

**1. INCORRECT REDUCTION CLAIM TITLE**

HEALTH FEE ELIMINATION

**2. CLAIMANT INFORMATION**

San Diego Community College District  
 Name of Local Agency or School District

Charles W. Rogers  
 Claimant Contact

Controller  
 Title

3375 Camino del Rio South  
 Street Address

San Diego, CA 92108  
 City, State, Zip

(619) 388-6555  
 Telephone Number

(619) 388-6892  
 Fax Number

crogers@sdccd.edu  
 E-Mail Address

**3. CLAIMANT REPRESENTATIVE INFORMATION**

Claimant designates the following person to act as its sole representative in this incorrect reduction claim. All correspondence and communications regarding this claim shall be forwarded to this representative. Any change in representation must be authorized by the claimant in writing, and sent to the Commission on State Mandates.

Charles W. Rogers  
 Claimant Representative Name

Controller  
 Title

San Diego Community College District  
 Organization

3375 Camino del Rio South  
 Street Address

San Diego, CA 92108  
 City, State, Zip

(619) 388-6555  
 Telephone Number

(619) 388-6892  
 Fax Number

crogers@sdccd.edu  
 E-Mail Address

*For CSM Use Only*

Filing Date: **RECEIVED**  
**JUN 17 2010**  
**COMMISSION ON STATE MANDATES**

IRC #:

**4. IDENTIFICATION OF STATUTES OR EXECUTIVE ORDERS**

*Please specify the subject statute or executive order that claimant alleges is not being fully reimbursed pursuant to the adopted parameters and guidelines.*

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

**5. AMOUNT OF INCORRECT REDUCTION**

*Please specify the fiscal year and amount of reduction. More than one fiscal year may be claimed.*

Fiscal Year	Amount of Reduction
FY 03-04	157,684
FY 04-05	50,153
FY 05-06	89,312
FY 06-07	82,797
<b>TOTAL:</b>	<b>379,946</b>

**6. NOTICE OF INTENT TO CONSOLIDATE**

*Please check the box below if there is intent to consolidate this claim.*

**Yes, this claim is being filed with the intent to consolidate on behalf of other claimants.**

Sections 7 through 11 are attached as follows:

- 7. Written Detailed Narrative: pages 1 to 5.
- 8. Documentary Evidence and Declarations: Exhibit N/A.
- 9. Claiming Instructions: Exhibit A.
- 10. Final State Audit Report or Other Written Notice of Adjustment: Exhibit B.
- 11. Reimbursement Claims: Exhibit C.

12. CLAIM CERTIFICATION

*Read, sign, and date this section and insert at the end of the incorrect reduction claim submission.\**

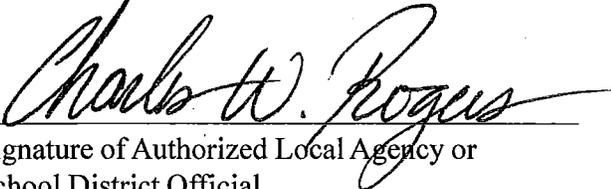
This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to Government Code section 17561. This incorrect reduction claim is filed pursuant to Government Code section 17551, subdivision (d). I hereby declare, under penalty of perjury under the 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.

Charles W. Rogers

Controller

Print or Type Name of Authorized Local Agency  
or School District Official

Print or Type Title

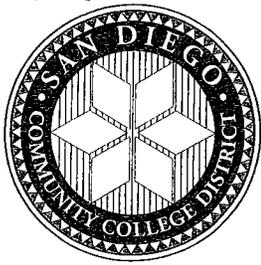




Signature of Authorized Local Agency or  
School District Official

Date

*\* If the declarant for this Claim Certification is different from the Claimant contact identified in section 2 of the incorrect reduction claim form, please provide the declarant's address, telephone number, fax number, and e-mail address below.*



# SAN DIEGO COMMUNITY COLLEGE DISTRICT

3375 Camino del Rio South  
San Diego, California 92108-3883  
619-388-6500  
CITY COLLEGE | MESA COLLEGE | MIRAMAR COLLEGE | CONTINUING EDUCATION

## ***Business Services***

*Vice Chancellor* 619-388-6975  
*Controller* 619-388-6555  
*Accounts Payable* 619-388-6554  
*Budget Services* 619-388-6551  
*General Accounting* 619-388-6556  
*Grants & Contracts Administration* 619-388-6550  
*Special Funds* 619-388-6552  
*FAX* 619-388-6987

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

June 15, 2010

Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

Dear Commission Members,

The San Diego Community College District submits to the Commission on State Mandates the Incorrect Reduction Claim Form authorized by Government Code section 17668.7. This submission is related to the August 2009 Audit Report on the San Diego Community College District's Health Fee Elimination Program by the California State Controller.

The State Controller's Office audited the cost claims by the San Diego Community College District for the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session, and Statutes of 1987) for the period July 1, 2003, through June 30, 2007.

The San Diego Community College District claimed \$810,987 for the mandated program. The audit determined that \$431,041 was allowable and \$379,946 unallowable.

The San Diego Community College District disagrees with the accuracy and rationale of including Mesa College and Miramar College on the City College Health Fee Elimination Claim. The rationale to support this direction is based in the application and interpretation of the Health Fee Elimination Parameters and Guidelines and the current and historical claiming instructions provided by the Controller's Office of Mandated Costs.

### **Finding #1 Understated direct costs and related indirect costs**

SDCCD agrees that miscellaneous costs for City College's health center were not claimed.

SDCCD also agrees that it excluded City College's health center expenditures reported in its Miscellaneous Student Services Fund in FYs 2003-04 and 2004-05, and health insurance premiums reported in its Health Services Fund in FYs 2005-06 and 2006-07.

SDCCD does not agree that costs for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines (P&G) recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statutes of 1984, 2<sup>nd</sup> E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) 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 operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate that Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "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."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G the services and related costs for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

**Finding #2 Mis-stated indirect costs**

SDCCD agrees that the indirect costs for City College Health Center were mis-stated.

**Finding #3 Understated authorized health service fees**

SDCCD does not agree that fees for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statutes of 1984, 2<sup>nd</sup> E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) 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 operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate that Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

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As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

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Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G the related fees for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

**Finding #4 Understated offsetting revenues/reimbursements**

SDCCD agrees that offsetting revenues/reimbursements for the City College Health Center were understated.

SDCCD does not agree that offsetting revenues/reimbursements for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statutes of 1984, 2<sup>nd</sup> E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) 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 operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate that Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

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The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

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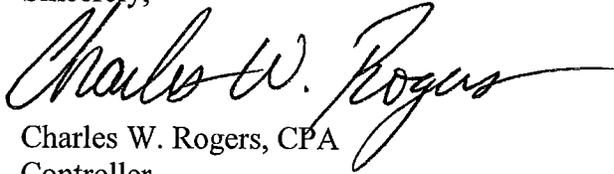
With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G these offsetting revenues/reimbursements for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

In conclusion, the San Diego Community College District requests that the Commission on State Mandates review and consider rejecting the findings from the State Controller's Audit Report dated August 2009 related to the inclusion of Mesa College and Miramar College on the City College Health Fee Elimination claims for the period of July 1, 2003, through June 30, 2007.

Sincerely,

A handwritten signature in cursive script that reads "Charles W. Rogers". The signature is written in black ink and is positioned above the typed name and title.

Charles W. Rogers, CPA  
Controller  
San Diego Community College District

## 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.

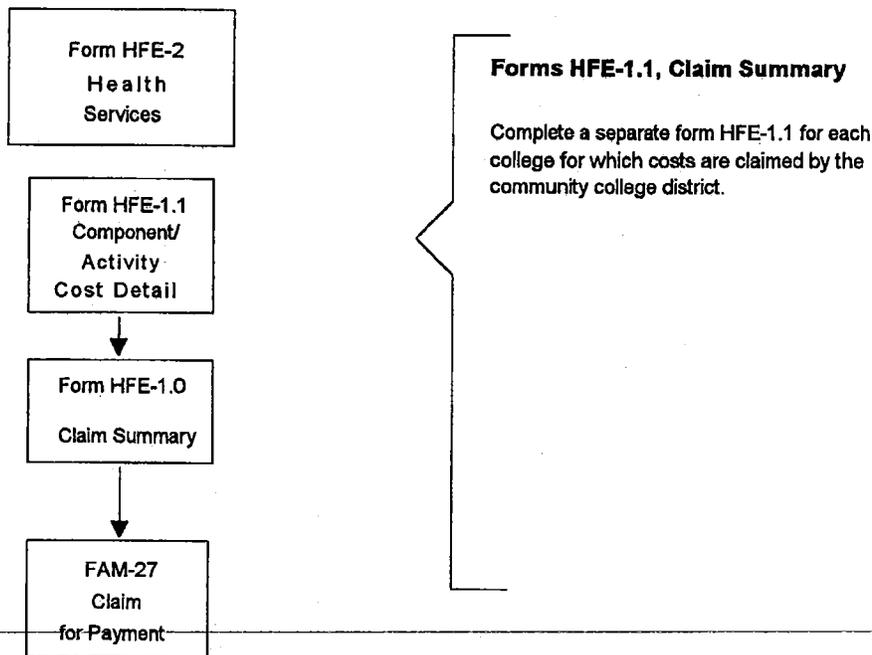
**C. Form HFE-1.0, Claim Summary**

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**



<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>HEALTH FEE ELIMINATION</b>		For State Controller Use Only (19) Program Number 00234 (20) Date Filed (21) LRS Input	PROGRAM  <b>234</b>
(01) Claimant Identification Number		<b>Reimbursement Claim Data</b>	
(02) Claimant Name		(22) FORM-1, (04)(b)	
Address		(23)	
		(24)	
		(25)	
<b>Type of Claim</b>	<b>Estimated Claim</b>	<b>Reimbursement Claim</b>	(26)
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(27)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29)
<b>Fiscal Year of Cost</b>	(06)	(12)	(30)
<b>Total Claimed Amount</b>	(07)	(13)	(31)
<b>Less: 10% Late Penalty</b>		(14)	(32)
<b>Less: Prior Claim Payment Received</b>		(15)	(33)
<b>Net Claimed Amount</b>		(16)	(34)
<b>Due from State</b>	(08)	(17)	(35)
<b>Due to State</b>		(18)	(36)
<b>(37) CERTIFICATION OF CLAIM</b>			
<p>In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>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. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>			
Signature of Authorized Officer		Date	
_____		_____	
Type or Print Name		Title	
_____		_____	
(38) Name of Contact Person for Claim		Telephone Number	_____
_____		E-mail Address	_____

<b>Program</b> <b>234</b>	<b>HEALTH FEE ELIMINATION</b> <b>Certification Claim Form</b> <b>Instructions</b>	<b>FORM</b> <b>FAM-27</b>
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- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete Form-1 and enter the amount from line (08).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended reimbursement claim, 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 the reimbursement claim from Form-1, line (08). The total claimed amount must exceed \$1,000.
- (14) Actual claims for 06-07 and estimated claims for 07-08 must be filed by **January 15, 2008**, otherwise the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty), not to exceed \$1,000.
- (15) If filing a reimbursement claim or 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 on 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., Form-1, (04)(b), means the information is located on Form-1, block (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 district's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS 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

Program <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>1</b>
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(01) Claimant	(02) Type of Claim Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year
---------------	--	-------------

(03) List all community colleges identified in form 1.1, line (03)

	(a) Name of College District	(b) Claimed Amount
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
16.		
<b>(04) Total Amount Claimed</b>		

<b>Program</b> <b>234</b>	<b>HEALTH FEE ELIMINATION CLAIM SUMMARY Instructions</b>	<b>FORM</b> <b>1</b>
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- (01) Enter the name of the claimant. Only a community college district (CCD) 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. A separate claim must be filed for each fiscal year.
- Form 1 must be filed for a reimbursement claim. Do not complete form 1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. 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%, form 1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) List all the colleges of the CCD that have increased costs. A separate form 1 must be completed for each college district showing how costs were derived.
- (04) Enter the total claimed amount of all colleges by adding lines 1. through 16.

