0-21120-2100	
5214	052	E047262	08/31	NWYR ENC ADJ	5,215.19-	C	FAS004		
5214	068	E047262	09/30	PLANNED PARENTHOOD	2,750.45		APD163	0-21120-2100	
5214	068	E047262	09/30	PLANNED PARENTHOOD	3,016.44		APD163	0-21120-2100	
5214	068	E047262	11/29	PLANNED PARENTHOOD	4,151.28		APD288	0-21120-2100	
5214	068	E047262	11/29	PLANNED PARENTHOOD	5,088.89		APD288	0-21120-2100	
5214	068	IC	02/27	ANTOINETTE*BLOOM	840.00		VEN272	0-21120-2100	
5214	068	C147401	03/02	PETER HOI-LUN*CHEUN	75.20		VEN021	0-21120-2100	
5214	068	E047262	02/28	PLANNED PARENTHOOD	6,308.15		APD471	0-21120-2100	
5214	068	E047262	02/28	PLANNED PARENTHOOD	4,234.90		APD471	0-21120-2100	
5214	068	C147403	03/14	PETER HOI-LUN*CHEUN	13.50		VEN141	0-21120-2100	
5214	068	IC	03/26	CORDELIA*CLANCY	250.00		VEN261	0-21120-2100	
5214	068	IC	03/29	ANTOINETTE*BLOOM	400.00		VEN292	0-21120-2100	

Total Pages: 2 This Page: 1 Next Page:

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

ATTACHMENT 4

Session Name:ADMIN

Page 1

023 Transactions by Account

INS-STUD ACCIDENT
Fiscal Year: 00

Screen: Acct: 2112645050 Month:
03-14-03 08:15:31

Sub	TC	Ref 1	Date	Description	Amount	I Batch	Offset	Acct
-----	----	-------	------	-------------	--------	---------	--------	------

5050	068	CAP7609	01/28	ANDREINI AND COMPAN	6,090.00	VPI281	0-21120-2100	✓
------	-----	---------	-------	---------------------	----------	--------	--------------	---

*Archived
not in
AP SYS*

Total Pages: 1 This Page: 1 Next Page:

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

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

COUNTY OF SANTA CLARA WARRANT * FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT * LOS ALTOS HILLS, CALIFORNIA 94022-4599
 VENDOR NUMBER: V0000220290 WARRANT DATE: 01/28/00 WARRANT NUMBER: 25726213

INVOICE DATE	INVOICE NUMBER	PURCHASE ORDER	VOUCHER	INVOICE AMOUNT	DISCOUNT AMOUNT	AMOUNT PAID
01/11/00	357759	CAP7609	9271378	87,473.00		87,473.00
01/11/00	357759	CAP7609	9271380	24,437.00		24,437.00
01/11/00	357759	CAP7609	9271381	6,090.00		6,090.00
REMARKS:						TOTAL: 118,000.00



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

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

VOID AFTER SIX MONTHS OF ISSUE

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

TO: **ANDREINI AND COMPANY**

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

90-78 BANK OF THE WEST
 1211 WALNUT CREEK, CA

FUND #5711 VENDOR

APPROVED BY GOVERNING BOARD

ANDREINI AND COMPANY
 220 WEST TWENTIETH AVENUE
 SAN MATEO CA 94403

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

**FOOTHILL DE ANZA COMMUNITY COLLEGE
DISTRICT**

REQUEST FOR CHECK

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

CHECK REQUEST NO.

CAP 7609

MAKE CHECK PAYABLE TO:

Andreini & Company 220 W Twentieth San Mateo, CA 94403
--

DATE OF REQ.: 1/26/00

CHECK REQUIRED: 1/27/00

MAIL TO: PAYEE OTHER:

V 220290

Andreini & Company <i>call when ready</i> <i>Annette x6146</i>
--

TOTAL CHECK AMOUNT: \$118,000.00

PAYMENT FOR: (PROVIDE COMPLETE EXPLANATION)	
For renewal of Student Accident Policy for 8/1/1999 - 7/31/2000.	DISTRICT ACCOUNTING 00 JAN 27 P2:10 RECEIVED M
For invoice numbers 357759.	

REQUESTED BY: Alan Foden *AF*

APPROVED BY: Ruth Foy *R Foy*

APPROVED BY: Naomi Kitajima *Naomi Kitajima*

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

TOTAL

AMOUNT	
\$	87,473.00
	\$24,437.00
	\$6,090.00
	\$118,000.00



INVOICE

ANDREINI & COMPANY

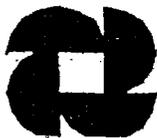
Insurance / Risk Management / Employee Benefits
 220 West Twentieth Ave., San Mateo, CA 94403
 650/573-1111 FAX 650/378-4361
 License 0208825

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

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

DETACH THIS PORTION AND RETURN WITH REMITTANCE:

DESCRIPTION (REFER TO POLICY BINDER FOR DETAILS)	AMOUNT										
Policy Number-MOH0678090 Company-UNITED OF OMAHA LIFE INS. CO. Policy Term- 8/01/99 7/31/00 Coverage-Sports Accident New Policy PREMIUM STUDENT ACCIDENT COVERAGE 8/1/99 TO 7/31/00 <i>Makson failed to bill.</i>	118,000.00										
<table border="1"> <tr> <td>INVOICE DATE</td> <td>INVOICE NUMBER</td> <td>EFFECTIVE DATE</td> <td>AMOUNT DUE</td> <td>118,000.00</td> </tr> <tr> <td>1/11/00</td> <td>357759</td> <td>8/01/99</td> <td></td> <td></td> </tr> </table>	INVOICE DATE	INVOICE NUMBER	EFFECTIVE DATE	AMOUNT DUE	118,000.00	1/11/00	357759	8/01/99			
INVOICE DATE	INVOICE NUMBER	EFFECTIVE DATE	AMOUNT DUE	118,000.00							
1/11/00	357759	8/01/99									



FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
Risk Management

NOV 25 1998

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

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

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

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

Thank You.

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

ATTACHMENT 5

**Method for Calculating Health Fees
For Purposes of Reimbursement of Mandated Cost Claim
Robert B. Barr, 12/16/03**

The Present Method

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

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

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

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

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

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

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

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

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

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

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

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

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

The Difference Between the Present Method and the Prior Method

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

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

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

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

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

General Fee Code Descriptions

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

Health Fee Revenue Calculations for Reimbursement Claim

Foothill College

Year	Term	Gross Health Fees Billed Amt	BOGG Waivers	Net Health Fees Billed Amt	Additions For Those Not Billed by Fee Code										Total Amt @ \$9 per	Total Fees	
					CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count			
2002-03	Summer	\$121,925	\$5,392	\$116,543			104	55		7				44	210	\$1,890	\$118,433
	Fall	\$155,441	\$10,838	\$144,603			149	96		12				117	374	\$3,360	\$148,169
	Winter	\$143,011	\$10,782	\$132,229			57	94		7				151	309	\$2,781	\$135,010
	Spring	\$137,140	\$11,205	\$125,935			56	85		10				154	305	\$2,745	\$128,680
Grand Total Revenue																	\$530,292

Year	Term	Gross Health Fees Billed Amt	BOGG Waivers	Net Health Fees Billed Amt	Additions For Those Not Billed by Fee Code										Total Amt @ \$9 per	Total Fees	
					CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count			
2001-02	Summer	\$110,142	\$3,942	\$106,200							9				221	\$1,989	\$108,189
	Fall	\$151,507	\$8,865	\$142,642	18	1	182	94		8				1	304	\$2,736	\$145,378
	Winter	\$141,705	\$9,018	\$132,687			176	85		7				16	284	\$2,556	\$135,243
	Spring	\$141,012	\$9,135	\$131,877			233	70		7				72	382	\$3,438	\$135,315
Grand Total Revenue																	\$524,125

Year	Term	Gross Health Fees Billed Amt	BOGG Waivers	Net Health Fees Billed Amt	Additions For Those Not Billed by Fee Code										Total Amt @ \$9 per	Total Fees	
					CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count			
2000-01	Summer	\$94,640	\$4,312	\$90,328			1	112	77						190	\$1,520	\$91,848
	Fall	\$129,240	\$8,408	\$119,832	31			186	93					2	312	\$2,496	\$122,328
	Winter	\$113,816	\$7,848	\$105,968				161	90		1			1	253	\$2,024	\$107,992
	Spring	\$112,960	\$8,010	\$104,944			30	152	82		1			1	266	\$2,128	\$107,072
Grand Total Revenue																	\$429,040

Year	Term	Gross Health Fees Billed Amt	BOGG Waivers	Net Health Fees Billed Amt	Additions For Those Not Billed by Fee Code										Total Amt @ \$9 per	Total Fees	
					CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count			
1999-00	Summer	\$91,856	\$4,040	\$87,816				164	78						242	\$1,936	\$89,752
	Fall	\$118,664	\$8,410	\$110,245	12			196	83						291	\$2,328	\$112,573
	Winter	\$107,936	\$8,577	\$99,359	3			165	81						249	\$1,992	\$101,351
	Spring	\$108,448	\$7,945	\$100,503			145	69						1	215	\$1,720	\$102,223
Grand Total Revenue																	\$405,699

De Anza College

Year	Term	Gross Health Fees Billed Amt	BOGG Waivers	Net Health Fees Billed Amt	Additions by Fee Code For Those Not Billed										Total Amt @ \$9 per	Total Fees	
					CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count			
2001-02	Summer	\$131,176	\$17,035	\$114,141		2,220	2		263	31	80	8	160	2,773	\$24,957	\$139,098	
	Fall	\$225,964	\$31,140	\$194,824	2	113	1		279	40	103	228	871	7,839	\$70,959	\$265,783	
	Winter	\$102,402	\$29,733	\$162,669		34	1		282	44	74	100	220	755	\$6,795	\$169,464	
	Spring	\$105,920	\$30,769	\$165,152		24	1		272	43	239	96	211	886	\$7,974	\$173,126	
Grand Total Revenue																	\$684,351

Year	Term	Gross Health Fees Billed Amt	BOGG Waivers	Net Health Fees Billed Amt	Additions by Fee Code For Those Not Billed										Total Amt @ \$9 per	Total Fees	
					CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count			
2001-02	Summer	\$120,629	\$12,924	\$107,705		2,048	1		258	24	199	8	133	2,667	\$24,003	\$131,708	
	Fall	\$216,970	\$25,328	\$191,644		115			238	45	91	115	229	833	\$7,497	\$199,141	
	Winter	\$197,378	\$25,386	\$171,992		113	1		258	41	570	110	249	1,342	\$12,078	\$184,070	
	Spring	\$198,621	\$20,703	\$171,918	2	19			245	41	853	106	250	1,516	\$13,644	\$185,562	
Grand Total Revenue																	\$700,481

Year	Term	Gross Health Fees Billed Amt	BOGG Waivers	Net Health Fees Billed Amt	Additions by Fee Code For Those Not Billed										Total Amt @ \$9 per	Total Fees	
					CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count			
2000-01	Summer	\$105,552	\$12,294	\$93,258	18	2,424	1		278	21	254	8	114	3,116	\$24,928	\$118,186	
	Fall	\$187,457	\$22,362	\$165,095	11	205			234	34	415	144	190	1,233	\$9,864	\$174,959	
	Winter	\$163,891	\$20,093	\$143,798	1	116	1		251	34	390	135	188	1,116	\$8,928	\$152,726	
	Spring	\$181,627	\$20,162	\$141,465	19	119			230	29	288	118	190	993	\$7,944	\$149,409	
Grand Total Revenue																	\$595,280

Year	Term	Gross Health Fees Billed Amt	BOGG Waivers	Net Health Fees Billed Amt	Additions by Fee Code For Those Not Billed										Total Amt @ \$9 per	Total Fees	
					CON Count	ENM Count	ENR Count	FMC Count	HPE Count	MVD Count	PFE Count	SRM Count	STF Count	Total Count			
1999-00	Summer	\$111,283	\$14,008	\$97,275	13	3,577	2				27		13	52	3,684	\$29,472	\$126,747
	Fall	\$196,533	\$24,173	\$172,460	7	1,762	4		12	35	8	201	144	2,173	\$17,384	\$189,844	
	Winter	\$167,305	\$21,612	\$145,693	19	496	1		260	29	162	180	117	1,147	\$9,176	\$154,869	
	Spring	\$189,415	\$21,673	\$147,742	4	65	1		235	23	126	174	187	815	\$5,520	\$154,262	
Grand Total Revenue																	\$625,722

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

College	Fee Type	2002/01	2002/02	2002/03	2002/04
		Health Amt	Health Amt	Health Amt	Health Amt
DA	25301 - DA Health Fee	131,176	225,964	192,402	195,920
	53501 - DA BOGG Waivers	-17,035	-31,140	-29,733	-30,768
	Net Amount Billed	114,141	194,824	162,669	165,153
FH	25530 - FH Health Fee Charge	121,925	155,441	143,011	137,140
	50301 - FH BOGG Waivers	-5,382	-10,638	-10,782	-11,205
	Net Amount Billed	116,543	144,803	132,229	125,935
Total Net Amount Billed		230,684	339,627	294,898	291,088

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

Source :SIS RMS queried on 12/12/03; Brío query "Health_fee_net_amt_charged_FY02-03.bqy"
IR&P - RBB - 12/12/03

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

INST	TERM		Tranactions	Minimum	Maximum	Sum
DA	2002F	NET_HLTH	28,584	-25.00	1162.00	194,761.50
	2002M	NET_HLTH	16,946	-15.00	468.50	114,123.50
	2003S	NET_HLTH	23,748	-9.00	602.00	165,140.00
	2003W	NET_HLTH	23,399	-25.00	719.50	162,631.50
FH	2002F	NET_HLTH	19,352	-1.00	228.00	144,803.00
	2002M	NET_HLTH	15,152	.00	82.50	116,542.50
	2003S	NET_HLTH	17,003	.00	151.00	125,935.00
	2003W	NET_HLTH	17,668	-22.50	189.00	132,215.80

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

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

Type	Fee Code	2002W		2003W		2002W		2003W	
		Count2							
Excluded	CON		2						
	ENM	2,229	113	34	24				
	ENR	2	1	1	1	104	149	57	56
	FMC					55	96	94	85
	HPE	263	279	282	272				
	MVD	31	40	44	43	7	12	7	10
	PFE	80	105	74	239				
	SRM	8	103	100	96				
	STF	160	228	220	211	44	117	151	154
	Count Dis	2,773	871	755	886	210	374	309	305
Other					2			7	2
	ALL	14,390	26,588	22,416	22,782	7,603	12,090	9,181	8,500
	ALM	11	32	22	14				
	APR	4	62	72	70	23	2,377	2,175	137
	CCU						1	1	2
	FIW	37	30	13	15	26	53	48	38
	FVI	458	980	994	990	541	961	920	929
	HSC			1	5	2,213	1,378	1,175	1,011
	HSS	1,599	545	404	547	1,543	220	161	150
	JCS	360	353	680	363				
	LBS	5	26	24	21				
	MPA	108	249	115	146				
	MPB	1	1	2	1				
	MPI	8	2	2	3				
	MPS		2	1					
	MPW		2		1				
	NCB					12	15	39	48
	NCS					2	3	3	11
	NHF								4
	NSB	211	325	181	194	21	42	84	122
	NSM	169	335	267	331				
	OPT								1
	RCB				1	3,626	5,114	6,524	6,631
	RCH								1
	RCS					7	18	75	136
	RHS							1	
	RLL					2	3	3	3
RSB								5	
RVI						1			
SRC	1	5	2	5					
Count Dis	17,362	29,537	25,196	25,491	15,619	22,276	20,440	17,732	
Count Distinct	20,135	30,408	25,951	26,377	15,829	22,650	20,749	18,037	

Note: Since the purpose of this report is to identify the count of students who were expected to pay health fees (for the purposes of health expense reimbursement) but who did not, to be conservative this report counted students who were present on the opening day (Enrollment Status E or D), even though some of the students later dropped all classes (Enrollment Status D). Some students dropping all classes did so during the two-week refund period while others dropped them after this period but all Enrollment Status D students were counted as if paying health fees. Source: SIS RMS query on 12/12/03; Brío query "Health_fee_exclusions_FY02-03.bqy"; IR&P - RBB - 12/12/03

Health Fee Amounts Billed by Term Fiscal Year 2001-02

College	Fee Type	2001/02	2001/02	2001/02	2001/02
		Health Amt	Health Amt	Health Amt	Health Amt
DA	25301 - DA Health Fee	120,629	216,970	197,378	198,621
	53501 - DA BOGG Waivers	-12,924	-25,326	-25,386	-26,703
	Net Amount Billed	107,705	191,644	171,993	171,918
FH	25530 - FH Health Fee Charge	110,142	151,507	141,705	141,012
	50301 - FH BOGG Waivers	-3,942	-8,865	-9,018	-9,135
	Net Amount Billed	106,200	142,642	132,687	131,877
Total Net Amount Billed		213,905	334,286	304,680	303,795

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

Source :SIS RMS queried on 12/11/03; Brio query "Health_fee_net_amt_charged_FY01-02.bqy"
IR&P - RBB - 12/11/03

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

Type	Fee Code	DA				RH			
		2001M	2001F	2002W	2002S	2001M	2001F	2002W	2002S
Excluded	CON				2		18		
	ENM	2,046	115	113	19		1		
	ENR	1		1		134	182	176	233
	FMC					78	94	85	70
	HPE	256	238	258	245				
	MVD	24	45	41	41	9	8	7	7
	PFE	199	91	570	853				
	SRM	8	115	110	106				
	STF	133	229	249	250		1	16	72
	Count Dist	2,667	833	1,342	1,516	221	304	284	382
Other			2	1		1			
	ALL	12,969	25,236	22,766	22,784	6,068	11,554	10,438	10,505
	ALM	17	31	36	34	1			
	APR	12	82	80	82	15	2,760	2,497	216
	FIW	43	83	77	84	35	94	81	86
	FVI	436	794	859	929	444	874	868	916
	HSC					2,138	* 1,300	1,344	1,293
	HSS	1,570	641	626	690	1,301	148	127	119
	JCS	676	1,198	774	505				
	LBS			10	25				
	MPA	81	204	156	143				
	MPB		1	1					
	MPI		3	4	3				
	MPR	1	2						
	MPS		1	1	3				
	MPW			1	3				
	NCB					12	26	23	17
	NCS								1
	NSB	202	282	286	337	8	6	14	28
	NSM	73	208	167	200				
	RCB					4,012	4,843	4,914	4,754
	RCH					19			
	RCS					1	7	7	17
	RLL							2	2
	SRC	1	4	4	5	23	65	32	
	Count Dist	16,081	28,772	25,849	25,827	14,078	21,677	20,347	17,954
	Count Distinct	18,748	29,605	27,191	27,343	14,299	21,981	20,631	18,336

