

SixTen and Associates

Mandate Reimbursement Services

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September 1, 2005

RECEIVED

SEP 06 2005

**COMMISSION ON
STATE MANDATES**

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

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

Dear Ms. Higashi:

Enclosed is the original and two copies of the above referenced incorrect reduction claim for State Center Community College District.

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

Douglas R. Brinkley
Vice Chancellor Finance and Administration
State Center Community College District
1525 East Weldon Avenue
Fresno, CA 937045-6398

Thank-you.

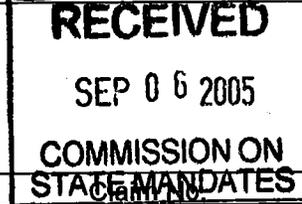
Sincerely,



Keith B. Petersen

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

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INCORRECT REDUCTION CLAIM FORM

Local Agency or School District Submitting Claim

STATE CENTER COMMUNITY COLLEGE DISTRICT

Contact Person

Telephone Number

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Address

Douglas R. Brinkley, Vice Chancellor
Finance and Administration
State Center Community College District
1525 East Weldon Avenue
Fresno, CA 93704-6398

Representative Organization to be Notified

Telephone Number

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

Voice: 916-446-7517
Fax: 916-446-2011
robertm@SSCal.com

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

CLAIM IDENTIFICATION: Specify Statute or Executive Order

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

<u>Fiscal Year</u>	<u>Amount of the Incorrect Reduction</u>
1999-00	\$268,112
2000-01	\$329,266
2001-02	\$290,287
Total Amount	\$887,665

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

Name and Title of Authorized Representative

Telephone No.

Douglas R. Brinkley, Vice Chancellor Finance and Administration

Voice: 559-244-5910
Fax: 559-243-1949
E-mail: doug.brinkley@scccd.edu

Signature of Authorized Representative

Date

X

August 25, 2005

1 Claim Prepared by:
2 Keith B. Petersen
3 SixTen and Associates
4 5252 Balboa Avenue, Suite 807
5 San Diego, California 92117
6 Voice: (858) 514-8605
7 Fax: (858) 514-8645
8

9 BEFORE THE

10 COMMISSION ON STATE MANDATES

11 STATE OF CALIFORNIA

12 INCORRECT REDUCTION CLAIM OF:)

13)

14)

No. CSM _____

15)

16)

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

17)

18)

18 STATE CENTER)
19 Community College District,)

Education Code Section 76355

20)

21)

Health Fee Elimination

22)

22 Claimant.

23)

Annual Reimbursement Claims:

24)

25)

Fiscal year 1999-00

26)

Fiscal Year 2000-01

27)

Fiscal Year 2001-02

28)

29 _____)

INCORRECT REDUCTION CLAIM FILING

30 PART I. AUTHORITY FOR THE CLAIM

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

**Incorrect Reduction Claim of State Center Community College District
1/84; 1118/87 Health Fee Elimination**

1 "district" or "claimant") is a school district as defined in Government Code Section
2 17519.¹ Title 2, CCR, Section 1185 (a), requires the claimant to file an incorrect
3 reduction claim with the Commission.

4 This incorrect reduction claim is timely filed. Title 2, CCR, Section 1185 (b),
5 requires incorrect reduction claims to be filed no later than three years following the
6 date of the Controller's remittance advice notifying the claimant of a reduction. A
7 Controller's audit report dated September 17, 2004 has been issued, but no remittance
8 advices have been issued. The audit report constitutes a demand for repayment and
9 adjudication of the claim. On May 11, 2005, the Controller issued "results of review
10 letters" reporting the audit results and amounts due the state and this constitutes a
11 payment action.

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

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

"School district" means any school district, community college district, or county
superintendent of schools."

Incorrect Reduction Claim of State Center Community College District
1/84; 1118/87 Health Fee Elimination

1 forum was the Commission on State Mandates.

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

3 The Controller conducted a field audit of District's annual reimbursement claims
4 for the District's actual costs of complying with the legislatively mandated Health Fee
5 Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session and
6 Chapter 1118, Statutes of 1987) for the period of July 1, 1999 through June 30, 2002.
7 As a result of the audit, the Controller determined that \$887,665 of the claimed costs
8 for were unallowable:

9	Fiscal	Amount	Audit	SCO	Amount Due
10	<u>Year</u>	<u>Claimed</u>	<u>Adjustment</u>	<u>Payments</u>	<u><State> District</u>
11	1999-00	\$521,769	\$268,112	\$521,769	<\$268,112>
12	2000-01	\$517,084	\$329,266	\$165,514	\$ 22,304
13	2001-02	<u>\$604,202</u>	<u>\$290,287</u>	<u>\$131,954</u>	<u>\$181,961</u>
14	Totals	\$1,643,055	\$887,665	\$819,237	<\$63,847>

15 Since the District has been paid \$819,237 for these claims, the audit report concludes
16 that the amount of \$63,847 is due the State.

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

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

22 /

**Incorrect Reduction Claim of State Center Community College District
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quarter for health supervision and services, including direct or indirect medical and hospitalization services, or the operation of a student health center or centers, or both.

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

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

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

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

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

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

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

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

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

**Incorrect Reduction Claim of State Center Community College District
1/84; 1118/87 Health Fee Elimination**

1 Section 72246, effective April 15, 1993.

2 2. **Test Claim**

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

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

14 At a hearing on April 27, 1989, the Commission of State Mandates determined
15 that Chapter 1118, Statutes of 1987, amended this maintenance of effort requirement to
16 apply to all community college districts which provided health services in fiscal year
17 1986-1987 and required them to maintain that level of health services in fiscal year

district.

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

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

1 1987-1988 and each fiscal year thereafter.

2 3. Parameters and Guidelines

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

8 "V. REIMBURSABLE COSTS

9 A. Scope of Mandate

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

14 VI. CLAIM PREPARATION

15 ...
16 B...

17 3. Allowable Overhead Cost

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

21 VII. SUPPORTING DATA

22 For auditing purposes, all costs claimed must be traceable to
23 source documents and/or worksheets that show evidence of the
24 validity of such costs....

25 VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

26 Any offsetting savings the claimant experiences as a direct result
27 of this statute must be deducted from the costs claimed. In

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

10 4. Claiming Instructions

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

19 PART V. STATE CONTROLLER CLAIM ADJUDICATION

20 The Controller conducted an audit of District’s annual reimbursement claims for
21 fiscal years 1999-00, 2000-01 and 2001-02. The audit concluded that 46% of the
22 District’s costs, as claimed, were allowable. A copy of the September 17, 2004-audit
23 report and the District’s response is attached as Exhibit “D.”

24 VI. CLAIMANT’S RESPONSE TO THE STATE CONTROLLER

25 By letter dated July 26, 2004, the Controller transmitted a copy of its draft audit

1 report. By letter dated August 10, 2004, the District objected to the proposed
2 adjustments set forth in the draft audit report. A copy of District's letter of August 10,
3 2004, is attached as Exhibit "E." The Controller then issued its final audit report without
4 change to the adjustments as stated in the draft audit report.

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

6 **Finding 1: Unallowable Salary Costs**

7 The District is not disputing these adjustments.

8 **Finding 2: Unallowable Services and Supplies Costs**

9 The District is not disputing these adjustments.

10 **Finding 3 - Overstated Indirect Cost Rates Claimed**

11 The Controller asserts that the district overstated its indirect cost rates and costs
12 in the amount of \$415,502 for all three fiscal years. This finding is based upon the
13 report's statement that "... the district prepared indirect cost rate proposals (IRCP) for
14 each fiscal year. However, the district did not obtain federal approval of its IRCPs."

15 Federal Approval

16 The audit report states: "The SCO claiming instructions require that districts
17 obtain federal approval of ICRPs prepared according to Office of Management and
18 Budget (OMB) Circular A-21." Contrary to the Controller's ministerial preferences,
19 there is no requirement in law that the district's indirect cost rate must be "federally"
20 approved, and neither the Commission nor the Controller has ever specified the federal

Incorrect Reduction Claim of State Center Community College District
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1 agencies which have the authority to approve indirect cost rates. Further, it should be
2 noted that the Controller did not determine that the District's rate was excessive or
3 unreasonable, just that it wasn't federally approved.

4 CCFS-311

5 In fact, both the District's method and the Controller's method utilized the same
6 source document, the CCFS-311 annual financial and budget report required by the
7 state. The difference in the claimed and audited methods is in the determination of
8 which of those cost elements are direct costs and which are indirect costs. Indeed,
9 federally "approved" rates which the Controller will accept without further action, are
10 "negotiated" rates calculated by the district and submitted for approval, indicating that
11 the process is not an exact science, but a determination of the relevance and
12 reasonableness of the cost allocation assumptions made for the method used.

13 Regulatory Requirements

14 No particular indirect cost rate calculation is required by law. The parameters
15 and guidelines state that "Indirect costs *may be claimed* in the manner described by the
16 Controller in his claiming instructions." The district claimed these indirect costs "in the
17 manner" described by the Controller. The correct forms were used and the claimed
18 amounts were entered at the correct locations. Further, "may" is not "shall"; the
19 parameters and guidelines do not require that indirect costs be claimed in the manner
20 described by the Controller. However, the Controller asserts that the "phrase 'may be
21 claimed' is permissive; it allows the district to claim indirect costs. If the district claims

1 indirect costs, the costs must adhere to the SCO's claiming instructions." The logic is
2 specious. Claimants have the option of filing the *entire* claim for reimbursement and
3 there is no logic to isolating the indirect cost rates as permissive, nor is there is
4 language regarding "adhering" to the claiming instructions if costs are claimed. It is
5 not quite clear what the legal significance of "adhering" to the claiming instructions
6 means, however, since the Controller's claiming instructions were never adopted as
7 law, or regulations pursuant to the Administrative Procedure Act, the claiming
8 instructions are merely a statement of the ministerial interests of the Controller and not
9 law.

10 Unreasonable or Excessive

11 Government Code Section 17561(d)(2) requires the Controller to pay claims,
12 provided that the Controller may audit the records of any school district to verify the
13 actual amount of the mandated costs, and may reduce any claim that the Controller
14 determines is excessive or unreasonable. The Controller is authorized to reduce a
15 claim only if it determines the claim to be excessive or unreasonable. Here, the District
16 has computed its ICRPs utilizing cost accounting principles from the Office of
17 Management and Budget Circular A-21, and the Controller has disallowed it without a
18 determination of whether the product of the District's calculation would, or would not, be
19 excessive, unreasonable, or inconsistent with cost accounting principles.

20 The District reported indirect cost rates of 38.74%, 37.73%, and 35.06% for the
21 three fiscal years audited. Subsequent to the audit, the District performed the complex

1 cost accounting and time consuming negotiation process to receive a federally
2 approved rate of 36.5% from the Department of Health and Human Services, for use in
3 fiscal years beginning 2004-05. The three rates used on the audited claims are less
4 than three percentage points different from the federally negotiated rate. It can be
5 clearly seen that the OMB A-21 cost accounting methods are not the intellectual
6 property of the federal government and can be competently utilized by claimants to
7 generate a reasonable indirect cost rate without the need for federal approval.

8 Neither State law nor the parameters and guidelines made compliance with the
9 Controller's claiming instructions a condition of reimbursement. The district has
10 followed the parameters and guidelines. The burden of proof is on the Controller to
11 prove that the product of District's calculation is unreasonable, not to recalculate the
12 rate according to its unenforceable ministerial preferences. Therefore, Controller
13 made no determination as to whether the method used by the District was reasonable,
14 but, merely substituted its FAM-29C method for the method reported by the District.
15 The substitution of the FAM-29C method is an arbitrary choice of the Controller, not a
16 "finding" enforceable either by fact or law. The Controller's insistence that OMB A-21
17 costs accounting is the sole province of the federal government is both legally incorrect
18 and factually refuted.

19 **Finding 4 - Understated Authorized Health Service Fees**

20 This finding is based upon the report's statement that "the district understated

Incorrect Reduction Claim of State Center Community College District
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1 authorized health service fees” because the “district reported actual revenue received
2 rather than health fees the district was authorized to collect.” The adjustments are
3 based on the Controller’s recalculation of the student health services fees which may
4 have been “collectible” which was then compared to the District’s student health fee
5 revenues actually received, resulting in a total adjustment of \$385,753 for the three
6 fiscal years. The Controller alleges that claimants must compute the total student
7 health fees collectible and reduce claimed costs by this amount even if those fees are
8 not collected in full or part.

9 Education Code Section 76355

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

18 Parameters and Guidelines

19 This Controller states that the “*Parameters and Guidelines* requires that the
20 district deduct authorized health fees from claimed costs.” The parameters and
21 guidelines do not state this but instead state:

1 "Any offsetting savings that the claimant experiences as a direct result of
2 this statute must be deducted from the costs claimed. In addition,
3 reimbursement for this mandate received from any source, e.g., federal, state,
4 etc., shall be identified and deducted from this claim. This shall include the
5 amount of [student fees] as authorized by Education Code Section 72246(a)³."

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

10 Government Code Section 17514

11 The Controller relies upon Government Code Section 17514 for the conclusion
12 that "[t]o the extent community college districts can charge a fee, they are not required
13 to incur a cost." Government Code Section 17514, as added by Chapter 1459, Statutes
14 of 1984, actually states:

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

21 There is nothing in the language of the statute regarding the authority to charge a fee,
22 any nexus of fee revenue to increased cost, nor any language which describes the
23 legal effect of fees collected.

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

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1 Government Code Section 17556

2 The Controller relies upon Government Code Section 17556 for the conclusion
3 that "the COSM shall not find costs mandated by the State if the school district has the
4 authority to levy fees to pay for the mandated program or increased level of service."

5 Government Code Section 17556 as last amended by Chapter 589/89 actually states:

6 "The commission shall not find costs mandated by the state, as defined in
7 Section 17514, in any claim submitted by a local agency or school district, if after
8 a hearing, the commission finds that: . . .

9 (d) The local agency or school district has the authority to levy service
10 charges, fees, or assessments sufficient to pay for the mandated program or
11 increased level of service. . ."

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

19 Student Health Services Fee Amount

20 The Controller asserts that the district should have collected a student health
21 service fee each semester from non-exempt students in the amount of \$8, \$9, \$11 or
22 \$12, depending on the fiscal year and whether the student is enrolled full time or part
23 time. Districts receive notice of these fee amounts from the Chancellor of the

Incorrect Reduction Claim of State Center Community College District
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1 California Community Colleges. An example of one such notice is the letter dated
2 March 5, 2001, attached as Exhibit "F." While Education Code Section 76355
3 provides for an increase in the student health service fee, it did not grant the
4 Chancellor the authority to establish mandatory fee amounts or mandatory fee
5 increases. No state agency was granted that authority by the Education Code, and no
6 state agency has exercised its rulemaking authority to establish mandatory fees
7 amounts. It should be noted that the Chancellor's letter properly states that increasing
8 the amount of the fee is at the option of the district, and that the Chancellor is not
9 asserting that authority. Therefore, the Controller cannot rely upon the Chancellor's
10 notice as a basis to adjust the claim for "collectible" student health services fees.

11 Fees Collected vs. Fees Collectible

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

19 Because districts are not required to collect a fee from students for student
20 health services, and if such a fee is collected, the amount is to be determined by the
21 District and not the Controller, the Controller's adjustment is without legal basis. What

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1 claimants are required by the parameters and guidelines to do is to reduce the amount
2 of their claimed costs by the amount of student health services fee revenue actually
3 received. Therefore, student health fees are merely collectible, they are not
4 mandatory, and it is inappropriate to reduce claim amounts by revenues not received.

5 **Statute of Limitations for Audit**

6 This issue is not a finding of the Controller. The District asserts that the first two
7 years of the three claim years audited, fiscal years 1999-00 and 2000-01, were beyond
8 the statute of limitations for an audit when the Controller issued its audit report on
9 September 17, 2004. The District raised this issue at the beginning of the audit and in
10 its letter dated August 10, 2004 in response to the draft audit report.

11 Chronology of Claim Action Dates

12	January 13, 2001	FY 1999-00 claim filed by the District (certified mail)
13	December 27, 2001	FY 2000-01 claim filed by the District (certified mail)
14	May 12, 2003	Entrance conference date. FY 2002-03, filed four weeks
15		previously, added to the audit.
16	December 31, 2003	FY 1999-00 and FY 2000-01 statute of limitations for audit
17		expires
18	September 17, 2004	Controller's final audit report issued

19 The District's fiscal year 1999-00 claim was mailed to the Controller on January
20 13, 2001. The District's fiscal year 2000-01 claim was mailed to the Controller on

Incorrect Reduction Claim of State Center Community College District
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1 December 27, 2001. According to Government Code Section 17558.5, these claims
2 were subject to audit no later than December 31, 2003. The audit was not completed
3 by this date. Therefore, the audit adjustments for Fiscal Year 1999-00 and 2000-01
4 are barred by the statute of limitations set forth in Government Code Section 17558.5.

