



JOHN CHIANG
California State Controller

Received
October 21, 2013
Commission on
State Mandates

October 21, 2013

Via E-file

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

Keith Petersen
SixTen and Associates
P.O. Box 340430
Sacramento, CA 95834-0430

Re: Consolidated Incorrect Reduction Claims

Health Fee Elimination, 05-4206-I-04 and 05-4206-I-08

Education Code Section 76355

Statutes 1984, Chapter 1 (1983-1984 2nd Ex. Sess.); Statutes 1987, Chapter 1118

Fiscal Years 1999-2000, 2000-2001, 2001-2002, and 2002-2003

San Mateo County Community College District and San Bernardino
Community College District, Claimants

Dear Ms. Halsey and Mr. Petersen:

This letter constitutes the Controller's response to the Draft Staff Analysis (DSA) of the Consolidated IRCs identified above. The Controller's Office agrees with most of the conclusions in the DSA. However, the Controller's Office disagrees with the analysis and conclusions with respect to the indirect cost rate proposal, reimbursability of certain salaries and benefits, and services not identified in the Parameters & Guidelines, or provided in the base year. We address those concerns below.

STANDARD OF REVIEW

The actions of the Controller in reducing claims believed to be excessive or unreasonable are discretionary, and therefore subject to the abuse of discretion standard. That standard requires that the actions of the Controller be upheld unless they are arbitrary, capricious,

or entirely lacking in evidentiary support. Although the DSA cites this standard, it appears to ignore this standard when analyzing some of the costs identified above. We shall address this issue in more detail in the relevant sections.

BURDEN OF PROOF

Although the DSA does note that the burden of proof is on the claimant, we believe the statement is too narrow. On page 23 of the DSA it states that “the initial burden of providing evidence for a claim of reimbursement lies with the claimant.” There are two problems with this statement. The first is that it only addresses the burden of production, not the burden of persuasion, and the second is that it appears to only apply to the submission of the claim, and not to the IRC process itself. We believe that a more accurate statement of the burden is found in California Jurisprudence Third, which states that “a petitioner who seeks a writ of mandate to compel performance of a particular duty whose existence depends on the satisfaction of certain conditions precedent must establish that these requirements have been met¹.” We believe that this places both the burden of production and the burden of persuasion clearly on the claimants in the IRC process.

C. INDIRECT COST RATES: SAN MATEO

In section C.2.² the DSA asserts that the Controller has reduced the reimbursement of some indirect costs (those associated with direct costs other than salary and wages) for San Mateo to zero. However, this conclusion misapprehends the application of an Indirect Cost Rate, when the base for that rate is not based on all direct costs. The District’s rate request was approved by letter dated February 11, 1999³. The second page of that document states that the indirect cost rate is 30.0%, but notes at the bottom that the base is “[d]irect salaries and wages including all fringe benefits”. Excerpts of the OMB Circular A-21, which govern the federal approval of cost rates, are found at Tab 6 of the Controller’s Response to the DSA. Section H (at page 4) of that document provides guidance for the simplified methods for small institutions, which sets forth the method to apply for an indirect cost rate using either salaries and wages, or modified direct costs, as the distribution basis. When using the wages and salary basis, you are not excluding indirect costs that may be associated with other, reimbursable, direct costs.

¹ 43 Cal.Jur.3d (2011) Mandamus and Prohibition, § 59.

² DSA at 30, Subsection 2. heading.

³ Tab 7, of Controller’s Response to San Mateo IRC, at p. 1.

Rather you are consolidating the indirect costs and measuring them based only on salaries and wages. This method will result in a higher indirect cost rate, but when multiplied by the wages and salaries (which are obviously less than the total of all direct costs) should result in the same, or similar, dollar amount of indirect costs as if one of the other methods had been utilized. If you were to apply this higher rate to all indirect costs, the claimant would actually receive more reimbursement for indirect costs than they expended on indirect costs. That would result in a windfall for the claimant, and violate the basic concept of mandates reimbursement; that only actual costs a claimant is required to incur are reimbursable.

The issue of how to apply the indirect cost rate is also addressed in Section B of the claiming instructions⁴. That section states that “[w]ith respect to indirect costs, this requires that the cost be distributed to benefiting cost objectives or on bases which produce an equitable result in relation to the benefits derived by the mandate.” The adjustment to indirect costs was made so that the indirect cost rate (based on wages and salaries) approved by DHSS, was applied only to salaries and wages, and not all direct costs. Since the basis for the rate approved by DHSS was salaries and wages, it was neither arbitrary nor capricious for the Controller to apply that rate only to salaries and wages. The adjustment is also not entirely lacking in evidentiary support, as it is supported by the rate approval document from DHSS, the claiming instructions, and the claim itself. Since the adjustment to indirect costs is not arbitrary, capricious, nor entirely lacking in evidentiary support, it should be upheld.

D. DISALLOWANCE OF SALARIES AND BENEFITS: SAN MATEO

The Controller’s Office disallowed reimbursement for the salaries and benefits for two employees (Ernest Rodriguez and Dee Howard), because the District did not submit documentation demonstrating the reimbursability of their salaries and benefits as required by the Parameters & Guidelines. The only evidence originally provided by the District consisted solely of employee earnings reports documenting salary and benefits charged to Program Code 643000 (Health Services)⁵. However, this report is inconsistent with their job descriptions, which are full-time faculty and professor, respectively⁶. The auditors requested additional documentation to resolve the conflict, but none was provided by the District.⁷ Although the DSA agrees that the “documents in the record pertaining to this IRC do not show ‘the actual number of hours devoted to each [mandated] function,’ as

⁴ Tab 4, of Attached Controller’s Response to DSA, page 1, ¶ 1.

⁵ Tab 2, of Attached Controller’s Response to DSA, page 5.

⁶ Tab 8, of Attached Controller’s Response to DSA, page 5.

⁷ Tab 2, of Attached Controller’s Response to DSA, page 5, ¶ 2.

required by the parameters and guidelines⁸,” it concludes that the costs should be reinstated. If the claimant admittedly failed to comply with the requirements necessary to qualify for reimbursement, on what basis are the costs to be reinstated?

When the claimant fails to meet the requirements of the Parameters & Guidelines, the analysis need go no further. However, we address the subsequent analysis of the DSA as it demonstrates a deviation from the appropriate standard of review. Besides reinstating costs for which the claimant fails to meet the burden of proof, the DSA appears to engage in a reweighing of the evidence. As the DSA correctly notes on page 22, “[t]he court may not reweigh the evidence or substitute its judgment for that of the agency.⁹” In the case of the salaries and wages in question, the DSA appears to rely on the conclusion that the evidence submitted with respect to the salaries and wages in question are the “same or similar¹⁰” to the evidence submitted for other salaries and wages that were reimbursed. Using the phrase “same or similar” clearly shows that the DSA is reweighing the evidence, which is impermissible. Since the disallowance was based on the lack of evidence submitted by the claimant, and the apparent inconsistency between the program code and the job description, that disallowance of the salary and wages for Ernest Rodriguez and Dee Howard was neither arbitrary, capricious, nor entirely lacking in evidentiary support, and therefore it should be upheld.

F. DISALLOWANCE OF HEALTH SERVICES UNSUBSTANTIATED IN BASE YEAR: SAN BERNARDINO

The Controller’s Office disagrees with the conclusions of the DSA with respect to the disallowance of health services unsubstantiated in the base year. The DSA appears to alter the standard of review, ignore the burden of proof, and accept the red herrings posited by the claimant. The claimant asserts that the Controller’s Office has confused available with provided, created a new base year, and inappropriately focused on distinctions within a class of services, instead of the class of service itself. Based on these errors, the Controller’s Office believes that the DSA incorrectly reinstates costs that were properly reduced.

As a preliminary matter, we note that after further review of the records, the Controller’s Office has determined that the Outside Labs and Influenza Immunization costs claimed by San Bernardino should be reimbursable. In the claims at issue, the claimant indicated

⁸ DSA at 37, last ¶.

⁹ *American Bd. Of Cosmetic Surgery, Inc. v. Medical Bd. Of California* (2008) 162 Cal.App.4th 534, 547.

¹⁰ DSA at 34, Section D.1. heading.

that Outside Labs were not provided in the base year (Form HFE-2.1). However the claim forms for the 1997-98 FY indicate that service was provided in the base year, therefore the Controller believes those costs should be reimbursed. With respect to the Influenza Immunizations it appears that the HFE-2.1 for the years in question and for the FY 1997-98 indicate that Influenza Immunizations were provided in the base year, and thus reimbursable. Our opposition to the reinstatement of the other costs remains. With respect to those costs the claimant's HFE-2.1 indicates that neither Hepatitis Immunizations, Pap Smears, nor Marriage Therapy were provided in the base year. Even assuming that the certified HFE-2.1 is sufficient by itself to establish the maintenance of effort, the claimant themselves asserts that these services were not provided in the base year. Therefore, the disallowance of those costs was appropriate.

The main point of contention is the substantiation of the maintenance of effort, as required in the Parameters & Guidelines. The Parameters & Guidelines state that:

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. ***This would include documentation for the fiscal year 1986-87 program to substantiate a maintenance of effort.*** [Emphasis added.]

However, the District provided no source documentation of the services provided in the base year in respect to the services in question, as required by the Parameters & Guidelines. The DSA does not specifically identify the document that they believe substantiates the maintenance of effort, but it does state that "there is nothing in the parameters and guidelines to suggest that a certification by the claimant of services 'provided' in the base year is insufficient to substantiate the maintenance of effort"¹¹. Apparently the DSA considers the certification on the reimbursement claims to constitute a "source document" sufficient to prove the services provided during the base year. However, this is directly contrary to the analysis contained in the DSA's discussion of the "Disallowance of Other Outgoing Expenses" wherein the DSA states that:

As discussed above, the parameters and guidelines require that all costs claimed must be traceable to source documents that show evidence of the validity of such costs. Those documents, in turn are required to be certified under penalty of perjury, ***but certification alone cannot substitute for probative value.*** ... However, the documentation must show some evidence that costs are related to the mandate, and the term "other outgoing expenses," ***even if claimed and certified*** to be related to

¹¹ DSA, at 42, ¶ 3.

the mandate, is *not sufficient to show the validity of the costs*. ... A claimant's certification that costs are related to the mandate is not sufficient in itself to substantiate the costs. [Emphasis added.] DSA at 40, first full ¶.

We agree that certification alone cannot substitute for probative value, which is why the auditors sought additional documentation that would support the District's claims as to services provided in the base year. The lack of the probative value of a certification is abundantly evident in a case such as this, as the events in question (the base year) happened more than a decade before the filing of the claims. Even if the certifying party were present during the base year, one would have to question the ability of that person to remember, with such detail, the services provided that year. Given the lack of probative value of the certification, it was perfectly reasonable for the auditors to seek additional evidence on which to base a determination. Therefore, it was also reasonable to disallow the costs for services for which the District could not provide other documentation demonstrating that they were provided in the base year.

In its claim, San Bernardino asserts, and the DSA concurs, that the Controller has attempted to create a new base year. However, the evidence does not support such an assertion, which is simply an attempt to distract from the fact that there is no reliable evidence supporting its claim as to the services in question. Since the District did not submit any probative evidence that those services were provided in the base year, the auditors attempted to work with the District to establish alternative methods to prove that the services in question were provided in the base year. One such method was to look at the oldest available claim for the District. That claim was for FY 1997-98, and using that claim the auditors were able to verify that Outside Labs and Influenza Immunizations were claimed to be provided in the base year. If the services had been rendered in FY 1997-98, claimed, and approved, then by logical extension, those services must have been available in the base year. There was no attempt to make FY 1997-98 a new base year, rather it was utilized to try and demonstrate, thru syllogistic reasoning, that the services in question were "available" during the FY 1986-87 base year. In addition, the remaining services in question were not disallowed because they were not found on the FY 1997-98 claim; they were disallowed because the District had failed to provide the necessary evidence, as required by the Parameters & Guidelines, that the services were provided (i.e. available) in the base year.

The District also argues that the auditors have confused "available" with "rendered", however that is simply not the case. The DSA agrees, appearing to rely on the assertion that the SCO attempted to create a new base year relying solely on the FY 1997-98 inventory of services. However, as demonstrated above, there was no such attempt to

create an alternate base year. The DSA goes on to assert (at page 42) that relying on an inventory of services rendered in the base year would reduce the services available. However, the SCO never attempted to use the inventory as a restrictive document, rather it was used as an attempt to prove that a service was rendered in the reviewed year and reimbursed, which provides some evidence that it was available in the base year. The District is free to produce any reliable documentation that demonstrates what services were provided (i.e. available) in the base year. This approach also turns the burden of proof and standard of review on their heads. The SCO doesn't have to prove that a service wasn't available, rather the District has to prove that it was. As explained above, the inventories weren't used to disprove anything (such as availability), instead they were used in an attempt to prove something, that a service was rendered and reimbursed for FY 1997-98, ergo available in the base year.

The DSA also restates, and agrees with, the Claimant's position that "services provided in the base year should be viewed in terms of classes of services, rather than focusing on distinctions within those classes, for purposes of the maintenance of effort." [DSA at 42.] The DSA does not support this assertion with legal arguments, but begins making policy arguments which would support that position. However, making policy based decisions is beyond the scope of an IRC hearing, and intrudes on the legislature's policy-making role. The DSA expresses a concern that the Controller's approach might endanger public health, or restrict the provision of immunizations. However, as an auditor of claims for reimbursement, the SCO has no role in either the development or deployment of medical technology. If the claimant disagrees with the terms of the Parameters & Guidelines, they are free to submit amendments thereto, and if they disagree with the applicable legislation, they are free to seek legislative change. However, making policy decisions is beyond the scope of the Commission's authority.

The DSA's preference for "classes of services, rather than ... distinctions within those classes," is especially misplaced in the case of immunizations. As opposed to some of the other classes of services listed in the Parameters & Guidelines, such as dental and birth control, the Commission expressly chose to further clarify by listing specific covered immunizations. The DSA's preference ignores a long-standing canon of construction, known as *Expressio Unius Est Exclusio Alterius*, holding that "to express or include one thing implies the exclusion of the other, or of the alternative¹²." To put it another way, it means "that when one or more things of a class are expressly mentioned others of the same class are excluded.¹³" This last definition is most apropos in this case. The Parameters & Guidelines chose to delineate specific communicable diseases within

¹² Black's Law Dictionary, Eighth Edition, 2004.

¹³ Merriam-Webster @ m-w.com.

Heather Halsey
Keith Peterson
October 21, 2013
Page 8

the class of immunizations, even though they could have merely left it as the class, "immunizations". However, having chosen to list the specific immunizations to be reimbursed, they thereby excluded others not listed. Another factor confirming that approach is the fact that they did not use a qualifier for the list; common legalese often includes the phrase "including but not limited to," if the list is not intended to be exhaustive, and the class of service "Health Talks or Fairs – Information" includes as one subset, "etc." showing that the list is not intended to be exclusive. If the Claimants felt that this short list of reimbursable immunizations was in error, the appropriate remedy would have been a request for an amendment to the Parameters & Guidelines, not a collateral attack on the Parameters & Guidelines in the IRC process.

Since the District failed to provide reliable evidence as to the services provided (available) in the base year, and the Controller did not establish an alternative base year, and appropriately relied on the explicit list of reimbursable services in the Parameters & Guidelines, the disallowance of the services in question should be upheld.

For a detailed analysis of the disputed issues, see the State Controller's Office, Division of Audits response (attached).

Sincerely,



SHAWN D. SILVA
Senior Staff Counsel

SDS/cn

Attachment

cc: Jim Spano, Division of Audits, State Controller's Office
Jill Kanemasu, Division of Accounting and Reporting,
State Controller's Office

**RESPONSE BY THE STATE CONTROLLER'S OFFICE
TO THE COMMISSION ON STATE MANDATES
AUGUST 2, 2013 DRAFT STAFF ANALYSIS**

**HEALTH FEE ELIMINATION PROGRAM
INCORRECT REDUCTION CLAIMS
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT, 05-4206-I-08
SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT, 05-4206-I-04**

Table of Contents

<u>Description</u>	<u>Page</u>
SCO Response to Draft Staff Analysis	
Declaration	Tab 1
State Controller's Office Analysis and Response	Tab 2
Commission on State Mandates' Parameters and Guidelines, Health Fee Elimination Program, May 25, 1989	Tab 3
Excerpts of State Controller's Office Claiming Instructions, FY 1999-2000, FY 2000-01, and FY 2001-02	Tab 4
Excerpts of State Controller's Office Claiming Instructions, FY 2003-04 and FY 2004-05	Tab 5
Indirect Cost Negotiation Agreement between San Mateo County Community College District and the Department of Health and Human Services (February 11, 1999)	Tab 6
State Controller's Office Sample Indirect Costs Worksheet	Tab 7
SCO's Working Papers Documenting Email Correspondence with San Mateo Community College District Related to Employee Charges	Tab 8
Excerpts of San Bernardino Community College District's filed claims, FY 1997-98, FY 2001-02, and FY 2002-03	Tab 9
Vaccine timeline published by the U.S. Department of Health and Human Services, Center for Disease Control	Tab 10
Correspondence from Elaine Akers, Health Services Coordinator, San Bernardino Valley College, July 7, 2004	Tab 11

Tab 1

1 **OFFICE OF THE STATE CONTROLLER**

300 Capitol Mall, Suite 1850

2 Sacramento, CA 94250

3 Telephone No.: (916) 445-6854

4 BEFORE THE

5 COMMISSION ON STATE MANDATES

6 STATE OF CALIFORNIA

9 INCORRECT REDUCTION CLAIMS ON:

10 *Health Fee Elimination Program*

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

13 SAN BERNARDINO AND SAN MATEO
14 COUNTY COMMUNITY COLLEGE
DISTRICTS

15 Claimants

No.: CSM 05-4206-I-08

San Bernardino Community College
District

No CSM 05-4206-I-04

San Mateo County Community College
District

AFFIDAVIT OF BUREAU CHIEF

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

- 17 1) I am a employee of the State Controller's Office (SCO) and am over the age of 18 years.
- 18 2) I am currently employed as a bureau chief, and have been so since April 21, 2000.
19 Before that, I was employed as an audit manager for two years and three months.
- 20 3) I am a California Certified Public Accountant (CPA).
- 21 4) I reviewed the work performed by the SCO auditors.
- 22 5) Any attached copies of records are true copies of records, as provided by Santa
23 Bernardino Community College District, San Mateo County Community College
District, or retained at our place of business.
- 24 6) The records include attached supporting documentation, explanatory letters, or other
25 documents relating to the above-entitled Incorrect Reduction Claims.

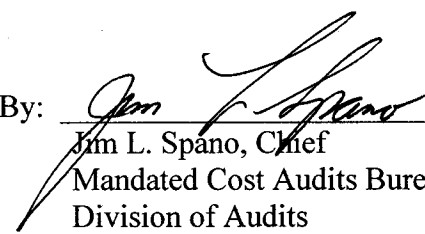
1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

7) A field audit was performed of claims filed by San Bernardino Community College District for fiscal year (FY) 2001-02 and FY 2002-03, and by San Mateo County Community College District for FY 1999-2000, FY 2000-01, and FY 2001-02.

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

Date: October 18, 2013

OFFICE OF THE STATE CONTROLLER

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

Tab 2

STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE
TO THE COMMISSION ON STATE MANDATES
AUGUST 2, 2013, DRAFT STAFF ANALYSIS

HEALTH FEE ELIMINATION PROGRAM
INCORRECT REDUCTION CLAIMS

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT, 05-4206-I-08
FY 2001-02 and FY 2002-03

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT, 05-4206-I-04
FY 1999-2000, FY 2000-01, and FY 2001-02

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

The following is the State Controller's Office (SCO) response to the Commission on State Mandates' (CSM) draft staff analysis and proposed statement of decision relative to the subject incorrect reduction claims (IRC).

A. Statute of Limitations Applicable to Audits of Mandate Reimbursement Claims

1. *The audit of community college district claims beginning in 1999-2000 is not barred by the statute of limitations found in Government Code section 17558.5.*

CSM Draft Staff Analysis

[T]he audit of San Mateo's reimbursement claims is not barred by the statute of limitation.

SCO Comments

The SCO agrees with the CSM draft staff analysis.

2. *Documentation retention requirements cited by the Controller are consistent with the parameters and guidelines, and are not dependent on the period subject to audit.*

CSM Draft Staff Analysis

[S]ource documents are required to be retained for a minimum of three years after final payment of the claim.

SCO Comments

The SCO agrees with the CSM draft staff analysis.

B. Understated Offsetting Revenues: Clovis Unified and the Health Fee Rule

CSM Draft Staff Analysis

[T]he Controller's reduction of reimbursement to the extent of the fee authority found in Education Code section 76355 was not arbitrary, capricious, or entirely lacking in evidentiary support.

SCO Comments

The SCO agrees with the CSM draft staff analysis.

C. Application of an Indirect Cost Rate Proposal

1. *The parameters and guidelines expressly reference the Controller's claiming instructions, which in turn provide for an indirect cost rate to be developed in accordance with federal OMB guidelines.*

CSM Draft Staff Analysis

[T]he parameters and guidelines, which were duly adopted at a Commission hearing, require compliance with the claiming instructions.

SCO Comments

The SCO agrees with the CSM draft staff analysis.

2. *San Mateo did not comply with the requirements of the claiming instructions in developing and applying its indirect cost rate, but a minimum 7 percent indirect cost rate is provided if a claimant cannot support a greater amount; therefore reduction to zero for indirect costs, to the extent direct costs were allowed, was arbitrary, capricious, or entirely lacking in evidentiary support.*

CSM Draft Staff Analysis

[T]he Controller's reduction to zero of allowable indirect costs was arbitrary, capricious, or entirely lacking in evidentiary support; a minimum 7 percent indirect cost rate should have been allowed, but if the Controller has sufficient information to support a higher indirect cost rate by applying the alternate state procedure, the Controller should apply a reasonable and fair indirect cost rate calculated consistently with the Controller's claiming instructions.

SCO Comments

The SCO disagrees with the CSM draft staff analysis for the reasons explained below.

Parameters and Guidelines

The parameters and guidelines (section VI.B.3.) (Tab 3) state, "Indirect costs may be claimed in the manner described by the State Controller in his claiming instructions."

Claiming Instructions – The 7% flat rate methodology was not available during the audit period

The SCO's claiming instructions (section B.(2)) **(Tab 4)** in effect during the audit period (FY 1999-2000, FY 2000-01, and FY 2001-02) state:

A college has the option of using a federally approved rate, utilizing the cost accounting principles from OMB Circular A-21 'Cost Principles for Educational Institutions,' or the Controller's methodology outlined in the following paragraphs [FAM-29C methodology]. If the federal rate is used, it must be from the same fiscal year in which the costs were incurred.

The 7% indirect cost rate methodology was not available during the audit period **(Tab 4)**. The 7% indirect cost rate methodology was added to the claiming instructions effective for FY 2004-05 in section 8, second paragraph **(Tab 5**, which includes a copy of FY 2003-04 and FY 2004-05 claiming instructions). The 7% flat rate option cited (and referenced as footnote 110) on page 31 of the draft staff analysis is from the FY 2001-02 SCO's School Mandated Cost Manual as revised in September 2002. The reference is to section 2, subdivision 5B (Types of Claims, Cost Elements of a Claim, Indirect Cost) of the manual. This section of the manual provides community colleges with instructions for claiming indirect costs using the Controller's FAM-29C methodology. The reference cited refers to the following instructions:

A college may classify a portion of the expenses reported in the account Operation and Maintenance of Plant as indirect. The claimant has the option of using a 7% or a higher expense percentage is allowable if the college can support its allocation basis.

These instructions allow districts that are claiming indirect costs using the FAM 29C methodology the option of claiming as indirect a portion of amounts contained in its expenditure line item account 6500 (Operation & Maintenance). A district can compute 7% of its total expenditures in this line item account as indirect costs or can use an additional amount as indirect costs if it can provide support for the calculation. Reference to 7% does not relate to the third indirect costs methodology added for community colleges effective FY 2004-05.

Claiming Instructions – Application of indirect cost rates to all object accounts

The claiming instructions (section B.) **(Tab 4)** in effect during the audit period also state:

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objective specifically benefited, without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. As noted previously, in order for a cost to be allowable, it must be allocable to a particular cost objective. With respect to indirect costs, this requires that the cost be distributed to benefiting cost objectives or on bases which produce an equitable result in relation to the benefits derived by the mandate.

There is no requirement that indirect costs be allocated to every objective account, but rather that indirect costs are allocated in a manner that produces an equitable result, i.e., that the mandated program is allocated its fair share of indirect costs.

Application of the Federally Approved Indirect Cost Rates

The U.S. Department of Health and Human Services approved a 30% indirect cost rate on a distribution base of salaries and wages, including fringe benefits **(Tab 6)** for the audit period

based on an indirect cost rate proposal submitted by the district. However, the district applied the federally approved indirect cost rate to direct costs, inclusive of services and supplies, other operating expenses, and capital outlays. Consequently, the district overclaimed indirect costs.

Had the distribution base been direct costs (inclusive of services and supplies, other operating expenses, and capital outlays), the indirect cost rate would have been less. An indirect cost rate is calculated by dividing total indirect costs by a distribution base. In the example attached (**Tab 7**), the indirect cost rate is 30% if distributed on direct salaries and benefits (\$450,000/\$1,500,000) and 23.68421% if distributed on direct costs (\$450,000/\$1,900,000). It is inappropriate to use a different indirect cost methodology during the same fiscal year. Using two different indirect cost methodologies would result in the application of indirect costs that are greater than total indirect costs.

