JOHN CHIANG
California State Controller

RECEIVED
JAN 07 2008
COMMISSION ON
STATE MANDATES

December 31, 2007

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

Peter Hardash
Vice-President, Administrative Services
Pasadena Area Community College District
1570 East Colorado Boulevard
Pasadena, CA 91106-2003

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

Re: **Incorrect Reduction Claim**
Health Fee Elimination Program
CSM 06-4206-I-13
Pasadena Area Community College District, Claimant
Statutes 1984, 2nd Extraordinary Session, Chapter 1, and
Statutes 1987, Chapter 1118
Fiscal Years 1999-2000, 2000-2001, and 2001-2002

Dear Ms. Higashi, and Messrs. Hardash & Petersen:

This letter constitutes the response of the Controller's Office to the Incorrect Reduction Claim of Pasadena Area Community College District. Enclosed are the required copies of supporting documentation along with the Division of Audits' response to the Incorrect Reduction Claim (See Tab 2). A proof of service is also included as required by regulation.

An audit performed by the State Controller's Office disclosed that $375,941 of the District's $678,460 in claimed costs of the legislatively mandated Health Fee Elimination Program for fiscal years 1999-2000, 2000-2001 and 2001-2002 were not allowable.

300 Capitol Mall, Suite 1850, Sacramento, CA 95814 ♦ P.O. Box 942850, Sacramento, CA 94250
Phone: (916) 445-2636 ♦ Fax: (916) 322-1220

Under the program, the District can claim reimbursement for the costs of providing certain health care services, but only for services it provided in the 1986-1987 fiscal year.

First, the District overstated its indirect costs rates, resulting in overstating its indirect costs by $157,273. The program's amended (and original) Parameters and Guidelines required a district that elects to claim indirect costs to use the Controller's claiming instructions to determine those costs. During the fiscal years in question, the District had, in accordance with the Controller's claiming instructions, a federally approved indirect cost rate of 30%. However, the District did not use the 30% rate. The District ignored the Controller's claiming instructions and used an indirect cost rate prepared by an outside consultant that resulted in excessive claims for indirect costs. The District had no authority to use this faulty methodology, which resulted in indirect claim rates being overstated by 17.3% for fiscal year 2000-2001 and 17.8% for fiscal year 2001-2002. Under Government Code section 17561, subdivision (d)(2), the Controller may reduce any claim determined to be excessive or unreasonable. An amount that exceeds what is "usual, proper, or normal" is excessive and "implies an amount or degree too great to be reasonable or acceptable." (Merriam-Webster's Collegiate Dictionary, Tenth Edition, © 2001.) Thus, the District's claimed rates and indirect costs were excessive.

Second, the District understated the health fees credited against health services by $287,865 for the audit period. Despite the District's clearly erroneous belief that the finding was based on "authorized fees," the finding was based on the health service fee revenues actually collected by the District during the audit period. The District incorrectly reported the amount of revenues received.

The District failed to provide the student attendance data it used to determine the health fee revenues reported in its reimbursement claims. Nevertheless, based on the District's GLD 144-02 printouts provided by the District, the auditors identified the health fees collected for each of the fiscal years in question.

Although the fee authority was not considered in this audit, it has been considered in subsequent audits. As discussed in Tab 2, the extent to which districts have authority to charge a fee, regardless of whether it is actually collected, they do not incur a cost.

"Costs mandated by the state" means costs that the District is required to incur. (Gov. Code § 17514.) The District is not required to incur costs if it has a source of funding through its the authority to levy a charge or fee. Consequently, costs are not state-mandated, and therefore, not reimbursable, if an agency has authority (right or power) to levy a charge or fee, regardless of whether the charge or fee is actually assessed. (*County of Fresno v. California* (1991) 53 Cal.3d 482; *Connell v. Santa Margarita* (1997) 59 Cal.App.4th 382.)

Moreover, Government Code section 17556, subdivision (d) specifically provides that the Commission cannot find a mandated cost in "any claim" if the District has authority to levy the fees to pay for the mandated program or increased level of service. Therefore, it would appear that the Commission could not approve any claim for a mandated cost that is covered by its authority to levy a charge or fee to pay for the service. As a result, the Commission needs to determine whether the amount of the understated health fee revenues identified in the audit should be increased to reflect the amount of fees the District was authorized to collect as required by Government Code section 17556.

Third, the District apparently has questioned why the audit adjustments were made regarding claim payments issued by the State for fiscal years 1999-2000 and 2000-2001. As clearly stated in the audit report, and reconfirmed in the documentation in Tab 8, the District received two claim payments ($57,365 issued on 8/1/2001 and $26,099 issued on 3/9/2001) totaling $83,464 for fiscal year 1999-2000, and one claim payment of $19,270 issued on 3/8/2001 for fiscal year 2000-2001. The adjustments were made because of these reimbursement payments the District received.

Finally, the District incorrectly asserts that its claims for fiscal years 1999-2000 and 2000-2001 are beyond the statute of limitations for audit by the Controller because the audit report was not issued until March 2004. The District mistakenly alleges that Government Code section 17558.5, as enacted in 1995,[1] applies in this situation. It stated that a district's reimbursement claim is subject to audit no later than two years after the end of the calendar year in which the claim is filed or amended. The District filed the two claims in question in 2001. Thus, both claims were subject to being audited at any time up through the end of December 2003.

Even if the 1995 version of this code section applied, and it does not, the State Controller's Office initiated the audit in May of 2003, well within the timeframe when the claims were subject to being audited under the statute. There was no requirement, at that time, for the audit to be completed by the end of 2003.

Moreover, Government Code section 17558.5 was subsequently amended while the District's claims were still subject to audit. The amended Government Code section 17558.5 that was operative in 2003[2] applies to these claims. Under this amended statute, claims are "subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later." It is well established that "... any legislative enlargement of the limitations period applies to pending matters not already barred." (43 Cal Jur 3d, Limitation of Actions, section 8.)

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[1] Stats. 1995, chapter 945 (Senate Bill 11), section 13, operative July 1, 1996
[2] Stats. 2002, chapter 1128 (Assembly Bill 2834), section 14.5, operative January 1, 2003

Therefore, the period of time the District's claims were subject to the "initiation" of an audit was extended to 2004. In this case, the Controller's Office initiated the audit, at the latest, when it issued its Audit Notification Letter, dated May 19, 2003, which was well within the statutory time limits. The initiation of the audit might have even been earlier if the auditors orally notified the District of the audit before the letter was sent out.

Since the disallowed claims were either not supported by required source documentation, used unapproved reimbursement formulas that resulted in excessive claims, or understated the health fees it was authorized to collect, the adjustments made by the Division of Audits were appropriate, and the Incorrect Reduction Claim should be rejected. For a more complete discussion, see Tab 2 of the Controller's Office's response.

Sincerely,

RONALD V. PLACET
Senior Staff Counsel

RVP/ac

Enclosures

cc: Jim Spano, Division of Audits, State Controller's Office (w/o encl.)
Ginny Brummels, Div. of Acctg. & Rptg., State Controller's Office (w/o encl.)

PROOF OF SERVICE

I am employed in the County of Sacramento, State of California. At the time of service, I was at least 18 years of age, a United States citizen employed in the county where the mailing occurred, and not a party to the within action. My business address is 300 Capitol Mall, Suite 1850, Sacramento, CA 95814.

On January 2, 2008, I served the foregoing document entitled:

SCO'S RESPONSE TO THE INCORRECT REDUCTION CLAIM FOR PASADENA AREA COMMUNITY COLLEGE DISTRICT, CSM 06-4206-I-13

on all interested parties in this action by placing a true and correct copy thereof enclosed in a sealed envelope, addressed as follows:

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

Peter Hardash
Vice-President, Administrative Services
Pasadena Area Community College District
1570 East Colorado Boulevard
Pasadena, CA 91106-2003

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

[X] **BY MAIL**
I placed the envelope for collection and processing for mailing following this business's ordinary practice with which I am readily familiar. On the same day correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service.

[ ] **BY PERSONAL SERVICE**
I caused to be delivered by hand to the above-listed addressees.

[ ] **BY OVERNIGHT MAIL/COURIER**
To expedite the delivery of the above-named document, said document was sent via overnight courier for next day delivery to the above-listed party.

[ ] **BY FACSIMILE TRANSMISSION**
In addition to the manner of service indicated above, a copy was sent by facsimile transmission to the above-listed party.

I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made. I declare under penalty of perjury under the laws of California that the foregoing is true and correct.

Executed on January 2, 2008, at Sacramento, California.

Amber A. Camarena

RESPONSE BY THE STATE CONTROLLER'S OFFICE TO THE INCORRECT REDUCTION CLAIM BY PASADENA AREA COMMUNITY COLLEGE DISTRICT
Health Fee Elimination Program

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Commission on State Mandates Meeting Minutes (May 1989) ..... Tab 7
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Attachment – District's Comments

Incorrect Reduction Claim (July 3, 2006)
SCO Letter (July 15, 2004) ..... Exhibit A
Parameters and Guidelines (amended May 25, 1989) ..... Exhibit B
SCO Claiming Instructions (updated September 1997) ..... Exhibit C
SCO Final Audit Report (March 17, 2004) ..... Exhibit D
District's Reimbursement Claims –FY 2001-02 and FY 2002-03 ..... Exhibit E

Tab 1

OFFICE OF THE STATE CONTROLLER
300 Capitol Mall, Suite 1850
Sacramento, CA 94250
Telephone No.: (916) 445-6854

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

INCORRECT REDUCTION CLAIM ON: *Health Fee Elimination Program* Chapter 1, Statutes of 1984, 2nd Extraordinary Session, and Chapter 1118, Statutes of 1987 PASADENA AREA COMMUNITY COLLEGE DISTRICT, Claimant	No.: CSM 06-4206-I-13 AFFIDAVIT OF BUREAU CHIEF

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

1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.

2) I am currently employed as a bureau chief, and have been so since April 21, 2000. Before that, I was employed as an audit manager for two years and three months.

3) I am a California Certified Public Accountant.

4) I reviewed the work performed by the SCO auditor.

5) Any attached copies of records are true copies of records, as provided by the Pasadena Area Community College District or retained at our place of business.

6) The records include claims for reimbursement, along with any attached supporting documentation, explanatory letters, or other documents relating to the above-entitled Incorrect Reduction Claim.

7) A field audit of the claims for fiscal year (FY) 1999-2000, FY 2000-01, and FY 2001-02 commenced on May 21, 2003, and ended on November 21, 2003.

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

Date: October 9, 2007

OFFICE OF THE STATE CONTROLLER

By: _____

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

Tab 2

STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE TO THE INCORRECT REDUCTION CLAIM BY PASADENA COMMUNITY COLLEGE DISTRICT For Fiscal Year (FY) 1999-2000, FY 2000-01, and FY 2001-02

Health Fee Elimination Program
Chapter 1, Statutes of 1984, 2nd Extraordinary Session,
and Chapter 1118, Statutes of 1987

SUMMARY

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim that the Pasadena Area Community College District submitted on July 3, 2006. The SCO audited the district's claims for costs of the legislatively mandated Health Fee Elimination Program for the period of July 1, 1999, through June 30, 2002. The SCO issued its final report on March 17, 2004 (**Exhibit D**).

The district submitted reimbursement claims totaling $678,460 as follows.

- FY 1999-00—$ 83,464 **(Exhibit E)**
- FY 2000-01—$275,418 **(Exhibit E)**
- FY 2001-02—$319,578 **(Exhibit E)**

The SCO audit disclosed that $302,519 is allowable and $375,941 is unallowable. The unallowable costs occurred primarily because the district overstated indirect costs and understated health fee revenues. The State paid the district $149,443. Allowable costs exceeded the amount paid by $153,076. The following table summarizes the audit results.

Cost Element	Actual Costs Claimed	Allowable per Audit	Audit Adjustments
July 1, 1999, through June 2000			
Health service costs	$ 545,579	$ 545,579	$ --
Less cost of services in excess of FY 1986-87 services	(140,275)	(140,275)	--
Less authorized health fees	(321,840)	(474,501)	(152,661)
Adjustment to eliminate negative balance	--	69,197	69,197
Total program costs	$ 83,464	--	$ 83,464
Less amount paid by State		(83,464) [1]	
Allowable costs claimed in excess of (less than) amount paid		$ (83,464)	
July 1, 2000, through June 2001			
Health service costs	$ 711,352	$ 635,868	$ (75,484)
Less authorized health fees	(435,934)	(468,000)	(32,066)
Total program costs	$ 275,418	167,868	$ (107,550)
Less amount paid by State		(19,270) [1]	
Allowable costs claimed in excess of (less than) amount paid		$ 148,598	

Cost Element	Actual Costs Claimed	Allowable per Audit	Audit Adjustments
July 1, 2001, through June 2002			
Health service costs	$ 750,555	$ 668,766	$ (81,789)
Less cost of services in excess of FY 1986-87 services	--	--	--
Less authorized health fees	(430,977)	(534,115)	(103,138)
Total program costs	$ 319,578	134,651	$ (184,927)
Less amount paid by State		(46,709) [1]	
Allowable costs claimed in excess of (less than) amount paid		$ 87,942	
Summary: July 1, 1999, through June 2002			
Health service costs	$ 2,007,486	$ 1,850,213	$ (157,273)
Less cost of services in excess of FY 1986-87 services	(140,275)	(140,275)	--
Less authorized health fees	(1,188,751)	(1,476,616)	(287,865)
Adjustment to eliminate balance	--	69,197	69,197
Total program costs	$ 678,460	302,519	$ (375,941)
Less amount paid by State		(149,443) [1]	
Allowable costs claimed in excess of (less than) amount paid		$ 153,076	

[1] Payment information is based on amount paid when the final report was issued.

The district's IRC contests all audit adjustments, totaling $375,941. The district believes that its indirect cost rates claimed are appropriate and that it reported the correct amount of health service fee revenues. Further, the district believes that the SCO was not authorized to make changes to the payment amounts from the State for FY 1999-2000 and FY 2000-01, and that the SCO was not authorized to audit the district's FY 1999-2000 and FY 2000-01 claims.

I. SCO REBUTTAL TO STATEMENT OF DISPUTE— CLARIFICATION OF REIMBURSABLE ACTIVITIES, CLAIM CRITERIA, AND DOCUMENTATION REQUIREMENTS

Parameters and Guidelines

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

The parameters and guidelines (amended May 25, 1989) identify the scope of the mandate and the reimbursable activities as follows.

V. REIMBURSABLE COSTS

A. Scope of Mandate

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

B. Reimbursable Activities

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

VI. CLAIM PREPARATION

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

Claimed costs should be supported by the following information:

1. Employee Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

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 . . . authorized by Education Code section 72246 for health services [now Education Code section 76355].

SCO Claiming Instructions

The SCO annually issues claiming instructions, which contain filing instructions for mandated cost programs. The September 2002 claiming instructions provide instructions for

indirect cost. Section 5B(2) of the instructions (**Tab 3**) states, "A college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21, "Cost Principles for Educational Institutions," or the Controller's methodology outlined in the following paragraphs [FAM-29C]..." The instructions are consistent with the Health Fee Elimination Claim Summary Instructions, Item (05) (**Tab 4**).

The September 2002 indirect cost claiming instructions are believed to be, for the purposes and scope of the audit period, substantially similar to the version extant at the time the district filed its FY 1999-2000, FY 2000-01, and FY 2001-02 reimbursement claims.

II. THE DISTRICT OVERSTATED INDIRECT COST RATES

Issue

For FY 2000-01 and FY 2001-02, the district overstated its indirect cost rates, thus overstating its indirect costs by $157,273. The district claimed indirect costs based on indirect cost rate proposals (ICRP) prepared for each fiscal year by an outside consultant using OMB Circular A-21 simplified indirect cost methodology. The district claimed indirect costs based on indirect cost rates of 47.3% for FY 2000-01 and 47.8% for FY 2001-02. However, for those years the district had a federally approved indirect cost rate of 30%. Consequently, the district overstated the indirect cost rate by 17.3% for FY 2000-01 and 17.8% for 2001-02. The district believes that its indirect cost rates claimed are appropriate.

SCO Analysis:

The SCO claiming instructions provide community colleges an option of using a federally approved rate prepared in accordance with OMB Circular A-21 or the alternate methodology using Form FAM-29C.

Consistent with the SCO claiming instructions, the SCO auditor calculated FY 2000-01 and FY 2001-02 indirect costs using the 30% indirect cost rates resulting in overstated claimed costs of $75,484 for FY 2000-2001 and $81,789 for FY 2001-02, totaling $157,273.

The parameters and guidelines allow community college districts to claim indirect costs according to the SCO's claiming instructions **(Tab 3)**. The claiming instructions require that districts obtain federal approval of ICRPs prepared using OMB Circular A-21 methodology. Alternatively, districts may use the SCO's Form FAM-29C to compute indirect cost rates. Form FAM-29C calculates indirect cost rates using total expenditures reported on the *California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)*. Form FAM-29C eliminates unallowable expenses and segregates the adjusted expenses between those incurred for direct and indirect activities relative to the mandated cost program.

District's Response

> The Controller asserts that the District overstated its indirect cost rates and costs in the amount of $157,273 for FY 2000-01 and FY 2001-02. For FY 1999-00, the Controller states that the District correctly used a "federally approved" rate of 30%. The audit report states "that community college districts have the option of using a federally approved rated

DISTRICT 00 REVENUE PASADENA CITY COLLEGE 99-00

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
AD	090299		Load Adopted Budget	09/02	09/02	432,953.00	.00	432,953.00
RC	000107		CA.&CK.REG.8/6-27/99,CEC& MISC	09/03	09/03	.00	12,451.00	12,451.00-
RC	000108		CR.CD.REG.8/2-27/99	09/03	09/03	.00	7,557.00	7,557.00-
RC	000113		CA.CK.REG.8/18,21,23,&24/99	09/03	09/03	.00	4,334.00	4,334.00-
RC	000114		ACCT'G COLLECTION 8/23-9/2/99	09/03	09/03	.00	79.75	79.75-
MW	002395		CLUTE REV FUND - 8/17-8/18/99	09/08	09/08	.00	126.00-	126.00
MW	002464		CLUTE REV FUND - 8/20-8/23/99	09/08	09/08	.00	32.00-	32.00
MW	002465		CLUTE REV FUND - 8/24-8/25/99	09/08	09/08	.00	51.00-	51.00
MW	002466		CLUTE REV FUND - 8/26/99	09/08	09/08	.00	32.00-	32.00
MW	002467		CLUTE REV FUND - 8/27/99	09/08	09/08	.00	16.00-	16.00
MW	002469		CLUTE REV FUND - 8/31/99	09/08	09/08	.00	32.00-	32.00
JV	000123		SUM99RFDS MW2243-2459 REG#3627	09/13	09/14	.00	235.00-	235.00
JV	000123		SPRING 99 REFUNDS REG#3627	09/13	09/14	.00	11.00-	11.00
JV	000140		RF 933 CORRECTION	09/21	09/21	.00	8.00-	8.00
MW	002532		CLUTE REV FUND - 9/1/99-9/2/99	09/21	09/21	.00	8.00-	8.00
MW	002534		CLUTE REV FUND - 9/8/99-9/9/99	09/21	09/21	.00	32.00-	32.00
MW	002535		CLUTE REV FUND - 9/10-9/13/99	09/21	09/21	.00	8.00-	8.00
RC	000141		ACCTG COLL.9/1-9/22/99	09/22	09/22	.00	40.00	40.00-
RC	000146		CA.CK.SBS 8/23-8/31/99	09/23	09/23	.00	32.00	32.00-
RC	000146		C.ACK.REG 8/30-31/99,MISC.&CEC	09/23	09/23	.00	1,221.00	1,221.00-
RC	000146		AUG.NSF CKS.	09/23	09/23	.00	264.00-	264.00
RC	000149		CA.CK.SBS 9/1-9/10/99	09/24	09/24	.00	66.00	66.00-
RC	000150		C.C.REG.8/18,21,23,24,30,31/99	09/29	09/29	.00	3,366.00	3,366.00-
RC	000150		TELREG,O/S,BNK CHGS 8/1-31/99	09/29	09/29	.00	5,962.00	5,962.00-
RC	000156		CA.CK.SBS 9/13-17/99	09/29	09/29	.00	22.00	22.00-
RC	000157		CA.CK.REG 9/1-21/99	09/29	09/29	.00	2,959.00	2,959.00-
CW	004486		ZHANG, ANNA NA	09/30	10/08	.00	11.00	11.00-
JV	000178		FALL REFUNDS99 REG#3630-3639	09/30	10/08	.00	8,933.00-	8,933.00
RC	000160		ACCTG COLL. 9/3-9/28/99	09/30	09/30	.00	65.25	65.25-
MW	002572		CLUTE REV FUND - 9/15-9/16/99	10/04	10/04	.00	8.00-	8.00
MW	002576		CLUTE REV FUND - 9/23/99	10/04	10/04	.00	16.00-	16.00
MW	002577		CLUTE REV FUND - 9/24/99	10/04	10/04	.00	16.00-	16.00
CW	003313		NGUYEN,CUC THO CK VOIDED	10/06	10/06	.00	11.00	11.00-
RC	000169		ACCTG COLL 9/28-10/6/99	10/06	10/06	.00	32.00	32.00-
RC	000173		ACCTG COLL 9/21-10/6/99	10/07	10/07	.00	22.00	22.00-
RC	000174		CA.CK.SBS 9/20-9/24/99	10/07	10/07	.00	11.00	11.00-
RC	000175		CA.CK.REG,CEC,MISC.9/22-30/99	10/07	10/07	.00	275.00	275.00-
JV	000194		FALL99 REFUNDS REG#3645	10/14	10/14	.00	59.00-	59.00
JV	000198		FALL'99REFUNDS REG#3645,3646	10/14	10/14	.00	2,402.00-	2,402.00
JV	000199		FALL'99RFDS REG#3640.3641,3643	10/14	10/14	.00	297.00-	297.00
RC	000192		CA.CK.SBS 9/27-9/30/99	10/14	10/14	.00	44.00	44.00-
RC	000192		SEPT.'99 NSF CKS	10/14	10/14	.00	77.00-	77.00
RC	000197		ACCTG COLL 10/7-10/13/99	10/14	10/14	.00	11.00	11.00-
MW	004610		LEE, BELINDA 99'FALL REFUND	10/15	10/19	.00	19.00-	19.00

