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January 15, 2016  
Commission on  
State Mandates

**BETTY T. YEE**  
California State Controller

LATE FILING

January 15, 2016

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

Re: **Incorrect Reduction Claim (IRC)**  
*Enrollment Fee Collection and Waivers, 13-9913-I-01*  
Education Code Section 76300 and  
California Code of Regulations, Title 5, Sections 58501-58503, 58611-58613,  
58620, and 58630  
Fiscal Years: 1998-99, 1999-2000, 2000-01, 2001-02, 2002-03, 2003-04, 2004-05, 2005-  
06, 2006-07, 2007-08  
Gavilan Community College District, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-named IRC.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

A handwritten signature in black ink, appearing to read "Jim L. Spano".

JIM L. SPANO, Chief  
Mandated Cost Audits Bureau  
Division of Audits

JLS/lis

16738

**RESPONSE BY THE STATE CONTROLLER'S OFFICE  
TO THE INCORRECT REDUCTION CLAIM (IRC) FILED BY  
GAVILAN COMMUNITY COLLEGE DISTRICT**

**Enrollment Fee Collection and Waivers Program**

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Note: References to Exhibits relate to the district's IRC filed on March 26, 2014, as follows:

- Exhibit A – PDF page 30
- Exhibit B – PDF page 80
- Exhibit C – PDF page 91
- Exhibit D – PDF page 102
- Exhibit E – PDF page 199

**Tab 1**

1 **OFFICE OF THE STATE CONTROLLER**  
3301 C Street, Suite 725  
2 Sacramento, CA 95816  
Telephone No.: (916) 324-8907  
3

4 **BEFORE THE**  
5 **COMMISSION ON STATE MANDATES**  
6 **STATE OF CALIFORNIA**  
7

8  
9 **INCORRECT REDUCTION CLAIM (IRC)**  
10 **ON:**

No.: IRC 13-9913-I-01

11 **Enrollment Fee Collection and Waivers**  
**Program**  
12 **Education Code Section 76300 and California**  
13 **Code of Regulations, Title 5, sections 58501-**  
**58503, 58611-58613, 58620, and 58630**  
14 **GAVILAN COMMUNITY COLLEGE**  
15 **DISTRICT,**  
**Claimant**

**AFFIDAVIT OF BUREAU CHIEF**

16 I, Jim L. Spano, make the following declarations:  
17

- 18 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.  
19 2) I am currently employed as a bureau chief, and have been so since April 21, 2000. Before that, I  
20 was employed as an audit manager for two years and three months.  
21 3) I am a California Certified Public Accountant.  
22 4) I reviewed the work performed by the SCO auditor.  
23 5) Any attached copies of records are true copies of records, as provided by Gavilan Community  
24 College District or retained at our place of business.  
25

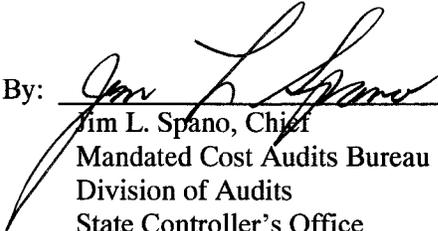
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- 6) The records include claims for reimbursement, and attached supporting documentation, explanatory letters, or other documents relating to the above-entitled Incorrect Reduction Claim.
- 7) A field audit of the claims for fiscal year (FY) 1998-99 through FY 2007-08 commenced April 8, 2009 and ended on April 8, 2011.

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

Date: January 15, 2016

OFFICE OF THE STATE CONTROLLER

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

## **Tab 2**

**STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE  
TO THE INCORRECT REDUCTION CLAIM FILED BY  
GAVILAN COMMUNITY COLLEGE DISTRICT**

**For Fiscal Year (FY) 1998-99 through FY 2007-08**

**Enrollment Fee Collection and Waivers Program  
Education Code Section 76300 and  
Title 5, *California Code of Regulations*, sections 58501-58503,  
58611-58613, 58620, and 58630**

**SUMMARY**

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that Gavilan Community College District submitted on March 26, 2014. The SCO audited the district's claims for costs of the legislatively mandated Enrollment Fee Collection and Waivers Program for the period of July 1, 1998, through June 30, 2008. The SCO issued its final report on April 8, 2011 (**Exhibit A**).

The district submitted reimbursement claims totaling \$3,857,220. Subsequently, the SCO audited those claims and determined that \$90,288 is allowable and \$3,766,932 is unallowable. The district claimed unsupported and ineligible salaries and benefits and contract services, overstated the indirect cost rates, and overstated offsetting savings/reimbursements.

The following table summarizes the audit results:

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 1998, through June 30, 1999</u>			
Direct costs:			
Salaries and benefits	\$ 214,360	\$ 8,503	\$ (205,857)
Total direct costs	214,360	8,503	(205,857)
Indirect costs	76,483	1,575	(74,908)
Total direct and indirect costs	290,843	10,078	(280,765)
Less offsetting reimbursements:			
Enrollment fee collection	(5,803)	(10,078)	(4,275)
Total program costs	<u>\$ 285,040</u>	\$ -	<u>\$ (285,040)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 1999, through June 30, 2000</u>			
Direct costs:			
Salaries and benefits	\$ 250,594	\$ 11,880	\$ (238,714)
Total direct costs	250,594	11,880	(238,714)
Indirect costs	85,778	1,675	(84,103)
Total direct and indirect costs	336,372	13,555	(322,817)
Less offsetting reimbursements:			
Enrollment fee collection	(5,448)	(591)	4,857
Enrollment fee waivers	(11,361)	(12,964)	(1,603)
Total program costs	<u>\$ 319,563</u>	\$ -	<u>\$ (319,563)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	
<u>July 1, 2000, through June 30, 2001</u>			
Direct costs:			
Salaries and benefits	\$ 329,358	\$ 12,445	\$ (316,913)
Total direct costs	329,358	12,445	(316,913)
Indirect costs	120,380	1,944	(118,436)
Total direct and indirect costs	449,738	14,389	(435,349)
Less offsetting reimbursements:			
Enrollment fee collection	(5,194)	(718)	4,476
Enrollment fee waivers	(12,001)	(13,671)	(1,670)
Total program costs	<u>\$ 432,543</u>	\$ -	<u>\$ (432,543)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2001, through June 30, 2002</u>			
Direct costs:			
Salaries and benefits	\$ 313,425	\$ 14,379	\$ (299,046)
Total direct costs	313,425	14,379	(299,046)
Indirect costs	112,394	2,350	(110,044)
Total direct and indirect costs	425,819	16,729	(409,090)
Less offsetting reimbursements:			
Enrollment fee collection	(5,036)	(920)	4,116
Enrollment fee waivers	(13,766)	(15,809)	(2,043)
Total program costs	<u>\$ 407,017</u>	\$ -	<u>\$ (407,017)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	
<u>July 1, 2002, through June 30, 2003</u>			
Direct costs:			
Salaries and benefits	\$ 332,386	\$ 21,644	\$ (310,742)
Total direct costs	332,386	21,644	(310,742)
Indirect costs	109,289	3,138	(106,151)
Total direct and indirect costs	441,675	24,782	(416,893)
Less offsetting reimbursements:			
Enrollment fee collection	(4,604)	(1,594)	3,010
Enrollment fee waivers	(20,492)	(23,188)	(2,696)
Total program costs	<u>\$ 416,579</u>	\$ -	<u>\$ (416,579)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2003, through June 30, 2004</u>			
Direct costs:			
Salaries and benefits	\$ 327,425	\$ 21,660	\$ (305,765)
Contracted services	1,231	1,231	-
Total direct costs	<u>328,656</u>	<u>22,891</u>	<u>(305,765)</u>
Indirect costs	118,822	3,376	(115,446)
Total direct and indirect costs	<u>447,478</u>	<u>26,267</u>	<u>(421,211)</u>
Less offsetting reimbursements:			
Enrollment fee collection	(13,194)	(2,105)	11,089
Enrollment fee waivers	<u>(21,318)</u>	<u>(24,162)</u>	<u>(2,844)</u>
Total program costs	<u>\$ 412,966</u>	\$ -	<u>\$ (412,966)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	
<u>July 1, 2004, through June 30, 2005</u>			
Direct costs:			
Salaries and benefits	\$ 345,500	\$ 18,850	\$ (326,650)
Contracted services	666	666	-
Total direct costs	<u>346,166</u>	<u>19,516</u>	<u>(326,650)</u>
Indirect costs	117,332	6,173	(111,159)
Total direct and indirect costs	<u>463,498</u>	<u>25,689</u>	<u>(437,809)</u>
Less offsetting reimbursements:			
Enrollment fee collection	(19,536)	(4,163)	15,373
Enrollment fee waivers	<u>(16,457)</u>	<u>(21,526)</u>	<u>(5,069)</u>
Total program costs	<u>\$ 427,505</u>	\$ -	<u>\$ (427,505)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2005, through June 30, 2006</u>			
Direct costs:			
Salaries and benefits	\$ 356,976	\$ 21,458	\$ (335,518)
Total direct costs	356,976	21,458	(335,518)
Indirect costs	131,795	7,223	(124,572)
Total direct and indirect costs	488,771	28,681	(460,090)
Less offsetting reimbursements:			
Enrollment fee collection	(18,570)	(3,037)	15,533
Enrollment fee waivers	(19,472)	(25,644)	(6,172)
Total program costs	<u>\$ 450,729</u>	\$ -	<u>\$ (450,729)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ -</u>	
<u>July 1, 2006, through June 30, 2007</u>			
Direct costs:			
Salaries and benefits	\$ 195,166	\$ 67,546	\$ (127,620)
Total direct costs	195,166	67,546	(127,620)
Indirect costs	71,138	22,743	(48,395)
Total direct and indirect costs	266,304	90,289	(176,015)
Less offsetting reimbursements:			
Enrollment fee collection	(24,561)	(438)	24,123
Enrollment fee waivers	(69,473)	(65,170)	4,303
Total program costs	<u>\$ 172,270</u>	\$ 24,681	<u>\$ (147,589)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 24,681</u>	

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
<u>July 1, 2007, through June 30, 2008</u>			
Direct costs:			
Salaries and benefits	\$ 374,267	\$ 91,555	\$ (282,712)
Contracted services	91,273	18,262	(73,011)
Total direct costs	465,540	109,817	(355,723)
Indirect costs	148,023	38,535	(109,488)
Total direct and indirect costs	613,563	148,352	(465,211)
Less offsetting reimbursements:			
Enrollment fee collection	(18,738)	(22,186)	(3,448)
Enrollment fee waivers	(61,817)	(60,559)	1,258
Total program costs	<u>\$ 533,008</u>	\$ 65,607	<u>\$ (467,401)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 65,607</u>	

Summary: July 1, 1998, through June 30, 2008

Direct costs:			
Salaries and benefits	\$ 3,039,457	\$ 289,920	\$ (2,749,537)
Contracted services	93,170	20,159	(73,011)
Total direct costs	3,132,627	310,079	(2,822,548)
Indirect costs	1,091,434	88,732	(1,002,702)
Total direct and indirect costs	4,224,061	398,811	(3,825,250)
Less offsetting reimbursements:			
Enrollment fee collection	(120,684)	(45,830)	74,854
Enrollment fee waivers	(246,157)	(262,693)	(16,536)
Total program costs	<u>\$ 3,857,220</u>	\$ 90,288	<u>\$ (3,766,932)</u>
Less amount paid by the State <sup>1</sup>		-	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 90,288</u>	

<sup>1</sup> Payment current as of November 30, 2015

## **I. ENROLLMENT FEE COLLECTION AND WAIVERS PROGRAM CRITERIA**

### **Parameters and Guidelines – January 26, 2006**

#### **SUMMARY OF THE MANDATE**

On April 24, 2003, the Commission on State Mandates (Commission) adopted the Statement of Decision for the Enrollment Fee Collection and Waivers Program. The Commission found that the test claim legislation constitutes a new program or higher level of service and imposes a reimbursable State-mandated program on community college districts within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514. Accordingly, the Commission approved this test claim for the following reimbursable activities:

- Calculating and collecting the student enrollment fee for each student enrolled except for nonresidents, and except for special part-time students cited in Education Code section 76300, subdivision (f).
- Waiving student fees in accordance with the groups listed in Education Code section 76300, subdivisions (g) and (h).
- Waiving fees for students who apply for and are eligible for Board of Governor's Grant (BOGG) fee waivers.
- Reporting to the California Community Colleges Chancellor's Office (CCCCO) the number of and amounts provided for BOGG fee waivers.
- Adopting procedures that will document all financial assistance provided on behalf of students pursuant to chapter 9 of title 5 of the California Code of Regulations; and including in the procedures the rules for retention of support documentation which will enable an independent determination regarding accuracy of the district's certification of need for financial assistance.

The Commission found that all other test claim statutes and regulations not cited above do not impose reimbursable State-mandated activities within the meaning of article XIII B, section 6 and Government Code section 17514.

The program's parameters and guidelines establish the State mandate and define reimbursement criteria. The Commission adopted the parameters and guidelines on January 26, 2006 [**Exhibit C**]. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist community college districts in claiming mandated-program reimbursable costs. The parameters and guidelines are applicable to the district's FY 1998-99, FY 1999-2000, FY 2000-01, FY 2001-02, FY 2002-03, FY 2003-04, FY 2004-05, FY 2005-06, FY 2006-07, and FY 2007-08 claims.

#### **SCO Claiming Instructions**

The SCO annually issues mandated cost claiming instructions, which contain filing instructions for mandated cost programs. For the purpose of this IRC, the SCO's State Mandated Costs Claiming Instructions No. 206-10 dated April 3, 2006 [**Exhibit D**] are substantially similar to the version extant at the time the district filed the subject claims.

## II. STATUTE OF LIMITATIONS FOR AUDIT

### Issue

The district asserts that the audit was started before April 8, 2011, and the two-year statute of limitations to complete the audit had expired when the SCO issued its final audit report dated April 8, 2011. The district asserts that the district received the final audit report by United States mail on April 18, 2011.

### **SCO's Analysis**

The parameters and guidelines in effect for the audit period require the SCO to complete the audit within two years of the audit start date. California Government Code section 17558.5 states that the Controller must complete an audit no later than two years after the date that the audit commenced.

### District's Response

This issue is not a finding of the audit report. It is a threshold issue as to whether the Commission has jurisdiction to adjudicate the remaining issues raised in this incorrect reduction claim. The factual issue is the determination of the date the audit was "complete" and the date the audit was "commenced."

The audit was complete with the issuance of the final audit report dated April 8, 2011. However, the audit report was not received by the district by United States mail until April 18, 2011. This is evidenced by the district's date stamp on the front page of the audit report and an April 18, 2011 email from Nancy Bailey (district) to Keith Peterson (SixTen and Associates, the district's mandate consultant). The ten-day difference exceeds a normal mailing period in the United States mail. Therefore, the April 8, 2011 date may not be the date the final report actually left the Controller's office.

The Controller's (John Cobbinah, Audit Manager) audit notification letter to the district (Joseph D. Keeler, Vice President) dated April 8, 2009, stated that "[T]his letter confirms that Curt Chiesa [the auditor] has scheduled an audit..." thus indicating some prior contact with the district. An email dated March 16, 2009, from Keith Peterson to Nancy Bailey (district) indicates that the district was aware no later than March 16, 2009, about three weeks before the April 8, 2009 letter, that an audit was scheduled for the district. Therefore, the final audit report was issued more than two years from the date the audit commenced. All referenced correspondence is located at **Exhibit E**.

### SCO's Comments

Government Code section 17558.5, subsection (a) states that "In any case, an audit shall be completed not later than two years after the date the audit is commenced." An audit is completed when the final audit report is approved and signed by an authorized SCO representative. The dates that reports are mailed and/or received are irrelevant for determining when an audit is considered to be completed. There is no legal requirement for the SCO to mail an audit report within two years or for claimants to physically receive an audit report within two years of the audit commencement date.

The SCO contacted the district on April 8, 2009, to schedule an entrance conference. Subsequently, the SCO mailed its engagement letter to the district, dated April 8, 2009, reiterating the program and fiscal years under audit as well as confirming the entrance conference date of April 21, 2009. The final report was dated April 8, 2011. Consequently, the audit was completed within two years from the audit start date.

### III. AUDIT STANDARDS

#### Issue

The district asserts that the Controller either used a wrong audit standard for the audit or it has misrepresented the actual nature and scope of the audit.

#### SCO's Analysis

The SCO performs audits of mandated cost claims under the authority of Government Code sections 12410 and 17561. Government Code section 12410 states that the Controller shall superintend the fiscal concerns of the state and audit disbursement of any state money, for correctness, legality, and for sufficient provisions for payment. Government Code section 17561 states that the Controller may audit the records of any local agency or school district to verify the actual amount of mandated costs, may reduce any claim that the Controller determines is excessive and unreasonable, and shall adjust the payment to correct for any underpayments or overpayments which occurred in previous fiscal years.

#### District's Response

##### Government Code Section 17558.5

Government Code section 17558.5 describes the time to commence and finish an audit and is not an audit content or process standard.

##### Government Code Section 17561

Government Code Section 17561 (d), subdivision (1) and (2), authorize the Controller to audit initial and subsequent annual reimbursement claims and to "[r]educe any claim that the Controller determines is excessive or unreasonable." This is a distinct scope statement. Adjustments based on lack of documentation are not adjustments based on excessive or unreasonable costs.

##### Government Code Section 12410

Government Code Section 12410 dates back to 1945. It is not specific to the audit of mandate reimbursement claims. The only applicable audit standard for mandate reimbursement claims is found in Government Code Section 17561(d). The fact that this section specifies its own audit standards (excessive and unreasonable) implies that the general Controller audit standards (correctness, legality, and sufficient provisions of law) do not apply here. Therefore, the Controller may only reduce a mandate reimbursement claim if it specifically finds that the amounts claimed are unreasonable or excessive under Section 17561(d).

#### SCO's Comments

##### Government Code section 17558.5

We agree that Government Code Section 17558.5 specifies the time to commence and finish the audit.

##### Government Code section 17561

The district asserts that the SCO did not assert or demonstrate that the costs claimed were excessive and unreasonable. Excessive is defined as "Exceeding what is usual, proper, necessary, or normal."<sup>1</sup> Unreasonable is defined as "Excessive, immoderate, or exorbitant."<sup>2</sup> The district's indirect cost rates exceeded the proper amount, based on the audited indirect cost rates that the SCO calculated in accordance with directions provided in the parameters and guidelines and specifics provided in the SCO's claiming instructions. Further, the number of hours claimed by district personnel to perform various mandated activities was considered unreasonable, as they were based on estimates rather than on actual source documentation related to the reimbursable activities. In addition, evidence gathered during the audit process supported that some of the claimed time estimates were excessive.

---

<sup>1</sup> Webster's New World Dictionary, Third College Edition © 1998

<sup>2</sup> Ibid.

## Government Code Section 12410

The district asserts that the SCO failed to put forth any evidence that these standards were not met or even relevant. As a mandated cost reimbursement claim is, in fact, a claim against the State, Government Code section 12410 is an applicable audit standard for audit of the district's mandated cost claims. Pursuant to Government Code section 12410, the SCO concluded that the district's claim was neither correct nor legal. Correct is defined as "Conforming to an approved or conventional standard."<sup>3</sup> Legal is defined as "Conforming to or permitted by law or established rules."<sup>4</sup> The district claimed costs for salaries and benefits that did not comply with the documentation requirements stipulated in the parameters and guidelines. In addition, the district claimed indirect cost rates that did not conform to the SCO's claiming instructions. In this instance, the SCO's claiming instructions are an extension of the parameters and guidelines if the district chose to use the FAM-29C option to claim allowable indirect costs. Failure to comply with the parameters and guidelines is neither correct nor legal.

## **IV. DOCUMENTATION STANDARDS**

### Issue

The district asserts that the audit inconsistently applied the documentation standards stated in the parameters and guidelines, and that the findings instead relied upon post facto anecdotal information.

### **SCO's Analysis**

The parameters and guidelines states,

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

### District's Response

It should be remembered that the parameters and guidelines were adopted and the first claiming instructions were issued seven years after the first year in the audit period. Thus, claimants were not on notice of the activities approved for reimbursement that should be documented until the eighth year of the eligibility period. It would seem patently unreasonable to require contemporaneous documentation of daily staff time for the retroactive initial fiscal years. While some historic staff time can be reconstructed from calendars and desk diaries, other staff time cannot and must be reported as a good-faith estimate where the desired information is not maintained in the regular course of business. While the district agrees with the audit report recommendation that claimants maintain records that document actual time spent on mandate related activities, it would be a more realistic standard only for the fiscal year annual claims filed after initial fiscal year claims.

The district utilized forms prepared by its consultant to document staff time spent on the mandate. These forms are in the nature of certified declarations of time logs that are within the scope of the parameters and guidelines documentation standards. Where these forms or other documentation was apparently sufficient, the auditor made qualitative judgments regarding the scope of the activities as to whether they were related to the mandate program. Where it was not, the auditor disallowed the claimed costs for insufficient documentation. In some cases (enrollment fee collection ongoing costs), average staff time per activity was disallowed. Other similar forms were accepted (enrollment fee waiver ongoing costs),

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<sup>3</sup> Ibid.