Using information from the district's FY 1999-2000 claim as an example, the district claimed direct costs totaling \$746,385 (\$644,994 in direct salaries and benefits [\$552,729 in salaries + \$92,265 in benefits] and \$101,391 in other direct costs [\$24,276 in services and supplies + \$63,624 in other operating expenses + \$13,491 in capital outlay costs]). As noted above, the distribution base per the federally approved indirect cost rate is salaries and wages, including fringe benefits. Therefore, based on the amounts claimed, indirect costs should have been \$193,498 (\$644,994 in salaries and benefits × 30%) rather than \$223,916 (\$746,385 in total direct costs × 30%). The distribution base on the flat 7% methodology (that was effective for FY 2004-05 and is generally used if the district is unable to support its total indirect costs) also has a distribution base of salaries and benefits. Based on the amounts claimed, indirect costs using the 7% flat rate methodology would only be \$45,150 (\$644,994 × 7%).

3. *San Bernardino did not comply with the requirements of the claiming instructions in developing and applying its indirect cost rates.*

CSM Draft Staff Analysis

[T]he Controller's reduction was based on an alternative method authorized by the claiming instructions for calculating indirect costs, and therefore not arbitrary, capricious, or entirely lacking in evidentiary support.

SCO Comments

The SCO agrees with the CSM draft staff analysis.

D. Disallowance of Salaries and Application of Audited Benefit Rates

1. *The Controller's documentation requirements must be consistent with the parameters and guidelines, and must be applied consistently, in order to be enforceable: the disallowance of salaries and benefits was arbitrary, in light of other costs allowed based on the same or similar documentation.*

CSM Draft Staff Analysis

[T]he Controller's disallowance of salaries and benefits for Dee Howard and Ernest Rodriguez was arbitrary, capricious, or entirely lacking in evidentiary support, and the costs claimed for these two employees should be reinstated.

SCO Comments

The SCO disagrees with the CSM draft staff analysis for the reasons explained below.

Subsequent to the October 29, 2003, exit conference for this audit, we worked with the district by considering additional documentation that it provided to support the unallowable costs identified in the exit conference handout. The district did not provide documentation supporting the allowability of salaries and benefits for Ernest Rodriguez and Dee Howard.

The CSM draft staff analysis appears to conclude that we based our determination of allowable costs for the four employees cited below based *solely* on salary and benefits charged to district Program Code 643000 (Health Services). However, we also used additional information provided by the district to support our conclusions. **Tab 8** consists of 45 pages of working papers documenting the exchange of emails between Jim Venneman and Kathy Blackwood, Chief Fiscal Officer of the district, and the additional supporting documentation that the district provided subsequent to the exit conference. We considered and accepted the additional supporting documentation for certain employees of the district in lieu of timesheets or other time records supporting hours charged for Health Fee Elimination activities.

Tab 8, pages 8 and 9, documents the results of our analysis of the additional documentation provided by the district, which included personnel forms, salary orders, job announcements, and employee earnings reports. Based on this analysis, we adjusted the audit findings presented at the exit conference for the following employees:

- Arlene Wiltberger – Counselor (Student Services Counseling/Psychological Services)
- Donald Nichols – Medical Doctor
- Donna Elliott – Office Assistant (Secretary – College of San Mateo Health Center)
- Gloria D'Ambra – Office Assistant (Secretary – Skyline College Health Center)

However, we did not adjust the audit findings for the following employees:

- Ernest Rodriguez – Full-Time Faculty
- Dee Howard – Professor

We made this determination based on the totality of the information provided.

For the four employees cited above for which we adjusted the audit findings, the evidence provided by the district reasonably supported that the employees worked either exclusively or primarily at one of the district's Health Centers. In other words, the job descriptions, along with related payroll information, reasonably supported that the employees incurred costs related to the mandate in the absence of any time records supporting the actual number of hours worked. For instance, the additional documentation provided for district employee Arlene Wiltberger indicated that she was regularly assigned as a faculty member of the district (**Tab 8, page 15**); however, it also supported the extent to which she worked as a Counselor in the College of San Mateo's Health Center (**Tab 8, pages 13 through 21**). The additional documentation included Personnel Action Forms, Academic/Administrative Salary Orders, and an Approval of Personnel Actions Form.

For the two employees cited above for which no adjustments were made, the evidence provided to support claimed costs consisted solely of employee earnings reports documenting salary and benefits charged to Program Code 643000 (Health Services). However, this information ran

contrary to the job descriptions for these employees, which indicated that they were primarily instructors. We inquired with the district as to the nature of the mandated activities that these employees performed at either of the district's Health Centers. However, the district did not provide any additional information for us to consider other than the employee earnings reports and a statement in the letter dated August 31, 2004, from Kathy Blackwood, Chief Financial Officer, indicating that these two employees were Counselors in one of the district's Health Centers. The district did not provide the same level of documentation that it provided for Arlene Wiltberger to support that Ernest Rodriguez and Dee Howard were assigned as Counselors within one of the district's Health Centers.

Therefore, we concluded that the documentation provided supported only that salary and benefit costs paid by the district for these two employees came out of the budget for Health Services. In this instance, we concluded that the job descriptions, lack of time records, and lack of rationale provided by the district to support how these two employees incurred mandate-related costs were sufficient to determine that the salary and benefit costs claimed were unsupported and unallowable.

2. *There is no evidence in the record to support the benefits claimed by San Mateo.*

CSM Draft Staff Analysis

[T]he Controller's audited benefit rate is not arbitrary, capricious, or entirely lacking in evidentiary support.

SCO Comments

The SCO agrees with the CSM draft staff analysis.

E. Disallowance of Other Outgoing Expenses

CSM Draft Staff Analysis

[T]he Controller's finding regarding "other outgoing expenses" was not arbitrary, capricious, or entirely lacking in evidentiary support, and a reduction of San Mateo's claim in the amount of \$41,375 is therefore supported.

SCO Comments

The SCO agrees with the CSM draft staff analysis.

F. Disallowance of Health Services Not Substantiated in the Base Year

CSM Draft Staff Analysis

[T]he disallowance of health services not rendered in the 1997-98 fiscal year was arbitrary, capricious, or entirely lacking in evidentiary support. The Controller must allow reimbursement for those services that the district certifies under penalty of perjury were available in the 1986-87 fiscal year, including services that fit the classifications provided in the parameters and guidelines.

SCO Comments

The SCO disagrees with the CSM draft staff analysis for the reasons explained below.

Documentation of FY 1986-87 base year services provided

The CSM states that there is "nothing in the parameters and guidelines to suggest that a certification by the claimant of services 'provided' in the base year is insufficient to substantiate the maintenance of effort." We disagree. As noted by the CSM, the parameters and guidelines state:

For auditing purposes, all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. *This would include documentation for the fiscal year 1986-87 program to substantiate a maintenance of effort* [emphasis added].

A "certification" does not equate to source documents that show evidence of the validity of costs. The CSM's conclusion that a certification is sufficient in this instance directly contradicts the CSM's analysis of the San Mateo County Community College District IRC. In its analysis of the IRC (see page 10 of CSM draft staff analysis and proposed statement of decision), the CSM states:

The parameters and guidelines require that all costs claimed must be traceable to source documents that show evidence of the validity of such costs. Those documents, in turn are required to be certified under penalty of perjury, *but certification alone cannot substitute for probative value* [emphasis added] . . . [T]he documentation must show some evidence that costs are related to the mandate

The district did not provide any source documentation to support the services provided in FY 1986-87.

Services provided, available, and rendered

The CSM believes that the district's reasoning with respect to the distinction between services rendered and services available is sound. While the SCO agrees with this distinction, it is irrelevant to analyzing the factual accuracy of the audit finding. The SCO agrees that the term "provided," as used in the parameters and guidelines, is synonymous to "available." The SCO has consistently referenced services "provided," because this is the only terminology included in the parameters and guidelines. In its IRC (see page 12 of district's IRC), the district states:

The Controller is endeavoring to compare the student health services *rendered* during the fiscal years claimed (audit years) to those services *rendered* during 1986-87 fiscal year (the base year) . . . The Controller is requiring claimants to prove that services rendered in the audit years were also rendered in the base year.

The district's statement is incorrect as it relates to the FY 1986-87 base year. The parameters and guidelines state, "Only services provided in 1986-87 fiscal year may be claimed." Contrary to the district's statement, the SCO compared services rendered during the claim years to services *provided* (i.e., available) in the FY 1986-87 base year. Based on the parameters and guidelines, services rendered during the claim years that were not provided (available) during the base year are unallowable because they are beyond the mandate-required maintenance of effort.

Relevance of district's FY 1997-98 claim

Both the district and the CSM have misinterpreted the SCO's use of the district's FY 1997-98 claim as it relates to the unallowable costs at issue. The SCO took no action to establish "an alternate base year." For certain health services (pap smears and outside laboratory services), the district's FY 2001-02 and FY 2002-03 claims indicated that the district provided the service in the claim years, but not during the FY 1986-87 base year (**Tab 9**).

Because the district provided no documentation to support base year services provided, the SCO sought the district's earliest available claim as an alternative source of corroborating documentation. The SCO reviewed the FY 1997-98 claim solely to determine whether it indicated that the district provided pap smears and outside laboratory services during the FY 1986-87 base year. For this audit, the SCO would have concluded that the district simply completed its FY 2001-02 and FY 2002-03 claim forms incorrectly if the district's earliest available claim indicated that the services in question were provided during the base year. In short, the SCO took every reasonable action in attempting to validate that the district provided the services during the FY 1986-87 base year.

Because the district provided no documentation of FY 1986-87 services provided *and* the district's FY 1997-98, FY 2001-02, and FY 2002-03 claims also did not indicate that the services were provided in the base year, the SCO's final audit report issued November 10, 2004, concluded that the services are unallowable. This is consistent with the parameters and guidelines, which state "Only services provided in 1986-87 fiscal year may be claimed."

However, we subsequently re-reviewed the district's FY 1997-98 claim. We noted that the district's FY 1997-98 claim *does* indicate that the district provided outside laboratory services during the 1986-87 base year. Therefore, for this reason only, the SCO agrees to allow claimed costs attributable to outside laboratory services. Our audit report published November 10, 2004, identified an audit adjustment totaling \$103,128 in salaries and benefits related to audit period services that were not provided during the FY 1986-87 base year. Upon resolution of the district's IRC, the SCO will publish a revised final audit report that reduces the salaries and benefits audit adjustment to \$83,734, a reduction of \$19,394. This adjustment results in an increase in indirect costs of \$5,818 (using the district claimed 30% federally approved indirect costs rate).

"Classes of services" and required maintenance of effort

The CSM states:

The maintenance of effort requirement of the test claim statute should not be read so narrowly as to limit the provision of reimbursable health services to the state of medical technology and knowledge available in 1986-87; such limitations might well endanger public health, especially with respect to services such as immunizations. The districts should be encouraged to keep pace with medical technology and knowledge in their health service offerings, and a maintenance of effort requirement can be read to provide for those changes.

We disagree with the CSM's position as it relates to immunizations. Further, we are concerned that the CSM's statement could be misconstrued to infer that new services resulting from advances in medical technology and knowledge would somehow become reimbursable under the mandated program. It might be reasonable to expect *changes* in how districts provide certain generic services, such as dental services and birth control. However, changing the method used to provide a generic service is a different issue from allowing reimbursement for a specific service

that is neither identified in the parameters and guidelines nor certified and documented as having been provided during the FY 1986-87 base year.

Per Government Code section 17514, "costs mandated by the state" means any increased costs which a local agency or school district *is required to incur* [emphasis added]. . . ." The parameters and guidelines define eligible claimants as "districts which provided health services in 1986-87 fiscal year and continue to provide *the same services* [emphasis added]. . . ."

Government Code section 17557, subdivision (a), requires the test claimant to submit proposed parameters and guidelines that "may include proposed reimbursable activities that are reasonably necessary for the performance of the state-mandated program." The Health Fee Elimination Program's parameters and guidelines identify a lengthy list of reimbursable activities. For immunizations, the parameters and guidelines specify the following immunizations: diphtheria/tetanus, measles/rubella, and influenza. The parameters and guidelines do not identify hepatitis B vaccinations. The hepatitis B vaccination does not represent a "change" to the method of providing immunizations; it is a separate service.

The CSM states that, based on the "general nature of many of the other items listed in the parameters and guidelines," it is reasonable to conclude that the actual immunizations named are illustrative only. We disagree. There is nothing on record to support an assertion that the immunizations listed were intended to be illustrative only. Instead, it is reasonable to conclude that if the listing was meant to be illustrative, the immunization category would have been notated with "for example," or "such as." Even so, districts would still be required to specify the actual immunizations provided during the FY 1986-87 base year. If a district provided one immunization (such as influenza) during the base year, then ten other immunizations provided during subsequent claim years would not be reimbursable simply because they are "immunizations."

An immunization is not equivalent to a general service such as dental services. Because the test claimant *did* identify other specific immunizations, the CSM is essentially presuming that the test claimant neglected to list hepatitis B vaccinations when developing the parameters and guidelines. The test claim for this mandated program was filed on November 27, 1985. **Tab 10**, a vaccine timeline published by the U.S. Department of Health and Human Services, Center for Disease Control, shows that hepatitis B vaccinations were available as early as 1982. Therefore, the test claimant could have identified hepatitis B vaccinations when the parameters and guidelines were developed, if in fact districts were actually providing the vaccination.

Further, note that the district's claims (**Tab 9**) do not identify hepatitis B as a service provided in the base year. Similarly, the district did not check mark the immunization category; instead, the district check marked only specific immunizations. Therefore, the district's claim does not include even the basic certification, under penalty of perjury, that the district provided hepatitis B vaccinations during the FY 1986-87 base year. The district provided no evidence that it provided hepatitis B vaccinations during the base year; therefore, hepatitis B vaccinations must be considered a service that is beyond the mandate-required maintenance of effort.

District-level versus college-level examination of services provided

The district asserts that the SCO incorrectly reviewed health services provided at the college level rather than the district level. We disagree. It appears that the CSM believes the district's assertion is valid because the SCO stated:

Throughout the audit field work and until December 26, 2006 (the date of this response), the district did not provide us with any documentation to substantiate its assertion that the health services in question were provided at the San Bernardino Valley College and/or at Crafton Hills College in FY 1986-87.

The CSM staff misinterpreted the SCO's statement in its analysis. The SCO evaluated FY 1986-87 health services provided at the district level, not at the individual college level. The SCO has consistently taken the position that a district provided a specific health service if that service was provided by any of the district's colleges. Only one college needs to provide the service for the SCO to conclude that the *district* provided the service. When the SCO determined that the district did not provide certain services during the FY 1986-87 base year, we asked the district to provide documentation showing that the services in question were actually provided during the base year at one or both of the district's colleges. The district did not provide documentation showing that either college provided the services in question; therefore, the SCO concluded that the *district* did not provide the services during the base year.

It appears that the CSM has confused the SCO's calculation of unallowable costs with the analysis of whether the district provided services in the base year. Once the SCO concluded that the district did not provide the services in the base year, the SCO appropriately calculated the unallowable costs attributable to each college. The calculation shows the unallowable costs claimed for each college attributable to the services that the *district* did not provide in the base year.

The calculation is illustrated in the SCO's response to the district's IRC. Alternatively, the SCO could have combined the unallowable services rendered by both colleges and calculated an overall percentage of unallowable services attributable to the district as a whole. Based on the information presented in the SCO's response to the district's IRC for FY 2002-03, combining unallowable services from both colleges results in an unallowable percentage of 10.77%. By applying that percentage to the total adjusted direct costs, the audit adjustment would have totaled \$63,223 rather than the adjustment taken of \$61,739. Therefore, the SCO calculated the audit adjustment using a methodology that was not only more precise, but also more favorable to the district. (Note: These figures will change once the SCO publishes its revised final audit report, as indicated above in the discussion regarding the relevance of the district's FY 1997-98 claim.)

Percentage of Services Rendered

Although the district's IRC contests the calculation of the audit adjustment, the CSM did not comment on this issue in its draft staff analysis and proposed statement of decision, presumably because the CSM concluded that the costs should be allowed for other reasons.

The district asserts that the SCO's calculation does not result in a determination of actual costs. However, the district did not present any documentation or alternative methodology to identify the costs attributable to the unallowable services. The parameters and guidelines direct districts to provide the following information for salaries and benefits claimed:

Identify the employee(s), show the classification of the employee(s) involved, describe the mandated functions performed *and specify the actual number of hours devoted to each function* [emphasis added], the productive hourly rate, and the related benefits. . . .

For services and supplies, the parameters and guidelines specify, "Only expenditures which can be identified as a direct cost of the mandate can be claimed."

The district did not provide any information documenting the actual salaries and benefits, and services and supplies attributable to the unallowable health services (i.e., functions) identified. Therefore, the SCO concluded that it is reasonable to identify unallowable costs based on a percentage of unallowable services provided to total services provided. The SCO identified an audit adjustment for the excessive and unreasonable costs claimed, consistent with Government Code section 17561, subdivision (d)(2)(B).

Summary

The unallowable costs at issue in our final audit report issued November 10, 2004, are attributable to the following health services: flu shots, hepatitis shots, pap smears, outside laboratory services, and marriage therapy. Our comments specific to each individual service are as follows:

- Flu shots: On July 7, 2004, Elaine Akers, Health Services Coordinator, San Bernardino Valley College, identified via email the immunizations that the district provided during the FY 1986-87 base year (**Tab 11**). The base year immunizations excluded flu shots. Therefore, the SCO properly concluded that flu shots are unallowable in the district's FY 2001-02 and FY 2002-03 claims because they are services beyond the mandate-required maintenance of effort.
- Hepatitis B shots: The parameters and guidelines identify the immunizations that are reimbursable under the mandated program. The parameters and guidelines do not identify hepatitis immunizations as a mandated activity. Further, the district did not provide any documentation or certification showing that it provided hepatitis B shots during the FY 1986-87 base year. Therefore, the SCO properly concluded that hepatitis B shots are unallowable in the district's FY 2001-02 and FY 2002-03 claims because they are services beyond the mandate-required maintenance of effort.
- Pap smears: For each fiscal year, the district submitted claim form HFE-2.1 (**Tab 9**), in which the district identifies and certifies, under penalty of perjury, those health services that it provided during the FY 1986-87 base year. The district's FY 2001-02 and FY 2002-03 claims show that the district did not provide pap smears during the FY 1986-87 base year. The district did not provide any other documentation showing health services provided during the FY 1986-87 base year. Therefore, the SCO properly concluded that these costs are unallowable because the services are beyond the mandate-required maintenance of effort.
- Outside laboratory services: For each fiscal year, the district submitted claim form HFE-2.1 (**Tab 9**), in which the district identifies and certifies, under penalty of perjury, those health services that it provided during the FY 1986-87 base year. The district's FY 2001-02 and FY 2002-03 claims indicate that the district did not provide outside laboratory services during the FY 1986-87 base year. However, the district's FY 1997-98 claim (**Tab 9**) indicates that the district did provide these services during the FY 1986-87 base year. For resolution of this IRC only, the SCO will publish a revised final audit report to allow claimed costs attributable to outside laboratory services. The revised final audit report will reduce the salaries and benefits audit adjustment from \$103,128 to \$83,734, a reduction of \$19,394. This adjustment results in an increase in indirect costs of \$5,818.
- Marriage therapy: The parameters and guidelines do not identify marriage therapy as a mandated activity. Further, the district did not provide any documentation or certification showing that it provided marriage therapy during the FY 1986-87 base year. Therefore, the SCO properly concluded that marriage therapy is unallowable in the district's FY 2001-02

and FY 2002-03 claims because it is a service beyond the mandate-required maintenance of effort.

G. Disallowance of Insurance Premiums

CSM Draft Staff Analysis

[T]he disallowance of costs related to insurance premiums for intercollegiate athletes [is] not arbitrary, capricious, or entirely lacking in evidentiary support.

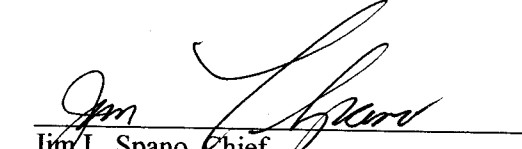
SCO Comments

The SCO agrees with the CSM draft staff analysis.

H. CERTIFICATION

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

Executed on October 18, 2013, at Sacramento, California, by:



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

Tab 3

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

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

I. SUMMARY OF MANDATE

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

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

II. COMMISSION ON STATE MANDATES DECISION

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

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

III. ELIGIBLE CLAIMANTS

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

IV. PERIOD OF REIMBURSEMENT

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

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

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

V. REIMBURSABLE COSTS

A. Scope of Mandate

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

B. Reimbursable Activities

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

ACCIDENT REPORTS

APPOINTMENTS

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

ASSESSMENT, INTERVENTION & COUNSELING

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

EXAMINATIONS (Minor Illnesses)

Recheck Minor Injury

HEALTH TALKS OR FAIRS - INFORMATION

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

FIRST AID (Major Emergencies)

FIRST AID (Minor Emergencies)

FIRST AID KITS (Filled)

IMMUNIZATIONS

Diphtheria/Tetanus
Measles/Rubella
Influenza
Information

INSURANCE

On Campus Accident
Voluntary
Insurance Inquiry/Claim Administration

LABORATORY TESTS DONE

Inquiry/Interpretation
Pap Smears

PHYSICALS

Employees
Students
Athletes

MEDICATIONS (dispensed OTC for misc. illnesses)

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

PARKING CARDS/ELEVATOR KEYS

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

REFERRALS TO OUTSIDE AGENCIES

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

TESTS

Blood Pressure
Hearing
Tuberculosis
Reading
Information
Vision
Glucometer
Urinalysis

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

MISCELLANEOUS

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

COMMITTEES

Safety
Environmental
Disaster Planning

SAFETY DATA SHEETS

Central file

X-RAY SERVICES

COMMUNICABLE DISEASE CONTROL

BODY FAT MEASUREMENTS

MINOR SURGERIES

SELF-ESTEEM GROUPS

MENTAL HEALTH CRISIS

AA GROUP

ADULT CHILDREN OF ALCOHOLICS GROUP

WORKSHOPS

Test Anxiety
Stress Management
Communication Skills
Weight Loss
Assertiveness Skills

VI. CLAIM PREPARATION

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

A. Description of Activity

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

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

Claimed costs should be supported by the following information:

1. Employee Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

VII. SUPPORTING DATA

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

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

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

IX. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY under penalty of perjury:

THAT the foregoing is true and correct:

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

and

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

Signature of Authorized Representative

Date

Title

Telephone No.

Tab 4

B. Indirect Cost

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. As noted previously, in order for a cost to be allowable, it must be allocable to a particular cost objective. With respect to indirect costs, this requires that the cost be distributed to benefiting cost objectives on bases which produce an equitable result in relation to the benefits derived by the mandate.

(1) Indirect Costs for Schools

School districts and county superintendents of schools may claim indirect costs incurred for mandated costs. For fiscal years prior to 1986-87, school districts and county superintendents of schools may use the Department of Education Form Nos. J41A or J-73A, respectively, applicable to the fiscal year of the claim. The rate, however, must not be applied to items of direct costs claimed in complying with the mandate if those same costs are included in cost centers identified as General Support (i.e., EDP Codes 400, 405, 410 in Column 3). For the 1986-87 and subsequent fiscal years, school districts and county superintendents of schools may use the Annual Program Cost Data Report, Department of Education Form Nos. J-380 or J-580, respectively, applicable to the fiscal year of the claim.

The amount of indirect costs the claimant is eligible to claim is computed by multiplying the rate by direct costs. When applying the rate, multiply the rate by direct costs not included in total support services EDP No.422 of the J-380 or J-580. If there are any exceptions to this general rule for applying the indirect cost rate, they will be found in the individual mandate instructions.

(2) Indirect Cost Rate for Community Colleges

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 State Controller's methodology outlined in the following paragraphs. If the federal rate is used, it must be from the same fiscal year in which the costs were incurred.