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

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

College	Fee Type	2000	2001	2002	2003
		Health Am	Health Am	Health Am	Health Am
DA	25301 - DA Health Fee	105,552	187,457	163,891	161,627
	53501 - DA BOGG Waivers	-12,294	-22,362	-20,093	-20,162
	Net Amount Billed	93,259	165,095	143,798	141,465
FH	25530 - FH Health Fee Charge	94,640	128,240	113,616	112,960
	50301 - FH BOGG Waivers	-4,312	-8,408	-7,848	-8,016
	Net Amount Billed	90,328	119,833	105,768	104,944
Total Net Amount Billed		183,587	284,928	249,566	246,409

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

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

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

Type	Fee Code	D				E			
		2000M	2000	2000W	2000S	2000M	2000	2000W	2000S
		Count2							
Excluded	CON	16	11	1	19		31		
	ENM	2,424	205	116	119	1			30
	ENR	1		1		112	186	161	152
	FMC					77	93	90	82
	HPE	278	234	251	230				
	MVD	21	34	34	29			1	1
	PFE	254	415	390	288				
	SRM	8	144	135	118				
	STF	114	190	188	190		2	1	1
	Count Dis	3,116	1,233	1,116	993	190	312	253	266
Other		2	3	3	3	4	3	6	1
	ALL	12,984	24,722	21,518	20,969	6,251	10,567	9,315	8,801
	ALM	22	48	47	42				
	APR	15	73	69	87	207	2,856	2,661	230
	FIW	50	94	88	92	10	99	99	100
	FVI	378	679	708	745	350	667	711	779
	HSC					2,010	1,179	1,006	1,104
	HSS	1,418	479	708	721	1,369	155	140	157
	JCS	211	404	1,239	635				
	MPA	54	199	81	101				
	MPB		4	1					
	MPI		4		3				
	MPR		2						
	MPS	1							
	NCB					30	39	28	26
	NCS							1	1
	NHF	1	1		2	3	4	4	3
	NHS					1	1	1	
	NSB	196	274	267	299	23	42	27	15
	NSM	72	172	98	165				
	RCB	1	2	1	1	3,398	4,960	4,645	4,948
	RCH					1	1		9
	RCS					6	14	4	4
	RSB				1		1	2	
	RVI					32	4	1	
SRC	1	6	5	5	104	109	16	31	
Count Dis	15,406	27,166	24,833	23,871	13,799	20,701	18,667	16,209	
Count Distinct	18,522	28,399	25,949	24,864	13,989	21,013	18,920	16,475	

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

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

Health Fee Amounts Billed by Term
Fiscal Year 1999-00

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

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

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

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

Type	Fee Code	DA				FH			
		1999M	1999F	2000W	2000S	1999M	1999F	2000W	2000S
Excluded	CON	13	7	19	4		12	3	
	ENM	3,577	1,762	496	85				
	ENR	2	4	1	1	164	196	165	145
	FMC					78	83	81	69
	HPE		12	260	235				
	MVD	27	35	29	23				
	PFE		8		126				
	SRM	13	201	162	174				
	STF	52	144	180	167				1
	Count Dist	3,684	2,173	1,147	815	242	291	249	215
Other		73	6	5	5	36	5	1	3
	ALL	13,643	25,365	21,238	21,596	6,048	11,098	10,178	9,593
	ALM	89	90	65	63				
	APR	32	86	81	75	181	2,500	2,391	180
	CCU					27	56	1	1
	FIW			8	116		2	4	35
	FVI	333	584	574	602	302	583	580	616
	HSC					1,847	880	972	1,214
	HSS	894	327	352	672	1,483	191	183	132
	JCS				211				
	MPA		1	106	135				
	MPB			1					
	MPI			1	1				
	MPR				1				
	MPS			3					
	NCB					43	55	43	39
	NCS					2	5	3	2
	NHF	8	4	1	1	4	7	7	7
	NHS					3	2	1	2
	NSB	222	422	621	330	54	62	59	45
	NSM	135	134	143	151				
	RCB					3,226	4,061	3,551	3,927
	RCH						1	1	1
	RCS					9	28	37	18
	RHF						1		
	RLL					2			
	RSB					2	1		
	RVI					1	99	95	76
	SRC	1	7	4	6	125	174	158	128
	Count Dist	15,430	27,026	23,203	23,965	13,395	19,811	18,265	16,019
Count Distinct	19,114	29,199	24,350	24,780	13,637	20,102	18,514	16,234	

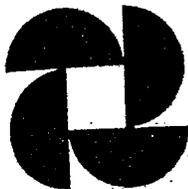
Note: Since the purpose of this report is to identify the count of students who were expected to pay health fees (for the purposes of health expense reimbursement) but who did not, to be conservative this report counted students who were present on the opening day (Enrollment Status E or D), even though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

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

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

S03-MCC-030





Foothill-De Anza
Community College District

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

Foothill College
De Anza College

January 21, 2004

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

Dear Mr. Spano,

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

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

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

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

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

Finding 3: We do not contest this finding.

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

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

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

Sincerely,



Mike Brandy
Vice Chancellor, Business Services

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

Attachments:

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

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

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



March 5, 2001

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

From: Thomas J. Nussbaum
Chancellor

Subject: Student Health Fee Increase

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

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

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

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

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

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

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

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

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

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

Annual Reimbursement Claims

99/00

State Controller's Office

School Mandated Cost Manual

CLAIM FOR PAYMENT

Pursuant to Government Code Section 17561
HEALTH FEE ELIMINATION

For State Controller Use Only

(19) Program Number 00029
(20) Date File _____/_____/_____
(21) LRS Input _____/_____/_____

L
A
B
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L
H
E
R
E

S43045

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

Reimbursement Claim Data

22) HFE-1.0, (04)(b) 546,601

23)

24)

25)

City State Zip Code

(26)

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

(27)

(28)

(29)

(30)

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

(31)

Total Claimed Amount	(07) 546,601	(13) 546,601 222,088
----------------------	--------------	---------------------------------

(32)

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

(33)

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

(34)

Net Claimed Amount	(16) 397,130 72,617
--------------------	--------------------------------

(35)

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

(36)

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

(37)

(38) CERTIFICATION OF CLAIM

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

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

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

Signature of Authorized Representative

James W. Keller

Date

1/5/01

Vice Chancellor, Business Svcs.

Type or Print Name

Title

(39) Name of Contact Person for Claim

Bernata Slater

Telephone Number (650) 949-6266 Ext. _____

E-mail Address slater@fhda.edu

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

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

(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)

	(a) Name of College		(b) Claimed Amount
1.	Foothill College	135,483	274,727
2.	De Anza College	86,605	271,874
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.			222,088

(04) Total Amount Claimed	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	546,601
---------------------------	---	---------

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

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

(03) Name of College Foothill College

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

LESS SAME MORE

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

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

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

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

(10) Sub-total [Line (07) - line (09)] 135,483 274,127

Cost Reduction

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

(12) Less: Other Reimbursements, if applicable ~~81,255~~

(13) Total Amount Claimed [Line (10) - (line (11) + line (12))] 274,127

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY							FORM HFE-1.1	
(01) Claimant Foothill-De Anza Community College District		(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>				Fiscal Year 1999 / 2000		
(03) Name of College De Anza College								
(04) Indicate with a check mark, the level at which health services were provided during the fiscal year of reimbursement in comparison to the 1986/87 fiscal year. If the "Less" box is checked, STOP, do not complete the form. No reimbursement is allowed.								
LESS <input type="checkbox"/>		SAME <input checked="" type="checkbox"/>		MORE <input type="checkbox"/>				
						Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim								1,124,802
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87								
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]								1,124,802
(08) Complete columns (a) through (g) to provide detail data for health fees								
Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)	
1. Per fall semester								
2. Per spring semester								
3. Per summer session	20,784		8.00				166,272	
4. Per first quarter	31,527		8.00				252,216	
5. Per second quarter	26,365		8.00				210,920	
6. Per third quarter	27,940		8.00				223,520	
(09) Total health fee that could have been collected						[Line (8.1g) + (8.2g) +(8.6g)]		852,928
(10) Sub-total						[Line (07) - line (09)]		271,874
Cost Reduction								
(11) Less: Offsetting Savings, if applicable								
(12) Less: Other Reimbursements, if applicable								84,605
(13) Total Amount Claimed						[Line (10) - [(line (11) + line (12))]]		271,874

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

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

De Anza		Actual 99/00	Estimate 00/01	Notes
Counseling	142248	319,734	319,734	Counseling @ 15.0%
Health Fees	212264	504,418	504,418	
Health Fees Reserve	212265	0	0	
Total Health Expenditures		824,152	824,152	
4% Add: Indirect Cost Factor	115,381	300,650	300,650	
Less: Total Fees Calculated		(852,928)	(852,928)	
Net Claim Amount		<u>86,605</u>	<u>271,874</u>	

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

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

Corrected 3/14/03

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

706,131

Net Claim Amount 135,483 135,483

<i>De Anza</i>	<i>Actual 99/00</i>	<i>Estimate 00/01</i>
Counseling	319,734	319,734
Health Fees	504,418	504,418
Health Fees Reserve	0	0
Total Health Expenditures	824,152	824,152
Add: Indirect Cost Factor	115,381	115,381
Less: Total Fees Calculated	(852,928)	(852,928)

939,533

Net Claim Amount 86,605 86,605

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

222,087

FAM 29C Indirect Cost Rate for Community Colleges
 Foothill-De Anza Community College District
 1999-2000

Activity	EDP	Total	Deduct Capital		Total	Indirect	Direct
			Adjustments				
Subtotal Instruction	599	70,085,198	(385,521)		69,699,677		69,699,677
Instructional Administration	6000				-		
Academic Administration	6010	7,929,042	(245,434)		7,683,608		7,683,608
Course Curriculum & Develop.	6020	684,322	(6,165)		678,157		678,157
Academic/Faculty Senate	6030				-		-
Other Instruct. Admin & Instruc	6090				-		-
Instructional Support Service	6100				-		-
Learning Center	6110	722,168	(40,758)		681,410		681,410
Library	6120	2,802,939	(13,171)		2,789,768		2,789,768
Media	6130	1,002,266	(33,439)		968,827		968,827
Museums and Galleries	6140				-		-
Academic Information Systems	6150				-		-
Other Instructional Support Ser	6190				-		-
Admissions and Records	6200	2,715,032	(64,585)		2,650,447		2,650,447
Counseling and Guidance	6300	3,900,524	(7,928)		3,892,596		3,892,596
Other Student Services	6400				-		-
Disabled Students Program & S	6420	23,910			23,910		23,910
Extended Opportunity Progrms.	6430	874,402	(3,959)		870,443		870,443
Health Services	6440	888,669	3,591		892,260		892,260
Student Personnel Admin.	6450	432,898	(24,281)		408,617		408,617
Financial Aid Administration	6460	739,641	(3,915)		735,726		735,726
Job Placement Services	6470				-		-
Veterans Services	6480				-		-
Other Student Services	6490				-		-
Operation & Maintenance	6500				-		-
Building Maintenance	6510	4,292,389	(711,400)		3,580,989	250,669	3,330,320
Custodial Services	6530	2,810,090	(10,037)		2,800,053	196,004	2,800,053
Grounds Maintenance	6550	1,465,194	(5,513)		1,459,681	102,178	1,459,681
Utilities	6570				-		-
Other	6590	3,222,369	(255,377)		2,966,992	207,689	2,966,992
Planning and Policy Making	6600	4,371,199	(265,632)		4,105,567	4,105,567	
General Inst. Support Services	6700				-		-
Community Relations	6710	521,859	(23,442)		498,417		498,417
Fiscal Operations	6720	1,325,919	(72,195)		1,253,724	1,253,724	
Human Resources Management	6730	3,344,217	(46,635)		3,297,582	3,297,582	
Noninstr. Staff Benefit & Incent	6740				-		-
Staff Development	6750	699,251	(10,374)		688,877		688,877
Staff Diversity	6760	118,496			118,496		118,496
Logistical Services	6770	5,560,872	(143,500)		5,417,372	5,417,372	
Management Information Servic	6780	4,115,728	(191,363)		3,924,365	3,924,365	
Other General Institutional Supp	6790	20,637			20,637		20,637
Community Services	6800				-		-
Community Recreation	6810	1,060,911			1,060,911		1,060,911
Community Service Classes	6820	2,181,577	(16,204)		2,165,373		2,165,373
Community Use of Facilities	6830	422,706	(33,740)		388,966		388,966
Economic Development	6840				-		-
Other Community Svcs. & Econ	6890				-		-
Ancillary Services	6900				-		-
Bookstores	6910				-		-
Child Development Center	6920				-		-
Farm Operations	6930				-		-
Food Services	6940				-		-
Parking	6950	957,312	(26,193)		931,119		931,119

Activity	EDP	Total	Capital Adjustments	Total	Indirect	Direct
Student Activities	6960	492,998	(2,403)	490,595		490,595
Student Housing	6970			-		
Other	6990	329,813	(2,654)	327,159		
Auxillary Operations	7000			-		
Contract Education	7010	9,787,349	(916,725)	8,870,624		8,870,624
Other Auxillary Operations	7090			-		
Physical Property Acquisitions	7100			-		
Long-Term Debt and Other Financ	7200					
Transfers, Student Aid and Other	7300	15,628,292		15,628,292		15,628,292
Total		174,234,878	(6,170,987)	168,063,891	20,712,962	147,576,734
Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)						14.0%

JUNE 30, 2000
 DATE RUN 08/04/00
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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 690
 PROGRAM ID FBM092

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2000

ACCOUNT PAGE 1

FBM090 - A1

ACCT 1-41070
 DEPT. H SVC
 WELLNESS PROGRAM-FH

TO: HURD/KITAJIMA

OBJ CODE DESCRIPTION	ORIGINAL	BUDGETS REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
3100 ABR #1 "B" 1103-1989	5,000	110			5,000		110	0
1105 PROF ACHIEV AWARD		5,000			27,648			100
1260 CE SAL NON-INSTR	25,810	27,648			4,939			100
1430 CE SAL HRLYNONIN		4,939						100
CERTIFICATED SALARY	30,810	37,697			37,697		110	100
3100 BENEFIT BUDGET/ENC-A	5,911	6,194			6,194			100
3200 BENEFIT BUDGET/ENC-B		49-			49		99-	99-
EMPLOYEE BENEFITS	5,911	6,144			6,243		99-	102
4000 ABR #1 "B" 4002-#989		7-					7-	0
5000 ABR #1 "B" 5001-5999		30-					30-	0
5624 PHONES-DISCRETIONARY		30			30			100
OPERATING EXPENSES					30		30-	0
TOTAL EXPENSES	36,721	43,834			43,860		25-	100
ACCOUNT TOTAL	36,721	43,834			43,860		25-	100

FOR QUESTIONS, CALL LAUREN WONG (FH) X7369, QUANG LE (DA) X8998 OR
 JUNI HAYES (DIST) AT E-MAIL "HAYES" OR EUDORA HAYES@ADMIN.FHDA.EDU

JUNE 30, 2000
 DATE RUN 08/04/00
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 FBM090 - A1

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 903
 PROGRAM ID FBM092

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2000

ACCOUNT PAGE 1

ACCT 1-41248
 DEPT CNSL

COUNSELING

TO: JOHNSON, P.

OBJ CODE DESCRIPTION	ORIGINAL	BUDGETS-REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
1100 ABR #1 "B" 1103-1999	600	7,947			71,575		7,947	0
1105 PROF ACHIEV AWARD		71,575			29,435			100
1210 CE MGR SAL NONINSTR	27,704	29,435	2,430		1,014,962			100
1260 CE SAL NON-INSTR	950,927	1,014,962	92,224		122,083			100
1430 CE SAL HRLYNONIN		122,083	10,264		1,238,054		7,947	99
CERTIFICATED SALARY	979,231	1,246,001	104,918					
2000 ABR #1 "B" 2001-2999	1,500	20,797			109,320		20,797	0
2170 CL CONTR NON-INS	106,492	109,320	10,203		32,255			100
2350 CL HRLY NGN-INSTR		32,255	988		177			100
2360 CL PREM OVERTIME		177			141,752		20,797	117
CLASSIFIED SALARIES	107,992	120,955	11,171		255,796		3,860	100
3100 BENEFIT BUDGET/ENC-A	254,825	255,796	20,974		11,553		3,860	150
3200 BENEFIT BUDGET/ENC-B	200	7,693	742		267,349		3,850	101
EMPLOYEE BENEFITS	255,825	263,489	21,716					
4000 ABR #1 "B" 4002-4999	8,500	230			4,547		230	0
4010 SUPPLIES & UNCAT		4,547	267		5,003			100
4060 PRINTING-GENERAL		5,003	427		100			100
4090 PARTS & ACCESSORIES		100			1,908			100
4900 PROCURE CARD CHARGES		1,908						
MATERIALS & SUPPLIES	8,500	11,328	694		11,557		230	102
5000 ABR #1 "B" 5001-5999		16,713			8,143		16,713	0
5214 TECH & PROF SERV		8,143	8,143		332			100
5510 DOMESTIC CONF & TRVL		332			48			100
5512 LOCAL MILEAGE		48			75			100
5710 PERIODICAL & BK BIND		75			136			100
5908 LICENSE FEES		136			8,733		16,713	34
OPERATING EXPENSES		25,446	8,143					0
6000 ABR #1 "C" 6001-6999	436							
TOTAL EXPENSES	1,351,184	1,667,218	146,642		1,667,446		228	100
ACCOUNT TOTAL	1,351,184	1,667,218	146,642		1,667,446		228	100

151
 11/21/00
 Camille

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 963
 PROGRAM ID FBM092

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2000

ACCOUNT PAGE 1

ACCT 1-41266
 DEPT. PSCS
 PSYCHOLOGICAL SRVCS
 TO GREGORIO G.