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8/11/03

PASADENA AREA COMMUNITY COLLEGE DISTRICT
CUMULATIVE TRANSACTION REPORT
BY OBJECT

DISTRICT 00 REVENUE PASADENA CITY COLLEGE 99-00

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
MW	002680		CLUTE REV FUND - 9/29/99	10/20	10/20	.00	8.00-	8.00
MW	002683		CLUTE REV FUND - 10/4/99	10/20	10/20	.00	71.00-	71.00
MW	002684		CLUTE REV FUND - 10/6/99	10/20	10/20	.00	44.00-	44.00
MW	002685		CLUTE REV FUND - 10/7/99	10/20	10/20	.00	8.00-	8.00
MW	002686		CLUTE REV FUND - 10/8/99	10/20	10/20	.00	77.00-	77.00
MW	002688		CLUTE REV FUND - 10/12/99	10/20	10/20	.00	19.00-	19.00
MW	002692		CLUTE REV FUND - 10/5/99	10/21	10/21	.00	30.00-	30.00
MW	002693		CLUTE REV FUND - 10/13/99	10/21	10/21	.00	44.00-	44.00
MW	002694		CLUTE REV FUND - 10/14/99	10/21	10/21	.00	22.00-	22.00
RC	000217		CR.CD.REG 9/1-9/30/99	10/21	10/21	.00	1,166.00	1,166.00-
RC	000217		TELREG,BNK CHGES ETC 9/1-30/99	10/21	10/21	.00	11.00-	11.00
JV	000247		FALL RFD REG#3657(MW#2698-2845	10/27	10/28	.00	777.00-	777.00
RC	000249		ACCT COLL 10/8-10/27/99	10/28	10/28	.00	11.00	11.00-
MW	002863		CLUTE REV FUND - 10/19/99	11/02	11/02	.00	11.00-	11.00
MW	002864		CLUTE REV FUND - 10/18/99	11/02	11/02	.00	44.00-	44.00
MW	002865		CLUTE REV FUND - 10/20/99	11/02	11/02	.00	33.00-	33.00
MW	002866		CLUTE REV FUND - 10/21/99	11/02	11/02	.00	33.00-	33.00
MW	002867		CLUTE REV FUND - 10/22/99	11/02	11/02	.00	22.00-	22.00
MW	002868		CLUTE REV FUND - 10/25/99	11/02	11/02	.00	11.00-	11.00
MW	002880		CLUTE REV FUND - 10/27/99	11/04	11/04	.00	8.00-	8.00
MW	002881		CLUTE REV FUND - 10/28/99	11/04	11/04	.00	11.00-	11.00
MW	002883		CLUTE REV FUND - 11/1/99	11/04	11/04	.00	40.00-	40.00
MW	002884		CLUTE REV FUND - 11/2/99	11/04	11/04	.00	11.00-	11.00
RC	000271		ACCTG COLL 11/1-11/4/99	11/05	11/05	.00	8.00	8.00-
RC	000272		CA.CK.SBS 10/11-10/21/99	11/05	11/05	.00	22.00	22.00-
RC	000273		CA.CK.REG 10/1-10/28/99	11/05	11/05	.00	880.00	880.00-
RC	000274		ACCTG COLL 10/29-11/5/99	11/05	11/05	.00	33.00	33.00-
RC	000286		OCT.'99 NSF CKS	11/15	11/15	.00	22.00-	22.00
JV	000300		FALL99 REFUNDS MW2842-2966	11/18	11/19	.00	337.00-	337.00
RC	000290		CR.CD.REG. 10/1-10/28/99	11/18	11/18	.00	198.00	198.00-
RC	000295		ACCTG COLL 11/5-11/17/99	11/18	11/18	.00	22.00	22.00-
MW	002990		CLUTE REV FUND - 11/3/99	11/22	11/22	.00	11.00-	11.00
MW	002991		CLUTE REV FUND - 11/4/99	11/22	11/22	.00	11.00-	11.00
MW	002994		CLUTE REV FUND - 11/9/99	11/22	11/22	.00	11.00-	11.00
MW	002993		CLUTE REV FUND - 11/8/99	11/23	11/23	.00	11.00-	11.00
RC	000305		CA.CK.REG. 11/1-11/17/99	11/24	11/24	.00	4,674.00	4,674.00-
RC	000313		CA.CK.REG,CEC,MISC 11/18-23/99	11/30	11/30	.00	16,629.00	16,629.00-
RC	000314		ACCTG COLL 11/16-11/29/99	11/30	11/30	.00	22.00	22.00-
MW	003018		CLUTE REV FUND - 11/19/99	12/02	12/02	.00	11.00-	11.00
MW	003020		CLUTE REV FUND - 11/23/99	12/02	12/02	.00	8.00-	8.00
RC	000323		CA.CK.SBS 11/8-11/22/99	12/03	12/03	.00	33.00	33.00-
RC	000328		ACCTG COLL 11/30-12/1/99	12/03	12/03	.00	48.00	48.00-
RC	000330		ACCTG COLL 11/2-12/2/99	12/03	12/03	.00	37.63	37.63-
RC	000334		ACCTG COLL 12/2-12/8/99	12/09	12/09	.00	313.00	313.00-

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DISTRICT 00 REVENUE PASADENA CITY COLLEGE 99-00

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
RC	000339		CA.CK.REG. 11/24-11/30/99	12/09	12/09	.00	15,115.00	15,115.00-
RC	000343		CR.CD.REG 11/2-11/30/99	12/13	12/13	.00	8,004.00	8,004.00-
RC	000343		CR.CD.REG 11/2-11/30/99	12/13	12/13	.00	22,814.00	22,814.00-
RC	000347		CA.CK.SBS 11/23-11/30/99	12/14	12/14	.00	11.00	11.00-
RC	000347		NOV.'99 NSF CKS	12/14	12/14	.00	22.00-	22.00
JV	000352		FALL'99 REFUNDS REG#3684	12/15	12/15	.00	560.00-	560.00
MW	003213		CLUTE REV FUND - 11/24/99	12/15	12/15	.00	8.00-	8.00
MW	003215		CLUTE REV FUND - 11/30/99	12/15	12/15	.00	22.00-	22.00
MW	003217		CLUTE REV FUND - 12/6/99	12/16	12/16	.00	11.00-	11.00
RC	000358		CA.CK.SBS 12/6-12/10/99	12/16	12/16	.00	44.00	44.00-
RC	000363		ACCTG COLL 12/2-12/16/99	12/16	12/16	.00	66.00	66.00-
RC	000365		CA.CK.REG 12/9-12/15/99	12/17	12/17	.00	17,941.00	17,941.00-
RC	000366		CR.CD.REG 12/1-12/15/99	12/17	12/17	.00	6,952.00	6,952.00-
RC	000367		SBS CR.CD.11/1-11/30/99	12/17	12/17	.00	11.00	11.00-
MW	003246		CLUTE REV FUND - 12/2/99	12/20	12/20	.00	8.00-	8.00
MW	003249		CLUTE REV FUND - 12/14/99	12/20	12/20	.00	8.00-	8.00
RC	000388		TELREG 11/1-30/99LESS BNK CHGS	01/06	01/06	.00	27,346.00	27,346.00-
RC	000393		ACCTG COLL 12/17/99-1/7/2000	01/07	01/07	.00	572.00	572.00-
RC	000394		ACCTG COLL 12/13/99-1/7/2000	01/07	01/07	.00	99.00	99.00-
JV	000396		FALL'99 REFUNDS(MW3275-3301)	01/10	01/11	.00	250.00-	250.00
MW	003339		CLUTE REV FUND - 12/16/99	01/10	01/10	.00	11.00-	11.00
JV	000407		FALL99RFDS MW3347-3359REG#3701	01/11	01/13	.00	93.00-	93.00
RC	000399		CA.CK.REG.12/16-22/99	01/12	01/12	.00	7,502.00	7,502.00-
RC	000400		CR.CD.REG.12/16-22/99	01/12	01/12	.00	1,067.00	1,067.00-
RC	000401		CA.CK.REG 1/3-7/2000	01/12	01/12	.00	7,634.00	7,634.00-
RC	000402		CR.CD.REG 1/3-7/2000	01/12	01/12	.00	2,409.00	2,409.00-
RC	000410		ACCTG COLL 1/5-1/14/00	01/14	01/14	.00	209.00	209.00-
RC	000416		DEC.'99 NSF CKS	01/18	01/18	.00	473.00-	473.00
MW	003245		CLUTE REV FUND - 12/1/99	01/19	01/19	.00	11.00-	11.00
MW	003401		CLUTE REV FUND - 1/7/00	01/19	01/19	.00	11.00-	11.00
MW	003402		CLUTE REV FUND - 1/10/00	01/19	01/19	.00	11.00-	11.00
RC	000405		DEC.TELREG LESS DEC.BANK CHGS	01/24	01/24	.00	26,048.00	26,048.00-
RC	000426		ACCTG COLL 1/19-1/25/00	01/25	01/25	.00	22.00	22.00-
RC	000427		ACCTG COLL 1/11-1/25/00	01/25	01/25	.00	84.00	84.00-
RC	000435		CR.CD.REG. 1/8-1/15/00	01/26	01/26	.00	3,619.00	3,619.00-
RC	000436		CA.CK.REG.,CEC,MISC.1/8-15/00	01/26	01/26	.00	7,645.00	7,645.00-
RC	000438		CA.CK.SBS 1/5-1/14/2000	01/27	01/27	.00	55.00	55.00-
RC	000442		CA.CK.REG & MISC.1/13-1/21/00	01/27	01/27	.00	6,127.00	6,127.00-
RC	000443		CR.CD.REG.1/13-1/21/00	01/27	01/27	.00	3,135.00	3,135.00-
RC	000458		CA.CK.SBS 1/18-21/2000	02/02	02/02	.00	11.00	11.00-
RC	000459		CA.CK.REG.1/24-1/27/2000	02/02	02/02	.00	3,168.00	3,168.00-
RC	000461		CR.CD.REG 1/24-1/27/2000	02/02	02/02	.00	1,815.00	1,815.00-
RC	000473		CA.CK.SBS 1/24-1/31/00	02/09	02/09	.00	132.00	132.00-
RC	000473		CA.CK.REG,CEC,MISC 1/28-31/00	02/09	02/09	.00	2,722.00	2,722.00-

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DISTRICT 00 REVENUE PASADENA CITY COLLEGE 99-00

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
RC	000473		RE-DEP OF DEPT OF REHAB CK	02/09	02/09	.00	11.00	11.00-
RC	000473		JAN '00 NSF CKS	02/09	02/09	.00	187.00-	187.00
RC	000482		ACCTG COLL 2/7-2/10/00	02/10	02/10	.00	22.00	22.00-
RC	000483		ACCTG COLL 1/24-2/10/00	02/10	02/10	.00	99.00	99.00-
RC	000499		CR.CD.REG 1/28-1/31/00	02/17	02/17	.00	440.00	440.00-
RC	000499		JAN.TELREG LES BNK CHGS&CHG BK	02/17	02/17	.00	3,410.00	3,410.00-
RC	000505		CA.CK.SBS 2/1-2/11/2000	02/23	02/23	.00	99.00	99.00-
RC	000508		ACCTG COLL 2/10-2/23/00	02/23	02/23	.00	11.00	11.00-
RC	000509		CA.CK.REG,CEC,MISC 2/1-14/00	02/23	02/23	.00	374.00	374.00-
JV	000526		SPRING REFUNDS	02/29	03/01	.00	8,949.00-	8,949.00
RC	000522		CA.CK.REG & MISC. 2/15-2/25/00	03/02	03/02	.00	66.00	66.00-
JV	000534		SPRING'00 REFUND RF7194-7248	03/03	03/03	.00	275.00-	275.00
JV	000534		SPRING'00 REFUNDS RF5866	03/03	03/03	.00	11.00-	11.00
MW	003656		FISCAL REV FUND - 2/28/00	03/07	03/07	.00	110.00-	110.00
MW	003657		FISCAL REV FUND - 2/29/00	03/07	03/07	.00	66.00-	66.00
CW	005800		KRIER,MICHELLE SP'00 REF	03/09	03/09	.00	11.00	11.00-
JV	000547		SP'00 REF MW3624-3652REG#3738	03/09	03/09	.00	250.00-	250.00
MW	003671		FISCAL REV FUND - 3/1/00	03/09	03/09	.00	11.00-	11.00
MW	003672		FISCAL REV FUND - 3/2/00	03/09	03/09	.00	33.00-	33.00
RC	000542		CA.CK.SBS 2/14-2/29/00	03/09	03/09	.00	88.00	88.00-
RC	000542		CA.CK.REG.,CEC,MISC 2/28-29/00	03/09	03/09	.00	22.00	22.00-
RC	000542		FEB.2000 NSF CKS	03/09	03/09	.00	77.00-	77.00
MW	003707		FISCAL REV FUND - 3/7/00	03/15	03/15	.00	22.00-	22.00
RC	000577		ACCTG COLL 1/5-2/20/00	03/21	03/21	.00	143.00	143.00-
RC	000578		CA.CK.SBS 3/1-3/9/00	03/21	03/21	.00	11.00	11.00-
MW	003718		FISCAL REV FUD - 3/6/00	03/22	03/22	.00	22.00-	22.00
MW	003720		FISCAL REV FUND - 3/9/00	03/22	03/22	.00	22.00-	22.00
MW	003721		FISCAL REV FUND - 3/10/00	03/22	03/22	.00	33.00-	33.00
MW	003722		FISCAL REV FUND - 3/15/00	03/22	03/22	.00	33.00-	33.00
MW	003723		FISCAL REV FUND - 3/16/00	03/22	03/22	.00	44.00-	44.00
MW	003724		FISCAL REV FUND - 3/17/00	03/22	03/22	.00	11.00-	11.00
RC	000579		CA.CK.REG,CEC,MISC.3/1-16/00	03/22	03/22	.00	312.00	312.00-
CW	032800		NITKABM EUKEEF F	03/28	03/29	.00	22.00	22.00-
JV	000600		SPRG/FALL REFUNDS(MW3731-3775)	03/28	03/29	.00	341.00-	341.00
RC	000587		CR.CD.REG. 2/1-2/29/00	03/28	03/28	.00	209.00	209.00-
RC	000587		FEB.TELREG,BK.CHGS.& REVERSALS	03/28	03/28	.00	11.00-	11.00
MW	003806		FISCAL REV FUND - 3/20/00	04/05	04/05	.00	22.00-	22.00
MW	003808		FISCAL REV FUND - 3/24/00	04/05	04/05	.00	22.00-	22.00
RC	000619		ACCTG COLL 4/3-4/10/00	04/11	04/11	.00	253.00	253.00-
RC	000622		CA.CK.REG3/17-3/30/2000	04/11	04/11	.00	1,229.00	1,229.00-
RC	000622		CA.CK.SBS 3/20-3/30/2000	04/11	04/11	.00	22.00	22.00-
MW	003857		FISCAL REV FUND - 3/21-3/22/00	04/17	04/17	.00	22.00-	22.00
MW	003858		FISCAL REV FUND - 4/3-4/4/00	04/17	04/17	.00	52.00-	52.00
MW	003859		FISCAL REV FUND - 4/5-4/7/00	04/17	04/17	.00	11.00-	11.00

PASADENA AREA COMMUNITY COLLEGE DISTRICT
CUMULATIVE TRANSACTION REPORT
BY OBJECT

DISTRICT 00 REVENUE PASADENA CITY COLLEGE 99-00

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
MW	003865		FISCAL REV FUND - 4/10-4/12/00	04/19	04/19	.00	11.00-	11.00
MW	003866		FISCAL REV FUND - 4/14-4/14/00	04/19	04/19	.00	11.00-	11.00
RC	000640		ACCTG COLL 3/13-4/20/00	04/20	04/20	.00	34.73	34.73-
RC	000648		CA.CK.REG.4/3-20/00CEC,MIS,S&X	04/26	04/26	.00	239.00	239.00-
RC	000653		8/5-8/6/2000 TEL REG	04/27	04/27	.00	583.00	583.00-
RC	000653		CR.CD.REG.3/1-3/30/200	04/27	04/27	.00	132.00	132.00-
JV	000666		SPR 2000 REFUNDS MW 3876-3897	05/01	05/01	.00	195.00-	195.00
MW	003936		FISCAL REV FUND - 4/17-4/20/00	05/01	05/01	.00	11.00-	11.00
RC	000668		ACCTG COLL 4/20-5/1/00	05/02	05/02	.00	8.00	8.00-
RC	000669		ACCTG COLL 4/27-5/1/00	05/02	05/02	.00	88.00	88.00-
MW	003958		FISCAL REV FUND - 4/20-4/24/00	05/04	05/04	.00	11.00-	11.00
MW	003960		FISCAL REV FUND - 4/25-4/27/00	05/04	05/04	.00	11.00-	11.00
RC	000676		SP.2000 CA.CK.REG.4/21-4/28/00	05/04	05/04	.00	22.00	22.00-
RC	000678		CA.CK.SBS 4/17-4/21/00	05/05	05/05	.00	44.00	44.00-
RC	000684		SP.2000 CA.CK.REG.5/1-5/4/00	05/08	05/08	.00	539.00	539.00-
RC	000687		CA.CK.SBS 4/24-4/28/00	05/09	05/09	.00	44.00	44.00-
RC	000689		ACCTG COLL 5/2-5/9/00	05/09	05/09	.00	220.00	220.00-
JV	000716		SPR'00 REFUNDS MW3992-3999	05/12	05/23	.00	107.00-	107.00
RC	000708		ACCT'G COLL 5/12/00 - 5/8/00	05/18	05/18	.00	187.00	187.00-
MW	004043		FISCAL REV FUND - 5/9-5/12/00	05/22	05/22	.00	11.00-	11.00
MW	004040		FISCAL REV FUND - 5/1-5/3/00	05/23	05/23	.00	22.00-	22.00
RC	000724		ACCTG COLL. 4/21-5/23/00	05/23	05/23	.00	11.00	11.00-
RC	000727		SP'00,MISC CA.CK.REG 5/5-22/00	05/24	05/24	.00	77.00	77.00-
RC	000690		SP'00,MISC.CR.CD.REG 5/1-22/00	05/25	05/25	.00	66.00	66.00-
RC	000736		SP'00,MISC.CR.CD.REG.4/3-28/00	05/25	05/25	.00	77.00	77.00-
RC	000758		CA.CK.SBS 5/11-5/19/00	06/02	06/02	.00	33.00	33.00-
RC	000766		ACCTG COLL 5/10-6/1/00	06/02	06/02	.00	22.56	22.56-
MW	004145		FISCAL REV FUND - 5/17-5/18/00	06/06	06/06	.00	22.00-	22.00
RC	000781		ACCTG COLL 6/1-6/7/00	06/08	06/08	.00	11.00	11.00-
RC	000820		X00 & MIS.CR.CD.REG.5/23-31/00	06/21	06/21	.00	22.00	22.00-
RC	000823		ACCTG COLL 6/2-6/21/2000	06/21	06/22	.00	11.00	11.00-
MW	004282		HUANG, SHOU S./FALL '99 REFUND	06/22	06/22	.00	11.00-	11.00
RC	000828		X'00 REG. MIS & CEC 6/1-6/9/00	06/26	06/26	.00	30.00	30.00-
RC	000832		ACCT COLL 6/15-6/26/00	06/26	06/26	.00	17.00	17.00-
RC	000850		X'00 REG.& MISC. 6/12-6/16/00	06/28	06/28	.00	11.00	11.00-
RC	000851		X'00 & MISC. 6/19-6/26/00	06/28	06/28	.00	11.00	11.00-
JV	000867		SPRING REFUNDS MW4213-4219	06/30	07/03	.00	44.00-	44.00
JV	000966		DEFER EXCESS HEALTH FEE COLLEC	06/30	07/26	.00	30,239.36-	30,239.36
JV	000980		RVRS JV966 DEFER EXCES HLTH FE	06/30	07/27	.00	30,239.36	30,239.36-
JV	000980		COR DEFER EXCES HEALTH FEE COL	06/30	07/27	.00	32,380.22-	32,380.22
RC	000873		CA.CK.SBS 6/20-30/00	06/30	07/05	.00	88.00	88.00-
RC	000873		X'00 CA.CK.MISC/REG 6/27-30/00	06/30	07/05	.00	19.00	19.00-
AP	000013		MW210 TURNER, WILMA L SPG00REF	07/19	07/19	.00	11.00-	11.00
AR	000204		DPT OF REHAB INV#5826	07/19	07/19	.00	11.00	11.00-

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DISTRICT 00 REVENUE PASADENA CITY COLLEGE 99-00

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
			CURRENT TRANSACTION TOTALS			432,953.00	442,120.40	9,167.40-
			ENDING BALANCE 07/YE			432,953.00	442,120.40	9,167.40-
			BEGINNING BALANCE 07/01			.00	.00	.00
			CURRENT TRANSACTION TOTALS			432,953.00	442,120.40	9,167.40-
			* * *ACCOUNT TYPE TOTALS * * *			432,953.00	442,120.40	9,167.40-

To Dep

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PASADENA AREA COMMUNITY COLLEGE DISTRICT
CUMULATIVE TRANSACTION REPORT
BY OBJECT

DISTRICT 00

PASADENA CITY COLLEGE 99-00

FUND 03 TOTALS

PERIOD ENDING 07/09/03

	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENCUMBRANCES	ENDING BALANCE	
ASSETS		.00	.00	.00	.00
LIABILITIES		.00	.00	.00	.00
FUND BALANCE		.00	.00	.00	.00
REVENUE		432,953.00	442,120.40	.00	9,167.40-
EXPENSE		.00	.00	.00	.00
CONTROL ACCOUNTS		.00	.00	.00	.00
UNKNOWN		.00	.00	.00	.00

0 = (ASSETS + EXPENDITURES) - (LIABILITIES + FUND BALANCE + REVENUE + ENCUMBR OFFSET)

442,120.40- = (.00 + .00) - (.00 + .00 + 442,120.40 + .00)

********** O U T O F B A L A N C E **********

A 10

8/11/03

DISTRICT 00

PASADENA CITY COLLEGE 99-00

DISTRICT 00 TOTALS

PERIOD ENDING 07/09/03

	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENCUMBRANCES	ENDING BALANCE	
ASSETS		.00	.00	.00	.00
LIABILITIES		.00	.00	.00	.00
FUND BALANCE		.00	.00	.00	.00
REVENUE		432,953.00	442,120.40	.00	9,167.40-
EXPENSE		.00	.00	.00	.00
CONTROL ACCOUNTS		.00	.00	.00	.00
UNKNOWN		.00	.00	.00	.00

********** END OF REPORT GLD144-02 **********

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8/11/03

FISCAL YEAR 2000-01
HEALTH CENTER, CC6407, YEAR END JOURNAL
HEALTH FEE REVENUE AND RELATED EXPENDITURES

REVENUE	EXPENDITURES	DEFRD REVENUE
500,380.47	453,002.27	47,378.20

11,604.01 - Food Service Worker

500,380.47
prior yr < 32,380.22 >
468,000 25

(A)
collected
deferred
Total collected ✓

Total Revenues per Transaction Report (GL0144-02) (B7) $ 453,002.27 (B8)
Less Revenues Deferred Beginning of Fiscal Year < 32,380.22 > (B4)
Add Revenues Deferred End of Fiscal Year 47,378.20 (B8)
Total Collected - FY 2000-01 $ 468,000.25