The State Controller allows the following methodology for use by community colleges in computing an indirect cost rate for state mandates. The objective of this computation is to determine an equitable rate for use in allocating administrative support to personnel that performed the mandated cost activities claimed by the community college. This methodology assumes that administrative services are provided to all activities of the institution in relation to the direct costs incurred in the performance of those activities. Form FAM-29C has been developed to assist the community college in computing an indirect cost rate for state mandates. Completion of this form consists of three main steps:

- The elimination of unallowable costs from the expenses reported on the financial statements.
- The segregation of the adjusted expenses between those incurred for direct and indirect activities.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES				FORM FAM-29C		
(01) Claimant:				(02) Period of Claim:		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$19,590,357	\$1,339,059	\$18,251,298	\$0	\$18,251,298
Instructional Administration	6000					
Academic Administration	301	2,941,386	105,348	2,836,038	0	2,836,038
Course Curriculum & Develop.	302	21,595	0	21,595	0	21,595
Instructional Support Service	6100					
Learning Center	311	22,737	863	21,874	0	21,874
Library	312	518,220	2,591	515,629	0	515,629
Media	313	522,530	115,710	406,820	0	406,820
Museums and Galleries	314	0	0	0	0	0
Admissions and Records	6200	584,939	12,952	571,987	0	571,987
Counseling and Guidance	6300	1,679,596	54,401	1,625,195	0	1,625,195
Other Student Services	6400					
Financial Aid Administration	321	391,459	20,724	370,735	0	370,735
Health Services	322	0	0	0	0	0
Job Placement Services	323	83,663	0	83,663	0	83,663
Student Personnel Admin.	324	289,926	12,953	276,973	0	276,973
Veterans Services	325	25,427	0	25,427	0	25,427
Other Student Services	329	0	0	0	0	0
Operation & Maintenance	6500					
Building Maintenance	331	1,079,260	44,039	1,035,221	0	1,035,221
Custodial Services	332	1,227,668	33,677	1,193,991	0	1,193,991
Grounds Maintenance	333	596,257	70,807	525,450	0	525,450
Utilities	334	1,236,305	0	1,236,305	0	1,236,305
Other	339	3,454	3,454	0	0	0
Planning and Policy Making	6600	587,817	22,451	565,366	565,366	0
General Inst. Support Services	6700					
Community Relations	341	0	0	0	0	0
Fiscal Operations	342	634,605	17,270	617,335	553,184	(a) 64,151
Subtotal		\$32,037,201	\$1,856,299	\$30,180,902	\$1,118,550	\$29,062,352

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant:				(02) Period of Claim:		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Administrative Services	343	\$1,244,248	\$219,331	\$1,024,917	\$933,494	(a) \$91,423
Logistical Services	344	1,650,889	126,935	1,523,954	1,523,954	0
Staff Services	345	0	0	0	0	0
Noninstr. Staff Benft & Incent.	346	10,937	0	10,937	0	10,937
Community Services	6800					
Community Recreation	351	703,858	20,509	683,349	0	683,349
Community Service Classes	352	423,188	24,826	398,362	0	398,362
Community Use of Facilities	353	89,877	10,096	79,781	0	79,781
Ancilliary Services	6900					
Bookstores	361	0	0	0	0	0
Child Development Center	362	89,051	1,206	87,845	0	87,845
Farm Operations	363	0	0	0	0	0
Food Services	364	0	0	0	0	0
Parking	365	420,274	6,857	413,417	0	413,417
Student Activities	3663	0	0	0	0	0
Student Housing	67	0	0	0	0	0
Other	379	0	0	0	0	0
Auxiliary Operations	7000					
Auxiliary Classes	381	1,124,557	12,401	1,112,156	0	1,112,156
Other Auxiliary Operations	382	0	0	0	0	0
Physical Property Acquisitions	7100	814,318	814,318	0	0	0
(06) Total		\$38,608,398	\$3,092,778	\$35,515,620	\$3,575,998	\$31,939,622
(07) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				11.1961%		
(08) Notes						
(a) Mandated Cost activities designated as direct costs per claim instructions.						

- The development of a ratio between the total indirect expenses and total direct expenses incurred by the community college.

The computation is based on total expenditures as reported in "California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)." Expenditures classified by activity are segregated by the function they serve. Each function may include expenses for salaries, fringe benefits, supplies and capital outlay. OMB Circular A-21 requires expenditures for capital outlays to be excluded from the indirect cost rate computation.

Generally, a direct cost is one incurred specifically for one activity, while indirect costs are of a more general nature and are incurred for the benefit of several activities. As previously noted, the objective of this computation is to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by the college. For the purpose of this computation we have defined indirect costs to be those costs which provide administrative support to personnel who perform mandated cost activities. We have defined direct costs to be those indirect costs that do not provide administrative support to personnel who perform mandated cost activities and those costs that are directly related to instructional activities of the college. Accounts that should be classified as indirect costs are: Planning and Policy Making, Fiscal Operations, General Administrative Services and Logistical Services. If any costs included in these accounts are claimed as a mandated cost (i.e. salaries of employee performing mandated cost activities), the cost should be reclassified as a direct cost. Accounts in the following groups of accounts should be classified as direct costs: Instruction, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operation and Maintenance of Plant, Community Relations, Staff Services, Non-instructional Staff-Retirees' Benefits and Retirement Incentives, Community Services, Ancillary Services and Auxiliary Operations. A college may classify a portion of the expenses reported in the account Operation and Maintenance of Plant as indirect. The claimant has the option of using a 7% or a higher expense percentage is allowable if the college can support its allocation basis.

The rate, derived by determining the ratio of total indirect expenses and total direct expenses when applied to the direct costs claimed, will result in an equitable distribution of the college's mandate related indirect costs. An example of the methodology used to compute an indirect cost rate is presented in Table 4.

C. Offset Against Mandated Claims

As noted previously, allowable costs are defined as those direct and indirect costs, less applicable credits, considered to be eligible for reimbursement. When all or part of the costs of a mandated program are specifically reimbursable from local assistance revenue sources (e.g., state, federal, foundation, etc.), only that portion of any increased costs payable from school district funds is eligible for reimbursement under the provisions of Government Code Section 17561.

B. Indirect Cost

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. As noted previously, in order for a cost to be allowable, it must be allocable to a particular cost objective. With respect to indirect costs, this requires that the cost be distributed to benefiting cost objectives on bases which produce an equitable result in relation to the benefits derived by the mandate.

(1) Indirect Costs for Schools

School districts and county superintendents of schools may claim indirect costs incurred for mandated costs. For fiscal years prior to 1986-87, school districts and county superintendents of schools may use the Department of Education Form Nos. J41A or J-73A, respectively, applicable to the fiscal year of the claim. The rate, however, must not be applied to items of direct costs claimed in complying with the mandate if those same costs are included in cost centers identified as General Support (i.e., EDP Codes 400, 405, 410 in Column 3). For the 1986-87 and subsequent fiscal years, school districts and county superintendents of schools may use the Annual Program Cost Data Report, Department of Education Form Nos. J-380 or J-580, respectively, applicable to the fiscal year of the claim.

The amount of indirect costs the claimant is eligible to claim is computed by multiplying the rate by direct costs. When applying the rate, multiply the rate by direct costs not included in total support services EDP No. 422 of the J-380 or J-580. If there are any exceptions to this general rule for applying the indirect cost rate, they will be found in the individual mandate instructions.

(2) Indirect Cost Rate for Community Colleges

A college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 "Cost Principles for Educational Institutions," or the Controller's methodology outlined in the following paragraphs. If the federal rate is used, it must be from the same fiscal year in which the costs were incurred.

The Controller allows the following methodology for use by community colleges in computing an indirect cost rate for state mandates. The objective of this computation is to determine an equitable rate for use in allocating administrative support to personnel that performed the mandated cost activities claimed by the community college. This methodology assumes that administrative services are provided to all activities of the institution in relation to the direct costs incurred in the performance of those activities. Form FAM-29C has been developed to assist the community college in computing an indirect cost rate for state mandates. Completion of this form consists of three main steps:

- The elimination of unallowable costs from the expenses reported on the financial statements.
- The segregation of the adjusted expenses between those incurred for direct and indirect activities.
- The development of a ratio between the total indirect expenses and total direct expenses incurred by the community college.

The computation is based on total expenditures as reported in "California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)." Expenditures classified by activity are segregated by the function they serve. Each function may include expenses for salaries, fringe benefits, supplies, and capital outlay. OMB Circular A-21 requires expenditures for capital outlays to be excluded from the indirect cost rate computation.

Generally, a direct cost is one incurred specifically for one activity, while indirect costs are of a more general nature and are incurred for the benefit of several activities. As previously noted, the objective of this computation is to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by the college. For the purpose of this computation we have defined indirect costs to be those costs which provide administrative support to personnel who perform mandated cost activities. We have defined direct costs to be those indirect costs that do not provide administrative support to personnel who perform mandated cost activities and those costs that are directly related to instructional activities of the college. Accounts that should be classified as indirect costs are: Planning and Policy Making, Fiscal Operations, General Administrative Services, and Logistical Services. If any costs included in these accounts are claimed as a mandated cost, i.e., salaries of employee performing mandated cost activities, the cost should be reclassified as a direct cost. Accounts in the following groups of accounts should be classified as direct costs: Instruction, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operation and Maintenance of Plant, Community Relations, Staff Services, Non-instructional Staff-Retirees' Benefits and Retirement Incentives, Community Services, Ancillary Services and Auxiliary Operations. A college may classify a portion of the expenses reported in the account Operation and Maintenance of Plant as indirect. The claimant has the option of using a 7% or a higher expense percentage is allowable if the college can support its allocation basis.

The rate, derived by determining the ratio of total indirect expenses and total direct expenses when applied to the direct costs claimed, will result in an equitable distribution of the college's mandate related indirect costs. An example of the methodology used to compute an indirect cost rate is presented in Table 4.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$19,590,357	\$1,339,059	\$18,251,298	\$0	\$18,251,298
Instructional Administration	6000					
Academic Administration	301	2,941,386	105,348	2,836,038	0	2,836,038
Course Curriculum & Develop.	302	21,595	0	21,595	0	21,595
Instructional Support Service	6100					
Learning Center	311	22,737	863	21,874	0	21,874
Library	312	518,220	2,591	515,629	0	515,629
Media	313	522,530	115,710	406,820	0	406,820
Museums and Galleries	314	0	0	0	0	0
Admissions and Records	6200	584,939	12,952	571,987	0	571,987
Counseling and Guidance	6300	1,679,596	54,401	1,625,195	0	1,625,195
Other Student Services	6400					
Financial Aid Administration	321	391,459	20,724	370,735	0	370,735
Health Services	322	0	0	0	0	0
Job Placement Services	323	83,663	0	83,663	0	83,663
Student Personnel Admin.	324	289,926	12,953	276,973	0	276,973
Veterans Services	325	25,427	0	25,427	0	25,427
Other Student Services	329	0	0	0	0	0
Operation & Maintenance	6500					
Building Maintenance	331	1,079,260	44,039	1,035,221	0	1,035,221
Custodial Services	332	1,227,668	33,677	1,193,991	0	1,193,991
Grounds Maintenance	333	596,257	70,807	525,450	0	525,450
Utilities	334	1,236,305	0	1,236,305	0	1,236,305
Other	339	3,454	3,454	0	0	0
Planning and Policy Making	6600	587,817	22,451	565,366	565,366	0
General Inst. Support Services	6700					
Community Relations	341	0	0	0	0	0
Fiscal Operations	342	634,605	17,270	617,335	553,184	(a) 64,151
Subtotal		\$32,037,201	\$1,856,299	\$30,180,902	\$1,118,550	\$29,062,352

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Administrative Services	343	\$1,244,248	\$219,331	\$1,024,917	\$933,494	(a) \$81,423
Logistical Services	344	1,650,889	126,935	1,523,954	1,523,954	0
Staff Services	345	0	0	0	0	0
Noninstr. Staff Benefit & Incent.	346	10,937	0	10,937	0	10,937
Community Services	6800					
Community Recreation	351	703,858	20,509	683,349	0	683,349
Community Service Classes	352	423,188	24,826	398,362	0	398,362
Community Use of Facilities	353	89,877	10,096	79,781	0	79,781
Ancillary Services	6900					
Bookstores	361	0	0	0	0	0
Child Development Center	362	89,051	1,206	87,845	0	87,845
Farm Operations	363	0	0	0	0	0
Food Services	364	0	0	0	0	0
Parking	365	420,274	6,857	413,417	0	413,417
Student Activities	3663	0	0	0	0	0
Student Housing	67	0	0	0	0	0
Other	379	0	0	0	0	0
Auxiliary Operations	7000					
Auxiliary Classes	381	1,124,557	12,401	1,112,156	0	1,112,156
Other Auxiliary Operations	382	0	0	0	0	0
Physical Property Acquisitions	7100	814,318	814,318	0	0	0
(05) Total		\$38,608,398	\$3,092,778	\$35,515,620	\$3,575,998	\$31,939,622
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				11.1961%		
(07) Notes						
(a) Mandated Cost activities designated as direct costs per claim instructions.						

FY 2000-01

B. Indirect Cost

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. As noted previously, in order for a cost to be allowable, it must be allocable to a particular cost objective. With respect to indirect costs, this requires that the cost be distributed to benefiting cost objectives on bases, which produce an equitable result in relation to the benefits derived by the mandate.

(1) Indirect Costs for Schools

School districts and county superintendents of schools may claim indirect costs incurred for mandated costs. For fiscal years prior to 1986-87, school districts and county superintendents of schools may use the Department of Education Form Nos. J41A or J-73A, respectively, applicable to the fiscal year of the claim. The rate, however, must not be applied to items of direct costs claimed in complying with the mandate if those same costs are included in cost centers identified as General Support (i.e., EDP Codes 400, 405, 410 in Column 3). For the 1986-87 and subsequent fiscal years, school districts and county superintendents of schools may use the Annual Program Cost Data Report, Department of Education Form Nos. J-380 or J-580, respectively, applicable to the fiscal year of the claim.

The amount of indirect costs the claimant is eligible to claim is computed by multiplying the rate by direct costs. When applying the rate, multiply the rate by direct costs not included in total support services EDP No. 422 of the J-380 or J-580. If there are any exceptions to this general rule for applying the indirect cost rate, they will be found in the individual mandate instructions.

(2) Indirect Cost Rate for Community Colleges

A college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 "Cost Principles for Educational Institutions," or the Controller's methodology outlined in the following paragraphs. If the federal rate is used, it must be from the same fiscal year in which the costs were incurred.

The Controller allows the following methodology for use by community colleges in computing an indirect cost rate for state mandates. The objective of this computation is to determine an equitable rate for use in allocating administrative support to personnel that performed the mandated cost activities claimed by the community college. This methodology assumes that administrative services are provided to all activities of the institution in relation to the direct costs incurred in the performance of those activities. Form FAM-29C has been developed to assist the community college in computing an indirect cost rate for state mandates. Completion of this form consists of three main steps:

- The elimination of unallowable costs from the expenses reported on the financial statements.
- The segregation of the adjusted expenses between those incurred for direct and indirect activities.
- The development of a ratio between the total indirect expenses and total direct expenses incurred by the community college.

The computation is based on total expenditures as reported in "California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)." Expenditures classified by activity are segregated by the function they serve. Each function may include expenses for salaries, fringe benefits, supplies, and capital outlay. OMB Circular A-21 requires expenditures for capital outlays to be excluded from the indirect cost rate computation.

Generally, a direct cost is one incurred specifically for one activity, while indirect costs are of a more general nature and are incurred for the benefit of several activities. As previously noted, the objective of this computation is to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by the college. For the purpose of this computation we have defined indirect costs to be those costs which provide administrative support to personnel who perform mandated cost activities. We have defined direct costs to be those indirect costs that do not provide administrative support to personnel who perform mandated cost activities and those costs that are directly related to instructional activities of the college. Accounts that should be classified as indirect costs are: Planning and Policy Making, Fiscal Operations, General Administrative Services, and Logistical Services. If any costs included in these accounts are claimed as a mandated cost, i.e., salaries of employee performing mandated cost activities, the cost should be reclassified as a direct cost. Accounts in the following groups of accounts should be classified as direct costs: Instruction, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operation and Maintenance of Plant, Community Relations, Staff Services, Non-instructional Staff-Retirees' Benefits and Retirement Incentives, Community Services, Ancillary Services and Auxiliary Operations. A college may classify a portion of the expenses reported in the account Operation and Maintenance of Plant as indirect. The claimant has the option of using a 7% or a higher expense percentage is allowable if the college can support its allocation basis.

The rate, derived by determining the ratio of total indirect expenses and total direct expenses when applied to the direct costs claimed, will result in an equitable distribution of the college's mandate related indirect costs. An example of the methodology used to compute an indirect cost rate is presented in Table 4.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES					FORM FAM-29C	
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$19,590,357	\$1,339,059	\$18,251,298	\$0	\$18,251,298
Instructional Administration	6000					
Academic Administration	301	2,941,386	105,348	2,836,038	0	2,836,038
Course Curriculum & Develop.	302	21,595	0	21,595	0	21,595
Instructional Support Service	6100					
Learning Center	311	22,737	863	21,874	0	21,874
Library	312	518,220	2,591	515,629	0	515,629
Media	313	522,530	115,710	406,820	0	406,820
Museums and Galleries	314	0	0	0	0	0
Admissions and Records	6200	584,939	12,952	571,987	0	571,987
Counseling and Guidance	6300	1,679,596	54,401	1,625,195	0	1,625,195
Other Student Services	6400					
Financial Aid Administration	321	391,459	20,724	370,735	0	370,735
Health Services	322	0	0	0	0	0
Job Placement Services	323	83,663	0	83,663	0	83,663
Student Personnel Admin.	324	289,926	12,953	276,973	0	276,973
Veterans Services	325	25,427	0	25,427	0	25,427
Other Student Services	329	0	0	0	0	0
Operation & Maintenance	6500					
Building Maintenance	331	1,079,260	44,039	1,035,221	0	1,035,221
Custodial Services	332	1,227,668	33,677	1,193,991	0	1,193,991
Grounds Maintenance	333	596,257	70,807	525,450	0	525,450
Utilities	334	1,236,305	0	1,236,305	0	1,236,305
Other	339	3,454	3,454	0	0	0
Planning and Policy Making	6800	587,817	22,451	565,366	565,366	0
General Inst. Support Services	6700					
Community Relations	341	0	0	0	0	0
Fiscal Operations	342	634,605	17,270	617,335	553,184	(a) 64,151
Subtotal		\$32,037,201	\$1,856,299	\$30,180,902	\$1,118,550	\$29,062,352

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Administrative Services	343	\$1,244,248	\$219,331	\$1,024,917	\$933,494	(a) \$91,423
Logistical Services	344	1,650,889	126,935	1,523,954	1,523,954	0
Staff Services	345	0	0	0	0	0
Noninstr. Staff Benefit & Incent.	346	10,937	0	10,937	0	10,937
Community Services	6800					
Community Recreation	351	703,858	20,509	683,349	0	683,349
Community Service Classes	352	423,188	24,826	398,362	0	398,362
Community Use of Facilities	353	89,877	10,096	79,781	0	79,781
Ancillary Services	6900					
Bookstores	361	0	0	0	0	0
Child Development Center	362	89,051	1,206	87,845	0	87,845
Farm Operations	363	0	0	0	0	0
Food Services	364	0	0	0	0	0
Parking	365	420,274	6,857	413,417	0	413,417
Student Activities	3663	0	0	0	0	0
Student Housing	67	0	0	0	0	0
Other	379	0	0	0	0	0
Auxiliary Operations	7000					
Auxiliary Classes	381	1,124,557	12,401	1,112,156	0	1,112,156
Other Auxiliary Operations	382	0	0	0	0	0
Physical Property Acquisitions	7100	814,318	814,318	0	0	0
(05) Total		\$38,608,398	\$3,092,778	\$35,515,620	\$3,575,998	\$31,939,622
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				11.1961%		
(07) Notes						
(a) Mandated Cost activities designated as direct costs per claim instructions.						

Tab 5

perform the mandated activity. The claimant must give the name of the contractor, explain the reason for having to hire a contractor, describe the mandated activities performed, give the dates when the activities were performed, the number of hours spent performing the mandate, the hourly billing rate, and the total cost. The hourly billing rate shall not exceed the rate specified in the Parameters and Guidelines for the mandated program. The contractor's invoice, or statement, which includes an itemized list of costs for activities performed, must accompany the claim.

(h) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the Parameters and Guidelines for the particular mandate. Equipment rentals used solely for the mandate are reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must explain the purpose and use for the equipment, the time period for which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the prorata portion of the rental costs can be claimed.

(i) Capital Outlay

Capital outlays for land, buildings, equipment, furniture and fixtures may be claimed if the Parameters and Guidelines specify them as allowable. If they are allowable, the claiming instructions for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the prorata portion of the purchase price used to implement the reimbursable activities can be claimed.

(j) Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the Parameters and Guidelines may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the State Board of Control travel standards. When claiming travel expenses, the claimant must explain the purpose of the trip, identify the name and address of the persons incurring the expense, the date and time of departure and return for the trip, description of each expense claimed, the cost of transportation, number of private auto miles traveled, and the cost of tolls and parking with receipts required for charges over \$10.00.

(k) Documentation

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

8. Indirect Costs

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. As noted previously, in order for a cost to be allowable, it must be allocable to a particular cost objective. With respect to indirect costs, this requires that the cost be distributed to benefiting cost objectives on bases, which produce an equitable result in relation to the benefits

derived by the mandate.

A community college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 "Cost Principles for Educational Institutions," or the Controller's methodology outlined in the following paragraphs.

The Controller allows the following methodology for use by community colleges in computing an indirect cost rate for state mandates. The objective of this computation is to determine an equitable rate for use in allocating administrative support to personnel that performed the mandated cost activities claimed by the community college. This methodology assumes that administrative services are provided to all activities of the institution in relation to the direct costs incurred in the performance of those activities. Form FAM-29C has been developed to assist the community college in computing an indirect cost rate for state mandates. Completion of this form consists of three main steps:

1. The elimination of unallowable costs from the expenses reported on the financial statements.
2. The segregation of the adjusted expenses between those incurred for direct and indirect activities.
3. The development of a ratio between the total indirect expenses and the total direct expenses incurred by the community college.

The computation is based on total expenditures as reported in "California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)." Expenditures classified by activity are segregated by the function they serve. Each function may include expenses for salaries, fringe benefits, supplies, and capital outlay. OMB Circular A-21 requires expenditures for capital outlays to be excluded from the indirect cost rate computation.

Generally, a direct cost is one incurred specifically for one activity, while indirect costs are of a more general nature and are incurred for the benefit of several activities. As previously noted, the objective of this computation is to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by the community college. For the purpose of this computation we have defined indirect costs to be those costs which provide administrative support to personnel who perform mandated cost activities. We have defined direct costs to be those costs that do not provide administrative support to personnel who perform mandated cost activities and those costs that are directly related to instructional activities of the college. Accounts that should be classified as indirect costs are: Planning, Policy Making and Coordination, Fiscal Operations, Human Resources Management, Management Information Systems, Other General Institutional Support Services, and Logistical Services. If any costs included in these accounts are claimed as a mandated cost, i.e., salaries of employees performing mandated cost activities, the cost should be reclassified as a direct cost. Accounts in the following groups of accounts should be classified as direct costs: Instruction, Instructional Administration, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Operation and Maintenance of Plant, Community Relations, Staff Development, Staff Diversity, Non-instructional Staff-Retirees' Benefits and Retirement Incentives, Community Services, Ancillary Services and Auxiliary Operations. A college may classify a portion of the expenses reported in the account Operation and Maintenance of Plant as indirect. The claimant has the option of using a 7% or a higher indirect cost percentage if the college can support its allocation basis.

The indirect cost rate, derived by determining the ratio of total indirect expenses to total direct expenses when applied to the direct costs claimed, will result in an equitable distribution of the college's mandate related indirect costs. An example of the methodology used to compute an indirect cost rate is presented in Table 4.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES				FORM FAM-29C		
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$19,590,357	\$1,339,059	\$18,251,298	\$0	\$18,251,298
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,941,386	105,348	2,836,038	0	2,836,038
Course and Curriculum Develop.	6020	21,595	0	21,595	0	21,595
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	22,737	863	21,874	0	21,874
Library	6120	518,220	2,591	515,629	0	515,629
Media	6130	522,530	115,710	406,820	0	406,820
Museums and Galleries	6140	0	0	0	0	0
Academic Information Systems and Tech.	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	584,939	12,952	571,987	0	571,987
Counseling and Guidance	6300					
Student Counseling and Guidance	6310					
Matriculation and Student Assessment	6320					
Transfer Programs	6330					
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420					
Subtotal		\$24,201,764	\$1,576,523	\$22,625,241	\$0	\$22,625,241

FY 2003-04

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES				FORM FAM-29C		
(01) Claimant				(02) Period of Claim		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430					
Health Services	6440	0	0	0	0	0
Student Personnel Admin.	6450	289,926	12,953	276,973	0	276,973
Financial Aid Administration	6460	391,459	20,724	370,735	0	370,735
Job Placement Services	6470	83,663	0	83,663	0	83,663
Veterans Services	6480	25,427	0	25,427	0	25,427
Miscellaneous Student Services	6490	0	0	0	0	0
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	1,079,260	44,039	1,035,221	72,465	962,756
Custodial Services	6530	1,227,668	33,677	1,193,991	83,579	1,110,412
Grounds Maintenance and Repairs	6550	596,257	70,807	525,450	36,782	488,668
Utilities	6570	1,236,305	0	1,236,305	86,541	1,149,764
Other	6590	3,454	3,454	0	0	0
Planning, Policy Making, and Coordination	6600	587,817	22,451	565,366	565,366	0
General Inst. Support Services	6700					
Community Relations	6710	0	0	0	0	0
Fiscal Operations	6720	634,605	17,270	617,335	553,184	(a) 64,151
Human Resources Management	6730					
Noninstructional Staff Benefits & Incentives	6740					
Staff Development	6750					
Staff Diversity	6760					
Logistical Services	6770					
Management Information Systems	6780					
Subtotal		\$30,357,605	\$1,801,898	\$28,555,707	\$1,397,917	\$27,437,157

Table 4 Indirect Cost Rate for Community Colleges (continued)

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant				(02) Period of Claim			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
General Inst. Sup. Serv. (cont.)	6700						
Other General Institutional Support Services	6790						
Community Services and Economic Development	6800						
Community Recreation	6810	703,858	20,509	683,349	0	683,349	
Community Service Classes	6820	423,188	24,826	398,362	0	398,362	
Community Use of Facilities	6830	89,877	10,096	79,781	0	79,781	
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Ancillary Services	6900						
Bookstores	6910	0	0	0	0	0	
Child Development Center	6920	89,051	1,206	87,845	0	87,845	
Farm Operations	6930	0	0	0	0	0	
Food Services	6940	0	0	0	0	0	
Parking	6950	420,274	6,857	413,417	0	413,417	
Student and Co-curricular Activities	6960	0	0	0	0	0	
Student Housing	6970	0	0	0	0	0	
Other	6990	0	0	0	0	0	
Auxiliary Operations	7000						
Contract Education	7010	1,124,557	12,401	1,112,156	0	1,112,156	
Other Auxiliary Operations	7090	0	0	0	0	0	
Physical Property Acquisitions	7100	814,318	814,318	0	0	0	
(05) Total		\$34,022,728	\$2,692,111	\$31,330,617	\$1,397,917	\$30,212,067	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				4.63%			
(07) Notes							
(a) Mandated Cost activities designated as direct costs per claim instructions.							
(b) 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.							

invoice, or statement, which includes an itemized list of costs for activities performed, must accompany the claim.