Program <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY FOR 06-07</b>	<b>FORM</b> <b>1.1</b>
-----------------------	--	---------------------------

(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	20__/20__

(03) Name of College District

(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 in excess of 1986-87			
(07) Cost of providing current fiscal year health services at 1986-87 level [Line (05) - line (06)]			

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

Collection Period	(a) Number of Students Enrolled	(b) Students Exempt per EC 76355(c)(1)	(c) Students Exempt per EC 76355(c)(2)	(d) Students Exempt per EC 76355(c)(3) <small>Not applicable after 01/01/06</small>	(e) Number of Students Subject to Health Fee (a)-(b)-(c)-(d)	(f) Unit Cost Per Student Per EC 76355	(g) Student Health Fees (e) x (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: The sum of (Line (08)(1)(c) through line (08)(6)(c))

(10) Subtotal [Line (07) - line (09)]

**Cost Reduction**

(11) Less: Offsetting Savings

(12) Less: Other Reimbursements

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

<b>Program</b> <b>234</b>	<b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY FOR 06-07</b> <b>Instructions</b>	<b>FORM</b> <b>1.1</b>
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- (01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office (SCO) 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 1.1 must be filed for a reimbursement claim. Do not complete form 1.1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. 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%, form 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 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 claim.
- (04) Compare the level of 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 district's expenditure report authorized by Education Code §76355 and included in the Community College District's Annual Financial and Budget Report CCFS-311, EDP Code 6440, column 5. If the amount of direct costs claimed is different than that shown on the expenditure report, provide a schedule listing those community college district costs that are in addition to, or a reduction to expenditures shown on the report.
- (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 services that are 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 number of students enrolled, the number of students exempt per EC Section 76355(c)(1), and (2) and the amount of health service fees that could have been collected. Effective with the Summer Session of 2006, the student fees for health supervision and services are \$15.00 per semester, \$12.00 for summer school, \$12.00 for each quarter, and \$12.00 for intersessions of at least 4 weeks. EC section 76355(c)(3) is not applicable after January 1, 2006.
- (09) Enter the sum of student health fees that could have been collected, other than exempt students.
- (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 detailed schedule of savings with the claim.
- (12) Enter the total of other reimbursements received from any source, (i.e., federal, other state programs, etc.) Submit a detailed schedule of 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.

Program <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY FOR 07-08</b>	<b>FORM</b> <b>1.1</b>
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(01) Claimant	(02) Type of Claim	Fiscal Year
	Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	20__/20__

(03) Name of College District

(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 in excess of 1986-87			
(07) Cost of providing current fiscal year health services at 1986-87 level [Line (05) - line (06)]			

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

Collection Period	(a) Number of Students Enrolled	(b) Students Exempt per EC 76355(c)(1)	(c) Students Exempt per EC 76355(c)(2)	(d) Students Exempt per EC 76355(c)(3) <small>Not applicable after 01/01/06</small>	(e) Number of Students Subject to Health Fee (a)-(b)-(c)-(d)	(f) Unit Cost Per Student Per EC 76355	(g) Student Health Fees (e) x (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: The sum of (Line (08)(1)(c) through line (08)(6)(c))

(10) Subtotal [Line (07) - line (09)]

**Cost Reduction**

(11) Less: Offsetting Savings

(12) Less: Other Reimbursements

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

<b>Program</b> <b>234</b>	<b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY FOR 07-08</b> <b>Instructions</b>	<b>FORM</b> <b>1.1</b>
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- (01) Enter the name of the claimant. Only a community college district may file a claim with the State Controller's Office (SCO) 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 1.1 must be filed for a reimbursement claim. Do not complete form 1.1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. 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%, form 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 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 claim.
- (04) Compare the level of 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 district's expenditure report authorized by Education Code §76355 and included in the Community College Annual Financial and Budget Report CCFS-311, EDP Code 6440, column 5. If the amount of direct costs claimed is different than that shown on the expenditure report, provide a schedule listing those community college district's costs that are in addition to, or a reduction to expenditures shown on the report.
- (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 services that are 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 number of students enrolled, the number of students exempt per EC Section 76355(c)(1), and (2) and the amount of health service fees that could have been collected. Effective with the Summer Session of 2007, the student fees for health supervision and services are \$16.00 per semester, \$13.00 for summer school, \$13.00 for each quarter, and \$13.00 for intersessions of at least 4 weeks. EC section 76355(c)(3) is not applicable after January 1, 2006.
- (09) Enter the sum of student health fees that could have been collected, other than exempt students.
- (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 detailed schedule of savings with the claim.
- (12) Enter the total of other reimbursements received from any source, (i.e., federal, other state programs, etc.) Submit a detailed schedule of 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.

<b>Program</b> <span style="font-size: 2em; font-weight: bold;">234</span>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <span style="font-size: 2em; font-weight: bold;">2</span>
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(01) Claimant:	(02) Fiscal Year:
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(03) Place an "X" in columns (a) or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.	(a) 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		
Teat 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		

Program <b>234</b>	MANDATED COSTS HEALTH FEE ELIMINATION Claim Summary		FORM <b>2</b>
(01) Claimant:	(02) Fiscal Year:		
(03) Place an "X" in columns (a) or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.	(a) 1986-87	(b) FY of Claim	
Assessment, Intervention and Counseling (continued)			
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			
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			
Measels/Rubella			
Influenza			
Information			
Insurance			
On Campus Accident			
Voluntary			
Insurance Inquiry/Claim Administration			
Laboratory Tests Done			
Inquiry/Interpretation			
Pap Smears			
Physical Examinations			
Employees			

Program <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> Claim Summary	<b>FORM</b> <b>2</b>
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(01) Claimant:	(02) Fiscal Year:	
(03) Place an "X" in columns (a) or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.	(a)	(b)
	1986-87	FY of Claim
Physical Examinations (continued)		
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		
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		

Program <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> Claim Summary	<b>FORM</b> <b>2</b>
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(01) Claimant:	(02) Fiscal Year	
(03) Place an "X" in columns (a) or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.	(a) 1986-87	(b) FY of Claim
Tests (continued)		
Information		
Vision		
Glucometer		
Urinalysis		
Hemoglobin		
EKG		
Strep A testing		
PG Testing		
Monospot		
Hemacult		
Others, list		
Miscellaneous		
Absence Excuses/PE Waiver		
Allergy Injections		
Band-aids		
Booklets/Pamphlets		
Dressing Change		
Rest		
Suture Removal		
Temperature		
Weight		
Information		
Report/Form		
Wart Removal		
Others, list		
Committees		
Safety		
Environmental		
Disaster Planning		

**SAN DIEGO COMMUNITY  
COLLEGE DISTRICT**

Audit Report

**HEALTH FEE ELIMINATION PROGRAM**

Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session,  
and Chapter 1118, Statutes of 1987

*July 1, 2003, through June 30, 2007*



**JOHN CHIANG**  
California State Controller

August 2009



**JOHN CHIANG**  
California State Controller

August 28, 2009

Rich Grosch, President  
Board of Trustees  
San Diego Community College District  
3375 Camino Del Rio South  
San Diego, CA 92108-3883

Dear Mr. Grosch:

The State Controller's Office audited the costs claimed by San Diego Community College District for the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session, and Chapter 118, Statutes of 1987) for the period of July 1, 2003, through June 30, 2007.

The district claimed \$810,987 for the mandated program. Our audit disclosed that \$431,041 is allowable and \$379,946 is unallowable. The costs are unallowable because the district understated direct costs and related indirect costs, misstated indirect costs, understated authorized health service fees, and understated offsetting revenues/reimbursements. The State paid the district \$82,797. Allowable costs claimed exceed the amount paid by \$348,244.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at the CSM's Web site at [www.csm.ca.gov/docs/IRCForm.pdf](http://www.csm.ca.gov/docs/IRCForm.pdf).