B1

FY 00-01
Revenue

****
****
****

****
****
**
** START OF REPORT GLD144-02
**
** REPORT REQUESTED BY:
**
** ODESSA WALKER
**
****
****

Pasadena Area Community College District

8/11/03

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PASADENA AREA COMMUNITY COLLEGE DISTRICT
CUMULATIVE TRANSACTION REPORT
BY OBJECT

DISTRICT 01 REVENUE PASADENA CITY COLLEGE 00-01

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
03	8876	6407	0000 HEALTH SERVICE/HEALTH CTR PCC					
			BEGINNING BALANCE 07/01			.00	.00	.00
RC	000965		ACCTG COLL 6/28-6/30/01	07/02	07/02	.00	11.00	11.00-
RC	000009		F'00 REG.CA.CK. 7/3-7/17/00	07/19	07/19	.00	29,177.00	29,177.00-
RC	000009		X'00 CA.CK.REG.7/3-7/17/00	07/19	07/19	.00	3,440.00	3,440.00-
RC	000009		S'00 REG CA.CK. 7/3-7/17/00	07/19	07/19	.00	96.00	96.00-
RC	000010		F'00 REG CR.CD.7/3-7/17/00	07/19	07/19	.00	5,058.00	5,058.00-
RC	000010		X'00 REG. CR.CD.7/3-7/17/00	07/19	07/19	.00	2,392.00	2,392.00-
RC	000012		ACCTG COLL 7/5-7/19/00	07/20	07/20	.00	33.00	33.00-
RC	000027		ACCTG COLLECTION 7/19-7/25/00	07/26	07/26	.00	11.00	11.00-
RC	000028		ACCTG COLL 7/3-7/25/00	07/26	07/26	.00	155.25	155.25-
RC	000029		F'00 REG.CA.CK.7/18-7/24/00	07/26	07/26	.00	15,856.00	15,856.00-
RC	000029		X'00 REG CA.CK.7/18-24/00	07/26	07/26	.00	8.00	8.00-
RC	000029		S'00 REG CA.CK.7/18-24/00	07/26	07/26	.00	21.00	21.00-
JV	000042		SUM'00 REFUNDS REG#3826-28-29	07/28	08/01	.00	2,286.00-	2,286.00
RC	000040		CA.CK.SBS 7/6-7/14/00	07/28	07/28	.00	33.00	33.00-
CW	000820		SUMMER '00 REFUND	07/31	07/31	.00	8.00	8.00-
JV	000046		SUM'00 RFDS REG3830 RF1001-998	07/31	08/01	.00	811.00-	811.00
RC	000043		F'00 REG,CEC CA.CK.725-27/00	07/31	07/31	.00	7,941.00	7,941.00-
RC	000044		F'00 REG.CR.CD. 7/18-7/27/00	07/31	07/31	.00	3,949.00	3,949.00-
RC	000044		X'00 REG CR.CD.7/18-7/27/00	07/31	07/31	.00	56.00	56.00-
RC	000047		ACCTG COLL 7/24-8/1/00	08/02	08/02	.00	147.00	147.00-
JV	000053		SUMMER '00 REFUNDS	08/03	08/03	.00	1,550.00-	1,550.00
MW	000263		BRADLEY, ROBIN 1ST SUM'00 BOG	08/04	08/04	.00	8.00-	8.00
JV	000058		SUM'00RFD R#3834-36RF1002-1836	08/07	08/08	.00	1,530.00-	1,530.00
MW	001049		MEDINILLA, INGRID MARLENE	08/08	08/15	.00	8.00-	8.00
RC	000061		F'00 REG CA.CK.7/28-7/31/00	08/10	08/10	.00	5,706.00	5,706.00-
RC	000061		CA.CK.SBS 7/17-31/00	08/10	08/10	.00	85.00	85.00-
RC	000061		JULY NSF CKS	08/10	08/10	.00	404.00-	404.00
RC	000064		F'00 REG CA.CK. 8/1-8/8/00	08/10	08/10	.00	7,691.00	7,691.00-
RC	000067		ACCTG COLL 8/1-8/11/00	08/11	08/11	.00	11.00	11.00-
RC	000068		ACCTG COLL 7/31-8/11/00	08/14	08/14	.00	77.00	77.00-
JV	000074		REVERSE JV 058	08/15	08/16	.00	1,530.00	1,530.00-
JV	000075		SUM'00RFDS REG3834-3836	08/15	08/16	.00	1,698.00-	1,698.00
RC	000065		F'00 REG.CR.CD.7/28-7/31/00	08/15	08/15	.00	935.00	935.00-
RC	000065		F'00 JULYU TELREG	08/15	08/15	.00	32,453.00	32,453.00-
JV	000077		SUM'00EX DAY ED RFDS MW287-95	08/19	08/18	.00	265.00-	265.00
RC	000081		F'00 REG CA.CK.8/9-8/17/00	08/22	08/22	.00	10,055.00	10,055.00-
RC	000083		F'00 REG CR.CD 8/9-8/17/00	08/22	08/22	.00	4,890.00	4,890.00-
RC	000085		ACCTG COLL 8/7-8/21/00	08/22	08/22	.00	107.00	107.00-
MW	000350		TO COV REV FUND 8/8-14/00	08/23	08/23	.00	163.00-	163.00
RC	000090		CA.CK.SBS 8/1-8/11/00	08/23	08/23	.00	11.00	11.00-
RC	000091		F'00 REG.CA.CK.8/18-8/2`/00	08/23	08/23	.00	2,626.00	2,626.00-

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PASADENA AREA COMMUNITY COLLEGE DISTRICT
CUMULATIVE TRANSACTION REPORT
BY OBJECT

DISTRICT 01 REVENUE PASADENA CITY COLLEGE 00-01

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
RC	000092		F'00 REG.CR.CD. 8/1-8 & 18-21	08/23	08/23	.00	3,982.00	3,982.00-
RC	000092		X'00 REG.CR.CD. 8/21/0	08/23	08/23	.00	8.00	8.00-
RC	000094		SBS AUG CR.CD. 8/1-8/14/00	08/23	08/23	.00	8.00	8.00-
MW	000363		TO COVER AUG 18,2000	08/24	08/25	.00	16.00-	16.00
MW	000364		TO COV REV FUND 8/15-17/00	08/24	08/25	.00	144.00-	144.00
RC	000115		ACCTG COLL 8/14-8/30/00	08/31	08/31	.00	143.00	143.00-
MW	000470		FISCAL SER REV FUND 8/25-29/00	09/06	09/06	.00	40.00-	40.00
MW	000471		FISCAL SER REV FUND 8/21-24/00	09/06	09/06	.00	80.00-	80.00
JV	000130		TRF DEF INC TO FY 00-01	09/07	09/13	.00	32,380.22	32,380.22-
JV	000130		TRF DEF INC. TO FY 00-01	09/07	09/13	.00	136,048.00	136,048.00-
RC	000120		F'00 REG. CA.CK. 8/22-8/31/00	09/07	09/07	.00	5,865.00	5,865.00-
RC	000121		F'00 CR.CD. REG.8/22-8/31/00	09/07	09/07	.00	3,567.00	3,567.00-
RC	000126		CA.CK.SBS 8/14-8/18/00	09/07	09/07	.00	33.00	33.00-
JV	000134		FALL '00 REFUND	09/11	09/13	.00	11.00-	11.00
MW	000485		SBS REV FUND 8/30/00	09/12	09/12	.00	8.00-	8.00
MW	000486		TO COV REV FUND 8/31-9/8/00	09/12	09/12	.00	32.00-	32.00
RC	000135		CA.CK.SBS 8/22-31/00	09/13	09/13	.00	33.00	33.00-
RC	000135		AUG NSF CKS	09/13	09/13	.00	253.00-	253.00
AD	091400		Load Adopted Budget	09/14	09/14	436,448.00	.00	436,448.00
MW	000506		TO COV FIS SERV REV FUND 9/12/	09/14	09/14	.00	8.00-	8.00
RC	000141		ACCTG COLL 8/29-9/14/00	09/14	09/14	.00	54.00	54.00-
RC	000143		ACCTG COLL 9/6-9/13/00	09/14	09/14	.00	96.00	96.00-
MW	000399		RIKIHISA, KOTOMI	09/15	09/15	.00	11.00-	11.00
JV	000151		FALL' 00 REFD.REG3862-3865	09/18	09/19	.00	2,805.00-	2,805.00
JV	000146		SUMMER REFUNDS 2000	09/20	09/19	.00	59.00-	59.00
JV	000161		FALL REFUNDS REG#3866-3869	09/25	09/27	.00	2,687.00-	2,687.00
JV	000178		FALL'00 RFDS REG3870-3873	09/28	09/29	.00	3,108.00-	3,108.00
CW	092900		ZGY, VICTORIA L.FALL'00 REFUND	09/29	09/29	.00	11.00	11.00-
CW	092900		BENG,PEI-YING FAL'OO REFUND	09/29	09/29	.00	11.00	11.00-
CW	092900		REIMONENQ,RENEE D FALL'00 REFD	09/29	09/29	.00	11.00	11.00-
JV	000181		FALL'00RFDS EXTEND DAY&SUM'00	09/29	09/29	.00	24.00-	24.00
JV	000199		FAL'00 REFUND REG#3875	10/04	10/05	.00	33.00-	33.00
JV	000208		FALL'00 REFUNDS REG#3877-3878	10/04	10/06	.00	1,304.00-	1,304.00
RC	000194		CA.CK.SBS 9/6-9/22/00	10/04	10/04	.00	33.00	33.00-
RC	000198		F'00 REG CA.CK. 9/1-9/29/00	10/04	10/04	.00	1,768.00	1,768.00-
RC	000207		ACCTG COLL 9/14-10/5/00	10/05	10/05	.00	22.00	22.00-
JV	000215		FALL'00 REFUNDS REG#3879-3880	10/09	10/11	.00	66.00-	66.00
MW	000632		SBS REV FUND 9/20-29/00	10/09	10/09	.00	8.00-	8.00
MW	000633		SBS REV FUND 10/2&3,2000	10/09	10/09	.00	121.00-	121.00
RC	000216		CR.CD.SBS 8/15-8/31/00	10/10	10/10	.00	22.00	22.00-
JV	000237		F'00RFDS REG3882,3884MW623-693	10/13	10/18	.00	338.00-	338.00
MW	000701		FIS SER REV FUNDS 10/4-6/00	10/16	10/16	.00	96.00-	96.00
MW	000702		FIS SER REV FUND 10/9-11/00	10/16	10/16	.00	71.00-	71.00
RC	000243		CA.CK.SBS 9/25-9/29/00	10/17	10/17	.00	33.00	33.00-

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DISTRICT 01 REVENUE PASADENA CITY COLLEGE 00-01

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
RC	000243		N.S.F.CKS.SEPT.'00	10/17	10/17	.00	66.00-	66.00
JV	000253		FALL'00REFUND REG3888MW707-766	10/19	10/24	.00	470.00-	470.00
RC	000256		F'00 REG. CR. CD. 9/1-9/29/00	10/19	10/19	.00	957.00	957.00-
RC	000256		SEPT.'00 TELREG	10/19	10/19	.00	330.00	330.00-
MW	000773		FIS SER REV FUND 10/12&13/00	10/20	10/20	.00	33.00-	33.00
RC	000264		ACCTG COLL 9/13-10/20/00	10/23	10/23	.00	72.50	72.50-
MW	000694		VALENZUELA, JENNIFER FALL RFD	10/25	10/27	.00	11.00-	11.00
JV	001030		D/R BURBANK INV. #6199(AR258)	10/30	07/25	.00	11.00-	11.00
JV	001030		D/R BURBANK INV.#6199(AR258)	10/30	07/25	.00	11.00	11.00-
MW	000838		XIE, SUN BIN	11/03	11/07	.00	11.00-	11.00
MW	000843		FIS SER REV FUND 10/16-20/00	11/03	11/03	.00	63.00-	63.00
MW	000844		FIS SER REV FUND 10/23-27/00	11/03	11/03	.00	11.00-	11.00
RC	000292		CA.CK.SBS 10/2-10/20/00	11/05	11/03	.00	88.00	88.00-
MW	000830		RIOS, MELISSA	11/06	11/07	.00	11.00-	11.00
MW	000822		LUDD, DANIEL C.	11/08	11/09	.00	11.00-	11.00
MW	000876		FIS SERV REV FUND 10/30-31/00	11/09	11/09	.00	44.00-	44.00
MW	000877		FIS SERV REV FUND 11/1-3/00	11/09	11/09	.00	11.00-	11.00
JV	000317		ADJ 272,RF3953,WAKAMURA R.	11/13	11/16	.00	11.00	11.00-
JV	000320		FALL'00 RFDS EXT ED MW#794-863	11/16	11/22	.00	222.00-	222.00
RC	000321		SBS CA.CK 10/23-10/31/00	11/17	11/17	.00	11.00	11.00-
RC	000321		CA.CK.REG 10/2-10/31/00	11/17	11/17	.00	1,273.00	1,273.00-
RC	000321		OCT NSF CKS	11/17	11/17	.00	11.00-	11.00
RC	000323		ACCTG COLL 10/13-11/16/00	11/17	11/17	.00	93.00	93.00-
MW	000952		FIS SERV REV FUND 11/6-14/00	11/20	11/20	.00	8.00-	8.00
MW	000958		FIS SER REV FUND 11/15-17/00	11/21	11/21	.00	22.00-	22.00
JV	000349		FALL'00REFDS MW902-911REG#3909	11/28	11/29	.00	96.00-	96.00
MW	000992		FIS SER REV FUND 11/20-22/00	12/04	12/04	.00	22.00-	22.00
RC	000361		CA.CK.SBS 11/1-11/17/00	12/05	12/05	.00	66.00	66.00-
RC	000362		F'00 REG CR.CD.10/2-10/31/00	12/07	12/07	.00	275.00	275.00-
RC	000362		BANK CHGS/O.S/CHGR BKS 10/00	12/07	12/07	.00	44.00-	44.00
RC	000367		S'00 REG. 11/1-11/30/00	12/07	12/07	.00	43,349.00	43,349.00-
RC	000367		F'00 & MISC.REG.11/1-11/30/00	12/07	12/07	.00	1,485.00	1,485.00-
RC	000350		ACCTG COLL 12/4-12/11/00	12/11	12/11	.00	11.00	11.00-
RC	000387		ACCTG COLL 11/17-12/11/00	12/11	12/11	.00	55.00	55.00-
CW	001088		YANG,XIAO QUING FALL 00 REFUND	12/15	03/06	.00	11.00	11.00-
MW	001096		FIS SERV REV FUND 11/27-30/200	12/15	12/15	.00	22.00-	22.00
MW	001097		FIS SER REV FUND 12/1-6/00	12/15	12/15	.00	11.00-	11.00
MW	001098		FIS SER REV FUND 12/7-12/00	12/15	12/15	.00	11.00-	11.00
RC	000395		CR.CD.REG F'00 11/1-11/30/00	12/15	12/15	.00	33.00	33.00-
RC	000395		CR.CD.REG.S'01 11/1-11/30/00	12/15	12/15	.00	11,420.00	11,420.00-
RC	000395		SBS CR.CD S'01 11/1-11/30/00	12/15	12/15	.00	11.00	11.00-
RC	000395		TELREG S'01 11/1-11/30/00	12/15	12/15	.00	34,783.00	34,783.00-
RC	000405		ACCTG COLL 12/1-12/15/00	12/18	12/18	.00	66.00	66.00-
RC	000409		CA.CK.SBS 11/20-11/30/00	12/19	12/19	.00	88.00	88.00-

8/11/03

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DISTRICT 01 REVENUE PASADENA CITY COLLEGE 00-01

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
RC	000409		NOV. NSF CKS	12/19	12/19	.00	55.00-	55.00
RC	000413		CA.CK.REG.S'01 12/1-12/15/00	12/19	12/19	.00	30,676.00	30,676.00-
RC	000413		CA.CK.REG.F'00&MISC 12/1-15/00	12/19	12/19	.00	22.00	22.00-
RC	000420		CA.CK.SBS 12/1-12/8/00	12/19	12/19	.00	11.00	11.00-
MW	001048		CHAN, KA KIT FALL REFD 00	12/20	12/20	.00	11.00	11.00-
RC	000422		ACCTG COLL 11/20-12/19/00	12/20	12/20	.00	139.50	139.50-
JV	000430		FALL'00 REFUND (MW1042-MW1094)	12/22	01/03	.00	445.00-	445.00
JV	000448		FALL'00 REFUND RF1030-RF1134	12/31	01/04	.00	44.00-	44.00
RC	000483		MISC.REG 1/3-1/13/01	01/03	01/17	.00	22.00	22.00-
MW	001152		FISCAL REV FUND-12/19-12/22/00	01/05	01/05	.00	22.00-	22.00
RC	000450		CA.CK.REG.S2001 12/18-12/22/00	01/05	01/05	.00	4,777.00	4,777.00-
RC	000450		CA.CK.REG F'00 12/18-12/22/00	01/05	01/05	.00	11.00	11.00-
RC	000451		ACCTG COLL 12/20/00-1/4/01	01/05	01/05	.00	33.00	33.00-
RC	000461		ACCTG COLL 1/3-1/9/01	01/09	01/09	.00	275.00	275.00-
MW	001187		FISCAL REV FUND - 1/3-1/9/01	01/11	01/11	.00	11.00-	11.00
RC	000474		DEC NSF CKS	01/12	01/12	.00	396.00-	396.00
RC	000481		ACCTG COLL 1/4-1/16/01	01/17	01/17	.00	143.00	143.00-
RC	000483		REG S'01 1/3-1/13/01	01/17	01/17	.00	10,526.00	10,526.00-
MW	001220		FISC REV FUN 1/10-1/19	01/25	01/25	.00	11.00-	11.00
RC	000494		ACCTG COLL 1/12-1/24/01	01/25	01/25	.00	132.00	132.00-
RC	000499		ACCTG COLL 1/16-1/24/01	01/25	01/25	.00	209.00	209.00-
RC	000501		CA.CK.REG.& CEC S01 1/16-23/01	01/25	01/25	.00	8,772.00	8,772.00-
RC	000519		CR.CD.REG.S'01 12/1-12/22/00	01/30	01/30	.00	6,759.00	6,759.00-
RC	000519		CR.CD.REG SMR/FL'00 12/1-22/00	01/30	01/30	.00	19.00	19.00-
MW	001353		FISCAL REV FUND-1/22-1/26/01	02/02	02/02	.00	11.00-	11.00
RC	000538		CA.CK.REG.& cec 1/24-1/31/01	02/06	02/06	.00	5,415.00	5,415.00-
RC	000539		CA.CK.SBS 1/22-1/26/01	02/06	02/06	.00	130.00	130.00-
MW	001363		NAITO, TAKAHIRO	02/08	02/08	.00	11.00-	11.00
JV	000548		SPR 01 EXTEND ED MW1310-1335	02/09	02/13	.00	104.00-	104.00
RC	000551		ACCTG COLL 12/18-2/8/01	02/09	02/09	.00	66.00	66.00-
RC	000553		CA.CK.SBS 1/29-1/31/01	02/13	02/13	.00	11.00	11.00-
RC	000553		NSF CKS JANUARY 01	02/13	02/13	.00	132.00-	132.00
MW	001377		UPAPONG,PIYAWAN SPR 01 REFUND	02/16	02/20	.00	11.00-	11.00
JV	000564		FALL01REFDS MW1401-1428 #3961	02/20	02/23	.00	280.00-	280.00
RC	000558		CR.CD.SBS 1/3-1/31/01	02/20	02/20	.00	33.00	33.00-
RC	000559		CR.CD.REG.1/3-1/31/01	02/20	02/20	.00	12,263.00	12,263.00-
RC	000562		ACCTG COLL 2/7-2/21/01	02/20	02/20	.00	44.00	44.00-
RC	000581		CA.CK.SBS 2/1-2/9/01	02/27	02/27	.00	22.00	22.00-
RC	000582		CA.CK.REG & CEC 2/1-2/20/01	02/27	02/27	.00	2,749.00	2,749.00-
RC	000587		F'00 TEL REG 8/1-8/31/00	02/27	02/27	.00	5,734.00	5,734.00-
JV	000593		SPRING REFUND 01 RG4379-4999	02/28	03/01	.00	1,804.00-	1,804.00
JV	000597		SPRING 01 REFUND	02/28	03/01	.00	880.00-	880.00
RC	000590		ACCTG COLL 2/21-2/28/01	02/28	02/28	.00	363.00	363.00-
JV	000598		SPR RFDS'01 RF5027-5558REG3964	03/02	03/02	.00	1,001.00-	1,001.00