<sup>4</sup> Ibid.

thus validating the concept of using average times as an acceptable method for the calculation of the mandate costs. Where the district reported time and workload statistics were accepted by the auditor for some activities, the Controller is validating the district's good faith method and the mandate consultant's forms as an acceptable method for estimating average time. The different treatment of similar supporting documentation appears to be the result of anecdotal information gained from post facto interviews with some of the district staff.

The audit report states that the Controller relies on the documentation requirements stated in the parameters and guidelines. However, the Controller's inconsistent treatment of similar district documentation makes that reliance seem capricious and unenforceable.

### SCO's Comments

The district stated that it is unreasonable to require contemporaneous documentation until the "eighth year of the eligibility period" as the parameters and guidelines were adopted and the first claiming instructions were issued seven years after the first year in the audit period. We disagree. The audit period included district-filed claims for an additional two years after the initial filing period. However, throughout the entire audit period, the district claimed unsupported costs and estimated the average time in minutes it took to perform various reimbursable activities. None of the district's claims included actual cost documentation that is in compliance with the parameters and guidelines. The issuance date of the parameters and guidelines has no effect on the district's responsibility to support costs claimed. We audit to the requirements stated in the parameters and guidelines. Throughout the audit period, we gained an understanding of the different processes relevant to the reimbursable activities and expanded audit procedures as necessary to determine the allowable portion of claimed costs.

The district stated that it used forms prepared by its consultant to document staff time spent on the mandate, and the different treatment of these "good faith estimates" appears to be the result of anecdotal information gained from post facto interviews with some of the district staff. We disagree. Estimates, whether provided in good faith or not, do not comply with the actual cost documentation requirements of the parameters and guidelines. Instead, they are examples of corroborating evidence, which cannot be used as a substitute for source documents. Therefore, all costs claimed by the district based upon such documentation were unallowable as claimed. In addition, none of the time estimates claimed were verified for reasonableness by the district's consultant.

Because we realized that district staff performed the reimbursable activities, time spent by SCO auditors conducting interviews was for the purpose of gaining testimonial evidence from district staff that performed the reimbursable activities concerning the relevance of the district's time estimates. SCO auditors also performed some observations of district staff performing reimbursable activities. In some cases, we found that the time estimates cited by district staff for certain reimbursable activities were reasonable based upon evidence gathered during the audit. Any allowable costs for these activities were based upon the reasonableness of the time estimates alone, not on the quality or type of documentation provided by the district.

## **V. FINDING 1 – OVERSTATED SALARIES AND BENEFITS**

### Issue

The district claimed unallowable salaries and benefits of \$652,279. The costs are unallowable because the district did not provide documentation supporting some of its costs, totaling \$116,550, and made errors when applying time allowances totaling \$535,729.

## SCO's Analysis

The district claimed \$50,824 for the one-time activity of preparing district policies and procedures (\$49,606 for enrollment fee collection and \$1,218 for enrollment fee waivers). The SCO found that \$7,436 is allowable (\$7,263 for enrollment fee collection and \$173 for enrollment fee waivers) and that \$43,388 is unallowable. The allowable costs were those in the first fiscal year they were claimed. For the remaining years, the district did not support costs claimed with actual cost documentation or that costs incurred were required by changes in state law rather than by discretionary activities undertaken by the district to update its own policies and procedures regarding the collection of enrollment fees or the processing of BOGG fee waivers.

The district claimed \$93,136 for the one-time activity of staff training (one time per employee) (\$93,094 for enrollment fee collection and \$42 for enrollment fee waivers). The SCO found that \$19,974 is allowable (\$19,932 for enrollment fee collection and \$42 for enrollment fee waivers) and that \$73,162 is unallowable. The allowable costs were primarily for district staff in the first fiscal year they were claimed. For FY 2007-08, the district received training from its software vendor related to the implementation of its new Banner system. Allowable costs for enrollment fee collection training that year were based on training information and invoices provided by the software vendor (**Tab 8**) and an employee sign-in sheet supporting district staff attendance at the training sessions (**Tab 9**). We calculated allowable costs for the training sessions that year based on the information provided by the vendor in its training information sheets related to the types of training provided. We allocated salary and benefit costs for district staff based on the percentage of the training that was related to the reimbursable activities (**Tab 9**).

For the ongoing activities of calculating and collecting enrollment fees from students, we made adjustments to the number of students claimed (multiplier) based on enrollment statistics provided by the CCCC (Tab 4). As a result of these multiplier adjustments, we found that the district overstated claimed costs by \$544,326. This audit adjustment was limited to the changes in student multiplier statistics because we calculated the audit finding using the claimed minutes per activity and claimed staff productive hourly rates (Tab 6).

## District's Response

### **Unsupported Costs**

#### Policies and Procedures

A total of \$43,387 was disallowed for staff time claimed for policies and procedures. The audit report states:

For the one-time activity of preparing district policies and procedures, we allowed costs in the first fiscal year they were claimed totaling \$7,263 for fiscal year (FY) 1998-99, enrollment fee collection costs and \$173 for FY 1999-2000 enrollment fee waivers costs. For the remaining years (FY 1999-2000 through FY 2005-06 for enrollment fee collection costs and FY 2000-01 through FY 2005-06 for enrollment fee waivers costs), the district did not provide support for such costs.

All of the disallowed costs were claimed before FY 2006-07 when the parameters and guidelines became available to claimants. Only the first year of reported costs for this activity were allowed. These first year amounts were allowed in full and the remaining years were disallowed even though the same documentation and support was provided for all fiscal years. None of the staff time was disallowed as unreasonable.

The parameters and guidelines state that preparing district policies and procedures is reimbursable as a one-time activity. There is no stated requirement to distinguish this work performed as either the result of a change in district procedure or a direct result of changes in state law as asserted by the audit report. The audit report cites the Commission Final Staff Analysis for the parameters and guidelines for the premise, not stated in the parameters and guidelines, that updates to policies and procedures result from changes in local policy. This is an unenforceable presumption and not supported by audit findings. The audit report essentially disallows staff time for policies and procedures after the first instances of reported costs for these activities in FY 1998-99 as a duplication of one-time costs without regard to actual subsequent changes made to the policies and procedures.

### Staff Training

A total of \$73,163 was disallowed for staff time claimed for training. The audit report states:

For the one-time activity of staff training (one time per employee), we allowed costs in the first year employees were claimed totaling \$681 for FY 1998-99 and \$568 for FY 2002-03 for enrollment fee collection costs. We allowed all enrollment fee waivers staff training costs totaling \$42. For FY 1999-2000 through FY 2005-06, we determined that \$9,488 in enrollment fee collection costs were unallowable because the employees had been claimed previously. The district provided no documentation related to the nature of the training. For FY 2006-07, the district claimed no training costs. For FY 2007-08 we determined, based on documentation the district provided, that \$63,675 of \$82,358 claimed for enrollment fee collection costs were unallowable. Most of the costs related to non-mandated activities.

None of the staff time was disallowed as unreasonable. These first year amounts were allowed in full, but the remaining years were disallowed even though essentially the same documentation and support were provided for all fiscal years. The audit report also cites here for training costs the Commission Final Staff Analysis for the parameters and guidelines for the premise that updates to policies and procedures result from changes in local policy. The same unenforceable presumption and absence of actual audit findings for that assertion exist here. If any presumption should exist, it should be considered that the content of the training would change over the span of years; thus, new content would be a new one-time activity for any repeat staff members. It should also be anticipated that the name of the supervisors or managers conducting the training would appear in the claims for several years. There should be no blanket disallowance of staff time for persons whose name appears more than once, whether a new or existing employee, without a determination of whether the subject matter of the training was duplicate of previously claimed training activities.

### Salary and Benefits (PHR)

It cannot be determined from the audit report what adjustments, if any, were made to salary and benefits productive hourly rates for the persons for whom tie was allowed.

### **Errors in Application of Time Allowances for Ongoing Activities**

The audit report asserts that, in applying the time allowances, the district did not report the correct workload statistics relevant to the various cost components. The audit recalculated reimbursable activities and determined that the district overstated salaries and benefits by \$535,729, comprising overstated enrollment fee collection costs totaling \$544,326 and understated enrollment fee waivers costs by \$8,597.

Twelve ongoing activities are identified by the parameters and guidelines; six for enrollment fee collection (1-6) and six for enrollment fee waivers (7-12). Using time log certification forms developed by the district's mandated cost consultant, the district claimed salaries and benefits for the 12 activities using time allowances developed from the time estimated by individual staff to implement the various activities. The calculation of the ultimate cost of staff time to implement these mandate activities utilizes three components: the average time to implement each activity, multiplied by the average productive hourly rate for the relevant positions, then multiplied by the relevant workload statistic (e.g., the number of students paying an enrollment fee). This part of the finding only adjusts the various workload multipliers, the third component of the calculation.

The audit report states that the district did not report the correct number of student relevant to the various cost components and did not support the numbers used for the multipliers. The claims utilized information available from district records or the Chancellor's web site at the time the annual claims were prepared. The auditor used a post facto specific data query from the Chancellor's MIS database that eliminated specific elements (e.g., duplicated students by term and special admit student) not available in the usual course of business at the time of the claim preparation. These seasoned statistics may be satisfactory; however, the tables provided on page 11 of the audit report do not segregate the adjustments to the workload multipliers from the overall three-part calculation. Instead, the tables only report the net effect of the audited changes to the multipliers. Therefore, it cannot be determined from the evidence on the record the workload statistics used by the Controller for this audit.

### SCO's Comments

#### **Unsupported Costs**

##### *Policies and Procedures*

The district states that all of the disallowed costs were claimed before FY 2006-07, when the parameters and guidelines became available to claimants. We agree. However, the issuance date of the parameters and guidelines has no effect on the district's responsibility to support costs claimed. We audit to the requirements stated in the parameters and guidelines. If the district disagreed with the documentation requirements in the parameters and guidelines, it had the opportunity to suggest changes to those requirements prior to adoption.

The district states that the SCO, "... essentially disallowed staff time for policies and procedures after the first instances of reported costs for these activities in FY 1998-99 as a duplication of one-time costs without regard to actual subsequent changes made to the policies and procedures." We disagree.

For the entire audit period, employees estimated the time it took to perform the one-time activity of preparing policies and procedures for the collection of enrollment fees, generally per year, on certification forms developed by the district's mandated cost consultant [Tab 3]. These forms were not prepared contemporaneously. As noted in the finding, we allowed costs in the first year employees were claimed, totaling \$7,263 for FY 1998-99 enrollment fee collection costs and \$173 for FY 1999-2000 enrollment fee waivers costs.

The Final Staff Analysis and Proposed Parameters and Guidelines (Item 9) addressed during the January 26, 2006, Commission on State Mandates hearing for this mandated program states on page 5 that:

The claimant proposed that the activities of preparing policies and procedures be reimbursable activities. Staff found that preparing policies and procedures is reasonable to comply with the mandate. However, staff finds that updates to the policies and procedures would be subject to changes in the community college district's policy rather than state law, and would not be reimbursable. Therefore, staff modified this section to delete updating the policies and procedures and to specify that preparation of policies and procedures is a one-time activity.

For the unallowable costs, the district did not support costs claimed with actual cost documentation. Further, the district provided no support that costs incurred were required by changes in state law rather than by discretionary activities undertaken by the district to update its own policies and procedures regarding the collection of enrollment fees or processing of BOGG fee waiver applications.

### *Staff Training*

The district states that costs were determined to be unallowable, "... even though essentially the same documentation and support were provided for all fiscal years." We disagree. Training costs were determined to be unallowable because the district claimed costs for the same district employees in multiple years for an activity that is reimbursable one-time per employee. The district did not support the nature of the training provided, the length of the training, or whether any of the training costs related to the trainers' time. In addition, employees estimated the time it took to perform the one-time activity of training district staff who implemented the program on the procedures for the collection of enrollment fees, generally per year, on certification forms developed by the district's mandated cost consultant (Tab 3). These forms were not prepared contemporaneously.

For enrollment fee collection training costs that were claimed in FY 2007-08, the district provided support that the training related to training district staff for the implementation of its new "Banner" accounting software. The district's software vendor provided the training and provided support for the nature of the training provided as well as the names of district staff that attended the training sessions. The district claimed costs for all staff that attended all training sessions. However, only a portion of the training was related to the reimbursable activities of collecting enrollment fees from students. As previously noted, we used this information and calculated allowable costs based on training time that was related to the reimbursable activities (Tab 9).

The district also states that we should consider that the content of the training would change over the span of years; thus, new content would be a new one-time activity for any repeat staff members. The district adds, "There should be no blanket disallowance of staff time for persons whose name appears more than once, whether a new or existing employee, without a determination of whether the subject matter of the training was duplicate of previously claimed training activities." We agree with both statements. However, in addition to not providing any information related to the nature of training activities (except for FY 2007-08), the district provided no information explaining why some district staff were claimed multiple times for an activity that is reimbursable on a one-time basis per employee.

The parameters and guidelines (section IV – Reimbursable Activities) require claimed costs to be supported by source documents created at or near the same time the actual cost was incurred for the event or activity in question.

The parameters and guidelines (section IV.A.1.b – Reimbursable Activities – Enrollment Fee Collection – One-time Activities – Staff Training (One-time per employee)) state that staff training is reimbursable as a one-time cost per employee for training district staff who implement the program based on the procedures for the collection of enrollment fees. Consistent with the Commission's Final Staff Analysis for policies and procedures, updates to the policies and procedures would be subject to change in the community college district's policy rather than state law, and would not be reimbursable. The Commission's Final Staff Analysis is not the sole support for the SCO's position; it is relied upon in conjunction with the parameters and guidelines and clarifies the Commission's position regarding one-time activities.

### *Salary and Benefits (PHR)*

The SCO did not make any adjustments to the district's reported productive hourly rates.

### **Errors in Application of Time Allowances for Ongoing Activities**

The district states that the calculation of the cost of staff time to implement enrollment fee collection and enrollment fee waiver activities "utilized three components: the average time to implement each activity, multiplied by the average productive hourly rate for the relevant positions, then multiplied by the relevant workload statistic (e.g., the number of students paying an enrollment fee). This part of the finding only adjusts for the various workload multipliers, the third component of the calculation." We agree. We provided the district with the workload multipliers used during the audit.

The district adds that the SCO used, “a post facto specific data query from the Chancellor’s MIS database that eliminated specific elements (e.g., duplicated students by term and special admit students) not available in the usual course of business at the time of the claim preparation.” We disagree. We used district student enrollment data that we obtained from the CCCCCO. This data is based upon student enrollment data that the district reported to the CCCCCO. To state that said information was not available during the usual course of business at the time of claim preparation infers that the information used by the district to prepare its claims was estimated. The parameters and guidelines for this program state that in order to be eligible for mandated cost reimbursement for any fiscal year, only *actual costs* may be claimed – costs actually incurred to implement the mandated activities (emphasis added).

For Activities 1 and 3, the district claimed costs for reimbursable student enrollment numbers that did not agree with the enrollment numbers documented by the CCCCCO. We updated the district’s calculations based on the number of students enrolled that it reported to the CCCCCO, less non-resident students and special-admit students (e.g., students who attend a community college while in high school pursuant to Education Code section 76001). The CCCCCO’s management information system (MIS) identifies enrollment information based on student data that the district reported from the MIS data element STD 7, codes A through G, and eliminates any duplicate student by term based on their Social Security Number (Tab 4).

For Activities 2 and 4, the district did not provide support for its calculations of the total number of students paying the enrollment fee. We calculated the reimbursable number of students paying the fees by deducting BOGG recipients from reimbursable student enrollment. The annual number of BOGG recipients confirmed directly with the CCCCCO totaled 23,716, while the number of BOGG recipients reported on the CCCCCO’s Web site totaled 23,964, a difference of 248. Therefore, we used the numbers on the CCCCCO Web site (Tab 5).

For Activity 5, the district claimed delinquent fee collection costs based on the amount of delinquent dollars rather than the number of delinquent students for FY 1998-99 through FY 2003-04, FY 2005-06, and FY 2006-07 (Tab 10). We adjusted claimed costs based on the number of delinquent students.

For Activity 6, the district provided, and we accepted, the number of refunds processed for the audit period for students who established fee waiver eligibility after paying their enrollment fees.

For Activities 7 through 9, and Activity 11, the district used the number of BOGG waivers reported on the CCCCCO’s Web site for FY 1999-2000 through FY 2004-05, and FY 2007-08 (Tab 5). The figures used by the district for FY 2005-06 and FY 2006-07 did not agree with the numbers reported on the CCCCCO’s Web site and excluded denied appeals.

For Activities 10 and 12, the district used, and we accepted, the number of denied appeals for FY 2005-06 and FY 2006-07.

The audit adjustment totaling \$652,279 consists of errors in the application of time surveys totaling \$535,729 (Tab 6) and unsupported costs of \$116,550. The unsupported costs are detailed on page 8 of the final audit report.

## **VI. FINDING 2 – UNSUPPORTED SALARIES AND BENEFITS**

### **Issue**

The district claimed unsupported salaries and benefits related to the ongoing activities of calculating and collecting enrollment fees, reimbursable activities (1) through (4). The unsupported salaries and benefits for these four activities, after adjusting the errors found in Finding 1, totaled \$2,097,258.

## SCO's Analysis

From July 1998 through June 2003, students paid enrollment fees either over the telephone, assisted by a staff member, or at the counter. In July 2003, the telephone process was expanded to include an automated system. In May 2006, the district launched the OnLine Gavilan (OLGA) system, an automated online registration and payment system. The OLGA system allowed students to register via the Internet and pay fees with a credit card, thus significantly reducing the time it took to perform Activities 1 through 4.

## District's Response

The audit report eliminates \$2,097,258 of the cost of staff time reported for the ongoing activities for enrollment fee collection. As stated before, the calculation of the cost of staff time to implement these activities utilizes three components; the average time to implement each activity, multiplied by the average productive hourly rate for the relevant positions, then multiplied by the relevant workload statistic (e.g., the number of student paying an enrollment fee). This part of the findings only adjusts the average time reported, the first component of the calculation, for Activities 1-4, only. The table provided on page 21 of the audit report does not segregate the changes to the average times from the overall three-part calculation, or the effect of Finding 1. Instead the table only reports the net effect of the audited disallowance of the average times. However, it appears that all ongoing time for enrollment fee collections was disallowed.

Using certificated forms developed by the district's mandated cost consultant, staff who implemented the mandate estimated their individual times required to perform the reimbursable activities in four different surveys conducted over the ten-year audit period. The audit report states that these individual times resulted in the average times per student enrollment fee payment transaction of 14.5 to 45.4 minutes for Activities 1 through 4 for the four surveys. The audit concludes that the good faith estimates reported by district staff are not acceptable source documentation of actual costs and rejects the time estimates for the four activities.

The auditor observed at the main campus cashier office a reported seven in-person enrollment payment transactions during a three-hour observation period which yielded an average time to perform all four activities of 2 to 3.5 minutes. The contemporaneous process observed by the auditor was different from the process in prior years. Based on this observation and several staff interviews, it appears that all time claimed for Activities 1-4 was disallowed. Clearly the auditor's observation sample size of seven transactions is statistically meaningless. The district's annual student headcount reported in the Chancellor's MIS database ranges about 12,000 to 17,000 per year over the ten years. Each headcount represents an enrollment, with or without fees collected, and usually at least twice per year per student. The audit finding essentially relies upon a narration of anecdotal reasons to disallow the claimed average times, to which the district responded in its letter of March 24, 2011. If a claimant were to base their annual claims on similar directed interviews a few staff or observation of just seven transactions out of perhaps more than 25,000 such transactions per year, the information obtained would not be considered by the Controller as representative because it is not.

The disparate conclusions from the auditor's interviews highlights the challenge in all mandate time reporting in that each individual must interpret the activity descriptions on the forms used to collect staff time. In the case of the district forms used that were prepared by our mandate consultant the activity descriptions are taken from the parameters and guidelines language, even where it is vague or confusing, since any modification has been criticized over the years by state agency personnel as soliciting a preferred response. To the contrary, the auditor's interviews allowed the auditor the opportunity to provide his own clarifications. Thus, as is often the case, the parameters and guidelines language is inadequate for the task of cost accounting, but since the Controller provides no forms for this purpose, and the state agencies criticize any interpretation by the claimants of the parameters and guidelines language, this problem will persist. Given these constraints, it is the district's position that, absent empirical information to the contrary, the individual staff person's contemporaneous interpretation of the parameters and guidelines language, since they implement the mandate program, is more valid than a post facto interpretation by an auditor who does not implement the mandate program. In this audit, the auditor has not provided any empirical findings that contradict the responses of the staff who performed the reimbursable activities.

## SCO's Comments

The district stated that its "good faith estimates" were considered to be "unacceptable source documentation" by the SCO auditors. We agree. Estimates, whether provided in good faith or not, do not comply with the actual cost documentation requirements of the parameters and guidelines. Instead, they are examples of corroborating documentation. The parameters and guidelines state that "corroborating documents cannot be used as a substitute for source documents."