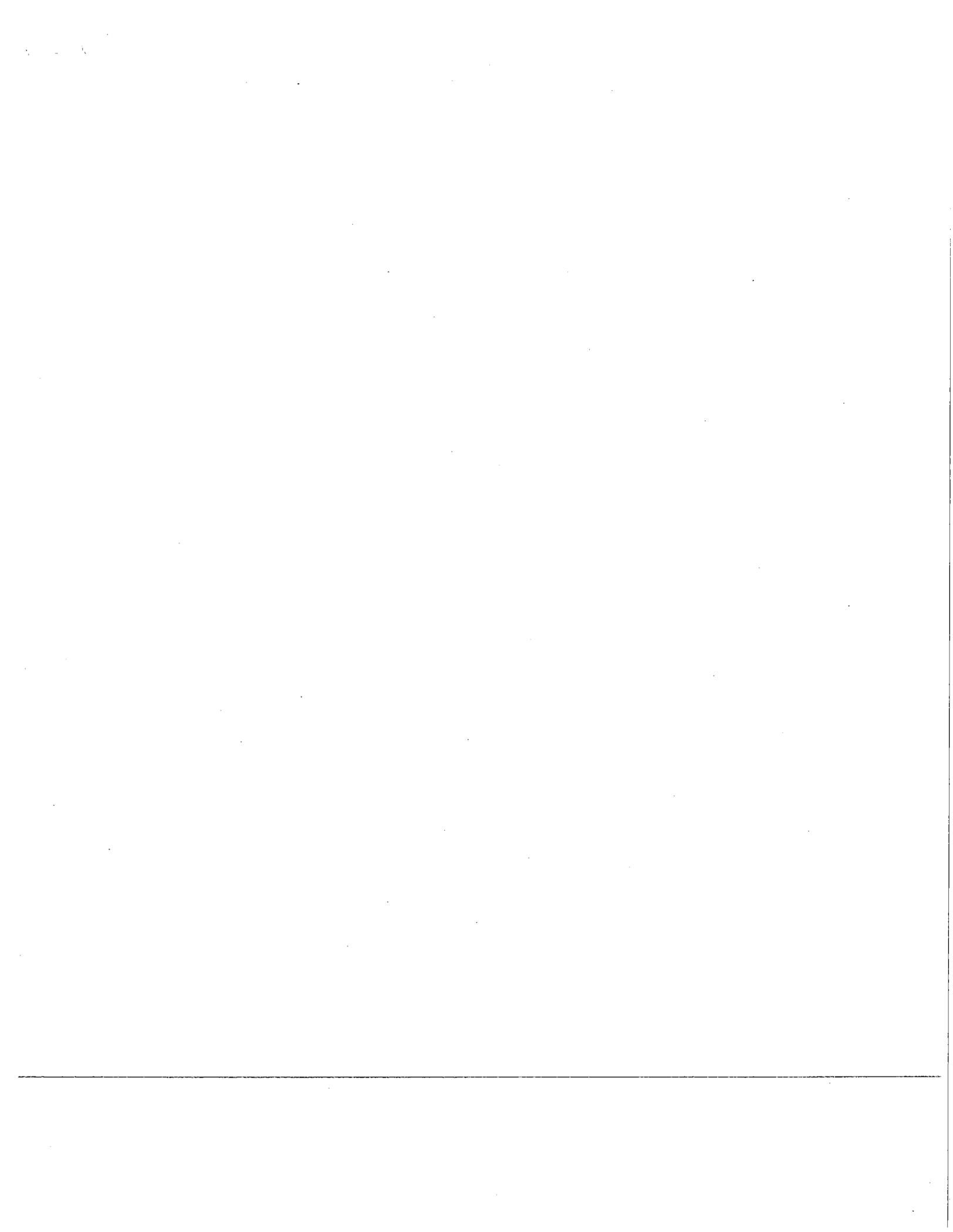
If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

*Original signed by*

JEFFREY V. BROWNFIELD  
Chief, Division of Audits

JVB/sk



August 28, 2009

-2-

Rich Grosch

cc: Constance M. Carroll, Chancellor  
San Diego Community College District  
Judy Korab, Finance and Budget Analyst  
Business Services  
San Diego Community College District  
Brett Bell, Internal Auditor  
Business Services  
San Diego Community College District  
Kuldeep Kaur, Specialist  
Fiscal Planning and Administration  
California Community Colleges Chancellor's Office  
Jeannie Oropeza, Program Budget Manager  
Education Systems Unit  
Department of Finance

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the costs claimed by San Diego Community College District for the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2<sup>nd</sup> Extraordinary Session, and Chapter 1118, Statutes of 1987) for the period of July 1, 2003, through June 30, 2007.

The district claimed \$810,987 for the mandated program. Our audit disclosed that \$431,041 is allowable and \$379,946 is unallowable. The costs are unallowable because the district understated direct costs and related indirect costs, misstated indirect costs, understated authorized health service fees, and understated offsetting revenues/reimbursements. The State paid the district \$82,797. Allowable costs claimed exceed the amount paid by \$348,244.

## Background

Chapter 1, Statutes of 1984, 2nd Extraordinary Session (E.S.) repealed Education Code section 72246 which authorized community college districts to charge a health fee for providing health supervision and services, providing medical and hospitalization services, and operating student health centers. This statute also required that health services for which a community college district charged a fee during fiscal year (FY) 1983-84 had to be maintained at that level in FY 1984-85 and every year thereafter. The provisions of this statute would automatically sunset on December 31, 1987, reinstating the community college districts' authority to charge a health service fee as specified.

Chapter 1118, Statutes of 1987 amended Education Code section 72246 (subsequently renumbered as section 76355 by Chapter 8, Statutes of 1993). The law requires any community college district that provided health services in FY 1986-87 to maintain health services at the level provided during that year for FY 1987-88 and for each fiscal year thereafter.

On November 20, 1986, the Commission on State Mandates (CSM) determined that Chapter 1, Statutes of 1984, 2nd Extraordinary Session, imposed a "new program" upon community college districts by requiring specified community college districts that provided health services in FY 1983-84, to maintain health services at the level provided during that year for FY 1984-85 and for each fiscal year thereafter. This maintenance-of-effort requirement applied to all community college districts that levied a health service fee in FY 1983-84.

On April 27, 1989, the CSM 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, requiring them to maintain that level in FY 1987-88 and for each fiscal year thereafter.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. CSM adopted parameters and guidelines on August 27, 1987, and amended them on May 25, 1989. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist school districts in claiming mandated program reimbursable costs.

**Objective, Scope,  
and Methodology**

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Health Fee Elimination Program for the period of July 1, 2003, through June 30, 2007.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the district's financial statements. We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the district's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

**Conclusion**

Our 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, San Diego Community College District claimed \$810,987 for costs of the Health Fee Elimination Program. Our audit disclosed that \$431,041 is allowable and \$379,946 is unallowable.

For the fiscal year (FY) 2003-04 claim, the State made no payment to the district. Our audit disclosed that \$195,974 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$195,974, contingent upon available appropriations.

For the FY 2004-05 claim, the State made no payment to the district. Our audit disclosed that \$214,651 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$214,651, contingent upon available appropriations.

For the FY 2005-06 claim, the State made no payment to the district. Our audit disclosed that \$20,416 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$20,416, contingent upon available appropriations.

For the FY 2006-07 claim, the State paid the district \$82,797. Our audit disclosed that the claimed costs are unallowable. The State will offset \$82,797 from other mandated program payments due the district. Alternatively, the district may remit this amount to the State.

**Views of  
Responsible  
Official**

We issued a draft audit report on July 17, 2009. Constance M. Carroll, Ph.D., Chancellor, responded by letter dated July 27, 2009 (Attachment), disagreeing with the audit results except for Finding 2 and portions of Finding 1.

**Restricted Use**

This report is solely for the information and use of San Diego Community College District, the California Community Colleges Chancellor's Office, 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.

*Original signed by*

JEFFREY V. BROWNFIELD  
Chief, Division of Audits

August 28, 2009

**Schedule 1—  
Summary of Program Costs  
July 1, 2003, through June 30, 2007**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>July 1, 2003, through June 30, 2004</u>				
Direct costs:				
Salaries	\$ 248,170	\$ 602,780	\$ 354,610	Finding 1
Benefits	50,737	131,555	80,818	Finding 1
Services and supplies	66,041	236,906	170,865	Finding 1
Total direct costs	364,948	971,241	606,293	
Indirect costs	167,876	277,279	109,403	Finding 2
Total direct and indirect costs	532,824	1,248,520	715,696	
Less authorized health service fees	(179,166)	(858,045)	(678,879)	Finding 3
Less offsetting revenues/reimbursements	—	(194,501)	(194,501)	Finding 4
Total program costs	<u>\$ 353,658</u>	195,974	<u>\$ (157,684)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 195,974</u>		
<u>July 1, 2004, through June 30, 2005</u>				
Direct costs:				
Salaries	\$ 249,963	\$ 635,737	\$ 385,774	Finding 1
Benefits	50,415	133,137	82,722	Finding 1
Services and supplies	66,139	230,991	164,852	Finding 1
Total direct costs	366,517	999,865	633,348	
Indirect costs	102,625	314,358	211,733	Finding 2
Total direct and indirect costs	469,142	1,314,223	845,081	
Less authorized health service fees	(204,338)	(914,635)	(710,297)	Finding 3
Less offsetting revenues/reimbursements	—	(184,937)	(184,937)	Finding 4
Total program costs	<u>\$ 264,804</u>	214,651	<u>\$ (50,153)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 214,651</u>		
<u>July 1, 2005, through June 30, 2006</u>				
Direct costs:				
Salaries	\$ 290,792	\$ 634,533	\$ 343,741	Finding 1
Benefits	67,119	143,956	76,837	Finding 1
Services and supplies	9,684	249,698	240,014	Finding 1
Total direct costs	367,595	1,028,187	660,592	
Indirect costs	102,927	327,580	224,653	Finding 2
Total direct and indirect costs	470,522	1,355,767	885,245	
Less authorized health service fees	(360,794)	(1,158,159)	(797,365)	Finding 3
Less offsetting revenues/reimbursements	—	(177,192)	(177,192)	Finding 4
Total program costs	<u>\$ 109,728</u>	20,416	<u>\$ (89,312)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 20,416</u>		

## Schedule 1 (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>July 1, 2006, through June 30, 2007</u>				
Direct costs:				
Salaries	\$ 417,287	\$ 885,431	\$ 468,144	Finding 1
Benefits	74,817	165,487	90,670	Finding 1
Services and supplies	23,519	276,874	253,355	Finding 1
Total direct costs	515,623	1,327,792	812,169	
Indirect costs	144,374	450,918	306,544	Finding 2
Total direct and indirect costs	659,997	1,778,710	1,118,713	
Less authorized health service fees	(577,200)	(1,600,947)	(1,023,747)	Finding 3
Less offsetting revenues/reimbursements	—	(295,522)	(295,522)	Finding 4
Subtotal	82,797	(117,759)	(200,556)	
Adjustment to eliminate negative balance	—	117,759	117,759	
Total program costs	<u>\$ 82,797</u>	—	<u>\$ (82,797)</u>	
Less amount paid by the State		(82,797)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (82,797)</u>		
<u>Summary: July 1, 2003, through June 30, 2007</u>				
Direct costs:				
Salaries	\$ 1,206,212	\$ 2,758,481	\$1,552,269	
Benefits	243,088	574,135	331,047	
Services and supplies	165,383	994,469	829,086	
Total direct costs	1,614,683	4,327,085	2,712,402	
Indirect costs	517,802	1,370,135	852,333	
Total direct and indirect costs	2,132,485	5,697,220	3,564,735	
Less authorized health service fees	(1,321,498)	(4,531,786)	(3,210,288)	
Less offsetting revenues/reimbursements	—	(852,152)	(852,152)	
Subtotal	810,987	313,282	(497,705)	
Adjustment to eliminate negative balance	—	117,759	117,759	
Total program costs	<u>\$ 810,987</u>	431,041	<u>\$ (379,946)</u>	
Less amount paid by the State		(82,797)		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 348,244</u>		

<sup>1</sup> See the Findings and Recommendations section.