OBJ CODE DESCRIPTION	BUDGETS		ACTUAL		FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
	ORIGINAL	REVISED	CURRENT MONTH	REVISIONS				
1105 PROF ACHIEV AWARD		311			911			100
1210 CE MGR SAL NONINSTR		2,031			2,031			100
1260 CE SAL NON-INSTR	10,894	11,639	1,061		11,639			100
CERTIFICATED SALARY	10,894	13,980	1,061		13,980			100
3100 BENEFIT BUDGET/ENCA	2,495	3,187	195		3,187			100
4000 ABR #1 "B" 4002-4999	1,000	1,273					1,273	0
4010 SUPPLIES & UNCAT		1,019	29		1,019			100
4060 PRINTING-GENERAL		498	25		498			100
4900 PROCURE CARD CHARGES		1,292			1,292			100
MATERIALS & SUPPLIES	1,000	1,535	54		2,808		1,273	183
5000 ABR #1 "B" 5001-5999	2,101	531					531	0
5310 EQUIP RENT/LEASE		335	167		335			100
5510 DOMESTIC CONF & TRVL		892			892			100
5908 LICENSE FEES		50			50			100
OPERATING EXPENSES	2,101	1,809	167		1,277		531	71
6000 ABR #1 "C" 6001-6999	2,000	534					534	0
6420 CUR CAP-EQUIPMENT		10,185			10,185			100
CAPITAL OUTLAY	2,000	9,651			10,185		534	106
TOTAL EXPENSES	18,490	10,859	1,477		11,067		208	102
ACCOUNT TOTAL	18,490	10,859	1,477		11,067		208	102

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, QUANG LE (DA) X8938 OR JONI HAYES (DIST) AT E-MAIL "HAYES" OR EUDORA HAYES@ADMIN.FHDA.EDU

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT	COMPLETED
1-41266-1260	150132	07/07	COUNSELOR	10,894.02		10,894.02		COMPLETED
1-41266-3100	150132	07/07	COUNSELOR	2,494.73		2,494.73		COMPLETED

JUNE 30, 2000
 DATE RUN 08/04/00
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FBM090 - A1

ACCT: 2-11264
 DEPT: HSYC

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 3097
 PROGRAM ID FBM092

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2000

ACCOUNT PAGE 2

HEALTH FEE-FOOTHILL

TO: GREGORIO, G

OBJ CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
CAPITAL OUTFLAY	15,000		6,595	6,595			8,405	44
TOTAL EXPENSES	392,048		45,849	232,519		5,338	154,161	61
ACCOUNT TOTAL			127,668	118,714		5,338	113,376	0

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363, QUANG LE (DA) X8938 OR
 JONI HAYES (DIST) AT E-MAIL "HAYES" OR EUDORA HAYES@ADMIN.FHDA.EDU

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUST-MENTS	CURRENT AMOUNT	COMPLETED
2-11264-1260	150229	08/20	COORD STUDENT HEALTH	38,715.25		38,715.25		COMPLETED
2-11264-3100	150229	08/20	COORD STUDENT HEALTH	8,865.79		8,865.79		COMPLETED
2-11264-4010	A943907	08/13	REAL WORLD PRODUCTIO	170.28	115.29	54.99		COMPLETED
2-11264-4010	A946377	05/31	PARKIN SECURITY CONS	22.69		22.69		COMPLETED
2-11264-4010	E944495	04/30	DUREX CONSUMER/PRODU	500.00		500.00		COMPLETED
2-11264-4010	E944454	04/30	SMITH KLINE BEECHAM	4,000.00	2,649.90	1,350.10		COMPLETED
2-11264-4010	E944460	04/30	TRIMENSA PHARMACEUTI	500.00		500.00		COMPLETED
2-11264-4010	E944473	04/30	SECURELINE	500.00		500.00		COMPLETED
2-11264-4010	E944533	05/17	PHARMEDIX	1,000.00	3,012.08	1,000.00		COMPLETED
2-11264-4010	E944538	05/18	NORMED	15,000.00		11,987.92		COMPLETED
2-11264-4010	E944542	05/18	OKAMOTO U.S.A. INC.	500.00		500.00		COMPLETED
2-11264-4010	E944551	05/19	MAYER LABORATORIES	3,000.00	842.80	2,157.20		COMPLETED
2-11264-4010	E944579	05/28	OFFICE DEPOT	2,500.00	1,839.70	660.30		COMPLETED
2-11264-4010	E944612	05/24	ANALYZER INDUSTRIES	500.00		500.00		COMPLETED
2-11264-4010	E944618	05/25	US OFFICE PRODUCTS	3,000.00	1,072.57	1,927.43		COMPLETED
2-11264-4010	E944667	05/31	SAN JOSE SURGICAL SU	2,000.00	418.58	1,581.42		COMPLETED
2-11264-4010	E944976	04/30	ETR ASSOCIATES	1,000.00		1,000.00		COMPLETED
2-11264-4010	E944982	04/30	PHARMEDIX	500.00		500.00		COMPLETED
2-11264-5214	E944539	05/18	PLANNED PARENTHOOD M	90,000.00	65,797.00	24,203.00		COMPLETED
2-11264-5225	E944495	04/30	ABBOTT LABORATORIES	5,600.00	339.57	260.43		COMPLETED
2-11264-5910	E047222	06/13	VITA STAT MEDICAL SE	5,338.03			5,338.03	COMPLETED
2-11264-5935	E944439	04/30	FEDERAL EXPRESS	200.00	43.00	157.00		COMPLETED
2-11264-5908	A946394	05/31	QUALCOMM, INC.	21.53		21.53		COMPLETED
2-11264-6420	A945972	03/31	BODYWORK CENTRAL	3,897.00		3,897.00		COMPLETED
2-11264-6420	A946294	05/31	APPLE COMPUTER, INC.	1,996.13	701.46	1,294.67		COMPLETED
ACCOUNT TOTAL				184,326.70	76,831.95	102,156.72		

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363, QUANG LE (DA) X8938 OR

OBJ CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0963 HEALTH SERVICES FEES	81,820		81,820		81,820		81,820	0
1105 PROF ACHIEV AWARD			6,010		2,689		2,689	0
1260 CE SAL NON-INSTR			6,010		62,382		62,382	0
CERTIFICATED SALARY			1,468		65,071		65,071	0
3100 BENEFIT BUDGET/ENC-A			7,478		16,749		16,749	0
TOTAL EXPENSES			74,342		81,820		81,820	0
ACCOUNT TOTAL								

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363, QUANG LE (DA) X8938 OR
 JONI HAYES (DIST) AT E-MAIL "HAYES" OR EUDORA HAYES@ADMIN.FHDA.EDU

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT	STATUS
2-11265-1260	150124	08/20	COUNSELOR	34,130.75		34,130.75		COMPLETED
2-11265-1260	150132	08/20	COUNSELOR	24,180.09		24,180.09		COMPLETED
2-11265-3100	150124	08/20	COUNSELOR	7,815.94		7,815.94		COMPLETED
2-11265-3100	150132	08/20	COUNSELOR	5,537.24		5,537.24		COMPLETED
ACCOUNT TOTAL				71,664.02		71,664.02		

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363, QUANG LE (DA) X8938 OR
 JONI HAYES (DIST) AT E-MAIL "HAYES" OR EUDORA HAYES@ADMIN.FHDA.EDU

OBJ CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
OPERATING EXPENSES	14,829	14,829	1,662		15,377	22	570	104
6000 ABR #1 "C" 6001-6999		6,451	1,516		7,928		6,451	0
6420 CUR CAP-EQUIPMENT			1,516		7,928		7,928	0
CAPITAL OUTLAY		6,451	1,516		7,928		1,477	123
TOTAL EXPENSES	1,998,673	2,141,981	171,708		2,131,557	22	10,403	100
ACCOUNT TOTAL	1,998,673	2,141,981	171,708		2,131,557	22	10,403	100

FOR QUESTIONS, CALL LAUREN WONG (FH) X7369, QUANG LE (DA) X8938 OR
 JONI HAYES (DIST) AT E-MAIL "HAYES" OR EUBERRA HAYESADMIN.FHDA.EDU

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT	COMPLETED
1-42248-1250	257708	08/13	COUNSELOR	3,735.71		3,735.71		COMPLETED
1-42248-1250	257723	08/13	COUNSELOR	3,735.71		3,735.71		COMPLETED
1-42248-1250	257724	07/26	ARTICULATION OFR/TRA	7,158.24		7,158.24		COMPLETED
1-42248-1250	257731	12/20	COUNSELOR	2,225.95		2,225.95		COMPLETED
1-42248-1260	250001	07/07	COUNSELOR	52,299.56		52,299.56		COMPLETED
1-42248-1260	250027	07/07	COUNSELOR	74,713.65		74,713.65		COMPLETED
1-42248-1260	250061	07/07	COUNSELOR	50,738.77		50,738.77		COMPLETED
1-42248-1260	250072	07/07	INSTRUCTOR	39,553.05		39,553.05		COMPLETED
1-42248-1260	250083	07/07	COUNSELOR	37,078.36		37,078.36		COMPLETED
1-42248-1260	250157	07/07	COUNSELOR	62,930.12		62,930.12		COMPLETED
1-42248-1260	250169	07/07	COUNSELOR	54,274.55		54,274.55		COMPLETED
1-42248-1260	250177	07/07	COUNSELOR	52,299.56		52,299.56		COMPLETED
1-42248-1260	250199	07/07	COUNSELOR	52,299.56		52,299.56		COMPLETED
1-42248-1260	250211	07/07	COUNSELOR	51,123.77		51,123.77		COMPLETED
1-42248-1260	250223	07/07	COUNSELOR	36,357.01		36,357.01		COMPLETED
1-42248-1260	250280	07/07	COUNSELOR	57,051.34		57,051.34		COMPLETED
1-42248-1260	250287	07/07	COUNSELOR	53,161.96		53,161.96		COMPLETED
1-42248-1260	250306	07/07	COUNSELOR	37,992.19		37,992.19		COMPLETED
1-42248-1260	250309	07/07	COUNSELOR	8,085.03		8,085.03		COMPLETED
1-42248-1260	250328	07/07	COUNSELOR	50,738.77		50,738.77		COMPLETED
1-42248-1260	250357	07/07	COUNSELOR	47,545.05		47,545.05		COMPLETED
1-42248-1260	253307	07/07	EARLY RETIREE/NON-IN	14,763.92		14,763.92		COMPLETED
1-42248-1260	253323	07/07	EARLY RETIREE/NON-IN	16,500.00		16,500.00		COMPLETED
1-42248-1260	258875	12/03	COUNSELOR	28,309.89		28,309.89		COMPLETED

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2000
 ACCOUNT PAGE 1
 ACCT 2-12264
 DEPT HEEF
 HEALTH FEE-DE ANZA
 TO: FOY, R.
 HEALTH SERVICES

OBJ CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0963 HEALTH SERVICES FEES			962		643,542		643,542	0
1100 ABR #1 "B" 1103-1999		7,877-					7,877-	0
1105 PROF ACHIEV AWARD			342		18,096		18,096-	0
1250 AST DIV CHAIRFXE			15,878		3,747		3,747-	0
1260 CE SAL NON-INSTR					169,481		169,481-	0
1430 CE SAL HRLYNONIN		7,877			7,877			100
CERTIFICATED SALARY			16,220		199,201		199,201-	0
2000 ABR #1 "B" 2001-2999		8,049-					8,049-	0
2170 CL CONTR NON-INST			11,279		120,860		120,860-	0
2310 STU SAL NON-INST		5,286	1,188		5,286			100
2350 CL HRLY NON-INST		2,763			2,763			100
CLASSIFIED SALARIES			12,467		128,909		128,909-	0
3100 BENEFIT BUDGET/ENC-A			6,063		74,575		74,575-	0
3200 BENEFIT BUDGET/ENC-B			11		367		367-	0
EMPLOYEE BENEFITS			6,074		74,942		74,942-	0
4000 ABR #1 "B" 4002-4999		65,574-					65,574-	0
4010 SUPPLIES & UNCAT		36,168	5,057		36,168			100
4030 PERIODICALS		558			558			100
4062 DA PRINTING SVCS CHG		17,740	4,086		17,740			100
4900 PROCURE CARD CHARGES		11,109	1,883		11,109			100
MATERIALS & SUPPLIES			11,026		65,574		65,574-	0
5000 ABR #1 "B" 5001-5999		35,792-					35,792-	0
5050 INS-STUD ACCIDENT		24,437			24,437			100
5060 VEHICLE REPAIR		122			122			100
5214 TECH & PROF SERV		4,840			4,840			100
5310 EQUIP RENT/LEASE		4,819			4,819			100
5510 DOMESTIC CONF & TRVL		245			245			100
5624 PHONES-DISCRETIONARY		109			109			100
5735 POSTAGE & MAILING		1,019	112		1,019			100
5908 LICENSE FEES		202			202			100
OPERATING EXPENSES			112		35,792		35,792-	0
TOTAL EXPENSES			45,899		504,418		504,418-	0

JUNE 30, 2000
 DATE RUN 08/04/00
 TIME RUN 19:44:02
 FY=00

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 3533
 PROGRAM ID FBMO92

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2000

ACCOUNT PAGE 1

ACCT 2-12265
 DEPT XXXX
 HEALTH FEES RESERVE

TO: F0Y R
 HEALTH SERVICES

OBJ CODE DESCRIPTION	ORIGINAL	BUDGETS REVISED	CURRENT MONTH	FISCAL YEAR	PROJECT YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0863 HEALTH SERVICES FEES			194,435				194,435	0
4010 SUPPLIES & UNCAT			4,215				4,215-	0
4090 PARTS & ACCESSORIES			1,229				1,229-	0
MATERIALS & SUPPLIES			5,444				5,444-	0
5209 CONTRACTED SERVICES			71,181				71,181-	0
5311 TRAILER RENTAL			12,239				12,239-	0
5330 FACILITY RENT-CORP			43,301				43,301-	0
5350 EQUIP MAINT & REPAIR			446				446-	0
5620 TELEPH-MONTHLY CHGS			1,920				1,920-	0
OPERATING EXPENSES			129,087				129,087-	0
6420 CUR CAP-EQUIPMENT			59,281				59,281-	0
6421 INSTR-EQ.A.V-REPL			622				622-	0
CAPITAL OUTLAY			59,904				59,904-	0
TOTAL EXPENSES			194,435				194,435-	0
ACCOUNT TOTAL								0

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, QUANG LE (DA) X8938 OR
 JONI HAYES (DIST) AT E-MAIL "HAYES" OR EUDORA HAYES@ADMIN.FHDA.EDU

COPY

State Controller's Office

School Mandated Cost Manual

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561

HEALTH FEE ELIMINATION

S43045

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

For State Controller Use Only

(19) Program Number 00029

(20) Date Filed ___/___/___

(21) LRS Input ___/___/___

Program

029

Reimbursement Claim Data

(22) HFE-1.0.(04)(b) 602,608

(23)

(24)

(25)

(26)

(27)

(28)

(29)

(30)

(31)

(32)

(33)

(34)

(35)

(36)

Type of Claim

Estimated Claim

Reimbursement Claim

(03) Estimated

(09) Reimbursement

(04) Combined

(10) Combined

(05) Amended

(11) Amended

Fiscal Year of Cost

(06) 20 02 /2003

(12) 2000 /20 01

Total Claimed Amount

(07) 602,608

(13) 602,608

Less: 10% Late Penalty, not to exceed \$1,000

(14) -0-

Less: Prior Claim Payment Received

(15) 157,751

Net Claimed Amount

(16) 444,857

Due to Claimant

(08)

(17) 444,857

Due to State

(18) -0-

(37) CERTIFICATION OF CLAIM

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

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

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

Signature of Authorized Officer

Date

12/21/01

James W. Keller

Vice Chancellor, Business Svcs.

Type or Print Name

(38) Name of Contact Person for Claim

Martha De La Cerda

Telephone Number

(650) 949- 6201 Ext.