8/11/03

PASADENA AREA COMMUNITY COLLEGE DISTRICT
CUMULATIVE TRANSACTION REPORT
BY OBJECT

DISTRICT 01 REVENUE PASADENA CITY COLLEGE 00-01

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
JV	000603		SPR RFDS RF5559-5876	03/02	03/02	.00	1,364.00-	1,364.00
JV	000607		SUM&FALL RFDS MW1471-1525	03/02	03/06	.00	490.00-	490.00
JV	000613		SPR'01 REFUNDS RF5876-6334	03/05	03/06	.00	1,419.00-	1,419.00
MW	001088		YANG, XIAO QING FALL2000 RFD	03/06	03/07	.00	11.00-	11.00
JV	000617		SPR'01RFDS RF6335-6379REG3971	03/07	03/08	.00	484.00-	484.00
MW	001542		SBS MAR 1,2,5	03/07	03/07	.00	55.00-	55.00
RC	000619		ACCTG COLL 2/8-3/7/01	03/07	03/07	.00	99.00	99.00-
RC	000623		CA.CK.REG.& CEC S01 2/22-28/01	03/09	03/09	.00	110.00	110.00-
RC	000625		CA.CK.SBS 2/12-2/23/01	03/09	03/09	.00	132.00	132.00-
MW	001585		SBS MAR 6-8,2001	03/12	03/12	.00	121.00-	121.00
JV	000633		SP RFD RF6380-6525MW1551-1557	03/13	03/15	.00	1,636.00-	1,636.00
RC	000631		TELREG 12/1-12/31/00	03/13	03/13	.00	20,614.00	20,614.00-
RC	000635		FEB.NSF CKS	03/14	03/14	.00	220.00-	220.00
RC	000637		ACCTG COLL 3/7-3/12/01	03/14	03/14	.00	11.00	11.00-
MW	001635		SBS MAR 9-14, 2001	03/16	03/16	.00	88.00-	88.00
RC	000565		CA.CK.REG.& CEC S01 3/1-19/01	03/21	03/21	.00	231.00	231.00-
RC	000655		CA.CK.SBS 3/1-3/9/01	03/21	03/21	.00	22.00	22.00-
JV	000643		SP01RFDS MW1590-1627REG3979-80	03/22	03/22	.00	285.00-	285.00
MW	001658		SBS MAR15-21, 2001	03/26	03/26	.00	132.00-	132.00
JV	000699		SP'01REFDS MW1636-1640 REG3981	03/29	03/30	.00	33.00-	33.00
JV	000715		SP'01RF MW1669-1727REG3990-92	04/03	04/10	.00	352.00-	352.00
RC	000711		ACCTG COLL 2/26-3/29/01	04/03	04/03	.00	111.50	111.50-
MW	001762		SBS MAR 21 - APR 3	04/10	04/10	.00	22.00-	22.00
RC	000726		ACCTG COLL 3/26-4/10/01	04/11	04/11	.00	11.00	11.00-
RC	000730		CA.CK.SBS 3/12-3/30/01	04/12	04/12	.00	132.00	132.00-
RC	000730		CA.CK.REG. & CEC 3/20-3/30/01	04/12	04/12	.00	711.00	711.00-
JV	000753		SPG'01 REGIS REFND MW1798-1809	04/23	04/25	.00	44.00-	44.00
MW	001823		SBS APR 9-20	04/25	04/25	.00	55.00-	55.00
RC	000772		CA.CK.SBS 4/2-4/1/01	05/02	05/02	.00	11.00	11.00-
RC	000781		ACCTG COLL 4/23-5/2/01	05/02	05/02	.00	264.00	264.00-
MW	001890		SBS APRIL 23 - MAY 1,2001	05/03	05/03	.00	22.00-	22.00
RC	000784		CA.CK.REG.S01 4/1-4/30/01	05/04	05/04	.00	630.00	630.00-
RC	000786		ACCTG COLL 3/23-5/3/01	05/04	05/04	.00	75.50	75.50-
RC	000657		JAN.TEL REG.LESS BNK CHGS	05/09	05/09	.00	5,291.00	5,291.00-
RC	000657		FEB.TELREG LESS BNK CHGS/RVRSL	05/09	05/09	.00	44.00-	44.00
RC	000657		FEB.CR.CD.REG.S01 2/1-2/28/01	05/09	05/09	.00	1,496.00	1,496.00-
RC	000792		MAR.CR.CD.REG S01 3/1-3/30/01	05/09	05/09	.00	231.00	231.00-
RC	000792		MAR.CR.CD.SBS S01 3/1-3/30/01	05/09	05/09	.00	11.00	11.00-
RC	000792		MAR.TELREG LESS BNK CHGS/RVSLS	05/09	05/09	.00	55.00-	55.00
RC	000796		CA.CK.SBS 4/16-4/20/01	05/09	05/09	.00	11.00	11.00-
RC	000799		CA.CK.SBS 4/23-4/30/01	05/10	05/10	.00	44.00	44.00-
RC	000799		NSF CKS APRIL 2001	05/10	05/10	.00	11.00-	11.00
RC	000805		CA.CK.REG S01 & MISC.5/1-8/01	05/10	05/10	.00	228.00	228.00-
MW	001921		SBS MAY 3 TO MAY 10, 2001	05/15	05/15	.00	66.00-	66.00

PASADENA AREA COMMUNITY COLLEGE DISTRICT
CUMULATIVE TRANSACTION REPORT
BY OBJECT

DISTRICT 01 REVENUE PASADENA CITY COLLEGE 00-01

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
RC	000818	CA.CK.REG.S01 & MISC.5/9-11/01	05/16	05/16	.00	44.00	44.00-
RC	000828	ACCTG COLL 5/14-5/22/01	05/23	05/23	.00	407.00	407.00-
MW	001937	SBS MAY 11-22, 2001	05/24	05/24	.00	22.00-	22.00
RC	000845	CA.CK.REG S01 &MISC.5/14-25/01	05/30	05/30	.00	77.00	77.00-
RC	000853	ACCTG COLL 5/22-5/30/01	05/30	05/31	.00	11.00	11.00-
JV	000860	SP01 RFD EXT INSTR MW1951-1984	06/04	06/05	.00	84.00-	84.00
RC	000861	CR.CD.REG.S01 & MISC.4/2-30/01	06/04	06/04	.00	53.00	53.00-
RC	000861	APRIL X01 TELREG/BNK CHGS/RTNS	06/04	06/04	.00	33.00-	33.00
MW	001993	SBS MAY 23 - MAY 29, 2001	06/05	06/05	.00	22.00-	22.00
MW	002028	SBS MAY 30-JUNE 4, 2001	06/08	06/08	.00	22.00-	22.00
RC	000880	CA.CK.SBS 5/14-5/23/01	06/11	06/11	.00	33.00	33.00-
RC	000886	X01 CA.CK.REG.CEC,MISC.5/29-30	06/12	06/12	.00	77.00	77.00-
RC	000886	N.S.F.CKS. MAY 2001	06/12	06/12	.00	11.00-	11.00
RC	000888	ACCTG COLL 6/4-6/12/01	06/13	06/13	.00	88.00	88.00-
RC	000890	ACCTG COLL 5/25-6/12/01	06/13	06/13	.00	11.00	11.00-
RC	000913	CR.CD.REG.S01 & MISC 5/1-31/01	06/20	06/20	.00	96.00	96.00-
RC	000914	X01 & MISC.REG 6/1-6/18/01	06/20	06/20	.00	77.00	77.00-
MW	000132	HSIGH, LI C.	06/25	06/26	.00	9.00-	9.00
MW	002128	P.C.C.BOOKSTOR,CR.CD.DEBT CORR	06/25	06/25	.00	22.00-	22.00
RC	000927	CA.CK.RG X01 & MISC 6/19-20/01	06/25	06/25	.00	306.00	306.00-
JV	000938	CORR.RC#927 DOC#779	06/26	06/26	.00	306.00-	306.00
RC	000942	X01 CA.CK.REG,MISC 6/21-22/01	06/28	06/28	.00	8.00	8.00-
RC	000943	X01 CR.CD.REG,MISC.6/01-20/01	06/28	06/28	.00	22.00	22.00-
RC	000949	X01 CA.CK.REG,MISC 6/25-26/01	06/28	06/28	.00	11.00	11.00-
JV	001030	D/R BURBANK INV#6199(AR258)	06/30	07/24	.00	11.00	11.00-
JV	001030	D/R BURBANK INV. #6199(AR258)	06/30	07/25	.00	11.00-	11.00
JV	001061	DFR STUDNT HLT CNTR-EXCESS REV	06/30	07/27	.00	47,367.20-	47,367.20
JV	001061	DFR ADDL STDT HLTH REV AR 258	06/30	07/30	.00	11.00-	11.00
RC	000974	CA.CK.SBS 6/20-6/29/01	07/05	07/05	.00	11.00	11.00-
RC	000974	X01 CA.CK.REG,MISC 6/26-29/01	07/05	07/05	.00	22.00	22.00-
AR	000231	V.A. INV.#6203	07/10	07/10	.00	11.00	11.00-
AR	000260	D/R PASADENA INV.#6137	07/12	07/12	.00	11.00	11.00-
AP	000015	MW204,CHIEN,MARGARET	07/19	07/19	.00	11.00-	11.00
AP	000017	MW206,LAI NANCY	07/19	07/19	.00	11.00-	11.00
AR	000258	CORR.OF INCOME # ONLY	07/27	07/27	.00	11.00	11.00-
		CURRENT TRANSACTION TOTALS			436,448.00	453,002.27	16,554.27-
		ENDING BALANCE 07/YE			436,448.00	453,002.27	16,554.27-
		BEGINNING BALANCE 07/01			.00	.00	.00
		CURRENT TRANSACTION TOTALS			436,448.00	453,002.27	16,554.27-
		* * *ACCOUNT TYPE TOTALS * * *			436,448.00	453,002.27	16,554.27-

PASADENA AREA COMMUNITY COLLEGE DISTRICT
CUMULATIVE TRANSACTION REPORT
BY OBJECT

DISTRICT 01

PASADENA CITY COLLEGE 00-01

FUND 03 TOTALS

PERIOD ENDING 07/09/03

	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENCUMBRANCES	ENDING BALANCE	
ASSETS		.00	.00	.00	.00
LIABILITIES		.00	.00	.00	.00
FUND BALANCE		.00	.00	.00	.00
REVENUE		436,448.00	453,002.27	.00	16,554.27-
EXPENSE		.00	.00	.00	.00
CONTROL ACCOUNTS		.00	.00	.00	.00
UNKNOWN		.00	.00	.00	.00

0	= (	ASSETS	+	EXPENDITURES)	- (	LIABILITIES	+	FUND BALANCE	+	REVENUE	+ ENCUMBR OFFSET)
453,002.27-	= (	.00	+	.00)	- (	.00	+	.00	+	453,002.27	+ .00)

********** O U T O F B A L A N C E **********

B9

DISTRICT 01

PASADENA CITY COLLEGE 00-01

DISTRICT 01 TOTALS

PERIOD ENDING 07/09/03

	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENCUMBRANCES	ENDING BALANCE	
ASSETS		.00	.00	.00	.00
LIABILITIES		.00	.00	.00	.00
FUND BALANCE		.00	.00	.00	.00
REVENUE		436,448.00	453,002.27	.00	16,554.27-
EXPENSE		.00	.00	.00	.00
CONTROL ACCOUNTS		.00	.00	.00	.00
UNKNOWN		.00	.00	.00	.00

********** END OF REPORT GLD144-02 **********

8/11/03

B/O

g 8/11/07

FISCAL YEAR 2001-02
HEALTH CENTER, CC6407, YEAR END JOURNAL
HEALTH FEE REVENUE AND RELATED EXPENDITURES

REVENUE	EXPENDITURES (A)	DEFRD REVENUE
581,492.92	471,254.69	110,238.23

7,349.19 (2) - Block Grant Equipment

581,492.92
prior year < 47,378.20 > fr 3d/29
534,114.72
to 3d/22

To 9/9/03
(A) Claimed # 481,781.83 (Fund 1 - General (1) # 3,180.64)
Fund 3 - restricted 478,603.88) } fr 3d/29
less:
Fund 1 < 3,180.64 > (1)
Block Grant < 7,349.19 > (2) fr 3d/22
471,254.69 ✓

(GL0144-02) (C 2)

Total Revenues per Transaction Report $ 471,254.69 (C 10)
Less Deferred Revenues Beginning of Fiscal year < 47,378.20 > (C 4)
Add Deferred Revenues End of Fiscal year 110,238.23 (C 8)
Total Collected - FY 2001-02 $ 534,114.72

C1.

FY01
Revenue

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****
****

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** **
** START OF REPORT GLD144-02 **
** **
** REPORT REQUESTED BY: **
** **
** ODESSA WALKER **
** **
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****

Pasadena Area Community College District

C2

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PASADENA AREA COMMUNITY COLLEGE DISTRICT
CUMULATIVE TRANSACTION REPORT
BY OBJECT

DISTRICT 02 REVENUE PASADENA CITY COLLEGE 01-02

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
03	8876	6407	0000 HEALTH SERVICE/HEALTH CTR PCC					
			BEGINNING BALANCE 07/01			.00	.00	.00
RC	000004		ACCTG COLL 7/2-7/11/01	07/11	07/11	.00	20.00	20.00-
RC	000008		F01 CA.CK.REG 7/2-12/01	07/16	07/16	.00	16,585.00	16,585.00-
RC	000008		X01 CA.CK.REG & MISC 7/2-12/01	07/16	07/16	.00	3,888.00	3,888.00-
RC	000021		ACCTG COLL 7/9-7/25/01	07/25	07/25	.00	89.00	89.00-
RC	000024		F01 CA.CK.REG.&CEC 7/13-19/01	07/26	07/26	.00	13,444.00	13,444.00-
RC	000024		X01 & MIS.CA.CK.REG.7/13-19/01	07/26	07/26	.00	793.00	793.00-
RC	000025		SBS CA.CK.7/3-7/12/01	07/26	07/26	.00	12.00	12.00-
CW	000222		BROGAN, KRISTIE LEIGH	07/27	08/21	.00	9.00	9.00-
JV	000029		COMM ED REF FALL SPRING 01	07/30	08/01	.00	34.00-	34.00
MW	000227		FIS. REV FUND 7/12-7/23	07/30	07/30	.00	12.00-	12.00
CW	001121		MADADIAN, HAMLIK	08/01	08/21	.00	9.00	9.00-
CW	001326		ORTIZ, LIDIA MARIA	08/01	08/21	.00	9.00	9.00-
MW	000300		PAUL, IAN DAVID	08/03	08/09	.00	11.00-	11.00
CW	001515		SATTRAROJNA , CHATIROSE	08/06	08/21	.00	9.00	9.00-
CW	001573		SINHA, SHRUTI	08/06	08/21	.00	4.00	4.00-
CW	001586		SON, HYANG	08/06	08/21	.00	9.00	9.00-
CW	001593		SONG, ZIU-QIN	08/06	08/21	.00	9.00	9.00-
CW	001668		TIANO, MARJORIE	08/06	08/21	.00	9.00	9.00-
RC	000035		FALL 01 CA CK REG 7/20-7/27/01	08/06	08/06	.00	20,195.00	20,195.00-
RC	000035		SUM01 & MISC CA CK REG 7/20-27	08/06	08/06	.00	163.00	163.00-
RC	000050		ACCTG COLL 7/16-8/3/01	08/06	08/06	.00	69.00	69.00-
CW	001976		ZDOURIAN, ELMA	08/07	08/21	.00	9.00	9.00-
JV	000052		SUM REFD'01REG#4066-4068 7/01	08/10	08/22	.00	4,201.00-	4,201.00
JV	000057		SUM REFD01REG#4069-4070AUG2001	08/10	08/21	.00	1,840.00-	1,840.00
MW	000372		FISCAL SERV REV FUND 8/6-8/14	08/15	08/17	.00	9.00-	9.00
RC	000060		ACCTG COLL 8/3-8/15/01	08/15	08/15	.00	60.00	60.00-
JV	000065		SUM01RFD RF1401-2064REG4071-77	08/18	08/28	.00	2,964.00-	2,964.00
MW	000376		8/20/01 REVOLVING FUND	08/21	08/22	.00	288.00-	288.00
MW	000380		8/21/01 REV. FUND	08/22	08/23	.00	72.00-	72.00
RC	000068		CA.CK.SBS 7/11-7/31/01	08/22	08/22	.00	66.00	66.00-
RC	000068		F01 CA.CK.REG.&CEC 7/30-31/01	08/22	08/22	.00	6,945.00	6,945.00-
RC	000068		X01 CA.CK.REG&MISC. 7/30-31/01	08/22	08/22	.00	33.00	33.00-
RC	000068		JULY N S F CKS.	08/22	08/22	.00	255.00-	255.00
RC	000071		F01 CA.CK.REG & CEC 8/1-21/01	08/22	08/22	.00	22,598.00	22,598.00-
RC	000071		X01 CA.CK.REG & MISC 8/1-21/01	08/22	08/22	.00	171.00	171.00-
JV	000078		SUM'01REFDS RF833-2006REG#4077	08/24	08/28	.00	58.00-	58.00
MW	000383		8/24/01 FISCAL REV. FUND	08/24	08/27	.00	45.00-	45.00
MW	000382		8/21/01 FISCAL REV. FUND	08/27	08/27	.00	72.00-	72.00
MW	000389		8/27/01 FISCAL REV. FUND	08/27	08/29	.00	72.00-	72.00
RC	000079		ACCTG COLL 8/1-8/24/01	08/27	08/27	.00	135.00	135.00-
RC	000081		F01 TELREG 7/1-7/31/01	08/27	08/27	.00	35,019.00	35,019.00-

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8/11/03

PASADENA AREA COMMUNITY COLLEGE DISTRICT
CUMULATIVE TRANSACTION REPORT
BY OBJECT

DISTRICT 02 REVENUE PASADENA CITY COLLEGE 01-02

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
RC	000081	F01 CR.CD.REG 7/1-7/31/01	08/27	08/27	.00	13,296.00	13,296.00-
RC	000081	X01 CR.CD.REG 7/1-7/31/01	08/27	08/27	.00	2,899.00	2,899.00-
MW	000390	8/27/01 FISCAL REV. FUND	08/28	08/29	.00	45.00-	45.00
MW	000397	8/29/01 FISCAL REV. FUND	08/29	08/30	.00	27.00-	27.00
RC	000086	CA.CK.SBS 8/1-8/21/01	08/29	08/29	.00	24.00	24.00-
RC	000093	F01 REG & CEC 8/22-8/27/01	08/30	08/30	.00	6,623.00	6,623.00-
RC	000093	X01 REG.& MISC 8/22-8/27/01	08/30	08/30	.00	51.00	51.00-
RC	000094	ACCTG COLL 8/8-8/29/01	08/30	08/30	.00	45.00	45.00-
MW	000399	8/29-8/30 FISCAL REV. FUND	08/31	09/05	.00	9.00-	9.00
MW	000472	9/4/01 FISCAL REV. FUND	09/05	09/07	.00	45.00-	45.00
JV	000119	TFR DEF INC TO FY 01-02	09/06	09/11	.00	160,838.00	160,838.00-
JV	000119	TFR DEF INC TO FY 01-02	09/06	09/12	.00	47,378.20	47,378.20-
RC	000115	F01 REG. & CEC 8/28-8/30/01	09/06	09/06	.00	3,537.00	3,537.00-
RC	000115	X01 & MISC REG 8/28-8/30/01	09/06	09/06	.00	36.00	36.00-
MW	000476	9/5-9/6 FISCAL REV FUND	09/07	09/10	.00	9.00-	9.00
RC	000123	CA.CK.SBS 8/21-8/23/01	09/07	09/07	.00	12.00	12.00-
RC	000125	ACCTG COLL 8/24-9/10/01	09/10	09/10	.00	59.00	59.00-
AD	091101	Load Adopted Budget	09/11	09/11	436,448.00	.00	436,448.00
MW	000504	9/11-9/12 FISCAL REV. FUND	09/13	09/14	.00	9.00-	9.00
RC	000133	F01 REG & CEC 9/1-11/01	09/13	09/13	.00	4,598.00	4,598.00-
RC	000133	X01 REG & MISC 9/1-11/01	09/13	09/13	.00	31.00	31.00-
RC	000139	CA.CK.SBS 8/24-31/01	09/17	09/17	.00	12.00	12.00-
RC	000139	AUG.NSF CKS	09/17	09/17	.00	300.00-	300.00
JV	000148	SUMMER REFUNDS 01 REG#4098	09/19	09/26	.00	749.00-	749.00
RC	000145	F01 REG 8/1-8/31/01	09/19	09/19	.00	15,357.00	15,357.00-
RC	000145	X01 REG.& MISC 8/1-8/31/01	09/19	09/19	.00	69.00	69.00-
RC	000145	F01 TELREG 8/1-8/31/01	09/19	09/19	.00	9,483.00	9,483.00-
MW	000611	9/14,17,18/01 FISCAL REV FUND	09/20	09/20	.00	9.00-	9.00
MW	000622	9/21/01 FISCAL SERV. REV. FUND	09/21	09/25	.00	11.00-	11.00
RC	000151	ACCTG COLL 8/24-9/21/01	09/21	09/21	.00	71.00	71.00-
RC	000152	ACCTG COLL 9/20-9/21/01	09/21	09/21	.00	36.00	36.00-
MW	002304	CASTANEDAS, MIRTA	09/24	11/20	.00	12.00	12.00-
CW	003059	KIM, KING MI FALL'01 RFUND	09/26	10/10	.00	12.00	12.00-
CW	003091	KONG,KITISUPCHAI PITI FA'01 RF	09/26	10/10	.00	12.00	12.00-
CW	003110	JUNZE, KATRINA ANN FA '01 RF	09/26	10/10	.00	12.00	12.00-
CW	003455	MEDRANO, RICHARD A FAL'01 RF	09/27	10/10	.00	12.00	12.00-
RC	000161	CA.CK.SBS 9/4-9/11/01	09/27	09/27	.00	24.00	24.00-
JV	000181	FAL RF REG4099-4105RF2065-4000	09/30	10/02	.00	8,796.00-	8,796.00
MW	003059	KIM, KONG MI FALL'01 REFUND	10/05	10/10	.00	12.00-	12.00
MW	003091	KONNGKITISUPCHAI, PITI-F'01 RF	10/05	10/10	.00	12.00-	12.00
MW	003110	KUNZE, KATRINA ANN FA'01REFUND	10/05	10/10	.00	12.00-	12.00
MW	003455	MEDIANO, RICARDO ANTONIO F01RF	10/05	10/10	.00	12.00-	12.00
RC	000167	ACCTG COLL 9/21-9/27/01	10/05	10/05	.00	12.00	12.00-
CW	000694	CHILINLGARIAN,ARMENOUI	10/08	10/30	.00	12.00	12.00-