# Findings and Recommendations

## FINDING 1— Understated direct costs

The district understated direct costs by \$2,712,402 for the audit period. The district understated the costs because it did not report direct costs (salaries, benefits, and services and supplies) applicable to the mandated program on a district-wide basis. While the district's claims included expenditures incurred for the operation of its health center at City College, the district's claims should have also included expenditures incurred for the operation of its health centers at Miramar College (\$727,537) and Mesa College (\$1,793,862). In addition, the district understated allowable costs incurred by City College's health center (\$191,003).

District representatives stated they did not claim reimbursement for the health centers at Miramar and Mesa Colleges because: (1) Miramar College did not operate a health center in fiscal year (FY) 1986-87, and (2) the health center at Mesa College did not maintain the same level of services as it did in FY 1986-87.

In addition, the district erroneously excluded City College's health center expenditures reported in its Miscellaneous Student Services Fund in FY 2003-04 and FY 2004-05, and health insurance premiums reported in its Health Services Fund in FY 2005-06 and FY 2006-07 from its reimbursement claims.

The following table summarizes the audit adjustments by fiscal year for each campus and cost component:

College	Direct Costs	Fiscal Year				Total
		2003-04	2004-05	2005-06	2006-07	
City College	Salaries	\$ 2,030	\$ 17,775	\$ —	\$ —	\$ 19,805
	Benefits	231	4,541	—	—	4,772
	Services and supplies	12,936	11,517	74,299	67,674	166,426
	Subtotal	15,197	33,833	74,299	67,674	191,003
Miramar College	Salaries	88,766	74,759	87,559	133,030	384,114
	Benefits	19,545	18,247	20,383	26,352	84,527
	Services and supplies	57,560	50,241	83,730	67,365	258,896
	Subtotal	165,871	143,247	191,672	226,747	727,537
Mesa College	Salaries	263,814	293,240	256,182	335,114	1,148,350
	Benefits	61,042	59,934	56,454	64,318	241,748
	Services and supplies	100,369	103,094	81,985	118,316	403,764
	Subtotal	425,225	456,268	394,621	517,748	1,793,862
Audit adjustment		\$ 606,293	\$ 633,348	\$ 660,592	\$ 812,169	\$ 2,712,402

### Summary by Cost Element

Salaries	\$ 354,610	\$ 385,774	\$ 343,741	\$ 468,144	\$ 1,552,269
Benefits	80,818	82,722	76,837	90,670	331,047
Services and supplies	170,865	164,852	240,014	253,355	829,086
Audit adjustment	\$ 606,293	\$ 633,348	\$ 660,592	\$ 812,169	\$ 2,712,402

The parameters and guidelines (section III., Eligible Claimants) state that *community college districts* [emphasis added] which provided health services in the 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.

The parameters and guidelines (section V.A., Reimbursable Costs, Scope of Mandate) state that eligible *community college districts* [emphasis added] shall be reimbursed for the costs of providing a health services program. Only services provided in the 1986-87 fiscal year may be claimed.

The parameters and guidelines (section V.B., Reimbursable Costs, Reimbursable Activities) state that for each eligible claimant, cost items are reimbursable to the extent they were provided by the *community college district* [emphasis added] in fiscal year 1986-87.

Therefore, the maintenance of effort is based on a "district" level and not on a "campus" level. As long as the district, as a whole, is providing the same level of health services as it did in the base year, the district is eligible to file a reimbursement claim. However, a reimbursement claim should include all expenditures incurred and offsetting revenues and reimbursements received that are applicable to the mandated program on a district-wide basis.

#### Recommendation

We recommend that the district prepare its reimbursement claims on a district-wide basis, thereby including all health service costs and offsetting revenues that are applicable to the mandated program.

#### District's Response

SDCCD agrees that miscellaneous costs for City College's health center were not claimed.

SDCCD also agrees that it excluded City College's health center expenditures reported in its Miscellaneous Student Services Fund in FYs 2003-04 and 2004-05, and health insurance premiums reported in its Health Services Fund in FYs 2005-06 and 2006-07.

SDCCD does not agree that costs for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines (P&G) recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statutes of 1984, 2<sup>nd</sup> E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) 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 operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate that Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "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."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G the services and related costs for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

SCO's Comments

The finding and recommendation remain unchanged.

The district concurs with the portion of the finding regarding the excluded health center expenditures incurred by City College.

However, the district disagrees that the expenditures and revenues associated with the operation of its health centers at Mesa College and Miramar College should be included in the district's claims. In its response to the draft report, the district cites language from section I of the parameters and guidelines, in which the CSM refers to the operations of student health centers. The district concludes that this language necessitates the filing of multiple mandated cost claims if a district operates multiple health centers.

We disagree with the district's conclusion. Section I of the parameters and guidelines contains background information describing the statutory changes in California law that created the mandated program. This is the only section of the parameters and guidelines in which the CSM refers to "student health centers." Section II of the parameters and guidelines describes the CSM's conclusions in its Statement of Decision, which it adopted on November 20, 1986. CSM concluded that the test claim

legislation imposed a “new” program upon *community college districts* [emphasis added] by requiring any community college district that provided health services for which it was authorized to charge a fee to maintain health services at the level provided during the 1984-85 fiscal year and each fiscal year thereafter.

We also reviewed the Statement of Decision. In Section II, Finding of Facts, item 6, states:

During fiscal year 1983-84 Rio Hondo Community College District provided a health services program [sic] and assessed a health services fee. Therefore, the Rio Hondo Community College District has incurred increased costs as a result of having to provide a health services program while having its authority to assess a health services fee removed.

This language supports our conclusion that districts incur mandated costs for the operation of a health services program. In turn, the operation of a health services program takes place in one or more student health centers that a district may operate. This language also appears in the parameters and guidelines. Section V.A. (Reimbursable Costs, Scope of Mandate), states:

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.

In addition, Section V.B. (Reimbursable Costs, Reimbursable Activities) states:

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.

Section V.B. goes on to list the specific health services that are reimbursable. However, there is no reference to costs only being reimbursable only for individual health centers. Section V.A. mentions “eligible community college districts” and section V.B. mentions “eligible claimants.” We conclude, therefore, that claimants are community college districts, not individual health centers, as the district suggests in its response.

The district also identifies language that appears on Form HFE 1.1 of the SCO’s claiming instructions. We concur that language appearing on this form for claims filed through FY 2006-07 appears to instruct claimants to omit specific health centers from a district’s claim if it does not provide the same level of services that were provided during FY 1986-87. Prior to FY 2007-08, Form HFE 1.1 asked for the name of the college on line (03) before addressing, on line (04), the level of services provided. However, the instructions for Form HFE 1.1 provide a bit more guidance.

Instruction (01) for Form HFE 1.1 states:

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

Instruction (03) for Form HFE 1.1 states:

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 claim.

Form HFE 1.1 was subsequently revised in SCO's claiming instructions, applicable for the filing of FY 2007-08 claims, to indicate the name of the college district on line (03) before addressing, on line (04), the level of health services provided in comparison to FY 1986-87.

While we concur that the claiming instructions used during the audit period may be construed as misleading, the SCO's claiming instructions are not authoritative unless specifically referenced by the parameters and guidelines. For example, Section VI.B.3. of the parameters and guidelines refers to the claiming instructions for claiming indirect costs.

The district also states that health fee revenues, net of associated expenses, for the Mesa College and Miramar College health centers must not be used to offset the cost of mandated services provided at its City College health center. Once again, we disagree with the district's statement.

During the course of the audit, district representatives acknowledged that the health centers at its Mesa College and Miramar College campus sites operated at a profit and that the health center at City College operated at a loss. They also stated their belief that the health centers at Mesa College and Miramar College should not be subsidizing its health center at City College. For the purposes of this mandated program, it is not a matter of subsidy but of equity. It is not reasonable that the State should be liable to reimburse the district for one health center operating at a loss while the district enjoys the profits from the operations of its other two health centers. The language in the parameters and guidelines and the statement of decision refers to the operation of the district's health services program. The district's health services program comprises all three of its health centers. To the extent that the district's health services program operated at a loss, it is entitled to seek reimbursement from the State via a mandated cost claim.

**FINDING 2—  
Understated indirect  
costs**

The district understated indirect costs by \$852,333 for the audit period. For FY 2003-04, the district applied its federally approved indirect cost rate to the incorrect direct cost base when calculating indirect costs. For FY 2004-05 through FY 2006-07, the district incorrectly claimed indirect costs using a methodology that is not allowable per the program's parameters and guidelines.

The district claimed indirect costs based on an indirect cost rate prepared using Title 2, Code of Federal Regulations, Part 220 (Office of Management and Budget [OMB] Circular A-21) for each fiscal year of the audit period. For FY 2003-04, the SCO's claiming instructions allow the district to use a federally approved rate prepared in accordance with OMB Circular A-21. For FY 2004-05 through FY 2006-07, the parameters and guidelines and the SCO's claiming instructions do not allow the district to use a federally approved rate.

The district's approved rate for FY 2003-04 was based on employee salaries. However, the district incorrectly applied the approved rate to employee benefits, and services and supplies. However, because the district understated allowable costs for employee salaries, as noted in Finding 1, net allowable indirect costs were also understated.

We calculated the allowable indirect cost rates for FY 2004-05 through FY 2006-07 based on the FAM-29C methodology that the parameters and guidelines and the SCO's claiming instructions allow. We calculated allowable indirect cost rates each year by using the information contained in the California Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311). Our calculations revealed that for all three years, the district understated indirect cost rates claimed.

The following table summarizes the claimed, allowable indirect cost rates and the resulting audit adjustments:

Cost Element	Fiscal Year				Total
	2003-04	2004-05	2005-06	2006-07	
Allowable salaries	\$ 602,780	—	—	—	
Allowable direct costs	—	\$ 999,865	\$ 1,028,187	\$ 1,327,792	
Federally approved rate *	× 46.00%	—	—	—	
FAM-29C indirect cost rate	—	× 31.44%	× 31.86%	× 33.96%	
Allowable indirect costs	277,279	314,358	327,580	450,918	
Less indirect costs claimed	(167,876)	(102,625)	(102,927)	(144,374)	
Audit adjustment	\$ 109,403	\$ 211,733	\$ 224,653	\$ 306,544	\$ 852,333

The parameters and guidelines (section VI.B.3, Claim Preparation, Allowable Overhead Cost) state that indirect costs may be claimed in the manner described by the State Controller in his claiming instructions.