The district also states that the "SCO auditors' observation sample size of seven transactions is statistically meaningless... as the student headcount reported in the Chancellor's MIS database ranges [from] about 12,000 to 17,000 per year..." The issue is not the amount of observations conducted in comparison to the student count. The issue is that our observations were not based on estimates, but rather on actual source documentation for the reimbursable activities in question, thus providing us with a reasonable basis on which to calculate allowable costs.

The district adds that in the case of the forms used to record employee time spent on various activities, the activity descriptions on the forms (created by the district's mandate consultant) were taken from the parameters and guidelines language. We disagree. The district's survey forms paraphrased the parameters and guidelines and contained no additional explanation for district staff to consider (**Tab 3**). Additionally, employee responses were given equal weight even though all employees surveyed did not perform the mandated activities at the same level. The district stated that its surveys were not intended to be accurate, but rather representative of reimbursable time spent on the mandate. The SCO's observations and interviews, in conjunction with the district's surveys, provided a more complete picture of actual costs than the surveys alone.

A meeting was held between the SCO auditors and the district's Administrative Assistant and SB 90 Liaison, on March 29, 2010, to discuss our concerns with the amount of time charged for Activities 1 through 4 (**Tab 7**). During that discussion, we noted that district staff claimed between 12 to 80 minutes per enrolled student for activities (1) through (4), averaging between 41.5 and 45.5 minutes per student for FY 1998-99 through FY 2005-06, 14.5 minutes for FY 2006-07, and 31.3 minutes for FY 2007-08. Based on the number of students served by district staff, the number of hours claimed by the district for Activities 1 through 4 would require approximately four full-time employees for each summer term and approximately 9 to 15 full-time employees for each fall and spring term. However, the district claimed costs for the following number of district staff to perform enrollment fee collection activities:

- FY 1998-99 through FY 2000-01 – five staff (**Tab 3**).
- FY 2001-02 – six staff
- FY 2002-03 through FY 2007-08 – seven staff (**Tab 3**).

Therefore, the time claimed by the district to perform the reimbursable activities is not reasonable based on the number of students enrolled and the number of district staff available to process students' enrollment fee payments.

The SCO auditors also met with two Student Records Technicians on the same date to discuss their procedures when calculating and collecting enrollment fees (**Tab 7**). According to these district employees, the following steps are involved:

- A student's record is accessed by the Student I.D. number.
- A separate screen shows if a student has financial aid, which affects the amount owed.
- The screen shows the amount owed (the computer program calculates the fees).
- The technician posts the student's payment method (e.g., credit card, check, or cash).
- The technician switches to another screen and updates the student's file.

One of the staff members informed the SCO auditors that the amount of time generally required for Activities 1 through 4 was approximately two to three minutes. In addition, the staff member was not aware that the time recorded on the survey forms should have excluded registration-related activities, as the time it took to add/delete classes, collect other fees, and other non-mandated fee collection activities were usually included as part of total time recorded on the survey forms. After the SCO auditors summarized the interviews that took place, both staff members agreed that the time allowances claimed on the survey forms appeared to be overstated.

Subsequently, the district's consultant responded that the costs claimed stands and that the district would not support a reduction in allowable costs.

## VII. FINDING 3 – UNALLOWABLE CONTRACT SERVICES

### Issue

The district claimed unallowable contract services costs totaling \$73,011 related to training for enrollment fee collection activities. The costs were unallowable because they were not related to training for the reimbursable activities.

### SCO's Analysis

The district claimed \$91,273 for contract services provided by Sungard SCT Inc. to provide district training on its new automated Banner System during FY 2007-08. We found that \$73,011 of the total costs claimed was unallowable because the training costs did not relate entirely to procedures for the collection of enrollment fees or for determining which students were eligible for fee waivers. The allowable costs for this training were based on training for topics that related to the reimbursable activities. The vendor provided an employee sign-in sheet supporting which district staff attended the training sessions and how long they attended (**Tab 9**).

### District's Response

The audit report disallows \$73,011 of a total \$91,273 in contract payments made to Sungard to provide training on the new Banner System beginning FY 2007-08 as a pro-rata portion not relevant to the implementation of this mandate. The audit report concludes that the invoices provided by the district for these training costs did not relate entirely to procedures for the collecting of enrollment fees and for determining which student are eligible for waiver of the enrollment fees. The audit report does not document the qualitative criteria for the disallowances made by the auditor and an independent review of the invoices by the Commission will be necessary.

### SCO's Comments

Information contained in the vendor invoices provided by the district for training costs included training for topics that did not relate to the reimbursable activities for the collection of enrollment fees or for determining which students are eligible for an enrollment fee waiver as described in the parameters and guidelines. We made an allocation of allowable training costs based on such information (**Tab 9**). Specifically, we examined the line items found in the invoices and identified the number of line items that related to the reimbursable activities (**Tab 8**). We asked the district to review and comment on our allocation. The district did not respond.

## VIII. FINDING 4 – OVERSTATED INDIRECT COSTS

### Issue

The district claimed \$1,091,434 for indirect costs during the audit period. We found that indirect costs totaling \$88,732 were allowable and \$1,002,702 were unallowable. Of this amount, \$26,102 was unallowable due to errors made in the calculation of the district's indirect rates and \$976,600 was unallowable due to the unallowable salaries and benefits identified in Findings 1 and 2. The district prepared its Indirect Cost Rate Proposal (ICRP) using the SCO's FAM-29C methodology. However, the district did not correctly compute the FAM-29C rates because it did not comply with SCO's claiming instructions applicable for the calculation of indirect cost rates using the FAM-29C methodology (**Tab 13 and 14**).

### **SCO's Analysis**

When computing indirect costs, the parameters and guidelines for this mandated program allow Community Colleges the options of claiming indirect costs using a federally approved rate based on OMB Circular A-21, the rate calculated on the SCO's Form FAM-29C, or a 7% indirect cost rate. The district elected to use the SCO's FAM-29C method, but did not follow the SCO's claiming instructions. We recalculated allowable indirect cost rates based on the FAM-29C methodology that the parameters and guidelines and the SCO claiming instructions allow.

For FY 1998-99 through FY 2003-04, the SCO's claiming instructions (**Tab 11**) state:

A community college has the option of using a federally approved rate, utilizing the cost accounting principles from Office of Management and Budget Circular A-21 "Cost Principles for Educational Institutions," or the Controller's methodology outlined in the following paragraphs." "...This methodology assumes that administrative services are provided to all activities of the institution in relation to direct costs incurred in the performance of those activities. Form FAM-29C has been developed to assist the community college in computing an indirect cost rate for state mandates."

The copy of the claiming instructions provided was for claims filed for FY 2003-04. This is the version extant for FY 1998-99 through FY 2003-04.

For FY 2004-05 through FY 2007-08, the SCO's claiming instructions (**Tab 12**) state:

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

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

The copy of the claiming instructions provided was for claims filed for FY 2007-08. This is the version extant for FY 2004-05 through FY 2007-08.

### District's Response

The audit report concludes that the district overstated indirect costs by \$1,002,702 because the district did not correctly compute the FAM-29C indirect cost rates. The dollar-amount magnitude of the adjustment is a result of the reduction from Findings 1 through 3. The audit report states that the rates were recalculated based on the FAM-29C methodology allowed by the parameters and guidelines and the Controller's claiming instructions. The audit report does not state that the district's indirect cost rates are unreasonable, just that they aren't the same as the Controller's calculation using the same method.

<u>Fiscal Year</u>	<u>Allowable Indirect Cost Rate</u>	<u>Claimed Indirect Cost Rate</u>	<u>Understated (Overstated)</u>
1998-99	18.52%	35.68%	-17.16%
1999-00	14.10%	34.23%	-20.13%
2000-01	15.62%	36.55%	-20.93%
2001-02	16.34%	35.86%	-19.52%
2002-03	14.50%	32.88%	-18.38%
2003-04	14.75%	36.29%	-21.54%
2004-05	31.63%	33.96%	-2.33%
2005-06	33.66%	36.92%	-3.26%
2006-07	33.67%	36.45%	-2.78%
2007-08	35.09%	39.55%	-4.46%

The district asserts that the Controller's claiming instructions are not alone enforceable as a matter of law as they are not regulations nor were they adopted pursuant to the administrative rulemaking process required to enforce agency manuals and instructions. Therefore, any documentation "standards" or cost accounting formulas published in the claiming instructions, to be enforceable, must derive from another source. The parameters and guidelines state that:

**B. Indirect Cost Rates**

Indirect costs are costs that have been incurred for common or joint purposes. These costs benefit more than once cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned to other activities, as appropriate, in direct costs are those remaining to be allocated to benefitting cost objectives. A cost may not be allocated as an indirect cost if any other cost incurred for the same purpose, in like circumstances, has been claimed as a direct cost.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the cost of central governmental services distributed through central service cost allocation plan and not otherwise treated as direct costs.

Community colleges have the option of using: (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate.

The district computed indirect cost rates utilizing the FAM-29C method allowed by the parameters and guidelines and made choices on which "indirect costs are those remaining to be allocated to benefitting cost objectives." The annual claims and the audit used the CCFS-311 as the source document for the FAM-29C calculation. The CCFS-311 is the state-mandated financial accounting report for community colleges. The minor differences (2.33% to 4.46%) between the claimed amounts and audit results, beginning FY 2004-05, are derived from the choice of how some of the costs are categorized as either direct or indirect for purposes of the calculation. These minor differences are within the realm of a reasonable interpretation of the nature (either direct or indirect) of the costs reported for each CCFS-311 account and the audit findings have not indicated otherwise. The large differences (17.16% to 21.54%) prior to FY 2004-05, are the result of the district including capital costs and the Controller excluding capital costs from the calculation. The annual claims used the "capital costs" reported in the CCFS-311 until FY 2006-07, and thereafter used annual CPA-audited financial statement depreciation expense in lieu of capital costs. The audit excluded the capital costs every year until FY 2004-05 when depreciation was included by change in Controller policy. The Controller has not stated a legal or factual reason to previously exclude or now include capital or depreciation costs.

In the absence of legally enforceable claiming instructions, rules or methods, or standards or specific language in the parameters and guidelines for the indirect cost rate calculation, the remaining standard is the Government Code Section 17561(d)(2) excessive or unreasonable standard. The Controller is authorized to reduce a claim if the Controller determines the claim to be excessive or unreasonable. There is no rebuttable presumption that the Controller's classification of indirect costs are per se the only reasonable choices. The Controller made no determination as to whether the method used by the district was reasonable or not, but merely substituted the auditor's choices for the choices made by the district.

### SCO's Comments

The district's statement that indirect costs totaling \$1,002,702 are unallowable due to errors made in the calculation of its indirect cost rates is incorrect. As noted above, the portion of the audit finding related to indirect cost rate calculation errors totals \$26,102, while adjustments to indirect costs for the unallowable salaries and benefits identified in Findings 1 and 2 total \$976,600. The district states that it computed indirect costs rates utilizing the FAM-29C method allowed by the parameters and guidelines and "made choices on which indirect costs are those remaining to be allocated to benefitted cost objectives." The district adds that the minor differences between the claimed amounts and audit results (2.33% to 4.46%) beginning in FY 2004-05 are derived from the "choices of how some of the costs are categorized as either direct or indirect for purposes of the calculation." The district states that the larger differences prior to FY 2004-05 (17.16% to 21.54%) are the result of the district including capital costs in its calculation. We disagree with the district's approach and do not concur that these differences are "within the realm of a reasonable interpretation of the nature (either direct or indirect) of the costs reported for each CCFS-311 account..."

The district believes that it may calculate an indirect cost rate in any manner that it chooses. We disagree. Section V.B. of the parameters and guidelines (Claim preparation – Indirect Cost Rates) states that "community colleges have the option of using (1) a federally approved rate, utilizing the cost accounting principles from the Office of Management and Budget Circular A-21, "Cost Principles of Educational Institutions"; (2) the rate calculated on State Controller's Form FAM-29C; or (3) a 7% indirect cost rate." The parameters and guidelines were duly adopted at a Commission hearing pursuant to Government Code section 17557.

The district chose the option of using the Controller's FAM-29C methodology for all fiscal years of the audit period. The SCO developed Form FAM-29C to be consistent with the OMB A-21 cost accounting principles as they apply to mandated cost programs. It follows, then, that the district should comply with the Controller's claiming instructions applicable to the development of indirect cost rates using that methodology. Instead, the district opted to apply its own methodology and did not follow the SCO's claiming instructions.

For FY 1998-99 through FY 2007-08, the district made the following specific errors in its indirect cost rate calculations (**Tabs 13 and 14**):

- Misclassified costs as indirect within the account groups of Instruction, Instructional Administration and Instructional Governance, Instructional Support Services, Admissions and Records, Counseling and Guidance, Other Student Services, Community Relations, Community Services and Economic Development, Ancillary Services, and Auxiliary Operations. All costs within these account groups should be classified as direct costs.
- From FY 1998-99 through FY 2003-04, the district claimed 100% of the costs for Operations & Maintenance of Plant Activity 6500 as indirect costs. The SCO's claiming instructions for those years state that claimants have "the option of using a 7% or a higher indirect cost percentage if the college can support its allocation base.
- The district did not provide any support for an allocation base higher than the 7% amount noted in SCO's claiming instructions.

- From FY 1998-99 through FY 2007-08, the district included Capital Outlay costs as indirect costs when computing its indirect cost rates. The SCO claiming instructions state that expenditures for capital outlays were to be excluded from the indirect cost rate computation, consistent with the requirements of OMB Circular A-21.
- For FY 2004-05 through FY 2007-08, the district did not include depreciation or use allowance amounts for building and equipment in its indirect cost pool used for calculating indirect cost rates. This information originates within the notes to the district's audited financial statements.

The district states that in absence of legally enforceable claiming instructions, rules or methods, or standard or specific language in the parameters and guidelines, the remaining standard is the Government Code section 17561 (d)(2) excessive or unreasonable standard. We disagree. As previously stated, when the district opted to use the FAM-29C methodology, it should have complied with the SCO's claiming instructions on how to develop and apply the resulting indirect cost rates. If the district did not agree with the claiming instructions, Title 2, *California Code of Regulations (CCR)*, Section 1186, allows districts to request that the Commission review the SCO's claiming instructions. However, this district nor any other district has made such a request. The district may not now request a review of the claiming instructions applicable to the audit period. Title 2, CCR, Section 1186, subdivision (j)(2), states, "A request for review filed after the initial claiming deadline must be submitted on or before January 15, following a fiscal year in order to establish eligibility for reimbursement for that fiscal year."

#### **IV. FINDING 5 – OVERSTATED OFFSETTING SAVINGS/REIMBURSEMENT**

##### **Issue**

The district overstated offsetting savings/reimbursements by \$58,318 (understated enrollment fee collection by \$74,854 and overstated enrollment fee waivers by \$16,536) for the audit period.

##### **SCO's Analysis**

The overstatement occurred because (1) the district did not accurately report the amount of reimbursements received from the CCCCCO related to the offset of 2% of revenues from enrollment fees and the amount received related to 7% or 2% of the enrollment fees waived and \$0.91 per credit hour waived and (2) reimbursements received exceeded allowable costs. We calculated allowable offsetting savings/reimbursements for all years of the audit period using the instructions contained in the parameters and guidelines.

##### **District's Response**

The offsetting amounts are not actually "reimbursements," rather they are program funds provided by the state to implement the program and are based on statutory rates and not actual costs. The offsetting revenues identified in the parameters and guidelines (Part VII) are of three types: the enrollment fee collection 2% administrative offset for all fiscal years, the enrollment fee waiver 2% BFAP allocation beginning FY 2000-01, and the \$0.91 per unit waived BFAP-SFAA allocation beginning FY 2000-01 (7% for FY 1999-00 only). The audit report concludes that the district understated these funds for enrollment fee collections by \$74,854 and overstated enrollment fee waivers by \$16,536 for the audit period. However, since the audit report does not include the source documentation for the amounts, there is no way to evaluate this source documentation.

Whether the audited revenue amounts are correct or not, the district disputes the application of these program revenues to claimed costs for the preparation of policies and procedures and staff training. These costs are not within the scope of costs for which the program funds are applicable. The 2% enrollment fee program revenue is for the administrative cost of collecting the enrollment fee. The various enrollment fee waiver program funds are for the purpose of the determining the financial need and delivery of student financial aid services. The offsets should be reduced accordingly.

## SCO's Comments

We calculated allowable offsetting savings and reimbursements for all years of the audit period based on enrollment fee collection (**Tab 15**) and BOGG fee waiver offsetting revenue information (**Tab 16**) provided by the CCCCCO as well as instructions contained in the parameters and guidelines. We limited offsetting reimbursements received by the district to allowable direct and indirect costs.

For the audit period, the district incorrectly claimed offsetting reimbursements for enrollment fee collection based on two percent (2%) of the enrollment fees *waived*. Per Education Code section 7600, subdivision (c) and Section VII of the parameters and guidelines (Offsetting Savings and Reimbursements), "The costs of the Enrollment Fee Collection program are subject to an offset of 2% of the revenues from enrollment fees."

The district objects to the application of offsetting reimbursements to costs applicable to the preparation of policies and procedures and staff training. We disagree. The offsetting reimbursements received from the CCCCCO for enrollment fee collection activities were intended to cover the costs incurred by the district to implement the *program* of calculating and collecting enrollment fees from students. The specific program costs subject to mandate reimbursement are those identified in Section IV.A of the parameters and guidelines (Reimbursable Activities – Enrollment Fee Collection). The costs claimed by the district under this section of the parameters and guidelines included the one-time activities of preparing policies and procedures and staff training as well as all six of the ongoing activities for calculating and collecting enrollment fees from students. Similarly, the offsetting reimbursements received from the CCCCCO for enrollment fee waivers were intended to cover the costs incurred by the district to implement the *program* of waiving student fees and documenting financial assistance provided on behalf of students. The specific program costs are those identified in Section IV.B of the parameters and guidelines (Reimbursable Activities – Enrollment Fee Waiver).

## **IX. CONCLUSION**

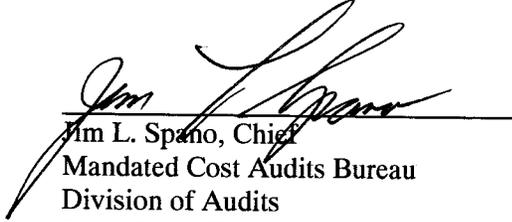
The SCO audited Gavilan Community College District's claims for the costs of the legislatively mandated Enrollment Fee Collection and Waivers Program (Education Code Section 76300, Title 5, *California Code of Regulations*, Sections 58501-58503; 58611-58613, 58620, 58630) for the period of July 1, 1998, through June 30, 2008. The district claimed \$3,857,220 for the mandated program. Our audit found that \$90,288 is allowable and \$3,766,932 is unallowable. The costs are unallowable because the district claimed unsupported and ineligible salaries and benefits and contract services, overstated indirect cost rates, and overstated offsetting savings/reimbursements.

The Commission should find that: (1) the SCO correctly reduced the district's FY 1998-99 claim by \$285,040; (2) the SCO correctly reduced the district's FY 1999-2000 claim by \$319,563; (3) the SCO correctly reduced the district's FY 2000-01 claim by \$432,543; (4) the SCO correctly reduced the district's FY 2001-02 claim by \$407,017; (5) the SCO correctly reduced the district's FY 2002-03 claim by \$416,579; (6) the SCO correctly reduced the district's FY 2003-04 claim by \$412,966; (7) the SCO correctly reduced the district's FY 2004-05 claim by \$427,505; (8) the SCO correctly reduced the district's FY 2005-06 claim by \$450,729; (9) the SCO correctly reduced the district's FY 2006-07 claim by \$147,589; (10) the SCO correctly reduced the district's FY 2007-08 claim by \$467,401.

**X. CERTIFICATION**

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

Executed on January 15, 2016, at Sacramento, California, by:



Handwritten signature of Jim L. Spano in black ink, written over a horizontal line.

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

## **Tab 3**

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Employee Name Connie Campos

Exact Position Title Accounting Assistant

College/Department/Location Gavilan Business Office

Telephone # 408-848-4714

Work year length (2mo)/11mo/10mo/hrly

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 350 350 250 250 250 250 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 10 10 10 10 25 80 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

**TOTALS:**

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos

Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

**Employee Annual SUMMARY Time Record Sheet for Mandated Costs  
308/95 ENROLLMENT FEE COLLECTION AND WAIVER  
ADMINISTRATIVE ACTIVITIES**

District: Gavilan College

Lidia Filice  
Employee Name

Accountant  
Exact Position Title

Occidental/Bus. 408-848-4713  
College/Department/Location Telephone #

2mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours

98-99 99-00 00-01 01-02 02-03 03-04 04-05 05-06

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: 30 30 30 30 5 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.