DISTRICT 02 REVENUE PASADENA CITY COLLEGE 01-02

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
MW	000920		BELTRAN, MANUEL FALL'01 REFUND	10/10	10/11	.00	12.00-	12.00
MW	000921		HIDALGO, MELISSA FALL'01REFUND	10/10	10/11	.00	12.00-	12.00
MW	000924		NAGAI, GAIL FALL'01 REFUND	10/10	10/11	.00	12.00-	12.00
MW	000927		SHELLY RICARD G.FALL'01 REFUND	10/10	10/11	.00	12.00-	12.00
MW	000933		FISCAL REV. FUND 10/8-9/01	10/10	10/11	.00	288.00-	288.00
RC	000198		CA.CK.SBS 9/11-9/20/01	10/10	10/10	.00	72.00	72.00-
RC	000194		CA.CK.SBS 9/20-9/28/01	10/11	10/11	.00	60.00	60.00-
RC	000194		F01 REG,MISC,& CEC 9/12-28/01	10/11	10/11	.00	831.00	831.00-
RC	000194		SEPT N S F CKS.	10/11	10/11	.00	120.00-	120.00
MW	000931		SUGANO-BRAUD, AISHA-FALL 01 RF	10/12	10/16	.00	12.00-	12.00
MW	000977		FISCAL SERV REV FUND 10/10-12	10/15	10/15	.00	96.00-	96.00
JV	000209		FA'01RFD MW648-903REG4111-4112	10/16	10/24	.00	2,799.00-	2,799.00
JV	000212		FA'01RFD#MW3901-4593REG4106-07	10/16	10/24	.00	3,508.00-	3,508.00
MW	000992		FISCAL REV. FUND 10/15/01	10/16	10/17	.00	36.00-	36.00
RC	000207		ACCTG COLL 9/21-10/16/01	10/16	10/16	.00	96.00	96.00-
MW	001004		FISCAL SERV REV FUND 10-16/17	10/18	10/22	.00	105.00-	105.00
MW	001003		FISCAL REV. FUND 10/18/01	10/19	10/22	.00	24.00-	24.00
RC	000218		ACCTG COLL 10/16-10/19/01	10/19	10/19	.00	27.00	27.00-
MW	001007		10/22/01 FISCAL SERV REV FUND	10/23	10/23	.00	60.00-	60.00
RC	000226		CR.CD.REG. 9/1-9/28/01	10/25	10/25	.00	3,195.00	3,195.00-
RC	000226		SEPT.TELREG,REVSLS,& BANK FEES	10/25	10/25	.00	30.00	30.00-
RC	000233		ACCTG COLL 10/19-10/25/01	10/25	10/25	.00	72.00	72.00-
MW	001015		OCT 23-25 FISCAL REV FUND	10/26	10/29	.00	57.00	57.00-
MW	001015		CORRECT 10/23-25 REV.	10/26	11/02	.00	57.00-	57.00
MW	001015		10/23-25 FISCAL REV FUND	10/26	11/02	.00	57.00-	57.00
JV	000251		FALL RF'01 MW3950-975 REG#4117	10/30	10/31	.00	264.00-	264.00
MW	001022		FISCAL SERV REV FUND 10/26-29	10/30	10/31	.00	12.00	12.00-
MW	001022		TO REVERSE 1/26,29/01	10/30	11/09	.00	12.00-	12.00
MW	001022		10/26,29/01 FISCAL REV FUND	10/30	11/09	.00	12.00-	12.00
RC	000245		CA.CK.SBS 10/1-10/9/01	10/30	10/30	.00	24.00	24.00-
RC	000249		CA.CK.SBS 10/10-10/16/01	10/30	10/30	.00	36.00	36.00-
MW	001027		10/30/01 FISCAL REV FUND	10/31	11/01	.00	12.00-	12.00
MW	001096		11/2/01 FISCAL REV FUND	11/05	11/06	.00	12.00-	12.00
RC	000247		ACCTG COLL. 10/5-11/2/01	11/05	11/05	.00	11.00	11.00-
RC	000269		CA.CK.REG.10/1-31/01	11/06	11/06	.00	2,663.00	2,663.00-
JV	000277		FA01RF MW1031-1094REG4130-4131	11/07	11/20	.00	581.00-	581.00
MW	001135		NOV 5-7 FISCAL REV FUND	11/08	11/09	.00	74.00-	74.00
MW	001162		11/8-9/01 FISCAL SERV REV FUND	11/13	11/14	.00	12.00-	12.00
JV	000285		FA'01 RFDS MW1113-1138REG#4134	11/14	11/20	.00	150.00-	150.00
MW	001163		11/13/01 FISCAL SERV REV FUND	11/14	11/14	.00	12.00-	12.00
JV	000288		FALL'01 RFD MW978-990 REG#4118	11/15	11/16	.00	122.00-	122.00
RC	000289		ACCTG COLL 11/7-11/16/01	11/16	11/16	.00	27.00	27.00-
RC	000290		ACCTG COLL 10/9-11/16/01	11/16	11/16	.00	23.00	23.00-
MW	001182		11/16-20/01 FISCAL REV FUND	11/21	11/26	.00	24.00-	24.00

PASADENA AREA COMMUNITY COLLEGE DISTRICT
CUMULATIVE TRANSACTION REPORT
BY OBJECT

DISTRICT 02 REVENUE PASADENA CITY COLLEGE 01-02

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
MW	001184		FISCAL SERV REV FUND 11/21/01	11/26	11/27	.00	12.00-	12.00
RC	000312		ACCTG COLLECTION 11/27/01	11/27	11/27	.00	12.00	12.00-
MW	001188		FISCAL SERV REV FUND 11/26-27	11/28	11/30	.00	12.00-	12.00
MW	001204		FISCAL REV FUND 11/29/01	11/30	12/04	.00	12.00-	12.00
RC	000319		CA.CK.SBS 10/16-10/31/01	11/30	11/30	.00	48.00	48.00-
RC	000319		OCT 2001 N S F CKS	11/30	11/30	.00	12.00-	12.00
RC	000320		ACCTG COLL 11/20-12/03/01	12/05	12/05	.00	144.00	144.00-
RC	000330		CA.CK.S02 REG 11/1-11/27/01	12/05	12/05	.00	15,927.00	15,927.00-
RC	000330		CA.CK.F01 REG &MISC.11/1-27/01	12/05	12/05	.00	1,079.00	1,079.00-
RC	000331		CA.CK.SBS 11/1-11/20/01	12/05	12/05	.00	108.00	108.00-
RC	000335		CA.CK.S01 REG 11/28-11/30/01	12/06	12/06	.00	11,657.00	11,657.00-
RC	000335		CA.CK.F01 REG.11/28-11/30/01	12/06	12/06	.00	12.00	12.00-
RC	000353		ACCTG COLL 11/21-12/13/01	12/14	12/14	.00	18.00	18.00-
JV	000368		FALL'01 REFND MW #1250-1286	12/17	01/03	.00	179.00-	179.00
MW	001376		FISCAL REV FUND 12/11-14/01	12/17	12/18	.00	12.00-	12.00
RC	000360		CA.CK.S02 REG 12/3-12/10/01	12/17	12/17	.00	28,262.00	28,262.00-
RC	000360		CA.CK.F01 & MIS REG 12/3-10/01	12/17	12/17	.00	29.00	29.00-
RC	000364		CA.CK.SBS 11/21-11/29/01	12/18	12/18	.00	12.00	12.00-
RC	000364		NOV N S F CKS	12/18	12/18	.00	36.00-	36.00
RC	000373		ACCTG COLL 11/7-12/18/01	12/19	12/19	.00	227.00	227.00-
RC	000345		CR.CD.REG.X01 & MIS 10/1-31/01	01/02	01/02	.00	467.00	467.00-
RC	000345		TELREG,BNK FEES,ETC 10/1-31/01	01/02	01/02	.00	24.00	24.00-
RC	000380		CR.CD.REG.F01 & MIS 11/1-30/01	01/02	01/02	.00	81.00	81.00-
RC	000380		CR.CD.REG.S02 11/1/01-11/30/01	01/02	01/02	.00	9,079.00	9,079.00-
RC	000380		TELREG,CHG BKS,ETC 11/1-30/01	01/02	01/02	.00	30,108.00	30,108.00-
RC	000395		CA.CK.F01 REG &MIS 12/11-21/01	01/07	01/07	.00	54.00	54.00-
RC	000395		CA.CK.S02 REG &CEC 12/11-21/01	01/07	01/07	.00	24,532.00	24,532.00-
RC	000398		ACCTG COLL 1/21/01-1/8/02	01/08	01/08	.00	60.00	60.00-
MW	001437		FISCAL SERV REV FUND 1/8-10/02	01/11	01/14	.00	12.00-	12.00
RC	000404		CA.CK.SBS 12/13-12/21/01	01/11	01/11	.00	12.00	12.00-
RC	000404		DEC.NSF CKS	01/11	01/11	.00	480.00-	480.00
RC	000408		ACCTG COLL 12/19/01-1/10/02	01/11	01/11	.00	36.00	36.00-
RC	000412		ACCTG COLL 1/9-1/14/02	01/14	01/14	.00	120.00	120.00-
RC	000415		CA.CK.S02 REG 1/2-1/10/02	01/16	01/16	.00	10,484.00	10,484.00-
RC	000415		CA.CK.F01 & mIS.REG 1/2-10/02	01/16	01/16	.00	19.00	19.00-
RC	000420		ACCTG COLL 12/19/01-1/15/02	01/16	01/16	.00	348.00	348.00-
RC	000441		CA.CK.F01,MISC.REG.1/11-22/02	01/23	01/23	.00	81.00	81.00-
RC	000441		CA.CK.S02 REG 1/11-1/22/02	01/23	01/23	.00	13,554.00	13,554.00-
RC	000451		ACCTG COLL 1/15-1/25/02	01/25	01/25	.00	300.00	300.00-
JV	000465		FALL RFNDS'01 RF 1457-1477	01/28	01/30	.00	132.00-	132.00
RC	000458		ACCTG COLL 1/13/01-1/25/02	01/28	01/28	.00	47.00	47.00-
RC	000426		S02 TELREG.LES FEES 12/1-31/01	01/29	01/29	.00	32,664.00	32,664.00-
RC	000426		CR.CD.S02 REG 12/3-12/21/01	01/29	01/29	.00	12,607.00	12,607.00-
RC	000426		CR.CD.F01 & MIS.REG 12/3-21/01	01/29	01/29	.00	23.00	23.00-

DISTRICT 02 REVENUE PASADENA CITY COLLEGE 01-02

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
RC	000464		CA.CK.SBS 1/2-1/16/02	01/29	01/29	.00	36.00	36.00-
RC	000469		CA.CK.S02 REG 1/23-1/26/02	01/30	01/30	.00	3,057.00	3,057.00-
RC	000471		ACCTG COLL.1/15/-1/30/02	01/30	01/30	.00	108.00	108.00-
CW	001119		HARDY, TRACI D.	02/05	02/05	.00	9.00	9.00-
MW	001505		PAS COMM COLL FALL-'01 REFUND	02/05	02/05	.00	12.00-	12.00
MW	001506		TRACI D. HARDY-SUMM '01 REFUND	02/05	02/05	.00	9.00-	9.00
RC	000481		CA.CK.SBS 1/17-1/24/02	02/06	02/06	.00	12.00	12.00-
RC	000484		CA.CK.S02 REG 1/28-1/31/02	02/06	02/06	.00	2,900.00	2,900.00-
JV	000487		AP 17 MW206, LAI NANCY	02/07	02/07	.00	11.00	11.00-
RC	000492		ACCTG COLL 1/21-2/7/02	02/07	02/07	.00	154.31	154.31-
RC	000493		ACCTG COLL. 2/4-2/7/02	02/07	02/07	.00	48.00	48.00-
JV	000527		F01 REFND MW1552-1567 REQ#4188	02/13	03/01	.00	12.00-	12.00
RC	000505		CA.CK.SBS 1/25-1/31/02	02/14	02/14	.00	48.00	48.00-
RC	000505		JAN 02 NSF CKS	02/14	02/14	.00	228.00-	228.00
MW	004977		CHUA, MARL E.	02/15	03/06	.00	12.00	12.00-
RC	000513		ACCTG COLL 2/8-2/19/02	02/19	02/19	.00	12.00	12.00-
MW	005109		DUONG, HUNG VINH	02/20	03/06	.00	12.00	12.00-
MW	005800		LOUSSIKIAN, RITA	02/21	03/06	.00	12.00	12.00-
MW	005849		MAGAT, MARIA	02/21	03/06	.00	12.00	12.00-
MW	006746		CHUN, J.	02/26	03/06	.00	12.00	12.00-
JV	000527		S02 REFND (REG4188,4189,4191)	02/28	03/01	.00	4,951.00-	4,951.00
JV	000527		S02RFND/REG4192,4193,4194,4195	02/28	03/01	.00	5,942.00-	5,942.00
RC	000544		ACCT COLLECTION 2/6-2/28/02	02/28	02/28	.00	84.00	84.00-
RC	000545		ACCTG COLLECTION 2/26-2/28/02	02/28	02/28	.00	12.00	12.00-
RC	000560		CA.CK.S02 REG.& MIS.2/1-28/02	03/04	03/04	.00	2,527.00	2,527.00-
RC	000563		CA.CK.SBS 2/1-2/21/02	03/04	03/04	.00	144.00	144.00-
MW	001726		FISCAL SERV REV FUND 3/1,4-5/2	03/06	03/08	.00	180.00-	180.00
RC	000568		CR.CD.S02 REG & MIS 1/01-31/02	03/06	03/06	.00	17,943.00	17,943.00-
RC	000568		JAN.TELREG LESS BNK FEES ETC.	03/06	03/06	.00	6,420.00	6,420.00-
JV	000572		SP02RFDS#4838-6880,MW1678-1705	03/07	03/15	.00	227.00-	227.00
MW	001727		FISCAL SERV REV FUND 3/6/2	03/07	03/08	.00	36.00-	36.00
JV	000584		SPRING'02 RFND RF#5746 REQ4196	03/12	03/13	.00	12.00-	12.00
MW	001750		FISCAL SERV REV FUND 3/7-8,11	03/12	03/13	.00	96.00-	96.00
MW	001757		FISCAL SERV REV FUND 3/12/02	03/12	03/14	.00	24.00-	24.00
RC	000599		N.S.F.CKS.FEBRUARY 2002	03/16	03/19	.00	144.00-	144.00
MW	001769		FISCAL SERV REV FUND 3/17-18	03/19	03/20	.00	36.00-	36.00
RC	000595		ACCT'G COLLECTION 2/26-3/14/02	03/19	03/19	.00	96.00	96.00-
RC	000601		ACCTG COLL 3/8-3/18/02	03/19	03/19	.00	192.00	192.00-
RC	000610		FEB.'02 TEL REG & BANK FEES	03/20	03/20	.00	48.00	48.00-
RC	000610		CR.CD.REG S02 2/1-2/28/02	03/20	03/20	.00	1,259.00	1,259.00-
MW	001776		FISCAL SERV REV FUND 3/19-20	03/21	03/22	.00	24.00-	24.00
MW	001781		FISCAL SERV REV FUND 3/21-22	03/25	03/26	.00	36.00-	36.00
RC	000625		CA.CK.SBS 03/08-03/14/02	03/26	03/26	.00	120.00	120.00-
RC	000629		S02 REG 3/1-22/02	03/28	03/28	.00	348.00	348.00-

DISTRICT 02 REVENUE PASADENA CITY COLLEGE 01-02

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
MW	001841		FISCAL SERV REV FUND03/27-29/2	04/01	04/02	.00	12.00-	12.00
JV	000647		SP'02RFDS MW1704-1840 REG#4216	04/03	04/03	.00	180.00-	180.00
RC	000645		CA.CK.SBS 3/15-3/20/02	04/03	04/03	.00	12.00	12.00-
RC	000648		ACCTG COLL 4/1-4/3/02	04/03	04/03	.00	192.00	192.00-
MW	001854		FISCAL SERV REV FUND 4/1-3/02	04/04	04/09	.00	12.00-	12.00
RC	000655		ACCTG COLL 3/12-4/8/02	04/08	04/08	.00	31.00	31.00-
RC	000658		CA.CK.SBS 03/20-03/28/02	04/09	04/09	.00	24.00	24.00-
RC	000658		CA.CK.S02 REG 3/25-3/29/02	04/09	04/09	.00	132.00	132.00-
MW	001885		FISCAL SERV REV FUND 4/4,8-10	04/11	04/15	.00	12.00-	12.00
MW	001892		FISCAL REV FUND 4/11-12,15-16	04/17	04/18	.00	36.00-	36.00
RC	000696		ACCTG COLL 4/15-4/18/02	04/18	04/18	.00	12.00	12.00-
MW	001900		FISCAL SERV REV FUND 4/17-18	04/19	04/22	.00	12.00-	12.00
MW	001920		FISCAL SERV REV FUND 4/23-25	04/26	04/29	.00	12.00-	12.00
RC	000726		CA.CK.SBS 4/01-4/16/02	04/29	04/29	.00	60.00	60.00-
RC	000733		CA.CK.S02 & MISC 4/1-4/23/02	04/30	04/30	.00	957.00	957.00-
RC	000759		ACCTG COLL 4/18-5/2/02	05/03	05/03	.00	168.00	168.00-
RC	000765		CA.CK.S02 & MISC.4/24-4/30/02	05/03	05/03	.00	467.00	467.00-
RC	000769		CR.CD.REG.3/1-3/29/02	05/06	05/06	.00	132.00	132.00-
RC	000772		CA.CK.SBS 04/17-04/23/02	05/06	05/06	.00	36.00	36.00-
RC	000782		ACCTG COLL 4/26-5/7/02	05/07	05/07	.00	12.00	12.00-
RC	000798		CR.CD.REG.S02 & MISC.4/1-30/02	05/13	05/13	.00	60.00	60.00-
RC	000803		CA.CK.REG S02 & MISC.5/1-10/02	05/14	05/14	.00	72.00	72.00-
RC	000823		ACCTG COLL 5/13-5/16/02	05/16	05/16	.00	347.00	347.00-
JV	000828		SPRING REFUNDS MW1925-2012	05/20	05/20	.00	47.00-	47.00
RC	000826		CA.CK.SBS 4/25-4/30/02	05/20	05/20	.00	60.00	60.00-
MW	002046		FISCAL SERV REV FUND 5/16-17/2	05/21	05/22	.00	12.00-	12.00
RC	000836		ACCTG COLL 5/20-5/22/02	05/22	05/22	.00	24.00	24.00-
MW	002047		FISCAL SERV REV FUND 5/21-22/2	05/23	05/23	.00	12.00-	12.00
MW	002059		FISCALSERV REV FUND 5/28-29/02	05/30	05/31	.00	24.00-	24.00
RC	000870		X02 & MIS.CA.CK.REG.5/13-24/02	05/30	05/30	.00	57.00	57.00-
RC	000877		ACCTG COLL 5/22-5/31/02	05/31	05/31	.00	9.00	9.00-
RC	000881		X02 & MISC CA.CK.5/28-5/31/02	06/04	06/04	.00	58.00	58.00-
RC	000888		X02 & MISC.CR.CD.REG.5/1-31/02	06/04	06/04	.00	81.00	81.00-
RC	000897		CA.CK.SBS 5/16-5/23/02	06/06	06/06	.00	24.00	24.00-
JV	000859		CORR RC#877 R#96829	06/08	06/08	.00	9.00-	9.00
RC	000922		CA.CK.SBS 5/24-5/31/02	06/11	06/11	.00	12.00	12.00-
RC	000992		MAY '02 NSF CKS	06/12	06/12	.00	12.00-	12.00
RC	000930		ACCTG COLL 4/12-6/12/02	06/13	06/13	.00	56.50	56.50-
RC	000998		CA.CK.SBS 6/3-6/17/02	06/27	06/27	.00	12.00	12.00-
RC	001003		ACCTG COLL 6/17/02	06/27	06/27	.00	33.97	33.97-
JV	001011		ADJ JV 682(PAY INV#6563)	06/28	06/28	.00	24.00	24.00-
JV	001011		ADJ JV 682 (PAY INV 6562)	06/28	06/28	.00	12.00	12.00-
RC	001028		ACCTG COLL 5/10-6/28/02	06/28	07/03	.00	18.94	18.94-
JV	001113		TRF HLTH CNTR ~~00-01~~ 01-02 REV/DFRD	06/30	07/23	.00	110,238.23-	110,238.23

87

PASADENA AREA COMMUNITY COLLEGE DISTRICT
CUMULATIVE TRANSACTION REPORT
BY OBJECT

DISTRICT 02 REVENUE PASADENA CITY COLLEGE 01-02

PERIOD ENDING 07/09/03

FND	OBJ	COST CENTER	PROGRAM	DOC. DATE	POST DATE	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENDING BALANCE
RC	001037	CA.CK.SBS 6/18-6/28/02		07/02	07/03	.00	12.00	12.00-
AP	000016	TANG,YING S'02 REGIS REF		07/05	07/05	.00	12.00-	12.00
		CURRENT TRANSACTION TOTALS				436,448.00	471,254.69	34,806.69-
		ENDING BALANCE 07/YE				436,448.00	471,254.69	34,806.69-
		BEGINNING BALANCE 07/01				.00	.00	.00
		CURRENT TRANSACTION TOTALS				436,448.00	471,254.69	34,806.69-
		* * *ACCOUNT TYPE TOTALS * * *				436,448.00	471,254.69	34,806.69-

8/11/03

DISTRICT 02

PASADENA CITY COLLEGE 01-02

FUND 03 TOTALS

PERIOD ENDING 07/09/03

	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENCUMBRANCES	ENDING BALANCE	
ASSETS		.00	.00	.00	.00
LIABILITIES		.00	.00	.00	.00
FUND BALANCE		.00	.00	.00	.00
REVENUE		436,448.00	471,254.69	.00	34,806.69-
EXPENSE		.00	.00	.00	.00
CONTROL ACCOUNTS		.00	.00	.00	.00
UNKNOWN		.00	.00	.00	.00

0 = (ASSETS + EXPENDITURES) - (LIABILITIES + FUND BALANCE + REVENUE + ENCUMBR OFFSET)

471,254.69- = (.00 + .00) - (.00 + .00 + 471,254.69 + .00)

********** O U T O F B A L A N C E **********

C/O

8/11/03

DISTRICT 02

PASADENA CITY COLLEGE 01-02

DISTRICT 02 TOTALS

PERIOD ENDING 07/09/03

	BEG. BALANCE/ ADJ. BUDGET	YEAR-TO-DATE TRANSACTIONS	ENCUMBRANCES	ENDING BALANCE	
ASSETS		.00	.00	.00	.00
LIABILITIES		.00	.00	.00	.00
FUND BALANCE		.00	.00	.00	.00
REVENUE		436,448.00	471,254.69	.00	34,806.69-
EXPENSE		.00	.00	.00	.00
CONTROL ACCOUNTS		.00	.00	.00	.00
UNKNOWN		.00	.00	.00	.00

********** END OF REPORT GLD144-02 **********

C11

JC 7/28/03

8/11/03

TAB 6

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

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

Executive Summary

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

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

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

Claimant

Rio Hondo Community College District

Requesting Party

California Community Colleges Chancellor's Office

Chronology

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

Summary of Mandate

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

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

Proposed Amendments

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

Recommendations

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

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

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

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

Staff Analysis

Issue 1: Eligible Claimants

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

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

Issue 2: Reimbursement Alternatives

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

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

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

Issue 3: Offsetting Savings and Other Reimbursements

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

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

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

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

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

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

Issue 4: Editorial Changes

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

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

Staff Recommendation

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

Adopted: 8/27/87

CSM Attachment 1

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

I. SUMMARY OF MANDATE

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

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

II. COMMISSION ON STATE MANDATES' DECISION

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

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

III. ELIGIBLE CLAIMANTS

Community college districts which provided health services for/fee in 1983/86-84/87 fiscal year and continue to provide the same services as a result of this mandate are eligible to claim reimbursement of those costs.

IV. PERIOD OF REIMBURSEMENT

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

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

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

V. REIMBURSEMENTABLE COSTS

A. Scope of Mandate

Eligible community college districts shall be reimbursed for the costs of providing a health services program to students for the fiscal year. Only services provided for/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
- Diptheria/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
- Bandaids
- 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.//ΣΥΥϱϒϐΥϵ/ϹΙϱϒϻϰΝΣϛ/ϻϱΥ/ϹΙϱϒϻ/ϲϕϛΣϛ/ϻϩϱϵϒ ϕΝϵ/ϕϜ/ΣϢϕ/ϱΥΣϵΥϻϱΣΥϰϵϛ///ΣΙΣ/Ϝϵϵ/ϱϻϕϻϰΣ/ϕΥϵϒϒϕϻϛΥ/ϲϕΥΥϵϲΣϵϱ/ϕϵΥ ϛΣϻϱϵϰΣ/ϱϰϱ/ϵΝΥϕΥΥϻϵΝΣ/ϲϕϻϰΣ//ϕΥ/ΣΖΥ/ϱϲΣϻϱΥ/ϲϕϛΣϛ/ϕϜ/ΥΥϕϱΥϱϻ/

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. [illegible]

Claimed costs should be supported by the following information:

[illegible]

1/ [illegible]

2/ [illegible]

[illegible]/Actual Costs of Claim Year for Providing 1986-87 Fiscal Year Program Level of Service.