For FY 2003-04, the SCO's claiming instructions state:

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

For FYs 2004-05 through 2006-07, the SCO's claiming instructions state:

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

Recommendation

We recommend that the district claim Health Fee Elimination program indirect costs based on the indirect costs rates computed in accordance with the SCO's claiming instructions. For subsequent Health Fee Elimination Program claims, the district should prepare its indirect cost rate proposal using the SCO's FAM-29C methodology.

District's Response

SDCCD agrees that the indirect costs for City College Health Center were mis-stated.

**FINDING 3—  
Understated authorized  
health service fees**

The district understated authorized health service fees by \$3,210,288 for the audit period. While the district's claims included authorized health service fee revenues for City College, it should have also included authorized health service fee revenues for Miramar and Mesa Colleges.

Mandated costs do not include costs that are reimbursable from authorized fees. Government Code section 17514 states that "costs mandated by the state" means any increased costs that a school district is required to incur. To the extent community college district can charge a fee, they are not required to incur a cost. In addition, Government Code section 17556 states that the Commission on State Mandates shall not find costs mandated by the State if the school district has the authority to levy fees to pay for the mandated program or increased level of service.

Education Code section 76355, subdivision (c), states that health fees are authorized for all students except those who: (1) depend exclusively on prayer for healing; (2) are attending a community college under an approved apprenticeship training program; or, (3) demonstrate financial need. The California Community Colleges Chancellor's Office (CCCCO) identified the fees authorized by Education Code section 76355, subdivision (a). The authorized fees for each summer term is \$9 for FY 2003-04, \$10 for FY 2004-05, \$11 for FY 2005-06, and \$12 for FY 2006-07. The authorized fees for each fall and spring semester is \$12 for FY 2003-04, \$13 for FY 2004-05, \$14 for FY 2005-06, and \$15 for FY 2006-07.

In order to calculate authorized health service fee revenue on a district-wide basis, we obtained student enrollment and Board of Governors Grant (BOGG) recipient data from the CCCCCO. The CCCCCO identified the district's enrollment based on the CCCCCO's MIS data element STD7, codes A through G. The CCCCCO eliminated any duplicate students based on their social security numbers. From the district enrollment, the CCCCCO identified the number of BOGG recipients based on MIS data element SF21, all codes with first letter B or F, and the number of apprenticeship enrollees based on data element SB23, code 1. Effective January 1, 2006, Education Code section 76355, subdivision (c), no longer excludes students who have a financial need.

The following table shows the authorized health fee calculation and audit adjustment for each fiscal year:

	Summer Term	Fall Semester	Spring Semester	Total
<u>FY 2003-04</u>				
Number of enrolled students	20,948	44,300	44,189	
Less BOGG recipients	(6,227)	(13,501)	(13,713)	
Less apprenticeship enrollees	—	(420)	(391)	
Less religious exemptions	—	(1)	—	
Students subject to health service fee	14,721	30,378	30,085	
Health service fee	× \$ (9)	× \$ (12)	× \$ (12)	
Authorized health service fees	\$ (132,489)	\$ (364,536)	\$ (361,020)	\$ (858,045)
Less authorized health service fees claimed				179,166
Audit adjustment, FY 2003-04				(678,879)

	Summer Term	Fall Semester	Spring Semester	Total
<u>FY 2004-05</u>				
Number of enrolled students	21,367	44,529	45,907	
Less BOGG recipients	(6,714)	(14,768)	(15,399)	
Less apprenticeship enrollees	—	(612)	(572)	
Students subject to health service fee	14,653	29,149	29,936	
Health service fee	× \$ (10)	× \$ (13)	× \$ (13)	
Authorized health service fees	<u>\$ (146,530)</u>	<u>\$ (378,937)</u>	<u>\$ (389,168)</u>	(914,635)
Less authorized health service fees claimed				<u>204,338</u>
Audit adjustment, FY 2004-05				<u>(710,297)</u>
<u>FY 2005-06</u>				
Number of enrolled students	21,500	43,186	44,423	
Less BOGG recipients	(7,419)	(14,759)	—	
Less apprenticeship enrollees	—	(602)	(586)	
Student enrollment subject to health service fee	14,081	27,825	43,837	
Health service fee	× \$ (11)	× \$ (14)	× \$ (14)	
Authorized health service fees	<u>\$ (154,891)</u>	<u>\$ (389,550)</u>	<u>\$ (613,718)</u>	(1,158,159)
Less authorized health service fees claimed				<u>360,794</u>
Audit adjustment, FY 2005-06				<u>(797,365)</u>
<u>FY 2006-07</u>				
Number of enrolled students	21,576	44,311	46,544	
Less apprenticeship enrollees	—	(669)	(708)	
Less religious exemptions	—	(3)	(6)	
Students subject to health service fee	21,576	43,639	45,830	
Health service fee	× \$ (12)	× \$ (15)	× \$ (15)	
Authorized health service fees	<u>\$ (258,912)</u>	<u>\$ (654,585)</u>	<u>\$ (687,450)</u>	(1,600,947)
Less authorized health service fees claimed				<u>577,200</u>
Audit adjustment, FY 2006-07				<u>(1,023,747)</u>
Total audit adjustment				<u>\$ (3,210,288)</u>

Recommendation

We recommend that the district deduct authorized health service fees from mandate-related costs claimed. To properly calculate authorized health service fees, we recommend that the district identify the number of enrolled students based on CCCCCO data element STD7, codes A through G. We also recommend that the district identify the number of apprenticeship program enrollees based on data elements SB23, code 1, and STD7, codes A through G.

In addition, we recommend that the district maintain documentation that identifies the number of students excluded from the health service fee based on Education Code section 76355, subdivision (c)(1). If the district excludes any students from receiving health services, the district should maintain contemporaneous documentation of a district policy that excludes those students and documentation identifying the number of students excluded.

### District's Response

SDCCD does not agree that fees for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statutes of 1984, 2<sup>nd</sup> E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) 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 operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate the Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "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."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G the related fees for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

### SCO's Comments

The finding and recommendation remain unchanged.

The district believes that health service fees collected for its health centers at Miramar College and Mesa College should not be included in its mandated cost claims. The language presented by the district is identical to the language presented for Finding 1 (Understated direct costs and related indirect costs). Accordingly, our comments are the same as those cited in Finding 1.

**FINDING 4—  
Understated  
offsetting revenues/  
reimbursements**

The district understated offsetting savings/reimbursements by \$852,152. The district received student insurance fees of \$725,187 and health services program-related revenue from various sources totaling \$126,965 that were not reported on its mandated cost claims.

The parameters and guidelines (section VIII., Offsetting Savings and Other Reimbursements) state that any offsetting savings received as a direct result of this statute must be deducted from the costs claimed. It further states that reimbursement for this mandate received from any source (e.g., federal, state, etc.) shall be identified and deducted from this claim.

The following table summarizes the audit adjustments for insurance fees and local revenues received by each college for each fiscal year of the audit period:

	Fiscal Year				Total
	2003-04	2004-05	2005-06	2006-07	
Insurance fees:					
City College	\$ 39,555	\$ 36,854	\$ 37,722	\$ 77,354	\$ 191,485
Miramar College	37,977	36,037	36,601	61,279	171,894
Mesa College	89,400	80,759	74,456	117,193	361,808
Subtotal	166,932	153,650	148,779	255,826	725,187
Local revenue:					
City College	13,521	12,392	11,755	18,164	55,832
Miramar College	3,780	5,952	4,202	8,242	22,176
Mesa College	10,268	12,943	12,456	13,290	48,957
Subtotal	27,569	31,287	28,413	39,696	126,965
Audit adjustment	\$ 194,501	\$ 184,937	\$ 177,192	\$ 295,522	\$ 852,152

Recommendation

We recommend that the district report all health services program-related offsetting savings and/or reimbursements on its mandated cost claims.

District's Response

SDCCD agrees that offsetting revenues/reimbursements for the City College Health Center were understated.

SDCCD does not agree that offsetting revenues/reimbursements for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statutes of 1984, 2<sup>nd</sup> E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) 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 operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate the Community College Districts submit HFE claims for multiple centers and not combine them on one claim.

HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "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."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G the related fees for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

SCO's Comments

The finding and recommendation remain unchanged.

The district believes that offsetting revenues/reimbursements for its health centers at Miramar College and Mesa College should not be included in its mandated cost claims. The language presented by the district is identical to the language presented for Finding 1 (Understated direct costs and related indirect costs). Accordingly, our comments are the same as those cited in Finding 1.

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

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## SAN DIEGO COMMUNITY COLLEGE DISTRICT

3375 Camino del Rio South  
San Diego, California 92108-3883  
619-388-6500

CITY COLLEGE | MESA COLLEGE | MIRAMAR COLLEGE | CONTINUING EDUCATION

Office of the Chancellor  
619-388-6957

July 27, 2009

Jim L. Spano, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
California State Controller's Office  
PO Box 942850  
Sacramento, CA 94250-5874

Dear Mr. Spano,

The San Diego Community College District questions the accuracy and rational of including Mesa College and Miramar College on the City College Health Fee Elimination Claim. The rationale to support this direction is based in the application and interpretation of the Health Fee Elimination Parameters and Guidelines and the current and historical claiming instructions provided by the Controller's Office of Mandated Costs.

In response to your letter dated July 17, 2009 we offer the following comments.

**Finding #1 Understated direct costs and related indirect costs**

SDCCD agrees that miscellaneous costs for City College's health center were not claimed.

SDCCD also agrees that it excluded City College's health center expenditures reported in its Miscellaneous Student Services Fund in FYs 2003-04 and 2004-05, and health insurance premiums reported in its Health Services Fund in FYs 2005-06 and 2006-07.

SDCCD does not agree that costs for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines (P&G) recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statues of 1984, 2<sup>nd</sup> E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) 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 operations of *student health centers*." [emphasis added]. This environment of

July 27, 2009

multiple centers would necessitate that Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "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."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G the services and related costs for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

**Finding #2 Mis-stated indirect costs**

SDCCD agrees that the indirect costs for City College Health Center were mis-stated.

**Finding #3 Understated authorized health service fees**

SDCCD does not agree that fees for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statutes of 1984, 2<sup>nd</sup> E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) 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 operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate that Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

July 27, 2009

HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "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."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented. As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G the related fees for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

**Finding #4 Understated offsetting revenues/reimbursements**

SDCCD agrees that offsetting revenues/reimbursements for the City College Health Center were understated.

SDCCD does not agree that offsetting revenues/reimbursements for Mesa College Health Center and Miramar College Health Center must be included on the City College Health Center claim.