(h) Equipment Rental Costs

Equipment purchases and leases (with an option to purchase) are not reimbursable as a direct cost unless specifically allowed by the P's & G's for the particular mandate. Equipment rentals used solely for the mandate is reimbursable to the extent such costs do not exceed the retail purchase price of the equipment plus a finance charge. The claimant must explain the purpose and use for the equipment, the time period for which the equipment was rented and the total cost of the rental. If the equipment is used for purposes other than reimbursable activities, only the pro rata portion of the rental costs can be claimed.

(i) Capital Outlay

Capital outlays for land, buildings, equipment, furniture and fixtures may be claimed if the P's & G's specify them as allowable. If they are allowable, the parameters and guidelines for the program will specify a basis for the reimbursement. If the fixed asset or equipment is also used for purposes other than reimbursable activities for a specific mandate, only the pro rata portion of the purchase price used to implement the reimbursable activities can be claimed.

(j) Travel Expenses

Travel expenses are normally reimbursable in accordance with travel rules and regulations of the local jurisdiction. For some programs, however, the P's & G's may specify certain limitations on expenses, or that expenses can only be reimbursed in accordance with the State Board of Control travel standards. When claiming travel expenses, the claimant must explain the purpose of the trip, identify the name and address of the persons incurring the expense, the date and time of departure and return for the trip, description of each expense claimed, the cost of transportation, number of private auto miles traveled, and the cost of tolls and parking with receipts required for charges over \$10.00.

(k) Documentation

It is the responsibility of the claimant to make available to the SCO, upon request, documentation in the form of general and subsidiary ledgers, purchase orders, invoices, contracts, canceled warrants, equipment usage records, land deeds, receipts, employee time sheets, agency travel guidelines, inventory records, and other relevant documents to support claimed costs. The type of documentation necessary for each claim may differ with the type of mandate.

8. Indirect Costs

Indirect costs are: (a) Incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited without effort disproportionate to the results achieved. Indirect costs can originate in the department performing the mandate or in departments that supply the department performing the mandate with goods, services and facilities. To be allowable, a cost must be allocable to a particular cost objective. Indirect costs must be distributed to benefiting cost objectives on bases which produce an equitable result related to the benefits derived by the mandate.

A CCD may claim indirect costs using the Controller's methodology (FAM-29C) outlined in the following paragraphs. If specifically allowed by a mandated program's P's & G's, a district may alternately choose to claim indirect costs using either (1) a federally approved rate prepared in

accordance with Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*; or (2) a flat 7% rate.

The SCO developed FAM-29C to be consistent with OMB Circular A-21, cost accounting principles as they apply to mandated cost programs. The objective is to determine an equitable rate to allocate administrative support to personnel who performed the mandated cost activities. The FAM-29C methodology uses a direct cost base comprised of salary and benefit costs and operating expenses. Form FAM-29C provides a consistent indirect cost rate methodology for all CCD's mandated cost programs.

FAM-29C uses total expenditures that districts report in their *California Community Colleges Annual Financial and Budget Report (CCFS-311)*, Expenditures by Activity for the General Fund – Combined. The computation excludes Capital Outlay and Other Outgo in accordance with OMB Circular A-21. The indirect cost rate computation includes any depreciation or use allowance applicable to district buildings and equipment. Districts calculate depreciation or use allowance costs separately from the CCFS-311 report and should calculate them in accordance with OMB Circular A-21.

OMB Circular A-21, Section C.4, states that cost is allocable to a particular cost objective in accordance with the relative benefits received. Also, Section E.2.b. states that the overall objective of the cost allocation process is to distribute indirect costs to the institution's major functions in proportions reasonably consistent with their use of the institution's resources. In addition, Section E.2.c. notes that where certain items or categories of expense relate to less than all functions, such expenses should be set aside for selective allocation.

OMB Circular A-21, Section H, describes a simplified method for indirect cost rate calculations. However, Section H.1.b. states that the simplified method should not be used where it produces results that appear inequitable. As previously noted, FAM-29C strives to equitably allocate administrative support costs to personnel that perform mandated cost activities claimed by CCD. For example, library costs and department administration expenses, normally classified fully or partly as indirect costs in OMB Circular A-21, are instead classified as direct costs for FAM-29C. These costs do not benefit mandated cost activities. In summary, FAM-29C indirect costs include Operation and Maintenance of Plant; Planning, Policy Making, and Coordination; General Institutional Support Services (excluding Community Relations); and depreciation or use allowance. Community Relations includes fundraising costs, which are unallowable under OMB Circular A-21. If the district claims any costs from these indirect accounts as a direct mandate-related costs, the same costs should be reclassified as direct on FAM-29C.

Table 4 presents an example of the FAM-29C methodology.

Table 4: Indirect Cost Rate for Community Colleges

		MANDATED COST			FORM		
		INDIRECT COST RATE FOR COMMUNITY COLLEGE DISTRICTS			FAM 29-C		
(1) Claimant	(02) Period of Claim	EDP	Total Costs Per CCFs-311	Less: Capital Outlay and Other Outgo	FAM 29-C Adjusted Total	Indirect	Direct
Instructional Activities		599	\$ 51,792,408	\$ (230,904)	\$ 51,561,504		\$ 51,561,504
Instruct. Admin. & Instruct. Governance		6000	6,882,034	(216,518)	6,665,516		6,665,516
Instructional Support Services		6100	4,155,095	(9,348)	4,145,747		4,145,747
Admissions and Records		6200	2,104,543	(3,824)	2,100,719		2,100,719
Student Counseling and Guidance		6300	4,570,658	(1,605)	4,569,053		4,569,053
Other Student Services		6400	5,426,510	(41,046)	5,385,464		5,385,464
Operation and Maintenance of Plant		6500	8,528,585	(111,743)	8,416,842	8,416,842	
Planning, Policy Making, and Coordination		6600	5,015,333	(23,660)	4,991,673	4,991,673	
General Institutional Support Services		6700					
Community Relations		6710	885,089	(6,091)	878,998		878,998
Fiscal Operations		6720	1,891,424	(40,854)	1,850,570	1,850,570	
Human Resources Management		6730	1,378,288	(25,899)	1,352,389	1,352,389	
Non-instructional Staff Retirees' Benefits and Retirement Incentives		6740	1,011,060	-	1,011,060	1,011,060	
Staff Development		6750	108,655	(8,782)	99,873	99,873	
Staff Diversity		6760	30,125		30,125	30,125	
Logistical Services		6770	2,790,091	(244,746)	2,545,345	2,545,345	
Management Information Systems		6780	2,595,214	(496,861)	2,098,353	2,098,353	
Other General Institutional Support Services		6790	33,155	(4,435)	28,720	28,720	
Community Services and Economic Development		6800	340,014		340,014		340,014
Ancillary Services		6900	1,148,730	(296)	1,148,434		1,148,434
Auxiliary Operations		7000					
Depreciation or Use Allowance - Building						2,620,741	
Depreciation or Use Allowance - Equipment						1,706,396	
Totals			\$100,687,011	\$ (1,466,612)	\$ 99,220,399	\$26,752,087	\$ 76,795,449
Indirect Cost Rate (A)/(B)						(A)	(B)
							34.84%

FY 2004-05

Tab 6



DEPARTMENT OF HEALTH & HUMAN SERVICES

ATTENTION:

NEW ROOM #

Program Support Center
Financial Management Service
Division of Cost Allocation

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

FEB 11 1999

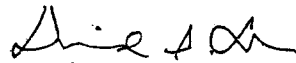
Raymond Chow
Accountant
San Mateo County Community College District
3401 CSM Drive
San Mateo, CA 94402

Dear Mr. Chow:

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

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

Sincerely,


David S. Low
Director

Enclosures

PLEASE SIGN AND RETURN THE ORIGINAL OF THE NEGOTIATION AGREEMENT

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

COLLEGES AND UNIVERSITIES RATE AGREEMENT

TN #:

DATE: February 4, 1999

INSTITUTION:
San Mateo County Community College District
3401 CSM Drive

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

San Mateo CA 94402

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

SECTION I: FACILITIES AND ADMINISTRATIVE COST RATES*

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

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

*BASE:

Direct salaries and wages including all fringe benefits.

INSTITUTION:

San Mateo County Community College District

AGREEMENT DATE: February 4, 1999

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

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

TREATMENT OF PAID ABSENCES:

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

DEFINITION OF EQUIPMENT

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

The following fringe benefits are treated as direct costs:

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

INSTITUTION:
San Mateo County Community College District

AGREEMENT DATE: February 4, 1999

SECTION III: GENERAL

A. LIMITATIONS:

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

B. ACCOUNTING CHANGES:

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

C. FIXED RATES:

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

D. USE BY OTHER FEDERAL AGENCIES:

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

BY THE INSTITUTION:

San Mateo County Community College District

(INSTITUTION)

Joseph Newmyer
(SIGNATURE)

Joseph Newmyer
(NAME)

Acting Associate Chancellor
(TITLE)

3-2-99
(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

David S. Low
(SIGNATURE)

David S. Low
(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION
(TITLE)

February 4, 1999
(DATE) 0213

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

Tab 7

San Mateo Community College District
 Sample Indirect Cost Worksheet
 To Illustrate Application of Indirect Cost Rate

	Total Expenditures	Total Indirect Cost	Total Direct Cost	Mandates Direct Cost	Non-Mandates Direct Cost
Sample Data Used in Indirect Cost Rate Calculation					
<u>Personnel Expenditures:</u>					
Salaries	\$ 1,300,000	\$ 300,000	\$ 1,000,000	\$ 552,729	\$ 447,271
Benefits	570,000	70,000	500,000	92,265	407,735
Subtotal - Salaries, Wages, & Benefits	<u>1,870,000</u>	<u>370,000</u>	<u>1,500,000</u>	<u>644,994</u>	<u>855,006</u>
<u>Other Expenditures:</u>					
Services and supplies	110,000	10,000	100,000	24,276	75,724
Other operating expenses	220,000	20,000	200,000	63,624	136,376
Capital outlays	150,000	50,000	100,000	13,491	86,509
Subtotal - Other Expenditures	<u>480,000</u>	<u>80,000</u>	<u>400,000</u>	<u>101,391</u>	<u>298,609</u>
Total Costs	<u>\$ 2,350,000</u>	<u>\$ 450,000</u>	<u>\$ 1,900,000</u>	<u>\$ 746,385</u>	<u>\$ 1,153,615</u>

Indirect Cost Applied

Applying indirect costs using a distribution base of salaries and benefits

Allowable indirect cost rate: 30% (\$450,000/\$1,500,000)

Mandates indirect costs applied (\$644,994 x 30%)	\$ 196,498
Non-Mandates indirect costs applied (\$855,006 x 30%)	253,502
Total indirect costs applied (\$1,500,000 x 30%)	<u>\$ 450,000</u>

Applying indirect costs using a distribution base of direct costs:

Allowable indirect cost rate: 23.68421% (\$450,000/\$1,900,000)

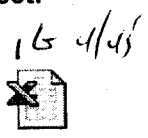
Mandates indirect costs applied (\$746,385 x 23.68421%)	\$ 176,775
Non-Mandates indirect costs applied (\$1,153,615 x 23.68421%)	273,225
Total indirect costs applied (\$1,900,000 x 23.68421%)	<u>\$ 450,000</u>

Tab 8

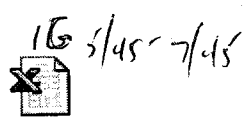
Venneman, Jim

From: Venneman, Jim
Sent: Friday, October 01, 2004 12:59 PM
To: 'Blackwood, Kathy'
Cc: Spano, Jim
Subject: RE: Health Fee Mandated Costs Audit

10/7



SMCCD HFE Insert
2.xls



SMCCD HFE
Salaries & Benefits...

Hi Kathy,

We recently completed our review of the materials that you sent to our offices on 8/31. Our position is unchanged from my last e-mail, which is that we will allow salaries, benefits, and related indirect costs for Arlene Wiltberger, Donald Nichols, Donna Elliott, and Gloria D'Ambra. This includes \$5,762 of salary expense for Donna Elliott that was charged to program code 543000 during FYs 99-00 and 00-01 that do not appear to have part of the district's original claim.

Your last communication stated that Dee Howard and Ernest Rodriguez were both full-time faculty. We understood that they were both Counselors at the Health Center, which now appears to be in error. We cannot allow costs for these two employees on the basis of job descriptions in the absence of time records supporting the hours worked performing mandate activities at the Health Center.

We are continuing our draft report process today. Attached is a revised Schedule 1 showing the current status of the audit findings. You will note that net audit adjustments have dropped by \$241,840.

I am also including detail schedules of allowable and unallowable salary and benefit costs for all three years.

It will take several more weeks before our draft report is issued. In the meantime, please let me know if you have any more information to submit in support of claimed costs.

Jim Venneman, CPA
Audit Manager
Division of Audits
State Controller's Office
(916) 322-9887 - Phone
(916) 828-4709 - Pager

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

From: Blackwood, Kathy [mailto:blackwoodk@smccd.net]
Sent: Friday, August 13, 2004 8:25 AM
To: jvenneman@sco.ca.gov
Subject: RE: Health Fee Mandated Costs Audit

Jim-

Thanks for the info. I will be providing a response as soon as I can; however, school starts next week, so things are pretty hectic around here. I hope to get back to you in the following week.

Kathy

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

From: jvenneman@sco.ca.gov [mailto:jvenneman@sco.ca.gov]
Sent: Thursday, August 12, 2004 11:07 AM

To: Blackwood, Kathy
Cc: jspano@sco.ca.gov
Subject: Health Fee Mandated Costs Audit

aud 16 - W/S No 16
Date 10/1/01 Page 2/45

Kathy,

We looked over the backup documentation that you provided to us based upon our last records request. We are satisfied that it adequately supports salaries claimed for Arlene Wiltberger, Donald Nichols, Donna Elliott, and Gloria D'Ambra.

For the most part, the salaries and benefits for these employees were charged 100% to the Health Services program (TOPS code 643000). The only exceptions to this were the following:

Gloria D'Ambra: FY 1999-00 - \$642.67 charged to code 649001 and \$1,310.67 charged to code 649003 and

Donna Elliott: FY 1999-00 - \$2,304.96 charged to code 543000 and for FY 2000-01 - \$3,457.44 charged to code 543000

Please explain what departments these codes refer to and how the costs are split between these codes in the absence of time records.

In addition, there are two employees who charged time to the mandate in FY 2001-02 for which we have no job titles. Specifically - Roger Hubbard and Rosemary O'Neil. Could you please provide this information?

I have also noted that there were several other employees listed as Counselors who did not record 100% of their salaries and benefits to TOPS code 643000. It seems to us that Counselors would work in the Health Center, for the most part. Specifically, I am referring to Ernest Rodriguez (FYs 1999-00 through 2000-02) and Dee Howard (FYs 1999-00 and 2000-01). Approximately 95% of Dee's payroll costs were charged to code 643000 and 5% to code 646000 for both years. I analyzed the payroll information for Ernest Rodriguez for FY 2001-02 only and noted that 68% of his payroll was charged to code 643000. The remainder was charged to codes 200100 and 493010. We are prepared to allow costs claimed for Counselors, but are curious how the salary and benefit costs for these employees are split between various departments in the absence of time records. I suspect that you probably have job description information for these two employees as well.

One last thing - my e-mail that started this process also addressed several Professors who charged time to the mandate. I assume that you were not able to locate any documentation supporting hours worked in the health services program for these folks.

You will be pleased to know that our finding for unallowable salaries

and benefits has, so far, decreased by \$364,949 (\$107,417 in FY 99-00, \$113,287 in FY 00-01, and 144,245 in FY 01-02) plus related indirect costs based on additional documentation that you have provided to our office.

W/S No 16
Date 10/1/04 Page 3/45

Thanks again for your help. This should be the last records request that I will need to make for this audit, based upon my review of the workpapers and the additional documents that you have provided to us. Let me know if you have any questions or need additional information.

Jim Venneman, CPA
Audit Manager
Division of Audits
State Controller's Office
(916) 322-9887 - Phone
(916) 828-4709 - Pager

[Insert 2]

Aud. 9/1 W/S No 16
Date 10/1/02 Page 4/45

SCHEDULE 1
SUMMARY OF PROGRAM COSTS
JULY 1, 1999 through JUNE 30, 2002

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference
<u>July 1, 1999 through June 30, 2000</u>				
Salaries	\$ 552,729	\$ 367,095	\$ (185,634)	Finding 1
Benefits	92,265	61,278	(30,987)	Finding 1
Services and supplies	24,276	24,276	-	
Other operating expenses	63,624	63,624	-	
Capital outlays	13,491	13,491	-	
Subtotals	746,385	529,764	(216,621)	
Indirect costs	223,916	128,513	(95,403)	Finding 1 & 3
Subtotals, health expenditures	970,301	658,277	(312,024)	
Less offsetting savings/reimbursements	(613,153)	(626,328)	(13,175)	Finding 4
Adjust for health fees exceeding health expenditures	-	-	-	Finding 5
Total costs	\$ 357,148	31,949	\$ (325,199)	
Less amount paid by the State		(357,148)		
Allowable costs claimed in excess of (less than) amount paid		\$ (325,199)		
<u>July 1, 2000 through June 30, 2001</u>				
Salaries	\$ 550,480	\$ 387,826	\$ (162,654)	Finding 1
Benefits	91,530	64,485	(27,045)	Finding 1
Services and supplies	37,335	37,335	-	
Other operating expenses	60,628	60,628	-	
Capital outlays	11,131	11,131	-	
Subtotals	751,104	561,405	(189,699)	
Indirect costs	225,331	135,693	(89,638)	Finding 1 & 3
Subtotals, health expenditures	976,435	697,098	(279,337)	
Less offsetting savings/reimbursements	(615,404)	(615,404)	-	
Total costs	\$ 361,031	81,694	\$ (279,337)	
Less amount paid by the State		(111,475)		
Allowable costs claimed in excess of (less than) amount paid		\$ (29,781)		
<u>July 1, 2001 through June 30, 2002</u>				
Salaries	\$ 601,571	\$ 428,365	\$ (173,206)	Finding 1
Benefits	106,283	75,682	(30,601)	Finding 1
Services and supplies	42,558	42,558	-	
Other operating expenses	100,573	59,198	(41,375)	Finding 2
Capital outlays	20,530	20,530	-	
Subtotals	871,515	626,333	(245,182)	
Indirect costs	261,454	151,214	(110,240)	Finding 1 & 3
Subtotals, health expenditures	1,132,969	777,547	(355,422)	
Less offsetting savings/reimbursements	(591,922)	(649,350)	(57,428)	Finding 4
Total costs	\$ 541,047	128,197	\$ (412,850)	
Less amount paid by the State		(94,223)		
Allowable costs claimed in excess of (less than) amount paid		\$ 33,974		
<u>Summary: July 1, 1999 through June 30, 2002</u>				
Salaries	\$ 1,704,780	\$ 1,183,286	\$ (521,494)	Finding 1
Benefits	290,078	201,445	(88,633)	Finding 1
Services and supplies	104,169	104,169	-	
Other operating expenses	224,825	183,450	(41,375)	Finding 2
Capital outlays	45,152	45,152	-	
Subtotals	2,369,004	1,717,502	(651,502)	
Indirect costs	710,701	415,420	(295,281)	Finding 1 & 3
Subtotals, health expenditures	3,079,705	2,132,922	(946,783)	
Less offsetting savings/reimbursements	(1,820,479)	(1,891,082)	(70,603)	Finding 4
Total costs	\$ 1,259,226	241,840	\$ (1,017,386)	
Less amount paid by the State		(562,846)		
Allowable costs claimed in excess of (less than) amount paid		\$ (321,006)		

1 See the Findings and Recommendations section.

IDENTICAL TO WLT 3E 3/5 & SP 1/2

Wed 12/1/04 W/S No 16
 Date 12/1/04 Price 5/45

San Mateo Community College District
 Legislatively Mandated Health Fee Elimination Program
 Schedule of Allowable Salaries & Benefits
 Fiscal Year 1999-2000

Name	Position	Salaries Audited	Benefits Audited *	Allowable Salaries	Allowable Benefits *	Net Unallowable
Jennifer Martin	Instructional Aid I	2,843.18	474.60	2,722.49	454.46	140.83
Walter McVeigh	Instructional Aid I	1,724.40	287.85	1,724.40	287.85	0.00
Ernest Rodriguez	Full-time Faculty	68,161.55	11,377.96	0.00	0.00	79,539.51
Gloria Pena-Bench	Office Assistant	3,361.33	561.09	0.00	0.00	3,922.42
Arlene Wiltberger	Counselor	71,355.92	11,911.19	71,355.92	11,911.19	0.00
Dee Howard	Full-time Faculty	39,786.00	6,641.33	0.00	0.00	46,427.33
Gloria D'Ambra	Office Assistant	29,472.59	4,919.75	29,472.59	4,919.75	0.00
Angela Stocker	Professor	3,386.51	565.30	0.00	0.00	3,951.81
Lawrence Stringari	Professor	38,469.08	6,421.51	0.00	0.00	44,890.59
Sheila Claxton	Office Assistant	8,197.55	1,368.39	0.00	0.00	9,565.94
Donna Elliot	Office Assistant	8,892.55	1,484.40	8,892.55	1,484.40	0.00
Rosario Car-Casanova	Professor	34,870.00	5,820.72	0.00	0.00	40,690.72
Sharon Bartel	Nurse	49,592.80	8,278.35	49,592.80	8,278.35	0.00
Marianne Burrows	Nurse	8,835.07	1,474.81	8,835.07	1,474.81	0.00
Betsi Goff	Nurse	18,952.03	3,163.59	18,952.03	3,163.59	0.00
Kathleen Desmond	Nurse	9,662.38	1,612.91	9,662.38	1,612.91	0.00
Diann Garcia	Nurse	7,816.52	1,304.78	7,816.52	1,304.78	0.00
Janet Gersonde	Nurse	32,811.39	5,477.09	32,811.39	5,477.09	0.00
Tatiana Isaef	Nurse	6,214.47	1,037.36	6,214.47	1,037.36	0.00
Edna James	Nurse	10,140.32	1,692.69	10,140.32	1,692.69	0.00
Shirley James	Nurse	7,399.18	1,235.12	7,399.18	1,235.12	0.00
Janet Lindsey	Nurse	512.12	85.49	512.12	85.49	0.00
Barbara Madick	Nurse	1,318.45	220.08	1,318.45	220.08	0.00
Lisa Marlowe	Nurse	9,181.50	1,532.63	9,181.50	1,532.63	0.00
Ruth McCracken	Nurse	5,474.44	913.83	5,474.44	913.83	0.00
Lesli Sachs	Nurse	65,156.64	10,876.36	65,156.64	10,876.36	0.00
Judith Ward	Nurse	585.71	97.77	585.71	97.77	0.00
Judith West	Nurse	19,273.96	3,217.33	19,273.96	3,217.33	0.00
		<u>563,447.64</u>	<u>94,054.28</u>	<u>367,094.93</u>	<u>61,277.84</u>	<u>229,129.15</u>
Understated Salaries & Benefits		(10,718.55)	(1,789.18)			(12,507.73)
Net Salaries and Benefits Claimed		<u>552,729.09</u>	<u>92,265.10</u>			
Net Allowable Salaries and Benefits				<u>367,094.93</u>	<u>61,277.84</u>	
Net Unallowable Salaries and Benefits						<u>216,621.42</u>

* - Based on audited benefit rate of 16.69264%

	Salaries	Benefits	Total
Total Claimed	552,729.09	92,265.10	644,994.19
Total Allowable	367,094.93	61,277.84	428,372.77
Total Unallowable	185,634.16	30,987.26	216,621.42

See 36-5 3/5

San Mateo Community College District
 Legislatively Mandated Health Fee Elimination Program
 Schedule of Allowable Salaries & Benefits
 Fiscal Year 2000-2001