5 In its final audit report, the Controller responded as follows: "No statutory
6 language defines when the SCO must issue an audit report. We initiated the audit by
7 conducting an entrance conference with the district on May 12, 2003, within the statute
8 of limitations." Note that the Controller considers the audit "initiated" on the date of the
9 entrance conference. Thus, the Controller is thus asserting that date when the audit
10 was "initiated" is relevant to the period of limitations, and not the date of the audit
11 report. In any case, a review of the legislative history of Government Code Section
12 17558.5 indicates that the matter of the audit "initiation" date is not relevant to any
13 fiscal year claims which are the subject of this audit.

14 Statutory History

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

20 "(a) A reimbursement claim for actual costs filed by a local agency or school
21 district pursuant to this chapter is subject to audit by the Controller no later than
22 four years after the end of the calendar year in which the reimbursement claim is

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1 filed or last amended. However, if no funds are appropriated for the program for
2 the fiscal year for which the claim is made, the time for the Controller to initiate
3 an audit shall commence to run from the date of initial payment of the claim.”

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

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

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

15 All of the annual claims which are the subject of the audit are subject to the two-year
16 statute of limitations established by Chapter 945/95. The claims for the first two fiscal
17 years (FY 1999-00 and FY 2000-01) were beyond audit when the audit report was
18 issued. The third year (FY 2001-02) was still subject to audit when the audit report
19 was issued. Since funds were appropriated for the program for all the fiscal years
20 which are the subject of the audit, the alternative measurement date is not applicable,
21 and the potential factual issue of when the audit is initiated is not relevant.

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

24 “(a) A reimbursement claim for actual costs filed by a local agency or school
25 district pursuant to this chapter is subject to the initiation of an audit by the

Incorrect Reduction Claim of State Center Community College District
1/84; 1118/87 Health Fee Elimination

1 Controller no later than three years after the ~~end of the calendar year in which~~
2 the date that the actual reimbursement claim is filed or last amended, whichever
3 is later. However, if no funds are appropriated or no payment is made to a
4 claimant for the program for the fiscal year for which the claim is made filed, the
5 time for the Controller to initiate an audit shall commence to run from the date of
6 initial payment of the claim.”

7 None of the fiscal period claims which are the subject of the audit are subject to
8 this amended version of Section 17558.5. The amendment is pertinent since it
9 indicates this is the first time that the factual issue of the date the audit is “initiated” for
10 mandate programs for which funds are appropriated is introduced. Therefore, at the
11 time the claim is filed, it is impossible for the claimant to know when the statute of
12 limitations will expire, which is contrary to the purpose of a statute of limitations.

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

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

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

1 Initiation of An Audit

2 The audit report states that the Controller's staff "initiated the audit" with the
3 entrance conference on May 12, 2003. Initiation of the audit is not relevant to the
4 annual claims which are the subject of this incorrect reduction claim. The words
5 "initiate an audit" are used only in the second sentence of Section 17558.5, that is, in a
6 situation when no funds are appropriated for the program for the fiscal year for which
7 the claim is made. Then, and only then, is the Controller authorized to "initiate an
8 audit" within two years from the date of initial payment. The claims at issue here were
9 not subject to the "no funds appropriated" provision, they were subject only to the first
10 sentence of the statute, i.e., they were only "subject to audit" through December 2003
11 and 2004. The words of the statute are quite clear and unambiguous: these claims
12 were no longer subject to audit after December 31, 2003 and 2004. The unmistakable
13 language of Section 17558.5 is confirmed by the later actions of the Legislature.
14 Chapter 1128, Statutes of 2002, amended subdivision (a) of Government Code Section
15 17558.5 to change the "subject to audit" language of the first sentence to "subject to the
16 initiation of an audit." Had the Legislature intended the former Section to mean "subject
17 to the initiation of an audit," there would have been no need to amend the statute to
18 now say "subject to the initiation of an audit."

19 The Controller did not complete the audit within the statutory period allowed for
20 the first two fiscal year claims included in this audit. The date the audit was "initiated"
21 is not relevant, only the date the audit was completed as evidenced by the Controller's

1 audit report. The audit findings are therefore void for those two claims.

2 **PART VIII. RELIEF REQUESTED**

3 The District filed its annual reimbursement claims within the time limits
4 prescribed by the Government Code. The amounts claimed by the District for
5 reimbursement of the costs of implementing the program imposed by Chapter 1,
6 Statutes of 1984, 2nd E.S., Chapter 1118, Statutes of 1987, and Education Code
7 Section 76355 represent the actual costs incurred by the District to carry out this
8 program. These costs were properly claimed pursuant to the Commission's parameters
9 and guidelines. Reimbursement of these costs is required under Article XIII B, Section
10 6 of the California Constitution. The Controller denied reimbursement without any
11 basis in law or fact. The District has met its burden of going forward on this claim by
12 complying with the requirements of Section 1185, Title 2, California Code of
13 Regulations. Because the Controller has enforced and is seeking to enforce these
14 adjustments without benefit of statute or regulation, the burden of proof is now upon the
15 Controller to establish a legal basis for its actions.

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

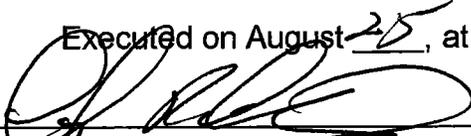
20 /

21 /

1 PART IX. CERTIFICATION

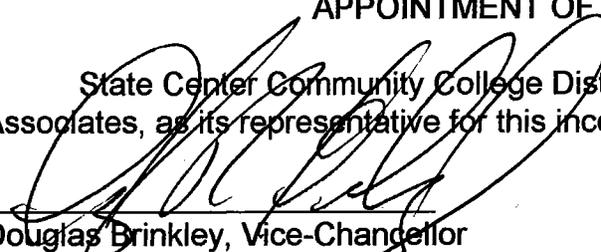
2 By my signature below, I hereby declare, under penalty of perjury under the laws
3 of the State of California, that the information in this incorrect reduction claim
4 submission is true and complete to the best of my own knowledge or information or
5 belief, and that the attached documents are true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

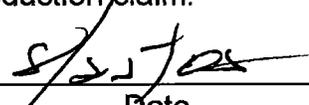
7 Executed on August 25, at Fresno, California, by

8 
9 Douglas Brinkley, Vice-Chancellor, Finance and Administration
10 State Center Community College District
11 1525 East Weldon Ave.
12 Fresno, CA 93704
13 Voice: 559-244-0910
14 Fax: 559-243-1949
15 E-Mail: doug.brinkley@scccd.edu

16 APPOINTMENT OF REPRESENTATIVE

17 State Center Community College District appoints Keith B. Petersen, SixTen and
18 Associates, as its representative for this incorrect reduction claim.

19 
20 Douglas Brinkley, Vice-Chancellor
21 Finance and Administration
22 State Center Community College District


Date

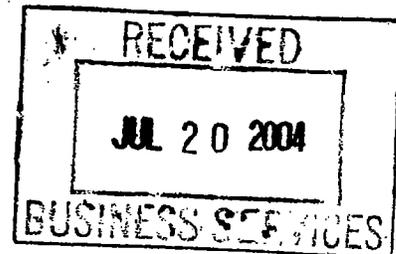
23 Attachments:

24 Exhibit "A" SCO Legal Counsel's Letter dated July 15, 2004
25 Exhibit "B" Parameters and Guidelines as amended May 25, 1989
26 Exhibit "C" Controller's Claiming Instructions September 1997
27 Exhibit "D" SCO Audit Report dated September 17, 2004
28 Exhibit "E" Claimant's Letter dated August 10, 2004
29 Exhibit "F" Chancellor's Letter dated March 5, 2001

Exhibit A



STEVE WESTLY
California State Controller



July 15, 2004

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

Re: Foothill-De Anza Community College District Audit

Dear Mr. Brandy:

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

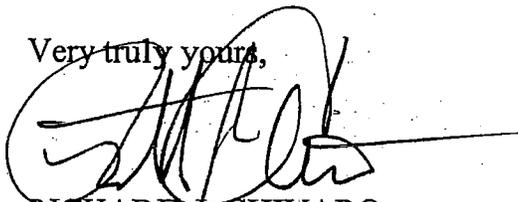
The Controller's informal audit review process was established to resolve factual disputes where no other forum for resolution, other than a judicial proceeding, is available.

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

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

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

Very truly yours,



RICHARD J. CHIVARO
Chief Counsel

RJC/st

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

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

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

I. SUMMARY OF MANDATE

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

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

II. COMMISSION ON STATE MANDATES' DECISION

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

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

III. ELIGIBLE CLAIMANTS

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

IV. PERIOD OF REIMBURSEMENT

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

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

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

V. REIMBURSABLE COSTS

A. Scope of Mandate

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

B. Reimbursable Activities

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

ACCIDENT REPORTS

APPOINTMENTS

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

ASSESSMENT, INTERVENTION & COUNSELING

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

EXAMINATIONS (Minor Illnesses)

Recheck Minor Injury

HEALTH TALKS OR FAIRS - INFORMATION

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

FIRST AID (Major Emergencies)

FIRST AID (Minor Emergencies)

FIRST AID KITS (Filled)

IMMUNIZATIONS

Diphtheria/Tetanus
Measles/Rubella
Influenza
Information

INSURANCE

On Campus Accident
Voluntary
Insurance Inquiry/Claim Administration

LABORATORY TESTS DONE

Inquiry/Interpretation
Pap Smears

PHYSICALS

Employees
Students
Athletes

MEDICATIONS (dispensed OTC for misc. illnesses)

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

PARKING CARDS/ELEVATOR KEYS

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

REFERRALS TO OUTSIDE AGENCIES

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

TESTS

Blood Pressure
Hearing
Tuberculosis
 Reading
 Information
Vision
Glucometer
Urinalysis

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

MISCELLANEOUS

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

COMMITTEES

Safety
Environmental
Disaster Planning

SAFETY DATA SHEETS

Central file

X-RAY SERVICES

COMMUNICABLE DISEASE CONTROL

BODY FAT MEASUREMENTS

MINOR SURGERIES

SELF-ESTEEM GROUPS

MENTAL HEALTH CRISIS

AA GROUP

ADULT CHILDREN OF ALCOHOLICS GROUP

WORKSHOPS

Test Anxiety
Stress Management
Communication Skills
Weight Loss
Assertiveness Skills

VI. CLAIM PREPARATION

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

A. Description of Activity

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

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

Claimed costs should be supported by the following information:

1. Employee Salaries and Benefits

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

2. Services and Supplies

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

3. Allowable Overhead Cost

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

VII. SUPPORTING DATA

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

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

VIII. OFFSETTING SAVINGS AND OTHER REIMBURSEMENTS

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

IX. REQUIRED CERTIFICATION

The following certification must accompany the claim:

I DO HEREBY CERTIFY under penalty of perjury:

THAT the foregoing is true and correct:

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

and

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

Signature of Authorized Representative

Date

Title

Telephone No.

HEALTH FEE ELIMINATION

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

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

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

2. Eligible Claimants

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

3. Appropriations

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

4. Types of Claims

A. Reimbursement and Estimated Claims

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

B. Minimum Claim

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

5. Filing Deadline

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

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

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

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

6. Reimbursable Components

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

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

\$10.00 per semester

\$5.00 for summer school

\$5.00 for each quarter

Beginning with the summer of 1997, the fees are:

\$11.00 per semester

\$8.00 for summer school or

\$8.00 for each quarter

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

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

7. Reimbursement Limitations

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

8. Claiming Forms and Instructions

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

A. Form HFE-2, Health Services

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

B. Form HFE-1.1, Claim Summary

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

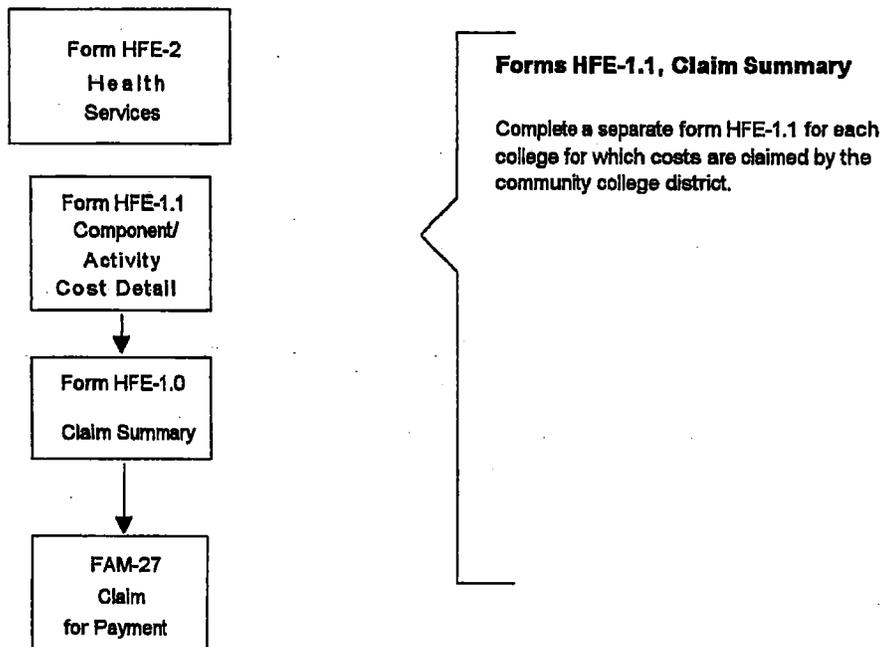
C. Form HFE-1.0, Claim Summary

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

D. Form FAM-27, Claim for Payment

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

Illustration of Claim Forms



STATE CENTER COMMUNITY COLLEGE DISTRICT

Audit Report

HEALTH FEE ELIMINATION PROGRAM

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

July 1, 1999, through June 30, 2002



STEVE WESTLY
California State Controller

September 2004



STEVE WESTLY
California State Controller

September 17, 2004

Thomas A. Crow, Ph.D., Chancellor
State Center Community College District
1525 East Weldon Avenue
Fresno, CA 93704

Dear Dr. Crow:

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

The district claimed \$1,643,055 for the mandated program. Our audit disclosed that \$755,390 is allowable and \$887,665 is unallowable. The unallowable costs occurred primarily because the district overstated its indirect cost rates and understated authorized health service fees. The State paid the district \$819,237. The district should return \$63,847 to the State.

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

Sincerely,

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

VINCENT P. BROWN
Chief Operating Officer

VPB:JVB/jj

cc: (See page 2)

cc: Edwin Eng
 Director of Finance
 State Center Community College District
Lorrie Hopper
 Accounting Manager
 State Center Community College District
Ron Walls
 Accountant-Auditor
 State Center Community College District
Ed Monroe, Program Assistant
 Fiscal Accountability Section
 Chancellor's Office
 California Community Colleges
Jeannie Oropeza, Program Budget Manager
 Education Systems Unit
 Department of Finance
Charles Pillsbury, School Apportionment Specialist
 Department of Finance

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Audit Report

Summary

The State Controller's Office (SCO) audited the claims filed by State Center Community College District for costs of the legislatively mandated Health Fee Elimination Program (Chapter 1, Statutes of 1984, 2nd Extraordinary Session [E.S.], and Chapter 1118, Statutes of 1987) for the period of July 1, 1999, through June 30, 2002. The last day of fieldwork was June 17, 2004.

The district claimed \$1,643,055 for the mandated program. The audit disclosed that \$755,390 is allowable and \$887,665 is unallowable. The unallowable costs occurred primarily because the district overstated its indirect cost rates and understated authorized health service fees. The district was paid \$819,237. The amount paid in excess of allowable costs claimed totals \$63,847.

Background

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

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

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

Objective, Scope, and Methodology

The audit objective was to determine whether costs claimed are increased costs incurred as a result of the Health Fee Elimination Program for the period of July 1, 1999, through June 30, 2002.

The auditors performed the following procedures:

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

The SCO conducted the audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and under the authority of *Government Code* Section 17558.5. The SCO did not audit the district's financial statements. The scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance concerning the allowability of expenditures claimed for reimbursement. Accordingly, transactions were examined, on a test basis, to determine whether the amounts claimed for reimbursement were supported.

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

The SCO requested the district to submit a written representation letter regarding its accounting procedures, financial records, and mandated cost claiming procedures, as recommended by *Government Auditing Standards*. However, the district declined the SCO's request.