E-Mail Address

kellerjim@fhda.edu

Form FAM-27 (Revised 9/01)

Chapters 1/84 and 1118/87

L
A
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**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**FORM
HFE-1.1**

(01) Claimant Foothill-De Anza Community College Dist.	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2000/01 19__/19__
--	---	-------------------------------------

(03) Name of College: Foothill College

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

LESS SAME MORE

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim			909,512
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87			-0-
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]			
(08) Complete columns (a) through (g) to provide detail data for health fees			909,512

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester							
2. Per spring semester							
3. Per summer session	16,323		9.0				146,907
4. Per first quarter	22,132		9.0				199,188
5. Per second quarter	19,775		9.0				177,975
6. Per third quarter	17,616		9.0				158,544
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) + (8.6g)]						682,614
(10) Sub-total	[Line (07) - line (09)]						226,898
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							
(12) Less: Other Reimbursements, if applicable							
(13) Total Amount Claimed	[Line (10) - (line (11) + line (12))]						226,898

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**FORM
HFE-1.1**

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement Estimated <input checked="" type="checkbox"/> <input type="checkbox"/>	2000/01 19__/19__

(03) Name of College: De Anza College

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

LESS SAME MORE

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim			
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87			1,393,178
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]			-0-
(08) Complete columns (a) through (g) to provide detail data for health fees			1,393,178

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester							
2. Per spring semester							
3. Per summer session	21,795		9.0				
4. Per first quarter	33,891		9.0				196,155
5. Per second quarter	29,236		9.0				305,019
6. Per third quarter	28,130		9.0				263,124
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) + (8.6g)]						253,170
(10) Sub-total	[Line (07) - line (09)]						1,017,468
Cost Reduction							375,710
(11) Less: Offsetting Savings, if applicable							
(12) Less: Other Reimbursements, if applicable							
(13) Total Amount Claimed	[Line (10) - (line (11) + line (12))]						375,710

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**FORM
HFE-1.0**

(01) Claimant
Foothill-De Anza Community
College District

(02) Type of Claim
Reimbursement
Estimated

Fiscal Year
2000/01
19__/19__

(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)

(a) Name of College	(b) Claimed Amount
1. Foothill College	226,898
2. De Anza College	375,710
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	
18.	
19.	
20.	
21.	
(04) Total Amount Claimed	[Line (3.1b) + line (3.2b) + line (3.3b) + line (3.21b)] 602,608

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0		
(01) Claimant Foothill-De Anza Community College District	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Fiscal Year 2001/02 19__/19__		
(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)				
(a) Name of College	(b) Claimed Amount			
1. Foothill College	226,898			
2. De Anza College	375,710			
3.				
4.	<p>NOTE: Completion of Form #F-1.1 is not required as the estimated claim for 01/02 does not exceed prior year's actual cost by 10%.</p>			
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.				
21.				
(04) Total Amount Claimed			[Line (3.1b) + line (3.2b) + line (3.3b) + line (3.21b)]	602,608

**Foothill-De Anza Community College District
Health Fee Elimination Worksheet: Mandated Cost
Fiscal Year 2000/01**

**Foothill College
Summary of Student Headcount
Fiscal Year 2000/01**

<u>Actuals</u>	<u>Gross Foothill</u>	<u>BOGG & Old Exclusions</u>	<u>Net Foothill</u>	<u>Total Fee @ \$ 9/per</u>
Summer 00	18,318	1,995	16,323	146,907
Fall 00	25,512	3,380	22,132	199,188
Winter 01	22,952	3,177	19,775	177,975
Spring 01	18,422	806	17,616	158,544
Health Revenue-Fiscal'01				\$682,614

<u>Estimate</u>	<u>Gross Foothill</u>	<u>BOGG & Old Exclusions</u>	<u>Net Foothill</u>	<u>Total Fee @ \$ 9/per</u>
Summer 01	18,318	1,995	16,323	146,907
Fall 01	25,512	3,380	22,132	199,188
Winter 02	22,952	3,177	19,775	177,975
Spring 02	18,422	806	17,616	158,544
Est. Health Revenue-Fiscal'02				\$682,614

**Foothill-De Anza Community College District
Health Fee Elimination Worksheet: Mandated Cost
Fiscal Year 2000/01**

**Foothill College
Summary of Student Headcount
Fiscal Year 2000/01**

<u>Actuals</u>	Gross Foothill		BOGG & Old Exclusions		Net Foothill		Total Fee @ \$ 9/per
Summer 00	18,318	1,995	16,323	146,907			
Fall 00	25,512	3,380	22,132	199,188			
Winter 01	22,952	3,177	19,775	177,975			
Spring 01	18,422	806	17,616	158,544			
Health Revenue-Fiscal'01				\$682,614			

With additional Notes

Notes

909,512 HFE-1.1 (07) total cost
682,614 minus could have fees
226,898 HFE-1.1.(10) Sub total

<u>Estimate</u>	Gross Foothill		BOGG & Old Exclusions		Net Foothill		Total Fee @ \$ 9/per
Summer 01	18,318	1,995	16,323	146,907			
Fall 01	25,512	3,380	22,132	199,188			
Winter 02	22,952	3,177	19,775	177,975			
Spring 02	18,422	806	17,616	158,544			
Est. Health Revenue-Fiscal'02				\$682,614			

**Foothill Student Health Fee Exclusions
Academic Year 2000-2001**

Fee Codes	Fee Category/Exemption	Summer 2000 Count	Fall 2000 Count	Winter 2000 Count	Spring 2000 Count	Total Count
ALL	All General Fees	2	2	1	4	9
APR	Apprenticeship (No fees)	10,250	14,807	13,166	10,516	48,739
CON	Contract Instruction (No fees)	231	2,861	2,743	335	6,170
ENM	Enrollment Fee Only (No other fees)		31			31
ENR	Enrollment Fee Only (No other fees)	117	193	162	155	627
FIW	F1 Visa Students (Mandatory insurance fee waived)	10	113	104	101	328
FMC	Foothill Middle College (No other fees)	77	94	91	83	345
FVI	F1 Visa Students (Mandatory insurance fee)	365	748	718	795	2,626
HSC	High School Colaboration (Health and Campus Center Use fee only)	2,051	1,210	1,017	1,116	5,394
HSS	High School Student (No enrollment fee)	1,564	195	176	189	2,124
NCB	No Chancellor or Student Body fee (All fees but scholarship and student body)	31	42	32	26	131
NCS	No Chancellor Scholarship (All fees but scholarship)			1	1	2
NHF	No Health fee (All fees but health)	3	4	4	4	15
NHS	No Health fee or Student Body fees (All fees but health and student body)	2	1	1		4
NSB	No Student Body fee (All other fees)	24	45	27	14	110
RCB	No Registration Support fee (No student body fee, No Student Rep fee)	3,448	5,035	4,687	5,007	18,177
RCH	No Registration Support fee (No student rep fee, no health fee)	1	1		9	11
RCS	No Registration Support fee (All fees but registration support, no student rep fee)	6	14	4	5	29
RSB	No Registration Support fee (No student rep fee)		1	2		3
RVI	No Registration Support fee (F-1 Visa students)	32	4	1		37
SRC	Senior Citizen (No enrollment/materials fees)	104	111	15	31	261
STF	Staff Member (Enrollment fees only)				1	1
Total		18,318	25,512	22,952	18,422	85,204
	Health Exclusion Fees	1,995	3,380	3,177	806	9,358

NET - 16,323 22,132 19,775 17,616

Foothill-De Anza Community College District
 Health Fee Elimination Worksheet: Mandated Cost
 Fiscal Year 2000/01

De Anza College
 Summary of Student Headcount
 Fiscal Year 2000/01

Actuals	Gross De Anza	BOGG & Old Exclusions	Net De Anza	Total Fee @ \$ 9/per
Summer 00	24,438	2,643	21,795	196,155
Fall 00	34,561	670	33,891	305,019
Winter 01	30,191	955	29,236	263,124
Spring 01	28,994	864	28,130	253,170
				\$1,017,468

Health Revenue-Fiscal'01

with additional notes

Estimate	Gross Foothill	BOGG & Old Exclusions	Net Foothill	Total Fee @ \$ 9/per
Summer 01	24,438	2,643	21,795	196,155
Fall 01	34,561	670	33,891	305,019
Winter 02	30,191	955	29,236	263,124
Spring 02	28,994	864	28,130	253,170
				\$1,017,468

Est. Health Revenue-Fiscal'02

Notes
 1,393,178 HFE-1.1 (07) total cost
 1,017,468 minus could have fees
 375,710 HFE-1.1 (10) sub total

**De Anza Student Health Fee Exclusions
Academic Year 2000-2001**

Fee Codes	Fee Category/Exemption	Summer 2000 Count	Fall 2000 Count	Winter 2000 Count	Spring 2000 Count	Total Count
ALL	All General Fees	56	77	13	2	148
ALM	All General Fees (Except material fees)	18,523	30,623	25,619	24,873	99,638
APR	Apprenticeship (No fees)	29	55	49	44	177
CON	Contract Instruction (No fees)	15	77	73	86	251
ENM	Enrollment Fee Only (No other fees)	17	11	1	19	48
ENR	Enrollment Fee Only (No other fees)	2,467	234	158	126	2,985
FIW	F1 Visa Students (Mandatory insurance fee waived)	1		1		2
FVI	F1 Visa Students (Mandatory insurance fee)	51	94	90	92	327
HPE	HOPE Students (Enrollment fee only, no materials fee, no other fees)	393	685	714	774	2,566
HSS	High School Student (No enrollment fee)	275	237	252	230	994
JCS	Job Corps Student (No fees)	1,829	817	1,446	1,224	5,316
MPA	Malpractice Insurance fee (Plus all general fees)	20	148	523	250	941
MPB	Malpractice Insurance fee (All fees but student body, no materials fee)	54	201	82	102	439
MPI	F1 Visa Students (Malpractice Insurance fee, mandatory insurance fee, plus all general fees)		4	1		5
MPR	Malpractice Insurance fee (All fees but materials fee)		4		3	7
MPS	Malpractice Insurance fee (All fees but student body)		2			2
MPW	F1 Visa Students (Malpractice Insurance fee, mandatory insurance fee waived plus all general fees)	1				1
MVD	Military/Veteren Dependents (No fees)			1		1
NHF	No Health fee (All fees but health)	26	38	34	30	128
NHS	No Health fee or Student Body fees (All fees but health and student body)	3	1		3	7
NSB	No Student Body fee (All other fees)			1		1
NSM	No Student Body fee (All other fees, not materials)	214	298	275	308	1,095
PFE	Police/Firefighter Exemption (Enrollment fee only)	80	177	96	161	514
RCB	No Registration Support fee (No student body fee, No Student Rep fee)	254	427	424	342	1,447
RSB	No Registration Support fee (No student body fee)	1	2	1	1	5
SRC	Senior Citizen (No enrollment/materials fees)	1			1	1
SRM	Senior Citizen (Enrollment fees only, no material fee)	1	6	5	5	17
STF	Staff Member (Enrollment fees only)	8	144	135	118	405
Total		120	199	197	200	716
		24,438	34,561	30,191	28,994	118,184
	Health Exclusion Fees	2,643	670	955	684	4,952

NET 21,795 33,891 29,236 28,130

**Foothill-De Anza Community College District
Health Fee Elimination Worksheet: Mandated Costs
Fiscal Year 2000/01**

Foothill	Account #	Actual 99/00	Estimate 00/01	Notes
Wellness Program	141070	47,870	47,870	
Counseling	141248	239,683	239,683	Counseling @ 15%
Psychological Services	141266	18,718	18,718	
Health Fees	211264	273,036	273,036	
Health Svcs-Psych	211265	87,100	87,100	
Total Health Expenditures		666,407	666,407	
Add: Indirect Cost Factor		243,105	243,105	
Less: Total Fees Calculated		(682,614)	(682,614)	
Net Claim Amount		226,898	226,898	

De Anza		Actual 99/00	Estimate 00/01	
Counseling	142248	316,131	316,131	Counseling @ 15.0%
Health Fees	212264	510,227	510,227	
Health Fees Reserve	212265	194,435	194,435	
Total Health Expenditures		1,020,793	1,020,793	
Add: Indirect Cost Factor		372,385	372,385	
Less: Total Fees Calculated		(1,017,468)	(1,017,468)	
Net Claim Amount		375,710	375,710	

Per Naomi Kitajima, Foothill Health Services Coordinator, counseling provides ≈ 15% health related guidance. Per Rich Rose, Dean of Counseling, counseling provides ≈ 15% health related guidance.

**Foothill-De Anza Community College District
Health Fee Elimination Worksheet: Mandated Costs
Fiscal Year 2000/01**

with additional notes

Foothill	Account #	Actual 99/00	Estimate 00/01	Notes
Wellness Program	141070	47,870	47,870	
Counseling	141248	239,683	239,683	Counseling @ 15%
Psychological Services	141266	18,718	18,718	
Health Fees	211264	273,036	273,036	
Health Svcs-Psych	211265	87,100	87,100	
Total Health Expenditures				
		666,407	666,407	
Add: Indirect Cost Factor		243,105	243,105	
Less: Total Fees Calculated		(682,614)	(682,614)	
Net Claim Amount		<u>226,898</u>	<u>226,898</u>	

form HFE-1.1 (05)

909,512 cost of health services
(Total + Indirect Cost Factor)

De Anza	Actual 99/00	Estimate 00/01	
Counseling	316,131	316,131	Counseling @ 15.0%
Health Fees	510,227	510,227	
Health Fees Reserve	194,435	194,435	
Total Health Expenditures	1,020,793	1,020,793	
Add: Indirect Cost Factor	372,385	372,385	
Less: Total Fees Calculated	(1,017,468)	(1,017,468)	
Net Claim Amount	<u>375,710</u>	<u>375,710</u>	

form HFE-1.1 (05)

1,393,178 cost of health services
(Total + Indirect Cost Factor)

602,608 total claims hfe-1.0 line (04)

Per Naomi Kitajima, Foothill Health Services Coordinator, counseling provides ≈ 15% health related guidance. Per Rich Rose, Dean of Counseling, counseling provides ≈ 15% health related guidance.

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 727
 PROGRAM ID FBMO92

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

ACCOUNT PAGE 1
 TO: GREGORIO, G

WELLNESS PROGRAM-FH

OBJ	CODE DESCRIPTION	ORIGINAL	BUDGETS REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
1100	ABR #1 "B" 1103-1999	5,000	248			5,000		248	0
1105	PROF ACHIEV AWARD		5,000			31,076			100
1260	CE SAL NON-INSR	27,648	31,076			4,862			100
1490	CE SAL HRLYNDIN		4,862						100
	CERTIFICATED SALARY	32,648	41,186			40,938		248	99
3100	BENEFIT BUDGET/ENC-A	6,359	6,718			6,718		150	52
3200	BENEFIT BUDGET/ENC-B		99			51			
	EMPLOYEE BENEFITS	6,359	6,520			6,770		61	102
4000	ABR #1 "B" 4002-4999		61					61	0
4010	SUPPLIES & UNCAT		54	54		54			100
	MATERIALS & SUPPLIES		7	54		54		61	743
5000	ABR #1 "B" 5001-5999		138					138	0
5624	PHONES-DISCRETIONARY		108	16		108			100
	OPERATING EXPENSES	39,007	30	16		108		138	362
	TOTAL EXPENSES	39,007	47,769	69		47,870		101	100
	ACCOUNT TOTAL	39,007	47,769	69		47,870		101	100

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA)
 HAYES@HDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
FINANCIAL RECORDS SYSTEM

REPORT PAGE 937
PROGRAM ID FBM092

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

ACCT: 1-41248
DEPT: CNSL
COUNSELING
TO: JOHNSON, P
ACCOUNT PAGE 1

OBJ	CODE DESCRIPTION	ORIGINAL	BUDGETS-REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
1100	ABR #1 "B" 1103-1999		41,732			74,732		41,732	0
1105	PROF ACHIEV AWARD		74,732			32,503			100
1210	CE MGR SAL NON-INSTR	30,614	32,503	2,709		32,503			100
1260	CE SAL NON-INSTR	1,023,043	1,015,041	86,311		1,015,041			100
1320	CE SAL HRLY INST		784	6,247		784			100
1430	CE SAL HRLYNONIN		68,456			68,456			100
	CERTIFICATED SALARY	1,053,656	1,233,248	95,267		1,191,516		41,732	97
2000	ABR #1 "B" 2001-2999		30,019					30,019	0
2170	CL CONTR NON-INS	115,276	111,083	9,012		111,083			100
2310	STU SAL NON-INST		11,424	892		11,424			100
2350	CL HRLY NON-INST		3,950			3,950			100
	CLASSIFIED SALARIES	117,776	96,437	9,904		126,456		30,019	131
3100	BENEFIT BUDGET/ENC-A	273,662	259,155	18,754		259,155			100
3200	BENEFIT BUDGET/ENC-B		1,303	762		5,176		3,873	397
	EMPLOYEE BENEFITS	273,662	254,458	19,516		258,332		3,873	102
4000	ABR #1 "B" 4002-4999		11,866					11,866	0
4010	SUPPLIES & UNCAT		11,450	99		11,450			100
4060	PRINTING-GENERAL		6,933	468		6,933			100
4900	PROCURE CARD CHARGES		2,554	355		2,554			100
	MATERIALS & SUPPLIES	9,300	9,070	922		20,937		11,866	231
5000	ABR #1 "B" 5001-5999		18,068					18,068	0
5214	TECH & PROF SERV		500			500			100
5510	DOMESTIC CONF & TRVL		97			97			100
5512	LOCAL MILEAGE		47			47			100
	OPERATING EXPENSES		18,713			644		18,068	3
6000	ABR #1 "C" 6001-6999	436	7,936					7,936	0
	TOTAL EXPENSES	1,454,830	1,619,863	125,610		1,597,885		21,978	99
	ACCOUNT TOTAL	1,454,830	1,619,863	125,610		1,597,885		21,978	99

@ 15%

259,683

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ACCT: 1-41266
DEPT: PSCS

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
FINANCIAL RECORDS SYSTEM

REPORT PAGE 999
PROGRAM ID FBM092

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

ACCOUNT PAGE 1
TO: GREGORIO, G.

PSYCHOLOGICAL SRVCS

OBJ	CODE DESCRIPTION	ORIGINAL	BUDGETS REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
1105	PROF ACHIEV AWARD	311				311			100
1260	CE SAL NON-INSTR	11,670	12,461	1,193		12,461			100
3100	CERTIFICATED SALARY	11,670	12,771	1,193		12,771			100
4000	BENEFIT BUDGET/ENC-A	2,903	2,903	209		2,903			100
4000	ABR #1 "B" 4002-4999	1,000	2,280-					2,280-	0
4010	SUPPLIES & UNCAT	454		105		454			100
4060	PRINTING-GENERAL	243		36		243			100
4900	PROCURE CARD CHARGES	1,310		109-		1,310			100
	MATERIALS & SUPPLIES	1,000	273-	33		2,007		2,280-	754
5000	ABR #1 "B" 5001-5999	2,101	1,595					1,595	0
5310	EQUIP RENT/LEASE	273		645		273			100
5510	DOMESTIC CONF & TRVL	745		20		745			100
5512	LOCAL MILEAGE	20		645		20			100
	OPERATING EXPENSES	2,101	2,632	645		1,037		1,595	39
6000	ABR #1 "C" 6001-6999	2,000	2,534					2,534	0
	TOTAL EXPENSES	19,455	20,567	2,019		18,718		1,849	91
	ACCOUNT TOTAL	19,455	20,567	2,019		18,718		1,849	91

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA)
 HAYES@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUST- MENTS	CURRENT AMOUNT	COMPLETED
1-41266-4260	150132	07/10	COUNSELOR	11,669.67		11,669.67		COMPLETED
1-41266-3100	150132	07/10	COUNSELOR	2,684.02		2,684.02		COMPLETED
			ACCOUNT TOTAL	14,353.69		14,353.69		

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ACCT: 2-11264
DEPT: H5VC

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
FINANCIAL RECORDS SYSTEM

REPORT PAGE 3310
PROGRAM ID FBM092

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

ACCOUNT PAGE 1
TO: GREGORIO, G.