The HFE Parameters and Guidelines recognize that Community College Districts operate multiple centers. P&G Section I states that, "Chapter 1, Statutes of 1984, 2<sup>nd</sup> E.S. repealed Education Code Section 72246 (subsequently renumbered to 76355) 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 operations of *student health centers*." [emphasis added]. This environment of multiple centers would necessitate that Community College Districts submit HEF claims for multiple centers and not combine them on one claim.

July 27, 2009

HFE P&G section V further states that, "Only services provided in 1986-87 fiscal year may be claimed." This condition is further supported by the Mandated Cost Claiming instructions Form HFE-1.1 section 4 that, "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."

The Mandated Cost Claiming instructions Form HFE-1.0 section 3 further requires that a listing of colleges identified as operating at 1986-87 levels be documented.

As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

As indicated in the Entrance Conference Miramar College did not operate a health center in FY 1986-87 and the health center at Mesa College did not maintain the same level of services as it did in 1986-87.

With the exception of a medical emergency, students who seek health services at a campus other than their campus of primary enrollment are directed to seek care at the health center of their campus of primary enrollment. Health fees collected from students are budgeted and expended at the campus of primary enrollment. Reciprocity is to be considered in extreme or emergency situations only.

Health Fee revenues, net of associated expenses, for the Mesa College Health Center and Miramar College Center must not be used to offset the cost of mandated services provided by City College Health Center.

Per the P&G these offsetting revenues/reimbursements for Mesa College Health Center and Miramar College Health Center may not be included on the City College HFE claim.

In conclusion, the San Diego Community College District requests that the Mandated Cost Audits Bureau reconsider its findings related to the inclusion of Mesa College and Miramar College on the City College Health Fee Elimination claims for the period of July 1, 2003, through June 30, 2007.

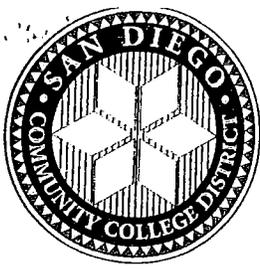
Sincerely,



Constance M. Carroll, Ph. D.  
Chancellor

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

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

**SAN DIEGO COMMUNITY COLLEGE DISTRICT**

3375 Camino del Rio South  
San Diego, California 92108-3883  
619-388-6500  
CITY COLLEGE | MESA COLLEGE | MIRAMAR COLLEGE | CONTINUING EDUCATION

*Business Services*  
Vice Chancellor 619-388-6975  
FAX 619-388-6670

October 26, 2005

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

Dear Sir or Madam,

Attached please find an amended reimbursement Health Fee Elimination Claim for the fiscal year of cost 2003-04. It has recently come to our attention that the Unit Cost Per Student Per EC 76355 reported on form HFE-1.1 was incorrect. The resulting amended claim is less than the original.

I trust that this will not be a material issue as the original estimated and the original reimbursement claims have not been paid by the State Controller.

If you require additional documentation or further explanation please do not hesitate to contact me.

Best regards,

A handwritten signature in black ink that reads "Brett A. Bell". The signature is written in a cursive style.

Brett A. Bell, Internal Auditor  
San Diego Community College District  
619.388.6542

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561  <b>HEALTH FEE ELIMINATION</b>	(19) Program Number 00234 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	Program <b>234</b>
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L A B E L  H E R E	(01) Claimant Identification Number CC37170	<b>Reimbursement Claim Data</b>	
	(02) Claimant Name San Diego Community College District	(22) HFE-1.0, (04)(b)	353,658
	County of Location San Diego County	(23)	
	Street Address or P.O. Box 3375 Camino del Rio South, #210	Suite (24)	
	City San Diego, CA 92108	State Zip Code (25)	

Type of Claim	Estimated Claim	Reimbursement Claim	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>	(26)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27)
	(05) Amended <input checked="" type="checkbox"/>	(11) Amended <input checked="" type="checkbox"/>	(28)
			(29)
Fiscal Year of Cost	(06) 2004 /20 05	(12) 20 03 /2004	(30)
Total Claimed Amount	(07) 200,000	(13) 353,658	(31)
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(32)
Less: Prior Claim Payment Received		(15)	(33)
Net Claimed Amount		(16) 353,658	(34)
Due from State	(08) 200,000	(17) 353,658	(35)
Due to State		(18)	(36)

**(37) CERTIFICATION OF CLAIM**  
 In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, 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. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer	Date
	October 26, 2005
Terry Davis	Vice Chancellor, Business Sys
Type or Print Name	Title

(38) Name of Contact Person for Claim	Telephone Number
Brett A. Bell	(619) 388 - 6542 Ext.
	E-Mail Address
	bbell@sdccd.edu

Program <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b>HFE-1.1</b>
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(01) Claimant San Diego Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 20 <u>03</u> / <u>20</u> <u>04</u>
---	---	---

(03) Name of College San Diego 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       MORE 
4890

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim	364,948	167,876	523,824
(06) Cost of providing current fiscal year health services in excess of 1986-87			
(07) Cost of providing current fiscal year health services at 1986-87 level [Line (05) - line (06)]	364,948	167,876	523,824

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

Collection Period	(a) Number of Students Enrolled	(b) Students Exempt per EC 76355(c)(1)	(c) Students Exempt per EC 76355(c)(2)	(d) Students Exempt per EC 76355(c)(3)	(e) Number of Students Subject to Health Fee (a)-(b)-(c)-(d)	(f) Unit Cost Per Student Per EC 76355	(g) Student Health Fees (e) x (f)
1. Per Fall Semester <span style="float: right;">03</span>	13,736	6,528	0	640	6,568	12.00	78,816
2. Per Spring Semester <span style="float: right;">04</span>	13,703	6,677	0	663	6,363	12.00	76,356
3. Per Summer Session <span style="float: right;">04</span>	5,493	2,827	0	0	2,666	9.00	23,994
4. Per First Quarter							
5. Per Second Quarter							
6. Per third Quarter							

(09) Total health fee that could have been collected: The sum of (Line (08)(1)(c) through line (08)(6)(c)) 179,166

(10) Subtotal [Line (07) - line (09)] 353,658

**Cost Reduction**

(11) Less: Offsetting Savings

(12) Less: Other Reimbursements

(13) Total Claimed Amount [Line (10) - ((line (11) + line (12)))] 353,658

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant  San Diego Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2003/2004 <del>19</del> <del>19</del>
(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. San Diego City College	353,658	
2.		
3.		
4.		
5.		
6.		
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8.		
9.		
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20.		
21.		
<b>(04) Total Amount Claimed</b>	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	353,658

**MANDATED COSTS  
HEALTH ELIMINATION FEE  
HEALTH SERVICES**

**FORM  
HFE-2**

(01) Claimant: San Diego Community College District (02) Fiscal Year costs were incurred: 2003-2004

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

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

**MANDATED COSTS  
HEALTH ELIMINATION FEE  
HEALTH SERVICES**

**FORM  
HFE-2**

(01) Claimant: San Diego Community College Dist

(02) Fiscal Year costs were incurred:

2003--2004

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

(a) FY 1986/87	(b) FY of Claim
----------------------	-----------------------

Child Abuse	X	X
Birth Control/Family Planning	X	X
Stop Smoking	X	X
Library, Videos and Cassettes	X	X
First Aid, Major Emergencies	X	X
First Aid, Minor Emergencies		
First Aid Kits, Filled		
Immunizations		
Diphtheria/Tetanus	X	X
Measles/Rubella	X	X
Influenza	X	X
Information	X	X
Insurance		
On Campus Accident		
Voluntary		
Insurance Inquiry/Claim Administration	X	X
Laboratory Tests Done		
Inquiry/Interpretation	X	X
Pap Smears	X	X
Physical Examinations		
Employees		
Students		
Athletes	X	X
Medications		
Antacids	X	X
Antidiarrheal	X	X
Aspirin, Tylenol, Etc	X	X
Skin Rash Preparations	X	X
Eye Drops	X	X
Ear Drops	X	X
Toothache, oil cloves	X	X
Stingkill	X	X
Midol, Menstrual Cramps	X	X
Other, list	X	X
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: San Diego Community College Dist (02) Fiscal Year costs were Incurred: 2003-2004 . .

(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	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		
Hearing	X	X
Tuberculosis	X	X
Reading Information	X	X
Vision	X	X
Glucometer	X	X
Urinalysis		
Hemoglobin	X	X
EKG	X	X
Strep A testing		
PG Testing	X	X
Monospot	X	X
Hemacult	X	X
Others, list	X	X
Miscellaneous		
Absence Excuses/PE Waiver		
Allergy Injections	X	X
Band-aids	X	X
Booklets/Pamphlets	X	X
Dressing Change	X	X
Rest	X	X
Suture Removal	X	X
Temperature	X	X
Weigh	X	X
Information	X	X
Report/Form	X	X
Wart Removal	X	X
Others, list	X	X
Committees		
Safety		
Environmental	X	X
Disaster Planning	X	X

State Controller's Office

Community College Mandated Cost Manual

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561  HEALTH FEE ELIMINATION		For State Controller Use Only	Program	
		(19) Program Number 00234	234	
		(20) Date Filed ___/___/___		
		(21) LRS Input ___/___/___		
L A B E L  H E R E	(01) Claimant Identification Number CC37170		Reimbursement Claim Data	
	(02) Claimant Name San Diego Community College District		(22) HFE-1.0, (04)(b)	264,804
	County of Location San Diego County		(23)	
	Street Address or P.O. Box 3375 Camino del Rio South, Suite #210		(24)	
	City San Diego, CA 92108 State Zip Code		(25)	
Type of Claim	Estimated Claim	Reimbursement Claim	(26)	
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29)	
Fiscal Year of Cost	(06) 2005 /2006	(12) 2004 /2005	(30)	
Total Claimed Amount	(07) 195,000	(13) 264,804	(31)	
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(32)	
Less: Prior Claim Payment Received		(15)	(33)	
Net Claimed Amount		(16) 264,804	(34)	
Due from State	(08) 195,000	(17) 264,804	(35)	
Due to State		(18)	(36)	
<b>(37) CERTIFICATION OF CLAIM</b>				
<p>In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>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. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>				
Signature of Authorized Officer		Date		
		January 6, 2006		
Terry D. Davis		Vice Chancellor, Business Svcs.		
Type or Print Name		Title		
(38) Name of Contact Person for Claim		Telephone Number	(619) 388 - 6982 Ext.	
Judy M. Korab		E-Mail Address	jkorab@sdccd.edu	

Program <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	FORM HFE-1.1
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(01) Claimant San Diego Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2004/2005
---	---	--------------------------