Conclusion

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

For the audit period, the State Center Community College District claimed \$1,643,055 for costs of the Health Fee Elimination Program. The audit disclosed that \$755,390 is allowable and \$887,665 is unallowable.

For fiscal year (FY) 1999-2000, the district was paid \$521,769 by the State. The audit disclosed that \$253,657 is allowable. The amount paid in excess of allowable costs claimed, totaling \$268,112, should be returned to the State.

For FY 2000-01, the district was paid \$165,514 by the State. The audit disclosed that \$187,818 is allowable. Allowable costs claimed in excess of the amount paid, totaling \$22,304, will be paid by the State based on available appropriations.

For FY 2001-02, the district was paid \$131,954 by the State. The audit disclosed that \$313,915 is allowable. Allowable costs claimed in excess of the amount paid, totaling \$181,961, will be paid by the State based on available appropriations.

Views of Responsible Official

We issued a draft audit report on July 26, 2004. Thomas A. Crow, Ph.D., Chancellor, responded by letter dated August 10, 2004, disagreeing with the audit results. The final audit report includes the district's response.

Restricted Use

This report is solely for the information and use of the State Center Community College District, the California Department of Education, the California Community Colleges Chancellor's Office, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.



JEFFREY V. BROWNFIELD
Chief, Division of Audits

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

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustments	Reference ¹
July 1, 1999, through June 30, 2000				
Salaries	\$ 421,993	\$ 420,647	\$ (1,346)	Finding 1
Benefits	73,424	73,424	—	
Services and supplies	89,380	72,007	(17,373)	Finding 2
Subtotals	584,797	566,078	(18,719)	
Indirect costs	226,550	79,648	(146,902)	Findings 1, 2, 3
Total health service costs	811,347	645,726	(165,621)	
Less authorized health service fees	(289,578)	(392,069)	(102,491)	Finding 4
Less offsetting savings/reimbursements	—	—	—	
Total costs	<u>\$ 521,769</u>	253,657	<u>\$ (268,112)</u>	
Less amount paid by the State		(521,769)		
Allowable costs claimed in excess of (less than) amount paid			<u>\$ (268,112)</u>	
July 1, 2000, through June 30, 2001				
Salaries	\$ 406,357	\$ 400,416	\$ (5,941)	Finding 1
Benefits	78,945	78,945	—	
Services and supplies	88,755	70,022	(18,733)	Finding 2
Subtotals	574,057	549,383	(24,674)	
Indirect costs	216,592	79,001	(137,591)	Findings 1, 2, 3
Total health service costs	790,649	628,384	(162,265)	
Less authorized health service fees	(268,179)	(435,180)	(167,001)	Finding 4
Less offsetting savings/reimbursements	(5,386)	(5,386)	—	
Total costs	<u>\$ 517,084</u>	187,818	<u>\$ (329,266)</u>	
Less amount paid by the State		(165,514)		
Allowable costs claimed in excess of (less than) amount paid			<u>\$ 22,304</u>	
July 1, 2001, through June 30, 2002				
Salaries	\$ 530,669	\$ 530,311	\$ (358)	Finding 1
Benefits	90,720	90,720	—	
Services and supplies	94,282	75,052	(19,230)	Finding 2
Subtotals	715,671	696,083	(19,588)	
Indirect costs	250,914	96,476	(154,438)	Findings 1, 2, 3
Total health service costs	966,585	792,559	(174,026)	
Less authorized health service fees	(353,893)	(470,154)	(116,261)	Finding 4
Less offsetting savings/reimbursements	(8,490)	(8,490)	—	
Total costs	<u>\$ 604,202</u>	313,915	<u>\$ (290,287)</u>	
Less amount paid by the State		(131,954)		
Allowable costs claimed in excess of (less than) amount paid			<u>\$ 181,961</u>	

Schedule 1 (continued)

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustments</u>	<u>Reference¹</u>
<u>Summary: July 1, 1999, through June 30, 2002</u>				
Salaries	\$1,359,019	\$1,351,374	\$ (7,645)	Finding 1
Benefits	243,089	243,089	—	
Services and supplies	272,417	217,081	(55,336)	Finding 2
Subtotals	1,874,525	1,811,544	(62,981)	
Indirect costs	694,056	255,125	(438,931)	Findings 1, 2, 3
Total health service costs	2,568,581	2,066,669	(501,912)	
Less authorized health service fees	(911,650)	(1,297,403)	(385,753)	Finding 4
Less offsetting savings/reimbursements	(13,876)	(13,876)	—	
Total costs	<u>\$1,643,055</u>	755,390	<u>\$ (887,665)</u>	
Less amount paid by the State		<u>(819,237)</u>		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ (63,847)</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Unallowable salary costs

The district claimed unallowable salary costs totaling \$7,645 for the audit period. The unallowable salary costs result in unallowable indirect costs totaling \$2,889, based on claimed indirect cost rates.

The district’s labor distribution report did not support salary costs of \$7,645 for the audit period. The following table summarizes the audit adjustment for salaries and indirect costs.

	Fiscal Year			Total
	1999-2000	2000-01	2001-02	
Unallowable salary costs	\$ (1,346)	\$ (5,941)	\$ (358)	
Indirect cost rate	× 38.74%	× 37.73%	× 35.06%	
Related indirect costs	(521)	(2,242)	(126)	\$ (2,889)
Unallowable salary costs from above	(1,346)	(5,941)	(358)	(7,645)
Audit adjustment	\$ (1,867)	\$ (8,183)	\$ (484)	\$(10,534)

Parameters and Guidelines requires that all claimed costs be traceable to source documents and/or worksheets that validate such costs. In addition, *Parameters and Guidelines* allows the district to claim only services the district provided in FY 1986-87.

Recommendation

The SCO recommends that the district claim only those costs supported by source documentation.

District’s Response

In one instance, the report states that certain costs were “not supported by source documentation.” In other instances, the report recommends that costs be “supported by source documentation.”

It appears as if the audit report is applying some previously unpublished definition to the term “source documents.” In fact, the definition applied by the audit report is still undefined and unpublished because no where in the report does it state what kind of “source documents” would satisfy its unpublished demands.

Please identify and provide the district with any and all written instructions, memorandums, or other writings in effect and applicable during the claiming period which defines “source documents.”

SCO’s Comment

The finding and recommendation remain unchanged. *Parameters and Guidelines* states that all costs claimed must be traceable to source documents and/or worksheets that show evidence of the validity of such costs. In addition, the SCO issues annual claiming instructions for mandated programs in accordance with *Government Code* Section 17558. The SCO’s claiming instructions for the audit period include the

same guidance for supporting documentation as stated in *Parameters and Guidelines*. We provided copies of *Parameters and Guidelines* and the SCO's claiming instructions to the district on August 25, 2004. For Findings 1 and 2, the district's documentation did not show evidence of the validity of costs claimed.

**FINDING 2—
Unallowable services
and supplies costs**

The district claimed unallowable services and supplies totaling \$55,336 for the audit period. The unallowable services and supplies costs result in unallowable indirect costs totaling \$20,540, based on claimed indirect cost rates.

The district claimed non-reimbursable athletic insurance costs totaling \$55,295. In addition, the district claimed \$41 for various services and supplies expenditures that are not supported by source documentation.

The following table summarizes the audit adjustment.

	Fiscal Year			Total
	1999-2000	2000-01	2001-02	
Unallowable services and supplies	\$(17,373)	\$(18,733)	\$(19,230)	
Indirect cost rate	× 38.74%	× 37.73%	× 35.06%	
Related indirect costs	(6,730)	(7,068)	(6,742)	\$(20,540)
Unallowable services and supplies from above	<u>(17,373)</u>	<u>(18,733)</u>	<u>(19,230)</u>	<u>(55,336)</u>
Audit adjustment	<u>\$(24,103)</u>	<u>\$(25,801)</u>	<u>\$(25,972)</u>	<u>\$(75,876)</u>

Parameters and Guidelines requires that all claimed costs be traceable to source documents and/or worksheets that validate such costs. In addition, the district may only claim expenditures identified as direct costs of the mandate program. Also, *Education Code* Section 76355(d) states that authorized expenditures shall not include athletic insurance.

Recommendation

The SCO recommends that the district ensure that claimed health services costs are reimbursable under the mandate program and supported by source documentation.

District's Response

Refer to the district's response to Finding 1

SCO's Comments

Refer to the SCO's comment to Finding 1

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

The district overstated its indirect cost rates, thus overstating indirect costs by \$415,502 for the audit period.

To claim indirect costs, the district prepared indirect cost rate proposals (ICRP) for each fiscal year. However, the district did not obtain federal approval of its ICRPs. The SCO auditor used the alternate methodology allowed by the SCO claiming instructions to calculate allowable indirect cost rates. The allowable indirect cost rates do not support the claimed rates. The following table summarizes the allowable and claimed indirect cost rates.

	Fiscal Year		
	1999-2000	2000-01	2001-02
Allowable indirect cost rate	14.07%	14.38%	13.86%
Less claimed indirect cost rate	<u>(38.74)%</u>	<u>(37.73)%</u>	<u>(35.06)%</u>
Unsupported indirect cost rate	<u>(24.67)%</u>	<u>(23.35)%</u>	<u>(21.20)%</u>

The following table summarizes the audit adjustments that result from the unsupported indirect cost rates:

	Fiscal Year			Total
	1999-2000	2000-01	2001-02	
Allowable direct costs claimed	\$ 566,078	\$ 549,383	\$ 696,083	
Unsupported indirect cost rate	<u>×(24.67)%</u>	<u>×(23.35)%</u>	<u>×(21.20)%</u>	
Audit adjustment	<u>\$ (139,651)</u>	<u>\$ (128,281)</u>	<u>\$ (147,570)</u>	<u>\$ (415,502)</u>

Parameters and Guidelines allows community college districts to claim indirect costs according to the SCO claiming instructions. The SCO claiming instructions require that districts obtain federal approval of ICRPs prepared according to Office of Management and Budget (OMB) Circular A-21. Alternately, districts may use form FAM-29C to compute indirect cost rates. Form FAM-29C uses total expenditures reported on the *California Community Colleges Annual Financial and Budget Report, Expenditures by Activity (CCFS-311)*.

Recommendation

The SCO recommends that the district use the SCO claiming instructions to calculate indirect cost rates. The district should obtain federal approval when it prepares ICRPs using OMB Circular A-21. Alternately, the district should use Form FAM-29C to prepare ICRPs.

District's Response

This finding is based upon the report's statement that "... the district prepared indirect cost rate proposals (ICRP) for each fiscal year. However, the district did not obtain federal approval of its ICRPs." The report goes on to say: "The SCO claiming instructions require that districts obtain federal approval of ICRPs prepared according to Office of Management and Budget (OMB) Circular A-21."

The Parameters and Guidelines for Health Fee Elimination (as last amended on 5/25/89) state that "Indirect costs *may be claimed* in the manner described by the State Controller in his claiming instructions." It does not require that indirect costs be claimed in the manner described by the State Controller.

SCO's Comment

The finding and recommendation remain unchanged. The district interpreted *Parameters and Guidelines* language incorrectly. The phrase "may be claimed" is permissive; it allows the district to claim indirect costs. If the district claims indirect costs, the costs must adhere to the SCO's claiming instructions.

**FINDING 4—
Understated
authorized health
service fees**

For the audit period, the district understated authorized health service fees by \$385,753. The district reported actual revenue received rather than health fees the district was authorized to collect.

The district's Institutional Research Office (IRO) provided student enrollment data for each fiscal year. The IRO also identified students who received Board of Governors Grants (BOGG waivers) and were exempt from health fees. Using the student enrollment and exemption data, the following table calculates authorized health fees the district was authorized to collect.

	<u>Fall</u>	<u>Spring</u>	<u>Summer</u>	<u>Total</u>
<u>Fiscal Year 1999-2000</u>				
Student enrollment	29,315	27,511	11,930	
Less allowable health fee exemptions	<u>(14,278)</u>	<u>(13,037)</u>	<u>(3,499)</u>	
Subtotals	15,037	14,474	8,431	
Authorized student health fee	× \$(11)	× \$(11)	× \$(8)	
Authorized health service fees	<u>\$ (165,407)</u>	<u>\$ (159,214)</u>	<u>\$ (67,448)</u>	<u>\$ (392,069)</u>
<u>Fiscal Year 2000-01</u>				
Student enrollment	30,769	29,335	12,734	
Less allowable health fee exemptions	<u>(14,228)</u>	<u>(13,605)</u>	<u>(3,823)</u>	
Subtotals	16,541	15,730	8,911	
Authorized student health fee	× \$(11)	× \$(11)	× \$(9)	
Authorized health service fees	<u>\$ (181,951)</u>	<u>\$ (173,030)</u>	<u>\$ (80,199)</u>	<u>\$ (435,180)</u>
<u>Fiscal Year 2001-02</u>				
Student enrollment	31,923	31,214	13,271	
Less allowable health fee exemptions	<u>(15,538)</u>	<u>(15,243)</u>	<u>(4,173)</u>	
Subtotals	16,385	15,971	9,098	
Authorized student health fee	× \$(12)	× \$(12)	× \$(9)	
Authorized health service fees	<u>\$ (196,620)</u>	<u>\$ (191,652)</u>	<u>\$ (81,882)</u>	<u>\$ (470,154)</u>

The following table summarizes the resulting audit adjustment.

	Fiscal Year			Total
	1999-2000	2000-01	2001-02	
Health fee claimed	\$ 289,578	\$ 268,179	\$ 353,893	
Less authorized health service fees	<u>(392,069)</u>	<u>(435,180)</u>	<u>(470,154)</u>	
Audit adjustment	<u>\$ (102,491)</u>	<u>\$ (167,001)</u>	<u>\$ (116,261)</u>	<u>\$ (385,753)</u>

Parameters and Guidelines requires that the district deduct authorized health fees from claimed costs. *Education Code* Section 76355(c) authorizes health fees for all students except those students who: (1) depend exclusively on prayer for healing; (2) attend a community college under an approved apprenticeship training program; or (3) demonstrate financial need. (*Education Code* Section 76355(a) increased authorized health fees by \$1 effective with the Summer 2001 session.)

Also, *Government Code* Section 17514 states that costs mandated by the State means any increased costs which a school district is required to incur. To the extent community college districts can charge a fee, they are not required to incur a cost. In addition, *Government Code* Section 17556 states that COSM shall not find costs mandated by the State if the school district has the authority to levy fees to pay for the mandated program or increased level of service.

Recommendation

The SCO recommends that the district deduct authorized health service fees from allowable health service program costs on the mandate claim. The district should maintain records to support its calculation of authorized health service fees. This includes records that identify actual student enrollment and students exempt from health fees pursuant to *Education Code* Section 76355(c).

District's Response

This finding is based upon the report's statement that the district "reported actual revenue received rather than health fees the district was authorized to collect."

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

The finding is also based upon the report's statement that the "*Parameters and Guidelines* require that the district deduct authorized health fees from claimed costs." This is a misstatement of the *Parameters and Guidelines*. The *Parameters and Guidelines*, as last

amended on 5/25/89, state, in relevant part, "Any offsetting savings . . . must be deducted from the costs claimed. . . This shall include the amount of (student fees) as authorized by Education Code Section 72246(a)¹." The use of the term "any offsetting savings" further illustrates the permissive nature of the fees. Student fees actually collected must be used to offset costs, but not student fees that could have been collected and were not.

¹ Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

SCO's Comment

The finding and recommendation remain unchanged. We agree that community college districts may choose not to levy a health services fee. However, *Education Code* Section 76355 provides the district the authority to levy a health services fee. Therefore, the related health services costs are not mandated costs as defined by *Government Code* Section 17514. Health services costs recoverable through an authorized fee are not costs the district is required to incur. *Government Code* Section 17556 states that the COSM shall not find costs mandated by the State as defined in *Government Code* Section 17514 if the district has authority to levy fees to pay for the mandated program or increased level of service.

OTHER ISSUE— Statute of limitations

The district's response included comments regarding our authority to audit costs claimed for FY 1999-2000 and FY 2000-01. The district's response and SCO's comment are as follows:

District's Response

The district's 1999-2000 claim was filed on January 13, 2001. The district's 2000-2001 claim was filed on December 27, 2001. The Draft Audit Report is dated July 2004 and indicates that the last day of field work was June 17, 2004. These two claims were only subject to audit until December 31, 2003. Therefore, the proposed audit adjustments for these years are barred by the statute of limitations set forth in *Government Code* Section 17558.5.