A. Enrollment Collection Process: 20 20 20 20 4 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

36 36 36 36 8 \_\_\_\_\_

**TOTALS:** 86 86 86 86 17 \_\_\_\_\_

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature R. P. Perney

Date 6/1/06

If you have any questions, please contact \_\_\_\_\_ at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College  
District

Business Office  
Department/Location

Connie Campos  
Employee Name

Accounting Assistant  
Exact Position Title

408-848-4714 Telephone #      12mo/11mo/10mo/hrly Work year length(circle)

Fiscal Year: 98-99 99-00 00-01 01-02  
02-03 03-04 04-05 05-06

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1 (Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	5					
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	5					
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	2					
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	<del>0</del>					
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	10					
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	2					

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Connie Campos

Date 4-5-06

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY April 7; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS

Please report below the *average* amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Jt. Community College District Financial Aid Office  
 District Department/Location  
Sandra Talavera Senior Program Specialist  
 Employee Name Exact Position Title  
 Telephone # 848-4727 Work year length(circle) Fiscal Year: 99-00 00-01 01-02  
12mo/11mo/10mo/hriv 02-03 03-04 04-05 05-06  
 Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
 Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)			
		6	7	8	
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	5				
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	2				
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	5				
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5				
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	1				
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	1				

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Sandra Talavera Date 5-24-04  
 If you have any questions, please contact me at 408-848-4727.  
 PLEASE SUBMIT THIS INFORMATION BY April 7 ; TO: Nancy

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year: 2000-2001  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.

Source: EFCW 1.7-2.

Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Connie Campos	Accounting Assistant	5	5	2		10	2
Esther Castaneda	Student Records Technician	5	25	5	5	25	50
Emma Denton	Student records Technician	5	25	25	25	5	5
Angelica Garcia	Student Records Technician	5	25	5	5	25	60
Roslyn Rawlins	Student Records Technician	5	5	5	25	60	60
<b>Average</b>		<b>5.0</b>	<b>17.0</b>	<b>8.4</b>	<b>15.0</b>	<b>25.0</b>	<b>35.4</b>

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

EFC 1 - Total number of students who enroll in the college

EFC 2 - Total number of students who paid enrollment fees

EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)

EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2000-2001  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.

Source: EFCW 1.7-3.

Findings:

Staff	Title	*EFW Workload Multiplier					
		6	6	6	8	7	8
		**Activity Codes					
		21	22	23	24	25	26
Sandra Talavera	Senior Program Specialist	5	2	5	5	1	1
Average		5.0	2.0	5.0	5.0	1.0	1.0

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

EFCW 1.6B

### Employee Annual SUMMARY Time Record Sheet for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVER ADMINISTRATIVE ACTIVITIES

District: Gavilan College

MIMI REVIEH  
Employee Name (Print)

MIS DIRECTOR  
Exact Position Title

MIS DEPARTMENT TEL: 510-4846  
College/Department/Location Telephone #

12mo/11mo/10mo/hrly  
Work year length

**Typical Reimbursable Activities:**

FISCAL YEARS- Report time in hours  
06-07 07-08 08-09

**Code 1 Policies and Procedures:** Time spent by staff to prepare and update policies and procedures:

A. Enrollment Collection Process: \_\_\_\_\_ 0 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_ 0 \_\_\_\_\_

**Code 2 Staff Training:** Time spent by staff to conduct or attend training to implement the mandate.  
See attached logs

A. Enrollment Collection Process: \_\_\_\_\_ 296 \_\_\_\_\_

B. Enrollment Waiver Process: \_\_\_\_\_ 0 \_\_\_\_\_

*Duplicate TNG Sched Training*

**Code 3 Record Retention:** Time spent by staff recording and maintaining records which document all of the financial assistance provided to students for the payment or waiver of enrollment fees in a manner which will enable an independent determination of the district's certification of the need for financial assistance.

\_\_\_\_\_ 0 \_\_\_\_\_

**Code 4 State Reporting:** Time spent by staff preparing and submitting financial and management information data and reports to the state agencies at specified times each year regarding the type and number of waivers approved and amounts waived.

\_\_\_\_\_ 20 \_\_\_\_\_

**TOTALS:**

\_\_\_\_\_ 336 \_\_\_\_\_

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Mimi Revieh

Date 1/30/09

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY Feb 6; TO NANCY BAILEY

EFCW 1.7-2

### Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE COLLECTION/CASHIER FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan College  
District

Admissions and Records  
Department/Location

AMELIA GARCIA  
Employee Name (Print)

SR PROGRAM STUDENT SERVICE  
Exact Position Title

848 4737  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year: 06-07 07-08 08-09

SPECIALIST

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 1.7-1

Reimbursable Activities: ENROLLMENT FEE COLLECTION AND CASHIER FUNCTIONS	Average Time in Minutes	Workload Multiplier From 1.7-1(Check one)				
		1	2	3	4	5
Code 11 Referencing the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.	19	/	/	/	/	/
Code 12 Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.	13	/	/	/	/	/
Code 13 Answering Questions and/or referring student to the appropriate person for an answer.	22	/	/	/	/	/
Code 14 Updating Student File for the enrollment fee information, and providing a copy to the student.	3	/	/	/	/	/
Code 15 Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)	6	/	/	/	/	/
Code 16 Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.	20	/	/	/	/	/

EMPLOYEE CERTIFICATION: The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Amelia Garcia

Date 2/3/09

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY 2/6/09; TO Nancy Bailey

## Employee AVERAGE Time Record for Mandated Costs 308/95 ENROLLMENT FEE COLLECTION AND WAIVERS ENROLLMENT FEE WAIVER (BOGG, ETC.) FUNCTIONS

Please report below the **average** amount of time spent (in minutes) by you to implement each of the reimbursable activities for the mandated program.

Gavilan Joint Community College District  
District

Financial Aid Department  
Department/Location

Martha de Reza  
Employee Name

Senior Program Specialist  
Exact Position Title

(408) 348-4727 ext 4272  
Telephone #

12mo/11mo/10mo/hrly  
Work year length(circle)

Fiscal Year:

05-06 06-07 07-08

Circle the years for which you are responding.

How to report time: Step 1: For each activity, list the average time in minutes  
Step 2: Select the appropriate workload multiplier from Form 17-1

Reimbursable Activities: ENROLLMENT WAIVER FUNCTIONS	Average Time in Minutes	1.7-1 Workload Multiplier (Check one)		
		6	7	8
Code 21 <u>Answering Questions</u> regarding fee waivers or referring them to the appropriate person for an answer.	10	/	/	/
Code 22 <u>Receiving Applications</u> from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.	5	/	/	/
Code 23 <u>Evaluating Applications</u> each application and verification documents for compliance with eligibility standards.	15	/	/	/
Code 24 <u>Incomplete Applications</u> : notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.	5	/	/	/
Code 25 <u>Approved Applications</u> : Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.	7	/	/	/
Code 26 <u>Denied Applications</u> : Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.	5	/	/	/

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature Martha de Reza

Date 11/21/07

If you have any questions, please contact Nancy Bailey \_\_\_\_\_, at \_\_\_\_\_

PLEASE SUBMIT THIS INFORMATION BY Nov 2<sup>nd</sup>, 2007; TO Nancy Bailey .

Schedule 2  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Year 2007-2008  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Collection Functions.  
 Source: EFCW 1.7-2.

Findings:

Staff	Title	*EFC Workload Multiplier					
		1	2	1	2	4	5
		**Activity Codes					
		11	12	13	14	15	16
Banuelos, Irma	Program Specialist	4	4	3	4		
Castaneda, Esther	Student Records Technician	15	12	15	4	9	16
Galvez, Maribel	Student Records Technician	15	12	9	4	11	16
Garcia, Angelica	Sr. Program Student Service Specialist	19	13	22	3	6	20
Peters, Janice	Student Records Technician	5	4	8	6	10	6
Rawlins, Roslyn	Student Records Technician	5	4	8	6	10	6
Welk, Lorraine	Director, Morgan Hill Site	4	3	4	4		
<b>Average</b>		<b>9.6</b>	<b>7.4</b>	<b>9.9</b>	<b>4.4</b>	<b>9.2</b>	<b>12.8</b>

*For PRR, see Sch. 2A*

\*Not used, semester total.

Conclusion: Findings go forward to Schedule 1A.

**\*EFC Workload Multiplier (Default)**

- EFC 1 - Total number of students who enroll in the college
- EFC 2 - Total number of students who paid enrollment fees
- EFC 4 - Total number of students with enrollment fee accounts receivable (did not pay in full at time of registration)
- EFC 5 - Total number of enrollment fee refunds due to change in waiver eligibility and not a result of just a change in class load

**\*\*Activity Codes**

- 11 - Reference the student account or record which lists student courses, status of payments, and waiver eligibility, and printing out a list of enrolled courses.
- 12 - Calculating the enrollment fee, collect the payment or receivable, update student account/record, and print out receipt/course list/other report.
- 13 - Answer Questions and/or referring student to the appropriate person for an answer.
- 14 - Updating Student File for the enrollment fee information, and providing a copy to the student.
- 15 - Amounts Receivable/Delinquencies: Collecting enrollment fees due/delinquent (telephone contact, written notices, collection agencies, small claims court, etc.)
- 16 - Refunds for students who later become eligible for waivers (not just course changes), explain the process, and update student account/record.

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2007-2008  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.

Source: EFCW 1.7-3.

Findings:

Staff	Title	*EFW Workload Multiplier					
		6		8	7	8	
		**Activity Codes					
		21	22	23	24	25	26
de Reza, Martha	Senior Program Specialist	10.0	5.0	15.0	5.0	7.0	5.0
Martinez, Veronica	Financial Aid Director	10.0	5.0	3.0	3.0	5.0	5.0
Villagomez, Anabel	Financial Aid Technician	7.5	5.0	12.5	5.0	7.5	5.0
Average		9.2	5.0	10.2	4.3	6.5	5.0

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
- 24 - Incomplete Applications: Notifying the student of the additional required information. Holding the student application in a suspense file until all information is received.
- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

Schedule 3  
 Gavilan Community College District  
 308/95 Enrollment Fee Collection and Waivers  
 Fiscal Years: 2007-2008  
 Time Study

Purpose: To summarize time spent by staff on Enrollment Fee Waiver Functions.

Source: EFCW 1.7-3.

Findings:

*(Note: - based on staff declarations from EFCW 06-07)*

Staff	Title	*EFW Workload Multiplier					
		6		8	7	8	
		**Activity Codes					
		21	22	23	24	25	26
de Reza, Martha	Senior Program Specialist	10.0	5.0	15.0	5.0	7.0	5.0
Martinez, Veronica	Financial Aid Director	10.0	5.0	3.0	3.0	5.0	5.0
Villagomez, Anabel	Financial Aid Technician	7.5	5.0	12.5	5.0	7.5	5.0
<b>Average</b>		<b>9.2</b>	<b>5.0</b>	<b>10.2</b>	<b>4.3</b>	<b>6.5</b>	<b>5.0</b>

Conclusion: Findings go forward to Schedule 1B.

**\*EFW Workload Multiplier (Default)**

EFW 6 - Total number of enrollment fee waivers requested

EFW 7 - Total number of enrollment fee waivers granted

EFW 8 - Total number of enrollment fee waivers denied

**\*\*Activity Codes**

- 21 - Answer Questions regarding fee waivers or referring them to the appropriate person for an answer.
- 22 - Receive Applications from students by mail, fax, computer online access, or in person, or in the form of eligibility information processed by the financial aid office.
- 23 - Evaluating Applications: Each application and verification documents for compliance with eligibility standards.
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- 25 - Approved Applications: Copying all documentation and filing the information. Entering information into district records. Providing student with proof of eligibility and filing documents.
- 26 - Denied Applications: Reviewing additional documentation provided when denial is appealed. Providing written notification to student of final eligibility status.

## **Tab 4**

College	Academic Year	Total			Summer			Fall			Spring			Total		
		Credit Students	Full Time Students	Total Students	Credit Students	Full Time Non-Resident Students	Total Non-Resident Students	Credit Students	Full Time Non-Resident Students	Total Non-Resident Students	Credit Students	Full Time Non-Resident Students	Total Non-Resident Students	Credit Students	Full Time Non-Resident Students	Total Non-Resident Students
CONTRA COSTA	1998-1999	3,678	480	51	12	1,323	7,747	1,847	109	71	1,485	7,829	1,760	116	75	1,537
	1999-2000	3,390	409	33	5	37	7,794	1,577	129	62	7	7,251	1,451	120	65	17
	2000-2001	3,657	427	43	10	25	7,300	1,707	119	61	26	7,828	1,146	112	51	637
	2001-2002	4,037	473	8	8	1,342	7,984	1,676	128	56	1,666	9,163	1,625	138	67	2,186
	2002-2003	4,798	597	51	7	1,827	9,554	2,049	154	71	2,303	8,188	1,798	147	68	1,154
	2003-2004	3,259	462	39	7	761	7,606	1,992	153	73	706	7,922	1,936	147	53	766
	2004-2005	3,597	607	57	8	793	7,693	1,920	148	47	745	7,528	1,994	135	50	686
	2005-2006	3,826	803	106	11	706	7,476	2,099	120	56	534	7,718	1,955	144	50	685
	2006-2007	3,860	713	342	34	860	7,714	2,058	133	56	673	7,603	1,798	144	60	682
	2007-2008	4,387	879	65	16	1,101	8,034	2,176	161	72	689	8,127	2,102	150	65	893
2008-2009	4,180	854	65	8	1,015	7,941	2,207	185	84	503	8,634	2,200	190	72	737	
DIABLO VALLEY	1998-1999	11,354	1,828	303	109	2,587	21,507	5,545	606	332	986	22,192	5,876	617	358	1,615
	1999-2000	11,318	2,018	338	131	86	21,229	5,545	551	330	20	20,353	4,979	554	300	19
	2000-2001	11,623	2,335	343	136	73	20,964	6,168	598	351	16	21,442	5,781	658	395	374
	2001-2002	12,587	2,646	479	209	3,385	21,702	6,479	850	526	152	23,183	6,205	879	551	1,964
	2002-2003	13,751	3,074	572	286	3,512	22,797	6,856	893	574	1,585	23,187	6,203	888	573	1,487
	2003-2004	13,757	2,984	715	334	1,946	21,847	6,991	910	552	1,039	22,259	6,550	950	568	1,382
	2004-2005	12,830	2,667	726	275	1,601	20,890	6,755	940	539	1,240	20,875	6,357	1,057	544	1,448
	2005-2006	12,373	2,644	990	313	1,677	20,637	6,745	1,009	576	1,349	20,962	6,112	1,071	587	1,658
	2006-2007	12,632	2,842	1,177	367	1,859	20,412	6,615	1,053	606	1,507	21,270	6,158	1,159	676	1,840
	2007-2008	12,742	3,051	780	363	1,869	21,334	7,051	1,104	655	987	21,872	6,573	1,212	714	1,806
2008-2009	12,957	2,902	787	316	1,903	22,118	7,288	1,292	768	953	23,237	6,967	1,342	819	2,008	
LOS MEDANOS	1998-1999	4,545	511	13	2	1,873	8,880	1,534	42	19	748	9,790	1,443	48	21	1,243
	1999-2000	5,179	472	21	3	193	8,827	1,512	50	18	57	9,477	1,322	36	10	108
	2000-2001	4,377	489	12	0	110	9,286	1,632	39	8	51	9,799	1,094	51	14	59
	2001-2002	5,127	551	13	2	1,836	10,374	1,916	62	22	955	10,762	1,908	61	22	943
	2002-2003	6,419	740	14	4	2,110	10,429	2,042	89	44	1,139	11,715	1,715	86	35	888
	2003-2004	3,136	498	29	5	538	8,924	2,054	91	46	621	9,127	2,099	80	34	564
	2004-2005	4,056	639	35	4	524	8,927	2,252	101	42	498	8,516	1,997	119	31	549
	2005-2006	3,920	775	239	77	484	8,598	2,188	127	25	525	8,825	2,184	99	24	513
	2006-2007	3,773	838	181	19	493	8,447	2,235	114	35	483	9,058	2,112	81	36	632
	2007-2008	3,839	680	46	9	683	9,616	2,515	62	24	539	10,078	2,715	82	26	886
2008-2009	4,493	1,093	33	11	740	10,128	2,925	87	32	532	11,707	3,175	106	32	923	
GAVILAN	1998-1999	1,499	240	14	3	52	4,459	1,176	32	19	32	5,749	1,201	30	9	126
	1999-2000	1,690	225	4	0	201	5,355	1,256	26	12	51	4,540	1,208	29	17	97
	2000-2001	2,235	260	10	2	140	5,846	1,258	31	13	64	6,371	1,102	39	16	95
	2001-2002	2,065	255	15	3	114	5,584	1,436	40	19	49	5,587	1,250	35	18	107
	2002-2003	1,752	202	10	1	170	5,991	1,650	41	17	79	5,430	1,347	35	9	94
	2003-2004	1,737	210	2	0	107	4,529	1,581	51	14	39	4,683	1,508	38	12	68
	2004-2005	1,698	143	20	1	124	4,718	1,478	57	15	46	5,669	1,476	45	16	68
	2005-2006	1,796	234	19	2	139	4,992	1,498	43	8	74	6,462	1,419	44	11	78
	2006-2007	2,034	224	12	1	131	5,107	1,621	45	14	80	7,236	1,518	44	7	102
	2007-2008	2,318	234	17	2	127	6,448	1,695	59	14	124	7,218	1,643	58	14	148
2008-2009	2,859	256	6	0	2	7,706	2,106	17	1	4	9,321	2,100	34	8	53	

A.6.15

A.6.15

A.6.15

A.6.15

**Gavilan and Palo Verde Community College Districts  
Enrollment Count**

Academic Year	Summer			Fall			Spring			Total Special Admit Students
	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	
1998-1999	1,565	240	14	4,523	1,176	32	5,749	1,201	30	126
1999-2000	1,895	225	4	5,432	1,256	26	4,666	1,201	29	97
2000-2001	2,385	260	10	5,941	1,258	31	6,505	1,102	39	95
2001-2002	2,194	255	15	5,584	1,437	40	5,729	2,240	35	107
2002-2003	1,932	202	10	6,111	1,870	41	5,430	1,377	35	94
2003-2004	1,846	217	2	6,199	1,581	51	4,789	1,508	38	68
2004-2005	1,842	143	20	4,821	1,748	57	5,782	1,776	45	68
2005-2006	1,954	234	19	4,992	1,491	43	6,584	1,819	44	78
2006-2007	2,034	224	12	5,107	1,621	45	7,236	1,518	44	102
2007-2008	2,318	234	17	6,448	1,695	59	7,218	1,643	58	148
	19,965	2,227	123	53,578	14,649	425	59,688	17,672	397	983

Academic Year	Summer			Fall			Spring			Total Special Admit Students
	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	
1998-1999	406	24	9	2,020	240	37	2,436	226	25	218
1999-2000	508	46	2	2,517	246	26	3,912	269	34	476
2000-2001	1,749	90	3	3,005	217	27	4,323	289	28	35
2001-2002	2,211	81	2	3,126	400	19	3,902	605	29	250
2002-2003	805	120	7	4,010	655	45	3,732	600	65	291
2003-2004	1,070	123	5	4,119	582	68	2,978	598	87	293
2004-2005	1,185	140	9	3,319	552	59	3,933	549	67	310
2005-2006	1,219	201	11	3,833	602	51	3,832	527	47	206
2006-2007	1,606	242	9	3,853	691	34	3,113	613	49	115
2007-2008	1,600	289	8	3,804	660	48	3,133	585	38	133
	12,359	1,356	65	33,606	4,845	414	35,294	4,861	469	2,327

Academic Year	Summer			Fall			Spring			Total Special Admit Students
	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	
1998-1999	1,565	240	14	4,523	1,176	32	5,749	1,201	30	126
1999-2000	1,895	225	4	5,432	1,256	26	4,666	1,201	29	97
2000-2001	2,385	260	10	5,941	1,258	31	6,505	1,102	39	95
2001-2002	2,194	255	15	5,584	1,437	40	5,729	2,240	35	107
2002-2003	1,932	202	10	6,111	1,870	41	5,430	1,377	35	94
2003-2004	1,846	217	2	6,199	1,581	51	4,789	1,508	38	68
2004-2005	1,842	143	20	4,821	1,748	57	5,782	1,776	45	68
2005-2006	1,954	234	19	4,992	1,491	43	6,584	1,819	44	78
2006-2007	2,034	224	12	5,107	1,621	45	7,236	1,518	44	102
2007-2008	2,318	234	17	6,448	1,695	59	7,218	1,643	58	148
	19,965	2,227	123	53,578	14,649	425	59,688	17,672	397	983

Academic Year	Summer			Fall			Spring			Total Special Admit Students
	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	Total Credit Students	Total Full Time Students	Total Non-Resident Students	
1998-1999	406	24	9	2,020	240	37	2,436	226	25	218
1999-2000	508	46	2	2,517	246	26	3,912	269	34	476
2000-2001	1,749	90	3	3,005	217	27	4,323	289	28	35
2001-2002	2,211	81	2	3,126	400	19	3,902	605	29	250
2002-2003	805	120	7	4,010	655	45	3,732	600	65	291
2003-2004	1,070	123	5	4,119	582	68	2,978	598	87	293
2004-2005	1,185	140	9	3,319	552	59	3,933	549	67	310
2005-2006	1,219	201	11	3,833	602	51	3,832	527	47	206
2006-2007	1,606	242	9	3,853	691	34	3,113	613	49	115
2007-2008	1,600	289	8	3,804	660	48	3,133	585	38	133
	12,359	1,356	65	33,606	4,845	414	35,294	4,861	469	2,327