(03) Name of College San Diego 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       MORE

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim	366,517	102,625	469,142
(06) Cost of providing current fiscal year health services in excess of 1986-87			
(07) Cost of providing current fiscal year health services at 1986-87 level [Line (05) - line (06)]	366,517	102,625	469,142

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

Collection Period	(a) Number of Students Enrolled	(b) Students Exempt per EC 76355(c)(1)	(c) Students Exempt per EC 76355(c)(2)	(d) Students Exempt per EC 76355(c)(3)	(e) Number of Students Subject to Health Fee (a)-(b)-(c)-(d)	(f) Unit Cost Per Student Per EC 76355	(g) Student Health Fees (e) x (f)
1. Per Fall Semester	13,625	6,301	0	735	6,589	13.00	85,657
2. Per Spring Semester	14,219	6,661	0	671	6,887	13.00	89,531
3. Per Summer Session	6,001	3,084	0	2	2,915	10.00	29,150
4. Per First Quarter							
5. Per Second Quarter							
6. Per third Quarter							

(09) Total health fee that could have been collected: The sum of (Line (08)(1)(c) through line (08)(6)(c)) 204,338

(10) Subtotal [Line (07) - line (09)]

**Cost Reduction**

(11) Less: Offsetting Savings

(12) Less: Other Reimbursements

(13) Total Claimed Amount [Line (10) - (line (11) + line (12))] 264,804

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY		FORM HFE-1.0
(01) Claimant  San Diego Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2004/2005 <del>19</del> / <del>19</del>
<b>(03) List all the colleges of the community college district identified in form HFE-1.1, line (03)</b>		
(a) Name of College	(b) Claimed Amount	
1. San Diego City College	264,804	
2.		
3.		
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21.		
<b>(04) Total Amount Claimed</b>	[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]	264,804

<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant: San Diego Community College Dist		(02) Fiscal Year costs were incurred: 2004-2005	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Accident Reports		X	X
Appointments			
College Physician, surgeon		X	X
Dermatology, family practice		X	X
Internal Medicine			
Outside Physician			
Dental Services			
Outside Labs, (X-ray, etc.)		X	X
Psychologist, full services		X	X
Cancel/Change Appointments		X	X
Registered Nurse		X	X
Check Appointments		X	X
Assessment, Intervention and Counseling			
Birth Control		X	X
Lab Reports		X	X
Nutrition		X	X
Test Results, office		X	X
Venereal Disease		X	X
Communicable Disease		X	X
Upper Respiratory Infection		X	X
Eyes, Nose and Throat		X	X
Eye/Vision		X	X
Dermatology/Allergy		X	X
Gynecology/Pregnancy Service		X	X
Neuralgic		X	X
Orthopedic		X	X
Genito/Urinary			
Dental		X	X
Gastro-Intestinal		X	X
Stress Counseling		X	X
Crisis Intervention		X	X
Child Abuse Reporting and Counseling		X	X
Substance Abuse Identification and Counseling		X	X
Acquired Immune Deficiency Syndrome		X	X
Eating Disorders		X	X
Weight Control		X	X
Personal Hygiene		X	X
Burnout		X	X
Other Medical Problems, list		X	X
Examinations, minor illnesses			
Recheck Minor Injury		X	X
Health Talks or Fairs, Information			
Sexually Transmitted Disease		X	X
Drugs		X	X
Acquired Immune Deficiency Syndrome		X	X

<b>MANDATED COSTS</b> <b>HEALTH ELIMINATION FEE</b> <b>HEALTH SERVICES</b>		<b>FORM</b> <b>HFE-2</b>	
(01) Claimant: San Diego Community College Dist		(02) Fiscal Year costs were incurred: 2004-2005	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Child Abuse		x	x
Birth Control/Family Planning		x	x
Stop Smoking		x	x
Library, Videos and Cassettes		x	x
First Aid, Major Emergencies		x	x
First Aid, Minor Emergencies			
First Aid Kits, Filled			
Immunizations			
Diphtheria/Tetanus		x	x
Measles/Rubella		x	x
Influenza		x	x
Information		x	x
Insurance			
On Campus Accident			
Voluntary			
Insurance Inquiry/Claim Administration		x	x
Laboratory Tests Done			
Inquiry/Interpretation		x	x
Pap Smears		x	x
Physical Examinations			
Employees		x	x
Students			
Athletes			
Medications			
Antacids		x	x
Antidiarrheal		x	x
Aspirin, Tylenol, Etc		x	x
Skin Rash Preparations		x	x
Eye Drops		x	x
Ear Drops		x	x
Toothache, oil cloves		x	x
Stingkill		x	x
Midol, Menstrual Cramps		x	x
Other, list		x	x
Parking Cards/Elevator Keys			
Tokens			
Return Card/Key			
Parking Inquiry			
Elevator Passes			
Temporary Handicapped Parking Permits			



State Controller's Office

Community College Mandated Cost Manual

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561  <b>HEALTH FEE ELIMINATION</b>	For State Controller Use Only (19) Program Number 00234 (20) Date Filed ___/___/___ (21) LRS Input ___/___/___	Program <span style="font-size: 2em; font-weight: bold;">234</span>
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LABEL HERE

(01) Claimant Identification Number <b>CC37170</b>
(02) Claimant Name <b>San Diego Community College District</b>
County of Location <b>San Diego County</b>
Street Address or P.O. Box <b>3375 Camino del Rio South, #210</b>
City <b>San Diego, CA 92108</b>

Reimbursement Claim Data	
(22) HFE-1.0, (04)(b)	\$ 239,808
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim	
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28)
Fiscal Year of Cost	(06) <b>20<u>06</u> /20<u>07</u></b>	(12) <b>20<u>05</u>/20<u>06</u></b>	(29)
Total Claimed Amount	(07) <b>195,000</b>	(13) <b>239,808</b>	(30)
Less: 10% Late Penalty, not to exceed \$1,000		(14)	(31)
Less: Prior Claim Payment Received		(15)	(32)
Net Claimed Amount		(16) <b>239,808</b>	(33)
Due from State	(08) <b>195,000</b>	(17) <b>239,808</b>	(34)
Due to State		(18)	(35)

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, 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. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer



**Terry D. Davis**

Date

**January 8, 2007**

**Vice Chancellor, Bus. Services**

Type or Print Name

(38) Name of Contact Person for Claim

**Judy M. Korab**

Telephone Number **(619) 388 - 6982 Ext.**

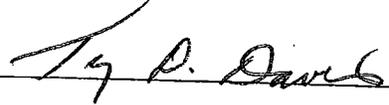
E-Mail Address **jkorab@sdccd.edu**

<b>MANDATED COSTS HEALTH ELIMINATION FEE HEALTH SERVICES</b>		<b>FORM HFE-2</b>	
(01) Claimant: <b>San Diego Comm College Dist.</b>		(02) Fiscal Year costs were incurred: <b>2005-2006</b>	
(03) Place an "X" in columns (a) and/or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.		(a) FY 1986/87	(b) FY of Claim
Referrals to Outside Agencies		X	X
Private Medical Doctor		X	X
Health Department		X	X
Clinic		X	X
Dental		X	X
Counseling Centers		X	X
Crisis Centers		X	X
Transitional Living Facilities, battered/homeless women		X	X
Family Planning Facilities		X	X
Other Health Agencies		X	X
Tests			
Blood Pressure		X	X
Hearing		X	X
Tuberculosis		X	X
Reading		X	X
Information		X	X
Vision			
Glucometer		X	X
Urinalysis		X	X
Hemoglobin			
EKG			
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
Band-aids		X	X
Booklets/Pamphlets		X	X
Dressing Change		X	X
Rest		X	X
Suture Removal		X	X
Temperature		X	X
Weigh		X	X
Information		X	X
Report/Form		X	X
Wart Removal		X	X
Others, list		X	X
Committees			
Safety			
Environmental		X	X
Disaster Planning		X	X

REVISED

State Controller's Office

Community College Mandated Cost Manual

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>HEALTH FEE ELIMINATION</b>			<b>For State Controller Use Only</b>		<b>PROGRAM</b> <b>234</b>
			(19) Program Number 00234 (20) Date Filed (21) LRS Input		
(01) Claimant Identification Number CC37170			<b>Reimbursement Claim Data</b>		
(02) Claimant Name San Diego Community College District			(22) FORM-1, (04)(b)	109,728	
Address San Diego County			(23)		
3375 Camino del Rio South, #210			(24)		
San Diego, CA 92108			(25)		
<b>Type of Claim</b>	<b>Estimated Claim</b>		<b>Reimbursement Claim</b>		(26)
	(03) Estimated	<input checked="" type="checkbox"/>	(09) Reimbursement	<input type="checkbox"/>	(27)
	(04) Combined	<input type="checkbox"/>	(10) Combined	<input type="checkbox"/>	(28)
			11) Amended	<input checked="" type="checkbox"/>	(29)
<b>Fiscal Year of Cost</b>	(06) 2006/2007	(12) 2005/2006	(30)		
<b>Total Claimed Amount</b>	(07) 195,000	(13) 109,728	(31)		
Less: 10% Late Penalty		(14)	(32)		
Less: Prior Claim Payment Received		(15) 0	(33)		
<b>Net Claimed Amount</b>		(16) 109,728	(34)		
<b>Due from State</b>	(08) 81,990	(17) 109,728	(35)		
<b>Due to State</b>	0	(18) 0	(36)		
<b>(37) CERTIFICATION OF CLAIM</b>					
<p>In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>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. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>					
Signature of Authorized Officer			Date		
			November 26, 2007		
Terry D. Davis			Vice Chancellor, Bus. Services		
Type or Print Name			Title		
(38) Name of Contact Person for Claim			Telephone Number (619) 388-6982		
Judy M. Korab			E-mail Address jkorab@sdccd.edu		

Program <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	<b>FORM</b>  <b>1</b>
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(01) Claimant  San Diego Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2005/2006
---	---	--------------------------

(03) List all community colleges identified in form 1.1, line (03)

(a) Name of College	(b) Claimed Amount
1. San Diego City College	109,728
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
<b>(04) Total Amount Claimed</b>	<b>109,728</b>

Program <b style="font-size: 24pt;">234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <b style="font-size: 24pt;">1.1</b>
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(01) Claimant San Diego Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2005/2006
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(03) Name of College San Diego 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                       MORE

	Direct Cost	Indirect Cost	Total
(05) Cost of health services for the fiscal year of claim	367,595	102,927	470,522
(06) Cost of providing current fiscal year health services in excess of 1986-87			
(07) Cost of providing current fiscal year health services at 1986-87 level [Line (05) - line (06)]	367,595	102,927	470,522