SCO's Comment

Our audit scope remains unchanged. *Government Code* Section 17558.5(a), effective July 1, 1996, states that a district's reimbursement claim is subject to audit no later than two years after the end of the calendar year in which the claim is filed or last amended. No statutory language defines when the SCO must issue an audit report. We initiated the audit by conducting an entrance conference with the district on May 12, 2003, within the statute of limitations. *Government Code* Section 17558.5(c) states, "Nothing in this section shall be construed to limit the adjustment of payments . . . when a delay in the completion of an audit is the result of willful acts by the claimant or inability to reach agreement on terms of final settlement."

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



State Center Community College District

1525 East Weldon Avenue • Fresno, California 93704-6398
Telephone (559) 226-0720

August 10, 2004

**CERTIFIED MAIL -
RETURN RECEIPT REQUESTED**

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

Re: Health Fee Elimination Audit

Dear Mr. Spano:

This letter is the response of State Center Community College District to the letter of Vincent P. Brown dated July 26, 2004, which enclosed a Draft Copy of your Audit Report of the district's Health Fee Elimination program, Chapter 1, Statutes of 1984, and Chapter 1118, Statutes of 1987, for the period of July 1, 1999 through June 30, 2002.

Statute of Limitations

The district's 1999-2000 claim was filed on January 13, 2001. The district's 2000-2001 claim was filed on December 27, 2001. The Draft Audit Report is dated July 2004 and indicates that the last day of field work was June 17, 2004. These two claims were only subject to audit until December 31, 2003. Therefore, the proposed audit adjustments for these years are barred by the statute of limitations set forth in Government Code Section 17558.5.

Finding 3 - Overstated Indirect Cost Rates Claimed

This finding is based upon the report's statement that "...the district prepared indirect cost rate proposals (IRCP) for each fiscal year. However, the district did not obtain federal approval of its IRCPs." The report goes on to say: "The SCO claiming instructions require that districts obtain federal approval of ICRPs prepared according to Office of Management and Budget (OMB) Circular A-21."

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Steve Westly • California State Controller

Jim L. Spano, Chief
Compliance Audits Bureau
August 10, 2004

The Parameters and Guidelines for Health Fee Elimination (as last amended on 5/25/89) state that "Indirect costs *may be claimed* in the manner described by the State Controller in his claiming instructions." It does not require that indirect costs be claimed in the manner described by the State Controller.

Finding 4 - Understated Authorized Health Service Fees

This finding is based upon the report's statement that the district "reported actual revenue received rather than health fees the district was authorized to collect."

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

This finding is also based upon the report's statement that the "*Parameters and Guidelines* require that the district deduct authorized health fees from claimed costs." This is a misstatement of the Parameters and Guidelines. The Parameters and Guidelines, as last amended on 5/25/89, state, in relevant part, "*Any* offsetting savings...must be deducted from the costs claimed...This shall include the amount of (student fees) as authorized by Education Code Section 72246(a)¹." The use of the term "*any* offsetting savings" further illustrates the permissive nature of the fees. Student fees actually collected must be used to offset costs, but not student fees that could have been collected and were not.

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Jim L. Spano, Chief
Compliance Audits Bureau
August 10, 2004

Source Documents

In one instance, the report states that certain costs were "not supported by source documentation." In other instances, the report recommends that costs be "supported by source documentation."

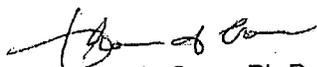
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Please identify and provide the district with any and all written instructions, memorandums, or other writings in effect and applicable during the claiming period which defines "source documents."

Government Code Section 6253, subdivision (c), requires you, within 10 days from receipt of a request for a copy of records, to determine whether the request, in whole or in part, seeks copies of disclosable public records in your possession and promptly notify the district of that determination and the reasons therefor. Also, as required, when so notifying the district, please state the estimated date and time when the records will be made available.

For the reasons stated herein, State Center Community College District respectfully submits that the proposed audit report be corrected as to the facts and the law prior to its final issuance.

Sincerely,



Thomas A. Crow, Ph.D.
Chancellor

C: Vincent P. Brown, Chief Operation Officer
State Controller's Office

Edwin Eng, Director of Finance

Lorrie Hopper, Accounting Manager

Ron Walls, Accountant Auditor

**State Controller's Office
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S03-MCC-038





State Center Community College District

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August 10, 2004

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Jim L. Spano, Chief
Compliance Audits Bureau
August 10, 2004

The Parameters and Guidelines for Health Fee Elimination (as last amended on 5/25/89) state that "Indirect costs *may be claimed* in the manner described by the State Controller in his claiming instructions." It does not require that indirect costs be claimed in the manner described by the State Controller.

Finding 4 - Understated Authorized Health Service Fees

This finding is based upon the report's statement that the district "reported actual revenue received rather than health fees the district was authorized to collect."

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

This finding is also based upon the report's statement that the "Parameters and Guidelines require that the district deduct authorized health fees from claimed costs." This is a misstatement of the Parameters and Guidelines. The Parameters and Guidelines, as last amended on 5/25/89, state, in relevant part, "Any offsetting savings...must be deducted from the costs claimed...This shall include the amount of (student fees) as authorized by Education Code Section 72246(a)¹." The use of the term "any offsetting savings" further illustrates the permissive nature of the fees. Student fees actually collected must be used to offset costs, but not student fees that could have been collected and were not.

¹ Former Education Code Section 72246 was repealed by Chapter 8, Statutes of 1993, Section 29, and was replaced by Education Code Section 76355.

Jim L. Spano, Chief
Compliance Audits Bureau
August 10, 2004

Source Documents

In one instance, the report states that certain costs were "not supported by source documentation." In other instances, the report recommends that costs be "supported by source documentation."

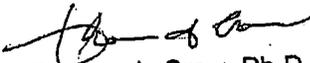
It appears as if the audit report is applying some previously unpublished definition to the term "source documents." In fact, the definition applied by the audit report is still undefined and unpublished because no where in the report does it state what kind of "source documents" would satisfy its unpublished demands.

Please identify and provide the district with any and all written instructions, memorandums, or other writings in effect and applicable during the claiming period which defines "source documents."

Government Code Section 6253, subdivision (c), requires you, within 10 days from receipt of a request for a copy of records, to determine whether the request, in whole or in part, seeks copies of disclosable public records in your possession and promptly notify the district of that determination and the reasons therefor. Also, as required, when so notifying the district, please state the estimated date and time when the records will be made available.

For the reasons stated herein, State Center Community College District respectfully submits that the proposed audit report be corrected as to the facts and the law prior to its final issuance.

Sincerely,



Thomas A. Crow, Ph.D.
Chancellor

C: Vincent P. Brown, Chief Operation Officer
State Controller's Office

Edwin Eng, Director of Finance

Lorrie Hopper, Accounting Manager

Ron Walls, Accountant Auditor

CALIFORNIA COMMUNITY COLLEGES

CHANCELLOR'S OFFICE

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



March 5, 2001

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

From: Thomas J. Nussbaum
Chancellor

Subject: Student Health Fee Increase

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

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

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

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

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

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

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

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

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

I:\Fisc\FiscUnit\01StudentHealthFees\011StuHealthFees.doc

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

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

L
A
B
E
L

H
E
R
E

(01) Claimant Identification Number
S10225
(02) Mailing Address
State Center Community College District
Claimant Name
State Center Community College District
County of Location
Fresno
Street Address or P.O. Box
1525 East Weldon Avenue
City State Zip Code
Fresno CA 93704-6398

Reimbursement Claim Data	
(22) HFE-1.0, (04)(b)	521,769
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	
(37)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input type="checkbox"/>
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>
	(05) Amended <input type="checkbox"/>	(11) Amended <input checked="" type="checkbox"/>
Fiscal Year of Cost	(06) <u>2000/2001</u>	(12) <u>1999/2000</u>
Total Claimed Amount	(07) <u>573,500</u>	(13) <u>521,769</u>
Less: 10% Late Penalty, not to exceed \$1,000		(14) <u>0</u>
Less: Estimated Claim Payment Received		(15) <u>143,384</u>
Net Claimed Amount		(16) <u>378,385</u>
Due from State	(08) <u>573,500</u>	(17) <u>378,385</u>
Due to State		(18)

(38) CERTIFICATION OF CLAIM

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

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

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

Signature of Authorized Representative

Date

Jon Sharpe

1/9/02
Executive Vice Chancellor

Type or Print Name

Title

(39) Name of Contact Person for Claim

Telephone Number (858) 514-8605 Ext. _____

SixTen and Associates

E-mail Address _____

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**FORM
HFE-1.0**

(01) Claimant:	(02) Type of Claim:		Fiscal Year
Claimant Name	Reimbursement	<input checked="" type="checkbox"/>	
State Center Community College District	Estimated	<input type="checkbox"/>	1999-2000

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

(a) Name of College	(b) Claimed Amount
1. Fresno City College	\$ 315,133.12
2. Reedley College	\$ 206,636.24
3.	\$ -
4.	\$ -
5.	\$ -
6.	\$ -
7.	\$ -
8.	\$ -
9.	\$ -
10.	\$ -
11.	\$ -
12.	\$ -
13.	\$ -
14.	\$ -
15.	\$ -
16.	\$ -
17.	\$ -
18.	\$ -
19.	\$ -
20.	\$ -
21.	\$ -
(04) Total Amount Claimed	\$ 521,769

[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]

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

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

(03) Name of College Fresno City College

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

LESS SAME MORE

	Direct Cost	Indirect Cost of: 38.74%	Total
(05) Cost of Health Services for the Fiscal year of Claim	\$ 375,070	\$ 145,302	\$ 520,372
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87	\$ -	\$ -	\$ -
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	\$ 375,070	\$ 145,302	\$ 520,372

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

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	6,777	14,112					\$ 90,867
2. Per spring semester	6,102	13,455					\$ 85,063
3. Per summer session	282	9,082					\$ 29,309
4. Per first quarter						\$ -	\$ -
5. Per second quarter						\$ -	\$ -
6. Per third quarter				\$ -		\$ -	\$ -

(09) Total health fee that could have been collected [Line (8.1g) + (8.2g) +(8.6g)] \$ 205,239

(10) Sub-total [Line (07) - line (09)] \$ 315,133

Cost Reduction	
(11) Less: Offsetting Savings, if applicable	\$ -
(12) Less: Other Reimbursements, if applicable	\$ -
(13) Total Amount Claimed [Line (10) - ((line (11) + line (12)))]	\$ 315,133

MANDATED COSTS HEALTH FEE ELIMINATION CLAIM SUMMARY	FORM HFE-1.2
--	-------------------------------

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

(03) Name of College Reedley College

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

LESS SAME MORE

	Direct Cost	Indirect Cost of: 38.74%	Total
(05) Cost of Health Services for the Fiscal year of Claim	\$ 209,727	\$ 81,248	\$ 290,975
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87	\$ -	\$ -	\$ -
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	\$ 209,727	\$ 81,248	\$ 290,975

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

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	3,740	5,604					\$ 38,631
2. Per spring semester	3,463	5,650					\$ 37,676
3. Per summer session	48	2,626					\$ 8,032
4. Per first quarter						\$ -	\$ -
5. Per second quarter				\$ -		\$ -	\$ -
6. Per third quarter				\$ -		\$ -	\$ -

(09) Total health fee that could have been collected [Line (8.1g) + (8.2g) +(8.6g)] \$ 84,339

(10) Sub-total [Line (07) - line (09)] \$ 206,636

Cost Reduction	
(11) Less: Offsetting Savings, if applicable	\$ -
(12) Less: Other Reimbursements, if applicable	\$ -
(13) Total Amount Claimed [Line (10) - {(line (11) + line (12))}]	\$ 206,636

STATE CENTER COMMUNITY COLLEGE DISTRICT
 Account Availability Report Ending 06/30/00
 Options - Available/Met/Exceeded Budget

LOCATION: 20 - FRESNO CITY COLLEGE

09/07/00

Fiscal Year: 2000

GL Account	Allocated Budget	Actual	Encumbrances	%Committed	Available
11-20-311100-91215-XX0 HEALTH SERVICES : REG-COUNSELOR	32,893.00	32,892.84	0.00	100.00	0.16
11-20-311100-91220-XX0 HEALTH SERVICES : REG NON-MANA	147,045.00	145,605.00	0.00	99.02	1,440.00
11-20-311100-91410-XX0 HEALTH SERVICES : HRLY-MANAGER	31,240.00	7,518.86	0.00	24.07	23,721.14
11-20-311100-91415-XX0 HEALTH SERVICES : HRLY NON-MAN	27,275.00	53,193.93	0.00	195.03	25,918.93
Totals for MAJ.OBJ: 91 - ACADEMIC SALARIES	238,453.00	239,210.63	0.00	100.32	757.63
11-20-311100-92110-XX0 HEALTH SERVICES : REG-CLASSIFI	20,194.00	14,526.16	0.00	71.93	5,667.84
11-20-311100-92150-XX0 HEALTH SERVICES : O/T-CLASSIFI	68.00	67.32	0.00	99.00	0.68
11-20-311100-92310-XX0 HEALTH SERVICES : HOURLY	3,924.00	10,338.33	0.00	263.46	6,414.33
11-20-311100-92510-XX0 HEALTH SERVICES : HRLY NON-INS	3,708.00	2,904.62	0.00	78.33	803.38
Totals for MAJ.OBJ: 92 - CLASSIFIED SALARIES	27,894.00	27,836.43	0.00	99.79	57.57
11-20-311100-93110-XX0 HEALTH SERVICES : STRS-INSTRUC	0.00	0.00	0.00	0.00	0.00
11-20-311100-93130-XX0 HEALTH SERVICES : STRS NON-INS	15,959.00	19,220.35	0.00	120.44	3,261.35
11-20-311100-93310-XX0 HEALTH SERVICES : CASDI-INSTRU	0.00	0.00	0.00	0.00	0.00
11-20-311100-93330-XX0 HEALTH SERVICES : OASDI NON-IN	3,171.00	2,017.04	0.00	63.61	1,153.96
11-20-311100-93410-XX0 HEALTH SERVICES : H&W-INSTRUCT	0.00	0.00	0.00	0.00	0.00
11-20-311100-93430-XX0 HEALTH SERVICES : H&W NON-INST	23,348.00	20,314.17	0.00	87.01	3,033.83
11-20-311100-93510-XX0 HEALTH SERVICES : SUI-INSTRUCT	0.00	0.00	0.00	0.00	0.00
11-20-311100-93530-XX0 HEALTH SERVICES : SUI NON-INST	157.00	156.54	0.00	99.71	0.46
11-20-311100-93610-XX0 HEALTH SERVICES : WORK COMP-IN	0.00	0.00	0.00	0.00	0.00
11-20-311100-93630-XX0 HEALTH SERVICES : WORK COMP NO	3,463.00	3,471.61	0.00	100.25	8.61
11-20-311100-93730-XX0 HEALTH SERVICES : PARS NON-INS	1,373.00	233.77	0.00	17.02	1,139.23
Totals for MAJ.OBJ: 93 - EMPLOYEE BENEFITS	47,471.00	44,945.94	0.00	94.68	2,525.06
11-20-311100-94210-XX0 HEALTH SERVICES : TEXT BOOKS	0.00	75.00	0.00	0.00	75.00
11-20-311100-94290-XX0 HEALTH SERVICES : OTHER BOOKS	200.00	32.36	0.00	16.18	167.64
11-20-311100-94310-XX0 HEALTH SERVICES : INSTR SUPPLI	0.00	200.00	0.00	0.00	200.00
11-20-311100-94410-XX0 HEALTH SERVICES : OFFICE SUPPLI	12,062.00	10,094.81	0.00	83.69	1,967.19
11-20-311100-94490-XX0 HEALTH SERVICES : OFFICE SUPPLI	100.00	67.43	0.00	67.43	32.57
11-20-311100-94530-XX0 HEALTH SERVICES : PUBLICATIONS	48.00	48.00	0.00	100.00	0.00
Totals for MAJ.OBJ: 94 - SUPPLIES & MATERIALS	12,410.00	10,517.60	0.00	84.75	1,892.40
11-20-311100-95210-XX0 HEALTH SERVICES : EQUIPMENT RE	609.00	0.00	0.00	0.00	609.00
11-20-311100-95225-XX0 HEALTH SERVICES : EQUIP REPR &	450.00	902.30	0.00	200.51	452.30
11-20-311100-95310-XX0 HEALTH SERVICES : CONFERENCE	0.00	794.00	0.00	0.00	794.00
11-20-311100-95315-XX0 HEALTH SERVICES : MILEAGE	400.00	0.00	0.00	0.00	400.00
11-20-311100-95320-XX0 HEALTH SERVICES : CHARTER SERV	0.00	99.60	0.00	0.00	99.60
11-20-311100-95410-XX0 HEALTH SERVICES : DURS/MEMBERS	2,000.00	96.01	0.00	4.80	1,903.99
11-20-311100-95520-XX0 HEALTH SERVICES : CONSULTANT S	1,000.00	500.00	0.00	50.00	500.00
11-20-311100-95525-XX0 HEALTH SERVICES : MEDICAL SERV	1,000.00	3,196.00	0.00	319.60	2,196.00
11-20-311100-95530-XX0 HEALTH SERVICES : CONTRACT LAB	0.00	74.05	0.00	0.00	74.05
11-20-311100-95640-XX0 HEALTH SERVICES : STUDENT INS	50,664.00	46,867.00	0.00	92.51	3,797.00
11-20-311100-95725-XX0 HEALTH SERVICES : POSTAGE/SHIP	0.00	30.70	0.00	0.00	30.70
Totals for MAJ.OBJ: 95 - OTHER OPER EXP & SERVICES	56,123.00	52,559.66	0.00	93.65	3,563.34
Totals for LOCATION: 20 - FRESNO CITY COLLEGE	382,351.00	375,070.26	0.00	98.10	7,280.74