1. Employee Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

VII. SUPPORTING DATA

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. This would include documentation for the fiscal year 1983-84 program to substantiate a maintenance of effort. These documents must be kept on file by the agency submitting the claim for a period of no less than three years from the date of the final payment of the claim pursuant to this mandate, and made available on the request of the State Controller or his agent.

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

0350d

CSM Attachment B

CHANCELLOR'S OFFICE

GEORGE DEUKMEJIAN, Governor

CALIFORNIA COMMUNITY COLLEGES
NINTH STREET
RAMENTO, CALIFORNIA 95814
(916) 445-8752 445-1163

February 22, 1989

RECEIVED
FEB 27 1989
COMMISSION ON
STATE MANDATES

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

Dear Mr. Eich:

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

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

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

- Payment of 1988-89 mandated costs in excess of maximum permissible fees. (This amount is payable from AB 2763.)

- Payment of all prior-year claims in installments over the next three years. (Funds for these payments will be included in the next 3 budget acts.)

- Payment of future-years mandated costs in excess of the maximum permissible fees. (No funding has yet been provided for these costs.)

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

Sincerely,

David Mertes

DAVID MERTES
Chancellor

DM:PR:mh

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

State of California

Memorandum

: March 22, 1989

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

From : Department of Finance

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

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

(1) requires districts which were providing health services in 1986-87, rather than 1983-84, to continue to provide such services, irrespective of whether or not a fee was charged for the services; and

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

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

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

Fred Klass

Fred Klass
Assistant Program Budget Manager

cc: see second page

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

LR:1988-2

CSM Attachment D

...OR'S OFFICE
GEORGE DEUKMEJIAN, Governor

...LIFORNIA COMMUNITY COLLEGES
...NINTH STREET
...MENTO, CALIFORNIA 95814
...8752 445-1163

RECEIVED
APR 0 5 1989
COMMISSION ON
STATE MANDATES

April 3, 1989

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

Attention: Ms. Deborah Fraga-Decker

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

Dear Mr. Eich:

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

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

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

Sincerely,

David Mertes

DAVID MERTES
Chancellor

DM:PR:mh

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

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

April 3, 1989

RECEIVED
APR 0 5 1989
COMMISSION ON
STATE MANDATES

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

Dear Ms. Fraga-Decker:

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

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

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

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

Sincerely,

Glenn Haas

Glenn Haas, Assistant Chief
Division of Accounting

GH/GB:dvl

SC81822

CSM Attachment 1

RIO HONDO COMMUNITY COLLEGE DISTRICT
3600 Workman Mill Road • Whittier, CA 90608 • Phone (213) 692-0921

HRH/bO

MAR 20 1989

March 16, 1989

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

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

Dear Deborah:

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

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

Yours very truly,

Timothy M. Wood
Vice President
Administrative Affairs

TMW:hh

Board of Trustees: Isabelle B. Gonthier • Bill E. Hernandez • Marilee Morgan • Ralph S. Pacheco • Hilda Solis

TAB 7

MINUTES

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

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

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

Item 1 Minutes

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

The minutes were adopted without objection.

Consent Calendar

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

Item 2 Proposed Statement of Decision
Chapter 406, Statutes of 1988
Special Election - Bridges

Item 3 Proposed Statement of Decision
Chapter 583, Statutes of 1985
Infectious Waste Enforcement

Item 4 Proposed Statement of Decision
Chapter 980, Statutes of 1984
Court Audits

Item 5 Proposed Statement of Decision
Chapter 1286, Statutes of 1985
Homeless Mentally Ill

Item 6 Proposed Parameters and Guidelines Amendment
Chapter 1, Statutes of 1984, 2nd E.S.
Chapter 1118, Statutes of 1987
Health Fee Elimination

Item 7 Proposed Parameters and Guidelines Amendment
Chapter 8, Statutes of 1988
Democratic Presidential Delegates

Item 10 Proposed Statewide Cost Estimate
Chapter 498, Statutes of 1983
Education Code Section 48260.5
Notification of Truancy

Item 12 Proposed Statewide Cost Estimate
Chapter 1226, Statutes of 1984
Chapter 1526, Statutes of 1985
Investment Reports

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

The following items were continued:

Item 13 Proposed Statewide Cost Estimate
Chapter 1335, Statutes of 1986
Trial Court Delay Reduction Act

Item 16 Test Claim
Chapter 841, Statutes of 1982
Patients' Rights Advocates

Item 17 Test Claim
Chapter 921, Statutes of 1987
Countywide Tax Rates

The next item to be heard by the Commission was:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

There were no other appearances and no further discussion.

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

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

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

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

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

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

Item 18 Test Claim
Chapter 1247, Statutes of 1977
Chapter 797, Statutes of 1980
Chapter 1373, Statutes of 1980
Public Law 99-372
Attorney's Fees - Special Education

Chairperson Gould recused himself from the hearing on this item.

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

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

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

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

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

ROBERT W. EICH
Executive Director

RWE:GLH:cm:0224g

TAB 8

JC 5/28/03 3L 6

g 8/14-3

LRSF080 DIVISION OF ACCOUNTING AND REPORTING 05/12/03
BUREAU OF LOCAL REIMBURSEMENTS 15:01:36
PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

PAYEE NBR: S19335 PAYEE NAME: PASADENA AREA COMM COL DIST PGM NBR: 29
CH NBR: 6870-295-0001-1999 PGM: HEALTH FEE ELIMINATION CH 1/84 FY: 1999/2000
TOT FYTD PAID AMT: 83,464.00 BAL DUE CLM: .00 PGM TYPE: MAN
FNL APRVD CLM AMT: .00 BAL DUE ST: .00 1ST TIME PGM: N

CL TYP PMT TYP MAN PAY DT FILED CLAIM AMT ADJUSTMENT AMT
APPROVED AMT FNL APRVD AMT PRO PCT AMT BEFORE AR BAL DUE CLAIM
AR OFFSET AMT WARRANT AMT ISSUE DATE CLAIM SCHED NBR

A A03 N 01/16/2001 83,464.00 .00
83,464.00 57,365.00 1.00000000 57,365.00 .00
.00 57,365.00 08/01/2001 MA10501A

E E01 N 01/18/2000 84,641.00 .00
84,641.00 84,641.00 .30835184 26,099.00 58,542.00
.00 26,099.00 03/09/2000 MA90516E

D982051 Last page...
PAYEE NBR: S19335 PGM NBR: 29 FY: 1999/2000
PF10= CLMS FOR A PGM/FY PF11= WARRANT INFORMATION PF9= INTEREST PAY INFO

0 penalties

Gross Paid $83,464
Offsets 0
Net Paid $83,464

3L/1

Jc 5/28/03 3L

J 8/12/03

LRSF080 DIVISION OF ACCOUNTING AND REPORTING 05/12/03
BUREAU OF LOCAL REIMBURSEMENTS 15:02:32
PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

PAYEE NBR: S19335 PAYEE NAME: PASADENA AREA COMM COL DIST PGM NBR: 29
CH NBR: 6870-295-0001-2000 PGM: HEALTH FEE ELIMINATION CH 1/84 FY: 2000/2001
TOT FYTD PAID AMT: 19,270.00 BAL DUE CLM: 256,148.00 PGM TYPE: MAN
FNL APRVD CLM AMT: 256,148.00 BAL DUE ST: .00 1ST TIME PGM: N

CL TYP	PMT TYP	MAN PAY	DT FILED	CLAIM AMT	ADJUSTMENT AMT
APPROVED AMT	FNL APRVD AMT	PRO PCT	AMT BEFORE AR	BAL DUE CLAIM	
AR OFFSET AMT	WARRANT AMT	ISSUE DATE	CLAIM SCHED NBR		
E	E01	N	01/16/2001	66,771.00	.00
66,771.00	66,771.00	.28860275	19,270.00	47,501.00	
.00	19,270.00	03/08/2001	MA00514E		

DC982051 Last page...
PAYEE NBR: S19335 PGM NBR: 29 FY: 2000/2001
PF10= CLMS FOR A PGM/FY PF11= WARRANT INFORMATION PF9= INTEREST PAY INFO

0 penalties

Gross Paid $19,270
Offsets 0
Net Paid $19,270

3L/1

TAB 9

STEVE WESTLY

California State Controller

May 19, 2003

Peter Hardash
Vice President, Administrative Services
Pasadena Area CCD
1570 East Colorado Boulevard
Pasadena, California 91106

Dear Mr.Hardash:

This letter is to confirm that the State Controller's Office has scheduled an audit of the Pasadena Area CCD's legislative mandated Health Fee Elimination program, Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987, for the period of July 1, 1999 through June 30, 2002. The entrance conference has been scheduled for Wednesday, May 21, 2003, at 2 p.m. The meeting will be held at the above address.

Our audit will include a review of your department's internal controls as well as program revenue and expenditures. At the time of the entrance conference, please have available for examination your copy of claims and all supporting working papers and documents for the audit period.

In addition, we will need copies of the district's Comprehensive Annual Financial Report, and any report of independent or internal audits performed for the audit period. This would include any single audit performed in accordance with OMB Circular A-133. Please refer to the attached additional records request.

Our examination will be conducted in accordance with generally accepted government auditing standards. We would appreciate your office furnishing reasonable working accommodations, and making the necessary records available to our audit staff in a timely manner.

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874
SACRAMENTO 300 Capitol Mall, Suite 518, Sacramento, CA 95814 (916) 324-8907
LOS ANGELES 600 Corporate Pointe, Suite 1000, Culver City, CA 90230 (310) 342-5656

If you have any questions, please contact me at (310) 342-5639.

Sincerely,

Art Luna
Audit Manager
Compliance Audits Bureau
Division of Audits

LA:kr

Attachment-Records Request

cc. James L. Robbins
Maximus
Jim L. Spano, Chief
Compliance Audits Bureau
Division of Audits
Janny Chan, Auditor
Division of Audits

J. 8/11/03

Pasadena Are CCD
Health Fee Elimination Program
Records Request Based on Preliminary Review
July 1, 1999 through June 30, 2002

1. Organizational chart
2. Chart of accounts
3. General Ledger accounts supporting disbursements
4. Policy and procedure manuals for the Health Fee Elimination Program
5. Detailed supporting documents for the claimed costs.

DISTRICT'S

INCORRECT REDUCTION CLAIM

FILED WITH THE

COMMISSION ON STATE MANDATES

ON JULY 3, 2006

STATE OF CALIFORNIA ARNOLD SCHWARZENEGGER, *Governor*

COMMISSION ON STATE MANDATES
980 NINTH STREET, SUITE 300
SACRAMENTO, CA 95814
PHONE: (916) 323-3562
FAX: (916) 445-0278
E-mail: csminfo@csm.ca.gov

July 13, 2006

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

Ms. Ginny Brummels
Division of Accounting and Reporting
State Controller's Office
3301 C Street, Suite 501
Sacramento, CA 95816

Re: **Incorrect Reduction Claim**
Health Fee Elimination, 06-4206-I-13
Pasadena Area Community College District, Claimant
Education Code Section 76355
Statutes 1984, Chapter 1, 2nd E.S.; Statutes 1987, Chapter 1118
Fiscal Years 1999-2000, 2000-2001, and 2001-2002

Dear Mr. Petersen and Ms. Brummels:

On July 3, 2006, the Pasadena Area Community College District filed an incorrect reduction claim (IRC) with the Commission on State Mandates (Commission) based on the *Health Fee Elimination* program for fiscal years 1999-2000, 2000-2001, and 2001-2002. Commission staff determined that the IRC filing is complete.

Government Code section 17551, subdivision (b), requires the Commission to hear and decide upon claims filed by local agencies and school districts that the State Controller's Office (SCO) has incorrectly reduced payments to the local agencies or school districts.

SCO Review and Response. Please file the SCO response and supporting documentation regarding this claim within 90 days of the date of this letter. Please include an explanation of the reason(s) for the reductions and the computation of reimbursements. All documentary evidence must be authenticated by declarations under penalty of perjury signed by persons who are authorized and competent to do so and be based on the declarant's personal knowledge, information or belief. The Commission's regulations also require that the responses (opposition or recommendation) filed with the Commission be simultaneously served on the claimants and their designated representatives, and accompanied by a proof of service (Cal. Code Regs., tit. 2, § 1185.01).

The failure of the SCO to respond within this 90-day timeline shall not cause the Commission to delay consideration of this IRC.

Claimant's Rebuttal. Upon receipt of the SCO response, the claimant and interested parties may file rebuttals. The rebuttals are due 30 days from the service date of the response.

Prehearing Conference. A prehearing conference will be scheduled if requested.

Public Hearing and Staff Analysis. The public hearing on this claim will be scheduled after the record closes. A staff analysis will be issued on the IRC at least eight weeks prior to the public hearing.

Dismissal of Incorrect Reduction Claims. Under section 1188.31 of the Commission's regulations, IRCs may be dismissed if postponed or placed on inactive status by the claimant for more than one year. Prior to dismissing a claim, the Commission will provide 60 days notice and opportunity for the claimant to be heard on the proposed dismissal.

Please contact Victoria Soriano at (916) 323-8213 if you have any questions.

Sincerely,

NANCY PATTON
Assistant Executive Director

Enclosure: Incorrect Reduction Claim Filing - (SCO only)

J:mandates/IRC/2006/4206-I-13/completeltr

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

RECEIVED
JUL 03 2006
COMMISSION ON STATE MANDATES

INCORRECT REDUCTION CLAIM FORM

Claim No. 06-4206-I-13

Local Agency or School District Submitting Claim

PASADENA AREA COMMUNITY COLLEGE DISTRICT

Contact Person	Telephone Number
Keith B. Petersen, President SixTen and Associates 5252 Balboa Avenue, Suite 807 San Diego, CA 92117 Address	Voice: 858-514-8605 Fax: 858-514-8645 E-mail: Kbpsixten@aol.com

Peter Hardash, Vice-President Administrative Services
Pasadena Area Community College District
1570 East Colorado Blvd.
Pasadena, CA 91106-2003

Representative Organization to be Notified	Telephone Number
Robert Miyashiro, Consultant, Education Mandated Cost Network c/o School Services of California 1121 L Street, Suite 1060 Sacramento, CA 95814	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. Chapter 1118, Statutes of 1987	Education Code Section 76355

Fiscal Year	Amount of the Incorrect Reduction
1999-00	$83,464
2000-01	$107,550
2001-02	$184,927
Total Amount	$375,941

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

Name and Title of Authorized Representative	Telephone No.
Peter Hardash, Vice-President Administrative Services	Voice: 626-585-7258 Fax: 626-585-7968 E-Mail: pjhardash@pasadena.edu

Signature of Authorized Representative	Date
X	June 28, 2006

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

BEFORE THE

COMMISSION ON STATE MANDATES

STATE OF CALIFORNIA

INCORRECT REDUCTION CLAIM OF:	
	No. CSM _____
	Chapter 1, Statutes of 1984, 2nd E.S.
	Chapter 1118, Statutes of 1987
PASADENA AREA Community College District,	Education Code Section 76355
	Health Fee Elimination
Claimant.	
	Annual Reimbursement Claims:
	Fiscal Year 1999-00
	Fiscal Year 2000-01
	Fiscal Year 2001-02

INCORRECT REDUCTION CLAIM FILING

PART I. AUTHORITY FOR THE CLAIM

The Commission on State Mandates has the authority pursuant to Government Code Section 17551(d) to " . . . to hear and decide upon a claim by a local agency or school district, filed on or after January 1, 1985, that the Controller has incorrectly reduced payments to the local agency or school district pursuant to paragraph (2) of subdivision (d) of Section 17561." Pasadena Area Community College District

(hereafter "District") is a school district as defined in Government Code Section 17519. Title 2, CCR, Section 1185 (a), requires the claimant to file an incorrect reduction claim with the Commission.

This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b), requires incorrect reduction claims to be filed no later than three years following the date of the Controller's remittance advice notifying the claimant of a reduction. A Controller's audit report dated March 17, 2004, has been issued. The audit report constitutes a demand for repayment and adjudication of the claims. On July 20, 2004, the Controller issued "results of review letters" reporting the audit results for the FY 1999-00, FY 2000-01 and FY 2001-02 claims, and demanding payment of amounts due to the state.

There is no alternative dispute resolution process available from the Controller's office. In response to an audit issued March 10, 2004, Foothill-De Anza Community College attempted to utilize the informal audit review process established by the Controller to resolve factual disputes. Foothill-De Anza was notified by the Controller's legal counsel by letter of July 15, 2004 (attached as Exhibit "A"), that the Controller's informal audit review process was not available for mandate audits and that the proper forum was the Commission on State Mandates.

PART II. SUMMARY OF THE CLAIM

The Controller conducted a field audit of the District's annual reimbursement claims for the costs of complying with 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. As a result of the audit, the Controller determined that $375,941 of the claimed costs are unallowable:

Fiscal Year	Amount Claimed	Audit Adjustment	SCO Payments	Amount Due <State> District
1999-00	$83,464	$83,464	$83,464	<83,464>
2000-01	$275, 418	$107,550	$19,270	$148,598
2001-02	$319,578	$184,927	$46,709	$87,942
Totals	$678,460	$375,941	$149,443	$153,067

Since the District has been paid $149,443 for these claims, the audit report concludes that a remaining amount of $153,067 will be paid by the State. The July 20, 2004 results and review letters state that "the balance due will be forthcoming when additional funds are made available."

PART III. PREVIOUS INCORRECT REDUCTION CLAIMS

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

PART IV. BASIS FOR REIMBURSEMENT

1. Mandate Legislation

Chapter 1, Statutes of 1984, 2nd Extraordinary Session, repealed Education

Code Section 72246 which had authorized community college districts to charge a student health services fee for the purpose of providing student health supervision and services, direct and indirect medical and hospitalization services, and operation of student health centers. This statute also required the scope of student health services for which a community college district charged a fee during the 1983-84 fiscal year be maintained at that level thereafter. The provisions of this statute were to automatically repeal on December 31, 1987.

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

Chapter 8, Statutes of 1993, Section 29, repealed Education Code Section 72246, effective April 15, 1993. Chapter 8, Statutes of 1993, Section 34, added Education Code Section 76355[1], containing substantially the same provisions as former

---

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

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

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

1 Section 72246, effective April 15, 1993.

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.

(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."

2. Test Claim

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

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

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

3. Parameters and Guidelines

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

So far as is relevant to the issues presented below, the parameters and guidelines state:

"V. REIMBURSABLE COSTS

A. Scope of Mandate

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

VI. CLAIM PREPARATION

B... 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....

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. ..."

4. Claiming Instructions

The Controller has frequently revised claiming instructions for the Health Fee Elimination mandate. A copy of the September 1997 revision of the claiming instructions is attached as Exhibit "C." The September 1997 claiming instructions are believed to be, for the purposes and scope of this incorrect reduction claim, substantially similar to the version extant at the time the claims which are the subject of this incorrect reduction claim were filed. However, since the Controller's claim forms and instructions have not been adopted as regulations, they have no force of law, and, therefore, have no effect on the outcome of this incorrect reduction claim.

PART V. STATE CONTROLLER CLAIM ADJUDICATION

The Controller conducted an audit of the District's annual reimbursement claims for Fiscal Years 1999-00, 2000-01, and 2001-02. The audit concluded that 45% of the District's costs, as claimed, are allowable. A copy of the March 17, 2004-audit report and is attached as Exhibit "D."

VI. CLAIMANT'S RESPONSE TO THE STATE CONTROLLER

By letter dated January 21, 2004, the Controller transmitted a copy of its draft audit report. By phone call on February 17, 2004, the District stated it would not be providing a written response to the draft audit report. The Controller then issued its final audit report without change to the adjustments as stated in the draft audit report.

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PART VII. STATEMENT OF THE ISSUES

.Finding 1: Overstated indirect cost claimed

The Controller asserts that the District overstated its indirect cost rates and costs in the amount of $157,273 for FY 2000-01 and FY 2001-2002. For FY 1999-00, the Controller states that the District correctly used a "federally approved" rate of 30%. The audit reports states "that community college districts have the option of using a federally approved rate prepared in accordance with Office of Management and Budget (OMB) Circular A-21 or the alternative methodology using Form FAM-29C." The Controller insists that the District should have used the same federally approved rate of 30% for FY 2000-01 and FY 2001-02, since the District did not use the alternative SCO Form FAM-29C method.

Federal Approval

Contrary to the Controller's ministerial preferences, there is no requirement in law that the claimant's indirect cost rate must be "federally" approved, and neither the Commission nor the Controller has ever specified the federal agencies which have the authority to approve indirect cost rates. There is no "federal" basis to disallow the use of the reported indirect cost rates for FY 2000-01 and FY 2001-02. The federal government has jurisdiction over federal awards, which mandates are not. Claimants are subject to whatever state law exists for mandate reimbursement, not federal award cost accounting.

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Regulatory Requirements

No particular indirect cost rate calculation is required by statute. The parameters and guidelines state that "Indirect costs *may be claimed* in the manner described by the Controller in his claiming instructions." The District claimed these indirect costs "in the manner" described by the Controller. The correct forms were used and the claimed amounts were entered at the correct locations. The Controller asserts that the specific directions for the indirect cost rate calculation in the claiming instructions are an extension of the parameters and guidelines. It is not clear what the legal significance of the concept of "extension" might be, regardless, the reference to the claiming instructions in the parameters and guidelines does not change "may" into a "shall." Since the Controller's claiming instructions were never adopted as law, or regulations pursuant to the Administrative Procedure Act, the claiming instructions are merely a statement of the ministerial interests of the Controller and not law.

CCFS-311

In fact, both the District's method and the Controller's FAM-29C method utilize the same source document, the CCFS-311 annual financial and budget report required by the state. The difference in the claimed and audited methods is the determination of which of those cost elements are direct costs and which are indirect costs. Indeed, federally "approved" rates which the Controller will accept without further action, are "negotiated" rates calculated by the District and submitted for approval, indicating that the process is not an exact science, but a determination of the relevance and

reasonableness of the costs allocation assumptions made for the method used.

Unreasonable or Excessive

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

Neither state law nor the parameters and guidelines made compliance with the Controller's claiming instructions a condition of reimbursement. The District has followed the parameters and guidelines. The burden of proof is on the Controller to prove that the District's calculation is unreasonable, not to recalculate the rate according to its unenforceable ministerial preferences. Therefore, the Controller made no determination as to whether the method used by the District was unreasonable, but, merely substituted its FAM-29C method for the method reported by the District. The

substitution of the FAM-29C method is an arbitrary choice of the Controller, not a "finding" enforceable either by fact or law. The Controller's adjustment of the District's indirect cost rate should be withdrawn, since no legal or factual basis has been shown to disallow the indirect cost rate calculation used by the District.