HEALTH FEE-FOOTHILL

OBJ CODE DESCRIPTION	ORIGINAL	BUDGETS- REVISED	ACTUAL CURRENT MONTH	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0870 PARKING-SPECL EVENTS							
0963 HEALTH SERVICES FEES	359,905-	359,905-	27	449,108-		89,203	0
TOTAL REVENUE	359,905-	359,905-		449,082-		89,177	125
1100 ABR #1 "B" 1103-1999	3,000	3,000	7,769	46,534		3,000	0
1250 CE SAL NON-INSTR	46,614	46,614	761	6,067		6,067-	100
1430 CE SAL HRLYNONIN							0
CERTIFICATED SALARY	49,614	49,614	8,530	52,681		3,067-	106
2000 ABR #1 "B" 2001-2999	64,000	64,000				64,000	0
2170 CL CONTR NON-INS	1,234-	1,234-				1,234-	0
2310 STU SAL NON-INST			3,885	3,620		3,620-	0
2350 CL HRLY NON-INST				48,035		48,035-	0
2360 CL PREM OVERTIME				538		538-	0
CLASSIFIED SALARIES	62,767	62,767	3,885	52,193		10,574	83
3100 BENEFIT BUDGET/ENC-A	10,721	10,721	1,463	8,557		2,164	80
3200 BENEFIT BUDGET/ENC-B	12,238	12,238	396	4,393		7,845	36
EMPLOYEE BENEFITS	22,959	22,959	1,859	12,950		10,009	56
4000 ABR #1 "B" 4002-4999	52,500	45,500				45,500	0
4010 SUPPLIES & UNCAT			2,643	35,842		35,842-	0
4060 PRINTING-GENERAL			351	809		809-	0
4900 PROCURE CARD CHARGES			248	10,555		10,555-	0
MATERIALS & SUPPLIES	52,500	45,500	3,242	47,206		1,706-	104
5000 ABR #1 "B" 5001-5999	105,000	105,000				105,000	0
5050 INS-STUD ACCIDENT				6,000		6,000-	0
5209 CONTRACTED SERVICES				650		650-	0
5214 TECH & PROF SERV			16,743	70,325		70,325-	0
5225 MED TESTS CONSULTANT			35	966		966-	0
5310 EQUIP RENT/LEASE			387	2,903		2,903-	0
5510 DOMESTIC CONF & TRVL			183	1,439		1,439-	0
5512 LOCAL MILEAGE				64		64-	0
5624 PHONES-DISCRETIONARY			31	31		31-	0

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 3311
 PROGRAM ID FBMO92

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

ACCOUNT PAGE 2

HEALTH FEE-FOOTHILL

TO: GREGORIO G

OBJ	CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
5785	POSTAGE & MAILING			21	597	597		597	0
5914	BAD DEBTS			21,001	21,001	21,001		21,001	0
5920	SECURITY				20	20		20	0
	OPERATING EXPENSES	105,000	105,000	38,970	103,995	103,995		1,005	99
6000	AGR #1 'C' 6001-6999	72,930	72,930					72,930	0
6420	CUR CAP-EQUIPMENT				4,011	4,011	15,998	20,009	0
	CAPITAL OUTLAY	72,830	72,830				15,998	20,009	0
	TOTAL EXPENSES	355,670	358,670	55,687	273,095	273,095	15,998	69,535	81
	ACCOUNT TOTAL	5,765	1,236	55,687	176,046	176,046	15,998	458,812	954

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363, E-MAIL JONI HAYES (DA)
 HAYES@FBDA.EDU OR GALL ESPERANZA CONTRERAS (DIST) X6259

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUST-MENTS	CURRENT AMOUNT	COMPLETED
2-11264-1260	150229	07/10	COORD STUDENT HEALTH	41,471.83		41,471.83		COMPLETED
2-11264-3300	150229	07/10	COORD STUDENT HEALTH	9,538.52		9,538.52		COMPLETED
2-11264-4010	E047092	07/01	ABBOTT LABORATORIES	600.00	384.75	215.25		COMPLETED
2-11264-4010	E047102	07/01	SAN JOSE SURGICAL SU	2,000.00	1,625.57	374.43		COMPLETED
2-11264-4010	E047114	07/01	SSL AMERICAS, INC.	500.00		500.00		COMPLETED
2-11264-4010	E047130	07/01	MAYER LABORATORIES	3,000.00	900.51	2,099.49		COMPLETED
2-11264-4010	E047160	07/01	BODYWORK CENTRAL	2,000.00	3,929.48	1,929.48		COMPLETED
2-11264-4010	E047163	07/01	GLOBAL PROTECTION	1,000.00	241.85	758.15		COMPLETED
2-11264-4010	E047186	07/01	ANALYZER INDUSTRIES	500.00		500.00		COMPLETED
2-11264-4010	E047209	07/01	SECURELINE	500.00		500.00		COMPLETED
2-11264-4010	E047248	07/01	ETR ASSOCIATES	1,000.00	897.38	102.62		COMPLETED
2-11264-4010	E047254	07/01	NORMED	10,000.00	2,477.34	7,522.66		COMPLETED
2-11264-4010	E047281	07/01	PHARMEDIX	1,000.00		1,000.00		COMPLETED
2-11264-4010	E047309	07/01	OKAMOTO U.S.A. INC.	500.00		500.00		COMPLETED
2-11264-4010	E047314	07/01	BLISTEX	450.00		450.00		COMPLETED
2-11264-4010	E047618	12/14	COMPUTER CAB	250.00		250.00		COMPLETED
2-11264-5214	E047262	07/01	PLANNED PARENTHOOD M	90,000.00	52,021.14	37,978.86		COMPLETED

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
FINANCIAL RECORDS SYSTEM

REPORT PAGE 3316
PROGRAM ID FBM092

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

AGCT 2-11265
DEPT HSYC
HEALTH SVCS-PSYCH
TO GREGORIO, G.
ACCOUNT PAGE 1

OBJ	CODE DESCRIPTION	ORIGINAL	BUDGETS REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0963	HEALTH SERVICES FEES	86,449	86,449					86,449	100
1100	ABR #1 "B" 1103-1999	2,689	2,689					2,689	0
1105	PROF ACHIEV AWARD			6,416	2,689			2,689	0
1260	CE SAL NON-INSTR	66,673	66,673		66,673			66,673	100
	CERTIFICATED SALARY	69,362	69,362	6,416	69,362			69,362	100
3100	BENEFIT BUDGET/ENC-A	17,087	17,087	1,556	17,738			651	104
	TOTAL EXPENSES	86,449	86,449	7,972	87,100			651	101
	ACCOUNT TOTAL			7,972	87,100			87,100	0

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363, E-MAIL JONI HAYES (DA)
HAYES@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT
2-11265-1260	150124	07/10	COUNSELOR	36,548.80		36,548.80	COMPLETED
2-11265-1260	150132	07/10	COUNSELOR	25,901.71		25,901.71	COMPLETED
2-11265-3100	150124	07/10	COUNSELOR	8,406.22		8,406.22	COMPLETED
2-11265-3100	150132	07/10	COUNSELOR	5,957.39		5,957.39	COMPLETED
			ACCOUNT TOTAL	76,814.12		76,814.12	

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363, E-MAIL JONI HAYES (DA)
HAYES@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM
 ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001
 COUNSELING

REPORT PAGE 1798
 PROGRAM ID FBMO92
 ACCOUNT PAGE 2

ACCT: 1-42248
 DEPT: COUN

TO: ROSE, R.
 STUDENT SERVICES

OBJ	CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
5512	LOCAL MILEAGE		32	41		32			100
5624	PHONES-DISCRETIONARY		642	129		642			100
5908	POSTAGE & MAILING		4,900			4,900			100
5940	HONORARIUM	92	22			22			100
		1,000	200			200			100
	OPERATING EXPENSES	9,125	9,147	1,735		17,199		8,053	188
6000	ABR #1 "C" 6001-6999		9,512					9,512	0
6420	CUR CAP-EQUIPMENT		9,512					9,512	0
	CAPITAL OUTLAY								100
	TOTAL EXPENSES	1,844,637	2,146,261	71,733		2,107,537		38,724	98
	ACCOUNT TOTAL	1,844,637	2,146,261	71,733		2,107,537		38,724	98

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7369, E-MAIL JONI HAYES (DA) HAYES@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259

OPEN COMMITMENTS STATUS

ACCOUNT	REF NO	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT	COMPLETED
1-42248-1250	257708	07/25	COUNSELOR	4,001.69		4,001.69		COMPLETED
1-42248-1250	257723	07/25	COUNSELOR	4,001.69		4,001.69		COMPLETED
1-42248-1250	257724	07/25	ARTICULATION OFR/TRA	7,697.64		7,697.64		COMPLETED
1-42248-1260	250001	07/10	COUNSELOR	56,023.35		56,023.35		COMPLETED
1-42248-1260	250027	07/10	COUNSELOR	55,293.44		55,293.44		COMPLETED
1-42248-1260	250061	07/10	COUNSELOR	54,351.97		54,351.97		COMPLETED
1-42248-1260	250072	07/10	COUNSELOR	46,893.77		46,893.77		COMPLETED
1-42248-1260	250157	07/10	COUNSELOR	37,811.31		37,811.31		COMPLETED
1-42248-1260	250163	03/16	COUNSELOR	23,118.98		23,118.98		COMPLETED
1-42248-1260	250177	07/10	COUNSELOR	56,023.35		56,023.35		COMPLETED
1-42248-1260	250199	07/10	COUNSELOR	58,206.66		58,206.66		COMPLETED
1-42248-1260	250211	07/10	COUNSELOR	54,736.97		54,736.97		COMPLETED
1-42248-1260	250223	07/10	COUNSELOR	41,135.17		41,135.17		COMPLETED
1-42248-1260	250280	07/10	COUNSELOR	61,113.47		61,113.47		COMPLETED
1-42248-1260	250287	07/10	COUNSELOR	56,885.75		56,885.75		COMPLETED

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

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 PROGRAM ID FBMO92

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

ACCOUNT PAGE 2

ACCT 2-12264
 DEPT. HFEF

HEALTH FEE-DE ANZA

TO: KESTEN, K
 HEALTH SERVICES

BU	CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
6000	APR #1 "C" 6001-6999	45,962	36,014			5,088	4,860	36,014	0
6420	CUR CAP-EQUIPMENT	9,948							100
CAPITAL OUTLAY		45,962	45,962			5,088	4,860	36,014	22
TOTAL EXPENSES		541,458	541,468	70,407		510,227	7,738	23,503	96
ACCOUNT TOTAL				70,874		126,971	7,738	119,233	0

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA)
 HAYES@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUST-MENTS	CURRENT AMOUNT	COMPLETED
2-12264-1260	250001	07/10	COUNSELOR	8,003.34		8,003.34		COMPLETED
2-12264-1260	250061	07/10	COUNSELOR	7,764.48		7,764.48		COMPLETED
2-12264-1260	250157	07/10	COUNSELOR	5,401.62		5,401.62		COMPLETED
2-12264-1260	250177	07/10	COUNSELOR	8,003.34		8,003.34		COMPLETED
2-12264-1260	250194	07/10	COORD STUDENT HEALTH	56,445.51		56,445.51		COMPLETED
2-12264-1260	250211	07/10	COUNSELOR	7,819.48		7,819.48		COMPLETED
2-12264-1260	250223	07/10	COUNSELOR	5,876.45		5,876.45		COMPLETED
2-12264-1260	250287	07/10	COUNSELOR	8,126.54		8,126.54		COMPLETED
2-12264-1260	250306	07/10	COUNSELOR	5,876.45		5,876.45		COMPLETED
2-12264-1260	250328	07/10	COUNSELOR	8,108.94		8,108.94		COMPLETED
2-12264-1260	250353	07/10	COUNSELOR	5,435.14		5,435.14		COMPLETED
2-12264-1260	253353	07/10	COORD STUDENT HEALTH	8,003.34		8,003.34		COMPLETED
2-12264-1260	258888	07/10	COUNSELOR	19,050.00		19,050.00		COMPLETED
2-12264-2170	230037	07/10	HEALTH EDUCATOR	7,056.15		7,056.15		COMPLETED
2-12264-2170	230067	07/10	OFFICE ASSISTANT	58,936.05		58,936.05		COMPLETED
2-12264-2170	230201	07/10	HEALTH SERVICES ASSI	9,752.94		9,752.94		COMPLETED
2-12264-2170	230217	07/10	HEALTH SERVICES ASSI	21,071.46		21,071.46		COMPLETED
2-12264-3100	230037	07/10	HEALTH EDUCATOR	35,456.76		35,456.76		COMPLETED
2-12264-3100	230067	07/10	OFFICE ASSISTANT	16,325.29		16,325.29		COMPLETED
2-12264-3100	230201	07/10	HEALTH SERVICES ASSI	2,701.56		2,701.56		COMPLETED
2-12264-3100	230217	07/10	HEALTH SERVICES ASSI	5,836.79		5,836.79		COMPLETED
2-12264-3100	250001	07/10	COUNSELOR	9,821.52		9,821.52		COMPLETED
2-12264-3100	250001	07/10	COUNSELOR	1,840.77		1,840.77		COMPLETED

JUNE 30, 2001
 DATE RUN 08/04/01
 TIME RUN 00:16:33
 FY=01
 FBMO90 - A1

FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 3739
 PROGRAM ID FBMO92

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2001

ACCOUNT PAGE 1

ACCT: 2-12265
 DEPT: XXXX

HEALTH FEES RESERVE

TO: KESTEN K
 HEALTH SERVICES

OBJ	CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL FISCAL YEAR	PROJECT YEAR	ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0963	HEALTH SERVICES FEES				194,435			194,435	0
4010	SUPPLIES & UNCAT				4,215			4,215	0
4090	PARTS & ACCESSORIES				1,229			1,229	0
	MATERIALS & SUPPLIES				5,444			5,444	0
5209	CONTRACTED SERVICES				71,181			71,181	0
5311	TRAILER RENTAL				12,239			12,239	0
5330	FACILITY RENT-CORP				43,301			43,301	0
5350	EQUIP MAINT & REPAIR				446			446	0
5620	TELEPH-MONTHLY CHGS.				1,920			1,920	0
	OPERATING EXPENSES				129,087			129,087	0
6420	CUR CAP-EQUIPMENT				59,281			59,281	0
6421	INSTR. EQ. A.V. REPL.				622			622	0
	CAPITAL OUTLAY				59,904			59,904	0
	TOTAL EXPENSES				194,435			194,435	0
	ACCOUNT TOTAL							194,435	0

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363, E-MAIL JONI HAYES (DA)
 HAYES@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant: <u>Foothill-De Anza Community College District - Foothill</u>		(02) Fiscal Year costs were incurred: <u>2000-01</u>	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Accident Reports		x	x
Appointments			
College Physician, surgeon			
Dermatology, family practice			
Internal Medicine			
Outside Physician			
Dental Services			
Outside Labs, (X-ray, etc.)		x	x
Psychologist, full services		x	x
Cancel/Change Appointments		x	x
Registered Nurse		x	x
Check Appointments		x	x
Assessment, Intervention and Counseling			
Birth Control		x	x
Lab Reports		x	x
Nutrition		x	x
Test Results, office		x	x
Venereal Disease		x	x
Communicable Disease		x	x
Upper Respiratory Infection		x	x
Eyes, Nose and Throat		x	x
Eye/Vision		x	x
Dermatology/Allergy		x	x
Gynecology/Pregnancy Service		x	x
Neuralgic		x	x
Orthopedic		x	x
Genito/Urinary		x	x
Dental			
Gastro-Intestinal		x	x
Stress Counseling		x	x
Crisis Intervention		x	x
Child Abuse Reporting and Counseling		x	x
Substance Abuse Identification and Counseling		x	x
Acquired Immune Deficiency Syndrome		x	x
Eating Disorders		x	x
Weight Control		x	x
Personal Hygiene		x	x
Burnout		x	x
Other Medical Problems, list		x	x
Examinations, minor illnesses		x	x
Recheck Minor Injury		x	x
Health Talks or Fairs, Information			
Sexually Transmitted Disease		x	x
Drugs		x	x
Acquired Immune Deficiency Syndrome		x	x

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant: Foothill-De Anza Community College District - Foothill		(02) Fiscal Year costs were incurred: 2000-01	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Child Abuse		X	✓
Birth Control/Family Planning		X	✓
Stop Smoking		X	X
Library, Videos and Cassettes		X	X
First Aid, Major Emergencies		X	X
First Aid, Minor Emergencies		X	✓
First Aid Kits, Filled		X	✓
Immunizations			
Diphtheria/Tetanus		X	✓
Measles/Rubella		X	X
Influenza		X	X
Information		X	X
Insurance			
On Campus Accident		X	X
Voluntary		X	X
Insurance Inquiry/Claim Administration		X	✓
Laboratory Tests Done			
Inquiry/Interpretation		X	X
Pap Smears		X	X
Physical Examinations			
Employees		X	✓
Students		X	X
Athletes		X	X
Medications			
Antacids		X	X
Antidiarrheal		X	X
Aspirin, Tylenol, Etc		X	X
Skin Rash Preparations		X	X
Eye Drops		X	X
Ear Drops		X	X
Toothache, oil cloves		X	✓
Stingkill		X	✓
Midol, Menstrual Cramps		X	X
Other, list <i>Cold meds, Tylenol, decongestants, antihistamines</i>		X	X
Parking Cards/Elevator Keys			
Tokens			
Return Card/Key			
Parking Inquiry		X	X
Elevator Passes			
Temporary Handicapped Parking Permits			

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant: Foothill-De Anza Community College District - De Anza		(02) Fiscal Year costs were incurred: 2000-01	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Accident Reports		✓	✓
Appointments			
College Physician, surgeon			
Dermatology, family practice			
Internal Medicine			
Outside Physician			
Dental Services			
Outside Labs, (X-ray, etc.)			
Psychologist, full services			
Cancel/Change Appointments			
Registered Nurse		✓	✓
Check Appointments			
Assessment, Intervention and Counseling			
Birth Control		✓	✓
Lab Reports		✓	✓
Nutrition		✓	✓
Test Results, office		✓	✓
Venereal Disease		✓	✓
Communicable Disease		✓	✓
Upper Respiratory Infection			
Eyes, Nose and Throat			
Eye/Vision			
Dermatology/Allergy			
Gynecology/Pregnancy Service		✓	✓
Neuralgic			
Orthopedic			
Genito/Urinary			
Dental			
Gastro-Intestinal			
Stress Counseling		✓	✓
Crisis Intervention		✓	✓
Child Abuse Reporting and Counseling		✓	✓
Substance Abuse Identification and Counseling		✓	✓
Acquired Immune Deficiency Syndrome		✓	✓
Eating Disorders		✓	✓
Weight Control		✓	✓
Personal Hygiene		✓	✓
Burnout		✓	✓
Other Medical Problems, list		✓	✓
Examinations, minor illnesses			
Recheck Minor Injury			
Health Talks or Fairs, Information			
Sexually Transmitted Disease		✓	✓
Drugs		✓	✓
Acquired Immune Deficiency Syndrome		✓	✓