STATE CENTER COMMUNITY COLLEGE DISTRICT
 Account Availability Report Ending 06/30/00
 Options - Available/Met/Exceeded Budget

LOCATION: 30 - REEDLEY COLLEGE

09/07/00

Fiscal Year: 2000

GL Account	Allocated Budget	Actual	Encumbrances	%Committed	Available
11-30-311100-91215-XX0 HEALTH SERVICES : REG-COUNSELO	8,224.00	8,223.24	0.00	99.99	0.76
11-30-311100-91220-XX0 HEALTH SERVICES : REG NON-MANA	71,002.00	70,600.75	0.00	99.43	401.25
11-30-311100-91330-XX0 HEALTH SERVICES : HRLY-SUMMER	0.00	1,883.94	0.00	0.00	1,883.94
11-30-311100-91415-XX0 HEALTH SERVICES : HRLY NON-MAN	43,301.00	46,096.88	0.00	106.46	2,795.88
Totals for MAJ.OBJ: 91 - ACADEMIC SALARIES	122,527.00	126,804.81	0.00	103.49	4,277.81
11-30-311100-92110-XX0 HEALTH SERVICES : REG-CLASSIFI	27,177.00	24,741.25	0.00	91.04	2,435.75
11-30-311100-92310-XX0 HEALTH SERVICES : HOURLY	3,312.00	3,399.71	0.00	102.65	87.71
Totals for MAJ.OBJ: 92 - CLASSIFIED SALARIES	30,489.00	28,140.96	0.00	92.30	2,348.04
11-30-311100-93110-XX0 HEALTH SERVICES : STRS-INSTRUC	0.00	47.34	0.00	0.00	47.34
11-30-311100-93130-XX0 HEALTH SERVICES : STRS NON-INS	7,441.00	10,129.76	0.00	136.13	2,688.76
11-30-311100-93310-XX0 HEALTH SERVICES : OASDI-INSTRU	0.00	27.32	0.00	0.00	27.32
11-30-311100-93330-XX0 HEALTH SERVICES : OASDI NON-IN	2,740.00	2,451.46	0.00	89.47	288.54
11-30-311100-93410-XX0 HEALTH SERVICES : H&W-INSTRUC	0.00	0.00	0.00	0.00	0.00
11-30-311100-93430-XX0 HEALTH SERVICES : H&W NON-INSTR	14,421.00	13,582.95	0.00	94.19	838.05
11-30-311100-93510-XX0 HEALTH SERVICES : SUL-INSTRUC	0.00	1.13	0.00	0.00	1.13
11-30-311100-93530-XX0 HEALTH SERVICES : SUI NON-INSTR	92.00	91.77	0.00	99.75	0.23
11-30-311100-93610-XX0 HEALTH SERVICES : WORK COMP-IN	0.00	24.49	0.00	0.00	24.49
11-30-311100-93630-XX0 HEALTH SERVICES : WORK COMP NO	1,989.00	1,990.05	0.00	100.05	1.05
11-30-311100-93710-XX0 HEALTH SERVICES : PARS-INSTRUC	0.00	24.73	0.00	0.00	24.73
11-30-311100-93730-XX0 HEALTH SERVICES : PARS NON-INS	1,118.00	107.41	0.00	9.61	1,010.59
Totals for MAJ.OBJ: 93 - EMPLOYEE BENEFITS	27,801.00	28,478.41	0.00	102.44	677.41
11-30-311100-94290-XX0 HEALTH SERVICES : OTHER BOOKS	300.00	32.31	0.00	10.77	267.69
11-30-311100-94410-XX0 HEALTH SERVICES : OFFICE SUPPL	3,082.00	6,141.38	0.00	199.27	3,059.38
11-30-311100-94415-XX0 HEALTH SERVICES : SOFTWARE NON	150.00	1,882.50	0.00	1,255.00	1,732.50
11-30-311100-94490-XX0 HEALTH SERVICES : OTHER SUPPLI	400.00	121.52	0.00	30.38	278.48
11-30-311100-94510-XX0 HEALTH SERVICES : NEWSPAPERS	50.00	0.00	0.00	0.00	50.00
11-30-311100-94525-XX0 HEALTH SERVICES : RECORDS/TAPE	200.00	0.00	0.00	0.00	200.00
11-30-311100-94530-XX0 HEALTH SERVICES : PUBLICATIONS	300.00	681.89	0.00	227.30	381.89
Totals for MAJ.OBJ: 94 - SUPPLIES & MATERIALS	4,482.00	8,859.60	0.00	197.67	4,377.60
11-30-311100-95225-XX0 HEALTH SERVICES : EQUIP REPR &	300.00	126.00	0.00	42.00	174.00
11-30-311100-95310-XX0 HEALTH SERVICES : CONFERENCE	900.00	712.40	0.00	79.16	187.60
11-30-311100-95315-XX0 HEALTH SERVICES : MILEAGE	1,000.00	696.34	0.00	69.63	303.66
11-30-311100-95320-XX0 HEALTH SERVICES : CHARTER SERV	0.00	0.00	0.00	0.00	0.00
11-30-311100-95410-XX0 HEALTH SERVICES : DUES/MEMBERS	210.00	50.00	0.00	23.81	160.00
11-30-311100-95520-XX0 HEALTH SERVICES : CONSULTANT S	350.00	368.95	0.00	105.41	18.95
11-30-311100-95525-XX0 HEALTH SERVICES : MEDICAL SERV	300.00	181.50	0.00	60.50	118.50
11-30-311100-95640-XX0 HEALTH SERVICES : STUDENT INS	15,121.00	15,308.00	0.00	101.24	187.00
Totals for MAJ.OBJ: 95 - OTHER OPER EXP & SERVICES	18,181.00	17,443.19	0.00	95.94	737.81
Totals for LOCATION: 30 - REEDLEY COLLEGE	203,480.00	209,726.97	0.00	103.07	6,246.97

FrontView, Port Windows Sockets 10.10.10.8

File Edit Setup Run Help

STATE CENTER COMMUNITY COLLEGE DISTRICT
 Account Availability Report Ending 06/30/00
 Options - Available/Met/Exceeded Budget

10/02/00 Page 1
 Fiscal Year: 2000 OBJECT: 88760 - HEALTH FEES

GL Account	Allocated Budget	Actual	Encumbrances	%Committed	Availabl
11-10-000000-88760-000 GENERAL HEALTH FEES	290,000.00	283,142.12	0.00	97.64	6,857.88
11-20-000000-88760-000 GENERAL HEALTH FEES	0.00	0.00	0.00	0.00	0.00
11-21-000000-88760-000 GENERAL HEALTH FEES	7,000.00	6,736.00	0.00	91.94	264.00
11-30-000000-88760-000 GENERAL HEALTH FEES	0.00	0.00	0.00	0.00	0.00
Totals for OBJECT: 88760 - HEALTH FEES	297,000.00	289,878.12	0.00	97.50	7,121.88

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STATE CENTER COMMUNITY COLLEGE DISTRICT
OVERHEAD RATE CALCULATION
FY00

Classification of Expenses	Audit Expenditures			Reclassifications			Reclassified Expenditures		
	Salaries & Benefits	Other	Total	Salaries & Benefits	Other	Total	Salaries & Benefits	Other	Total
General Fund									
Instructional Divisions	40,555,364	4,837,954	45,393,318	(902,013)	(551,920)	(1,453,933)	39,653,351	4,286,034	43,939,385
Academic Support	3,720,962	2,302,773	6,023,735	-	-	-	3,720,962	2,302,773	6,023,735
Institutional Support	3,400,358	1,905,456	5,305,814	-	-	-	3,400,358	1,905,456	5,305,814
Student Services	15,303,680	3,732,869	19,036,549	-	-	-	15,303,680	3,732,869	19,036,549
Maintenance & Operations	5,171,161	4,075,041	9,246,202	-	-	-	5,171,161	4,075,041	9,246,202
Public Information	359,055	431,461	790,516	-	-	-	359,055	431,461	790,516
Deans	3,655,585	3,085,535	6,741,120	569,905	527,560	1,097,465	569,905	527,560	1,097,465
General Administrative	2,287,027	713,867	3,000,894	-	-	-	3,655,585	3,085,535	6,741,120
Library							2,287,027	713,867	3,000,894
Department Administration				332,108	24,340	356,448	332,108	24,340	356,448
Co-Curricular Activities	13,531	247,069	260,600	-	-	-	13,531	247,069	260,600
Computer Center	762,174	1,060,787	1,822,961	-	-	-	762,174	1,060,787	1,822,961
Total General Fund	75,228,697	22,392,812	97,621,709	-	-	-	75,228,697	22,392,812	97,621,709
Auxiliary Enterprises									
ateria	341,768	264,358	606,126	-	-	-	341,768	264,358	606,126
Residence Hall	157,757	56,234	213,991	-	-	-	157,757	56,234	213,991
Debt Service		35,100	35,100	-	-	-	-	35,100	35,100
Bookstore	719,639	529,941	1,249,580	-	-	-	719,639	529,941	1,249,580
Total Auxiliary Enterprises	1,219,164	885,633	2,104,797	-	-	-	1,219,164	885,633	2,104,797

STATE CENTER COMMUNITY COLLEGE DISTRICT
OVERHEAD RATE CALCULATION
FY00

	Audit Expenditures	Reclassifications	Reclassified Expenditures
Trust Funds			
Associated Students	60,911	-	60,911
Scholarship & Loan	247,455	-	247,455
Student Financial Aid	20,976,981	-	20,976,981
Total Trust Funds	21,285,347	-	21,285,347
Capital Projects	17,143,726	-	17,143,726
Self Insurance	62,087	-	62,087
Total Other Funds	17,205,813	-	17,205,813
Totals	61,769,605	-	61,769,605

STATE CENTER COMMUNITY COLLEGE DISTRICT
OVERHEAD RATE CALCULATION
FY00

Classification of Expenses	Reclassified Expenditures			Adjustments			Direct Costs			Adjusted Costs			F & A Costs		
	Salaries & Benefits	Other	Total	Salaries & Benefits	Other	Total	Salaries & Benefits	Other	Total	Salaries & Benefits	Other	Total	Salaries & Benefits	Other	Total
Instructional Divisions	39,653,351	4,286,034	43,939,385				39,653,351		4,286,034						
Academic Support	3,720,982	2,302,773	6,023,735				3,720,982		2,302,773						
Institutional Support	3,400,358	1,905,456	5,305,814		(582,951)										
Student Services	15,303,680	3,732,869	19,036,549	(1,087,737)	(113,728)		14,215,943		3,619,141						
Maintenance & Operations	5,171,161	4,075,041	9,246,202		(1,161,765)										
Public Information	359,055	431,461	790,516	(359,055)	(431,461)										
Deans	569,905	527,580	1,097,485		(326,292)										
General Administrative	3,655,585	3,085,535	6,741,120	(253,331)	(230,816)										
Library	2,287,027	713,867	3,000,894		(279,360)										
Department Administration	332,108	24,340	356,448		(13,927)										
Co-Curricular Activities	13,531	247,069	260,600												
Computer Center	762,174	1,060,787	1,822,961												
Total General Fund	75,228,897	22,392,812	97,621,709	(1,700,123)	(3,160,303)		58,352,430		11,268,735						
Auxiliary Enterprises															
Cafeteria	341,768	264,358	606,126												
Conference Hall	157,757	56,234	213,991												
Bookstore	719,659	529,941	1,249,580												
Total Auxiliary Enterprises	1,219,184	850,533	2,069,717												

STATE CENTER COMMUNITY COLLEGE DISTRICT
OVERHEAD RATE CALCULATION
FY00

	Reclassified Expenditures	Adjustments	Direct Costs	F & A Costs
Trust Funds				
Associated Students	60,911			60,911
Scholarship & Loan	247,455			247,455
Student Financial Aid	20,976,981	(20,976,981)		
Total Trust Funds	21,285,347	(20,976,981)		308,366
Capital Projects	17,143,726	(17,179,724)		35,998
Self Insurance	62,087	67,137		5,950
Total Other Funds	17,205,813	(17,045,679)		41,049
Totals	61,769,605	(1,700,123)	59,571,594	15,203,861

F & A Cost Rate Computation

F & A Costs	
Salaries and Benefits	15,203,861
Other	7,876,842
Total F & A Costs	<u>23,080,703</u>
Direct Salaries and Benefits	59,571,594
F & A Cost Rate:	<u>23,080,703</u> 59,571,594

38.74%

MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL		FORM HFE-2.1	
(01) Claimant STATE CENTER COMMUNITY COLLEGE DISTRICT		Fiscal Year 1999-2000	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) FY 1986/87	(b) FY of Claim
Accident Reports		X	X
Appointments			
College Physician, surgeon		X	X
Dermatology, Family practice			
Internal Medicine			
Outside Physician			
Dental Services		X	X
Outside Labs, (X-ray, etc.,)		X	X
Psychologist, full services		X	X
Cancel/Change Appointments		X	X
Registered Nurse		X	X
Check Appointments		X	X
Assessment, Intervention and Counseling			
Birth Control		X	X
Lab Reports			
Nutrition		X	X
Test Results, office			
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
Sunstance 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		X	X
Examinations, minor illnesses			
Recheck Minor Injury		X	X
Health Talks or Fairs, Information			
Sexually Transmitted Disease		X	X
Drugs		X	X
Acquired Immune Deficiency Syndrome		X	X
Child Abuse		X	X

MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL		FORM HFE-2.1	
(01) Claimant		Fiscal Year 1999-2000	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) FY 1986/87	(b) FY of Claim
Birth Control/Family Planning		X	X
Stop Smoking		X	X
Library, Videos and Cassettes		X	X
First Aid, Major Emergencies		X	X
First Aid, Minor Emergencies		X	X
First Aid Kits, Filled		X	X
Immunizations			
Diphtheria/Tetanus			X
Measles/Rubella			X
Influenza		X	X
Information		X	X
Insurance			
On Campus Accident		X	X
Voluntary		X	X
Insurance Inquiry/Claim Administration		X	
Laboratory Tests Done			
Inquiry/Interpretation			
Pap Smears			
Physical Examinations			
Employees			
Students			
Athletes		X	X
Medications			
Antacids		X	X
Antidiarrheal		X	X
Aspirin, Tylenol, etc.,		X	X
Skin Rash Preparations		X	X
Eye Drops		X	X
Ear Drops		X	X
Toothache, oil cloves		X	X
Stingkill		X	X
Midol, Menstrual Cramps		X	X
Other, list--> tolnaftate, cortisone, CTN, pseudoephedrine HCE, diphenhydramine pediculosis control, cough syrup, lozenges			
Parking Cards/Elevator Keys			
Tokens			
Return Card/Key			
Parking Inquiry			
Elevator Passes			
Temporary Handicapped Parking Permits			

MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL		FORM HFE-2.1	
(01) Claimant		Fiscal Year	
		1999-2000	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) FY 1986/87	(b) FY of Claim
Referrals to Outside Agencies			
Private Medical Doctor		X	X
Health Department		X	X
Clinic		X	X
Dental		X	X
Counseling Centers		X	X
Crisis Centers		X	X
Transitional Living Facilities, battered/homeless women		X	X
Family Planning Facilities		X	X
Other Health Agencies		X	X
Tests			
Blood Pressure		X	X
Hearing		X	X
Tuberculosis		X	X
Reading		X	X
Information		X	X
Vision		X	X
Glucometer			
Urinalysis			
Hemoglobin		X	X
EKG			
Strep A Testing			
PG Testing			
Monospot			
Hemacult			
Others, list Psychological testing		X	X
Miscellaneous			
Absence Excuses/PE Waiver		X	X
Allergy Injections			
Band-aids		X	X
Booklets/Pamphlets		X	X
Dressing Change		X	X
Rest		X	X
Suture Removal		X	X
Temperature		X	X
Weigh		X	X
Information		X	X
Report/Form		X	X
Wart Removal			
Others, list			
Committees			
Safety		X	X
Environmental			
Disaster Planning		X	X
Skin Rash Preparations			
Others: Campus Committees		X	X

For State Controller Use only
 (19) Program Number 00029
 (20) Date File ____/____/____
 (21) LRS Input ____/____/____

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

Reimbursement Claim Data

L A B E L H E R E	(01) Claimant Identification Number: S10225		(22) HFE - 1.0, (04)(b)	\$ 517,084
	(02) Mailing Address:		(23)	
	Claimant Name State Center Community College District		(24)	
	County of Location Fresno		(25)	
	Street Address 1525 East Weldon Avenue		(26)	
	City	State	Zip Code	
Fresno	CA	93704-6398		

Claim File Copy

Type of Claim	Estimated Claim	Reimbursement Claim	(27)
	(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(28)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(29)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(30)
Fiscal Year of Cost	(06) 2001-02	(12) 2000-01	(31)
Total Claimed Amount	(07) \$ 565,000	(13) \$ 517,084	(32)
Less: 10% Late Penalty, but not to exceed \$1000		(14) \$ -	(33)
Less: Estimate Claim Payment Received		(15) \$ 165,514	(34)
Net Claimed Amount		(16) \$ 351,570	(35)
Due from State	(08) \$ 565,000	(17) \$ 351,570	(36)
Due to State		(18) \$ -	(37)

(38) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 309, Statutes of 1995, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing program mandated by Chapter 309, Statutes of 1995.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 309, Statutes of 1995, set forth on the attached statements.