Name	Position	Salaries Audited	Benefits Audited *	Allowable Salaries	Allowable Benefits *	Net Unallowable
Ernest Rodriguez	Full-time Faculty	71,569.18	11,899.94	0.00	0.00	83,469.12
Arlene Wiltberger	Counselor	60,640.39	10,082.79	60,640.39	10,082.79	0.00
Dee Howard	Full-time Faculty	43,184.67	7,180.40	0.00	0.00	50,365.07
Gloria D'Ambr	Office Assistant	33,045.47	5,494.53	33,045.47	5,494.53	0.00
Angela Stocker	Professor	3,555.86	591.24	0.00	0.00	4,147.10
Lawrence Stringari	Professor	35,025.57	5,823.77	0.00	0.00	40,849.34
Donna Elliot	Office Assistant	23,059.03	3,834.07	23,059.03	3,834.07	0.00
Barbara Mascher	Unknown	651.46	108.32	651.46	108.32	0.00
Kathleen Masket	Unknown	411.08	68.35	411.08	68.35	0.00
Rosario Car-Casanova	Professor	8,682.63	1,443.68	0.00	0.00	10,126.31
Jo Anne Taylor	Professor	786.68	130.80	786.68	130.80	0.00
Harold Berrero	Faculty	716.15	119.08	677.04	112.57	45.62
Sharon Bartel	Nurse	54,189.00	9,010.11	54,189.00	9,010.11	0.00
Marianne Burrows	Nurse	2,546.71	423.45	2,546.71	423.45	0.00
Betsi Goff	Nurse	10,762.29	1,789.47	10,762.29	1,789.47	0.00
Kathleen Desmond	Nurse	9,150.56	1,521.48	9,150.56	1,521.48	0.00
Diann Garcia	Nurse	7,824.90	1,301.06	7,824.90	1,301.06	0.00
Janet Gersonde	Nurse	37,075.99	6,164.70	37,075.99	6,164.70	0.00
Tatiana Isaëff	Nurse	7,592.06	1,262.35	7,592.06	1,262.35	0.00
Edna James	Nurse	11,392.69	1,894.28	11,392.69	1,894.28	0.00
Shirley James	Nurse	8,161.83	1,357.08	8,161.83	1,357.08	0.00
Janet Lindsey	Nurse	13,316.82	2,214.21	13,316.82	2,214.21	0.00
Barbara Madick	Nurse	1,722.65	286.43	1,722.65	286.43	0.00
Lisa Marlowe	Nurse	11,884.24	1,976.02	11,884.24	1,976.02	0.00
Ruth McCracken	Nurse	5,252.04	873.27	5,252.04	873.27	0.00
Lesli Sachs	Nurse	67,238.14	11,179.81	67,238.14	11,179.81	0.00
Judith West	Nurse	20,444.34	3,399.32	20,444.34	3,399.32	0.00
		<u>549,882.43</u>	<u>91,430.01</u>	<u>387,825.41</u>	<u>64,484.47</u>	<u>189,002.56</u>
Overstated Salaries		597.49	99.34			696.83
Net Salaries and Benefits Claimed		<u>550,479.92</u>	<u>91,529.35</u>			
Net Allowable Salaries and Benefits				<u>387,825.41</u>	<u>64,484.47</u>	
Net Unallowable Salaries and Benefits						<u>189,699.39</u>

* - Based on audited benefit rate of 16.62719%

	Salaries	Benefits	Total
Total Claimed	550,479.92	91,529.35	642,009.27
Total Allowable	387,825.41	64,484.47	452,309.88
Total Unallowable	162,654.51	27,044.88	189,699.39

all 36-5 4/5

W/S NO 16
 Date Issued 7/48

San Mateo Community College District
 Legislatively Mandated Health Fee Elimination Program
 Schedule of Allowable Salaries & Benefits
 Fiscal Year 2001-2002

Name	Position	Salaries Audited	COLA Adjustment	Total Salaries	Benefits Audited *	Allowable Salaries	Allowable Benefits *	Net Unallowable
Ernest Rodriguez	Full-time faculty	57,255.36	4,007.88	61,263.24	10,823.76	0.00	0.00	72,087.00
Arlene Willberger	Counselor	60,827.68	3,783.42	64,611.10	11,415.24	64,611.10	11,415.24	0.00
Gloria D'Ambra	Office Assistant	36,217.82	2,422.41	38,640.23	6,826.81	38,640.23	6,826.81	(0.00)
Angela Stocker	Professor	3,555.90	236.47	3,792.37	670.02	0.00	0.00	4,462.39
Lawrence Stringari	Professor	42,030.60	2,819.55	44,850.15	7,923.95	0.00	0.00	52,774.10
Donna Elliot	Office Assistant	34,799.04	2,171.23	36,970.27	6,531.77	36,970.27	6,531.77	0.00
Roger Hubbard	Unknown	3,444.27	32.20	3,476.47	614.21	0.00	0.00	4,090.68
Donald Nichols	Medical Doctor	12,400.00	868.00	13,268.00	2,344.14	13,268.00	2,344.14	0.00
Rosemary O'Neil	Unknown	11,534.04	807.38	12,341.42	2,180.44	0.00	0.00	14,521.86
Jozsef Veres	Unknown	335.53	23.49	359.02	63.43	359.02	63.43	0.00
Dee Howard	Professor	43,184.70	3,022.93	46,207.63	8,163.79	0.00	0.00	54,371.42
Sharon Bartel	Nurse	56,300.00	3,743.95	60,043.95	10,608.34	60,043.95	10,608.34	0.00
Betsi Goff	Nurse	11,236.08	683.76	11,919.84	2,105.95	11,919.84	2,105.95	0.00
Diann Garcia	Nurse	5,637.60	312.42	5,950.02	1,051.23	5,950.02	1,051.23	0.00
Janet Gersonde	Nurse	36,370.41	2,035.51	38,405.92	6,785.41	38,405.92	6,785.41	0.00
Tatiana Isaef	Nurse	7,047.00	327.49	7,374.49	1,302.90	7,374.49	1,302.90	0.00
Edna James	Nurse	4,487.57	122.23	4,609.80	814.44	4,609.80	814.44	0.00
Shirley James	Nurse	7,943.04	487.61	8,430.65	1,489.50	8,430.65	1,489.50	0.00
Janet Lindsey	Nurse	17,436.87	1,190.30	18,627.17	3,290.98	18,627.17	3,290.98	0.00
Barbara Madick	Nurse	7,066.60	494.66	7,561.26	1,335.89	7,561.26	1,335.89	0.00
Lisa Martowe	Nurse	11,205.48	688.63	11,894.11	2,101.41	11,894.11	2,101.41	0.00
Ruth McCracken	Nurse	3,406.05	176.76	3,582.81	633.00	3,582.81	633.00	0.00
Lesli Sachs	Nurse	69,944.70	4,682.37	74,627.07	13,184.83	74,627.07	13,184.83	0.00
Judith West	Nurse	20,358.04	1,131.14	21,489.18	3,796.63	21,489.18	3,796.63	0.00
		<u>564,024.38</u>	<u>36,271.79</u>	<u>600,296.17</u>	<u>106,058.07</u>	<u>428,364.89</u>	<u>75,681.90</u>	<u>202,307.45</u>
Overstated Salaries		2,647.10	(1,372.56)	1,274.54	225.18			1,499.72
Net Salaries and Benefits Claimed		<u>566,671.48</u>	<u>34,899.23</u>	<u>601,570.71</u>	<u>106,283.25</u>			
Net Allowable Salaries and Benefits						<u>428,364.89</u>	<u>75,681.90</u>	
Net Unallowable Salaries and Benefits								<u>203,807.17</u>

* - Based on audited benefit rate of 17.66762%

	Salaries	Benefits	Total
Total Claimed	601,570.71	106,283.25	707,853.96
Total Allowable	428,364.89	75,681.90	504,046.79
Total Unallowable	173,205.82	30,601.35	203,807.17

see 30-5 5/5

San Mateo Community College District
Health Fee Elimination Audit

Results of employee time review based on job descriptions---- (FOR AUDIT FILE)

1. Arlene Wiltberger – Counselor – charged 100% to the mandate for all three FYs

The district provided personnel forms and salary orders (changes) over the audit period showing that she was assigned to the Health Services area as a Counselor (Student Services Counseling/Psychological Services. 16 13-21/45

Appears OK. Allowable costs claimed increased by \$71,356 for FY 99/00, \$60,640 for FY 00/01, and \$60,828 for FY '01/02. (see 16 10-12/45)

2. Gloria D'Ambra – Office Assistant – charged to mandate 95.7% in FY 99/00, and 100% in FYs 00/01 and '01/02.

The district provided a job announcement dated 4/26/85 for a secretary with the Health Center at the College of San Mateo. Also provided was employee earnings reports showing that the missing 4.3% of time not charged to the mandate in FY 99/00 was } 16 27-28/45 overtime hours charged to a different grant.

Appears OK. Allowable costs increased by \$29,473 for FY 99/00, \$33,045 for FY 00/01, and \$36,218 for FY '01/02. (see 16 10-12/45)

3. Donna Elliott – Office Assistant – charged to mandate 74.1% in FY 99/00, 85.0% in FY 00/01, and 100% in FY '01/02.

The district provided a job announcement dated 2/15/00 for an Office Assistant II with the Health Center at Skyline College. The district also provided personnel forms showing that she was assigned 100% to Health Services. The posting of hours to program 543000 instead of 643000 was attributed to a typo on the personnel form. } 16 24-25/45

Appears OK. Allowable costs increased by \$1,800 for FY 99/00, \$18,829 for FY 00/01, and \$34,799 for FY '01/02. (see 16 10-12/45)

4. Donald Nichols – Position unknown – charged 100% to the mandate in FY '01/02.

The district provided an employee information form showing that he is serving as a Medical Doctor within the Health Services Center. 16 29-30/45

Appears OK. Allowable costs increased by \$12,400 for FY '01/02.

* plus 2304.92 and 2457.44 additional allowable in FYs 99/00 & 00/01 (see 16 10/99 11/45)

** plus COLA adjustment of 7% (see 36-3 1/3r)

5. Dee Howard – Full-time Faculty – charged to the mandate 94.0% in FY 99/00, 95.3% in FY 00/01, and 94.1% in FY '01/02.

The district provided an employee earnings report for FY '01/02 to support their contention that the hours not charged to the mandate were for work during the summer and or during the school year on "overload" assignments. The earnings reports in the workpapers showed that most of these hours were worked in program code 646000. However, this employee is not a Counselor, but full-time faculty. This job description does not imply that mandated functions were performed primarily in the Health Services area.

16 3/1/45

Does not appear OK because of job description.

6. Ernest Rodriguez – full time faculty – charged to the mandate 82.3% in FY 99/00, 73.7% in FY 00/01, and 68.3% in FY '01/02. This employee is not a Counselor, but full-time faculty. This job description does not imply that mandated functions were performed primarily in the Health Services area. The district provided an employee earnings report for FY '01/02 to support their contention that the hours not charged to the mandate were for work during the summer and or during the school year on "overload" assignments. The earnings reports in the workpapers showed that these hours were worked in program codes 200100, 210400, and 493010 and in significant amounts. Some hours reported under program code 643000 were recorded within fund codes 30066 and 32031 (not part of the mandate).

16 3/1/45

Does not appear OK because of job description and lack of time records to support hours worked within the various programs.

7. No explanation of job titles was provided for Roger Hubbard and Rosemary O'Neil (FY '01/02 only). Also not addressed was time recorded for professors whose time was recorded to the Health Center.

(see 16 33-45/45 for original correspondence to/from district)

aud 10/1/07 - W/S No 16
 Date 10/1/07 - Proc 10/48

San Mateo Community College District
 Legislatively Mandated Health Fee Elimination Program
 Analysis of Unallowable Salaries and Benefits
 FY 1999-2000

Employee	Job Title	Tested?	Total gross salary	Salary Claimed	% Claimed
Jennifer Martin	Instructional Aid I	y	12,097.32	2,843.18	23.50%
Walter McVeigh	Instructional Aid I	y	2,129.04	1,724.40	80.99%
Ernest Rodriguez	Full-time faculty	y	82,843.34	68,161.55	82.28%
Gloria Pena-Bench	Office Assistant	y	31,295.04	3,361.33	10.74%
Arlene Wiltberger	Counselor	y	71,355.92	<u>71,355.92</u>	100.00%
Dee Howard	Full-time faculty	y	42,335.85	39,786.00	93.98%
Gloria D'Ambra	Office Assistant	y	30,783.26	<u>29,472.59</u>	95.74%
Angela Stocker	Professor	y	86,467.32	3,386.51	3.92%
Lawrence Stringari	Professor	y	75,889.19	38,469.08	50.69%
Sheila Claxton	Office Assistant	y	30,014.23	8,197.55	27.31%
Donna Elliot	Office Assistant	y	8,892.55	<u>6,587.59</u>	74.08%
Rosario Car-Casanova	Professor	y	69,740.00	<u>34,870.00</u>	50.00%
Sharon Bartel	Nurse **	y	49,629.00	49,592.80	99.93%
Marianne Burrows	Nurse	n			
Betsi Goff	Nurse	y	18,952.03	18,952.03	100.00%
Kathleen Desmond	Nurse	n			
Diann Garcia	Nurse	n			
Janet Gersonde	Nurse	y	32,811.39	32,811.39	100.00%
Tatiana Isaeff	Nurse	n			
Edna James	Nurse	y	10,140.32	10,140.32	100.00%
Shirley James	Nurse	n			
Janet Lindsey	Nurse	n			
Barbara Madick	Nurse	n			
Lisa Marlowe	Nurse	n			
Ruth McCracken	Nurse	n			
Lesli Sachs	Nurse	n			
Judith Ward	Nurse	n			
Judith West	Nurse	n			

2,704.96

* - district provided additional supporting documentation - job descriptions/personnel records/payroll re

** - only some nurses selected to determine that close to 100% of salaries were being claimed for nurs

W/S No 16
 Date initial Price 11/45

San Mateo Community College District
 Legislatively Mandated Health Fee Elimination Program
 Analysis of Unallowable Salaries and Benefits
 FY 2000-2001

Employee	Job Title	Tested?	Total gross salary	Salary Claimed	% Claimed
Ernest Rodriguez	Full-time faculty	y	97,173.82	71,569.18	73.65%
Arlene Wiltberger	Counselor	y	60,640.39	60,640.39	100.00%
Dee Howard	Full-time faculty	y	45,315.65	43,184.67	95.30%
Gloria D'Ambra	Office Assistant	y	33,045.47	33,045.47	100.00%
Angela Stocker	Professor	y	90,578.56	3,555.86	3.93%
Lawrence Stringari	Professor	y	78,346.82	35,025.57	44.71%
Donna Elliot	Office Assistant	y	23,059.03	19,601.59	85.01%
Barbara Mascher	Unknown	n		n/a	
Kathleen Masket	Unknown	n		n/a	
Rosario Car-Casanova	Professor	y	18,502.10	8,682.63	46.93%
Jo Anne Taylor	Professor	n	4,655.26	786.68	16.90%
Harold Berrero	Faculty	y	2,887.88	716.15	24.80%
Sharon Bartel	Nurse	n			
Marianne Burrows	Nurse	n			
Betsi Goff	Nurse	y	10,762.29	10,762.29	100.00%
Kathleen Desmond	Nurse	n			
Diann Garcia	Nurse	y	8,749.69	7,824.90	89.43%
Janet Gersonde	Nurse	y	37,075.99	37,075.99	100.00%
Tatiana Isaeff	Nurse	n			
Edna James	Nurse	y	11,519.36	11,392.69	98.90%
Shirley James	Nurse	n			
Janet Lindsey	Nurse	n			
Barbara Madick	Nurse	n			
Lisa Marlowe	Nurse	n			
Ruth McCracken	Nurse	n			
Lesli Sachs	Nurse	n			
Judith West	Nurse	n			

3,437.44

aud. ^{9/21} 10/1/02 - W/S No 16
 Date 10/1/02 Page 12/45

San Mateo Community College District
 Legislatively Mandated Health Fee Elimination Program
 Analysis of Unallowable Salaries and Benefits
 FY 2001-2002

Employee	Job Title	Tested?	Total gross salary	Salary Claimed	% Claimed
Ernest Rodriguez	Counselor	y	83,824.34	57,255.36	68.30%
Arlene Wiltberger	Counselor	y	60,827.68	60,827.68	100.00%
Gloria D'Ambra	Office Assistant	y	36,217.82	36,217.82	100.00%
Angela Stocker	Professor	y	93,203.85	3,555.90	3.82%
Lawrence Stringari	Professor	y	77,336.64	42,030.60	54.35%
Donna Elliot	Office Assistant	y	34,799.04	34,799.04	100.00%
Jozsef Veres	Unknown	n	79,119.28	335.53	0.42%
Dee Howard	Professor	y	45,875.72	43,184.07	94.13%
Roger Hubbard	Position unknown	y	4,150.47	3,444.27	82.99%
Donald Nichols	Medical Doctor	y	12,400.00	12,400.00	100.00%
Rosemary O'Neil	Position unknown	y	18,308.00	11,534.04	63.00%
Sharon Bartel	Nurse	n			
Betsi Goff	Nurse	n			
Diann Garcia	Nurse	y	5,637.60	5,637.60	100.00%
Janet Gersonde	Nurse	n			
Tatiana Isaeff	Nurse	n			
Edna James	Nurse	n			
Shirley James	Nurse	y	7,943.04	7,943.04	100.00%
Janet Lindsey	Nurse	n			
Barbara Madick	Nurse	n			
Lisa Marlowe	Nurse	n			
Ruth McCracken	Nurse	n			
Lesli Sachs	Nurse	n			
Judith West	Nurse	n			

ACADEMIC/ADMINISTRATIVE SALARY ORDER

*100% in all 3 F%
Ad*

Name: Wiltberger, Arlene Soc.Sec. #: [REDACTED] Date: 7/18/2002

Position No: 4F0239 / 00 Title: Counselor

Depart/Div: Stu. Svcs. Counseling/Psych. Svcs. Unit: CSM

Acc't No:	Fund	Orgn	Account	Program	Pct:	Percent Funding:
	10004	4340	1255	643000		33.3%

	39030	4340	1255	643000		66.7%
					Pct:	100%

Schedule: 80 Grade 8 Step 26

Annual Salary: \$ 78,378.00

Actual Salary:

Salary Order Prepared for: Increase Assignment

Comments:

Increase in staff allocation to 100% from 80% due to an increase of responsibilities in psychological services.
Effective August 14, 2002. Board approved May 29, 2002.

Pay Information:

Month -Month Aug-May Factor: 10 Pays: 10 Appt % 100

Computation:

Authorized Signature:

Lynn Pontaca

Salary Order prepared by (initial) : tf

Distribution: Payroll, Employee, Operations, Bargaining Unit Rep (if applicable)

6-9-99 W/S No. 16 #1144

6-9-99 #99-6-1A

C. INCREASE IN STAFF ALLOCATION AND TEMPORARY REASSIGNMENT

College of San Mateo academic employee:

1. **Arlene Wiltberger**

Counselor


Office of the Vice-President

100%

Recommend temporary increase in staff allocation for one Counselor allocation, currently held by incumbent at 66.67% of full-time, effective 1999-2000 only (August 17, 1999 through May 30, 2000). Employee will return to 66.67% of full-time regular assignment after May 30, 2000 (reference recommended action in Board Report No. 1).

Position Title: **Counselor**

AFI 54



Authorized Signature, Personnel Services

Date: July 28, 1999

Banner completed:

Distribution: Payroll (2)/Personnel File/Employee/Operations/Bargaining Unit Rep (when appl.)

Reference item C-1 on Board Report No. 99-6-1A: employee to resign only from .33 increase in Counselor allocation, effective May 30, 2000, and will return to regular faculty allocation of 66.67% for the 2000-01 academic year.

and 10/1/99 W/S No 16
Date 10/1/99 Page 15/45

Position Title: **Counselor**

AFI-54.1

Paula Green
Authorized Signature, Personnel Services

Date: July 28, 1999

Banner completed:

Distribution: Payroll (2)/Personnel File/Employee/Operations/Bargaining Unit Rep (when appl.)

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
ACADEMIC/ADMINISTRATIVE SALARY ORDER

EMPLOYEE NAME: **WILTBERGER, Arlene** S.S. #: [REDACTED]

ACCOUNT NO: **39030-4340-1255-643000 - 66.7%** POSITION #: **4F0239 00**
10004-4340-1255-643000 - 33.3%

UNIT: **College of San Mateo** DEPT/DIV: **Counseling Services**

NEW EMPLOYEE LWOP/OTHER DEDUCTION REVISION

INCREASE/DECREASE IN ASSIGNMENT OTHER (SPECIFY)
Temporary increase in Staff Allocation

8/99

YEAR: 1999-00 GRADE: 8 STEP: 26 APPT %: 100% ANNUAL SALARY: \$65,821.00

PAY SCHEDULE: 10 AUG MAY

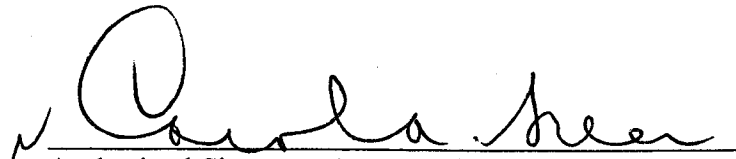
COMMENTS:

Employee's assigned to a temporary increase in staff allocation to 100% of full-time for the 1999/2000 Academic year only, Board approved June 9, 1999, Board Report No. 99-6-1A. Employee will return to 66.67% of full-time effective June 1, 2000, Board approved June 9, 1999, Board Report No. 1.

COMPUTATION:

Salary Schedule: **80 Grade 8 Step 26**
Position Title: **Counselor**

AFI = 54.12


Authorized Signature, Personnel Services

Date: July 28, 1999

Banner completed:

Distribution: Payroll (2)/Personnel File/Employee/Operations/Bargaining Unit Rep (when appl.)

ACADEMIC / ADMINISTRATIVE PERSONNEL ACTION FORM

W/S No 16
Date 10/1/01 Page 17/45

PART I: This Section to be completed for all Personnel Actions:

SKYLINE CSM CAÑADA CHANC OFC

Today's Date: May 12, 2001

Wiltberger, Arlene
 Social Security Number 4F0239 / 00 Last Name, First Name, MI Counselor Student Services, Counseling/Psych S
 Position/Suffix _____ Position Title _____ Organization# 4340 Organization Title _____
 Status: TEMPORARY CONTRACT I CONTRACT II CONTRACT III CONTRACT IV
 REGULAR ACADEMIC SUPERVISOR ADMINISTRATOR

PART II: Check below and complete the appropriate information pertaining to:

NEW EMPLOYMENT REASSIGNMENT RE-EMPLOYMENT TRANSFER
 INCREASE ASSIGNMENT DECREASE ASSIGNMENT

LABOR DISTRIBUTION CHANGE LEAVE REPLACEMENT (Replacing: _____)
Increase in assignment from 66.6667% to 80% of full time for 2000-2001
 OTHER CHANGE (Reason: academic year (August 16, 2000 through May 25, 2001) only. Employee will return to 66.6667% of full time after May 25, 2001.)

EFFECTIVE DATE: August 16, 2000 through May 25, 2001

Faculty (80) 8 26 80%
 Salary Schedule Grade/Range Step Percent of Full-Time

<u>Fall Semester</u>		<u>Spring Semester</u>	
From: _____	Units	From: _____	Units
To: _____	Units	To: _____	Units

Fund	Org	Acct	Prog	Pct	Grant/Funding Source (if applicable)	Grant Expir Date
10004	4340	1255	643000	33.3%	M. Stilo	
39030	4340	1255	643000	66.7%		
TOTAL 100% (Must Total 100%)						

PART III: Check below and complete the appropriate information pertaining to:

RESIGNATION RETIREMENT TERMINATION - DISMISSAL TERMINATION - LAYOFF
 Last Working Day: _____ Last Paid Day: _____

PART IV: Check below and complete the appropriate information pertaining to Leaves (over 30 days requires Board Approval):

LONG-TERM ILLNESS (Work-Related?) PREGNANCY DISABILITY PERSONAL BUSINESS
 OTHER (Explain: _____)

PART V:	Name (print)	Signature	Date
Immediate Supervisor	<u>Imelda Hermosillo</u>	<u>Imelda Hermosillo</u>	<u>May 12, 2000</u>
Org. Administrator	<u>Imelda Hermosillo</u>	<u>Imelda Hermosillo</u>	<u>May 12, 2000</u>
Vice-President	<u>Patricia L. Griffin</u>	<u>Patricia L. Griffin</u>	<u>May 12, 2000</u>
Operations Office	<u>Nancy Morrissette</u>	<u>Nancy Morrissette</u>	<u>May 12, 2000</u>
Chief Executive Officer	<u>Shirley J. Kelly</u>	<u>Shirley Kelly</u>	<u>May 12, 2000</u>

After obtaining approval signatures, forward the original of this form to the Chancellor's Office of Personnel Services. Please call Personnel Services at extension 6555 for information concerning deadline dates for Board Reports, Payroll processing, and other required follow-up procedures.

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT
Office of Human Resources

W/S No 16
10/1/01
18/43

ACADEMIC/ADMINISTRATIVE SALARY ORDER

EMPLOYEE NAME: WILTBERGER, Arlene S.S. #: [REDACTED]

ACCOUNT NO: 39030-4340-1255-643000 - 66.7% POSITION #: 4F0239 00
10004-4340-1255-643000 - 33.3%

UNIT: College of San Mateo DEPT/DIV: Counseling Services

NEW EMPLOYEE LWOP/OTHER DEDUCTION REVISION

INCREASE/DECREASE IN ASSIGNMENT OTHER (SPECIFY)
Temporary increase in Staff Allocation

YEAR: 2000-01 GRADE: 8 STEP: 26 APPT % : 100% ANNUAL SALARY: \$54,184.00

PAY SCHEDULE: 10 AUG MAY

COMMENTS:

Employee's assigned to a temporary increase in staff allocation to 80% of full-time for the 2000/2001 Academic year only, Board approved June 14, 2000, Board Report No. 99-6-1A. Employee will return to 66.67% of full-time for Academic year 2001-02.