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant: Foothill-De Anza Community College District - De Anza		(02) Fiscal Year costs were incurred: 2000-01	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Child Abuse		✓	✓
Birth Control/Family Planning		✓	✓
Stop Smoking		✓	✓
Library, Videos and Cassettes		✓	✓
First Aid, Major Emergencies		✓	✓
First Aid, Minor Emergencies		✓	✓
First Aid Kits, Filled		✓	✓
Immunizations			
Diphtheria/Tetanus		✓	✓
Measles/Rubella		✓	✓
Influenza		✓	✓
Information		✓	✓
Insurance			
On Campus Accident		✓	✓
Voluntary			
Insurance Inquiry/Claim Administration <i>*for International Students</i>		✓	✓
Laboratory Tests Done			
Inquiry/Interpretation		✓	✓
Pap Smears		✓	✓
Physical Examinations			
Employees			
Students		✓	✓
Athletes			
Medications			
Antacids		✓	✓
Antidiarrheal		✓	✓
Aspirin, Tylenol, Etc		✓	✓
Skin Rash Preparations		✓	✓
Eye Drops		✓	✓
Ear Drops		✓	✓
Toothache, oil cloves			
Stingkill			
Midol, Menstrual Cramps		✓	✓
Other, list			
Parking Cards/Elevator Keys			
Tokens			
Return Card/Key			
Parking Inquiry			
Elevator Passes			
Temporary Handicapped Parking Permits		✓	✓

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant: <u>Foothill-De Anza Community College District - De Anza</u>		(02) Fiscal Year costs were incurred: <u>2000-01</u>	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Referrals to Outside Agencies			
Private Medical Doctor		✓	✓
Health Department		✓	✓
Clinic		✓	✓
Dental		✓	✓
Counseling Centers		✓	✓
Crisis Centers		✓	✓
Transitional Living Facilities, battered/homeless women		✓	✓
Family Planning Facilities		✓	✓
Other Health Agencies		✓	✓
Tests			
Blood Pressure		✓	✓
Hearing		✓	✓
Tuberculosis		✓	✓
Reading		✓	✓
Information		✓	✓
Vision			
Glucometer			
Urinalysis			
Hemoglobin			
EKG			
Strep A testing			
PG Testing		✓	✓
Monospot			
Hemacult			
Others, list			
Miscellaneous			
Absence Excuses/PE Waiver			
Allergy Injections			
Band-aids		✓	✓
Booklets/Pamphlets		✓	✓
Dressing Change		✓	✓
Rest		✓	✓
Suture Removal		✓	✓
Temperature		✓	✓
Weigh		✓	✓
Information		✓	✓
Report/Form		✓	✓
Wart Removal			
Others, list			
Committees			
Safety		✓	✓
Environmental		✓	✓
Disaster Planning		✓	✓

Foothill-DeAnza Community College

F&A Proposal

Total Reported Expenditures

June 30, 1999

Fund	Salaries & Wages	Staff Benefits	Operating Expenses	Debt Service	Capital Outlay	Student Assistance	Total	Sch C
General Fund	\$ 88,343,169	\$ 19,087,840	\$ 23,150,213	\$ 773,795	\$ 5,717,769	\$ 423,066	\$ 137,495,852	
Child Development	1,079,786	209,609	134,022	-	8	-	1,423,425	
Debt Service	-	-	-	3,471,661	-	-	3,471,661	
Capital Projects	551	42	4,123,331	-	5,050,002	-	9,172,926	
Proprietary	2,580,166	19,302,487 (1)	13,026,235	71,837	-	-	34,980,723	
Proprietary	456,963	63,471	797,816	-	-	-	6,823,282	
Proprietary	247,592	7,125	705,616	-	-	5,505,032	960,328	
Foundation	92,708,227	38,670,573 (2)	41,936,233	4,317,293	10,767,779	5,928,098	194,328,197	
Total	423,521	18,976,009	-	-	-	-	19,399,530	
Less: Internal Service (3)	92,284,706	19,694,564	41,936,233	4,317,293	10,767,779	5,928,098	174,928,567	

Sch A

Source: Foothill-De Anza Community College June 30, 1999 audited financial statements (except where noted).

Notes:

- (1) See Schedule B-1 for a reconciliation of the salary and benefits amounts.
- (2) The audited financial statements capture both salaries and benefits as a single line item. Foothill-De Anza provides detail to break out these expenses.
- (3) Foothill-DeAnza accumulates fringe benefits in its Internal Service fund and then distributes these costs to other funds. AA has removed the Internal Service amounts from Schedule B to avoid double counting these costs.

Foothill- De Anza Community College
 F&A Proposal
 Proprietary Fund Salary & Benefits Detail
 June 30, 1999

Purpose: The Foothill- De Anza audited financial statements combined the salary & benefit amounts into one line item. This schedule details the proprietary fund salaries and benefits.

	Salaries	Benefits	Total	
Foothill Campus Center (Fund 18)	\$ 519,305	\$ 80,533	\$ 599,838	
Foothill Campus Center (Fund 28)	21,364	5,453	26,817	
De Anza Campus Center	1,389,522	240,492	1,630,014	
Flint Center	226,454	-	226,454	
Internal Service	423,521	18,976,009	19,399,530	
Total	<u>\$ 2,580,166</u>	<u>\$ 19,302,487</u>	<u>\$ 21,882,653</u>	
	<u>Sch B</u>		<u>(3,679)</u>	Unlocated difference
			<u>\$ 21,878,974</u>	Total per 6/30/99 financial statements

Source: FBM095 reports as of 6/30/99.

Foothill- De Anza Community College
 F&A Proposal
 General Fund Summary
 June 30, 1999

Purpose: To summarize the various funds included in the General Fund amounts reported in the June 30, 1999 audited financial statements. Allowable F&A expenses are included in the General Purpose Fund (Fund 14) as detailed on Schedule D.

	Unrestricted General Fund			Restricted General Fund					Total
	General Purpose Fund 14	Self-Sustaining Fund 15	Categorical Fund 21	Special Education Fund 22	Work Study Fund 23	Parking Fund 25	Campus Center Fund	Misc. Expenses (1)	
Certificated Salaries	\$ 49,975,560	\$ 1,541,686	\$ 2,279,309	\$ 2,954,539	\$ -	\$ 500	\$ -	(2)	56,149,592
Classified Salaries	22,311,548	1,742,076	5,594,086	1,522,928	375,749	625,818	21,364	(3)	32,193,977
Total Salaries	71,683,108	3,283,762	7,873,395	4,477,467	375,749	626,326	21,364	(1)	88,343,169
Total Staff Benefits	16,379,047	438,743	1,176,052	764,996	171	124,378	5,453	-	19,087,840
Total Materials & Supplies	3,122,576	479,485	1,847,973	66,094	21,536	19,607	3,637	96,956	5,637,884
Total Operating Expenses	10,057,577	2,497,831	6,555,837	118,300	27,451	176,573	78,684	76	17,492,329
Total Capital Outlay	1,558,444	473,291	3,282,199	20,199	5,465	7,574	18,908	351,689	5,717,769
Total Student Financial Assistance	-	-	-	-	-	-	-	423,066	423,066
Total Debt Service	-	-	-	-	-	-	-	773,793	773,793
Total Expenses	\$ 103,001,752	\$ 7,173,112	\$ 18,715,456	\$ 5,447,056	\$ 430,372	\$ 954,460	\$ 128,066	\$ 1,643,578	\$ 137,499,852

Sch D

Source: Foothill- De Anza Community College District 1999-2000 Budget report.

Note:

(1) The Foothill- De Anza Budget did not include these expenses. Since all salaries and wages lie to the audited financials and all F&A costs are in Fund 14, these miscellaneous expenses do not affect the F&A proposal.

Sch B

FootHill De Anza Community College
 F&A Proposal
 General Fund (Fund 14)
 F&A Expenses

Purpose: To summarize the allowable F&A expenses included in the General Fund (Fund 14).

Subprogram	Allowable Salaries & Wages	Other Salaries & Wages	Total Salaries & Wages	Allowable Benefits	Other Benefits	Total Benefits	Allowable Operating Expenses	Other Operating Expenses	Total Operating Expenses	Total
General Admin & General Expenses	\$ 5,072,267	\$ -	\$ 5,072,267	\$ 1,337,194	\$ -	\$ 1,337,194	\$ 2,516,999	\$ 595,052	\$ 3,112,051	\$ 9,851,471
Operation and Maintenance	5,985,591	414,124	6,402,725	1,541,982	3,689,639 (1)	5,031,641	5,376,075	564,932	5,949,027	17,393,333
Library	2,508,821	-	2,508,821	516,565	-	516,565	130,164	523	130,986	3,156,371
Department Administration Expenses	4,765,851	444	4,764,096	1,011,317	34	1,011,351	632,116	925,152	1,557,299	7,337,745
Other Instruction	557,489	-	557,489	96,636	-	96,636	-	16,028	66,477	722,602
Academic Instruction	45,307,449	-	45,307,449	7,151,335	-	7,151,335	1,822,497	6,317	1,828,875	54,290,659
Student Services	5,810,958	-	5,810,958	1,216,383	-	1,216,383	331,526	190	331,516	7,418,657
Auxiliary and Other	867,017	-	867,017	176,086	-	176,086	113,568	-	113,568	1,156,672
Instructional Admin & Instructional Governance	33,884	-	33,884	2,857	-	2,857	64,184	5,000	69,484	106,224
Instructional Support Services	-	-	-	-	-	-	-	7,465	7,465	7,465
General Instructional Support Services	-	-	-	-	-	-	-	3,617	3,617	3,617
Subtotal	\$ 71,270,528	\$ 414,578	\$ 71,685,106	\$ 12,886,534	\$ 3,689,639	\$ 16,576,173	\$ 11,027,930	\$ 2,142,225	\$ 13,170,155	\$ 101,443,308
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total Fund 14										\$ 1,594,414
										\$ 103,001,793

Sch C

F&A Cost Pool (2)	Salaries & Wages	Benefits	Operating Expenses	Total
General Administration & General Expenses	\$ 5,072,267	\$ 1,337,194	\$ 2,516,999	\$ 9,256,420
Operations & Maintenance	5,985,591	1,541,982	5,376,075	12,706,648
Library	2,508,821	516,565	130,164	3,155,549
Dept. Administration Expenses (2)	952,730	202,863	126,429	1,282,022
Other Benefit Costs (1)	-	591,105	-	591,105
Rent Expenses (1)	-	-	709,474	709,474
Total	\$ 14,532,408	\$ 3,889,708	\$ 8,193,327	\$ 26,992,241

Sch A

Bources Electronic download of all expenses with Administrative and Support Activities codes 6000-9900 of 6/30/99.

Notes

(1) Includes an allocation of post-retirement benefits paid for the year ending June 30, 1999, that were not included in the fringe benefit rate. The total amount paid as of June 30, 1999 was \$3,689,639. This proposal allocated a portion of the benefits paid to the F&A cost pool using the ratio of allowable F&A salaries to total salaries, or 15% (\$1,452,108/\$9,270,627 = 15%)

(2) The F&A cost pools include the allowable expenses charged to each P&A subprogram.

(3) Per A-21, 20% of allowable Department Administration expenses are included in the F&A cost pool.

(4) Includes rent expense paid to the City of Palo Alto for the Middlefield Campus. Both instructional and allowable administrative functions are performed on this campus.

Foothill-De Anza Community College
 F&A Proposal
 Capital Improvements Use Allocation Calculation
 June 30, 1999

Purpose: To calculate use allowance on capital improvement projects completed as of June 30, 1999.

Capital Improvement	Materials & Supplies	Capital Outlay	Operating Expenses	Total
Replace Heat Pumps-Foothill	\$ 868	\$ -	\$ 77,132	\$ 78,000
Replace Fan Coil Units and Controls-De Anza	-	69,049	-	69,049
Repair Sewer Lines, Phase II-Foothill	1,242	-	123,100	124,342
Replace Fan Coil Units and Controls-Foothill	-	64,242	-	64,242
Replace Water Valves-De Anza	-	-	100,800	100,800
Relocate Utility Wiring, Phase II-Foothill	-	-	132,700	132,700
Exterior Glu Lam Repair-Foothill	140	-	552,084	552,224
Replace District Chiller	-	-	40,000	40,000
Replace HVAC Water Piping, Valves-De Anza	5,709	436,098	3,200	445,007
Replace Chiller- De Anza	232	226,837	1,711	228,780
Replace Chiller, Forum Bldg.-Foothill	-	39,023	977	40,000
Replace Underground Water VAC lines	10,639	144,983	47,552	203,174
Total	\$ 18,830	\$ 980,232	\$ 1,079,256	\$ 2,078,318
Use Allowance Factor (1)				0.02
				\$ 41,566

Sch A

Source: FBM090 report dated 12/31/99 summarizing capital improvement projects completed as of 6/30/99.

Note:

(1) Per A-21, the annual use allowance is equal to 2% of the acquisition cost.

Foothill-De Anza Community College
 F&A Proposal
 Capital Projects Use Allowance Calculation
 June 30, 1999

Purpose: To calculate use allowance on capital projects completed as of June 30, 1999.

Capital Projects	Salaries & Wages	Staff Benefits	Materials & Supplies	Operating Expenses	Capital Outlay	Total
Advanced Technology Center Construction- De Anza	\$ -	-	192	\$ 1,053,038	\$ 12,510,250	\$ 13,563,480
Learning Center- De Anza	13,135	1,155	18,039	993,827	7,579,045	8,605,201
Library Remodel- Foothill	1,584	13	9,592	683,356	2,352,105	3,046,650
Total	\$ 14,719	\$ 1,168	\$ 27,823	\$ 2,730,221	\$ 22,441,400	\$ 25,215,331
Use Allowance Factor (1)						0.02
						504,307

Sch A

Source: FBM090 reports dated 5/31/97 and 12/31/99 summarizing capital projects completed as of 6/30/99.

Note:

(1) Per A-21, the annual use allowance is equal to 2% of the acquisition cost.

COPY

State Controller's Office

School Mandated Cost Manual

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561

HEALTH FEE ELIMINATION

S43045

FOOTHILL-DE ANZA COL DIST
SANTA CLARA COUNTY
12245 EL MONTE ROAD
LOS ALTOS HILLS CA 94022

For State Controller Use Only

Program

(19) Program Number 00029

(20) Date Filed ___/___/___

(21) LRS Input ___/___/___

029

Reimbursement Claim Data

(22) HFE-1.0,(04)(b) 668,148

(23)

(24)

(25)

(26)

(27)

(28)

(29)

(30)

(31)

(32)

(33)

(34)

(35)

(36)

Type of Claim

Estimated Claim

Reimbursement Claim

(03) Estimated

(09) Reimbursement

(04) Combined

(10) Combined

(05) Amended

(11) Amended

Fiscal Year of Cost (06) 20_02/20_03

(12) 20_01/20_02

Total Claimed Amount (07) 668,148

(13) 668,148

Less: 10% Late Penalty, not to exceed \$1,000

(14) -0-

Less: Prior Claim Payment Received

(15) 104,455

Net Claimed Amount

(16) 563,693

Due to Claimant (08)

(17) 563,693

Due to State

(18) -0-

(37) CERTIFICATION OF CLAIM

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

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

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

Signature of Authorized Officer

Date

Michael Brandy

1/13/03

Michael Brandy

Vice Chancellor, Business Svcs.
Title

Type or Print Name

(38) Name of Contact Person for Claim

Martha De La Cerda

Telephone Number (650) 949-6270 Ext.

E-Mail Address delacerdamartha@fhda.edu

L
A
B
E
L

H
E
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MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.0
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(01) Claimant Foothill-De Anza Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2001/02 19__/19__
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(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)

	(a) Name of College	(b) Claimed Amount
1.	Foothill College	504,480
2.	De Anza College	163,668
3.		
4.		
5.		
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21.		