- ① = 11,551
- ② = 11,595
- ③ = 14,452
- ④ = 13,147
- ⑤ = 13,044
- ⑥ = 10,949
- ⑦ = 12,085
- ⑧ = 13,133
- ⑨ = 13,963
- ⑩ = 15,451

C.4.3

## **Tab 5**

California Home

Thursday, April :



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 1999-2000**

Data Current As Of April 20, 2006 09:50:20

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A basis unreported	1,693	259,591

C.4.3  
 Total Unduplicated Count = 1,693 = 1.8-3 #2-SSA  
 Total Amount = \$ 259,591 = 1.8-4 #4A-SSA

C.6.1

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California Home

Thursday, April



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2000-2001**

Data Current As Of April 20, 2006 09:50:04

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A basis unreported	1,697	237,312

C.4.3  
 Total Unduplicated Count = 1,697 = 1.8-3 + 2-86A  
 Total Amount = \$ 237,312 = 1.8-4 + 4A-86A  
 C.6.1

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CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

Student Financial Aid Awards

Gavilan College  
Financial Aid Count and Amount By type  
For 2001-2002

Data Current As Of April 20, 2006 09:49:47

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A basis unreported	1,976	384,475

*C.4.3*  
 Total Unduplicated Count = 1,976 = 1.8-3 # 2 SSA  
 Total Amount = \$ 384,475 = 1.8-4 # 4A-SSA  
*C.6.1*

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Thursday, April



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2002-2003**

Data Current As Of April 20, 2006 09:49:29

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A basis unreported	2,439	416,501

*C.4.3*  
 Total Unduplicated Count = 2,439 = 1.8-3 #2-SSA  
 Total Amount = \$ 416,501 = 1.8-4 #4A-SSA

C.6.1

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California Home

Thursday, April 13, 2006 10:49:09 AM



CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2003-2004**

Data Current As Of April 20, 2006 08:49:09

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	153	56,100
BOGW - Part A-2 based on SSI recipient status	38	6,271
BOGW - Part A-3 based on general assistance recipient status	8	1,765
BOGW - Part A-4 based on Veteran's or National Guard dependent status	6	2,128
BOGW - Part A basis unreported	534	150,540
BOGW - Part B based on income standards	1,659	380,067

Total Unduplicated Count = 2,398 = 1.8-3 #2-SSA  
 Total Amount = \$ 596,871 C.4.3 = 1.8-4 #4A-SSA  
 C.6.1

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**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**



**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2004-2005**

Data Current As Of April 20, 2006 09:39:21

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	137	76,727
BOGW - Part A-2 based on SSI recipient status	98	30,576
BOGW - Part A-3 based on general assistance recipient status	6	2,720
BOGW - Part A-4 based on Veteran's or National Guard dependent status	16	7,914
BOGW - Part A basis unreported	585	264,682
BOGW - Part B based on income standards	2,020	789,455

Total Unduplicated Count = 2,862 = 1.8-3 + 2-SSA

Total Amount = \$ 1,172,074 C.4.3 = 1.8-4 + 4A-SSA

C.6.1

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**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2005-2006**

Data Current As Of May 24, 2011 01:45:33

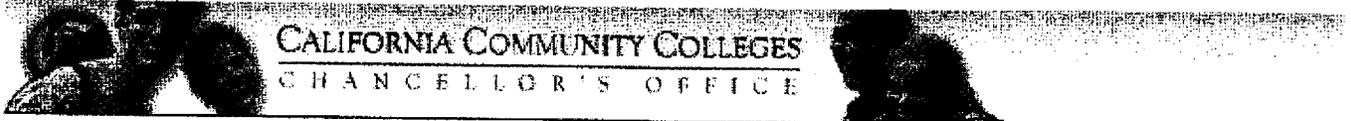
[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	77	36,660
BOGW - Part A-2 based on SSI recipient status	115	32,448
BOGW - Part A-3 based on general assistance recipient status	15	7,865
BOGW - Part B based on income standards	1,970	779,701
BOGW - Part C based on financial need	632	297,973

Total Amount = \$ 1,154,647

2,809  
C.4.3

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**Student Financial Aid Awards**

**Gavilan College  
 Financial Aid Count and Amount By type  
 For 2006-2007**

Data Current As Of November 30, 2007 02:27:08

[Download The Result In Comma Delimited Format](#)

<b>Financial Aid Type</b>	<b>Headcount</b>	<b>Total Amount</b>
BOGW - Part A-1 based on TANF recipient status	133	67,466
BOGW - Part A-2 based on SSI recipient status	81	24,092
BOGW - Part A-3 based on general assistance recipient status	9	5,024
BOGW - Part B based on income standards	2,103	746,857
BOGW - Part C based on financial need	694	278,235

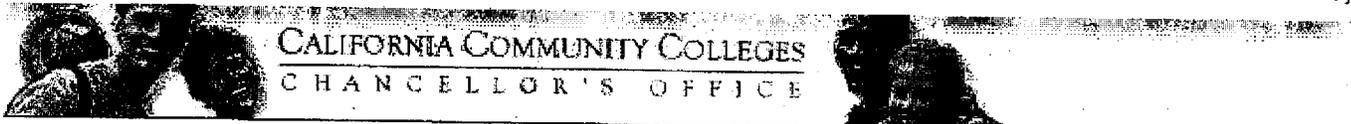
Total Amount = \$ 1,121,674

C.6.1

3020

C.4.3

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**Student Financial Aid Awards**

**Gavilan College  
Financial Aid Count and Amount By type  
For 2007-2008**

Data Current As Of February 04, 2009 07:49:24

[Download The Result In Comma Delimited Format](#)

Financial Aid Type	Headcount	Total Amount
BOGW - Part A-1 based on TANF recipient status	235	102,723
BOGW - Part A-2 based on SSI recipient status	109	28,266
BOGW - Part A-3 based on general assistance recipient status	5	1,990
BOGW - Part B based on income standards	1,898	568,808
BOGW - Part C based on financial need	924	325,956

Total Amount = \$ 1,027,743 <sup>total</sup> 3171 C.4.3

C.6.1

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**Tab 6**

**Gavilan CCD  
Enrollment Count 1998-99**

<b>ONGOING</b> Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By Column F	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Draft and Final Report Adjustment
<b>Calculating &amp; Collecting Enrollment Fees</b>										
Referencing Student Accts.	Total Enrolled	12,267	11,551	5.0	57,755.0	962.5830	\$20.96	\$20,175.74	\$21,427.41	(\$1,251.67)
Calculating Fees	Student paying fees	12,267	9,900	17.0	168,300.0	2805.0000	\$20.96	\$58,792.80	\$72,850.67	(\$14,057.87)
Answer Student Questions	Total Enrolled	12,267	11,551	12.4	143,232.4	2387.2070	\$20.96	\$50,035.86	\$53,137.79	(\$3,101.93)
Update records	Student paying fees	12,267	9,900	10.0	99,000.0	1650.0000	\$20.96	\$34,584.00	\$42,852.72	(\$8,268.72)
Collect Delinquent Fees	Student Acct Rec	1,849	64	25.0	1,600.0	26.6670	\$20.96	\$558.94	\$16,147.58	(\$15,588.64)
Fee Refunds	Student Refunds	0							\$0.00	
<b>Waiving Student Fees</b>										
Answer Student Questions	Waivers Request	0		0.0						
Receiving Waiver Applctns	Waivers Request	0		0.0						
Evaluate Waiver Applctns	Waivers Request	0		0.0						
Incomplete Applctns	% of Requests	0		0.0						
Input Approved Applctns	% of Requests	0		0.0						
Review Denial Appeals	Appeals Denied	0		0.0						
									<u>\$164,147.34</u>	<u>(\$42,268.83)</u>



Gavilan CCD  
Enrollment Count 2000-01

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Draft and Final Report Adjustment
<b>Calculating &amp; Collecting Enrollment Fees</b>										
Referencing Student Accts.	Total Enrolled	15,413	14,452	5.0	72,260.0	1204.3	\$24.44	\$29,433.91	\$31,390.74	(\$1,956.83)
Calculating Fees	Student paying fees	15,282	12,755	17.0	216,835.0	3613.9167	\$24.44	\$88,324.12	\$105,822.76	(\$17,498.64)
Answer Student Questions	Total Enrolled	15,413	14,452	8.4	121,396.8	2023.2800	\$24.44	\$49,448.96	\$52,736.63	(\$3,287.67)
Update records	Student paying fees	15,282	12,755	15.0	191,325.0	3188.7500	\$24.44	\$77,933.05	\$93,373.02	(\$15,439.97)
Collect Delinquent Fees	Student Acct Rec	2,622	61	25.0	1,525.0	25.4167	\$24.44	\$621.18	\$26,700.70	(\$26,079.52)
Fee Refunds	Student Refunds	0	0	0.0					\$0.00	
<b>Waiving Student Fees</b>										
Adopting Procedures, Recording, and Maintaing Records										
Answer Student Questions	Waivers Request	1,697	1,697	5.0	8,485.0	141.4167	\$23.36	\$3,303.10	\$3,303.10	\$0.00
Receiving Waiver Appictns	Waivers Request	1,697	1,697	2.0	3,394.0	56.5667	\$23.36	\$1,322.18	\$1,322.18	\$0.00
Evaluate Waiver Appictns	Waivers Request	1,697	1,697	5.0	8,485.0	141.4167	\$23.36	\$3,303.10	\$3,303.10	\$0.00
Incomplete Appictns	% of Requests	0	0	0.0	0.0	0.0000		\$0.00	\$0.00	\$0.00
Input Approved Appictns	% of Requests	1,697	1697	1.0	1,697.0	28.2833	\$23.36	\$661.09	\$661.09	\$0.00
Review Denial Appeals	Appeals Denied	0	0	0.0	0.0	0.0000		\$0.00	\$0.00	\$0.00
Reporting BOG Fee Waiver Data to CCC								\$1,532.81	\$1,532.81	\$0.00
								\$11,823.88	\$11,823.88	\$0.00

TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION & WAIVING: (\$64,262.62)

Gavilan CCD  
Enrollment Count 2001-02

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By	Divide Column G by 60	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*F)	Auditee's Claimed Salary	Final Report Adjustment	Draft Report Adjustment	Difference	
													Minutes
<b>Calculating &amp; Collecting Enrollment Fees</b>													
Referencing Student Accts.	Total Enrolled	14,295	13,147	5.0	65,735.0	1095.5833	\$24.97	\$27,356.72	\$29,746.76	(\$2,390.04)	(\$2,390.04)	\$0.00	
Calculating Fees	Student paying fees	14,188	11,171 (1)	18.3	204,429.3	3407.1550	\$24.97	\$85,076.66	\$108,052.68	(\$22,976.02)	(\$15,047.92)	\$7,928.10	
Answer Student Questions	Total Enrolled	14,295	13,147	7.8	102,546.6	1709.1100	\$24.97	\$42,676.48	\$46,404.25	(\$3,727.77)	(\$3,727.77)	\$0.00	
Update records	Student paying fees	14,188	11,171 (1)	13.0	145,223.0	2420.3833	\$24.97	\$60,436.97	\$76,760.28	(\$16,323.31)	(\$10,691.32)	\$5,631.99	
Collect Delinquent Fees	Student Acct Rec	2,994	76	25.0	1,900.0	31.6667	\$24.97	\$790.72	\$31,150.08	(\$30,359.36)	(\$30,359.36)	\$0.00	
Fee Refunds	Student Refunds	0	0.0	0.0					\$0.00				
	(1) The draft report reflected 12,212 (13,147 less 935 in BOGG waivers). The final report reflects 11,171 (13,147 less 1,976 in BOGG waivers noted below).								\$216,337.54	(\$75,776.51)	(\$62,216.41)	\$13,560.10	
<b>Waiving Student Fees</b>													
Adopting Procedures, Recording, and Maintaing Records													
Answer Student Questions	Fees Waived	1,976	1,976	5.0	9,880.0	164.6667	\$24.45	\$4,026.92	\$4,026.92	\$0.00	\$0.00	\$0.00	
Receiving Waiver Applctns	Waivers Request	1,976	1,976	2.0	3,952.0	65.8667	\$24.45	\$1,611.26	\$1,611.26	\$0.00	\$0.00	\$0.00	
Evaluate Waiver Applctns	Waivers Request	1976	1976	5.0	9,880.0	164.6667	\$24.45	\$4,026.92	\$4,026.92	\$0.00	\$0.00	\$0.00	
Incomplete Applctns	Waivers Request	0	0	0.0	0.0	0.0000		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Input Approved Applctns	Waivers Request	1,976	1976	1.0	1,976.0	32.9333	\$24.45	\$804.41	\$804.41	\$0.00	\$0.00	\$0.00	
Review Denial Appeals	Appeals Denied	0	0	0.0	0.0	0.0000		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Reporting BOG Fee Waiver Data to CCC								\$1,410.66	\$1,410.66	\$0.00	\$0.00	\$0.00	
								\$13,588.01	\$13,588.01	\$0.00	\$0.00	\$0.00	
<b>TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION &amp; WAIVING:</b>											<b>(\$75,776.51)</b>	<b>(\$62,216.41)</b>	<b>\$13,560.10</b>

Gavilan CCD  
Enrollment Count 2002-03

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Draft and Final Report Adjustment
<b>Calculating &amp; Collecting Enrollment Fees</b>										
Referencing Student Accts.	Total Enrolled	14,164	13,044	5.0	65,220.0	1087.0000	\$29.91	\$32,512.17	\$35,302.77	(\$2,790.60)
Calculating Fees	Student paying fees	14,097	10,605	16.4	173,922.0	2898.7000	\$29.91	\$86,700.12	\$115,249.21	(\$28,549.09)
Answer Student Questions	Total Enrolled	14,164	13,044	7.0	91,308.0	1521.8000	\$29.91	\$45,517.04	\$49,426.28	(\$3,909.24)
Update records	Student paying fees	14,097	10,605	13.0	137,865.0	2297.7500	\$29.91	\$68,725.70	\$91,357.10	(\$22,631.40)
Collect Delinquent Fees	Student Acct Rec	902	70	23.6	1,652.0	27.5333	\$29.91	\$823.52	\$10,612.07	(\$9,788.55)
Fee Refunds	Student Refunds	0						\$0.00		
<b>Waiving Student Fees</b>										
Adopting Procedures, Recording, and Maintaing Records	Fees Waived	2,439	2,439	5.0	12,195.0	203.2500	\$30.56	\$2,308.32	\$2,308.32	\$0.00
Answer Student Questions	Fees Waived	2,439	2,439	5.0	12,195.0	203.2500	\$30.56	\$2,308.32	\$2,308.32	\$0.00
Receiving Waiver Applctns	Waivers Request	2,439	2,439	2.0	4,878.0	81.3000	\$30.56	\$2,484.53	\$2,484.53	(\$0.00)
Evaluate Waiver Applctns	Waivers Request	2,439	2,439	5.0	12,195.0	203.2500	\$30.56	\$6,212.85	\$6,212.85	\$0.00
Incomplete Applctns	Waivers Request	0			0.0	0.0000		\$0.00	\$0.00	\$0.00
Input Approved Applctns	Waivers Request	2,439	2,439	1.0	2,439.0	40.6500	\$30.56	\$1,243.79	\$1,243.79	\$0.00
Review Denial Appeals	Appeals Denied	0			0.0	0.0000		\$0.00	\$0.00	\$0.00
Reporting BOG Fee Waiver Data to CCC								\$1,788.95	\$1,788.95	\$0.00
								\$20,251.29	\$20,251.29	(\$0.00)

TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION & WAIVING: (\$67,668.88)

Gavilan CCD  
Enrollment Count 2003-04

Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Draft and Final Report Adjustment
<b>Calculating &amp; Collecting Enrollment Fees</b>									
Referencing Student Accts.	12,271	10,949	5	54,745.0	912.4167	\$33.33	\$30,410.85	\$34,083.26	(\$3,672.41)
Calculating Fees	12,271	8,551	16.4	140,236.4	2337.2733	\$33.33	\$77,901.32	\$111,792.15	(\$33,890.83)
Answer Student Questions	12,271	10,949	7.0	76,643.0	1277.3833	\$33.33	\$42,575.19	\$47,715.23	(\$5,140.04)
Update records	12,271	8,551	13.0	111,163.0	1852.7167	\$33.33	\$61,751.05	\$88,614.47	(\$26,863.42)
Collect Delinquent Fees	799	46	23.6	1,085.6	18.0933	\$33.33	\$603.05	\$10,475.62	(\$9,872.57)
Fee Refunds	0							\$0.00	
								\$213,241.45	(\$79,439.28)
<b>Waiving Student Fees</b>									
Adopting Procedures, Recording, and Maintaing Records								\$2,508.00	\$0.00
Answer Student Questions	2,398	2,398	4.3	10,311.4	171.8567	\$34.38	\$5,909.92	\$5,909.92	\$0.00
Receiving Waiver Applctns	2,398	2,398	2.3	5,515.4	91.9233	\$34.38	\$3,159.52	\$3,159.52	\$0.00
Evaluate Waiver Applctns	2,398	2,398	3.7	8,872.6	147.8767	\$34.38	\$5,084.80	\$5,084.80	\$0.00
Incomplete Applctns	0			0.0	0.0000		\$0.00	\$0.00	\$0.00
Input Approved Applctns	2,398	2,398	1.7	4,076.6	67.9433	\$34.38	\$2,334.40	\$2,334.40	\$0.00
Review Denial Appeals	0			0.0	0.0000		\$0.00	\$0.00	\$0.00
Reporting BOG Fee Waiver Data to CCC								\$2,060.23	\$0.00
								\$21,056.87	\$0.00

TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION & WAIVING: (\$79,439.28)

Gavilan CCD  
Enrollment Count 2004-05

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Draft and Final Report Adjustment	
											Column F
<b>Calculating &amp; Collecting Enrollment Fees</b>											
Referencing Student Accts.	Total Enrolled	13,377	12,085	5.0	60,425.0	1007.0833	\$35.22	\$35,469.48	\$39,263.26	(\$3,793.79)	
Calculating Fees	Student paying fees	13,377	9,223	16.4	151,257.2	2520.9533	\$35.22	\$88,787.98	\$128,778.41	(\$39,990.43)	
Answer Student Questions	Total Enrolled	13,377	12,085	7.0	84,595.0	1409.9167	\$35.22	\$49,657.27	\$54,967.85	(\$5,310.59)	
Update records	Student paying fees	13,377	9,223	13.0	119,899.0	1998.3167	\$35.22	\$70,380.71	\$102,081.65	(\$31,700.94)	
Collect Delinquent Fees	Student Acct Rec	0	58	23.6	1,368.8	22.8133	\$35.22	\$803.49	\$0.00	\$803.49	
Fee Refunds	Student Refunds	145	145	19.9	2,885.5	48.0917	\$35.22	\$1,694.08	\$1,694.08	\$0.00	
<b>Waiving Student Fees</b>											
Adopting Procedures, Recording, and Maintaing Records											
Answer Student Questions	Fees Waived	2,862	2,862	3.6	10,303.2	171.7200	\$28.71	\$4,929.51	\$4,929.51	\$0.00	
Receiving Waiver Applctns	Waivers Request	2,862	2,862	2.0	5,724.0	95.4000	\$28.71	\$2,738.93	\$2,738.93	\$0.00	
Evaluate Waiver Applctns	Waivers Request	2,862	2,862	2.9	8,299.8	138.3300	\$28.71	\$3,970.59	\$3,970.59	\$0.00	
Incomplete Applctns	Waivers Request	0	0	0.0	0.0	0.0000		\$0.00	\$0.00	\$0.00	
Input Approved Applctns	Waivers Request	2,862	2,862	2.3	6,582.6	109.7100	\$28.71	\$3,149.49	\$3,149.49	\$0.00	
Review Denial Appeals	Appeals Denied	0	0	0.0	0.0	0.0000		\$0.00	\$0.00	\$0.00	
Reporting BOG Fee Waiver Data to CCC											
									\$1,563.84	\$1,563.84	
									\$16,352.36	\$16,352.36	\$0.00
<b>TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION &amp; WAIVING:</b>										<b>(\$79,992.25)</b>	

Gavilan CCD  
Enrollment Count 2005-06

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By Column E	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Final Report Adjustment	Draft Report Adjustment	Difference	
													Referencing Student Accts.
Referencing Student Accts.	Total Enrolled	14,479	13,133	5.0	65,665.0	1094.4167	\$33.22	\$36,356.52	\$40,083.25	(\$3,726.73)	(\$3,726.73)	(\$0.00)	
Calculating Fees	Student paying fees	13,075	10,324	16.4	169,313.6	2821.8933	\$33.22	\$93,743.30	\$118,721.64	(\$24,978.34)	(\$24,978.34)	\$0.00	
Answer Student Questions	Total Enrolled	14,479	13,133	7.0	91,931.0	1532.1833	\$33.22	\$50,899.13	\$56,115.22	(\$5,216.09)	(\$5,216.09)	(\$0.00)	
Update records	Student paying fees	13,075	10,324	13.0	134,212.0	2236.8667	\$33.22	\$74,308.71	\$94,108.94	(\$19,800.23)	(\$19,800.23)	(\$0.00)	
Collect Delinquent Fees	Student Acct Rec	1,828	45	23.6	1,062.0	17,7000	\$33.22	\$587.99	\$23,885.18	(\$23,297.19)	(\$23,297.19)	(\$0.00)	
Fee Refunds	Student Refunds	153	153	19.9	3,044.7	50,7450	\$33.22	\$1,684.25	\$1,684.25	\$0.00	\$0.00	\$0.00	
								\$257,579.90	\$334,598.48	(\$77,018.58)	(\$77,018.58)	(\$0.00)	
<b>Waiving Student Fees</b>													
Adopting Procedures, Recording, and Maintaing Records								\$34.69	\$34.69	\$0.00	\$0.00	\$0.00	
Answer Student Questions	Fees Waived	2,825	2,890	3.6	10,404.0	173,4000	\$33.07	\$5,734.34	\$5,767.41	(\$33.07)	(\$193.79)	(\$160.72)	
Receiving Waiver Applctns	Waivers Request	2,825	2,890	2.0	5,780.0	96,3333	\$33.07	\$3,185.74	\$3,204.48	(\$18.74)	(\$108.03)	(\$89.29)	
Evaluate Waiver Applctns	Waivers Request	2,825	2,890	2.9	8,381.0	139,6833	\$33.07	\$4,619.33	\$4,646.34	(\$27.01)	(\$156.48)	(\$129.47)	
Incomplete Applctns	Waivers Denied	81	81	3.5	283.5	4,7250	\$33.07	\$156.26	\$155.43	\$0.83	\$0.00	(\$0.83)	
Input Approved Applctns	Waivers Request	2,825	2,809	2.3	6,460.7	107,6783	\$33.07	\$3,458.00	\$3,581.48	(\$123.48)	(\$123.24)	\$0.24	
Review Denial Appeals	Waivers Denied	81	81	1.3	105.3	1,7550	\$33.07	\$58.04	\$59.53	(\$1.49)	\$0.00	\$1.49	
Reporting BOG Fee Waiver Data to CCC								\$1,897.46	\$1,897.46	\$0.00	\$0.00	\$0.00	
								\$19,143.85	\$19,346.82	(\$202.97)	(\$581.54)	(\$378.57)	
<b>TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION &amp; WAIVING:</b>											<b>(\$77,221.54)</b>	<b>(\$77,221.54)</b>	<b>(\$378.58)</b>

1 - The draft report showed 2,809 rather than 2,890.  
Calculated 2,890 as follows: 13,133 - 10,324 + 81)

2 - The draft report showed 2,728 rather than 2,809.  
Calculated 2,809 as 13,133 - 10,324.