Signature of Authorized Representative	Date
	12/18/01
Jon Sharpe	Executive Vice-Chancellor
Type of Print Name	Title
(39) Name of Contact Person or Claim	Telephone Number
SixTen & Associates	(858) 514-8605

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**FORM
HFE-1.0**

(01) Claimant:	(02) Type of Claim:	Fiscal Year
Claimant Name	Reimbursement <input checked="" type="checkbox"/>	
State Center Community College District	Estimated <input type="checkbox"/>	2000-01

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

(a) Name of College	(b) Claimed Amount
1. Fresno City College	\$ 317,378.96
2. Reedley College	\$ 199,704.75
3.	\$ -
4.	\$ -
5.	\$ -
6.	\$ -
7.	\$ -
8.	\$ -
9.	\$ -
10.	\$ -
11.	\$ -
12.	\$ -
13.	\$ -
14.	\$ -
15.	\$ -
16.	\$ -
17.	\$ -
18.	\$ -
19.	\$ -
20.	\$ -
21.	\$ -
(04) Total Amount Claimed	\$ 517,084

[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**FORM
HFE-1.1**

(01) Claimant: State Center Community College District	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2000-01
--	---	----------------------------

(03) Name of College Fresno City College

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

LESS SAME MORE

	Direct Cost	Indirect Cost of. 37.73%	Total
(05) Cost of Health Services for the Fiscal year of Claim	\$ 366,830	\$ 138,405	\$ 505,235
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87	\$ -	\$ -	\$ -
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	\$ 366,830	\$ 138,405	\$ 505,235

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

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	7,205	8,338		\$ -		\$ -	\$ 78,753
2. Per spring semester	6,588	8,181		\$ -		\$ -	\$ 74,830
3. Per summer session	145	6,067		\$ -		\$ -	\$ 31,473
4. Per first quarter				\$ -		\$ -	\$ -
5. Per second quarter				\$ -		\$ -	\$ -
6. Per third quarter				\$ -		\$ -	\$ -
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +(8.6g)]						\$ 185,056
(10) Sub-total	[Line (07) - line (09)]						\$ 320,179
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							\$ 2,800.00
(12) Less: Other Reimbursements, if applicable							\$ -
(13) Total Amount Claimed	[Line (10) - (line (11) + line (12))]						\$ 317,379

**STATE CENTER COMMUNITY COLLEGE DISTRICT
OVERHEAD RATE CALCULATION
FY01**

Classification of Expenses	Reclassified Expenditures			Adjustments			Direct Costs			Adjusted Costs F & A Costs		
	Salaries & Benefits	Other	Total	Salaries & Benefits	Other	Total	Salaries & Benefits	Other	Total	Salaries & Benefits	Other	Total
Instructional Divisions	44,549,155	6,467,957	51,017,112	-	(970,900)	15,963,768	44,549,155	6,467,957	51,017,112	3,632,594	1,520,164	5,152,758
Academic Support	2,339,414	1,312,408	3,651,822	(363,848)	-	2,339,414	2,339,414	1,312,408	3,651,822	-	-	3,651,822
Institutional Support	3,632,594	1,884,012	5,516,606	(850,555)	(970,900)	3,632,594	3,632,594	1,884,012	5,516,606	5,497,258	3,398,764	8,895,412
Student Services	16,934,668	3,424,031	20,358,699	(253,305)	(352,463)	16,330,930	16,330,930	3,424,031	19,754,961	696,178	105,125	17,950,083
Maintenance & Operations	5,497,258	4,249,319	9,746,577	(56,736)	(854,950)	4,182,583	4,182,583	4,249,319	8,431,902	3,375,436	2,921,217	11,353,115
Public Information	352,463	253,305	605,768	(628,864)	(46,890)	106,904	106,904	253,305	360,209	2,451,199	578,782	3,029,386
Deans	696,178	161,861	858,039	(46,890)	-	811,149	811,149	161,861	973,010	279,457	15,879	1,152,466
General Administrative	3,702,603	3,776,167	7,478,770	(327,167)	-	7,151,603	7,151,603	3,776,167	10,927,770	696,178	105,125	11,728,993
Library	2,451,199	1,207,646	3,658,845	-	-	3,658,845	3,658,845	1,207,646	4,866,491	3,375,436	2,921,217	8,162,704
Department Administration	279,457	62,769	342,226	(46,890)	-	295,336	295,336	62,769	358,105	279,457	15,879	475,441
Co-Curricular Activities	7,222	445,392	452,614	-	-	452,614	452,614	445,392	898,006	696,178	105,125	1,699,309
Computer Center	962,673	714,771	1,677,444	7,222	-	1,684,666	1,684,666	714,771	2,400,437	279,457	15,879	2,695,773
Total General Fund	81,404,884	23,959,638	105,364,522	(1,650,530)	(3,055,148)	96,658,844	96,658,844	23,959,638	120,618,482	15,932,122	8,539,931	139,089,535
Auxiliary Enterprises												
Cafeteria	353,209	290,663	643,872	-	-	643,872	643,872	290,663	934,535	353,209	290,663	1,578,407
Residence Hall	209,509	89,889	299,398	-	-	299,398	299,398	89,889	389,287	209,509	89,889	688,685
Debt Service	-	48,796	48,796	-	-	48,796	48,796	48,796	97,592	-	48,796	146,388
Bookstore	941,412	560,509	1,501,921	-	-	1,501,921	1,501,921	560,509	2,062,430	941,412	560,509	3,564,351
Total Auxiliary Enterprises	1,504,130	989,857	2,493,987	-	-	2,493,987	2,493,987	989,857	4,987,974	1,504,130	989,857	6,481,961

STATE CENTER COMMUNITY COLLEGE DISTRICT
OVERHEAD RATE CALCULATION
FY01

	Reclassified Expenditures	Adjustments	Direct Costs	F & A Costs
Trust Funds	-	-	-	-
Associated Students	-	-	-	-
Scholarship & Loan	92,673	(92,673)	-	-
Student Financial Aid	291,812	-	291,812	-
Total Trust Funds	25,350,223	(25,350,223)	-	-
	25,734,708	(25,442,896)	291,812	-
Capital Projects	5,332	4,732,519	4,737,851	5,332
Self Insurance	8,503	99,449	107,952	8,503
Total Other Funds	13,835	4,831,968	4,845,803	13,835
Totals	82,922,849	55,516,171	138,439,020	(1,650,530)
			65,326,362	15,945,957
			13,646,228	8,705,337
			165,406	165,406

F & A Cost Rate Computation

F & A Costs	15,945,957
Salaries and Benefits	8,705,337
Other	24,651,294
Total F & A Costs	65,326,362
Direct Salaries and Benefits	24,651,294
F & A Cost Rate:	37.73%

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**FORM
HFE-1.2**

(01) Claimant:

State Center Community College District

(02) Type of Claim:

Reimbursement

Estimated

Fiscal Year

2000-01

(03) Name of College

Reedley College

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

LESS SAME MORE

	Direct Cost	Indirect Cost of: 37.73%	Total
(05) Cost of Health Services for the Fiscal year of Claim	\$ 207,227	\$ 78,187	\$ 285,414
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87	\$ -	\$ -	\$ -
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	\$ 207,227	\$ 78,187	\$ 285,414

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

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	4,098	2,898		\$ -		\$ -	\$ 36,160
2. Per spring semester	3,937	2,983		\$ -		\$ -	\$ 35,765
3. Per summer session	72	2,095		\$ -		\$ -	\$ 11,198
4. Per first quarter				\$ -		\$ -	\$ -
5. Per second quarter				\$ -		\$ -	\$ -
6. Per third quarter				\$ -		\$ -	\$ -
(09) Total health fee that could have been collected	[Line (8.1g) + (8.2g) +(8.6g)]						\$ 83,123
(10) Sub-total	[Line (07) - line (09)]						\$ 202,291
Cost Reduction							
(11) Less: Offsetting Savings, if applicable							\$ 2,586.00
(12) Less: Other Reimbursements, if applicable							\$ -
(13) Total Amount Claimed	[Line (10) - {(line (11) + line (12))}]						\$ 199,705

GL Account Date	Sc Ref. No	Description	Allocated Budget	Revenue/Expenses	Unexpended Balance	Encumbrances	Unencumbered Balance/Pct
11-20-000000	88935-000	GENERAL : HEALTH SERVICES					
		Opening Balances -->					
04/12	JE J006182	CORR HEP B VACCINATIONS		2,280.00-			
06/29	JE J006706	EXP TRFAN #7894 HEP B VAC		2,520.00-			
		Current Period Totals -->	0.00	2,800.00-	2,800.00	0.00	2,800.00
		To Date Totals -->					
		Future Totals -->					
		Fiscal Totals -->	0.00	2,800.00-	2,800.00	0.00	2,800.00
11-50-000000	88935-000	GENERAL : HEALTH SERVICES					
		Opening Balances -->					
06/26	JE J006561	RECLASS HEP B SHOTS		1,450.00-			
06/29	JE J006573	RC CC/FLU SHOTS,ETC. 197-'00		1,135.50-			
		Current Period Totals -->	0.00	2,585.50-	2,585.50	0.00	2,585.50
		To Date Totals -->					
		Future Totals -->					
		Fiscal Totals -->	0.00	2,585.50-	2,585.50	0.00	2,585.50

Totals for FUND: 11 - UNRESTRICTED (X10,LTO,PFE)							
		To Date Totals -->	0.00	5,385.50-	5,385.50	0.00	5,385.50
		Future Totals -->	0.00	0.00	0.00	0.00	0.00
		Fiscal Totals -->	0.00	5,385.50-	5,385.50	0.00	5,385.50

Needlem

*Revenue
 OFFICE
 5/21/01*

*REVENUE
 OFFICE
 5/21/01*

**STATE CENTER COMMUNITY COLLEGE DISTRICT
Health Fee Elimination - Mandated Cost Claim
BOGG/Health Fee Revenue Adjustments Worksheet
FY 2000-2001**

A) BOGG split based on % of total FT and PT students.

FCC	FT	PT	Total	%	FCC-split BOGG #
Su 2000	145	8,449	8,594	0.1700738	2,382
F2000	7,205	14,299	21,504	0.4255605	5,961
Sp2001	6,588	13,845	20,433	0.4043656	5,664
			<u>50,531</u>		<u>14,008</u>

FC BOGG # 14,008

RC	FT	PT	Total	%	RC-split BOGG #
Su 2000	72	3,049	3,121	0.1347175	954
F2000	4,098	5,980	10,078	0.4350153	3,082
Sp2001	3,937	6,031	9,968	0.4302672	3,048
			<u>23,167</u>		<u>7,084</u>

RC BOGG # 7,084

31,473
78,753
74,830
185,056

\$ 11,198
36,160
35,765
83,123

B) HEALTH FEE REVENUE SPLIT

based on % total students

				VTC HF	HF-Split Total
FCC	50,531	0.6856495	\$ 181,305	\$ 3,751	\$ 185,056
RC	23,167	0.3143505	\$ 83,123	\$ -	\$ 83,123
	<u>73,698</u>		<u>\$ 264,428</u>	<u>\$ 3,751</u>	<u>\$ 268,179</u>

HF Revenue \$ 264,428

STATE CENTER COMMUNITY COLLEGE DISTRICT
 Budget to Actual Report Ending 06/30/2001
 Options - Available/Met/Exceeded Budget

LOCATION: 20 - FRESNO CITY COLLEGE

Fiscal Year: 2001

GL Account	Allocated Budget	Actual	% Used	Available
11-20-311100-91215-XX0	74,009.00	54,912.17	74.20	19,096.83
11-20-311100-91220-XX0	147,045.00	110,889.11	75.41	36,155.89
11-20-311100-91410-XX0	0.00	0.00	0.00	0.00
11-20-311100-91415-XX0	58,515.00	53,287.55	91.07	5,227.45
11-20-311100-92110-XX0	24,000.00	19,321.45	80.51	4,678.55
11-20-311100-92310-XX0	7,189.00	13,497.13	187.75	6,308.13
11-20-311100-93110-XX0	0.00	0.00	0.00	0.00
11-20-311100-93130-XX0	18,237.00	23,015.70	126.20	4,778.70
11-20-311100-93310-XX0	0.00	0.00	0.00	0.00
11-20-311100-93330-XX0	7,837.00	2,400.06	30.62	5,436.94
11-20-311100-93410-XX0	0.00	0.00	0.00	0.00
11-20-311100-93430-XX0	33,653.00	20,570.36	61.12	13,082.64
11-20-311100-93510-XX0	193.00	204.72	106.07	11.72
11-20-311100-93530-XX0	4,193.00	0.00	0.00	0.00
11-20-311100-93610-XX0	0.00	0.00	0.00	0.00
11-20-311100-93710-XX0	0.00	0.00	0.00	0.00
11-20-311100-94210-XX0	1,618.00	246.64	15.24	1,371.36
11-20-311100-94290-XX0	200.00	0.00	0.00	200.00
11-20-311100-94410-XX0	12,086.00	11,148.60	92.24	937.40
11-20-311100-94490-XX0	100.00	49.99	49.99	50.01
11-20-311100-94530-XX0	200.00	48.00	24.00	152.00
11-20-311100-95210-XX0	250.00	0.00	0.00	250.00
11-20-311100-95225-XX0	1,050.00	1,567.23	149.26	517.23
11-20-311100-95235-XX0	0.00	95.79	0.00	95.79
11-20-311100-95310-XX0	0.00	49.00	0.00	49.00
11-20-311100-95315-XX0	200.00	114.54	57.27	85.46
11-20-311100-95320-XX0	200.00	148.70	74.35	51.30
11-20-311100-95410-XX0	2,000.00	450.00	22.50	1,550.00
11-20-311100-95520-XX0	1,000.00	500.00	50.00	500.00
11-20-311100-95525-XX0	154.00	0.00	0.00	154.00
11-20-311100-95530-XX0	0.00	52.00	0.00	52.00
11-20-311100-95640-XX0	51,510.00	51,055.00	99.12	455.00
Totals for LOCATION: 20 - FRESNO CITY COLLEGE	445,439.00	366,829.80	82.35	78,609.20