SMCCCD
PAYROLL DEPT.
AUG 22 P 1:41

COMPUTATION:

Salary Schedule: 80 Grade 8 Step 26
Position Title: Counselor

80%

$24/30 \times \$67,730.00 = \$54,184.00$

R. Russell Taylor
Authorized Signature, Personnel Services

Date: August 22, 2000

Banner completed:

Distribution: Payroll (2)/Personnel File/Employee/Operations/Bargaining Unit Rep (when appl.)

8/22/00
PIR
C

already on PIR

San Mateo County Community College District

June 14, 2000

BOARD REPORT NO. 00-6-1A

TO: Members of the Board of Trustees
FROM: Earl P. Johnson, Chancellor-Superintendent
PREPARED BY: Carol Ann Green, Director of Human Resources, 574-6555

APPROVAL OF PERSONNEL ACTIONS

Changes in assignment, compensation, placement, leaves, staff allocations and classification of academic and classified personnel

A. INCREASES IN ASSIGNMENT

College of San Mateo employees:

1. Arlene Wiltberger Counselor **114 K** Counseling

Recommend increase from .66 to .80 of full time for the 2000-01 academic year.
Employee will return to .66 of full time for 2001-02.

~~2001-02.~~

CD
2 P1:41
LL DEPT.

COMPUTATION:

Salary Schedule: 80 Grade 8 Step 26
Position Title: Counselor

80% $24/30 \times \$67,730.00 = \$54,184.00$

Richard Taylor
Authorized Signature, Personnel Services

Date: August 22, 2000

Banner completed:
Distribution: Payroll (2)/Personnel File/Employee/Operations/Bargaining Unit Rep (when appl.)

*8/2000
AIR*

Handwritten initials

ACADEMIC / ADMINISTRATIVE PERSONNEL ACTION FORM

PART I: This Section to be completed for all Personnel Actions:

Date 10/1/04 Page 30/45

SKYLINE CSM CAÑADA CHANC OFC Today's Date: February 26, 2002

Wiltberger, Arlene
 Social Security Number 4F0239 / 00 Last Name, First Name, MI Counselor
 Position/Suffix _____ Position Title _____ Organization # 4340 Organization Title Student Services Counseling/Psych Services
 Status: TEMPORARY CONTRACT I CONTRACT II CONTRACT III CONTRACT IV
 REGULAR ACADEMIC SUPERVISOR ADMINISTRATOR

PART II: Check below and complete the appropriate information pertaining to:
 NEW EMPLOYMENT REASSIGNMENT RE-EMPLOYMENT TRANSFER

INCREASE ASSIGNMENT DECREASE ASSIGNMENT

LABOR DISTRIBUTION CHANGE LEAVE REPLACEMENT (Replacing: _____)

OTHER CHANGE (Reason): academic year (August 20, 2001 through May 24, 2002) only. Employee will return to 66.666% of full time after May 24, 2002.

EFFECTIVE DATE: August 20, 2001 through May 24, 2002

Faculty (80) 8 26 80%
 Salary Schedule Grade/Range Step Percent of Full-Time

Fall Semester Spring Semester
 From: _____ Units From: _____ Units
 To: _____ Units To: _____ Units

Fund	Orgn	Acct	Prog	Pct	Grant/Funding Source (if applicable)	Grant Expir Date
0004	4340	1255	643000	33.3%		
39030	4340	1255	643000	66.7%	<u>Mc 5/11/02</u>	
TOTAL 100 (Must Total 100%)						

PART III: Check below and complete the appropriate information pertaining to:
 RESIGNATION RETIREMENT TERMINATION - DISMISSAL TERMINATION - LAYOFF

Last Working Day: _____ Last Paid Day: _____

PART IV: Check below and complete the appropriate information pertaining to Leaves (over 30 days requires Board Approval):
 LONG-TERM ILLNESS (Work-Related?) PREGNANCY DISABILITY PERSONAL BUSINESS
 OTHER (Explain: _____)

PART V:

Name (print)	Signature	Date
Immediate Supervisor <u>Carlene Gibson</u>	<u>Carlene Gibson</u>	<u>February 26, 2002</u>
Org. Administrator <u>Carlene Gibson</u>	<u>Carlene Gibson</u>	<u>February 26, 2002</u>
Vice-President <u>Patricia L. Griffin</u>	<u>Patricia L. Griffin</u>	<u>February 26, 2002</u>
Operations Office <u>Robert Loeffler</u>	<u>Robert Loeffler</u>	<u>February 26, 2002</u>
Chief Executive Officer <u>Shirley J. Kelly</u>	<u>Shirley J. Kelly</u>	<u>February 26, 2002</u>

or obtaining approval signatures, forward the original of this form to the Chancellor's Office of Personnel Services. Please call Personnel Services extension 6555 for information concerning deadline dates for Board Reports, Payroll processing, and other required follow-up procedures.

2. Arlene Wiltberger, Counselor Office of Counseling, Advising and Matriculation

Recommend approval of temporary change in staff allocation to increase Counselor assignment from 66.666% to 80% for the 2001-02 academic year only. Notification received in the Office of Human Resources on March 11, 2002.

ALREADY PAID AT 80% ON THE PAYROLL!

Depart/Div: Counseling/Psych Services

Unit: CSM

Acc't No:	Fund	Orgn	Account	Program	Percent Funding:
10004	4340	1255	643000		Pct: 33.3%
39030	4340	1255	643000		66.7%
					Pct: 100%

Schedule: 80 Grade 8 Step 26

Annual Salary: \$ 71,117.00

Actual Salary: \$ 56,893.60

Salary Order Prepared for: Increase in Assignment

Comments: assignment
Increase in assignment from 66.666% to 80% of full time for 2001-02 academic year only. Employee will return to 66.666% of full time after May 24, 2002. The salary has been paid at 80% from the fall of 2001.

Pay Information:

Month -Month Aug-May Factor: 10 Pays: 10 Appt % 80

Computation:

Annual Salary:	Days worked	Days per year	X Base Sal	Total Due:
Faculty:	80%	175	175	\$ 71,117.00 \$ 56,893.60

Authorized Signature, CEMS:

Lynn Pontaca

Salary Order prepared by (initial) : tf

Distribution: Payroll, Employee, Operations, Bargaining Unit Rep (if applicable)

Sharon
The salary has been paid correctly. You don't need to do anything.

and _____ W/S No. _____
Date _____
16
Elliott, Donna
FY 99/00 74.1 %
FY 00/01 85.0 %
FY 01/02 100 %

San Mateo County Community College District Employment Opportunity

OFFICE ASSISTANT II

(Announcement No. 9900.43-Extended)

CLOSING DATE: TUESDAY, FEBRUARY 15, 2000

SALARY: \$1152.48 – 1400.16 per month

ASSIGNMENT: 48% of full time, 11 months per year

DIVISION/DEPT.: Office of the Vice-President, Student Services, (Health Center)
Skyline College (San Bruno)

APPLICATION PROCEDURE: All completed application packets must be received in the Office of Personnel Services on or before the stated closing date. Completed application packets include the following:

- * A standard District application form
- * A resume which details all relevant training, education and experience
- * A cover letter which addresses applicant qualifications as they directly relate to the Requirements section below

EXAMPLES OF ESSENTIAL FUNCTIONS: under general supervision, provide general clerical support to the Health Center and related College activities; exchange information with students, staff and the general public regarding a variety of Health Center issues and College policies and procedures; answer the telephone; greet visitors; screen calls and refer staff, students and the public to various College offices; assess the needs of callers and determine if/when follow-up is necessary; call emergency medical and other personnel as required; initiate follow-up to telephone inquiries where appropriate; set-up and maintain a variety of financial and other files, both manual and online; retrieve, modify and enter online data; monitor invoices (identify discrepancies and follow-up where appropriate); maintain online and manual files of student, course and other information as assigned; compose and/or prepare correspondence, memoranda and other materials from rough draft, using word processing and spreadsheet software; process the mail on a daily basis; complete forms and surveys, and compile data for a variety of reports; maintain inventory of office supplies; and other clerical duties and support activities to assist staff as assigned.

REQUIREMENTS: successful general clerical experience of increasing responsibility that has included demonstrated skills in public contact with people of diverse cultures, language groups and abilities; demonstrated skills in oral and written communication; composing and preparing correspondence, memoranda and other printed materials from rough draft using word processing and/or spreadsheet software; retrieving, modifying and entering online data; demonstrated skills in setting-up and maintaining detailed and accurate online and manual records and files; or, an acceptable equivalent combination of education and experience.

NOTE: Work experience using Windows, Microsoft Word, Excel and Access is highly desirable
(See Reverse)

IMPORTANT INFORMATION FOR YOU, OUR APPLICANT:

GENERAL APPLICATION INFORMATION: please note the list of materials which are to be included in your completed application packet (see "Application Procedure" on the front of this announcement). Resumes may not be substituted for the completed, standard District application form.

FAX'd materials will be accepted by the Office of Personnel Services; however, you will be required to submit the originals of your application packet as soon as possible, preferably before the stated closing date of recruitment.

During the selection process, you may be contacted either by telephone or by mail. Please notify the Office of Personnel Services immediately, and in writing, of any changes to your current address or contact telephone numbers.

Please note: If you are selected as a finalist, the three individuals whose names you provide on the District application form as Business References will be asked to discuss details concerning your applicable previous training, job duties and applicable job responsibilities as they relate to the vacant position. Please provide only those persons as references who will be able to fully participate in such a discussion.

DISTRICT SELECTION PROCESS: application packets are received in the Office of Personnel Services until the stated closing date. Following the close of recruitment, application packets are forwarded to the hiring manager and Screening Committee for the start of the selection process. The basic selection procedure consists of a committee review of the application packets received, an interview for those candidates who most closely meet the stated qualifications (meeting the minimum requirements does not guarantee an interview), and a "final interview" for those candidates who are selected for the next step in the process. Candidates are often asked to demonstrate their job-related skills.

Applicants who have disabilities may request that special accommodations be made in order to complete the selection process. Accommodation request forms and a copy of the Americans with Disabilities Act applicant procedures are available in the Office of Personnel Services.

PAYROLL INFORMATION: District employees are paid on the last working day of each month. Academic employees are automatically enrolled into the State Teachers' Retirement System and make monthly contributions to that system. Classified (non-academic) employees are automatically enrolled in the Public Employees' Retirement System and into Social Security, and monthly employee contributions are made to both of these companion retirement systems. *Many District positions are also represented by collective bargaining units which require employees to pay monthly dues or equivalent employee contributions.*

APPLICATION MATERIALS: Copies of job announcements, standard District application forms and other materials may be obtained from, and must be returned directly to, the Office of Personnel Services as follows:

San Mateo County Community College District
Office of Personnel Services

3401 CSM Drive, San Mateo CA 94402

Telephone: (650) 574-6555

FAX: (650) 574-6574

Job Line at (650) 574-6111

WEB PAGE (copies of our job announcements and application materials are available ON THE WEB) at:

www.smccd.cc.ca.us/smccd/jobs/jobs.html

EMPLOYMENT POLICIES: A) The San Mateo County Community College District is an Equal Opportunity Employer that actively seeks applicants who represent the rich diversity of racial and language groups, cultures and abilities of its surrounding communities.; B) Smoking is strictly prohibited within a minimum of fifteen (15) feet from any doorway, indoor entrance or air vent. C) All new employees will be required to show proof of identification and authorization to work in the United States, pursuant to the 1986 Immigration Reform and Control Act.

(1/20/00-CG-extended)

CLASSIFIED PERSONNEL ACTION FORM

PART I: This Section to be completed for all Personnel Actions:

X SKYLINE CSM CAÑADA CHANC OFC

Today's Date: January 10, 2001

100 73

[Redacted] Elliott, Donna
Social Security Number 20 0182 00
Last Name, First Name, MI

Py 01/01
W/S No 16
Date 10/11/01 Page 27/43

Office Assistant II 2333 Admissions & Records
Position/Suffix Position Title Organization # Organization Title

PART II: Check below and complete the appropriate information pertaining to:

NEW EMPLOYMENT REASSIGNMENT X RE-EMPLOYMENT TRANSFER LABOR DISTRIBUTION
OTHER CHANGE (Reason:)

Classified Salary Schedule 18 Range 2 Step 100% Percent of Full-Time January 25, 2001 Effective Date

Table with columns: Name of Previous Incumbent (if applicable), Start Time, Lunch/Dinner, End Time, Total Hours, List Months NOT Worked if less than 12 months/year. Includes rows for Monday through Sunday.

Table with columns: Fund, Organ, Acct, Prog, Pot, Grant/Funding Source (if applicable), Grant Expir Date. Includes entry for Fund 39030, Organ 2333, Acct 2130, Prog 54300, Pot 100, Health Services Fee, N/A.

PART III: Check below and complete the appropriate information pertaining to:

RESIGNATION RETIREMENT TERMINATION - DISMISSAL TERMINATION - LAYOFF
Last Working Day: Last Paid Day:

PART IV: Check below and complete the appropriate information pertaining to Leaves (over 30 days requires Board approval):

LONG-TERM ILLNESS (Work-Related?) PREGNANCY DISABILITY PERSONAL BUSINESS

DETAIL - Replaced Name: Position # / Title:
Absence Due To: #Days on Detail Assignment:
Detail Dates:
OTHER (Explain):

PART V: Table with columns: Name (print), Signature, Date. Includes entries for Immediate Supervisor Dennis Arreola, Org. Administrator Rosemary Ybarra Garcia, Operations Office Eloisa Briones, Chief Executive Officer Dr. Frances White.

Forward the original of this form to the Chancellor's Office of Personnel Services. Please call Personnel Services at extension 6555 for information concerning deadline dates for Board Reports, Payroll processing, and other required follow-up procedures.

Handwritten signature and date 3/7/01

CLASSIFIED PERSONNEL ACTION FORM

PART I: This Section to be completed for all Personnel Actions:

X SKYLINE CSM CAÑADA CHANC OFC

Today's Date: 3-5-2000

[Redacted]

Elliott, Donna

Social Security Number

Last Name, First Name, MI

Office Assistant II

2333

Admissions & Records

Position/Suffix

Position Title

Organization #

Organization Title

PART II: Check below and complete the appropriate information pertaining to:

X NEW EMPLOYMENT REASSIGNMENT RE-EMPLOYMENT TRANSFER LABOR DISTRIBUTION
OTHER CHANGE (Reason:)

Classified Salary Schedule 18 Range 1 Step 48 Percent of Full-Time March 23, 2000 Effective Date

Shiela Claxton

Name of Previous Incumbent (if applicable)

List Months NOT Worked if less than 12 months/year

Table with columns: Day, Start Time, Lunch/Dinner, End Time, Total Hours. Rows for Monday through Sunday.

Table with columns: Fund, Orgn, Acct, Prog, Pct, Grant/Funding Source, Grant Expir Date. Row for 39030, 2333, 2130, 543000, 100, Health Services Fee, N/A.

PART III: Check below and complete the appropriate information pertaining to:

RESIGNATION RETIREMENT TERMINATION - DISMISSAL TERMINATION - LAYOFF
Last Working Day: Last Paid Day:

PART IV: Check below and complete the appropriate information pertaining to Leaves (over 30 days requires Board approval):

LONG-TERM ILLNESS (Work-Related?) PREGNANCY DISABILITY PERSONAL BUSINESS

DETAIL - Replaced Name: Position# /Title: Absence Due To: #Days on Detail Assignment: Detail Dates: OTHER (Explain:)

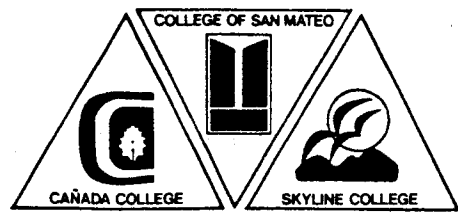
PART V:

Table with columns: Name (print), Signature, Date. Rows for Immediate Supervisor, Org. Administrator, Vice-President, Operations Office, Chief Executive Officer.

Forward the original of this form to the Chancellor's Office of Personnel Services. Please call Personnel Services at extension 6555 for information concerning deadline dates for Board Reports, Payroll processing, and other required follow-up procedures.

Fy 99/00 73.1
Fy 00/01 100.7
Fy 01/02 100.7

Gloria D'AMBR



SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

EMPLOYMENT OPPORTUNITY

No. 8485.93 (Reissued)

April 26, 1985

and 10 9/15 No 16
Date 10/1/01 Page 26/4

SECRETARY

Salary Range 12: Start at Step 1, \$1157, advance to Step 6, \$1463 per month
(Regular assignment: 10.5 months per year)

THE POSITION

The Health Center at College of San Mateo has an opening for a Secretary. Secretaries typically perform duties such as the following: answer the telephone, greet visitors, and provide procedural information; log work requests; maintain office records; enter, modify, and retrieve data using a computer terminal; file; maintain running balances of expenditures; type work orders, time sheets, injury reports and correspondence from copy; order supplies; and perform a variety of related tasks as assigned.

REQUIREMENTS

Successful secretarial experience that has included record keeping and public contact; or, an acceptable equivalent combination of education and experience.

SELECTION PROCEDURE

The selection procedure will consist of a screening of applications and an interview for those applicants who most closely meet the stated qualifications. Among the topics which may be covered in the interview are the following: skills in record keeping, taking dictation and typing; skill in maintaining accurate financial records; and the ability to work and communicate effectively with individuals of diverse cultures and language groups. Finalists may be tested to verify secretarial skills.

FINAL DATE FOR FILING APPLICATIONS

Standard District application forms must be received in the SMCCCD Personnel Services Office, 3401 CSM Drive, San Mateo, California 94402, by 4:00 p.m., Friday, May 17, 1985. NO APPLICATIONS WILL BE ACCEPTED AFTER THIS DEADLINE!

For news about other SMCCCD employment opportunities
and to request application forms,
telephone (415) 574-6111 at any hour, day or night.

AN EQUAL OPPORTUNITY/ AFFIRMATIVE ACTION EMPLOYER

FOR THE PERIOD:
7/1/99 - 6/30/00
M01 0 ADD'L-FED
ADDL RET:

ACTUAL: HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000
OT X X N 1 N Y 319 B 03/31031/4339/2341/649001

PRC PRTYP	DATE SEQ	GROSS	TSA/DFC	FED TAX	STATE TAX	FICA	MEDICARE	SDI	RETIRE	VOL DEDS	NET P
CLS 1	12-17-99	2,989.10									
CONTRACT: R C R F S U W TYP C C A M D N PLN H ACCOUNT CODE REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000 ACTUAL: DAYS: HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01 RET 1 1 N 1 N Y 313 B 03/39030/4339/2130/643000 RET X X N 1 N Y 319 B 03/31031/4339/2341/649001											

324.28 } not claimed
12.72

PRC PRTYP	DATE SEQ	GROSS	TSA/DFC	FED TAX	STATE TAX	FICA	MEDICARE	SDI	RETIRE	VOL DEDS	NET P
CLS 1	01-31-00	3,120.50									
CONTRACT: R C R F S U W TYP C C A M D N PLN H ACCOUNT CODE REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000 ACTUAL: DAYS: HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01 RET 1 1 N 1 N Y 313 B 03/39030/4339/2130/643000 RET X X N 1 N Y 319 B 03/31031/4339/2341/649001											

PRC PRTYP	DATE SEQ	GROSS	TSA/DFC	FED TAX	STATE TAX	FICA	MEDICARE	SDI	RETIRE	VOL DEDS	NET P
CLS 1	02-29-00	2,783.50									
CONTRACT: R C R F S U W TYP C C A M D N PLN H ACCOUNT CODE REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000 ACTUAL: DAYS: HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01 RET 1 1 N 1 N Y 313 B 03/39030/4339/2130/643000 RET X X N 1 N Y 319 B 03/31031/4339/2341/649001											

NC = 966.75

Net Date 2/1/04 Page 16
M/S No 28745

Skyline CSM Cañada Chanc Ofc

EMPLOYEE INFORMATION FORM

To be completed by regular, adjunct academic, short-term, and substitute employees only after District employment has been confirmed.)

SECTION I: NEW DISTRICT EMPLOYMENT (To Be Completed by Hiring Manager or Designee)

Title of Position: Medical Doctor
Division/Department: Health Center Administrator: John Stewart
Rate of Pay: \$ 100 per hour OR \$ _____ per day/month/year
Salary Schedule: _____ Grade/Range _____ and/or Step _____ Salary Rate %: _____
Start date of new District Employment: 10/1 2001
Scheduled work days per week: 1 Scheduled work hours per day: 4 week: _____

(Sections II, III, and IV To Be Completed By Employee)

SECTION II: PERSONAL INFORMATION

Name (please print) DONALD B NICHOLS
(Must be the same name that is printed on the Social Security card)
Social Security # [REDACTED] The original of the Social Security card, or a receipt of application for a new or replacement card must be presented upon initial employment, pursuant to County and District payroll policy)
Gender: Female Male Birthdate: [REDACTED]
Address: [REDACTED]
City, State, Zip Code: [REDACTED]
Home Telephone: [REDACTED] Work Telephone: [REDACTED]

For Temporary Employees Only:

Estimated end date of temporary assignment: July 2003
(Short-term and Substitute classified employees are subject to employment time limits established by State law and District policy. Adjunct academic employees are subject to State law and District policy pertaining to full-time equivalent.)

For All Employees:
All persons who are employed by the District after November 6, 1986, are required to submit proof of identity and authorization to work in the United States within three (3) business days of initial employment.

(See Reverse)

MZ
U.W.
11/01/01

INTENT TO HIRE: CLASSIFIED SHORT-TERM or SUBSTITUTE EMPLOYEES

Skyline CSM Cañada Chanc Ofc

Name of Temporary Employee: Donald Nichols
(please print)

Title of Temporary Position: Medical Doctor

This temporary position is (check one) Full-time (37.5 hours per week)
 Part-time (Less than 37.5 hours per week)

This assignment will require approximately _____ hours per day 4-6 hours per week

Do you intend to employ this temporary person for more than six months on a continuous basis?
 No Yes

(NOTE: Temporary employees who exceed the maximum paid time allowable for the Public Employees' Retirement System [1,000 hours or 125 days, whichever occurs first] will automatically become members of PERS and will have the required payroll deduction taken from their salary during the next pay month.)

Do you intend to employ this temporary person for 75% of the academic year? (The maximum allowed for temporary employees by Education Code section 88003.)

No Yes

ADMINISTRATOR SIGNATURE:

I understand that temporary District employment is "at will" employment and that it is subject to be discontinued at any time, subject to the needs of the division/department and/or at the discretion of administrative staff. I agree to abide the policies pertaining to the use of the "short-term" and "substitute" employee categories.

I also understand that the California Education Code and District procedures strictly prohibit the employment of temporary classified employees beyond 75% of an academic year (194 days), and that individual District units may impose maximums of shorter length in order to avoid the consequences of recordkeeping errors. In addition, I understand that classified temporary employees automatically become members of the Public Employees' Retirement System (and have the required payroll deduction) if their assignments reach either 1,000 hours or 125 days of work, whichever occurs first.