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

Collection Period	(a) Number of Students Enrolled	(b) Students Exempt per EC 76355(c)(1)	(c) Students Exempt per EC 76355(c)(2)	(d) Students Exempt per EC 76355(c)(3) <small>Not applicable after 01/01/06</small>	(e) Number of Students Subject to Health Fee (a)-(b)-(c)-(d)	(f) Unit Cost Per Student Per EC 76355	(g) Student Health Fees (e) x (f)
1. Per Fall Semester	13,780	0	749	6,258	6,773	14.00	94,822
2. Per Spring Semester	13,718	0	720	0	12,998	14.00	181,972
3. Per Summer Session	7,001	0	1	0	7,000	12.00	84,000
4. Per First Quarter							
5. Per Second Quarter							
6. Per third Quarter							

(09) Total health fee that could have been collected: The sum of (Line (08)(1)(c) through line (08)(6)(c))	360,794
(10) Subtotal <span style="float: right;">[Line (07) - line (09)]</span>	109,728
<b>Cost Reduction</b>	
(11) Less: Offsetting Savings	
(12) Less: Other Reimbursements	
(13) Total Claimed Amount <span style="float: right;">[Line (10) - (line (11) + line (12))]</span>	\$109,728

State Controller's Office

Community College Mandated Cost Manual

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>HEALTH FEE ELIMINATION</b>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="font-size: small; background-color: #e0e0e0;">For State Controller Use Only</td> <td style="text-align: center; font-weight: bold; font-size: large;">PROGRAM 234</td> </tr> <tr> <td colspan="2" style="font-size: x-small;">(19) Program Number 00234</td> </tr> <tr> <td colspan="2" style="font-size: x-small;">(20) Date Filed</td> </tr> <tr> <td colspan="2" style="font-size: x-small;">(21) LRS Input</td> </tr> </table>	For State Controller Use Only	PROGRAM 234	(19) Program Number 00234		(20) Date Filed		(21) LRS Input	
For State Controller Use Only	PROGRAM 234								
(19) Program Number 00234									
(20) Date Filed									
(21) LRS Input									

(01) Claimant Identification Number CC37170		Reimbursement Claim Data	
(02) Claimant Name San Diego Community College District		(22) FORM-1, (04)(b)	82,797
Address Business Services		(23)	
3375 Camino del Rio South, #210		(24)	
San Diego, CA 92108		(25)	
Type of Claim	Estimated Claim	Reimbursement Claim	(26)
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29)
Fiscal Year of Cost	(06) 2007-2008	(12) 2006-2007	(30)
Total Claimed Amount	(07) 75,000	(13) 82,797	(31)
Less: 10% Late Penalty		(14) -	(32)
Less: Prior Claim Payment Received		(15) 0	(33)
Net Claimed Amount		(16) 82,797	(34)
Due from State	(08)	(17) 82,797	(35)
Due to State		(18) 0	(36)

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code § 17561, I certify that I am the officer authorized by the community college district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, 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. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer	Date
_____ Terry D. Davis	_____ 1-14-08

Type or Print Name	Title
_____ (38) Name of Contact Person for Claim	_____ Vice Chancellor, Bus. Services

Telephone Number	619-388-6982
E-mail Address	jkorab@sdcdd.edu

Program <b>234</b>	<b>MANDATED COSTS                  HEALTH FEE ELIMINATION                  CLAIM SUMMARY</b>	<b>FORM                  1</b>
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(01) Claimant  San Diego Community College District	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2006-2007
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(03) List all community colleges identified in form 1.1, line (03)

(a) Name of College	(b) Claimed Amount
1. San Diego City College	82,797
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
<b>(04) Total Amount Claimed</b>	<b>82,797</b>

<b>Program</b> <span style="font-size: 24pt; font-weight: bold;">234</span>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> <b>CLAIM SUMMARY</b>	<b>FORM</b> <span style="font-size: 24pt; font-weight: bold;">1.1</span>
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<b>(01) Claimant</b> San Diego Community College District	<b>(02) Type of Claim</b> Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	<b>Fiscal Year</b> 2006 / 2007
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**(03) Name of College**      San Diego 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 <input type="checkbox"/>	SAME <input checked="" type="checkbox"/>	MORE <input type="checkbox"/>
----------------------------------	---	----------------------------------

	Direct Cost	Indirect Cost	Total
<b>(05) Cost of health services for the fiscal year of claim</b>	515,623	144,374	659,997
<b>(06) Cost of providing current fiscal year health services in excess of 1986-87</b>			
<b>(07) Cost of providing current fiscal year health services at 1986-87 level [Line (05) - line (06)]</b>	515,623	144,374	659,997

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

Collection Period	(a) Number of Students Enrolled	(b) Students Exempt per EC 76355(c)(1)	(c) Students Exempt per EC 76355(c)(2)	(d) Students Exempt per EC 76355(c)(3) <small>Not applicable after 01/01/06</small>	(e) Number of Students Subject to Health Fee (a)-(b)-(c)-(d)	(f) Unit Cost Per Student Per EC 76355	(g) Student Health Fees (e) x (f)
1. Per Fall Semester	15,831	2	818	0	15,011	\$16	240,176
2. Per Spring Semester	15,969	1	781	0	15,187	\$16	242,992
3. Per Summer Session	7,842	0	6	0	7,836	\$12	94,032
4. Per First Quarter							
5. Per Second Quarter							
6. Per third Quarter							

**(09) Total health fee that could have been collected: The sum of (Line (08)(1)(c) through line (08)(6)(c))**      577,200

**(10) Subtotal**      [Line (07) - line (09)]      82,797

**Cost Reduction**

**(11) Less: Offsetting Savings**

**(12) Less: Other Reimbursements**

**(13) Total Claimed Amount**      [Line (10) - {(line (11) + line (12))}]      82,797

Program <b>234</b>	<b>MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY</b>	<b>FORM 2</b>
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(01) Claimant: San Diego Community College District	(02) Fiscal Year: 2006/2007
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(03) Place an "X" in columns (a) or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.	(a) 1986-87	(b) FY of Claim
Accident Reports	X	X
Appointments		
College Physician, surgeon	X	X
Dermatology, family practice	X	X
Internal Medicine		
Outside Physician		
Dental Services (Referral only)	X	X
Outside Labs, (X-ray, etc.)	X	X
Psychologist, full services	X	X
Cancel/Change Appointments	X	X
Registered Nurse	X	X
Check Appointments		
Assessment, Intervention and Counseling		
Birth Control	X	X
Lab Reports	X	X
Nutrition	X	X
Teat Results, office	X	X
Venereal Disease	X	X
Communicable Disease	X	X
Upper Respiratory Infection	X	X
Eyes, Nose, and Throat	X	X
Eye/Vision	X	X
Dermatology/Allergy	X	X
Gynecology/Pregnancy Service	X	X
Neuralgic	X	X
Orthopedic	X	X
Genito/Urinary	X	X
Dental (Referral only)	X	X
Gastro-Intestinal	X	X
Stress Counseling	X	X
Crisis Intervention	X	X
Child Abuse Reporting and Counseling	X	X

Program  
**234**

**MANDATED COSTS  
HEALTH FEE ELIMINATION  
Claim Summary**

**FORM  
2**

(01) Claimant: San Diego Community College District	(02) Fiscal Year: 2006/2007	
(03) Place an "X" in columns (a) or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.	(a)	(b)
	1986-87	FY of Claim
Assessment, Intervention and Counseling (continued)		
Substance Abuse Identification and Counseling	X	X
Acquired Immune Deficiency Syndrome	X	X
Eating Disorders	X	X
Weight Control	X	X
Personal Hygiene	X	X
Burnout	X	X
Other Medical Problems, list	X	X
Examinations, minor illnesses		
Recheck Minor Injury	X	X
Health Talks or Fairs, Information		
Sexually Transmitted Disease	X	X
Drugs	X	X
Acquired Immune Deficiency Syndrome	X	X
Child Abuse	X	X
Birth Control/Family Planning	X	X
Stop Smoking	X	X
Library, Videos and Cassettes	X	X
First Aid, Major Emergencies	X	X
First Aid, Minor Emergencies		
First Aid Kits, Filled		
Immunizations		
Diphtheria/Tetanus	X	X
Measels/Rubella	X	X
Influenza	X	X
Information	X	X
Insurance		
On Campus Accident		
Voluntary		
Insurance Inquiry/Claim Administration	X	X
Laboratory Tests Done		
Inquiry/Interpretation	X	X
Pap Smears	X	X
Physical Examinations		
Employees		

Program <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> Claim Summary	<b>FORM</b> <b>2</b>
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(01) Claimant: San Diego Community College District	(02) Fiscal Year: 2006/2007	
(03) Place an "X" in columns (a) or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.	(a)	(b)
	1986-87	FY of Claim
<b>Physical Examinations (continued)</b>		
Students	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Athletes	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Medications</b>		
Antacids	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Antidiarrheal	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Aspirin, Tylenol, Etc.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Skin Rash Preparations	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Eye Drops	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Ear Drops	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Toothache, oil cloves	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Stingkill	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Midol, Menstrual Cramps	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Other, list	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Parking Cards/Elevator Keys</b>		
Tokens		
Return Card/Key		
Parking Inquiry		
Elevator Passes		
Temporary Handicapped Parking Permits		
<b>Referrals to Outside Agencies</b>		
Private Medical Doctor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Health Department	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Clinic	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Dental	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Counseling Centers	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Crisis Centers	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Transitional Living Facilities, battered/homeless women	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Family Planning Facilities	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Other Health Agencies	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Tests</b>		
Blood Pressure	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Hearing	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Tuberculosis	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Reading	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Program <b>234</b>	<b>MANDATED COSTS</b> <b>HEALTH FEE ELIMINATION</b> Claim Summary	<b>FORM</b> <b>2</b>
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(01) Claimant: San Diego Community College District	(02) Fiscal Year 2006/2007	
(03) Place an "X" in columns (a) or (b), as applicable, to indicate which health services were provided by student health service fees for the indicated fiscal years.	(a)	(b)
	1986-87	FY of Claim
<b>Tests (continued)</b>		
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
<b>Miscellaneous</b>		
Absence Excuses/PE Waiver	X	X
Allergy Injections	X	X
Band-aids	X	X
Booklets/Pamphlets	X	X
Dressing Change	X	X
Rest	X	X
Suture Removal	X	X
Temperature	X	X
Weight	X	X
Information	X	X
Report/Form	X	X
Wart Removal	X	X
Others, list	X	X
<b>Committees</b>		
Safety	X	X
Environmental	X	X
Disaster Planning	X	X