FL Account	Allocated Budget	Actual	% Used	Available
11-30-311100-91215-XX0	8,223.00	8,719.72	106.04	496.72-
11-30-311100-91220-XX0	77,019.00	88,058.26	114.33	11,039.26-
11-30-311100-91330-XX0	792.00	459.68	58.04	332.32
11-30-311100-91415-XX0	42,018.00	46,234.09	110.03	4,216.09-
11-30-311100-92110-XX0	33,612.00	0.10	0.00	33,611.90
11-30-311100-92310-XX0	3,312.00	10,977.63	331.45	7,665.63-
11-30-311100-93110-XX0	0.00	0.00	0.00	0.00
11-30-311100-93130-XX0	7,032.00	11,846.36	168.46	4,814.36-
11-30-311100-93310-XX0	52.00	6.67	12.83	45.33
11-30-311100-93330-XX0	4,424.00	521.18	11.78	3,902.82
11-30-311100-93410-XX0	0.00	0.00	0.00	0.00
11-30-311100-93430-XX0	14,423.00	14,528.49	100.73	105.49-
11-30-311100-93510-XX0	2.00	0.28	14.00	1.72
11-30-311100-93530-XX0	97.00	128.19	132.15	31.19-
11-30-311100-93610-XX0	46.00	5.98	13.00	40.02
11-30-311100-93630-XX0	2,099.00	2,001.81	95.37	97.19
11-30-311100-93710-XX0	114.00	0.00	0.00	114.00
11-30-311100-93730-XX0	1,363.00	262.52	19.26	1,100.48
11-30-311100-94210-XX0	0.00	57.51	0.00	57.51-
11-30-311100-94290-XX0	300.00	0.00	0.00	300.00
11-30-311100-94410-XX0	4,429.00	5,161.01	116.53	732.01-
11-30-311100-94415-XX0	150.00	0.00	0.00	150.00
11-30-311100-94490-XX0	149.00	25.43	17.07	123.57
11-30-311100-94510-XX0	50.00	146.91	293.82	96.91-
11-30-311100-94525-XX0	200.00	0.00	0.00	200.00
11-30-311100-94530-XX0	300.00	60.37	20.12	239.63
11-30-311100-95125-XX0	167.00	166.80	99.88	0.20
11-30-311100-95225-XX0	384.00	680.33	177.17	296.33-
11-30-311100-95310-XX0	471.00	292.50	62.10	178.50
11-30-311100-95315-XX0	1,000.00	622.00	62.20	378.00
11-30-311100-95410-XX0	210.00	0.00	0.00	210.00
11-30-311100-95520-XX0	350.00	522.81	149.36-	872.81
11-30-311100-95525-XX0	300.00	0.00	0.00	300.00
11-30-311100-95640-XX0	15,121.00	16,774.00	110.93	1,653.00-
11-30-311100-95725-XX0	0.00	12.28	0.00	12.28-
Totals for LOCATION: 30 - REEDLEY COLLEGE	218,209.00	207,227.29	94.97	10,981.71



MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL		FORM HFE-2.1	
(01) Claimant		Fiscal Year	
State Center Community College District		2000-01	
(03) Place an "X" in column (a) and/or (b), as applicable, to indicate which health Service was provided by student health service fees for the indicated fiscal year.		(a) FY 1986/87	(b) FY of Claim
Accident Reports		X	X
Appointments		X	X
College Physician, surgeon			
Dermatology, Family practice			
Internal Medicine			
Outside Physician			
Dental Services		X	X
Outside Labs, (X-ray, etc.,)		X	X
Psychologist, full services		X	X
Cancel/Change Appointments		X	X
Registered Nurse		X	X
Check Appointments			
Assessment, Intervention and Counseling		X	X
Birth Control			
Lab Reports		X	X
Nutrition		X	X
Test Results, office		X	X
Venereal Disease		X	X
Communicable Disease		X	X
Upper Respiratory Infection		X	X
Eyes, Nose and Throat		X	X
Eye/Vision		X	X
Dermatology/Allergy		X	X
Gynecology/Pregnancy Service		X	X
Neuralgic		X	X
Orthopedic		X	X
Genito/Urinary		X	X
Dental		X	X
Gastro-Intestinal		X	X
Stress Counseling		X	X
Crisis Intervention		X	X
Child Abuse Reporting and Counseling		X	X
Sunstance 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 Hypertension, Cardio-Vascular, Seizure Disorder, Pulmonary		X	X
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			

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

**FORM
HFE-2.1**

(01) Claimant

State Center Community College District

Fiscal Year

2000-01

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

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

Birth Control/Family Planning	X	X
Stop Smoking	X	X
Library, Videos and Cassettes	X	X
First Aid, Major Emergencies	X	X
First Aid, Minor Emergencies	X	X
First Aid Kits, Filled	X	X
Immunizations		
Diphtheria/Tetanus	X	X
Measles/Rubella	X	X
Influenza Information	X	X
Insurance		
On Campus Accident	X	X
Voluntary Insurance Inquiry/Claim Administration	X	X
Laboratory Tests Done		
Inquiry/Interpretation		
Pap Smears		
Physical Examinations		
Employees	X	X
Students		
Athletes		
Medications		
Antacids	X	X
Antidiarrheal	X	X
Aspirin, Tylenol, etc.,	X	X
Skin Rash Preparations	X	X
Eye Drops	X	X
Ear Drops	X	X
Toothache, oil cloves	X	X
Stingkill	X	X
Midol, Menstrual Cramps	X	X
Other-List: Toinafate, Cortisone, CTM, Pseudoephedrine HCE, Diphenhydramine Pediculosis Control, Cough Syrup, Lozenges	X	X
Parking Cards/Elevator Keys		
Tokens		
Return Card/Key		
Parking Inquiry		
Elevator Passes		
Temporary Handicapped Parking Permits		

MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL		FORM HFE-2.1	
(01) Claimant State Center Community College District		Fiscal Year 2000-01	
(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		X	X
Private Medical Doctor		X	X
Health Department		X	X
Clinic		X	X
Dental		X	X
Counseling Centers		X	X
Crisis Centers		X	X
Transitional Living Facilities, battered/homeless women		X	X
Family Planning Facilities		X	X
Other Health Agencies			
Tests		X	X
Blood Pressure		X	X
Hearing		X	X
Tuberculosis		X	X
Reading		X	X
Information		X	X
Vision			
Glucometer			
Urinalysis		X	X
Hemoglobin			
EKG			
Strep A Testing			
PG Testing			
Monospot			
Hemacult		X	X
Others, list Psychological Testing			
Miscellaneous		X	X
Absence Excuses/PE Waiver			
Allergy Injections		X	X
Band-aids		X	X
Booklets/Pamphlets		X	X
Dressing Change		X	X
Rest		X	X
Suture Removal		X	X
Temperature		X	X
Weigh		X	X
Information		X	X
Report/Form		X	X
Wart Removal			
Others, list			
Committees		X	X
Safety			
Environmental		X	X
Disaster Planning		X	X
Campus Committees			
Eye Drops			

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

For State Controller Use only
 (19) Program Number 00029
 (20) Date File ___/___/___
 (21) LRS Input ___/___/___

L
A
B
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L
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(01) Claimant Identification Number:
 S-10225

(02) Mailing Address:
 Claimant Name
 State Center Community College District
 County of Location
 Fresno
 Street Address
 1525 East Weldon Avenue
 City State Zip Code
 Fresno CA 93704-6398

Reimbursement Claim Data	
(22) HFE - 1.0, (04)(b)	\$ 604,202
(23)	
(24)	
(25)	
(26)	
(27)	
(28)	
(29)	
(30)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	
(37)	

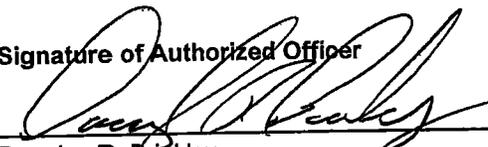
Type of Claim	Estimated Claim	Reimbursement Claim
(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	
(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	
(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	
Fiscal Year of Cost 2002-2003	(12) 2001-2002	
Total Claimed Amount \$ 600,000	(13) \$ 604,202	
Less: 10% Late Penalty, but not to exceed \$1000	(14) \$ -	
Less: Estimate Claim Payment Received	(15) \$ 131,954	
Net Claimed Amount	(16) \$ 472,248	
Due from State \$ 600,000	(17) \$ 472,248	
Due to State	(18) \$ -	

(38) CERTIFICATION OF CLAIM

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

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

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

Signature of Authorized Officer

 Douglas R. Brinkley
 Type or Print Name

Date
 12-20-02
 Vice Chancellor, Finance & Administration
 Title

(39) Name of Contact Person or Claim
 Telephone Number (858) 514-8605
 SixTen and Associates
 E-Mail Address kbpsixten@aol.com

*Doc
12/20/02*

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**FORM
HFE-1.0**

(01) Claimant:	(02) Type of Claim:	Fiscal Year
Claimant Name	Reimbursement <input checked="" type="checkbox"/>	
State Center Community College District	Estimated <input type="checkbox"/>	2001-2002

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

(a) Name of College	(b) Claimed Amount
1. Fresno City College	\$ 427,942.57
2. Reedley College	\$ 176,259.68
3.	\$ -
4.	\$ -
5.	\$ -
6.	\$ -
7.	\$ -
8.	\$ -
9.	\$ -
10.	\$ -
11.	\$ -
12.	\$ -
13.	\$ -
14.	\$ -
15.	\$ -
16.	\$ -
17.	\$ -
18.	\$ -
19.	\$ -
20.	\$ -
21.	\$ -
(04) Total Amount Claimed	\$ 604,202

[Line (3.1b) + line (3.2b) + line (3.3b) + ...line (3.21b)]

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

(01) Claimant: State Center Community College District	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2001-2002
--	---	------------------------------

(03) Name of College Frenso City College

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

LESS SAME MORE

	Direct Cost	Indirect Cost of:	Total
		35.06%	
(05) Cost of Health Services for the Fiscal year of Claim	\$ 500,535	\$ 175,488	\$ 676,023
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87	\$ -	\$ -	\$ -
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	\$ 500,535	\$ 175,488	\$ 676,023

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

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code \$ 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code \$ 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	5,517	11,373		\$ -		\$ -	\$ 96,756
2. Per spring semester	5,267	11,449		\$ -		\$ -	\$ 95,757
3. Per summer session	760	6,842		\$ -		\$ -	\$ 43,547
4. Per first quarter				\$ -		\$ -	\$ -
5. Per second quarter				\$ -		\$ -	\$ -
6. Per third quarter				\$ -		\$ -	\$ -

(09) Total health fee that could have been collected [Line (8.1g) + (8.2g) +(8.6g)] \$ 242,070

(10) Sub-total [Line (07) - line (09)] \$ 433,953

Cost Reduction	
(11) Less: Offsetting Savings, if applicable	\$ -
(12) Less: Other Reimbursements, if applicable	\$ 6,010
(13) Total Amount Claimed [Line (10) - (line (11) + line (12))]	\$ 427,943

**MANDATED COSTS
HEALTH FEE ELIMINATION
CLAIM SUMMARY**

**FORM
HFE-1.2**

(01) Claimant: State Center Community College District	(02) Type of Claim: Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 2001-2002
---	--	------------------------------

(03) Name of College: Reedley College

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

LESS SAME MORE

	Direct Cost	Indirect Cost of: 35.06%	Total
(05) Cost of Health Services for the Fiscal year of Claim	\$ 215,136	\$ 75,427	\$ 290,563
(06) Cost of providing current fiscal year health services which are in excess of the level provided in 1986/87	\$ -	\$ -	\$ -
(07) Cost of providing current fiscal year health services at the 1986/87 level [Line (05) - line (06)]	\$ 215,136	\$ 75,427	\$ 290,563

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

Period for which health fees were collected	(a) Number of Full-time Students	(b) Number of Part-time Students	(c) Unit Cost for Full-time Student per Educ. Code § 76355	(d) Full-time Student Health Fees (a) x (c)	(e) Unit Cost for Part-time Student per Educ. Code § 76355	(f) Part-time Student Health Fees (b) x (e)	(g) Student Health Fees That Could Have Been Collected (d) + (f)
1. Per fall semester	3,208	4,753		\$ -		\$ -	
2. Per spring semester	2,946	4,803		\$ -		\$ -	
3. Per summer session	248	2,240		\$ -		\$ -	
4. Per first quarter				\$ -		\$ -	\$ -
5. Per second quarter				\$ -		\$ -	\$ -
6. Per third quarter				\$ -		\$ -	\$ -

(09) Total health fee that could have been collected [Line (8.1g) + (8.2g) +(8.6g)] \$ 111,823

(10) Sub-total [Line (07) - line (09)] \$ 178,740

Cost Reduction		
(11) Less: Offsetting Savings, if applicable		\$ -
(12) Less: Other Reimbursements, if applicable		\$ 2,480
(13) Total Amount Claimed [Line (10) - {(line (11) + line (12))}]		\$ 176,260

Schedule 2
STATE CENTER COMMUNITY COLLEGE DISTRICT
OVERHEAD RATE CALCULATION
FY02

Classification of Expenses	Reclassified Expenditures			Adjustments			Adjusted Costs		
	Salaries & Benefits	Other	Total	Salaries & Benefits	Other	Total	Salaries & Benefits	Other	Total
Instructional Divisions	49,194,526	5,240,256	54,434,782				49,194,526	5,240,256	54,434,782
Academic Support	3,214,235	909,614	4,123,849				3,214,235	909,614	4,123,849
Institutional Support	3,870,220	1,821,379	5,691,599	(239,765)	(887,379)	(1,127,144)	3,630,455	934,000	4,564,455
Student Services	19,627,525	3,479,131	23,106,656	(1,334,900)	(38,537)	(1,373,437)	18,292,625	3,440,594	21,733,219
Maintenance & Operations	5,981,949	6,158,553	12,140,502	-	(2,244,188)	(2,244,188)	5,981,949	3,914,365	9,896,314
Public Information	547,070	733,375	1,280,445	(547,070)	(733,375)	(1,280,445)			
Deans	749,235	94,219	843,454	(10,926)	(10,926)	(21,852)	749,235	83,293	832,528
General Administrative	5,199,671	1,966,839	7,166,510	(218,206)	(380,046)	(598,252)	4,981,465	1,586,793	6,568,258
Library	2,753,290	820,259	3,573,549	-	(393,038)	(393,038)	2,753,290	427,221	3,180,511
Department Administration	399,714	18,555	418,269	(7,039)	(7,039)	(7,039)	399,714	11,516	411,230
Co-Curricular Activities	4,888	504,556	509,444				4,888	504,556	509,444
Computer Center	1,060,592	725,232	1,785,824				1,060,592	725,232	1,785,824
Total General Fund	92,602,915	22,471,968	115,074,883	(2,339,941)	(4,694,528)	(7,034,469)	71,766,866	10,820,252	82,587,118
Auxiliary Enterprises									
Cafeteria	380,119	326,328	706,447				380,119	326,328	706,447
Residence Hall	214,715	91,514	306,229				214,715	91,514	306,229
Debt Service	-	33,300	33,300				-	33,300	33,300
Bookstore	968,694	634,114	1,602,808				968,694	634,114	1,602,808
Total Auxiliary Enterprises	1,563,528	1,085,256	2,648,784				1,563,528	1,085,256	2,648,784

P1 of 2

Schedule 2
**STATE CENTER COMMUNITY COLLEGE DISTRICT
OVERHEAD RATE CALCULATION
FY02**

	Reclassified Expenditures	Adjustments	Direct Costs	F & A Costs
Trust Funds	-	-	-	-
Associated Students	-	-	-	-
Scholarship & Loan	108,060	(108,060)	-	-
Student Financial Aid	185,136	-	185,136	-
Total Trust Funds	31,922,660	(31,922,660)	-	-
Capital Projects	32,215,856	(32,030,720)	-	185,136
Self Insurance	10,536	(16,252,755)	-	10,536
Total Other Funds	9,876	(16,252,755)	-	9,876
Totals	94,186,855	(2,339,941)	73,330,394	18,516,520

F & A Cost Rate Computation

F & A Costs	18,516,520
Salaries and Benefits	7,193,467
Other	25,709,987
Total F & A Costs	73,330,394

Direct Salaries and Benefits

F & A Cost Rate:	25,709,987
	73,330,394
	35.06%

L.Hopper
12/11/02 11:30 AM
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**STATE CENTER COMMUNITY COLLEGE DISTRICT
Health Fee Elimination - Mandated Cost Claim
BOGG/Health Fee Revenue Adjustments Worksheet
FY 2001-2002**

A) BOGG split based on % of total FT and PT students.