(04) Total Amount Claimed	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	668,148
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02-03
GF

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant Foothill-De Anza Community College District	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Fiscal Year 2002/03 19__/19__
(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)		
(a) Name of College	(b) Claimed Amount	
1. Foothill College	504,480	
2. De Anza	163,668	
3.		
4.		
5. NOTE: Completion of Form #E1.1 not required as the estimated claim for 02/03 does not exceed		
6. prior year's actual cost by 10%.		
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18.		
19.		
20.		
21.		
(04) Total Amount Claimed	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	568,148

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.1
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(01) Claimant Foothill-De Anza Community College District	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Fiscal Year 2002/03 19__/19__
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(03) Name of College DE ANZA

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

LESS SAME MORE

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim			
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87			1,208,775
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]			
(08) Complete columns (a) through (g) to provide detail data for health fees			1,208,775

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester							
2. Per spring semester							
3. Per summer session	21,914		9.0				197,226
4. Per first quarter	34,725		9.0				312,525
5. Per second quarter	30,851		9.0				277,659
6. Per third quarter	28,633		9.0				257,697

(09) Total health fee that could have been collected [Line (8.1g) + (8.2g) +(8.6g)]

1,045,107

(10) Sub-total [Line (07) - line (09)]

163,668

Cost Reduction

(11) Less: Offsetting Savings, if applicable

(12) Less: Other Reimbursements, if applicable

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

163,668

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.1
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(01) Claimant Foothill-De Anza Community College District	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Fiscal Year 2002/03 19__/19__
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(03) Name of College FOOTHILL

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

LESS SAME MORE

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim			1,240,302
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87			
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]			1,240,302

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

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester							
2. Per spring semester							
3. Per summer session	16,513		9.0				148,617
4. Per first quarter	23,780		9.0				214,020
5. Per second quarter	21,684		9.0				195,156
6. Per third quarter	19,781		9.0				178,029

(09) Total health fee that could have been collected [Line (8.1g) + (8.2g) +(8.6g)]

735,822

(10) Sub-total [Line (07) - line (09)]

504,480

Cost Reduction

(11) Less: Offsetting Savings, if applicable	
(12) Less: Other Reimbursements, if applicable	
(13) Total Amount Claimed [Line (10) - {line (11) + line (12)}]	504,480

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant: <i>FDCCD. @ Foothill</i>		(02) Fiscal Year costs were incurred: <i>2001-02</i>	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Accident Reports		x	x
Appointments			
College Physician, surgeon			
Dermatology, family practice			
Internal Medicine			
Outside Physician			
Dental Services			
Outside Labs, (X-ray, etc.)		x	x
Psychologist, full services		x	x
Cancel/Change Appointments		x	x
Registered Nurse		x	x
Check Appointments		x	x
Assessment, Intervention and Counseling			
Birth Control		x	x
Lab Reports		x	x
Nutrition		x	x
Test Results, office		x	x
Venereal Disease		x	x
Communicable Disease		x	x
Upper Respiratory Infection		x	x
Eyes, Nose and Throat		x	x
Eye/Vision		x	x
Dermatology/Allergy		x	x
Gynecology/Pregnancy Service		x	x
Neuralgic			
Orthopedic		x	x
Genito/Urinary		x	x
Dental		x	x
Gastro-Intestinal			
Stress Counseling		x	x
Crisis Intervention		x	x
Child Abuse Reporting and Counseling		x	x
Substance Abuse Identification and Counseling		x	x
Acquired Immune Deficiency Syndrome		x	x
Eating Disorders		x	x
Weight Control		x	x
Personal Hygiene		x	x
Burnout		x	x
Other Medical Problems, list <i>UTIs, wart tx</i>		x	x
Examinations, minor illnesses			
Recheck Minor Injury		x	x
Health Talks or Fairs, Information			
Sexually Transmitted Disease		x	x
Drugs		x	x
Acquired Immune Deficiency Syndrome		x	x

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant:		(02) Fiscal Year costs were incurred:	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Child Abuse		X	X
Birth Control/Family Planning		X	X
Stop Smoking		X	X
Library, Videos and Cassettes		X	X
First Aid, Major Emergencies		X	X
First Aid, Minor Emergencies		X	X
First Aid Kits, Filled		X	X
Immunizations			
Diphtheria/Tetanus		X	X
Measles/Rubella		X	X
Influenza		X	X
Information		X	X
Insurance			
On Campus Accident		X	X
Voluntary		X	X
Insurance Inquiry/Claim Administration		X	X
Laboratory Tests Done			
Inquiry/Interpretation		X	X
Pap Smears		X	X
Physical Examinations			
Employees		X	X
Students		X	X
Athletes		X	X
Medications			
Antacids		X	X
Antidiarrheal		X	X
Aspirin, Tylenol, Etc		X	X
Skin Rash Preparations		X	X
Eye Drops		X	X
Ear Drops		X	X
Toothache, oil cloves		X	X
Stingkill		X	X
Midol, Menstrual Cramps		X	X
Other, list <i>Cold & med, T. inactin, decongestants, anti histamine</i>		X	X
Parking Cards/Elevator Keys			
Tokens			
Return Card/Key			
Parking Inquiry		X	X
Elevator Passes			
Temporary Handicapped Parking Permits			

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant:		(02) Fiscal Year costs were incurred:	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Referrals to Outside Agencies		X	X
Private Medical Doctor		X	X
Health Department		X	X
Clinic		X	X
Dental		X	X
Counseling Centers		X	X
Crisis Centers		X	X
Transitional Living Facilities, battered/homeless women		X	X
Family Planning Facilities		X	X
Other Health Agencies		X	X
Tests			
Blood Pressure		X	X
Hearing		X	X
Tuberculosis		X	X
Reading		X	X
Information		X	X
Vision		X	X
Glucometer		X	X
Urinalysis		X	X
Hemoglobin		X	X
EKG		X	X
Strep A testing		X	X
PG Testing		X	X
Monospot		X	X
Hemacult		X	X
Others, list	<i>chem panel, CBC, thyroid</i>	X	X
Miscellaneous			
Absence Excuses/PE Waiver		X	X
Allergy Injections		X	X
Band-aids		X	X
Booklets/Pamphlets		X	X
Dressing Change		X	X
Rest		X	X
Suture Removal		X	X
Temperature		X	X
Weigh		X	X
Information		X	X
Report/Form		X	X
Wart Removal		X	X
Others, list		X	X
Committees			
Safety		X	X
Environmental		X	X
Disaster Planning		X	X

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant: <i>Foothill-DeAnza Community College - DMG - DeAnza</i>		(02) Fiscal Year costs were incurred: <i>2001-2002</i>	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Accident Reports		✓	✓
Appointments			
College Physician, surgeon			
Dermatology, family practice			
Internal Medicine			
Outside Physician			
Dental Services			
Outside Labs, (X-ray, etc.)			
Psychologist, full services			
Cancel/Change Appointments			
Registered Nurse		✓	✓
Check Appointments			
Assessment, Intervention and Counseling			
Birth Control			
Lab Reports		✓	✓
Nutrition			
Test Results, office		✓	✓
Venereal Disease		✓	✓
Communicable Disease		✓	✓
Upper Respiratory Infection		✓	✓
Eyes, Nose and Throat			
Eye/Vision			
Dermatology/Allergy			
Gynecology/Pregnancy Service		✓	✓
Neuralgic			
Orthopedic			
Genito/Urinary			
Dental			
Gastro-Intestinal			
Stress Counseling			
Crisis Intervention		✓	✓
Child Abuse Reporting and Counseling		✓	✓
Substance Abuse Identification and Counseling		✓	✓
Acquired Immune Deficiency Syndrome		✓	✓
Eating Disorders		✓	✓
Weight Control		✓	✓
Personal Hygiene		✓	✓
Burnout		✓	✓
Other Medical Problems, list		✓	✓
Examinations, minor illnesses			
Recheck Minor Injury		✓	✓
Health Talks or Fairs, Information			
Sexually Transmitted Disease		✓	✓
Drugs		✓	✓
Acquired Immune Deficiency Syndrome		✓	✓

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES		FORM HFE-2	
(01) Claimant: <i>Jourmill - DeAnza Community College District - DeAnza</i>		(02) Fiscal Year costs were incurred: <i>2001-2002</i>	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Child Abuse		✓	✓
Birth Control/Family Planning		✓	✓
Stop Smoking		✓	✓
Library, Videos and Cassettes		✓	✓
First Aid, Major Emergencies		✓	✓
First Aid, Minor Emergencies		✓	✓
First Aid Kits, Filled		✓	✓
Immunizations			
Diphtheria/Tetanus			✓
Measles/Rubella			✓
Influenza			✓
Information			✓
Insurance			
On Campus Accident		✓	✓
Voluntary		✓	✓
Insurance Inquiry/Claim Administration			
Laboratory Tests Done			
Inquiry/Interpretation		✓	✓
Pap Smears		✓	✓
Physical Examinations			
Employees		✓	✓
Students		✓	✓
Athletes		✓	✓
Medications			
Antacids		✓	✓
Antidiarrheal		✓	✓
Aspirin, Tylenol, Etc		✓	✓
Skin Rash Preparations		✓	✓
Eye Drops		✓	✓
Ear Drops		✓	✓
Toothache, oil cloves		✓	✓
Stingkill		✓	✓
Midol, Menstrual Cramps		✓	✓
Other, list, <i>gyn tx, cough syrup</i>		✓	✓
Parking Cards/Elevator Keys			
Tokens			
Return Card/Key			
Parking Inquiry			
Elevator Passes			
Temporary Handicapped Parking Permits		✓	✓

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
 MANDATE REIMBURSEMENT PROCESS
 COMPONENTAL/ACTIVITY COST DETAIL

Estimate For Fiscal year 2002/03

Employee Name/ Function Performed	Job Classification	Hourly Rate	Hours Worked	Extended Salary	21% Statutory Benefit rate	Total Compensation
De La Carda, Martha <i>Report Preparation</i>	Budget Analyst	\$39.74	65.5	\$2,603.00	\$8.35	\$3,149.64
Malven, Albert D. <i>Headcount Info.</i>	Research Analyst	37.53	1.0	37.53	7.88	\$45.41
Leticia Lopez <i>Collective Bargaining Info.</i>	Executive Assistant	33.04	15.0	495.59	6.94	\$599.67
Donna Toyohara <i>Contracted Services Info.</i>	Executive Assistant	39.72	8.0	317.79	8.34	\$384.52
Totals						
			<u>89.5</u>	<u>\$3,453.91</u>	<u>\$31.51</u>	<u>\$4,179.24</u>

Foothill College Student Health Fee Exclusions
Fiscal Year 2001-2002

Fee Codes	Fee Category/Exemption	Summer 2001 count	Fall 2001 count	Winter 2002 count	Spring 2002 count	Total count
	Unknown	3	2	5	2	12
ALL	All general fees	8,118	16,157	14,113	12,431	50,819
ALM	All general fees (Except materials fees)	1				1
APR	Apprenticeship (No fees)	17	2,767	2,548	218	5,550
CON	Contract Instruction (No fees)		18			18
ENM	Enrollment fee Only (No other fees)	1	1			2
ENR	Enrollment fee Only (No other fees)	135	191	179	242	747
FIW	F1 Visa students (Mandatory insurance fee waived)	36	97	81	87	301
FMC	Foothill Middle College (No fees)	81	97	86	72	336
FVI	F1 Visa students (Mandatory insurance fee)	481	889	874	923	3,167
HSC	High school collaboration (Health and Campus Center use fee only)	2,188	1,379	1,365	1,309	6,241
HSS	High school student (No enrollment fee)	1,521	220	159	179	2,079
MVD	Military/veteran dependents (No fees)	9	9	8	8	34
NCB	No Chancellor or student body	14	27	24	18	83
NCS	No Chancellor scholarship (All fees but scholarship)				1	1
NHF	No health fee (All fees but health)		1			1
NSB	No student body fee (All other fees)	8	6	14	29	57
RCB	No registration support fee (No student body fee, No student rep fee)	4,100	4,910	5,007	4,782	18,799
RCH	No registration support fee (No student rep fee, No health fee)	19				19
RCS	No registration support fee (All fees but registration support, No student rep fee)	1	7	7	17	32
RLL	No registration support fee (All fees but registration support)			2	2	4
RSB	No registration support fee (No student rep fee)		1	1	1	3
SRC	Senior citizen (No enrollment/materials fees)	23	66	32		121
STF	Staff member (Enrollment fees only)	1	2	15	67	85
Total		16,757	26,847	24,520	20,388	88,512
	Health Exclusion Fees	244	3,067	2,836	607	6,754
Net		16,513	23,780	21,684	19,781	81,758

**De Anza College Student Health Fee Exclusions
Fiscal Year 2001-2002**

Fee Codes	Fee Category/Exemption	Summer 2001 count	Fall 2001 count	Winter 2002 count	Spring 2002 count	Total count
	Unknown	4	6	6	6	22
ALL	All general fees	18,477	31,810	27,574	24,877	102,738
ALM	All general fees (Except materials fees)	20	31	37	35	123
APR	Apprenticeship (No fees)	15	85	82	84	266
CON	Contract Instruction (No fees)				2	2
ENM	Enrollment fee Only (No other fees)	2,234	274	202	22	2,732
ENR	Enrollment fee Only (No other fees)	1		1		2
FIW	F1 Visa students (Mandatory insurance fee waived)	53	85	77	85	300
FVI	F1 Visa students (Mandatory insurance fee)	461	868	932	952	3,213
HPE	HOPE Students (Enrollment fee only, no materials fee, no other fees)	251	238	260	250	999
HSS	High school student (No enrollment fee)	2,060	833	730	825	4,448
JCS	Job Corps student (No fees)	675	1,227	802	501	3,205
LBS	Lost Boys of Sudan (All general fees)			12	28	40
MPA	Malpractice insurance fee (Plus all general fees)	82	205	159	144	590
MPB	Malpractice insurance fee (All fees but student body, no materials fee)		1	1		2
MPI	F1 Visa students (Malpractice insurance fee, mandatory insurance fee, plus all general fees)		3	4	3	10
MPR	Malpractice insurance fee (All fees but materials fee)	1	2			3
MPS	Malpractice insurance fee (All fees but student body)		1	1	3	5
MPW	F1 Visa students (Malpractice insurance fee, mandatory insurance fee waived plus all general fees)			1	3	4
MVD	Military/veteran dependents (No fees)	27	50	42	42	161
NHF	No health fee (All fees but health)	1				1
NSB	No student body fee (All other fees)	217	288	297	345	1,147
NSM	No student body fee (All other fees, not materials)	82	207	169	197	655
PFE	Police/Firefighter exemption (Enrollment fee only)	205	142	587	875	1,809
SRC	Senior citizen (No enrollment/materials fees)	1	5	4	5	15
SRM	Senior citizen (Enrollment fees only, no material fee)	8	115	110	106	339
STF	Staff member (Enrollment fees only)	145	242	256	260	903
Count		25,020	36,718	32,346	29,650	123,734
	Health Exclusion Fees	3,106	1,993	1,495	1,017	7,611
Net		21,914	34,725	30,851	28,633	116,123

FOOTHILL-DE ANZA COMMUNITY COLLEGE DISTRICT
 MANDATE REIMBURSEMENT PROCESS
 COMPONENTAL/ACTIVITY COST DETAIL

Fiscal Year 2001/02

Employee Name/ Function Performed	Job Classification	Hourly Rate	Hours Worked	Extended Salary	21% Statutory Benefit rate	Total Compensation
De La Carda, Martha <i>Report Preparation</i>	Budget Analyst	\$39.74	65.5	\$2,603.00	\$8.35	\$3,149.64
Malven, Albert D. <i>Headcount Info.</i>	Research Analyst	37.53	1.0	37.53	7.88	\$45.41
Leticia Lopez <i>Collective Bargaining Info.</i>	Executive Assistant	33.04	15.0	495.59	6.94	\$599.67
Donna Toyohara <i>Contracted Services Info.</i>	Executive Assistant	39.72	8.0	317.79	8.34	\$384.52
Totals				<u>89.5</u>	<u>\$3,453.91</u>	<u>\$4,179.24</u>

Foothill-De Anza Community College District
 Component/ Activity Cost Detail
 Accounting services department
 Fiscal Year 2001/02

Employee Name/ Function Performed	00/01 Dates	Hours Worked	NOTES
Martha De La Cerda	10/2/03	1.0	Prepared Memos to request information
Martha De La Cerda	12/5/02	5.0	
Martha De La Cerda	12/6/02	6.0	
Martha De La Cerda	12/9/02	5.0	
Martha De La Cerda	12/10/02	6.0	
Martha De La Cerda	12/11/02	7.0	
Martha De La Cerda	12/12/02	6.0	
Martha De La Cerda	12/13/02	6.0	
Martha De La Cerda	12/14/02	4.0	
Martha De La Cerda	12/16/02	8.0	
Martha De La Cerda	01/11/03	6.5	
Martha De La Cerda	01/12/03	5.0	
		<u>65.5</u>	

Bob Barr, 12/11/02 11:11 AM -0800, RE: Mandated Cost Claim

1

From: "Bob Barr" <barrbob@fhda.edu>
To: "Martha De La Cerda" <delacerdamartha@fhda.edu>
Subject: RE: Mandated Cost Claim
Date: Wed, 11 Dec 2002 11:11:09 -0800
X-Priority: 3 (Normal)
Importance: Normal

Martha,

Don Malven completed this task and he tells me that these updates take him only about half an hour. I imagine the first time he did this some years ago it might have taken up to a full day to determine the relevant codes and develop the query. You're welcome.

Bob

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

From: Martha De La Cerda [mailto:delacerdamartha@fhda.edu]
Sent: Tuesday, December 10, 2002 7:07 AM
To: BARRBOB@fhda.edu
Subject: Mandated Cost Claim

x/12/17 ✓

--
Good morning Bob,

Thank you very much for your prompt response to my request for the
Student Health Fee Exclusion information.

I also need to know the number of hours spent in obtaining this information.

Would it be possible to have this information by Friday, December 13th.

Thanks a million.

Martha D.

Foothill-De Anza Community College District
Health Fee Elimination Worksheet: Mandated Costs
Fiscal Year 2001/02

<i>Foothill</i>	<i>Account #</i>	<i>Actual 01/02</i>	<i>Estimate 02/03</i>	<i>Notes</i>
Wellness Program	141070	4,961	4,961	
Counseling	141248	268,329	268,329	Counseling @ 15%
Psychological Services	141266	20,561	20,561	
Health Fees	211264	523,092	523,092	
Health Svcs-Psych	211265	91,836	91,836	
Total Health Expenditures				
Add: Indirect Cost Factor		908,779	908,779	
Less: Total Fees Calculated		331,523	331,523	
		(735,822)	(735,822)	
Net Claim Amount				
		504,480	504,480	

form HFE-1.1 (05)

1,240,302 cost of health services
 (Total + Indirect Cost Factor)

<i>De Anza</i>	<i>Account #</i>	<i>Actual 01/02</i>	<i>Estimate 02/03</i>	<i>Notes</i>
Counseling	142248	335,081	335,081	
Health Fees	212264	550,599	550,599	Counseling @ 15.0%
Total Health Expenditures				
Add: Indirect Cost Factor		885,680	885,680	
Less: Total Fees Calculated		323,096	323,096	
		(1,045,107)	(1,045,107)	
Net Claim Amount				
		163,668	163,668	

form HFE-1.1 (05)

1,208,775 cost of health services
 (Total + Indirect Cost Factor)

668,148 total claims hfe-1.0 line (04)

Per Naomi Kitajima, Foothill Health Services Coordinator, counseling provides ≈ 15% health related guidance. Per Melanie R. Harris, Health Services Coordinator at De Anza, counseling provides ≈ 15% health related guidance.

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 801
 PROGRAM ID FBMO92

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002

ACCT: 1-41070
 DEPT: HSVC

WELLNESS PROGRAM-FH

ACCOUNT PAGE 1

TO: GREGORIO, G.