Gavilan CCD  
Enrollment Count 2006-07

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By Column E	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Final Report Adjustment	Draft Report Adjustment	Difference
Referencing Student Accts.	Total Enrolled	17,485	13,963	3.5	48,870.5	814.5083	\$38.43	\$31,301.56	\$39,198.60	(\$7,897.04)		\$0.00
Calculating Fees	Student paying fees	9,770	10,943	6.0	65,658.0	1094.3000	\$38.43	\$42,053.95	\$37,546.11	\$4,507.84		\$0.00
Answer Student Questions	Total Enrolled	17,485	13,963	2.5	34,907.5	581.7917	\$38.43	\$22,358.25	\$27,996.26	(\$5,638.01)		\$0.00
Update records	Student paying fees	9,770	10,943	2.5	27,357.5	455.9583	\$38.43	\$17,522.48	\$15,644.85	\$1,877.63		\$0.00
Collect Delinquent Fees	Student Acct Rec	663	41	12.5	512.5	8.5417	\$38.43	\$328.26	\$5,307.18	(\$4,978.92)		\$0.00
Fee Refunds	Student Refunds	0	0					\$0.00	\$0.00	\$0.00		\$0.00
								\$113,564.49	\$125,693.00	(\$12,128.50)		\$0.00

**Waiving Student Fees**

(a) = (\$19,289.53)

Adopting Procedures, Recording, and Maintaining Records	Fees Waived	3,597	3,583	1	9.2	32,963.6	549.3933	\$36.34	\$19,964.95	\$20,041.51	(\$76.56)	(\$3,137.11)
Answer Student Questions	Fees Waived	3,597	3,583	1	9.2	32,963.6	549.3933	\$36.34	\$19,964.95	\$20,041.51	(\$76.56)	(\$3,137.11)
Receiving Waiver Applctns	Waivers Request	3,597	3,583	1	5.0	17,915.0	298.5833	\$36.34	\$10,850.52	\$10,894.73	(\$44.21)	(\$1,704.95)
Evaluate Waiver Applctns	Waivers Request	3,597	3,583	1	10.2	36,546.6	609.1100	\$33.07	\$20,143.27	\$22,221.91	(\$2,078.64)	(\$3,165.13)
Incomplete Applctns	Waivers Denied	563	563		4.3	2,420.9	40.3483	\$36.34	\$1,464.50	\$1,464.50	\$0.00	\$0.00
Input Approved Applctns	Waivers Request	3,034	3020	2	6.5	19,630.0	327.1667	\$36.34	\$11,889.24	\$11,944.96	(\$55.72)	(\$2,216.44)
Review Denial Appeals	Waivers Denied	563	563		5.0	2,815.0	46.9000	\$36.34	\$1,704.35	\$1,704.35	(\$0.00)	\$0.00
Reporting BOG Fee Waiver Data to CCC									\$1,201.44	\$1,201.44	\$0.00	\$0.00
									\$67,218.26	\$69,473.40	(\$2,255.13)	(\$12,478.76)
												(\$24,607.26)
												(\$10,223.62)

**TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION & WAIVING:**

1 - The draft report showed 3,020 rather than 3,583.  
Calculated 3,583 as follows: 13,963 - 10,943 + 563)

2 - The draft report showed 2,457 rather than 3,020.  
Calculated 3,020 as 13,963 - 10,943.

Gavilan CCD  
Enrollment Count 2007-08

Mandate Activity	Type of Students Related to Claimed Activity	Students Claimed	Students Audited	Claimed & Audited Minutes Worked per Student	Multiply Column D By Column F	Divide Column G by 60 Minutes	Claimed & Audited Pay Rate	Multiply Audited Hours by Claimed Pay Rate (col. G*1)	Auditee's Claimed Salary	Draft and Final Report Adjustment
Referencing Student Accts.	Total Enrolled	17,474	15,451	9.6	148,329.6	2472.1600	\$31.76	\$78,515.80	\$88,794.61	(\$10,278.81)
Calculating Fees	Student paying fees	7,961	12,280	7.4	90,872.0	1514.5333	\$31.76	\$48,101.58	\$31,185.14	\$16,916.44
Answer Student Questions	Total Enrolled	17,474	15,451	9.9	152,964.9	2549.4150	\$31.76	\$80,969.42	\$91,570.43	(\$10,601.01)
Update records	Student paying fees	7,961	12,280	4.4	54,032.0	900.5333	\$31.76	\$28,600.94	\$18,541.49	\$10,059.45
Collect Delinquent Fees	Student Acct Rec							\$0.00	\$0.00	\$0.00
Fee Refunds	Student Refunds	0.0	0					\$236,187.74	\$230,091.67	\$6,096.07
NOT CLAIMED -- NO DOCUMENTATION PROVIDED										
TOTAL ADJUSTMENT FOR ONGOING COSTS -- COLLECTION & WAIVING: \$17,151.04										

**ONGOING**  
Mandate Activity

**Calculating & Collecting Enrollment Fees**

**Waiving Student Fees**

Adopting Procedures, Recording, and Maintaining Records

Answer Student Questions	Fees Waived	3,171	3,171	9.2	29,173.2	486.2000	\$41.84	\$20,342.61	\$20,342.61	(\$0.00)
Receiving Waiver Applctns	Waivers Request	3,171	3,171	5.0	15,855.0	264.2500	\$41.84	\$11,056.22	\$22,555.94	(\$11,499.72)
Evaluate Waiver Applctns	Waivers Request	3,171	3,171	10.2	32,344.2	539.0700	\$41.84	\$22,554.69	\$0.00	\$22,554.69
Incomplete Applctns	Waivers Request	0	0	4.3	0.0	0.0000	\$36.34	\$0.00	\$0.00	\$0.00
Input Approved Applctns	Waivers Request	3171	3171	6.5	20,611.5	343.5000	\$41.84	\$14,372.04	\$14,372.04	\$0.00
Review Denial Appeals	Appeals Denied	0	0	5.0	0.0	0.0000	\$36.34	\$0.00	\$0.00	\$0.00

Reporting BOG Fee Waiver Data to CCC

\$4,546.00	\$4,546.00	\$0.00
\$72,871.56	\$61,816.59	\$11,054.97

**Tab 7**

Gavilan Community College District  
Enrollment Fee Collection and Waivers Program  
March 29<sup>th</sup>, 2010 Meeting Between SCO and Gavilan Staff  
July 1, 1998 to June 30, 2008  
S09-MCC-053

**PURPOSE:**

To outline meeting held between SCO and Gavilan CCD on March 29, 2010

**SOURCE:**

Conversations among the following:

Gavilan College:

Nancy Bailey, Administrative Assistance  
Angelica Garcia, Student Records Technician  
Esther Castaneda, Student Records Technician  
Connie Campos, Accounting Assistance  
Joe Keeler, Vice President of Administrative Services

SCO:

Jim Spano, Bureau Chief  
Curt Chiesa, Audit Specialist

**SCOPE:**

- We asked auditee staff questions regarding time charged to enrollment fee collection, calculations, and referencing accounts.
- We also updated Nancy on the current amount and nature of the audit findings.

**ANALYSIS:**

We met with auditee staff in the following order:

**Meeting with Nancy Bailey, Administrative Assistance and SB 90 Liaison**

We met with Nancy and explained that we had concerns about the amount of time charged for the following four fee collections activities: (1) referencing student accounts, (2) calculating fees, (3) answering student questions and (4) updating records. We discussed the reimbursable activities and advised Nancy that prior to the mandate, the district was not required to impose an enrollment fee. Since the mandate required the imposition of the enrollment fee, the related costs are reimbursable. However, the mandate does not reimburse registration-related costs such as adding and deleting classes, processing transcript requests, responding to parking or health center fee questions or requests to see a counselor.

We advise Nancy that for the four reimbursable activities identified above, the district claimed, per enrolled students, the following:

FY 1998-99 – 44.4 minutes  
FY 1999-00 – 45.4 minutes  
FY 2000-01 – 45.5 minutes  
FY 2001-02 – 44.0 minutes  
FY 2002-03 – 44.1 minutes  
FY 2003-04 – 41.4 minutes  
FY 2004-05 – 41.4 minutes  
FY 2005-06 – 41.4 minutes  
FY 2006-07 – 14.5 minutes  
FY 2007-08 – 31.3 minutes

We informed Nancy that the district's survey forms states that the first and third reimbursable activities should be applied to total number of enrollment while the second and fourth reimbursable activities should be applied to total number of students paying fees. However, for FY 2003-04 and FY 2004-05, the district used the same numbers for all four reimbursable activities. Furthermore, the information used by the district did not adjust for non-residence students and part-time high school students taking college classes as required by the mandated. The numbers used by the district also did not agree with the numbers provided by the California Community Colleges Chancellor's Office.

We informed Nancy that our worksheets previously provided to support the exit conferenced amounts inadvertently applied the time allowance for updating records to total number of enrolled students less non-residence and part-time high school students taking college classes rather than the number of students paying the enrollment fee.

We informed Nancy that we performed a rough analysis of staffing required for the first four reimbursable activities based on the enrollment period for each term. The number of hours claimed for the first four reimbursable activities identified above would required approximately four persons full time for each summer session and approximately 9 to 15 persons full time for each fall and spring terms. We also informed Nancy that the calculation used to determine reimbursable costs did not factor in students paying over the telephone or web based.

**Meeting with Angelica Garcia, Admissions Office - Student Records Technician and Ester Castaneda, Student Records Technician (Nancy also attended this meeting)**

Angelica claimed 40 hours for the first four activities for FY 1998-99 through FY 2005-06 and 57 hours for FY 2007-08. Ester claimed 40 hours for the first four activities for FY 1998-99 through FY 2005-06 and 46 hours for FY 2007-08. Both Angelica and Ester are currently involved in fee collections.

Jim explained that the portion of the mandate related to four reimbursable activities identified above did not include activities for dropping and adding classes since these tasks existed before the mandate and were not reimbursable.

Both Angelica and Ester confirmed that the OLGA web base system (Reflection Program) was implemented around 2006 and the Banner System was implemented around June 2008.

Esther described the following steps involved in calculating and collecting fees:

- Students records are generally accessed by Student "G" I.D. number.
- A separate screen shows if a student has financial aid, which affects the amount owed
- The screen shows the amount owed (computer program calculates the fee)
- The technician posts payment method, e.g., credit card, check, or cash
- The technician switches to another screen and updates the student's filed.

Esther informed us that the amount of time generally required for the above four reimbursable activities was approximately two to three minutes. Esther informed us that she was not aware that the time she recorded on survey forms was to exclude registration-related activities. Ester informed us that the time included adding and deleting classes, collecting other fees, and other non-mandated fee collection activities.

Esther informed us that the time she charged for accounts receivable delinquencies (reimbursable activities #5) was for all time during the year, not the time per student.

Curt asked why no staff in the Admissions Office charged time for calculating and collecting fees in for FY 2006-07. Angelica informed us that staff didn't have time to fill out the survey forms in that year.

Nancy and Angelica agreed that the time allowances claimed on the survey forms appears to be overstated and that Esther and Angelica would reevaluate the time they claimed for calculating and collecting enrollment fees and let SCO know the results.

Jim asked if the district had information on how many students paid via automated means versus in person during the audit period. Esther and Nancy replied that the auditee did not have this information. However, Nancy indicated that the district could track this information and provide it to the state in the future. Also both Angelica and Ester confirmed that the OLGA Web based system (Reflection Program) was implemented around 2006 and the Banner System was implemented around June 2008. Angelica informed us that prior to 2006, most of the collections were made over the counter.

**Meeting with Connie Campos, Business Office – In purchasing for past three years and accounting assistance and cashier prior to that time. (Nancy also attended this meeting.)**

Connie claimed 12 hours for the first four activities for FY 1998-99 through FY 2005-06 and 17 hours for FY 2007-08. Connie informed us that she is currently working in purchasing and has not function as a cashier since 2007.

We met with Connie Campos who explained that she no longer is involved with calculating and collecting enrollment fees and hasn't performed this task since 2007 and prior years. However, she recollected that prior to the OLGA system in 2006, most students would pay in the Business Office (where she worked) rather than the Admissions Office (where Esther and Angelica work). Connie informed us that prior to the OLGA system, students would register over the telephone and pay within ten days at the Business Office. Connie indicated that subsequent to the implementation of the on-line OLGA system in 2006, students had to pay when they registered via the phone system.

Connie informed us that the Business Office did not handle any registration activities, but did handle health fee collections and parking. Connie explained that the student records showed the fee amounts and informed us that some student records were updated at the end of the day.

Connie explained that enrollment fees could be paid outside of the enrollment period, e.g., if a fee increased incurred during the year after the student already paid a fee, then the student (not on financial aid) would have to go to her office and pay the additional enrollment fee amount due or when there was a hold placed on the records.

Connie asked to examine the original time form she had filled out for the mandated activities. Connie reviewed the survey forms and stated that, to the best of her knowledge, that 12 minutes per student she recorded on the survey forms for the four reimbursable activities above was accurate.

Jim asked Connie how many cashiers were performing the four reimbursable activities at one time. Connie informed us that only one person was performing the four reimbursable activities above, which consumed only a portion of that person's time.

After Connie left the meeting, we updated Nancy on the changes to the audit adjustments and provided her a copy of the following:

- Schedule of minutes claimed by individual employees for the first four reimbursable activities sorted by both employees and by reimbursable activities.  A.6.15  A.6.15
- Schedule of minutes claimed for the fifth and sixth reimbursable activities under Fee Collections and the six reimbursable activities under Fee Waivers sorted by reimbursable activities.  A.6.15
- Analysis of time allowances showing the minutes, hours, and amounts claimed for the first four reimbursable activities for the audit period. This document shows that the number of hours claimed for the first four reimbursable activities identified above would require approximately four persons full time for each summer session and approximately 9 to 15 persons full time for each fall and spring terms.  A.6.15
- Revised Excel schedules of the adjustment to the costs claimed based on time allowances (first six reimbursable activities under both Fee Collections and Fee Waivers). The adjustment presented at the exit conference inadvertently applied the fourth reimbursable activities for updating student records (under Fee Collections) to the number on student enrollments as adjusted for non-residence students and part-time high school students taking college classes rather than students paying the enrollment fees; the district's survey forms identified the students paying the enrollment fees as the proper multiplier. Also corrected the number of waiver requests used to calculate FY 2005-06 and FY 2006-07 for inputting approved applicants; the numbers used by the district included denied waiver.  A.6.17
- Schedule of audit adjustment to FY 2007-08 travel and training.  A.6.16
- Updated schedule for adjustments to offsetting revenues.  A.6.16
- Updated Schedule 1 for revisions to the audit adjustments.  A.6.16
- Comparison of findings before and after the exit conference and supporting worksheets.  A.6.16

Nancy reiterated that based on information presented, the costs of the filed claims during the audit period appears to be overstated. Nancy indicated that she would want to do what is right.

Jim expressed concerns with Nancy that filed claims for the first four reimbursable activities was \$674,458 for FY 2008-09 as compared to \$236,188 for FY 2007-08, a 185% increase. We informed Nancy that in light of the automated Banner system in June 2008, such costs appears to be excessive and unreasonable. Nancy requested that we not audit FY 2008-09, but instead, the district would reevaluate the costs claimed and amend FY 2007-08 claim as appropriate.

**Meeting with Joe Keeler, Vice President of Administrative Services, and Nancy Bailey, Administrative Assistance and SB 90 Liaison**

We met with Joe and Nancy and Jim explained that SCO was concerned about the amount of time charged for enrollment fee collection and calculations. Jim indicated that the purpose of our visit was to gain an understanding of how the auditee determined the amount of time to charge the mandate and to update the auditee on the audit status.

Jim summarized the conversations that took place today with district staff and stated that based on discussions with them, claimed costs appear to be both excessive and unreasonable. Jim indicated that for the first four reimbursable activities, staff claimed between 12 minutes to 80 minutes per student, averaging between 41.4 and 45.5 minutes for FY 1998-99 through FY 2005-06, 14.5 minutes for FY 2006-07, and 31.3 minutes for FY 2007-08. Curt informed them that based on discussion with Angelica, the time reported on the survey forms for some of the activities, e.g., processing accounts receivable delinquencies, may have included total time spent in a fiscal year rather than per student.

Jim also informed Joe that staff in the Admissions Office believed that the hours they recorded were overstated because they misunderstood the reimbursable activities. Nancy confirmed the discussion we had with Admission Office staff. Joe replied that he would have the consultant, Keith Peterson, work with the SCO on the necessary changes.

Curt asked if the auditee had any idea then they might respond to SCO with their conclusion on the minutes claimed for calculating and collecting enrollment fees. Nancy replied that the district should be able to respond within two weeks.

**CONCLUSION:**

The auditee will let SCO know what it intends to do regarding the time claimed for collecting and calculating enrollment fees. Also, Nancy informed us that in the future, the district will track the number of students who pay fees over the internet versus over the counter.

**Tab 8**





**Gavilan College, Training Five**  
Follow-up Report for July 31 – Aug 2, 2007

*Federal Family Education Loan Program*

<b>Account Information</b>	
<b>Project name:</b>	Financial Aid Training
<b>Prepared by:</b>	Marla Skelley
	Senior Financial Aid Consultant
	(360) 870-7412, marla.skelley@sungardhe.com

<b>Distribution</b>	
SunGard Higher Education	Bryan Blackwell
SunGard Higher Education	Bridget Mayfield
SunGard Higher Education	Mollie Delgado
Gavilan College	Dave Phillips
Gavilan College	Veronica Martinez

**Objectives**

The purpose of this training session is to provide knowledge transfer on the forms, processes and reports for the following Banner Financial Aid sections:

- Review of topics from previous visits
- ~~FFELP~~ and/or Alternative Loans as applicable (application/origination processing and related loan functions other than disbursement)
- Pell COD Processing

*Allow* **A6**

**Progress Report**  
**Forms and Processes Used**

The training took place initially with only Veronica participating. It is imperative that other staff from the financial aid office participate in Banner training. The topics this week are very involved and the staff members who will be managing these programs need to participate. We were able to get Rocia to participate in part of the loan training. No other staff was able to participate in the Pell COD training.