FCC			Total	%	FCC BOGG Split		
	FT	PT			BOGG #	FT	PT
Su 2001	1,032	9,293	10,325	0.1844738	2,723	272	2,451
F2001	7,494	15,447	22,941	0.4098803	6,051	1,977	4,074
Sp2002	7,154	15,550	22,704	0.4056459	5,988	1,887	4,101
			55,970		14,762	4,136	10,626

FC BOGG # 14,762

RC			Total	%	RC BOGG Split		
	FT	PT			BOGG #	FT	PT
Su 2001	353	3,182	3,535	0.136724	1,047	105	942
F2001	4,558	6,753	11,311	0.4374782	3,349	1,350	2,000
Sp2002	4,185	6,824	11,009	0.4257977	3,260	1,239	2,021
			25,855		7,656	2,693	4,963

RC BOGG # 7,656

B) HEALTH FEE REVENUE SPLIT

based on % total students

			CTC HF		HF-Split
			Total		Total
FCC	55,970	0.6840208	\$ 242,070	\$ -	\$ 242,070
RC	25,855	0.3159792	\$ 111,823	\$ -	\$ 111,823
	81,825		\$ 353,893	\$ -	\$ 353,893

HF Revenue \$ 353,893

SIX TEN & ASSOC.
 2002 OCT 11 PM 12:05

State Center Community College District
Account Availability Report Ending 06/30/2002
Options - Available/Met/Exceeded Budget

LOCATION: 20 - FRESNO CITY COLLEGE

Account	Allocated Budget	Actual	Encumbrances %Committed	Available
-20-311100-91215-XX0 HEALTH SERVICES : REG-COUNSELO	82,794.00	83,104.33	0.00	100.37
-20-311100-91220-XX0 HEALTH SERVICES : REG NON-MANA	164,499.00	165,109.01	0.00	100.37
-20-311100-91415-XX0 HEALTH SERVICES : HRLY NON-MAN	58,515.00	75,010.52	0.00	128.19
-20-311100-92110-XX0 HEALTH SERVICES : REG-CLASSIFI	28,729.00	27,963.75	0.00	97.34
-20-311100-92150-XX0 HEALTH SERVICES : O/T-CLASSIFI	0.00	2,586.87	0.00	2,586.87
-20-311100-92310-XX0 HEALTH SERVICES : HOURLY	3,660.00	15,380.77	0.00	11,720.77
-20-311100-93110-XX0 HEALTH SERVICES : STRS-INSTRUC	0.00	0.00	0.00	0.00
-20-311100-93130-XX0 HEALTH SERVICES : STRS NON-INS	20,402.00	26,075.64	0.00	127.81
-20-311100-93310-XX0 HEALTH SERVICES : CASDI-INSTRU	0.00	0.00	0.00	0.00
-20-311100-93330-XX0 HEALTH SERVICES : OASDI NON-IN	8,663.00	3,174.94	0.00	36.65
-20-311100-93410-XX0 HEALTH SERVICES : H&W-INSTRUCT	0.00	0.00	0.00	0.00
-20-311100-93430-XX0 HEALTH SERVICES : H&W NON-INST	36,299.00	31,181.11	0.00	85.90
-20-311100-93510-XX0 HEALTH SERVICES : SUI-INSTRUCT	0.00	0.00	0.00	0.00
-20-311100-93530-XX0 HEALTH SERVICES : SUI NON-INST	207.00	455.98	0.00	220.28
-20-311100-93610-XX0 HEALTH SERVICES : WORK COMP-IN	0.00	0.00	0.00	0.00
-20-311100-93630-XX0 HEALTH SERVICES : WORK COMP NO	4,646.00	4,762.90	0.00	102.52
-20-311100-93710-XX0 HEALTH SERVICES : PARS-INSTRUC	0.00	0.00	0.00	0.00
-20-311100-93730-XX0 HEALTH SERVICES : PARS NON-INS	1,580.00	88.29	0.00	5.59
-20-311100-94210-XX0 HEALTH SERVICES : TEXT BOOKS	125.00	0.00	0.00	0.00
-20-311100-94290-XX0 HEALTH SERVICES : OTHER BOOKS	0.00	0.00	0.00	0.00
-20-311100-94410-XX0 HEALTH SERVICES : OFFICE SUPPL	12,466.00	12,047.36	0.00	96.64
-20-311100-94415-XX0 HEALTH SERVICES : SOFTWARE NON	0.00	0.00	0.00	0.00
-20-311100-94490-XX0 HEALTH SERVICES : OTHER SUPPLI	160.00	156.12	0.00	97.58
-20-311100-94525-XX0 HEALTH SERVICES : RECORDS/TAPE	17.00	16.14	0.00	94.94
-20-311100-94530-XX0 HEALTH SERVICES : PUBLICATIONS	75.00	64.58	0.00	86.11
-20-311100-95210-XX0 HEALTH SERVICES : EQUIPMENT RE	212.00	0.00	0.00	0.00
-20-311100-95225-XX0 HEALTH SERVICES : EQUIP REPR &	1,755.00	1,741.93	0.00	99.26
-20-311100-95235-XX0 HEALTH SERVICES : COMPUTER HW/	97.00	96.01	0.00	98.98
-20-311100-95310-XX0 HEALTH SERVICES : CONFERENCE	200.00	200.00	0.00	100.00
-20-311100-95315-XX0 HEALTH SERVICES : MILEAGE	103.00	0.00	0.00	0.00
-20-311100-95320-XX0 HEALTH SERVICES : CHARTER SERV	20.00	0.00	0.00	0.00
-20-311100-95410-XX0 HEALTH SERVICES : DUES/MEMBERS	673.00	525.00	0.00	78.01
-20-311100-95520-XX0 HEALTH SERVICES : CONSULTANT S	1,000.00	500.00	0.00	50.00
-20-311100-95525-XX0 HEALTH SERVICES : MEDICAL SERV	154.00	0.00	0.00	0.00
-20-311100-95640-XX0 HEALTH SERVICES : STUDENT INS	51,860.00	53,147.57	0.00	102.48
-20-311100-95990-XX0 HEALTH SERVICES : MISCELLANEOU	200.00	152.85	0.00	76.43
-20-311100-96410-XX0 HEALTH SERVICES : CONSTRUCTION	0.00	0.00	0.00	0.00
-20-311100-96515-XX0 HEALTH SERVICES : NEW NON-INST	264.00	0.00	0.00	0.00
totals for LOCATION: 20 - FRESNO CITY COLLEGE	479,375.00	498,367.93	0.00	103.96

2167.05 ← Medevac Center Costs

500,534.98

Account	Allocated Budget	Actual	Encumbrances	%Committed	Available
-30-311100-91215-XX0 HEALTH SERVICES : REG-COUNSELOR	9,199.00	9,230.66	0.00	100.34	31.66-
-30-311100-91220-XX0 HEALTH SERVICES : REG NON-MANA	74,161.00	72,864.99	0.00	98.25	1,296.01
-30-311100-91330-XX0 HEALTH SERVICES : HELY-SUMMER	846.00	0.00	0.00	0.00	846.00
-30-311100-91415-XX0 HEALTH SERVICES : HELY NON-MAN	42,018.00	56,857.22	0.00	135.32	14,839.22-
-30-311100-92110-XX0 HEALTH SERVICES : REG-CLASSIFI	25,233.00	2,784.49	0.00	11.04	22,448.51
-30-311100-92310-XX0 HEALTH SERVICES : HOURLY	13,312.00	22,999.73	0.00	172.77	9,687.73-
-30-311100-93110-XX0 HEALTH SERVICES : STRS-INSTRUC	7,867.00	10,370.19	0.00	131.82	2,503.19-
-30-311100-93130-XX0 HEALTH SERVICES : STRS NON-INS	49.00	0.00	0.00	0.00	49.00
-30-311100-93310-XX0 HEALTH SERVICES : OASDI-INSTRU	4,949.00	2,341.12	0.00	47.30	2,607.88
-30-311100-93330-XX0 HEALTH SERVICES : OASDI NON-IN	0.00	0.00	0.00	0.00	0.00
-30-311100-93410-XX0 HEALTH SERVICES : H&W-INSTRUC	16,668.00	9,271.51	0.00	55.62	7,396.49
-30-311100-93430-XX0 HEALTH SERVICES : H&W NON-INST	2.00	0.00	0.00	0.00	2.00
-30-311100-93510-XX0 HEALTH SERVICES : SUI-INSTRUC	109.00	188.73	0.00	173.15	79.73-
-30-311100-93530-XX0 HEALTH SERVICES : SUI NON-INST	51.00	0.00	0.00	0.00	51.00
-30-311100-93610-XX0 HEALTH SERVICES : WORK COMP-IN	2,348.00	2,148.64	0.00	91.51	199.36
-30-311100-93630-XX0 HEALTH SERVICES : WORK COMP NO	128.00	0.00	0.00	0.00	128.00
-30-311100-93710-XX0 HEALTH SERVICES : PARS-INSTRUC	1,525.00	444.69	0.00	29.16	1,080.31
-30-311100-93730-XX0 HEALTH SERVICES : PARS NON-INS	50.00	49.47	0.00	98.94	0.53
-30-311100-94210-XX0 HEALTH SERVICES : TEXT BOOKS	72.00	72.00	0.00	100.00	0.00
-30-311100-94290-XX0 HEALTH SERVICES : OTHER BOOKS	5,040.00	5,100.83	0.00	101.21	60.83-
-30-311100-94410-XX0 HEALTH SERVICES : OFFICE SUPPL	24.00	28.68	0.00	119.50	4.68-
-30-311100-94415-XX0 HEALTH SERVICES : SOFTWARE NON	0.00	0.00	0.00	0.00	0.00
-30-311100-94490-XX0 HEALTH SERVICES : OTHER SUPPLI	0.00	0.00	0.00	0.00	0.00
-30-311100-94510-XX0 HEALTH SERVICES : NEWSPAPERS	0.00	0.00	0.00	0.00	0.00
-30-311100-94525-XX0 HEALTH SERVICES : RECORDS/TAPE	235.00	234.95	0.00	99.98	0.05
-30-311100-94530-XX0 HEALTH SERVICES : PUBLICATIONS	420.00	422.91	0.00	100.69	2.91-
-30-311100-95125-XX0 HEALTH SERVICES : TELE/PAGER/C	384.00	321.00	0.00	83.59	63.00
-30-311100-95225-XX0 HEALTH SERVICES : EQUIP REPR &	1,385.00	1,384.26	0.00	99.95	0.74
-30-311100-95310-XX0 HEALTH SERVICES : CONFERENCE	450.00	552.94	0.00	122.88	102.94-
-30-311100-95315-XX0 HEALTH SERVICES : MILEAGE	100.00	100.00	0.00	100.00	0.00
-30-311100-95410-XX0 HEALTH SERVICES : DUES/MEMBERS	0.00	0.00	0.00	0.00	0.00
-30-311100-95520-XX0 HEALTH SERVICES : CONSULTANT S	50.00	45.00	0.00	90.00	5.00
-30-311100-95525-XX0 HEALTH SERVICES : MEDICAL SERV	17,322.00	17,322.00	0.00	100.00	0.00
-30-311100-95640-XX0 HEALTH SERVICES : STUDENT INS	223,997.00	215,136.01	0.00	96.04	8,860.99
of 3 for LOCATION: 30 - REEDLEY COLLEGE					

2002 OCT 11 PM 12:06
 SIX TIEN & ASSOC.

State Center Community College District
 Account Availability Report Ending 06/30/2002
 Options - Available/Met/Exceeded Budget

iscal Year: 2002

Account	Allocated Budget	Actual	Encumbrances	%Committed	Available
1-40-311100-91415-XX0 HEALTH SERVICES : HRLY NON-MAN	0.00	1,950.00	0.00	0.00	1,950.00-
1-40-311100-93110-XX0 HEALTH SERVICES : STRS-INSTRUC	0.00	0.00	0.00	0.00	0.00
1-40-311100-93130-XX0 HEALTH SERVICES : STRS NON-INS	0.00	160.88	0.00	0.00	160.88-
1-40-311100-93310-XX0 HEALTH SERVICES : CASDI-INSTRU	0.00	0.00	0.00	0.00	0.00
1-40-311100-93330-XX0 HEALTH SERVICES : CASDI NON-IN	0.00	28.28	0.00	0.00	28.28-
1-40-311100-93510-XX0 HEALTH SERVICES : SUI-INSTRUCT	0.00	0.00	0.00	0.00	0.00
1-40-311100-93530-XX0 HEALTH SERVICES : SUI NON-INST	0.00	2.54	0.00	0.00	2.54-
1-40-311100-93610-XX0 HEALTH SERVICES : WORK COMP-IN	0.00	0.00	0.00	0.00	0.00
1-40-311100-93630-XX0 HEALTH SERVICES : WORK COMP NO	0.00	25.35	0.00	0.00	25.35-
Totals for LOCATION: 40 - MADERA CENTER	0.00	2,167.05	0.00	0.00	2,167.05-

ADP TO RUBENO CITY

2002 OCT 11 PM 12:06
 SIX TEN & ASSOC.

State Center Community College District
 Account Availability Report Ending 06/30/2002
 Options - Available/Met/Exceeded Budget

9/26/02

Fiscal Year: 2002

SIX TEN & ASSOC.

OBJECT: 88760 - HEALTH FEES

2002-06-30 PM 12:05

L Account	Allocated Budget	Actual	Encumbrances	*Committed
1-10-000000-88760-000 GENERAL : HEALTH FEES	270,000.00-	353,892.50-	0.00	131.07
Totals for LOCATION: 10 - DISTRICT OFFICE	270,000.00-	353,892.50-	0.00	131.07
Totals for OBJECT: 88760 - HEALTH FEES	270,000.00-	353,892.50-	0.00	131.07

Health Service Fee Income
 Fresno College
 Reedley
 242,070
 111,823
 353,893 M

OBJECT: 88935 - HEALTH SERVICES

iscal Year: 2002

Account	Allocated Budget	Actual	Encumbrances %Committed	Available
-20-000000-88935-000 GENERAL : HEALTH SERVICES	2,000.00-	6,010.00-	0.00 300.50	4,010.00
Totals for LOCATION: 20 - FRESNO CITY COLLEGE	2,000.00-	6,010.00-	0.00 300.50	4,010.00
-30-000000-88935-000 GENERAL : HEALTH SERVICES	0.00	2,480.00-	0.00 0.00	2,480.00
Totals for LOCATION: 30 - REEDLEY COLLEGE	0.00	2,480.00-	0.00 0.00	2,480.00
Totals for OBJECT: 88935 - HEALTH SERVICES	2,000.00-	8,490.00-	0.00 424.50	6,490.00

File Shots
6010 Fresno College
2490 Reedley College

8,490

SIX TEN & ASSOC.
 2002 OCT 11 PM 12:05

MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL		FORM HFE-2.1	
(01) Claimant State Center 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 1986/87	(b) FY of Claim
Birth Control/Family Planning		X	X
Stop Smoking		X	X
Library, Videos and Cassettes		X	X
First Aid, Major Emergencies		X	X
First Aid, Minor Emergencies		X	X
First Aid Kits, Filled		X	X
Immunizations			
Diphtheria/Tetanus		X	X
Measles/Rubella			X
Influenza		X	X
Information		X	X
Insurance			
On Campus Accident		X	X
Voluntary		X	X
Insurance Inquiry/Claim Administration			
Laboratory Tests Done			
Inquiry/Interpretation			
Pap Smears			
Physical Examinations			
Employees			
Students		X	X
Athletes			
Medications			
Antacids			
Antidiarrheal		X	X
Aspirin, Tylenol, etc.,		X	X
Skin Rash Preparations		X	X
Eye Drops		X	X
Ear Drops		X	X
Toothache, oil cloves		X	X
Stingkill		X	X
Midol, Menstrual Cramps		X	X
Other, List Tolnaftate, Cortisone, CTM, Pseudephedrine HCE, Diphenhydramine, Pediculosis Control, Cough Syrup, Lozenges		X	X
Pediculosis Control, Cough Syrup, Lozenges		X	X
Parking Cards/Elevator Keys			
Tokens			
Return Card/Key			
Parking Inquiry			
Elevator Passes			
Temporary Handicapped Parking Permits			

MANDATED COSTS HEALTH FEE ELIMINATION COMPONENT/ACTIVITY COST DETAIL		FORM HFE-2.1	
(01) Claimant State Center 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. 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	
Tests			
Blood Pressure		X	X
Hearing		X	X
Tuberculosis		X	X
Reading		X	X
Information		X	X
Vision		X	X
Glucometer			
Urinalysis			
Hemoglobin		X	X
EKG			
Strep A Testing			
PG Testing			
Monospot			
Hemacult			
Others, list Psychological Testing		X	X
Miscellaneous			
Absence Excuses/PE Waiver		X	X
Allergy Injections			
Bandaids		X	X
Booklets/Pamphlets		X	X
Dressing Change		X	X
Rest		X	X
Suture Removal		X	X
Temperature		X	X
Weigh		X	X
Information		X	X
Report/Form			
Wart Removal			
Others, list			
Committees			
Safety		X	X
Environmental		X	X
Disaster Planning		X	X
Others. List Campus Committees		X	X