OBJ CODE DESCRIPTION	ORIGINAL	BUDGETS REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
1100 ABR #1 "B" 1103-1999	5,000	3,860	4,315	1,140	1,140		3,860	0
1430 CE SAL HRLYNONIN		1,140						100
CERTIFICATED SALARY	5,000	5,000	4,315	1,140	1,140		3,860	23
2000 ABR #1 "B" 2001-2999		206		206	206		206	0
2360 CL PREM OVERTIME		206						100
CLASSIFIED SALARIES								
3200 BENEFIT BUDGET/ENC-B				46	206		206	0
4000 ABR #1 "B" 4002-4999		2,645		25	25		25	0
4010 SUPPLIES & UNCAT		2,544		2,544	2,544		2,645	0
MATERIALS & SUPPLIES		101						100
5000 ABR #1 "B" 5001-5999		1,042		2,544	2,544		2,645	520
5225 MED TESTS CONSULTANT		73						0
5624 PHONES-DISCRETIONARY		323		138	719		1,042	0
OPERATING EXPENSES				138	323			100
TOTAL EXPENSES	5,000	4,899	4,222	1,042	1,042		1,042	0
ACCOUNT TOTAL	5,000	4,899	4,222	4,961	4,961		62	101
							62	101

FOR QUESTIONS, CALL LAUREN WONG (PH) X7363, E-MAIL JONI HAYES (DA)
 HAYESLAMPREYJONI@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

Handwritten notes:
 K... .. to H... ..
 Oct for change... ..
 2001-10-10

OBJ CODE DESCRIPTION	BUDGETS		CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
	ORIGINAL	REVISED						
1100 ABR #1 "B" 1103-1999		11,496						
1105 PAA-INSTRUCTIONAL		88,175			88,175		11,496	0
1160 CE CONTR INSTR		9,595	3,299		9,595			100
1210 CE MGR SAL NONINSTR	34,128	35,834	121,050		35,834			100
1260 CE SAL NON-INSTR	1,145,085	1,230,522	297		1,230,522			100
1430 CE SAL HRLYNONIN	4,485	4,485			4,485			100
CERTIFICATED SALARY	1,179,212	1,380,108	124,646		1,368,612		11,496	99
2000 ABR #1 "B" 2001-2999		8,915						
2170 CL CONTR-NON-INS	9,500	92,692	8,423		92,692		8,915	0
2310 STU SAL NON-INST	127,141	6,698	784		6,698			100
2350 CL HRLY NON-INST	7,103	7,103	475		7,103			100
2360 CL PREM OVERTIME	9	9						100
CLASSIFIED SALARIES	136,641	97,587	9,162		106,502		8,915	109
3100 BENEFIT BUDGET/ENC-A	335,853	297,558	26,056		297,558			100
3200 BENEFIT BUDGET/ENC-B		1,222	48		446			100
EMPLOYEE BENEFITS	335,853	298,780	26,105		298,004		776	35
4000 ABR #1 "B" 4002-4999		17,092						
4010 SUPPLIES & UNCAT	9,300	1,133	102		1,133		17,092	0
4060 PRINTING-GENERAL	6,280	6,280	521		6,280			100
4900 PROCURE CARD CHARGES	6,774	6,774	621		6,774			100
MATERIALS & SUPPLIES	9,300	31,278	1,243		14,187		17,092	45
5000 ABR #1 "B" 5001-5999		380						
5510 DOMESTIC CONF & TRVL	436	55			55		380	0
OPERATING EXPENSES	436	436						100
6000 ABR #1 "C" 6001-6999		1,500						
6430 MINOR-CAP EQ. REPL	1,500	1,500	1,500		1,500		1,500	100
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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
FINANCIAL RECORDS SYSTEM

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002
COUNSELING

OBJ CODE DESCRIPTION	BUDGETS		CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
	ORIGINAL	REVISED						
CAPITAL OUTLAY	1,661,443	1,808,190	1,500		1,500		1,500	0
TOTAL EXPENSES	1,661,443	1,808,190	163,176		1,788,861		19,329	99
ACCOUNT TOTAL	1,661,443	1,808,190	163,176		1,788,861		19,329	99

FOR QUESTIONS, CALL LABREEN WONG (FH) X7363, E-MAIL JONI HAYES (DA) HAYESLAMPREYJONI@FHDA.EDU OR CALL ESPERANZA CONTRERAS (INTST) X6958

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 1217
 PROGRAM ID FBW092

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002

ACCOUNT PAGE 1

PSYCHOLOGICAL SRVCS

TO: GREGGIO, G.

ACCT: 1-41266
 DEPT: PSCS

OBJ	CODE DESCRIPTION	ORIGINAL	BUDGETS REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
1100	ABR #1 "B" 1103-1999		2,761					2,761	0
1105	PAA-INSTRUCTIONAL		311			311			100
1260	CE SAL NON-INSTR	12,461	13,084	1,303		13,084			100
1430	CE SAL HRLYNONIN		2,761	2,761		2,761			100
	CERTIFICATED SALARY	12,461	13,394	4,064		16,156		2,761	121
3100	BENEFIT BUDGET/ENC-A	3,165	2,495	259		2,495			100
3200	BENEFIT BUDGET/ENC-B			183		183			100
	EMPLOYEE BENEFITS	3,165	2,495	442		2,678		183	0
4000	ABR #1 "B" 4002-4999	1,000	988					183	107
4010	SUPPLIES & UNCAT		345			345		988	0
4060	PRINTING-GENERAL		1,154	16		1,154			100
4900	PROCURE CARD CHARGES		361	157		1,361			100
	MATERIALS & SUPPLIES	1,000	2,849	173		1,860		988	65
5000	ABR #1 "B" 5001-5999	2,101	1,233					1,233	0
5310	EQUIP RENT/LEASE		306						100
5510	DOMESTIC CONF & TRVL		438						100
	OPERATING EXPENSES	2,101	1,101			132		1,233	12
6000	ABR #1 "C" 6001-6999	2,000	2,000					2,000	0
	TOTAL EXPENSES	20,727	21,839	4,679		20,561		1,278	94
	ACCOUNT TOTAL	20,727	21,839	4,679		20,561		1,278	94

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA)
 HAYESLAMPREYJONT@PHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

OPEN COMMITMENTS STATUS

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 4244
 PROGRAM ID FBMO92

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002
 HEALTH FEE-FOOTHILL

ACCOUNT PAGE 1

TO: GREGORIO, G.

OBJ CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0963 HEALTH SERVICES FEES	408,814	408,814		551,897			143,083	135
1100 ABR #1 "B" 1103-1999	9,608	9,608		5,000			9,608	0
1105 PAA-INSTRUCTIONAL			8,857	81,575			5,000	0
1260 CE SAL NON-INST	77,691	77,691	4,384	6,169			3,884	105
1430 CE SAL HRLY NONIN			13,241	92,744			6,169	0
CERTIFICATED SALARY	87,299	87,299					5,445	106
2000 ABR #1 "B" 2001-2999	79,312	79,312		5,693			79,312	0
2310 STU SAL NON-INST			720	52,101			5,693	0
2350 CL HRLY NON-INST			5,124	606			52,101	0
2360 CL PREM OVERTIME							606	0
CLASSIFIED SALARIES	79,312	79,312	5,844	58,399			20,913	74
3100 BENEFIT-BUDGET/ENC-A	19,733	19,733	1,643	17,949			1,784	91
3200 BENEFIT-BUDGET/ENC-B	10,598	10,598	521	4,738			5,860	45
EMPLOYEE BENEFITS	30,331	30,331	2,163	22,687			7,644	75
4000 ABR #1 "B" 4002-4999	50,000	50,000		39,654		523	50,000	0
4010 SUPPLIES & UNCAT			677	479			40,177	0
4025 INSTRUCTIONAL-MTRL				67			479	0
4030 PERIODICALS			1,039	5,165			67	0
4060 PRINTING-GENERAL			3,014	17,686			5,165	0
4900 PROCURE CARD CHARGES							17,686	0
MATERIALS & SUPPLIES	50,000	50,000	4,729	63,051		523	19,574	127
5000 ABR #1 "B" 5001-5999	136,872	136,872		6,000			136,872	0
5050 INS-STUD ACCIDENT				65			6,000	0
5056 LOSS PREVENTION				710			65	0
5209 CONTRACTED SERVICES			56,190	176,711			710	0
5214 TECH & PROF SERV			5,671	42,724			176,711	0
5225 MED TESTS CONSULTANT				2,698			42,724	0
5310 EQUIP RENT/LEASE							2,698	0

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 4245
 PROGRAM ID FBMO92

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002

DEPT: HVC

ACCOUNT PAGE 2

HEALTH FEE-FOOTHILL

TO: GREGORIO, G.

OBJ CODE DESCRIPTION	BUDGETS		CURRENT MONTH	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
	ORIGINAL	REVISED					
5510 DOMESTIC CONF & TRVL			1260	1,000		1,000	0
5512 LOCAL MILEAGE				30		30	0
5730 RECRUIT ADVERTISING			21	677		677	0
5795 POSTAGE & MAILING				846		846	0
5793 SPECIAL EVENT EXPENS			6,919	1,458		1,458	0
5914 BAD DEBTS			6,919	6,919		6,919	0
OPERATING EXPENSES	136,872	136,872	69,062	239,837		102,965	175
6000 ABR #1 "C" 6001-6999	25,000	25,000		65		25,000	0
6410 MINOR-COMP SOFTWARE			15,997	3,389		6,120	0
6420 MINOR-CAP-EQUIPMENT			15,997	26,923		26,923	0
6610 MAJOR-COMP SOFTWARE				15,997		15,997	0
6620 MAJOR-CAP-EQUIPMENT							0
CAPITAL OUTLAY	25,000	25,000		46,374		24,105	196
TOTAL EXPENSES	408,814	408,814	95,040	523,092		117,531	129
ACCOUNT TOTAL			95,040	28,805		25,552	0

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA) HAYESLAMPREVJONI@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT	STATUS
2-11264-1260	150229	07/10	COORD STUDENT HEALTH	77,690.60		77,690.60		COMPLETED
2-11264-3100	150229	07/10	COORD STUDENT HEALTH	161.60		161.60		COMPLETED
2-11264-4010	A250429	03/25	AMERICAN COUNCIL ON	500.00				COMPLETED
2-11264-4010	A250944	06/24	PARKIN SECURITY CONS	22.69			500.00	COMPLETED
2-11264-4010	E249399	07/31	AVENTIS PASTEUR	3,000.00	2,744.20		22.69	COMPLETED
2-11264-4010	E249461	08/21	PEACE RESOURCE PROJE	2,000.00	1,250.78			COMPLETED
2-11264-4010	E250117	01/31	ZAFAR PROJECTS INC	500.00	354.95			COMPLETED
2-11264-4010	E250121	01/31	BODYWORK CENTRAL	400.00				COMPLETED

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM
 ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002
 HEALTH SVCS-PSYCH

REPORT PAGE 4252
 PROGRAM ID FBM092
 ACCOUNT PAGE 1

TO: GREGG, G.

OBJ	DESCRIPTION	ORIGINAL	BUDGETS-REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
0963	HEALTH SERVICES FEES	92,113	92,113					92,113	0
1100	ABR #1 "B" 1103-1999	2,667	2,667			2,689		2,667	0
1105	PAA-INSTRUCTIONAL	66,673	66,673	7,342		70,004		2,689	0
1260	CE SAL NON-INSTR	69,340	69,340	7,342		72,682		3,931	105
	CERTIFICATED SALARY							8,353	195
3100	BENEFIT BUDGET/ENC-A	16,773	16,773	1,720		19,143		2,370	114
3200	BENEFIT BUDGET/ENC-B	6,000	6,000			6,000		6,000	0
	EMPLOYEE BENEFITS	22,773	22,773	1,720		19,143		3,630	84
	TOTAL EXPENSES	92,113	92,113	9,062		91,836		277	100
	ACCOUNT TOTAL			9,062		91,836		91,836	0

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363, E-MAIL JONI HAYES (DA) HAYESLAMPREYJONI@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

OPEN COMMITMENTS STATUS

ACCOUNT	REF	NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT	COMPLETED
2-11265-1260	150124	07/10		COUNSELOR	39,015.30				COMPLETED
2-11265-1260	150132	07/10		COUNSELOR	27,657.84				COMPLETED
2-11265-3100	150124	07/10		COUNSELOR	81.14		27,657.84		COMPLETED
2-11265-3100	150132	07/10		COUNSELOR	57.53		81.14		COMPLETED
				ACCOUNT TOTAL	66,811.81		57.53		COMPLETED
							66,811.81		

FOR QUESTIONS, CALL LAUREEN WONG (FH) X7363, E-MAIL JONI HAYES (DA) HAYESLAMPREYJONI@FHDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259.

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM
 ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002
 COUNSELING

REPORT PAGE 2416
 PROGRAM ID FBM092
 ACCOUNT PAGE 2

OBJ	CODE DESCRIPTION	ORIGINAL	BUDGETS-REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
	5510 DOMESTIC CONF & TRVL	1,000	4,911	600	4,911				100
	5624 PHONES-DISCRETIONARY	3,983	614	192	614				100
	5735 POSTAGE & MAILING	92	2,892	373	2,892				100
	5908 LICENSE FEES	1,000	300		2,978				100
	5940 HONORARIUM				300				100
	OPERATING EXPENSES	9,152	9,152	1,362	29,772			20,620	325
	6000 ABR #1 "C" 6001-6999		460					460	0
	6420 MINOR CAP-EQUIPMENT		460					460	0
	CAPITAL OUTLAY								
	TOTAL EXPENSES	2,143,741	2,286,149	198,152	2,233,870			52,279	98
	ACCOUNT TOTAL	2,143,741	2,286,149	198,152	2,233,870			52,279	98

TO: ROSE, R.
 STUDENT SERVICES

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363 E-MAIL JONI HAYES (DA) X6259
 HAYESLAMPRE@UNICFBDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259

3,892
 71,484

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUST-MENTS	CURRENT AMOUNT	STATUS
1-42248-1260	257708	08/17	COUNSELOR	4,325.75		4,325.75		COMPLETED
1-42248-1250	257744	09/21	INSTRUCTOR	2,209.80		2,209.80		COMPLETED
1-42248-1260	250001	07/10	COUNSELOR	59,821.76		59,821.76		COMPLETED
1-42248-1260	250008	10/05	COUNSELOR	33,771.51		33,771.51		COMPLETED
1-42248-1260	250061	07/10	COUNSELOR	57,290.30		57,290.30		COMPLETED
1-42248-1260	250072	07/10	COUNSELOR	53,499.05		53,499.05		COMPLETED
1-42248-1260	250083	11/30	COUNSELOR	34,524.13		34,524.13		COMPLETED
1-42248-1260	250157	07/10	COUNSELOR	42,644.83		42,644.83		COMPLETED
1-42248-1260	250163	07/10	COUNSELOR	60,921.19		60,921.19		COMPLETED
1-42248-1260	250199	07/10	COUNSELOR	55,256.99		55,256.99		COMPLETED
1-42248-1260	250211	07/10	COUNSELOR	58,421.44		58,421.44		COMPLETED
1-42248-1260	250223	07/10	COUNSELOR	5,905.11		5,905.11		COMPLETED

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FOOTHILL DE ANZA COMMUNITY COLLEGE DISTRICT
 FINANCIAL RECORDS SYSTEM

REPORT PAGE 4803
 PROGRAM ID FBMO92

ACCOUNT STATEMENT IN WHOLE DOLLARS FOR 06/30/2002

ACCOUNT PAGE 2

HEALTH FEE-DE ANZA

TO: HARRIS, M.
 HEALTH SERVICES

OBJ CODE DESCRIPTION	ORIGINAL	REVISED	CURRENT MONTH	ACTUAL	FISCAL YEAR	OPEN ENCUMBRANCES	BALANCE AVAILABLE	PERC USED
5914 BAD DEBTS	12,232	12,232	12,232	12,232	12,232		13,205	100
OPERATING EXPENSES	78,022	78,022	14,346	64,817	64,817		20,140	83
6000 ABR #1 "C" 6001-6999	20,140	20,140			4,860		20,140	0
6420 MINOR CAP-EQUIPMENT	4,860	4,860			4,860		20,140	100
CAPITAL OUTLAY	25,000	25,000			4,860		20,140	19
7310 NON-MAND X-FER IN	2,000	2,000			2,000		4,000	100
TOTAL EXPENSES	711,080	711,080	66,861	550,599	550,599	158	160,323	77
ACCOUNT TOTAL			67,112	171,732	171,732	158	171,574	0

FOR QUESTIONS, CALL LAUREN WONG (FH) X7363, E-MAIL JONI HAYES (DA) HAYESLA@PREYJONI@FBDA.EDU OR CALL ESPERANZA CONTRERAS (DIST) X6259

OPEN COMMITMENTS STATUS

ACCOUNT	REF. NO.	DATE	DESCRIPTION	ORIGINAL AMOUNT	LIQUIDATING EXPENDITURES	ADJUSTMENTS	CURRENT AMOUNT
2-12264-1260	250001	07/10	COUNSELOR	8,545.97		8,545.97	COMPLETED
2-12264-1260	250008	10/05	COUNSELOR	4,924.50		4,924.50	COMPLETED
2-12264-1260	250083	11/30	COUNSELOR	4,932.02		4,932.02	COMPLETED
2-12264-1260	250157	07/10	COUNSELOR	6,092.12		6,092.12	COMPLETED
2-12264-1260	250194	03/07	COORD STUDENT HEALTH	23,770.41		23,770.41	COMPLETED
2-12264-1260	250211	07/10	COUNSELOR	8,345.92		8,345.92	COMPLETED
2-12264-1260	250287	07/10	COUNSELOR	6,338.22		6,338.22	COMPLETED
2-12264-1260	250306	07/10	COUNSELOR	6,574.80		6,574.80	COMPLETED
2-12264-1260	250309	07/10	COUNSELOR	8,651.57		8,651.57	COMPLETED
2-12264-1260	250328	07/10	COUNSELOR	8,290.92		8,290.92	COMPLETED
2-12264-1260	250357	07/10	COUNSELOR	8,545.97		8,545.97	COMPLETED
2-12264-1260	250888	07/10	COUNSELOR	7,790.05		7,790.05	COMPLETED
2-12264-2170	230037	07/10	HEALTH EDUCATOR	64,047.98		64,047.98	COMPLETED
2-12264-2170	230067	07/10	SECRETARY	11,473.89		11,473.89	COMPLETED