Finding 2: Offsetting health fees understated

The Controller adjusted the reported enrollment and number of students subject to payment of the health services fee which resulted in a total adjustment of $287,865 for the three fiscal years.

Education Code Section 76355

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

Parameters and Guidelines

This Controller states that the "*Parameters and Guidelines* specifies that any offsetting savings or reimbursements received must be identified and deducted." The parameters and guidelines actually state:

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

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

Government Code Section 17514

Nor can the Controller rely upon Government Code Section 17514 for the conclusion that to the extent community college districts can charge a fee, they are not required to incur a cost. Government Code Section 17514, as added by Chapter 1459, Statutes of 1984, states:

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

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

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

legal effect of fees collected.

Government Code Section 17556

Nor can the Controller rely upon Government Code Section 17556 for the conclusion that there are no claimable costs mandated by the State where the claimants have the authority to collect a service fee. Government Code Section 17556 as last amended by Chapter 589, Statutes of 1989 states:

> "The commission shall not find costs mandated by the state, as defined in Section 17514, in any claim submitted by a local agency or school district, if after a hearing, the commission finds that: . . .
> (d) The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service. ..."

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

Fees Collected vs. Fees Collectible

This issue is one of student health fees revenue actually received, rather than student health fees which might be collected. Student fees not collected are student fees not "experienced" and as such should not reduce reimbursement. Further, the

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

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

Enrollment and Exempted Student Statistics

It is our understanding that the Controller adjusted the reported total student enrollment and reported number of exempt students based on data available from the office of the Chancellor of the Community Colleges. The information obtained from the Chancellor's office is based on information originally provided to the Chancellor by the District in the normal course of business. The Controller has not provided any factual basis why the Chancellor's data, subject to review and revision after the fact for several years, is preferable to the data reported by the District which was available at the time the claims were prepared. The Controller does not indicate how and why its determination of "actual" student counts is any more "actual" than the amount reported on the claims.

Amounts Paid By The State

This issue was not an audit finding. The payment received from the state is an integral part of the reimbursement calculation. The Controller changed the FY 1999-00 and FY 2000-01 claim payment amount received from the state without a finding in the audit report.

	Fiscal Year of Claim		
Amount Paid by the State	1999-00	2000-01	2001-02
As Claimed	$0	$0	$ 46,709
As Audited	$83,464	$19,270	$ 46,709

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

Statute of Limitations for Audit

This issue is not a finding of the Controller. The District asserts that the FY 1999-00 and FY 2000-01 claims are beyond the statute of limitations for audit when the Controller issued its audit report on March 17, 2004.

Chronology of Claim Action Dates

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

The District's FY 1999-00 claim was mailed to the Controller on January 10, 2001. The District's FY 2000-01 claim was mailed to the Controller on December 20, 2001. According to Government Code Section 17558.5 these claims are subject to audit no later than December 31, 2003. The Audit report was issued March 17, 2004. Therefore the audit adjustments for FY 1999-00 and FY 2000-01 are barred by the statue of limitations.

Statutory History

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

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

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

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

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

The FY 1999-00 and FY 2000-01 annual claims are subject to the two-year statute of limitations established by Chapter 945, Statutes of 1995. Since funds were appropriated for the program for all the fiscal years which are the subject of the audit, the alternative measurement date is not applicable, and the potential factual issue of when the audit is initiated is not relevant. The FY 1999-00 and FY 2000-01 claims were no longer subject to audit when the audit report was issued on March 17, 2004.

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

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

The FY 2001-2002 claim is subject to this amended version of Section 17558.5, and was still subject to audit at the time the audit report was released. The amendment is pertinent since it indicates this is the first time that the factual issues of the date the audit is "initiated" for mandate programs for which funds are appropriated is introduced. This also means that at the time the claim is filed, it is impossible for the claimant to

know when the statute of limitations will expire, which is contrary to the purpose of a statute of limitations.

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

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

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

Clearly, the Controller did not complete the audit of FY 1999-00 and FY 2000-01 within the statutory time period allowed. The audit findings and reductions are therefore void for those two years.

PART VIII. RELIEF REQUESTED

The District filed its annual reimbursement claims within the time limits prescribed by the Government Code. The amounts claimed by the District for reimbursement of the costs of implementing the program imposed by Chapter 1, Statutes of 1984, 2nd E.S., Chapter 1118, Statutes of 1987, and Education Code

Section 76355 represent the actual costs incurred by the District to carry out this program. These costs were properly claimed pursuant to the Commission's parameters and guidelines. Reimbursement of these costs is required under Article XIIIB, Section 6 of the California Constitution. The Controller denied reimbursement without any basis in law or fact. The District has met its burden of going forward on this claim by complying with the requirements of Section 1185, Title 2, California Code of Regulations. Because the Controller has enforced and is seeking to enforce these adjustments without benefit of statute or regulation, the burden of proof is now upon the Controller to establish a legal basis for its actions.

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

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PART IX. CERTIFICATION

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

Executed on June 28 2006, at Pasadena, California, by

Peter Hardash, Vice-President Administrative Services
Pasadena Area Community College District
1570 East Colorado Blvd.
Pasadena, CA 91106-2003
Voice: 626-585-7258
Fax: 626-585-7968
E-Mail: pjhardash@pasadena.edu

APPOINTMENT OF REPRESENTATIVE

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

Peter Hardash, Vice-President
Pasadena Area Community College District

6/28/06
Date

Attachments:

Exhibit "A"	SCO Legal Counsel's Letter of June 15, 2004
Exhibit "B"	Parameters and Guidelines as amended May 25, 1989
Exhibit "C"	Controller's Claiming Instructions September 1997
Exhibit "D"	SCO Audit Report date March 17, 2004

EXHIBIT A

STEVE WESTLY
California State Controller

RECEIVED
JUL 20 2004
BUSINESS SERVICES

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,

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

EXHIBIT B

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
- Diptheria/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
- Bandaids
- 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.

0350d

EXHIBIT C

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.

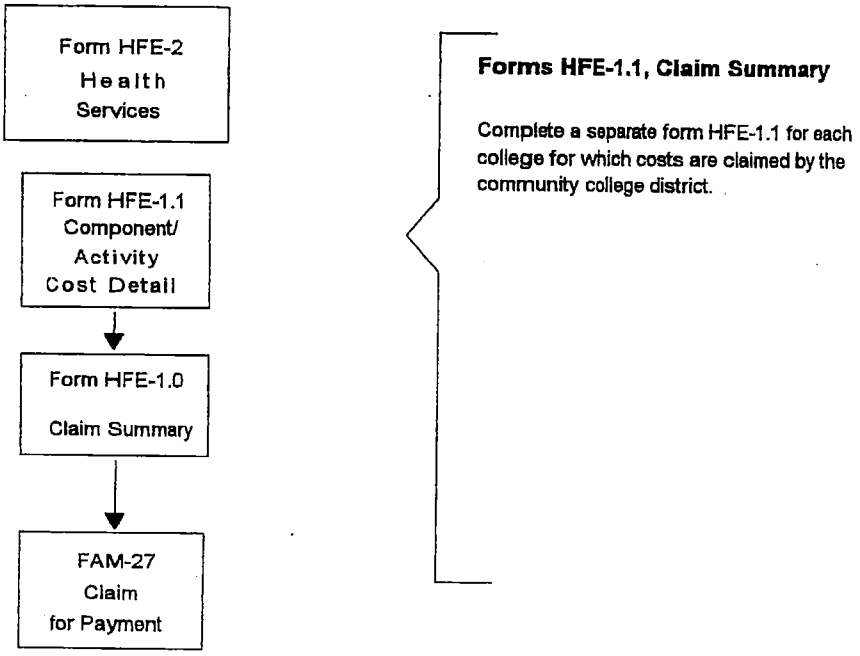
C. **Form HFE-1.0, Claim Summary**

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



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 Filed ____/____/____

(21) LRS Input ____/____/____

Program 029

LABEL HERE

(01) Claimant Identification Number

(02) Claimant Name

County of Location

Street Address or P.O. Box — Suite

City — State — Zip Code

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___/20___	(12) 20___/20___
Total Claimed Amount	(07)	(13)
Less: 10% Late Penalty, not to exceed $1,000		(14)
Less: Prior Claim Payment Received		(15)
Net Claimed Amount		(16)
Due to Claimant	(08)	(17)
Due to State		(18)

Reimbursement Claim Data	
(22) HFE-1.0,(04)(b)	
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

(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

Type or Print Name — Title

(38) Name of Contact Person for Claim — Telephone Number ( ) - Ext.

E-Mail Address

Program 029	HEALTH FEE ELIMINATION Certification Claim Form Instructions	FORM FAM-27

(01) Leave blank.

(02) A set of mailing labels with the claimant's I.D. number and address was enclosed with the letter regarding the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the space shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.

(03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form HFE-1.0 and enter the amount from line (04)(b).

(08) Enter the same amount as shown on line (07).

(09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.

(11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of reimbursement claim from form HFE-1.0, line (04)(b).

(14) Reimbursement claims must be filed by January 15 of the following fiscal year in which costs are incurred or the claims shall be reduced by a late penalty. Enter either the product of multiplying line (13) by the factor 0.10 (10% penalty) or $1,000, whichever is less.

(15) If filing a reimbursement claim and a claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.

(18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., HFE-1.0, (04)(b), means the information is located on form HFE-1.0, line (04), column (b). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process.**

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by a signed certification.**

(38) Enter the name, telephone number, and e-mail address of the person whom this office should contact if additional information is required.

SUBMIT A SIGNED, ORIGINAL FORM FAM-27 WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS (NO COPIES NECESSARY) TO:

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

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

Address, if delivered by other delivery service:

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

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.0

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year 19___/19___

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

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

HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions	FORM HFE-1.0

(01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office on behalf of its colleges.

(02) Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year for which the expenses were/are to be incurred. A separate claim must be filed for each fiscal year.

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

(03) List all the colleges of the community college district which have increased costs. A separate form HFE-1.1 must be completed for each college showing how costs were derived.

(04) Enter the total claimed amount of all colleges by adding the Claimed Amount, line (3.1b) + line (3.2b) ...+ (3.21b).

MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY

FORM HFE-1.1

(01) Claimant

(02) Type of Claim
Reimbursement ☐
Estimated ☐

Fiscal Year 19___/19___

(03) Name of College

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

LESS ☐ SAME ☐ MORE ☐

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim			
(06) Cost of providing current fiscal year health services 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)]			

(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							
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							

(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) + ...(8.6g)]	
(10) Sub-total	[Line (07) - line (09)]	
Cost Reduction		
(11) Less: Offsetting Savings, if applicable		
(12) Less: Other Reimbursements, if applicable		
(13) Total Amount Claimed	[Line (10) - {line (11) + line (12)}]	

HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions	FORM HFE-1.1

(01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office on behalf of its colleges.

(02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form HFE-1.1 must be filed for a reimbursement claim. If you are filing an estimated claim and the estimate does not exceed the previous year's actual costs by 10%, do not complete form HFE-1.1. Simply enter the amount of the estimated claim on form FAM-27, line (05), Estimated. However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form HFE-1.1 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the name of the college or community college district that provided student health services in the 1986/87 fiscal year and continue to provide the same services during the fiscal year of the claim.

(04) Compare the level of health services provided during the fiscal year of reimbursement to the 1986/87 fiscal year and indicate the result by marking a check in the appropriate box. If the "Less" box is checked, STOP and do not complete the remaining part of this claim form. No reimbursement is forthcoming.

(05) Enter the direct cost, indirect cost, and total cost of health services for the fiscal year of claim on line (05). Direct cost of health services is identified on the college expenditures report (individual college's cost of health services as authorized under Education Code § 76355 and included in the district's Community College Annual Financial and Budget Report CCFS-311, EDP Code 6440, column 5). **If the amount of direct costs claimed is different than shown on the expenditures report, provide a schedule listing those community college costs that are in addition to, or a reduction to expenditures shown on the report.** For claiming indirect costs, college districts have the option of using a federally approved rate (i.e., utilizing the cost accounting principles from the Office of Management and Budget Circular A-21), or the State Controller's methodology outlined in "Filing a Claim" of the Mandated Cost Manual for Schools.

(06) Enter the direct cost, indirect cost, and total cost of health services that are in excess of the level provided in the 1986/87 fiscal year.

(07) Enter the difference of the cost of health services for the fiscal year of claim, line (05), and the cost of providing current fiscal year health services that is in excess of the level provided in the 1986/87 fiscal year, line (06).

(08) Complete columns (a) through (g) to provide details on the amount of health service fees that could have been collected. **Do not include students who are exempt from paying health fees established by the Board of Governors and contained in Section 58620 of Title 5 of the California Code of Regulations.** After 01/01/93, the student fees for health supervision and services were $10.00 per semester, $5.00 for summer school, and $5.00 for each quarter. Beginning with the summer of 1997, the health service fees are: $11.00 per semester and $8.00 for summer school, or $8.00 for each quarter.

(09) Enter the sum of Student Health Fees That Could Have Been Collected, (other than from students who were exempt from paying health fees) [Line (8.1g) + line (8.2g) + line (8.3g) + line (8.4g) + line (8.5g) + line (8.6g)].

(10) Enter the difference of the cost of providing health services at the 1986/87 level, line (07) and the total health fee that could have been collected, line (09). If line (09) is greater than line (07), no claim shall be filed.

(11) Enter the total savings experienced by the school identified in line (03) as a direct cost of this mandate. Submit a schedule of detailed savings with the claim.

(12) Enter the total other reimbursements received from any source, (i.e., federal, other state programs, etc.,). Submit a schedule of detailed reimbursements with the claim.

(13) Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements, line (12), from Total 1986/87 Health Service Cost excluding Student Health Fees.

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES	FORM HFE-2

(01) Claimant:	(02) Fiscal Year costs were incurred:

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

MANDATED COSTS
HEALTH ELIMINATION FEE
HEALTH SERVICES

FORM HFE-2

(01) Claimant:	(02) Fiscal Year costs were incurred:

(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.	(a) FY 1986/87	(b) FY of Claim
Child Abuse		
Birth Control/Family Planning		
Stop Smoking		
Library, Videos and Cassettes		
First Aid, Major Emergencies		
First Aid, Minor Emergencies		
First Aid Kits, Filled		
Immunizations		
Diphtheria/Tetanus		
Measles/Rubella		
Influenza		
Information		
Insurance		
On Campus Accident		
Voluntary		
Insurance Inquiry/Claim Administration		
Laboratory Tests Done		
Inquiry/Interpretation		
Pap Smears		
Physical Examinations		
Employees		
Students		
Athletes		
Medications		
Antacids		
Antidiarrheal		
Aspirin, Tylenol, Etc		
Skin Rash Preparations		
Eye Drops		
Ear Drops		
Toothache, oil cloves		
Stingkill		
Midol, Menstrual Cramps		
Other, list		
Parking Cards/Elevator Keys		
Tokens		
Return Card/Key		
Parking Inquiry		
Elevator Passes		
Temporary Handicapped Parking Permits		

MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES	FORM HFE-2

(01) Claimant:	(02) Fiscal Year costs were incurred:

(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.	(a) FY 1986/87	(b) FY of Claim
Referrals to Outside Agencies		
Private Medical Doctor		
Health Department		
Clinic		
Dental		
Counseling Centers		
Crisis Centers		
Transitional Living Facilities, battered/homeless women		
Family Planning Facilities		
Other Health Agencies		
Tests		
Blood Pressure		
Hearing		
Tuberculosis		
Reading		
Information		
Vision		
Glucometer		
Urinalysis		
Hemoglobin		
EKG		
Strep A testing		
PG Testing		
Monospot		
Hemacult		
Others, list		
Miscellaneous		
Absence Excuses/PE Waiver		
Allergy Injections		
Bandaids		
Booklets/Pamphlets		
Dressing Change		
Rest		
Suture Removal		
Temperature		
Weigh		
Information		
Report/Form		
Wart Removal		
Others, list		
Committees		
Safety		
Environmental		
Disaster Planning		

EXHIBIT D

PASADENA AREA COMMUNITY COLLEGE DISTRICT

Audit Report

HEALTH FEE ELIMINATION PROGRAM

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

July 1, 1999, through June 30, 2002

RECEIVED
OFFICE OF SUPT.-PRES.
PASADENA CITY COLLEGE
MAR 26 2004
Read By
Fwd. to
Copies to
Master Retained in

STEVE WESTLY
California State Controller

March 2004

STEVE WESTLY
California State Controller

March 17, 2004

James P. Kossler, Ed.D.
Superintendent/President
Pasadena Area Community College District
1570 East Colorado Boulevard
Pasadena, CA 91106

Dear Dr. Kossler:

The State Controller's Office has completed an audit of the claims filed by Pasadena Area 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 $678,460 for the mandated program. Our audit disclosed that $302,519 is allowable and $375,941 is unallowable. The unallowable costs occurred because the district claimed unsupported costs and understated claimed revenue offsets. The district was paid $149,443. Allowable costs claimed in excess of the amount paid total $153,076.

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

Sincerely,

Vincent P. Brown

VINCENT P. BROWN
Chief Operating Officer

VPB:jj

cc: (See page 2)

cc: Peter Hardash, Vice President
Administrative Services
Pasadena Area Community College District
Odessa Walker, Director
Fiscal Services
Pasadena Area 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 Pasadena Area 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 last day of fieldwork was November 21, 2003.

The district claimed $678,460 for the mandated program. The audit disclosed that $302,519 is allowable and $375,941 is unallowable. The unallowable costs occurred because the district claimed unsupported costs and understated claimed revenue offsets. The district was paid $149,443. Allowable costs claimed in excess of the amount paid total $153,076.

Background

Chapter 1, Statutes of 1984, 2nd Extraordinary Session (E.S.) repealed *Education Code* Section 72246, which had 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, which would reinstate the community college district's 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, the 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 the COSM, 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 auditor 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 internal 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 Pasadena Area Community College District claimed $678,460 for costs of the legislatively mandated Health Fee Elimination Program. The audit disclosed that $302,519 is allowable and $375,941 is unallowable.

For FY 1999-2000, the district was paid $83,464 by the State. The audit disclosed that none of the costs claimed is allowable. The amount paid in excess of allowable costs claimed, totaling $83,464, should be returned to the State.

For FY 2000-01, the district was paid $19,270 by the State. The audit disclosed that $167,868 is allowable. Allowable costs claimed in excess of the amount paid, totaling $148,598, will be paid by the State based on available appropriations.

For FY 2001-02, the district was paid $46,709 by the State. The audit disclosed that $134,651 is allowable. Allowable costs claimed in excess of the amount paid, totaling $87,942, will be paid by the State based on available appropriations.

Views of Responsible Officials

The SCO issued a draft audit report on January 21, 2004. The SCO auditor contacted Odessa Walker, Director, Fiscal Services, on February 17, 2004, for a response to the draft report. Ms. Walker stated that the district accepts the report and will not be providing a written response.

Restricted Use

This report is solely for the information and use of the Pasadena Area 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				
Health services costs	$ 545,579	$ 545,579	$ —	
Less cost of services in excess of FY 1986-87 services	(140,275)	(140,275)	—	
Subtotals	405,304	405,304	—	
Less authorized health fees	(321,840)	(474,501)	(152,661)	Finding 2
Subtotals	83,464	(69,197)	(152,661)	
Adjustment for authorized fees exceeding health services costs	—	69,197	69,197	
Total costs	$ 83,464	—	$ (83,464)	
Less amount paid by the State		(83,464)		
Allowable costs claimed in excess of (less than) amount paid		$ (83,464)		
July 1, 2000, through June 30, 2001				
Health services costs	$ 711,352	$ 635,868	$ (75,484)	Finding 1
Less cost of services in excess of FY 1986-87 services	—	—	—	
Subtotals	711,352	635,868	(75,484)	
Less authorized health fees	(435,934)	(468,000)	(32,066)	Finding 2
Subtotals	275,418	167,868	(107,550)	
Adjustment for authorized fees exceeding health services costs	—	—	—	
Total costs	$ 275,418	167,868	$ (107,550)	
Less amount paid by the State		(19,270)		
Allowable costs claimed in excess of (less than) amount paid		$ 148,598		
July 1, 2001, through June 30, 2002				
Health services costs	$ 750,555	$ 668,766	$ (81,789)	Finding 1
Less cost of services in excess of FY 1986-87 services	—	—	—	
Subtotals	750,555	668,766	(81,789)	
Less authorized health fees	(430,977)	(534,115)	(103,138)	Finding 2
Subtotals	319,578	134,651	(184,927)	
Adjustment for authorized fees exceeding health services costs	—	—	—	
Total costs	$ 319,578	134,651	$ (184,927)	
Less amount paid by the State		(46,709)		
Allowable costs claimed in excess of (less than) amount paid		$ 87,942		

Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference [1]
Summary: July 1, 1999, through June 30, 2002				
Health services costs	$ 2,007,486	$ 1,850,213	$ (157,273)	Finding 1
Less cost of services in excess of FY 1986-87 services	(140,275)	(140,275)	—	
Subtotals	1,867,211	1,709,938	(157,273)	
Less authorized health fees	(1,188,751)	(1,476,616)	(287,865)	Finding 2
Subtotals	678,460	233,322	(445,138)	
Adjustment for authorized fees exceeding health services costs	—	69,197	69,197	
Total costs	$ 678,460	302,519	$ (375,941)	
Less amount paid by the State		(149,443)		
Allowable costs claimed in excess of (less than) amount paid		$ 153,076		

[1] See the Findings and Recommendations section.

Findings and Recommendations

**FINDING 1—
Overstated indirect costs claimed**

For FY 2000-01 and FY 2001-02, the district overclaimed indirect costs by $157,273. The district claimed indirect costs based on indirect cost rates of 47.3% for FY 2000-01 and 47.8% for FY 2001-02. However, for those years the district had a federally approved indirect cost rate of 30%. Consequently, the district overstated the indirect costs rate by 17.3% for FY 2000-01 and 17.8% for FY 2001-02. The district correctly claimed indirect costs in FY 1999-2000 using the 30% federally approved indirect cost rate.

A summary of the adjustment to indirect costs is as follows:

	Fiscal Year		
	2000-01	2001-02	Total
Audit adjustment	$ (75,484)	$ (81,789)	$ (157,273)

Parameters and Guidelines states that indirect costs may be claimed in the manner described by the State Controller in the claiming instructions.

The SCO's claiming instructions state that community colleges have the option of using a federally approved rate prepared in accordance with OMB Circular A-21 or the alternate methodology using Form FAM-29C. The district did not calculate the indirect cost rate under the SCO's alternative methodology using Form FAM-29C.

Recommendation

The district should ensure that indirect costs claimed are computed using a federally approved rate prepared in accordance with OMB Circular A-21, or the SCO's alternate methodology using Form FAM-29C.