Gavilan does not currently certify any Unsubsidized or Alternative loans. They are a FFELP school and require an entrance interview every year. Typically students do not attend during the summer so summer financial aid is not awarded. Gavilan does not participate in EFT and receives paper checks for their Federal Stafford Loans. There is no reason not to move to EFT for

**Process Description:** Student accounts management- build account detail codes, cashier definitions, day-to-day operations, refunding, returned check processing, reconciliation

**Banner Modules:** Accounts Receivable

**1. Meeting Logistics**

<b>Item</b>	<b>Description</b>
<b>Date</b>	October 30, 31, November 1
<b>Time</b>	8:30 AM – 4:30 PM
<b>Location</b>	TBA

**2. Attendees**

<b>Role</b>	<b>Name</b>
<b>Facilitator</b>	Antonio Trepesowsky
<b>Scribe</b>	
<b>Other Participants</b>	Users responsible for daily student account operations as well as those supervising the operations; Users responsible for accounting and reconciling accounts receivable accounts.

**3. Pre-Work**

- Attendees should have completed Banner Navigation Training or an equivalent course and be able to navigate in the Banner system.
- Have the ability to log into the Banner Student System with necessary User ID and password.
- Have the Help Center in Banner accessible
- Have an electronic copy of the Banner Student and Banner General User's guides available for reference.
- Review Accounts Receivable Workbook and Accounts Receivable User's Guide Procedures.
- Have a printed copy of the Academic History Workbook to bring to training for reference.

*a/low 100%*  
**A6.9**

**4. Purpose**

- To become familiar with Banner Accounts Receivable terminology.
- To review validation tables and application forms included in Banner's Accounts Receivable Modules.
- To begin hands-on training on how to enter and maintain detail codes, fee assessment, transactions, balance daily work and reconcile accounts.

**5. Desired Outcomes**

- Consolidate and demonstrate the knowledge and skills obtained since the previous visit
- Understand Banner Detail Codes

**Gavilan Community College District**  
**Follow-up Report for January 8-January 10, 2008** — *date ok*  
**Banner Student: Mock Registration**  
**January 15, 2008**

<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District Banner Student Implementation
<b>Prepared by:</b>	Dottie Marron
	Principal Functional Consultant
	<a href="mailto:Dottie.Marron@sungardhe.com">Dottie.Marron@sungardhe.com</a>
	(619) 920-7060

<b>Distribution</b>		
Gavilan CCD	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

**Objectives**

- Mock Registration

**Progress Report**  
**Accomplishments**

- Successfully admitted over 60 applicants
  - Successfully registered approximately 25 students
  - Successfully assessed registration fees for students
  - Finalized procedures for admitting students
  - Finalized procedures for registering and taking payments
  - Closed and finalized cashiering sessions
  - Built repeat rules and academic standing rules
- allow*  
3/1 A6.9

**Progress Report**  
**Decisions Made and/or Actions Taken**

Admitting Students

Admissions staff admitted approximately 60 students. They used a QuickFlow to navigate to the appropriate forms. It was decided that Hollister and Morgan Hill will use the Quick Admit form (SAAQUIK) to enter applications and admit students. Gavilan staff will follow-up with the application and enter any remaining admissions data for applicants.

Setting up the Term

7. Is this the Feb. 12-14 date  
the  
Develop program

**Gavilan College**  
**Follow-up Report for February 15, 2008**  
**Approvals**  
**April 3, 2008**

**A6.9**

<b>Account Information</b>	
Project name:	Gavilan College
Prepared by:	Jon Langlois
	Senior Finance Functional Consultant
	<a href="mailto:Jon.langlois@sungardhe.com">Jon.langlois@sungardhe.com</a>
	916.662-2795

<b>Distribution</b>		
Gavilan College	Susan Cheu	Director of Business Services
Gavilan College	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

**Objectives**

This meeting is intended to provide training on Interfaces. The remaining time is to be spent as a General Consult visit.

**Progress Report**  
**Accomplishments**

The client has already had training on the interfacing of Accounts Receivable prior to this visit. The other interfaces will be with the assistance of the IT Department as they will be feeds from third party sources. This includes the feed for payroll which is coming directly from the County.

With the above paragraph in mind a decision was made to work on answering questions and then to give the approvals training that was put off from the previous trip.

**Accounts Receivable:**

The setup of the detail codes that would be handling the Student and Non Student refunds were discussed. This included the setup of the proper FOAP elements. Also discussed was the process of feeding those refunds to the Finance system and then producing checks. There are two different options when it comes to processing Student refund checks and not having them combined with the Accounts Payable checks.

1. Setup a separate bank code which would be attached directly to the rule codes on the refund codes. This would enable the Accounts Payable staff to run refunds as a separate check run. The drawback is that processing the bank reconciliation is a problem as this process is done by bank code.
2. Keep just one bank code but work out a manual schedule with the Accounts Payable and Accounts Receivable Staff members. The processing of the refunds would have to be done on a set day of the week when AP invoice are not processed. The drawback is that this take manual scheduling of the Staff but when it comes to the bank reconciliation everything works fine.

**Gavilan Community College District**  
**Follow-up Report for February 12-February 14, 2008**  
**Banner Student: Mock Registration II**  
**February 16, 2008**

<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District Banner Student Implementation
<b>Prepared by:</b>	Dottie Marron
	Principal Functional Consultant
	<a href="mailto:Dottie.Marron@sungardhe.com">Dottie.Marron@sungardhe.com</a>
	(619) 920-7060

<b>Distribution</b>		
Gavilan CCD	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

**Objectives**

- Mock Registration

**Progress Report**  
**Accomplishments**

- ok 4/13 A69*
- 1 • Registered approximately 70 students
  - 2 • Practiced using d-space to drop students
  - 3 • Practiced using registration add authorization codes
  - OK 4 • Assessed fees and added optional fees to student accounts
  - OK 5 • Posted payments to student accounts
  - OK 6 • Closed cashiering sessions
  - OK 7 • Ran the refund process
  - 8 • Released third party contracts to student accounts
  - 9 • Entered and rolled grades
  - 10 • Ran repeat process
  - ND 11 • Calculated GPAs
  - 12 • Tested academic standing rules
  - 13 • Checked over converted academic history

**Progress Report**  
**Decisions Made and/or Actions Taken**

Start of Term Checklist

**Gavilan Community College District**  
Follow-up Report for 03/05/2008 - 03/06/2008  
Banner Student: Accounts Receivable Consulting (Remote) →  
March 9, 2008

0  
A6.9

<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District
<b>Prepared by:</b>	Robby Alexander
	Sr. Functional Consultant
	Robby.Alexander@sungardhe.com
	1-800-541-5330 ext. 5784245

<b>Distribution</b>		
Gavilan Community College District	Dave Phillips	Gavilan Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager
SunGard Higher Education	Kimberly Saving-Sherman	Team Manager

**Objectives**

To provide consulting on the Banner Accounts Receivable system. Topics included but were not limited to, Third-Party Contracts, Cashiering, Cashier Profiles, and End of Day Processes.

**Progress Report**  
**Accomplishments**

*Handwritten notes:*  
Banner Accounts Receivable  
not A/R is OK

**Third-Party Contracts**

Third-party contracts were discussed and the California Department of Rehabilitation was used as an example. The Department of Rehabilitation is an example of a contract in which the students that use this program are sponsored by different Department of Rehabilitation offices around the state and therefore, the billing statements sent to them from Gavilan need to go to different addresses. Unfortunately, when the Third-Party Billing Statement (TSRTBIL) is run it will bill all contracts that belong to that sponsor on one billing statement using one address. For example, if the Department of Rehabilitation's ID has three contract numbers associated with it on the Contract Authorization Form (TSACONT) then all three of those contracts will be billed at the same time to the same address.

Possible solutions to this issue can be:

1. Duplicate the Department of Rehabilitation multiple times in the General Person Module. For example, CA Department of Rehabilitation – Sacramento, CA Department of Rehabilitation – San Francisco, etc. This will allow for the billing of this sponsor to different addresses for the individual contracts that they may have with Gavilan. This may violate Gavilan's data standards so caution will need to be used when searching for these entities in the database to avoid further duplication or the use of the wrong ID when creating contract rules on TSACONT, or when assigning students to the contract. The use of alternate IDs may also help identify these entities.

**Gavilan Community College District**  
**Follow-up Report for March 11-March 13, 2008**  
**Banner Student: Remote Consulting**  
**March 17, 2008**

→ 0 A6.9

<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District Banner Student Implementation
<b>Prepared by:</b>	Dottie Marron
	Principal Functional Consultant
	<u>Dottie.Marron@sungardhe.com</u>
	(619) 920-7060

<b>Distribution</b>		
Gavilan CCD	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

**Objectives**

- Mock Registration II

**Progress Report**  
**Accomplishments**

- Set up start of term rules
- Tested INB registration
- Tested fee assessment
- Tested posting charges and payments
- Tested using add authorization codes
- Tested using D-space for drops
- Tested Web registration
- Tested using add authorization codes on the Web
- Tested credit card payments on the Web
- Tested end-of-day cashiering procedures
- Tested end-of-term processes
- Tested sleep/wake

**Progress Report**  
**Decisions Made and/or Actions Taken**

Start of Term Procedures

The following steps are followed to set up a term in Banner:

**Gavilan Community College District**  
**Follow-up Report for April 7-April 9, 2008**  
**Banner Student: Remote Consulting**  
**April 14, 2008**

APR 14 2008  
 →  A6.9

<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District Banner Student Implementation
<b>Prepared by:</b>	Dottie Marron
	Principal Functional Consultant
	<a href="mailto:Dottie.Marron@sungardhe.com">Dottie.Marron@sungardhe.com</a>
	(619) 920-7060

<b>Distribution</b>		
Gavilan CCD	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

**Objectives**

- Go-Live Preparation

**Progress Report**  
**Accomplishments**

- Made adjustments to sleep/wake defaults
- Determined how transfer work will be tracked
- Continued testing fee assessment rules
- Disbursed financial aid
- Reviewed progress evaluation rules
- Set up validation tables needed for tracking matriculation information
- Decided to use exemptions to track BOGGs during Summer 2008
- Reviewed academic calendar set up
- Set up and tested CCCApply load using SAR189U

**Progress Report**  
**Decisions Made and/or Actions Taken**

Sleep/Wake

Sleep/Wake has been set up and is working. However, we were unable to print schedule bills using sleep/wake. The remote DBA has set up sleep/wake defaults under the SW\_USER ID. I logged in as SW\_USER and changed the defaults on GJAPDFT for the TSRCBIL process. I added the schedule bill defaults. Once I changed the defaults we were able to print schedule bills.



*preparation for training*

**Gavilan College, General Consulting**  
Follow-up Report April 22 - 24, 2008



*A6.9*

<b>Account Information</b>	
<b>Project name:</b>	Financial Aid Consulting
<b>Prepared by:</b>	Marla Skelley
	Senior Financial Aid Consultant
	(360) 870-7412, marla.skelley@sungardhe.com

<b>Distribution</b>	
SunGard Higher Education	Bryan Blackwell
SunGard Higher Education	Peggy Davis
Gavilan College	Dave Phillips
Gavilan College	Veronica Martinez

**Objectives**

The purpose of this training session is to provide assistance on go-live activities and to prepare the PROD instance for conversion.

**Progress Report**  
**Forms and Processes Used**

We had a good week of consulting. Veronica and Nick successfully completed data load, tracking, budgeting, and packaging groups. We were able to really talk about issues they will face.

**General information**

Gavilan will automatically package unsubsidized Stafford loans for the 2008-09 academic year. A decision regarding if the additional unsubsidized loan will be auto-packaged or if just the sub/unsub up to grade level will be packaged. An unsubsidized loan fund needs to be set up on RFRBASE, RFRMGMT, and added to RFRGFND in order for it to be awarded both manually and through auto-packaging.

I suggested that they not auto-package Parent PLUS loans even though they will be offering them in 2008-09. The PLUS loan fund needs to be set up on RFRBASE, RFRMGMT, and added to RFRGFND in order for it to be awarded both manually and through auto-packaging.

A69

Program set-up, not training

**Gavilan Community College District  
Follow-up Report for May 6-May 8, 2008  
Banner Student: Go-Live Support  
May 12, 2008**

<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District Banner Student Implementation
<b>Prepared by:</b>	Dottie Marron
	Principal Functional Consultant
	<a href="mailto:Dottie.Marron@sungardhe.com">Dottie.Marron@sungardhe.com</a>
	(619) 920-7060

<b>Distribution</b>		
Gavilan CCD	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

**Objectives**

- Go-Live Support

**Progress Report  
Accomplishments**

- Continued to work on CCCApply load using SAR189U
- Set up Web enrollment verification requests
- Built useful population selections and variables
- Discussed common matching rules with Financial Aid
- Set up Web transcripts

**Progress Report  
Decisions Made and/or Actions Taken**

Gavilan Go-Live

Over 400 students have registered in the Admissions and Records Office. Nearly 200 students have registered on the Web. With over 600 students registered Gavilan College is live on Banner

Student. CONGRATULATIONS GAVILAN COLLEGE!



CCCApply Using SAR189U

Up Loading Data  
Develops System

A  
A6.9

**Gavilan Community College District  
Follow-up Report for May 13-May 15, 2008  
Banner Student: Post Go-Live Support  
May 16, 2008**

<b>Account Information</b>	
<b>Project name:</b>	Gavilan Community College District Banner Student Implementation
<b>Prepared by:</b>	Dottie Marron
	Principal Functional Consultant
	<u>Dottie.Marron@sungardhe.com</u>
	(619) 920-7060

<b>Distribution</b>		
Gavilan CCD	Dave Phillips	Project Manager
SunGard Higher Education	Bryan Blackwell	Project Manager
SunGard Higher Education	Peggy Davis	Account Manager

**Objectives**

- Post Go-Live Support

**Progress Report  
Accomplishments**

- Reviewed cashiering finalization procedures
- Resolved CCCApply issue
- Set up CCCApply rules in PROD and successfully tested CCCApply upload
- Wrote procedures for setting up CCCApply in Banner
- Developed procedure for processing CCCApply applications
- Reviewed Faculty Load set up
- Reviewed Detail Code set up
- Built population selection to identify students with an orientation hold
- Ran process to remove orientation holds

**Progress Report  
Decisions Made and/or Actions Taken**

Schedule Bill Due Date

The Due Date on the schedule bill was displaying a date 10 days in the future even though the sleep/wake parameters had no due date entered. There was nothing about the set up in Banner that would cause the future date. Dave checked with the DBA. The DBA had set a future date as part of his sleep/wake trigger. The DBA adjusted the date so it would display the due date as one

A69



**Gavilan College, General Consulting**  
Follow-up Report May 27 - 29, 2008

10/28/1030 Program develop

<b>Account Information</b>	
<b>Project name:</b>	Financial Aid Consulting
<b>Prepared by:</b>	Marla Skelley
	Senior Financial Aid Consultant
	(360) 870-7412, marla.skelley@sungardhe.com

<b>Distribution</b>	
SunGard Higher Education	Bryan Blackwell
SunGard Higher Education	Peggy Davis
Gavilan College	Dave Phillips
Gavilan College	Veronica Martinez

**Objectives**

The purpose of the consulting session is to provide consulting, configuration assistance for continued go-live tasks

**Progress Report**  
**Forms and Processes Used**

Nick and Veronica have made great progress. The BOG-C award is working well. We had discussion about how the BOG A and B programs could be better managed. I suggested that Quickflow be set up so that staff can streamline the process. The following Quickflow process could be set up in the following order:

**RRAAREQ** – If FAFSA exists and is in S status go no further; student will be considered for BOG C; If FAFSA in R status go to:

**ROAUSDF** and populate the appropriate BOG with a 'Y'

**RPAAWRD** – Award correct BOG A or B

By using this process, staff should be able to reduce the number of steps in the review of which program students are eligible for. If the FAFSA exists, it means the student will be automatically considered for BOG C. We wrote a disbursement rule to ensure that students are residents of CA since that is a requirement.

has to do with BOG eligibility, rather than using BOG in fee-waiver fund

**Tab 9**

*Joy*

Training Days for Fee Collection	Trainer	Cost of Trainer	Attendees
July 17 - July 19, 2007	Dottie	7167.90	Angelica, Esther, Maria, Joy, Mimi, Dave - 3 days Rosalinda, Lucy, Gloria, Judy - 2 days Bonnie, Michele, Katie - 1 day
July 31 - August 2, 2007	Maria	8154.63	Nick, Veronica, Dave, Mimi - 3 days Rocio - 1 day
October 30 - November 1, 2007	Antonio	7123.56	Joy, Angelica, Mimi, Maria - 3 days
January 8 - January 10, 2008	Dottie	7458.28	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
February 12 - February 14, 2008	Jon	7699.26	Dave, Mimi, Laurel, Lidia, Susan - 3 days
February 12 - February 14, 2008	Dottie	7177.28	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
March <sup>7</sup> 8, 2008	Robbie	1606.50	Mimi, Dave, Joy, Angelica, Laurel, Lidia - 1 day
March 11 - March 13, 2008	Dottie	7285.10	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 8 - April 10, 2008	Dottie	7280.68	Mimi, Dave, Joy, Angelica - 3 days Maria, Esther, Jan, Roz - 2 days Lorraine, Irma, Natalie, Judy - 1 day
April 22 - April 24, 2008	Maria	8317.65	Mimi, Dave, Veronica, Nick - 3 days
May 6 - May 8, 2008	Dottie	6385.68	Mimi, Dave, Joy, Angelica - 3 days
May 13 - May 15, 2008	Dottie	7298.55	Mimi, Dave, Joy, Angelica - 3 days
May 28 - May 30, 2008	Maria	8318.41	Mimi, Dave, Veronica, Nick - 3 days

\$ 91,273.48

A6.9

Please sign by your name below indicating that you attended the workshops identified above.

Admissions and Records Dept.