Print Name: Sharon Bartels Extension: 6396
(Hiring Manager or Designee)

Signature: Sharon Bartels Date: 10-9-01
(Hiring Manager or Designee)

Title: Health Services Coordinator

D'AMBRA, GLORIA M SSN: [REDACTED]

FOR THE PERIOD: 7/1/99 - 6/30/00
HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01 0 ADD'L-FED
RET START: 01-08-89 RET WITHDRAW: ADDL RET:

CONTRACT: ACTUAL: DAYS: HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01 0 ADD'L-FED
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000 COMP 1 2702.330 2702.33 *Claimed* 2702.33
R C R F S U W
TYP C C A M D N PLN H ACCOUNT CODE
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000

PRC PRTPY DATE SEQ GROSS TSA/DFC FED TAX STATE TAX FICA MEDICARE SDI RETIRE VOL DEDS NET P
CLS 1 08-31-99 2,702.33 [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]

CONTRACT: ACTUAL: DAYS: HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01 0 ADD'L-FED
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000 COMP 1 2702.330 2702.33 *Claimed* 2702.33

R C R F S U W
TYP C C A M D N PLN H ACCOUNT CODE
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000

PRC PRTPY DATE SEQ GROSS TSA/DFC FED TAX STATE TAX FICA MEDICARE SDI RETIRE VOL DEDS NET P
CLS 1 09-30-99 2,702.33 [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]

CONTRACT: ACTUAL: DAYS: HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01 0 ADD'L-FED
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000 COMP 1 2702.330 2702.33 *Claimed* 2702.33

R C R F S U W
TYP C C A M D N PLN H ACCOUNT CODE
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000

OT X X N 1 N Y 319 B 03/31031/4339/2341/649001 *Overtime, differed 4 grant* 224.55 224.55 9.00

PRC PRTPY DATE SEQ GROSS TSA/DFC FED TAX STATE TAX FICA MEDICARE SDI RETIRE VOL DEDS NET P
CLS 1 10-29-99 2,926.88 [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]

CONTRACT: ACTUAL: DAYS: HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01 0 ADD'L-FED
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000 COMP 1 2702.330 2702.33 *Claimed* 2702.33

R C R F S U W
TYP C C A M D N PLN H ACCOUNT CODE
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000

OT X X N 1 N Y 319 B 03/31031/4339/2341/649001 *not claimed* 199.60 199.60 8.00

PRC PRTPY DATE SEQ GROSS TSA/DFC FED TAX STATE TAX FICA MEDICARE SDI RETIRE VOL DEDS NET P
CLS 1 11-30-99 2,901.93 [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]

CONTRACT: ACTUAL: DAYS: HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01 0 ADD'L-FED
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000 COMP 1 2702.330 2702.33 *Claimed* 2702.33

R C R F S U W
TYP C C A M D N PLN H ACCOUNT CODE
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000

16
27/15

EMPLOYEE EARNINGS
 REPORT 94.137
 FOR THE PERIOD: 07-1-91 THRU 08-31-92

CONTRACT: R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 WH E 01/////9916

ACTUAL: 94.137
 HIRE: 01-01-91
 DAYS: 94.137

PCT: ANNIV: 0.00
 BASE RET CD: XXX
 RET START: 0.00
 COMP PAY RATE: 2237.17
 GROSS: 2237.17
 ADJUST: 0.00
 TOT GRS: 2237.17
 RETIRE: 0.00
 W-COMP: 0.00
 RETRO: 0.00

PRC PRTPY DATE SEQ GROSS TSA/DFC FED TAX STATE TAX FICA MEDICARE SDI RETIRE VOL DEDS NET PAY WITHHOLD CHECK #
 CRT 4 07-31-01 0.00

CONTRACT: 64,777.000 ACTUAL: 43,184.670 DAYS: 175.20/30 PCT: 67.00 BASE RET CD: XXX
 HIRE: 07-12-83 ANNIV: 0.00

R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 WH E 01/////9916

ACTUAL: 94.137
 HIRE: 01-01-91
 DAYS: 94.137

PCT: ANNIV: 0.00
 BASE RET CD: XXX
 RET START: 0.00
 COMP PAY RATE: 2237.16
 GROSS: 2237.16
 ADJUST: 0.00
 TOT GRS: 2237.16
 RETIRE: 0.00
 W-COMP: 0.00
 RETRO: 0.00

PRC PRTPY DATE SEQ GROSS TSA/DFC FED TAX STATE TAX FICA MEDICARE SDI RETIRE VOL DEDS NET PAY WITHHOLD CHECK #
 CRT 4 08-31-01 0.00

CONTRACT: 64,777.000 ACTUAL: 43,184.670 DAYS: 175.20/30 PCT: 67.00 BASE RET CD: XXX
 HIRE: 07-12-83 ANNIV: 0.00

R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 REG 1 3 N 2 N Y 114 E 01/10004/4340/1251/643000

VAR 1 3 N 2 N Y 149 A 01/10004/4340/1451/631000
 VAR 1 3 N 2 N Y 149 A 03/31002/4340/1451/646000
 SUM X X N 2 N Y 149 A 01/10004/4340/1451/631000

ACTUAL: 94.137
 HIRE: 01-01-91
 DAYS: 94.137

PCT: ANNIV: 0.00
 BASE RET CD: XXX
 RET START: 0.00
 COMP PAY RATE: 6477.700
 GROSS: 4318.47
 ADJUST: 4318.47
 TOT GRS: 4318.47
 RETIRE: 0.00
 W-COMP: 0.00
 RETRO: 0.00

PRC PRTPY DATE SEQ GROSS TSA/DFC FED TAX STATE TAX FICA MEDICARE SDI RETIRE VOL DEDS NET PAY WITHHOLD CHECK #
 CRT 1 09-28-01 6,353.81

CONTRACT: 64,777.000 ACTUAL: 43,184.670 DAYS: 175.20/30 PCT: 67.00 BASE RET CD: XXX
 HIRE: 07-12-83 ANNIV: 0.00

R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 REG 1 3 N 2 N Y 114 E 01/10004/4340/1251/643000

VAR 1 3 N 2 N Y 149 A 01/10004/4340/1451/631000
 VAR 1 3 N 2 N Y 149 A 03/31002/4340/1451/646000
 SUM X X N 2 N Y 149 A 01/10004/4340/1451/631000

ACTUAL: 94.137
 HIRE: 01-01-91
 DAYS: 94.137

PCT: ANNIV: 0.00
 BASE RET CD: XXX
 RET START: 0.00
 COMP PAY RATE: 6477.700
 GROSS: 4318.47
 ADJUST: 4318.47
 TOT GRS: 4318.47
 RETIRE: 0.00
 W-COMP: 0.00
 RETRO: 0.00

PRC PRTPY DATE SEQ GROSS TSA/DFC FED TAX STATE TAX FICA MEDICARE SDI RETIRE VOL DEDS NET PAY WITHHOLD CHECK #
 CRT 1 10-31-01 4,318.47

CONTRACT: 64,777.000 ACTUAL: 43,184.670 DAYS: 175.20/30 PCT: 67.00 BASE RET CD: XXX
 HIRE: 07-12-83 ANNIV: 0.00

R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 REG 1 3 N 2 N Y 114 E 01/10004/4340/1251/643000

VAR 1 3 N 2 N Y 149 A 01/10004/4340/1451/631000
 VAR 1 3 N 2 N Y 149 A 03/31002/4340/1451/646000
 SUM X X N 2 N Y 149 A 01/10004/4340/1451/631000

ACTUAL: 94.137
 HIRE: 01-01-91
 DAYS: 94.137

PCT: ANNIV: 0.00
 BASE RET CD: XXX
 RET START: 0.00
 COMP PAY RATE: 6477.700
 GROSS: 4318.47
 ADJUST: 4318.47
 TOT GRS: 4318.47
 RETIRE: 0.00
 W-COMP: 0.00
 RETRO: 0.00

overload
 assignments
 not claimed
 2035.24

RODRIGUEZ, EN (3) SSN: [REDACTED] 68390

REPORT DATE 06-25-03

FOR THE PERIOD: 07-30-01 THRU 06-30-02

CONTRACT: 75,336.000 ACTUAL: 75,336.000 DAYS: 175 PCT: 100.00 BASE RET CD: 13X
HIRE: 09-01-70 ANNIV: RET START: 01-08-89 RET WITHDRAW: 0.00 ST: 0.00
UNION: AFI

R C R F S U W
TYP C C A M D N PLN H ACCOUNT CODE
REG 1 3 N X N Y 114 C 01/10003/3345/1255/643000

7533.60
GROSS 7533.60 FICA MEDICARE SDI RETIRE VOL DEDS NET PAY WITHHOLD CHECK #
COMP PAY RATE 3 7533.600 7533.60 ADJUST TOT GRS UNITS RETIRE W-COMP RETRO
7533.60

PRC PRTPY DATE SEQ
CRT 1 02-28-02

CONTRACT: 75,336.000 ACTUAL: 75,336.000 DAYS: 175 PCT: 100.00 BASE RET CD: 13X
HIRE: 09-01-70 ANNIV: RET START: 01-08-89 RET WITHDRAW: 0.00 ST: 0.00
UNION: AFI

R C R F S U W
TYP C C A M D N PLN H ACCOUNT CODE
REG 1 3 N X N Y 114 C 01/10003/3413/1110/200100

7533.60
GROSS 7533.60 FICA MEDICARE SDI RETIRE VOL DEDS NET PAY WITHHOLD CHECK #
COMP PAY RATE 3 7533.600 7533.60 ADJUST TOT GRS UNITS RETIRE W-COMP RETRO
7533.60

PRC PRTPY DATE SEQ
CRT 1 03-28-02

CONTRACT: 75,336.000 ACTUAL: 75,336.000 DAYS: 175 PCT: 100.00 BASE RET CD: 13X
HIRE: 09-01-70 ANNIV: RET START: 01-08-89 RET WITHDRAW: 0.00 ST: 0.00
UNION: AFI

R C R F S U W
TYP C C A M D N PLN H ACCOUNT CODE
REG 1 3 N X N Y 114 C 01/10003/3413/1110/200100

7533.60
GROSS 7533.60 FICA MEDICARE SDI RETIRE VOL DEDS NET PAY WITHHOLD CHECK #
COMP PAY RATE 3 7533.600 7533.60 ADJUST TOT GRS UNITS RETIRE W-COMP RETRO
7533.60

PRC PRTPY DATE SEQ
CRT 1 04-30-02

CONTRACT: 75,336.000 ACTUAL: 75,336.000 DAYS: 175 PCT: 100.00 BASE RET CD: 13X
HIRE: 09-01-70 ANNIV: RET START: 01-08-89 RET WITHDRAW: 0.00 ST: 0.00
UNION: AFI

R C R F S U W
TYP C C A M D N PLN H ACCOUNT CODE
REG 1 3 N X N Y 114 C 01/10003/3413/1110/200100

7533.60
GROSS 7533.60 FICA MEDICARE SDI RETIRE VOL DEDS NET PAY WITHHOLD CHECK #
COMP PAY RATE 3 7533.600 7533.60 ADJUST TOT GRS UNITS RETIRE W-COMP RETRO
7533.60

PRC PRTPY DATE SEQ
CRT 1 05-31-02

CONTRACT: 75,336.000 ACTUAL: 75,336.000 DAYS: 175 PCT: 100.00 BASE RET CD: 13X
HIRE: 09-01-70 ANNIV: RET START: 01-08-89 RET WITHDRAW: 0.00 ST: 0.00
UNION: AFI

R C R F S U W
TYP C C A M D N PLN H ACCOUNT CODE
REG 1 3 N X N Y 114 C 01/10003/3345/1255/643000

7533.60
GROSS 7533.60 FICA MEDICARE SDI RETIRE VOL DEDS NET PAY WITHHOLD CHECK #
COMP PAY RATE 3 7533.600 7533.60 ADJUST TOT GRS UNITS RETIRE W-COMP RETRO
7533.60

PRC PRTPY DATE SEQ
CRT 1 06-30-02

CONTRACT: 75,336.000 ACTUAL: 75,336.000 DAYS: 175 PCT: 100.00 BASE RET CD: 13X
HIRE: 09-01-70 ANNIV: RET START: 01-08-89 RET WITHDRAW: 0.00 ST: 0.00
UNION: AFI

R C R F S U W
TYP C C A M D N PLN H ACCOUNT CODE
REG 1 3 N X N Y 114 C 01/10003/3345/1255/643000

7533.60
GROSS 7533.60 FICA MEDICARE SDI RETIRE VOL DEDS NET PAY WITHHOLD CHECK #
COMP PAY RATE 3 7533.600 7533.60 ADJUST TOT GRS UNITS RETIRE W-COMP RETRO
7533.60

68390

teaching assignment

Claimed

Venneman, Jim

From: Venneman, Jim
Sent: Wednesday, July 07, 2004 1:51 PM
To: 'chow@smccd.net'
Cc: 'keller@smccd.net'; Spano, Jim
Subject: Health Fee Elimination audit

Hi Raymond,

We are analyzing the findings contained in the draft report for the district's Health Fee Elimination audit. Before we issue the report, we decided to provide your district another opportunity to support salary and benefit costs that were deemed unallowable during the fieldwork phase of the audit. We believe there may be other documentation available that was not previously considered.

We noted several employees whose claimed hours were deemed unallowable that apparently work 100% within the district's health services program. Although the district did not provide timesheets to support claimed costs for these employees, official job descriptions might provide evidence that is compelling enough to deem the hours as allowable. Specifically, we are looking at the following employees:

- Arlene Wiltberger - Counselor - FYs 99-00, 00-01, and 01-02 ✓
- Gloria D'Ambra - Office Assistant - FYs 99-00, 00-01, and 01-02 ✓
- Donna Elliott - Office Assistant - FY 01-02 ✓
- Donald Nichols - Position Unknown - FY 01-02 ✓

NOT Addressed

Also, hours for several Professors were included in your claims (Rosario Car-Casanova, Angela Stocker, Lawrence Stringari, and Jo Anne Taylor) who apparently kept office hours at the health center. We learned from other college districts that Professors may have employment contracts with the district that contain information supporting the hours worked in the health services program (e.g. - stated regular office hours). Please let us know if you have any documentation like this to support their hours.

There are other employees (Instructional Aids, Counselors, Office Assistants) whose payroll records indicate time spent in various departments/programs in addition to the health services program. I was curious how the district determined the hours these employees worked for the health services department in the absence of timesheets.

NOT Addressed

That's it. Please let me know if you have any questions or need any additional information.

Jim Venneman, CPA
Audit Manager
Division of Audits
State Controller's Office
(916) 322-9887 - Phone
(916) 828-4709 - Pager

SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Office of the Executive Vice-Chancellor, 650 358 6869

July 21, 2004 ic/1

Jim Venneman, CPA
Audit Manager
Division of Audits
State Controller's Office
P.O. Box 942850
300 Capitol Mall, Ste. 518
Sacramento, CA 95814

Re: San Mateo Community College District, Health Fees Mandated Cost Audit

Dear Mr. Venneman:

Here is the backup you requested.

A couple of notes: the information for Arlene Wiltberger shows that she was the psychological services counselor and was charged 100% to the program of health services (TOPS code 643000). However, her salary and benefits were split between health services fees and our general fund. I can only assume that she wasn't charged to the fee account 100% because there wasn't sufficient funding. I am also providing information on Donald Nichols that shows he is a doctor hired to work in the health center. In addition, there are job descriptions for the two classified employees in the health center that clearly show their duties. I hope that this helps. I will also include this information in an email to you.

Sincerely,



Kathy Blackwood
Chief Financial Officer
San Mateo Community College District

c: Jim Keller, Executive Vice Chancellor, SMCCCD
Greg Wedner, Esq.

Aud 10/1/04 - W/S No 16
 Date 10/1/04 Page 35/45

Venneman, Jim

From: Venneman, Jim
Sent: Thursday, August 12, 2004 11:07 AM
To: 'Blackwood, Kathy'
Cc: Spano, Jim
Subject: Health Fee Mandated Costs Audit

Hi Kathy,

We looked over the backup documentation that you provided to us based upon our last records request. We are satisfied that it adequately supports salaries claimed for Arlene Wiltberger, Donald Nichols, Donna Elliott, and Gloria D'Ambra.

For the most part, the salaries and benefits for these employees were charged 100% to the Health Services program (TOPS code 643000). The only exceptions to this were the following:

① Gloria D'Ambra: FY 1999-00 - \$642.67 charged to code 649001 and \$1,310.67 charged to code 649003 and

② Donna Elliott: FY 1999-00 - \$2,304.96 charged to code 543000 and for
 FY 2000-01 - \$3,457.44 charged to code 543000

> + typo claimed

Please explain what departments these codes refer to and how the costs are split between these codes in the absence of time records.

In addition, there are two employees who charged time to the mandate in FY 2001-02 for which we have no job titles. Specifically - Roger Hubbard and Rosemary O'Neil. Could you please provide this information? - NOT Addressed

I have also noted that there were several other employees listed as Counselors who did not record 100% of their salaries and benefits to TOPS code 643000. It seems to us that Counselors would work in the Health Center, for the most part. Specifically, I am referring to Ernest Rodriguez (FYs 199-00 through 2000-02) and Dee Howard (FYs 1999-00 and 2000-01).

Approximately 95% of Dee's payroll costs were charged to code 643000 and 5% to code 646000 for both years. I analyzed the payroll information for Ernest Rodriguez for FY 2001-02 only and noted that 68% of his payroll was charged to code 643000. The remainder was charged to codes 200100 and 493010. We are prepared to allow costs claimed for Counselors, but are curious how the salary and benefit costs for these employees are split between various departments in the absence of time records. I suspect that you probably have job description information for these two employees as well.

One last thing - my e-mail that started this process also addressed several Professors who charged time to the mandate. I assume that you were not able to locate any documentation supporting hours worked in the health services program for these folks. - NOT Addressed

You will be pleased to know that our finding for unallowable salaries and benefits has, so far, decreased by \$364,949 (\$107,417 in FY 99-00, \$113,287 in FY 00-01, and 144,245 in FY 01-02) plus related indirect costs based upon the additional documentation that you have provided to our office.

Thanks again for your help. This should be the last records request that I will need to make for this audit, based upon my review of the workpapers and the additional documents that you have provided to us. Let me know if you have any questions or need additional information.

Jim Venneman, CPA

Audit Manager
 Division of Audits
 State Controller's Office
 (916) 322-9887 - Phone

08/12/2004



W/S No 16
 Date 10/16/04 Page 3 of 4

Cañada College, Redwood City
 College of San Mateo, San Mateo
 Skyline College, San Bruno

**SAN MATEO COUNTY
 COMMUNITY COLLEGE DISTRICT**

Associate Chancellor

August 31, 2004

Jim Venneman, CPA
 Audit Manager
 Division of Audits
 State Controller's Office
 P.O. Box 942850
 300 Capitol Mall, Ste. 518
 Sacramento, CA 95814

Re: San Mateo Community College District, Health Fees Mandated Cost Audit

Dear Mr. Venneman:

Below is an explanation for the distribution and claiming of salaries & benefits for Gloria D'Ambra, Dee Howard, Ernest Rodriguez and Donna Elliott. I have also attached copies of some of the payroll and personnel data. You should already have the attachments, but I have circled the pertinent items. Please let me know if you have any further questions.

Both Dee Howard and Ernest Rodriguez are full-time faculty assigned to Health Services. Their regular pay was claimed as part of the mandated cost claim. In addition to their regular assignments, both of these faculty worked during the summer and/or during the school year in overload assignments. These assignments can be readily seen on the payroll registers provided by looking at the account code structure of the payments charged:

Dee Howard September 2001

				Claimed	Not Claimed
10004	4340	1251	643000	\$4318.47	
General Fund	CSM	Counselor Salary-Reg	Health Services		
10004	4340	1451	631000		\$997.18
General Fund	CSM	Counselor Salary-Overload	Counseling Services		
31002	4340	1451	646000		655.68
DSPS	CSM	Counselor Salary-Overload	Handicapped Student Services		
10004	4340	1451	631000		382.48
General Fund	CSM	Counselor Salary-Overload	Counseling Services		
		Total September 2001 pay		\$4318.47	\$2035.34

3
If you look at the payroll registers for all three years, the reason that varying percentages of pay was charged to the claim becomes apparent. For Ernest Rodriguez, in March, 2002, he took on a teaching assignment which is reflected in the account code 10003-3413-1110-201000 (General Fund-Cañada-Teaching Faculty-Psychology). This was not charged to the claim.

1
A similar analysis of Gloria D'Ambra shows that for 1999-2000, she had some overtime pay that was charged to 31031-4339-2341-649001 (CalWORKS-CSM-Classified Overtime-Student Personnel Services Programs & Services). That pay was not charged to the claim.

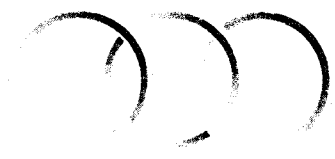
2
For Donna Elliott, the coding to program 543000 instead of 643000 appears to be the result of a poor quality typewriter ribbon. The attached assignment clearly shows health services fee, but, as you can see, the quality of the ribbon was poor and the program code appears to be 543000. This error was corrected on the personnel action form dated January 10, 2001. All of Donna Elliott's salary should have been charged to 643000 and should have been claimed on the mandated cost claim.

I hope this helps.

Sincerely,

Kathy Blackwood
Kathy Blackwood
Chief Financial Officer
San Mateo Community College District

Cc: Jim Keller
Greg Wedner



Cañada College, Redwood City
 College of San Mateo, San Mateo
 Skyline College, San Bruno

SAN MATEO COUNTY COMMUNITY COLLEGE DISTRICT

Associate Chancellor

August 31, 2004 *ic/7*

Jim Venneman, CPA
 Audit Manager
 Division of Audits
 State Controller's Office
 P.O. Box 942850
 300 Capitol Mall, Ste. 518
 Sacramento, CA 95814

Re: San Mateo Community College District, Health Fees Mandated Cost Audit

Dear Mr. Venneman:

Below is an explanation for the distribution and claiming of salaries & benefits for Gloria D'Ambra, Dee Howard, Ernest Rodriguez and Donna Elliott. I have also attached copies of some of the payroll and personnel data. You should already have the attachments, but I have circled the pertinent items. Please let me know if you have any further questions.

Both Dee Howard and Ernest Rodriguez are full-time faculty assigned to Health Services. Their regular pay was claimed as part of the mandated cost claim. In addition to their regular assignments, both of these faculty worked during the summer and/or during the school year in overload assignments. These assignments can be readily seen on the payroll registers provided by looking at the account code structure of the payments charged:

Dee Howard September 2001

				Claimed	Not Claimed
10004	4340	1251	643000	\$4318.47	
General Fund	CSM	Counselor Salary-Reg	Health Services		
10004	4340	1451	631000		\$997.18
General Fund	CSM	Counselor Salary-Overload	Counseling Services		
31002	4340	1451	646000		655.68
DSPS	CSM	Counselor Salary-Overload	Handicapped Student Services		
10004	4340	1451	631000		382.48
General Fund	CSM	Counselor Salary-Overload	Counseling Services		
		Total September 2001 pay		\$4318.47	\$2035.34

If you look at the payroll registers for all three years, the reason that varying percentages of pay was charged to the claim becomes apparent. For Ernest Rodriguez, in March, 2002, he took on a teaching assignment which is reflected in the account code 10003-3413-1110-201000 (General Fund-Cañada-Teaching Faculty-Psychology). This was not charged to the claim.

A similar analysis of Gloria D'Ambra shows that for 1999-2000, she had some overtime pay that was charged to 31031-4339-2341-649001 (CalWORKS-CSM-Classified Overtime-Student Personnel Services Programs & Services). That pay was not charged to the claim.

For Donna Elliott, the coding to program 543000 instead of 643000 appears to be the result of a poor quality typewriter ribbon. The attached assignment clearly shows health services fee, but, as you can see, the quality of the ribbon was poor and the program code appears to be 543000. This error was corrected on the personnel action form dated January 10, 2001. All of Donna Elliott's salary should have been charged to 643000 and should have been claimed on the mandated cost claim.

I hope this helps.

Sincerely,

Kathy Blackwood
Kathy Blackwood
Chief Financial Officer
San Mateo Community College District

Cc: Jim Keller
Greg Wedner

CLASSIFIED PERSONNEL ACTION FORM

PART I: This Section to be completed for all Personnel Actions:

W/S No 16
Date 1/10/01 Page 46/55
Today's Date: January 10, 2001

X SKYLINE CSM CAÑADA CHANC OFC

[Redacted] Elliott, Donna
Social Security Number 20 0182 00 Last Name, First Name, MI
Position/Suffix Office Assistant II Organization # 2333 Admissions & Records
Position Title Organization Title

PART II: Check below and complete the appropriate information pertaining to:

NEW EMPLOYMENT REASSIGNMENT X RE-EMPLOYMENT TRANSFER LABOR DISTRIBUTION
OTHER CHANGE (Reason:)

Classified 18 2 100% January 25, 2001
Salary Schedule Range Step Percent of Full-Time Effective Date

Table with columns: Name of Previous Incumbent (if applicable), Start Time, Lunch/Dinner, End Time, Total Hours, List Months NOT Worked if less than 12 months/year. Includes days of the week from Monday to Sunday.

Table with columns: Fund, Organ, Acct, Prog, Pot, Grant/Funding Source (if applicable), Grant Expir Date. Includes handwritten values like 39030, 2333, 2130, 54300, 100, 643000, Health Services Fee, N/A.

TOTAL Must Total 100%

PART III: Check below and complete the appropriate information pertaining to:

RESIGNATION RETIREMENT TERMINATION - DISMISSAL TERMINATION - LAYOFF
Last Working Day: Last Paid Day:

PART IV: Check below and complete the appropriate information pertaining to Leaves (over 30 days requires Board approval):

LONG-TERM ILLNESS (Work-Related?) PREGNANCY DISABILITY PERSONAL BUSINESS

DETAIL - Replaced Name: Position# /Title:
Absence Due To: #Days on Detail Assignment:
Detail Dates:
OTHER (Explain):

PART V: Table with columns: Name (print), Signature, Date. Rows include Immediate Supervisor (Dennis Arreola), Org. Administrator, Vice-President (Rosemary Ybarra Garcia), Operations Office (Eloisa Briones), Chief Executive Officer (Dr. Frances White).

Forward the original of this form to the Chancellor's Office of Personnel Services. Please call Personnel Services at extension 6555 for information concerning deadline dates for Board Reports, Payroll processing, and other required follow-up procedures.

Handwritten initials and date: B 3/17/01

CLASSIFIED PERSONNEL ACTION FORM

PART I: This Section to be completed for all Personnel Actions:

X SKYLINE CSM CAÑADA CHANC OFC

Today's Date: 3-5-2000

[Redacted] Social Security Number

Elliott, Donna Last Name, First Name, MI

74.08%

W/S No 41/43 Date 1-1-01

Office Assistant II 2333 Admissions & Records

PART II: Check below and complete the appropriate information pertaining to:

X NEW EMPLOYMENT REASSIGNMENT RE-EMPLOYMENT TRANSFER LABOR DISTRIBUTION OTHER CHANGE (Reason:)

Classified Salary Schedule 18 Range 1 Step 48 Percent of Full-Time March 23, 2000 Effective Date

Shiela Claxton

Name of Previous Incumbent (if applicable)

List Months NOT Worked if less than 12 months/year

Table with columns: Start Time, Lunch/Dinner, End Time, Total Hours. Rows for Monday through Sunday.