**FINDING 2—
Offsetting health fees understated**

The district understated health fees credited against the costs of health services by $287,865 for the audit period.

The district was unable to locate the student attendance data used to calculate the health fee revenues reported in the reimbursement claims for the audit period. As a result, the auditors used the district's GLD144-02 printouts to identify offsetting health fees for each year. The understated offsetting health fees are as follows:

	Fiscal Year			
	1999-2000	2000-01	2001-02	Total
Offsetting health fees per audit	$ (474,501)	$ (468,000)	$ (534,115)	$ (1,476,616)
Less health fees claimed	321,840	435,934	430,977	1,188,751
Audit adjustment	$ (152,661)	$ (32,066)	$ (103,138)	$ (287,865)

Parameters and Guidelines specifies that any offsetting savings or reimbursements received by the district from any source as a result of the mandate must be identified and deducted so that only net district health services costs are claimed.

Recommendation

The district should ensure that all applicable fees are offset on its claims against the mandated program costs.

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

http://www.sco.ca.gov

C03-MCC-010

EXHIBIT E

S19335

STEVE WE LY
California State Controller
Division of Accounting and Reporting
JULY 20, 2004

BOARD OF TRUSTEES
PASADENA AREA COMM COL DIST
LOS ANGELES COUNTY
1570 E COLORADO BLVD
PASADENA CA 91106

DEAR CLAIMANT:

RE: HEALTH FEE ELIMINATION CH 1/84

WE HAVE REVIEWED YOUR 1999/2000 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED		83,464.00
TOTAL ADJUSTMENTS (DETAILS BELOW)	-	83,464.00
TOTAL PRIOR PAYMENTS (DETAILS BELOW)		-83,464.00
AMOUNT DUE STATE	$	83,464.00

PLEASE REMIT A WARRANT IN THE AMOUNT OF $ 83,464.00 WITHIN 30 DAYS FROM THE DATE OF THIS LETTER, PAYABLE TO THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875 WITH A COPY OF THIS LETTER. FAILURE TO REMIT THE AMOUNT DUE WILL RESULT IN OUR OFFICE PROCEEDING TO OFFSET THE AMOUNT FROM THE NEXT PAYMENTS DUE TO YOUR AGENCY FOR STATE MANDATED COST PROGRAMS.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT FRAN STUART AT (916) 323-0766 OR IN WRITING AT THE ABOVE ADDRESS.

ADJUSTMENT TO CLAIM:			
FIELD AUDIT FINDINGS	-	83,464.00	
TOTAL ADJUSTMENTS			- 83,464.00
PRIOR PAYMENTS:			
SCHEDULE NO. MA10501A			
PAID 08-01-2001		-57,365.00	
SCHEDULE NO. MA90516E			
PAID 03-09-2000		-26,099.00	
TOTAL PRIOR PAYMENTS			-83,464.00

RECEIVED
JUL 23 2004
OFFICE OF THE PRESIDENT
PASADENA CITY COLLEGE

SINCERELY,

Ginny Brummels

GINNY BRUMMELS, MANAGER

LOCAL REIMBURSEMENT SECTION

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
HEALTH FEE ELIMINATION

For State Controller Use Only
(19) Program Number 00029
(20) Date Filed ____/____/____
(21) LRS Input_____

(01) Claimant Identification Number: S19335

(02) Mailing Address

Claimant Name: Pasadena Area CCD

County of Location: Los Angeles

Street Address or P.O. Box: 1570 East Colorado Blvd.

City: Pasadena | State: CA | Zip Code: 91106-2003

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated [X]	(09) Reimbursement [X]
	(04) Combined [ ]	(10) Combined [ ]
	(05) Amended [ ]	(11) Amended [ ]

Fiscal Year of Cost	(06)	2000-2001	(12) 1999-2000	(31)
Total Claimed Amount	(07)	$66,771	(13) $83,464 ?	(32)
LESS: 10% Late Penalty, but not to exceed $1,000 (if applicable)			(14)	(33)
LESS: Estimated Claim Payment Received			(15)	(34)
Net Claimed Amount			(16) $83,464	(35)
Due from State	(08)	$66,771	(17) $83,464	(36)
Due to State			(18)	(37)

Reimbursement Claim	
(22 HFE-1.0, (04)(b)	83,464
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	

(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, Stat and certify under the penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096, inclusive.

I further certify that there were no applications for nor any grants or payments received, other than from the claimant for reimbursement of costs claimed herein; and such costs are for new program or increased level of service of an existing program mandated by Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987

The amount for estimated and/or reimbursement claims are 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 statments.

Signature of Authorized Representative

Date: January 10, 2001

Dr. Robert Matthews
Print or type name

Interim V. P., Administrative Services
Title

Vavrinek, Trine, Day & Co. LLP
(39) Name of Contact Person for Claim

(916) 944-7394
Telephone Number

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT / ACTIVITY COST DETAIL

FORM HFE-1.0

(01) Claimant: Pasadena Area CCD

(02) Type of Claim

Reimbursement [X]

Estimated [ ]

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.	Pasadena City College	$83,464
2.		
3.		
4.		
5.		
6.		
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)]	$83,464

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT / ACTIVITY COST DETAIL

FORM HFE-1.1

(01) Claimant: Pasadena Area CCD

(2) Type of Claim — Fiscal Year

Reimbursement [X]

Estimated [ ] 1999-2000

(3) Name of College: Pasadena City 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 [X] MORE [ ]

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim	$419,676	$125,903	$545,579
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87	$133,092	$7,183	$140,275
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	$286,584	$118,720	$405,304

(8) 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	4,246	4,446	$11.00	$46,706	$11.00	$48,906	$95,612
2. Per spring semester	4,132	9,624	$11.00	$45,452	$11.00	$105,864	$151,316
3. Per summer session	4,868	4,496	$8.00	$38,944	$8.00	$35,968	$74,912
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							

(09) Total health fee that could have been collected	[Line (8.1g) + ...(8.6g)]	$321,840
(10) Sub-total	[Line (07) - line (09)]	$83,464
Cost Reduction		
(11) Less: Offsetting Savings, if applicable		
(12) Less: Other Reimbursements, if applicable		
(13) Total Amount Claimed	[Line (10) - {line (11) + line (12)}]	$83,464

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT / ACTIVITY COST DETAIL

FORM HFE-2

(01) Claimant: Pasadena Area CCD

(02) Fiscal Year Costs Were Incurred: 1999-2000

(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year.	(a) FY 1986/87	(b) FY of Claim
Accident Reports	x	x
Appointments		
College Physician, surgeon	x	x
Dermatology, Family practice	x	x
Internal Medicine	x	x
Outside Physician		
Dental Services		
Outside Labs, (X-ray, etc.,)	x	x
Psychologist, full service	x	x
Cancel/Change Appointment		
Registered Nurse	x	x
Check Appointments		
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
Eve/Vision	x	x
Dermatology/Allergy	x	x
Gynecology/Pregnancy Service	x	x
Neralgic	x	x
Orthopedic	x	x
Genito/Urinary		
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		
Acquired Immune Deficiency Syndrome		
Eating Disorders		
Weight Control	x	x
Personal Hygiene	x	x
Burnout	x	x
Other Medical Problems, list	x	x
Examinations, minor illnesses		
Recheck Minor Injury	x	x
Health Talks or Fairs, Infomation		
Sexually Transmitted Disease	x	x
Drugs	x	x
Acquired Immune Deficiency Syndrome	x	x
Child Abuse	x	x

MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT / ACTIVITY COST DETAIL	FORM HFE-2

(01) Claimant: Pasadena Area CCD	(02) Fiscal Year Costs Were Incurred	1999-2000

(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year.	(a) FY 1986/87	(b) FY of Claim
Birth Control/Family Planning	x	x
Stop Smoking	x	x
Library, Videos and Cassettes		
First Aid, Major Emergencies	x	x
First Aid, Minor Emergencies	x	x
First Aid Kits, Filled	x	x
Immunizations		
Diptheria/Tetanus	x	x
Measles/Rubella	x	x
Influenza	x	x
Infomation	x	x
Insurance		
On Campus Accident	x	x
Voluntary	x	x
Insurance Inquiry/Claim Administration		
Laboratory Tests Done		
Inquiry/Interpretation	x	x
Pap Smears	x	x
Physical Examinations		
Employees	x	x
Students		
Athletes		
Medications		
Anatacids	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		
Stingkill		
Midol, Menstrual Cramps		
Other, list - Antihistamines, Decongestants, etc.	x	x
Parking Cards/Elevator Keys		
Tokens		
Return Card/Key		
Parking Inquiry		
Elevator Passes		
Temporary Handicapped Parking Permits		

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT / ACTIVITY COST DETAIL

FORM HFE-2

(01) Claimant: Pasadena Area CCD

(02) Fiscal Year Costs Were Incurred: 1999-2000

(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year.	(a) FY 1986/87	(b) FY of Claim
Referrals to Outside Agencies		
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		
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	x	x
Miscellaneous		
Absence Excuses/PE Waiver	x	x
Allergy Injections	x	x
Bandaids	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
Skin Rash Preparations	x	x
Eye Drops	x	x

S19335

STEVE W. ...TLY
California State Controller
Division of Accounting and Reporting
JULY 20, 2004

BOARD OF TRUSTEES
PASADENA AREA COMM COL DIST
LOS ANGELES COUNTY
1570 E COLORADO BLVD
PASADENA CA 91106

DEAR CLAIMANT:

RE: HEALTH FEE ELIMINATION CH 1/84

WE HAVE REVIEWED YOUR 2000/2001 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED		275,418.00
ADJUSTMENT TO CLAIM:		
FIELD AUDIT FINDINGS	- 107,550.00	
TOTAL ADJUSTMENTS		- 107,550.00
LESS PRIOR PAYMENT: SCHEDULE NO. MA00514E PAID 03-08-2001		19,270.00
AMOUNT DUE CLAIMANT		$ 148,598.00

WAS PAID.

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT FRAN STUART AT (916) 323-0766 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. DUE TO INSUFFICIENT APPROPRIATION, THE BALANCE DUE WILL BE FORTHCOMING WHEN ADDITIONAL FUNDS ARE MADE AVAILABLE.

RECEIVED
JUL 23 2004
OFFICE OF THE PRESIDENT
PASADENA CITY COLLEGE

SINCERELY,

Ginny Brummels

GINNY BRUMMELS, MANAGER
LOCAL REIMBURSEMENT SECTION

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
HEALTH FEE ELIMINATION

For State Controller Use Only
(19) Program Number 00029
(20) Date Filed ____/____/____
(21) LRS Input _____

(01) Claimant Identification Number: **S19335**

Reimbursement Claim

(02) Mailing Address

Claimant Name: **Pasadena Area CCD**

County of Location: **Los Angeles**

Street Address or P.O. Box: **1570 East Colorado Blvd.**

City: **Pasadena** State: **CA** Zip Code: **91106**

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated [X]	(09) Reimbursement [X]
	(04) Combined [ ]	(10) Combined [ ]
	(05) Amended [ ]	(11) Amended [ ]
Fiscal Year of Cost	(06) 2001-2002	(12) 2000-2001
Total Claimed Amount	(07) $200,000	(13) $275,418
LESS: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14)
LESS: Estimated Claim Payment Received		(15)
Net Claimed Amount		(16) $275,418
Due from State	(08) $200,000	(17) $275,418
Due to State		(18)

(22) HFE-1.0, (04)(b)	275,418	
(23)		
(24)		
(25)		
(26)		
(27)		
(28)		
(29)		
(30)		
(31)		
(32)		
(33)		
(34)		
(35)		
(36)		
(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, Statutes of 1987 and certify under the penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096, inclusive.

I further certify that there were no applications for nor any grants or payments received, other than from the claimant for reimbursement of costs claimed herein; and such costs are for new program or increased level of service of an existing program mandated by Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987

The amount for estimated and/or reimbursement claims are 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 statments.

Signature of Authorized Representative

Date 12/20/04

er Hardash

Print or type name

Vice President, Administrative Services

Title

James L. Robbins (MAXIMUS)

(39) Name of Contact Person for Claim

(949) 440-0845, Ext. 103

Telephone Number

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT / ACTIVITY COST DETAIL

FORM HFE-1.0

(01) Claimant: Pasadena Area CCD

FIRM

(02) Type of Claim

Reimbursement [X]

Estimated [ ]

Fiscal Year: 2000-2001

(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.	Pasadena Area Community College District	$275,418
2.		
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	Total Amount Claimed [Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	$275,418

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT / ACTIVITY COST DETAIL

FORM HFE-1.1

(01) Claimant: Pasadena Area CCD

(2) Type of Claim
- Reimbursement: X
- Estimated:

Fiscal Year: 2000-2001

(3) Name of College

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

LESS	SAME	MORE
	X	

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim	$504,970	$206,382	$711,352
(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)]	$504,970	$206,382	$711,352

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	7,385	8,756	$11.00	$81,235	$11.00	$96,316	$177,551
2. Per spring semester	7,372	8,945	$11.00	$81,092	$11.00	$98,395	$179,487
3. Per summer session	654	9,208	$8.00	$5,232	$8.00	$73,664	$78,896
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							

(09) Total health fee that could have been collected	[Line (8.1g) + ...(8.6g)]	$435,934
(10) Sub-total	[Line (07) - line (09)]	$275,418
Cost Reduction		
(11) Less: Offsetting Savings, if applicable		
(12) Less: Other Reimbursements, if applicable		
Total Amount Claimed	[Line (10) - {line (11) + line (12)}]	$275,418

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT / ACTIVITY COST DETAIL

FORM HFE-2

(01) Claimant: Pasadena Area CCD

(02) Fiscal Year Costs Were Incurred: 2000-2001

(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year.	(a) FY 1986/87	(b) FY of Claim
Accident Reports	X	X
Appointments		
College Physician, surgeon	X	X
Dermatology, Family practice	X	X
Internal Medicine	X	X
Outside Physician		
Dental Services		
Outside Labs, (X-ray, etc.,)		
Psychologist, full service	X	X
Cancel/Change Appointment	X	X
Registered Nurse		
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
Neralgic	X	X
Orthopedic	X	X
Genito/Urinary		
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		
Acquired Immune Deficiency Syndrome		
Eating Disorders		
Weight Control	X	X
Personal Hygiene	X	X
Burnout	X	X
Other Medical Problems, list	X	X
Examinations, minor illnesses		
Recheck Minor Injury	X	X
Health Talks or Fairs, Infomation		
Sexually Transmitted Disease	X	X
Drugs	X	X
Acquired Immune Deficiency Syndrome	X	X
Child Abuse	X	X

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT / ACTIVITY COST DETAIL

FORM HFE-2

(01) Claimant:

(02) Fiscal Year Costs Were Incurred: 2000-2001

(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year.	(a) FY 1986/87	(b) FY of Claim
Birth Control/Family Planning	X	X
Stop Smoking	X	X
Library, Videos and Cassettes		
First Aid, Major Emergencies	X	X
First Aid, Minor Emergencies	X	X
First Aid Kits, Filled	X	X
Immunizations		
Diptheria/Tetanus	X	X
Measles/Rubella	X	X
Influenza	X	X
Infomation	X	X
Insurance		
On Campus Accident	X	X
Voluntary	X	X
Insurance Inquiry/Claim Administration		
Laboratory Tests Done		
Inquiry/Interpretation	X	X
Pap Smears	X	X
Physical Examinations	X	X
Employees		
Students		
Athletes		
Medications		
Anatacids	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		
Stingkill		
Midol, Menstrual Cramps	X	X
Other, list		
Parking Cards/Elevator Keys		
Tokens		
Return Card/Key		
Parking Inquiry		
Elevator Passes		
Temporary Handicapped Parking Permits		

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT / ACTIVITY COST DETAIL

FORM HFE-2

(01) Claimant:

(02) Fiscal Year Costs Were Incurred: 2000-2001

(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year.	(a) FY 1986/87	(b) FY of Claim
Referrals to Outside Agencies		
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		
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	X	X
Miscellaneous		
Absence Excuses/PE Waiver	X	X
Allergy Injections	X	X
Bandaids	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		
Committees		
Safety	X	X
Environmental	X	X
Disaster Planning	X	X
Skin Rash Preparations	X	X
Eye Drops	X	X

STEVE WE. LY
California State Controller
Division of Accounting and Reporting
JULY 20, 2004

S19335

BOARD OF TRUSTEES
PASADENA AREA COMM COL DIST
LOS ANGELES COUNTY
1570 E COLORADO BLVD
PASADENA CA 91106

DEAR CLAIMANT:

RE: HEALTH FEE ELIMINATION CH 1/84

WE HAVE REVIEWED YOUR 2001/2002 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED		319,578.00
ADJUSTMENT TO CLAIM:		
FIELD AUDIT FINDINGS	- 184,927.00	
TOTAL ADJUSTMENTS		- 184,927.00
LESS PRIOR PAYMENT: SCHEDULE NO. MA11392E PAID 03-06-2002		46,709.00
AMOUNT DUE CLAIMANT		$ 87,942.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT FRAN STUART AT (916) 323-0766 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. DUE TO INSUFFICIENT APPROPRIATION, THE BALANCE DUE WILL BE FORTHCOMING WHEN ADDITIONAL FUNDS ARE MADE AVAILABLE.

RECEIVED
JUL 23 2004
OFFICE OF THE PRESIDENT
PASADENA CITY COLLEGE

SINCERELY,

Ginny Brummels

GINNY BRUMMELS, MANAGER
LOCAL REIMBURSEMENT SECTION

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
HEALTH FEE ELIMINATION

For State Controller Use Only
(19) Program Number 00029
(20) Date Filed ____ / ____ / ____
(21) LRS Input_____

(01) Claimant Identification Number
S19335

Reimbursement Claim

(02) Mailing Address

Claimant Name
Pasadena Area CCD

County of Location
Los Angeles

Street Address or P.O. Box
1570 East Colorado Blvd.

City | State | Zip Code
Pasadena | **CA** | **91106**

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated [X]	(09) Reimbursement [X]
	(04) Combined [ ]	(10) Combined [ ]
	(05) Amended [ ]	(11) Amended [ ]
Fiscal Year of Cost of Cost	(06) 2002-2003	(12) 2001-2002
Total Claimed Amount	(07) $200,000	(13) $319,578
LESS: 10% Late Penalty, but not to exceed $1,000 (if applicable)		(14)
LESS: Estimated Claim Payment Received		(15) $46,709
Net Claimed Amount		(16) $272,869
Due from State	(08) $200,000	(17) $272,869
Due to State		(18)

(22) HFE-1.0, (04)(b)	319,578
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	
(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, Stat and certify under the penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096, inclusive.

I further certify that there were no applications for nor any grants or payments received, other than from the claimant for reimbursement of costs claimed herein; and such costs are for new program or increased level of service of an existing program mandated by Chapter 1, Statutes of 1984 and Chapter 1118, Statutes of 1987

The amount for estimated and/or reimbursement claims are 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 statments.

Signature of Authorized Representative

Date 1/10/03

Peter Hardash
Print or type name

Vice President, Administrative Services
Title

James L. Robbins (MAXIMUS)
(39) Name of Contact Person for Claim

(949) 440-0845, Ext. 103
Telephone Number

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT / ACTIVITY COST DETAIL

FORM HFE-1.0

(01) Claimant: Pasadena Area CCD	(02) Type of Claim		Fiscal Year
	Reimbursement	X	
	Estimated		2001-2002

(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.	Pasadena Area Community College District	$319,578
2.		
3.		
4.		
5.		
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19.		
20.		
21.		
	Total Amount Claimed [Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	$319,578

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT / ACTIVITY COST DETAIL

FORM HFE-1.1

(01) Claimant: Pasadena Area CCD

(2) Type of Claim

		Fiscal Year
Reimbursement	X	
Estimated		2001-2002

(3) Name of College

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

LESS	SAME	MORE
	X	

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim	$530,918	$219,637	$750,555
(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)]	$530,918	$219,637	$750,555

(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	7,814	9,742	$11.00	$85,954	$11.00	$107,162	$193,116
2. Per spring semester	7,779	7,148	$11.00	$85,569	$11.00	$78,628	$164,197
3. Per summer session	654	8,554	$8.00	$5,232	$8.00	$68,432	$73,664
4. Per first quarter							
5. Per second quarter							
6. Per third quarter							

(09) Total health fee that could have been collected	[Line (8.1g) + ...(8.6g)]	$430,977
(10) Sub-total	[Line (07) - line (09)]	$319,578
Cost Reduction		
(11) Less: Offsetting Savings, if applicable		
(12) Less: Other Reimbursements, if applicable		
Total Amount Claimed	[Line (10) - {line (11) + line (12)}]	$319,578

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT / ACTIVITY COST DETAIL

FORM HFE-2

(01) Claimant: Pasadena Area CCD

(02) Fiscal Year Costs Were Incurred: 2001-2002

(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year.

	(a) FY 1986/87	(b) FY of Claim
Accident Reports	X	X
Appointments		
College Physician, surgeon	X	X
Dermatology, Family practice	X	X
Internal Medicine	X	X
Outside Physician		
Dental Services		
Outside Labs, (X-ray, etc.,)		
Psychologist, full service	X	X
Cancel/Change Appointment	X	X
Registered Nurse		
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
Neralgic	X	X
Orthopedic	X	X
Genito/Urinary		
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		
Acquired Immune Deficiency Syndrome		
Eating Disorders		
Weight Control	X	X
Personal Hygiene	X	X
Burnout	X	X
Other Medical Problems, list	X	X
Examinations, minor illnesses		
Recheck Minor Injury	X	X
Health Talks or Fairs, Infomation		
Sexually Transmitted Disease	X	X
Drugs	X	X
Acquired Immune Deficiency Syndrome	X	X
Child Abuse	X	X

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT / ACTIVITY COST DETAIL

FORM HFE-2

(01) Claimant:

(02) Fiscal Year Costs Were Incurred: 2001-2002

(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health service was provided by student health service fees for the indicated fiscal year.	(a) FY 1986/87	(b) FY of Claim
Birth Control/Family Planning	X	X
Stop Smoking	X	X
Library, Videos and Cassettes		
First Aid, Major Emergencies	X	X
First Aid, Minor Emergencies	X	X
First Aid Kits, Filled	X	X
Immunizations		
Diptheria/Tetanus	X	X
Measles/Rubella	X	X
Influenza	X	X
Infomation	X	X
Insurance		
On Campus Accident	X	X
Voluntary	X	X
Insurance Inquiry/Claim Administration		
Laboratory Tests Done		
Inquiry/Interpretation	X	X
Pap Smears	X	X
Physical Examinations	X	X
Employees		
Students		
Athletes		
Medications		
Anatacids	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		
Stingkill		
Midol, Menstrual Cramps	X	X
Other, list		
Parking Cards/Elevator Keys		
Tokens		
Return Card/Key		
Parking Inquiry		
Elevator Passes		
Temporary Handicapped Parking Permits		