Table with columns: Fund, Organ, Acct, Prog, Pct, Grant/Funding Source, Grant Expir Date. Row for 39030, 2333, 2130, 543000, 100, Health Services Fee, N/A.

TOTAL Must Total 100%

PART III: Check below and complete the appropriate information pertaining to:

RESIGNATION RETIREMENT TERMINATION - DISMISSAL TERMINATION - LAYOFF Last Working Day: Last Paid Day:

PART IV: Check below and complete the appropriate information pertaining to Leaves (over 30 days requires Board approval):

LONG-TERM ILLNESS (Work-Related?) PREGNANCY DISABILITY PERSONAL BUSINESS

DETAIL - Replaced Name: Position # / Title: Absence Due To: #Days on Detail Assignment: Detail Dates: OTHER (Explain):

PART V:

Name (print) Signature Date Dennis Arreola 3-8-2000 Rosemary Ybarra Garcia 3-8-00 Eloisa Briones 3-8-00 Dr. Frances White 3-18-00

Forward the original of this form to the Chancellor's Office of Personnel Services. Please call Personnel Services at extension 8555 for information concerning deadline dates for Board Reports, Payroll processing, and other required follow-up procedures.

EMPLOYEE EARNINGS

CONTRACT: R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 WH E 01/10/19916

ACTUAL: GROSS 0.00
 DATE SEQ 07-31-01
 HIRE: DAYS: 4
 PCT: ANNIV: 1

BASE RET CD: XXX
 RET START: 2237.17
 COMP PAY RATE 2237.17
 GROSS 2237.17
 ADJUST 0.00
 TOT GRS 2237.17
 RETIRE 0.00
 UNITS 0.00
 NET PAY 0.00
 WITHHOLD 0.00
 CHECK # 0.00

CONTRACT: R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 WH E 01/10/19916

ACTUAL: GROSS 2237.16
 DATE SEQ 08-31-01
 HIRE: DAYS: 1

BASE RET CD: XXX
 RET START: 2237.16
 COMP PAY RATE 2237.16
 GROSS 2237.16
 ADJUST 0.00
 TOT GRS 2237.16
 RETIRE 0.00
 UNITS 0.00
 NET PAY 0.00
 WITHHOLD 0.00
 CHECK # 0.00

CONTRACT: R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 REG 1 3 N 2 N Y 114 E 01/10004/4340/1251/643000

ACTUAL: GROSS 43,184.670
 DATE SEQ 07-12-83
 HIRE: DAYS: 3

BASE RET CD: XXX
 RET START: 4318.47
 COMP PAY RATE 4318.47
 GROSS 4318.47
 ADJUST 0.00
 TOT GRS 4318.47
 RETIRE 0.00
 UNITS 0.00
 NET PAY 0.00
 WITHHOLD 0.00
 CHECK # 0.00

overload
 assignments } not claimed

CONTRACT: R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 REG 1 3 N 2 N Y 149 A 01/10004/4340/1451/646000

ACTUAL: GROSS 6,353.81
 DATE SEQ 09-28-01
 HIRE: DAYS: 4

BASE RET CD: XXX
 RET START: 6477.700
 COMP PAY RATE 6477.700
 GROSS 6477.700
 ADJUST 0.00
 TOT GRS 6477.700
 RETIRE 0.00
 UNITS 0.00
 NET PAY 0.00
 WITHHOLD 0.00
 CHECK # 0.00

CONTRACT: R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 REG 1 3 N 2 N Y 149 A 01/10004/4340/1451/643000

ACTUAL: GROSS 4,318.47
 DATE SEQ 10-31-01
 HIRE: DAYS: 4

BASE RET CD: XXX
 RET START: 6477.700
 COMP PAY RATE 6477.700
 GROSS 6477.700
 ADJUST 0.00
 TOT GRS 6477.700
 RETIRE 0.00
 UNITS 0.00
 NET PAY 0.00
 WITHHOLD 0.00
 CHECK # 0.00

FOR THE PERIOD: 07-30-01 THRU 06-30-02

CONTRACT: 75,336,000 ACTUAL: 75,336,000 DAYS: 175 PCT: 100.00 BASE RET CD: 13X
 HIRE: 09-01-70 ANNIV: RET START: 01-08-89 RET WITHDRAW:
 R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 REG 1 3 N X N Y 114 C 01/10003/3345/1255/643000

PRC PR	DATE	SEQ	GROSS	TSA/DFC	FED TAX	STATE TAX	FICA	MEDICARE	SDI	RETIRE	TOT GRS	UNITS	ADJUST	W-COMP	RETRO	NET PAY	WITHHOLD	CHECK #
CRT 1	02-28-02		7,533.60															

CONTRACT: 75,336,000 ACTUAL: 75,336,000 DAYS: 175 PCT: 100.00 BASE RET CD: 13X
 HIRE: 09-01-70 ANNIV: RET START: 01-08-89 RET WITHDRAW:
 R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 REG 1 3 N X N Y 114 C 01/10003/3413/1110/200100
 REG 1 3 N X N Y 114 C 01/10003/3345/1255/643000

PRC PR	DATE	SEQ	GROSS	TSA/DFC	FED TAX	STATE TAX	FICA	MEDICARE	SDI	RETIRE	TOT GRS	UNITS	ADJUST	W-COMP	RETRO	NET PAY	WITHHOLD	CHECK #
CRT 1	03-28-02		7,533.60															

CONTRACT: 75,336,000 ACTUAL: 75,336,000 DAYS: 175 PCT: 100.00 BASE RET CD: 13X
 HIRE: 09-01-70 ANNIV: RET START: 01-08-89 RET WITHDRAW:
 R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 REG 1 3 N X N Y 114 C 01/10003/3413/1110/200100
 REG 1 3 N X N Y 114 C 01/10003/3345/1255/643000

PRC PR	DATE	SEQ	GROSS	TSA/DFC	FED TAX	STATE TAX	FICA	MEDICARE	SDI	RETIRE	TOT GRS	UNITS	ADJUST	W-COMP	RETRO	NET PAY	WITHHOLD	CHECK #
CRT 1	04-30-02		7,533.60															

CONTRACT: 75,336,000 ACTUAL: 75,336,000 DAYS: 175 PCT: 100.00 BASE RET CD: 13X
 HIRE: 09-01-70 ANNIV: RET START: 01-08-89 RET WITHDRAW:
 R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 REG 1 3 N X N Y 114 C 01/10003/3413/1110/200100
 REG 1 3 N X N Y 114 C 01/10003/3345/1255/643000

PRC PR	DATE	SEQ	GROSS	TSA/DFC	FED TAX	STATE TAX	FICA	MEDICARE	SDI	RETIRE	TOT GRS	UNITS	ADJUST	W-COMP	RETRO	NET PAY	WITHHOLD	CHECK #
CRT 1	05-31-02		7,533.60															

CONTRACT: 75,336,000 ACTUAL: 75,336,000 DAYS: 175 PCT: 100.00 BASE RET CD: 13X
 HIRE: 09-01-70 ANNIV: RET START: 01-08-89 RET WITHDRAW:
 R C R F S U W
 TYP C C A M D N PLN H ACCOUNT CODE
 REG 1 3 N X N Y 114 C 01/10003/3413/1110/200100
 REG 1 3 N X N Y 114 C 01/10003/3345/1255/643000

1

EMPLOYEE EARNINGS

SAN MATEO COMMUNITY COLLEGE DISTRICT

2004

REPO

SSN: [REDACTED]

FOR THE PERIOD:

CONTRACT: ACTUAL: DAYS: HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01 0 ADD'L-FED
RET START: 01-08-89 RET WITHDRAW: RETIRE VOL DEDS NET P

R C R F S U W
TYP C C A M D N P L N H ACCOUNT CODE
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000
COMP 1 2702.330 2702.33 ADJUST 2702.33
GROSS 2,702.33 FICA MEDICARE SDI RETIRE TOT GRG 2702.33
RETIRE UNITS RETIRE

PRC PR TYP DATE SEQ W
CLS 1 08-31-99
GROSS 2,702.33
TSA/DFC [REDACTED] FICA MEDICARE SDI RETIRE VOL DEDS NET P

CONTRACT: ACTUAL: DAYS: HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01 0 ADD'L-FED
RET START: 01-08-89 RET WITHDRAW: RETIRE VOL DEDS NET P

R C R F S U W
TYP C C A M D N P L N H ACCOUNT CODE
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000
COMP 1 2702.330 2702.33 ADJUST 2702.33
GROSS 2,702.33 FICA MEDICARE SDI RETIRE TOT GRG 2702.33
RETIRE UNITS RETIRE

PRC PR TYP DATE SEQ W
CLS 1 09-30-99
GROSS 2,702.33
TSA/DFC [REDACTED] FICA MEDICARE SDI RETIRE VOL DEDS NET P

CONTRACT: ACTUAL: DAYS: HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01 0 ADD'L-FED
RET START: 01-08-89 RET WITHDRAW: RETIRE VOL DEDS NET P

R C R F S U W
TYP C C A M D N P L N H ACCOUNT CODE
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000
COMP 1 2702.330 2702.33 ADJUST 2702.33
GROSS 2,702.33 FICA MEDICARE SDI RETIRE TOT GRG 2702.33
RETIRE UNITS RETIRE

OT X X N 1 N Y 319 B 03/31031/4339/2341/649001
24.950 224.55 Not claimed 224.55 9.00
Overtime, different grant

PRC PR TYP DATE SEQ W
CLS 1 10-29-99
GROSS 2,926.88
TSA/DFC [REDACTED] FICA MEDICARE SDI RETIRE VOL DEDS NET P

CONTRACT: ACTUAL: DAYS: HIRE: 07-01-83 ANNIV: PCT: BASE RET CD: 111 FED: M01 STATE: M01 0 ADD'L-FED
RET START: 01-08-89 RET WITHDRAW: RETIRE VOL DEDS NET P

R C R F S U W
TYP C C A M D N P L N H ACCOUNT CODE
REG 2 1 N 1 N Y 313 B 03/39030/4339/2130/643000
COMP 1 2702.330 2702.33 ADJUST 2702.33
GROSS 2,901.93 FICA MEDICARE SDI RETIRE VOL DEDS NET P

OT X X N 1 N Y 319 B 03/31031/4339/2341/649001
24.950 199.60 not claimed 199.60 8.00

PRC PR TYP DATE SEQ W
CLS 1 11-30-99
GROSS 2,901.93
TSA/DFC [REDACTED] FICA MEDICARE SDI RETIRE VOL DEDS NET P

Page 16
4/1/45

Tab 9

MANDATED COSTS
HEALTH ELIMINATION FEE
HEALTH SERVICES

FORM HFE-2

(01) Claimant: San Bernardino Community College District - Crafton Hills College (02) Fiscal Year costs were incurred: 97/98

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

	(a) FY 1986/87	(b) FY of Claim
Accident Reports	X	X
Appointments		
College Physician, surgeon		
Dermatology, family practice		
Internal Medicine		
Outside Physician	X	X
Dental Services		
Outside Labs, (X-ray, etc.)	X	X
Psychologist, full services		
Cancel/Change Appointments	X	X
Registered Nurse	X	X
Check Appointments	X	X
Assessment, Intervention and Counseling		
Birth Control	X	X
Lab Reports	X	X
Nutrition	X	X
Test Results, office	X	X
Venereal Disease	X	X
Communicable Disease	X	X
Upper Respiratory Infection	X	X
Eyes, Nose and Throat	X	X
Eye/Vision	X	X
Dermatology/Allergy	X	X
Gynecology/Pregnancy Service	X	X
Neuralgic	X	X
Orthopedic	X	X
Genito/Urinary	X	X
Dental	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 cardiovascular, pulmonary	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

FY 1997-98

**MANDATED COSTS
HEALTH ELIMINATION FEE
HEALTH SERVICES**

**FORM
HFE-2**

Oct 8/97

(01) Claimant: San Bernardino Community College | (02) Fiscal Year costs were incurred: 97/98
District - Craton Hills College

(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		
First Aid, Minor Emergencies	X	X
First Aid Kits, Filled	X	X
Immunizations		X
Diphtheria/Tetanus		X
Measles/Rubella	X	X
Influenza	X	X
Information		
Insurance		
On Campus Accident	X	X
Voluntary	X	X
Insurance Inquiry/Claim Administration		
Laboratory Tests Done	X	
Inquiry/Interpretation		X
Pap Smears		X
Physical Examinations		
Employees		
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
Other, list		X
		X
Rx pharmaceuticals at cost		X
Parking Cards/Elevator Keys		
Tokens		
Return Card/Key		
Parking Inquiry		
Elevator Passes		
Temporary Handicapped Parking Permits		

Revised 9/93

FY 1997-98

**MANDATED COSTS
HEALTH ELIMINATION FEE
HEALTH SERVICES**

**FORM
HFE-2**

08/18/97

(01) Claimant: San Bernardino Community College District - Craton Hills College (02) Fiscal Year costs were incurred: 97/98

(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	X	X
Health Department	X	X
Clinic	X	X
Dental	X	X
Counseling Centers	X	X
Crisis Centers	X	X
Transitional Living Facilities, battered/homeless women	X	X
Family Planning Facilities	X	X
Other Health Agencies	X	X
Tests		
Blood Pressure	X	X
Hearing	X	X
Tuberculosis	X	X
Reading	X	X
Information	X	X
Vision	X	X
Glucometer	X	X
Urinalysis	X	X
Hemoglobin	X	X
EKG		
Strep A testing	X	X
PG Testing		
Monospot	X	X
Hemacult		
Others, list		
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		
Wart Removal		
Others, list	X	X
Ear irrigation		
Suturing		
Committees		
Safety	X	X
Environmental	X	X
Disaster Planning	X	X
Crisis Intervention		

at
 office

State of California

**MANDATED COSTS
 HEALTH FEE ELIMINATION
 COMPONENT/ACTIVITY COST DETAIL**

**FORM
 HFE-2.1**

(01) Claimant San Bernardino Community College District	Fiscal Year 2001-2002	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.	(a) FY 1999/07	(b) FY of Claim
Accident Reports	X	X
Appointments		
College Physician, surgeon	X	X
Dermatology, Family practice	X	X
Internal Medicine	X	X
Outside Physician	X	X
Dental Services		X
Outside Labs (Hemog, etc.)		
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
Test Results, office	X	X
Veneral 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
Gynecology/Pregnancy Service	X	X
Neurologic	X	X
Orthopedic	X	X
Genito/Urinary	X	X
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
Eating Disorders	X	X
Weight Control	X	X
Personal Hygiene	X	X
Burnout	X	X
Other Medical Problems, list		
Examinations, minor illnesses	X	X
Recheck Minor Injury		
Health Talks or Fairs, Information		
Sexually Transmitted Disease	X	X
Drugs	X	X
Acquired Immune Deficiency Syndrome	X	X
Child Abuse		

FY 2001-02

State of California

School Mandated Cost Manual

Se. Hillyer 2. A. 2. n

65
11/14

MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT/ACTIVITY COST DETAIL

FORM
HFE-2.1

(01) Claimant

Fiscal Year

2001-2002

San Bernardino Community College District

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

(a)
FY
1996/97

(b)
FY
of Claim

Birth Control/Family Planning
Stop Smoking
Library, Videos and Cassettes

X X
X X
X X

First Aid, Major Emergencies
First Aid, Minor Emergencies
First Aid Kits, Filled

X X
X X
X X

Immunizations
Diphtheria/Tetanus
Measles/Rubella
Influenza
Information

X X
X X
X X
X X

Insurance
On-Campus Accident
Voluntary
Insurance Inquiry/Claim Administration

X X
X X
X X

Laboratory Tests Done
Inquiry/Interpretation
Pap Smears

X X
X X
X X

Physical Examinations
Employees
Students
Athletes

Medications
Antacids
Antidiarrheal
Aspirin, Tylenol, etc.,
Skin Rash Preparations
Eye Drops
Ear Drops
Toothache, oil cloves
Stingall
Midol, Menstrual Cramps
Other, list--> Ibuprofen

X X
X X
X X
X X
X X
X X
X X
X X
X X
X X

Parking Cards/Elevator Keys
Tokens
Return Card/Key
Parking Inquiry
Elevator Passes
Temporary Handicapped Parking Permits

FY 2001-02

at
9/14/02

**MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT/ACTIVITY COST DETAIL**

**FORM
HFE-2.1**

(01) Claimant

Fiscal Year

San Bernardino Community College District

2001-2002

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

(a)
FY
1996/97

(b)
FY
of Claim

Referrals to Outside Agencies

- Private Medical Doctor
- Health Department
- Clinic
- Dental
- Counseling Centers
- Crisis Centers
- Transitional Living Facilities; battered/homeless women
- Family Planning Facilities
- Other Health Agencies

X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X

Tests

- Blood Pressure
- Hearing
- Tuberculosis
- Reading
- Information
- Vision
- Glucometer
- Urinalysis
- Hemoglobin
- EKG
- Strep A Testing
- PG Testing
- Monospot
- Hemacult
- Others, list

X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X

Miscellaneous

- Absence Excuses/PE Waiver
- Allergy Injections
- Bandaids
- Booklets/Pamphlets
- Dressing Change
- Rest
- Suture Removal
- Temperature
- Weigh
- Information
- Report/Form
- Wart Removal
- Others, list

X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X

Committees

- Safety
- Environmental
- Disaster Planning
- Skin Patch Preparations
- Eye Drops

X	X
X	X
X	X
X	X
X	X

State of California

**MANDATED COSTS
 HEALTH FEE ELIMINATION
 COMPONENT/ACTIVITY COST DETAIL**

**FORM
 HFE-2.1**

03/04

(01) Claimant San Bernardino Community College District	Fiscal Year 2002-2003	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.	(a) FY 1999/07	(b) FY of Claim
Accident Reports	X	X
Appointments	X	X
College Physician, surgeon	X	X
Dermatology, Family practice	X	X
Internal Medicine	X	X
Outside Physician	X	X
Dental Services		X
Outside Labs (X-ray, etc.)		X
Psychologist, full services	X	X
Cancel/Change Appointments	X	X
Registered Nurse	X	X
Check Appointments		
Assessment, Intervention and Counseling	X	X
Birth Control		X
Lab Reports	X	X
Nutrition	X	X
Test Results, office	X	X
Veneral 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
Gynecology/Pregnancy Service	X	X
Neurologic	X	X
Orthopedic	X	X
Genito/Urinary	X	X
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
Eating Disorders	X	X
Weight Control	X	X
Personal Hygiene	X	X
Burnout	X	X
Other Medical Problems, list		
Examinations, minor illnesses	X	X
Recheck Minor Injury		
Health Talks or Fairs, Information	X	X
Sexually Transmitted Disease	X	X
Drugs	X	X
Acquired Immune Deficiency Syndrome	X	X
Child Abuse		

FY 2002-03

11.1
at 1/11

**MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT/ACTIVITY COST DETAIL**

**FORM
HFE-2.1**

(01) Claimant

Fiscal Year

San Bernardino Community College District

2002-2003

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

(a) FY 1988/87	(b) FY of Claim
----------------------	-----------------------

Birth Control/Family Planning
Stop Smoking
Library, Videos and Cassettes

X	X
X	X
X	X

First Aid, Major Emergencies
First Aid, Minor Emergencies
First Aid Kits, Filled

X	X
X	X
X	X

Immunizations
Diphtheria/Tetanus
Measles/Rubella
Influenza
Information

	X
	X
X	X
X	X

Insurance
On Campus Accident
Voluntary
Insurance Inquiry/Claim Administration

X	X
X	X
X	X

Laboratory Tests Done
Inquiry/Interpretation
Pap Smears

X	X
	X

Physical Examinations
Employees
Students
Athletes

Medications
Antacids
Antidiarrheal
Aspirin, Tylenol, etc.,
Skin Rash Preparations
Eye Drops
Ear Drops
Toothache, oil cloves
Stingkill
Midol, Menstrual Cramps
Other, list --> ibuprofen

X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X

Parking Cards/Elevator Keys
Tokens
Return Card/Key
Parking Inquiry
Elevator Passes
Temporary Handicapped Parking Permits

CF 7/11

**MANDATED COSTS
HEALTH FEE ELIMINATION
COMPONENT/ACTIVITY COST DETAIL**

**FORM
HFE-2.1**

(01) Claimant

San Bernardino Community College District

Fiscal Year

2002-2003

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

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

Referrals to Outside Agencies

- Private Medical Doctor
- Health Department
- Clinic
- Dental
- Counseling Centers
- Crisis Centers
- Transitional Living Facilities, battered/homeless women
- Family Planning Facilities
- Other Health Agencies

X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X

Tests

- Blood Pressure
- Hearing
- Tuberculosis
- Reading
- Information
- Vision
- Glucometer
- Urinalysis
- Hemoglobin
- EKG
- Strep A Testing
- PG Testing
- Monospot
- Hemscuit
- Others, list

X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X

Miscellaneous

- Absence Excuses/PE Waiver
- Allergy injections
- Bandage
- Booklets/Pamphlets
- Dressing Change
- Rest
- Suture Removal
- Temperature
- Weigh
- Information
- Report/Form
- Wart Removal
- Others, list

X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X
X	X

Committees

- Safety
- Environmental
- Disaster Planning
- Skin Rash Preparations
- Eye Drops

X	X
X	X
X	X
X	X
X	X

FY 2002-03

Tab 10

Vaccines & Immunizations

Vaccines Home • Publications • Vaccine Timeline

Vaccine-Related Topics

- Immunization Schedules
- Recommendations and Guidelines
- Vaccines & Preventable Diseases
- Basics and Common Questions
- Vaccination Records
- Vaccine Safety and Adverse Events
- For Travelers
- For Specific Groups of People
- Campaign Materials

Additional Resources

- Publications
 - Vaccine Information Statements (VIS)
 - Textbooks, Manuals and Guidelines
 - Flyers and Brochures
 - Posters
 - Videos, Broadcasts, Webcasts, PSAs and Podcasts
 - Recommendations and Reports
 - More Sources of Publications
- News and Media Resources
 - Calendars and Events
 - Education and Training
 - Programs and Tools
 - Statistics and Surveillance
 - Partners & Related Sites
 - About NCIIRD

Contact CDC

For immunization information, call the CDC-INFO Contact Center at:

English and Spanish
 (800) CDC-INFO
 (800) 232-4636
 TTY: (866) 232-6346

Contact info:
[Vaccines Questions](#)
[Vaccines Webmaster](#)

Publications:

Vaccines Timeline

50 Years of Vaccine Progress

On This Page:
[1950s-1960s](#) | [1970s](#) | [1980s](#) | [1990s](#) | [2000s](#)
[50 Years of Vaccine Progress](#)

• [Poster version of vaccines timeline](#) [Print version](#)

See also: [History of Vaccines website](#)

1950s - 1960s

	1955	Inactivated polio vaccine licensed.
	1959	World Health Assembly passes initial resolution calling for global smallpox eradication.
	1961	Monovalent oral polio vaccine licensed.
	1963	Trivalent oral polio vaccine licensed.
	1964	The first measles vaccine licensed. Advisory Committee on Immunization Practices (ACIP), designed to provide CDC with recommendations on vaccine use, holds its first meeting.
	1964-1965	20,000 cases of Congenital Rubella Syndrome occurred during the largest rubella epidemic in the United States.

1970s

	1971	Routine smallpox vaccination ceases in the United States.
	1976	Measles, Mumps, Rubella vaccine licensed. Swine Flu: largest public vaccination program in the United States to date; halted by association with Guillain-Barré syndrome.
	1977	Last indigenous case of smallpox (Somalia).
	1979	Last case of polio, caused by wild virus, acquired in the United States.

1980s

	1980	Smallpox declared eradicated from the world.
	1982	Hepatitis B vaccine becomes available.
	1986	The National Childhood Vaccine Injury Act establishes a no-fault compensation system for those injured by vaccines and requires adverse health events following specific vaccinations be reported and those injured by vaccines be compensated.
	1988	Worldwide Polio Eradication Initiative launched; supported by WHO, UNICEF, Rotary International, CDC and others.
1989-1991	Major resurgence of measles in the United States—55,000 cases compared with a low of 1,487 cases in 1983. Two-dose measles vaccine (MMR) is recommended.	

- Email this page
- Print-friendly version

- [Help](#)
- [Glossary / Acronyms](#)
- [Site Map](#)

Quick Links

- [More Publications](#)

Related Pages

- [Poster of Vaccine Timeline](#)

Tab 11

At 8/15/04
Close



From: Akers, Elaine [SMTP:elaine@sbccd.cc.ca.us]

To: jchm@scc.ca.gov

Cc:

Subject: Health Services Provided by San Bernardino Valley College in 1986-1987

Sent: 7/7/04 10:42 AM

Importance: Normal

Hi Jenny,

I spoke with Patti Smith today on the phone. She was an hourly RN here at Valley College in 1986-1987. She later became the director here and is currently the director at Riverside Community College Health Services. Her phone is (909) 222-8150. She stated that services here in 1986-1987 included:

- RNs coverage from 0800-2200 daily
- Physician coverage several times a week through Loma Linda Preventative Medicine Program
- Clerical Coverage
- Services- First Aid, Emergency Care, BP screening, Vision and Hearing Screening, Immunizations (Tb skin tests, Tetanus/Diphtheria, Measles/Mumps/Rubella), Primary Care through the physician group as well as preventative and sick visits, and Class room presentations by the nurses.

Patti said she would be glad to answer specific questions you might have if you would like to call her.

Hope this helps,

Elaine Akers

Health Services Coordinator