Joy Parker

Angelica Garcia

Esther Castaneda

Maria Martinez (Joy)

Jan Peters (Joy)

Roz Rawlins

*[Handwritten signatures and initials]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

*[Signature]*

Gavilan Community College District  
 Enrollment Fee Collection and Waivers  
 Enrollment Fee Collections - Staff Training - One-Time per Employee  
 July 1, 1998 to June 30, 2008  
 S09-MCC-053

(1) = # of days on invoice / total # of days on all invoices

Invoice Dates	Employee	(1) % of Claimed Cost Related to Invoice	Total Claimed 8-Jul Training Salary	Claimed Salary & Benefits Related to Invoice	Allowable %	Allowable Cost	Audit Adjustment
<b>FY 2007-08</b>							
July 17 -19, 2007	Angelica	12.00%	\$7,982.00	\$ 957.84	80.00%	\$ 766	\$ (192)
	Esther	27.30%	3,446.96	940.08	80.00%	752	(188)
	Maria	21.40%	3,876.32	830.64	80.00%	664	(167)
	Joy	12.00%	11,306.00	1,356.72	80.00%	1,086	(271)
	Mimi	8.10%	16,836.48	1,365.12	80.00%	1,092	(273)
	Dave	8.80%	15,441.44	1,362.48	80.00%	1,090	(272)
	Rosalinda	100.00%	308.96	308.96	80.00%	247	(62)
	Lucy	100.00%	487.52	487.52	80.00%	390	(98)
	Gloria	100.00%	472.64	472.64	80.00%	378	(95)
	Judy	33.30%	2,935.68	978.56	80.00%	783	(196)
	Bonnie	100.00%	308.16	308.16	80.00%	246	(62)
	Michele	100.00%	223.44	223.44	80.00%	179	(44)
	Katie	100.00%	314.80	314.80	80.00%	252	(63)
July 31-Aug 2, 2007	Nick	33.30%	2,295.36	765.12	0.00%	-	(765)
	Veronica	33.30%	3,841.20	1,280.40	0.00%	-	(1,280)
	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)
	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)
	Rocio	100.00%	325.28	325.28	0.00%	-	(325)
Oct 30 - Nov 1, 2007	Joy	12.00%	11,306.00	1,356.72	100.00%	1,357	0
	Angelica	12.00%	7,982.00	957.84	100.00%	958	0
	Mimi	8.10%	16,836.48	1,365.12	100.00%	1,365	(0)
	Maria	21.40%	3,876.32	830.64	100.00%	831	0
Jan 8 -10, 2008	Mimi	8.10%	16,836.48	1,365.12	42.86%	585	(780)
	Dave	8.80%	15,441.44	1,362.48	42.86%	584	(778)
	Joy	12.00%	11,306.00	1,356.72	42.86%	584	(773)
	Angelica	12.00%	7,982.00	957.84	42.86%	410	(548)
	Maria	14.30%	3,876.32	553.76	42.86%	237	(317)
	Esther	18.20%	3,446.96	626.72	42.86%	268	(359)
	Jan	25.00%	2,277.12	569.28	42.86%	244	(325)
	Roz	25.00%	1,831.68	457.92	42.86%	196	(262)
	Lorraine	25.00%	1,365.76	341.44	42.86%	146	(195)
	Irma	25.00%	555.20	138.80	42.86%	59	(80)
	Natalie	25.00%	1,064.32	266.08	42.86%	114	(152)
Judy	16.70%	2,935.68	489.28	42.86%	210	(279)	
Feb 12- 14, 2008 Jon (correct date is Feb 15)	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)
	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)
	Laurel	75.00%	1,666.24	1,249.68	0.00%	-	(1,250)
	Lidia	75.00%	1,649.92	1,237.44	0.00%	-	(1,237)
	Susan	100.00%	1,546.32	1,546.32	0.00%	-	(1,546)

Feb 12-14 2008 Dottie	Mimi	8.10%	16,836.48	1,365.12	30.77%	420	(945)	
	Dave	8.80%	15,441.44	1,362.48	30.77%	419	(943)	
	Joy	12.00%	11,306.00	1,356.72	30.77%	417	(940)	
	Angelica	12.00%	7,982.00	957.84	30.77%	295	(663)	
	Maria	14.30%	3,876.32	553.76	30.77%	170	(384)	
	Esther	18.20%	3,446.96	626.72	30.77%	193	(434)	
	Jan	25.00%	2,277.12	569.28	30.77%	175	(394)	
	Roz	25.00%	1,831.68	457.92	30.77%	141	(317)	
	Lorraine	25.00%	1,365.76	341.44	30.77%	105	(236)	
	Irma	25.00%	555.20	138.80	30.77%	43	(96)	
	Natalie	25.00%	1,064.32	266.08	30.77%	82	(184)	
	Judy	16.70%	2,935.68	489.28	30.77%	150	(339)	
9-Mar-08	Mimi	2.70%	16,836.48	455.04	0.00%	-	(455)	
	Dave	2.90%	15,441.44	454.16	0.00%	-	(454)	
	Joy	4.00%	11,306.00	452.24	0.00%	-	(452)	
	Angelica	4.00%	7,982.00	319.28	0.00%	-	(319)	
	Laurel	25.00%	1,666.24	416.56	0.00%	-	(417)	
	Lidia	25.00%	1,649.92	412.48	0.00%	-	(412)	
Mar 11 - 13, 2008	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)	
	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)	
	Joy	12.00%	11,306.00	1,356.72	0.00%	-	(1,357)	
	Angelica	12.00%	7,982.00	957.84	0.00%	-	(958)	
	Maria	14.30%	3,876.32	553.76	0.00%	-	(554)	
	Esther	18.20%	3,446.96	626.72	0.00%	-	(627)	
	Jan	25.00%	2,277.12	569.28	0.00%	-	(569)	
	Roz	25.00%	1,831.68	457.92	0.00%	-	(458)	
	Lorraine	25.00%	1,365.76	341.44	0.00%	-	(341)	
	Irma	25.00%	555.20	138.80	0.00%	-	(139)	
	Natalie	25.00%	1,064.32	266.08	0.00%	-	(266)	
	Judy	16.70%	2,935.68	489.28	0.00%	-	(489)	
April 8 - 10, 2008	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)	
	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)	
	Joy	12.00%	11,306.00	1,356.72	0.00%	-	(1,357)	
	Angelica	12.00%	7,982.00	957.84	0.00%	-	(958)	
	Maria	14.30%	3,876.32	553.76	0.00%	-	(554)	
	Esther	18.20%	3,446.96	626.72	0.00%	-	(627)	
	Jan	25.00%	2,277.12	569.28	0.00%	-	(569)	
	Roz	25.00%	1,831.68	457.92	0.00%	-	(458)	
	Lorraine	25.00%	1,365.76	341.44	0.00%	-	(341)	
	Irma	25.00%	555.20	138.80	0.00%	-	(139)	
	Natalie	25.00%	1,064.32	266.08	0.00%	-	(266)	
	Judy	16.70%	2,935.68	489.28	0.00%	-	(489)	
April 22 - 24, 2008	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)	
	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)	
	Veronica	33.30%	3,841.20	1,280.40	0.00%	-	(1,280)	
	Nick	33.30%	2,295.36	765.12	0.00%	-	(765)	
	-							
	May 6 - 8, 2008	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)
Dave		8.80%	15,441.44	1,362.48	0.00%	-	(1,362)	
Joy		12.00%	11,306.00	1,356.72	0.00%	-	(1,357)	
Angelica		12.00%	7,982.00	957.84	0.00%	-	(958)	
May 13- 15, 2008	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)	
	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)	
	Joy	12.00%	11,306.00	1,356.72	0.00%	-	(1,357)	
	Angelica	12.00%	7,982.00	957.84	0.00%	-	(958)	
May 28 - 30, 2008	Mimi	8.10%	16,836.48	1,365.12	0.00%	-	(1,365)	
	Dave	8.80%	15,441.44	1,362.48	0.00%	-	(1,362)	
	Veronica	33.30%	3,841.20	1,280.40	0.00%	-	(1,280)	
	Nick	33.30%	2,295.36	765.12	0.00%	-	(765)	
-								
Totals			\$ 82,359			\$ 18,683	\$ (63,676)	

**A6.34**

**A6.33**

**Tab 10**

✓ **308/95 ENROLLMENT FEE COLLECTION AND WAIVERS**  
**ENROLLMENT FEE WORKLOAD STATISTICS REPORT**

EFCW 1.8-2

District: GAVILAN COMMUNITY COLLEGE DISTRICT

The following cost accounting statistics will be used to calculate your reimbursement. Please report the required information in the spaces provided.

Statistical Data	FISCAL YEARS							
	98-9	99-0	00-1	01-2	02-3	03-4	04-5	05-6
1. Number of enrollment fee accounts-receivable requiring collection:								
Summer								
Fall								
Winter/Intersession								
Spring								
Total	1849	1575	2622	2994	902	799	0	1828
2. Number of enrollment fee refunds processed as a result of change in waiver eligibility								
Summer								
Fall								
Winter/Intersession								
Spring								
Total								

06-07 07-08

663 not reports

**EMPLOYEE CERTIFICATION:** The State of California requires that school district personnel maintain a record of data for state mandates in order for the district to receive reimbursement. Your signature on this form certifies that you have reported actual data or have provided a good faith estimate which you "certify (or declare) under penalty of perjury under the laws of the State of California to be true and correct based on your personal knowledge or information." This information is used for cost accounting purposes only. PLEASE USE BLUE INK

Employee Signature: Lilibeth Iba Date: 6/28/06  
 Employee Name: (print) LILIBETH IBA Position or Title: Accountant

If you have any questions, please contact \_\_\_\_\_, at \_\_\_\_\_  
 PLEASE SUBMIT THIS INFORMATION BY \_\_\_\_\_ : TO \_\_\_\_\_

WED, JUN 28, 2006, 10:46 AM --req: LILLIBETH--leg: GL ---loc: BUSOFC---job: 674715 #J4978---prog: GL440 <I.54>---report id: GLFLTR02

Sort Order: Account within Program

SELECT Program Code: 000010 ; Account Code: 8852

Lg Account	Primary Ref	Transaction Description	SS	Ref	Date	Job No	Debit	Credit	NET
GL 000010-8852	33218	LOPEZ, TIFFANY NSF CHECK/LIBRA	CR	01/26/99	00210325	0.00	9.10		59.34
GL 000010-8852	33241	CREDIT MANAGEMENT PAUL MOSER/WES	CR	01/28/99	00210336	0.00	205.00		264.34
GL 000010-8852	33295	COMMUNITY EDUCA NSF CHECK/VILL	CR	02/05/99	00213652	0.00	360.00		624.34
GL 000010-8852	C/R33143	GAVILAN COLLEGE NSF Check/Coll	OH	02/11/99	00212006	200.00	0.00		424.34
GL 000010-8852	33313	MERRILL, REBECC NSF CHECK	CR	02/17/99	00214835	0.00	200.00		624.34
GL 000010-8852	NSF 1/99	GAVILAN CASH CL NSF Check/Coll	OH	02/23/99	00213450	874.00	0.00		-249.66
GL 000010-8852	33387	GARCIA, JACOB NSF CHECK/SP99	CR	02/24/99	00215945	0.00	145.00		-104.66
GL 000010-8852	33397	MOLINA, NICOLE NSF CHECK/SP99	CR	02/24/99	00215945	0.00	124.00		19.34
GL 000010-8852	33401	YAMAOKA, ALLISO NSF CHECK/SP99	CR	02/24/99	00215945	0.00	24.00		43.34
GL 000010-8852	33488	RENN, KRISTINA NSF CHECK/SP99	CR	03/09/99	00216313	0.00	200.00		243.34
GL 000010-8852	33600	MCGUIRE, CHANCE NSF CHECK/SP99	CR	03/26/99	00219668	726.83	0.00		-463.49
GL 000010-8852	NSF 2/99	GAVILAN CASH CL NSF Check/Coll	OH	04/05/99	00219823	379.94	0.00		-843.43
GL 000010-8852	NSF 3/99	GAVILAN CASH CL NSF Check/Coll	OH	04/13/99	00220803	267.00	0.00		-1,110.43
GL 000010-8852	NSF 4/99	GAVILAN CASH CL NSF Check/Coll	OH	05/17/99	00227507	0.00	15.00		-1,095.43
GL 000010-8852	33955	FRANCO, LISA NSF CHECK	CR	05/26/99	00230491	0.00	150.00		-945.43
GL 000010-8852	34134	BELL, ERIC T NSF CHECK/COMM ED	CR	06/17/99	00234909	0.00	24.00		-921.43
GL 000010-8852	34135	CANTU, RAQUEL NSF CHECK/SP98	CR	06/17/99	00234909	0.00	7.00		-914.43
GL 000010-8852	34143	PHILLIPS, SALLY NSF CHECK/SP 9	CR	06/17/99	00234909	0.00	15.00		-899.43
GL 000010-8852	34156	RUIZ, MARIA NSF CHECK	CR	06/17/99	00234777	194.00	0.00		-1,093.43
GL 000010-8852	REIMB	GONZALES, CODY NSF Check/Colle	OH	06/17/99	00237126	0.00	27.00		-1,066.43
GL 000010-8852	34159	BIGGS, DESIREE NSF CHECK(M SOT	CR	06/29/99	00237126	0.00	400.00		-666.43
GL 000010-8852	34187	FACILITY USE NSF CHECK/L FERNA	CR	06/29/99	00237126	88.00	0.00		-754.43
GL 000010-8852	NSF 5/99	GAVILAN CASH CL NSF Check/Coll	OH	06/29/99	00236930	1,095.00	0.00		-1,849.43
GL 000010-8852	NSF 6/99	GAVILAN CASH CL NSF Check/Coll	OH	06/30/99	00239299	7,537.10	5,687.67		-1,849.43
GL 000010-8852	*****Total *ACCT Total*	NSF Check/Collection Fees							
*****Total *PGM Total*		GENERAL FUND GENERAL LEDGER							
		DR-CR							
		7,537.10							1,849.43
		5,687.67							
		** GRAND TOTAL **							
		DR-CR							
		7,537.10							1,849.43
		5,687.67							

1,849.43

COPY

Sort Order: Account within Program  
 SELECT Program Code: 000010 ; Account Code: 8852

Lg Account	Primary Ref	Transaction Description	SS Ref	Date	Job No	Debit	Credit	NET
GL 000010-8852	35920	SANDWALL, ERICA NSF CHECK	CR	06/06/00	00296560	0.00	6.00	-1,410.23
GL 000010-8852	36036	HIGGINS, KELLY NSF CHECK/TRANS	CR	06/21/00	00298984	0.00	2.00	-1,408.23
GL 000010-8852	36050	RIZZO, MARIA EL M RIZZO NSF 98	CR	06/22/00	00300080	0.00	2.00	-1,406.23
GL 000010-8852	36057	HERNANDEZ, MARY M. HERNANDEZ N	CR	06/22/00	00300080	0.00	28.50	-1,377.73
GL 000010-8852	MAY	GAVILAN CASH CL NSF MAY	OH	06/29/00	00300333	1,081.00	0.00	-2,458.73
GL 000010-8852	JEI441-01	Accrue C/R 36097 NSF K Fraga	JE	06/30/00	00302923	0.00	110.00	-2,348.73
GL 000010-8852	NSF JUNE	GAVILAN CASH CL JUNE	OH	06/30/00	00306814	226.00	0.00	-2,574.73
GL 000010-8852	JEI457-15	Global Golf NSF	JE	06/30/00	00314699	0.00	1,000.00	-1,574.73
*****Total *ACCT Total*		NSF Check/Collection Fees			CR	6,435.12	4,860.39	-1,574.73
*****Total *PGM Total*		GENERAL FUND GENERAL LEDGER			DR-CR	6,435.12	4,860.39	1,574.73
** GRAND TOTAL **						6,435.12	4,860.39	1,574.73

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SORT ORDER: Account within Program

SELECT Program Code: 000010 ; Account Code: 8852

Lg Account	Primary Ref	Transaction Description	SS Ref Date	Job No	Debit	Credit	NET
GL 000010-8852	37399	MUNOZ, EVELYN SP01 NSF	CR 05/04/01	00354143	0.00	221.00	-1,416.75
GL 000010-8852	37402	PUYOD, ALYSSA SP01 NSF CHECK	CR 05/04/01	00354143	0.00	87.00	-1,329.75
GL 000010-8852	37402	PUYOD, ALYSSA SP01 NSF CHECK	CR 05/04/01	00354143	0.00	10.00	-1,319.75
GL 000010-8852	2276248	CREDIT MANAGEMENT Other Local In	OH 05/08/01	00353452	424.00	0.00	-1,743.75
GL 000010-8852	37444	FUENTEZ, LESAND SP01 NSF CHECK	CR 05/11/01	00355040	0.00	48.00	-1,695.75
GL 000010-8852	37483	LOGAN, VALERIE NSF01 COMM ED	CR 05/17/01	00356892	0.00	632.00	-1,063.75
GL 000010-8852	37489	JENSEN, LORI NSF01 COSMO	CR 05/17/01	00356892	0.00	275.00	-788.75
GL 000010-8852	37504	PROVENZANO, JAM SP01 NSF	CR 05/22/01	00357261	0.00	68.00	-720.75
GL 000010-8852	37506	JONES, KEVIN SP01 NSF/DL	CR 05/22/01	00357261	0.00	75.00	-645.75
GL 000010-8852	37547	JONES, KEVIN SP01 NSF/DL	CR 05/29/01	00359004	0.00	69.00	-576.75
GL 000010-8852	37568	MULLANEY, JENNI SP01 NSF	CR 05/29/01	00359004	0.00	127.50	-449.25
GL 000010-8852	37603	FUENTEZ, LESAND SP01 NSF FINAL	CR 06/11/01	00360635	0.00	73.00	-376.25
GL 000010-8852	37618	RIOPEL, MELISSA SUMMER/FALL 01	CR 06/11/01	00360635	0.00	88.00	-288.25
GL 000010-8852	37620	ISAAC, NANCY A SP01 NSF CHECK	CR 06/11/01	00360635	0.00	32.00	-256.25
GL 000010-8852	37620	ISAAC, NANCY A SP01 NSF CHECK	CR 06/11/01	00360635	0.00	15.00	-241.25
GL 000010-8852	37681	HAGINS SMITH, S FALL 01 NSF	CR 06/15/01	00362120	0.00	37.00	-204.25
GL 000010-8852	37699	AVINA ANDRADE, SP01 NSF CHECK	CR 06/19/01	00362303	0.00	49.50	-154.75
GL 000010-8852	NSF	GAVILAN CASH CL CREDIT CARD	OH 06/21/01	00362672	748.00	0.00	-902.75
GL 000010-8852	NSF	GAVILAN CASH CL CREDIT CARD	OH 06/21/01	00362672	819.00	0.00	-1,721.75
GL 000010-8852	37729	SOARES, GIOVANNI NSF CHECK 01/L	CR 06/25/01	00363788	0.00	4.00	-1,717.75
GL 000010-8852	37755	RAMADA INN NSF01/REFUND	CR 06/27/01	00364118	0.00	344.88	-1,372.87
GL 000010-8852	NSF	GAVILAN CASH CL NSF Check/Coll	OH 06/28/01	00363985	1,053.88	0.00	-2,426.75
GL 000010-8852	JUNE	GAVILAN CASH CL NSF JUNE	OH 06/29/01	00369868	195.00	0.00	-2,621.75
*****Total *ACCT Total*		NSF Check/Collection Fees		CR	9,557.66	6,935.91	-2,621.75
*****Total *PGM Total*		GENERAL FUND GENERAL LEDGER		DR-CR	9,557.66	6,935.91	2,621.75

\*\* G R A N D T O T A L \*\* 9,557.66 6,935.91 2,621.75

COPY

Sort Order: Account within Program

SELECT Program Code: 000010 ; Account Code: 8852

Lg Account	Primary Ref	Transaction Description	SS Ref	Date	Job No	Debit	Credit	NET
GL 000010-8852	38809	BARNES, YVONNE SP'02 NSF	CR	01/23/02	00404053	0.00	31.00	-2,019.33
GL 000010-8852	DEC NSF	GAVILAN CASH CL NSF Check/Coll	OH	01/30/02	00405032	861.00	0.00	-2,880.33
GL 000010-8852	38854	NGUYEN, PHUOC NSF/COMMUNITY ED	CR	01/31/02	00405786	0.00	490.00	-2,390.33
GL 000010-8852	38855	ROBLES, EMELIA (2)NSF/FALL '01	CR	01/31/02	00405786	0.00	33.00	-2,357.33
GL 000010-8852	38856	HAZE, ANGELA NSF/FALL '97	CR	01/31/02	00405786	0.00	147.00	-2,210.33
GL 000010-8852	38858	GILBERT, MICHAEL NSF/FALL '01	CR	01/31/02	00405786	0.00	181.00	-2,029.33
GL 000010-8852	38886	ORTIZ, PETRA NSF FALL '01	CR	01/31/02	00405786	0.00	11.00	-2,018.33
GL 000010-8852	38911	LEAHY, LINDA NSF SP02 F01 J HE	CR	02/06/02	00407266	0.00	159.00	-1,859.33
GL 000010-8852	38911	LEAHY, LINDA NSF SP02 F01 J HE	CR	02/06/02	00407266	0.00	40.00	-1,819.33
GL 000010-8852	38926	FLOON, JERRY NSF/RETIREE PMT	CR	02/06/02	00407266	0.00	452.00	-1,367.33
GL 000010-8852	38933	ALCON, KELLIE SP'02 NSF	CR	02/13/02	00408438	0.00	6.00	-1,361.33
GL 000010-8852	38934	GONZALES, CYNTH SP'01 NSF CHEC	CR	02/13/02	00408438	0.00	6.00	-1,355.33
GL 000010-8852	38935	WALLACE, MELLIS FALL '01 NSF	CR	02/13/02	00408438	0.00	40.00	-1,315.33
GL 000010-8852	NSF JAN	GAVILAN CASH CL NSF Check/Coll	OH	02/22/02	00409301	568.00	0.00	-1,883.33
GL 000010-8852	38997	FRIERSON, HENRY 95/96 NSF	CR	02/28/02	00411145	0.00	10.00	-1,873.33
GL 000010-8852	39008	CASAS, SALLY NSF SP'02	CR	02/28/02	00411145	0.00	30.00	-1,843.33
GL 000010-8852	39054	VOS, NATHAN SP'02 NSF	CR	03/06/02	00412095	0.00	45.00	-1,798.33
GL 000010-8852	39058	CASTANEDA, ROSI SP'02 NSF	CR	03/13/02	00413380	0.00	13.00	-1,785.33
GL 000010-8852	39073	GUTIERREZ, NORA NSF SPRING 02	CR	03/13/02	00413380	0.00	71.00	-1,714.33
GL 000010-8852	39090	KHAN, SANIA NSF SP'02	CR	03/13/02	00413380	0.00	47.00	-1,667.33
GL 000010-8852	39092	TARIN, CARMEN SP'02 NSF	CR	03/20/02	00414753	0.00	20.00	-1,647.33
GL 000010-8852	39104	HERNANDEZ, ELIS SP'02 NSF COSM	CR	03/20/02	00414753	0.00	100.00	-1,547.33
GL 000010-8852	39144	PEREZ, VERONICA NSF/SP'02 COSM	CR	03/27/02	00416011	0.00	20.00	-1,527.33
GL 000010-8852	39146	GILSON, PAIGE SP'02 NSF CHECK	CR	03/27/02	00416011	0.00	115.00	-1,412.33
GL 000010-8852	NFS-FEB	GAVILAN CASH CL NSF Check/Coll	OH	04/01/02	00415849	1,420.40	0.00	-2,832.73
GL 000010-8852	NFS-MARCH	GAVILAN CASH CL NSF Check/Coll	OH	04/23/02	00419576	47.00	0.00	-2,879.73
GL 000010-8852	39331	MAGANA, JUDY SPRING 02 NSF	CR	04/24/02	00420656	0.00	5.00	-2,874.73
GL 000010-8852	39332	GUZMAN, LUPIA SPRING 02 NSF	CR	04/24/02	00420656	0.00	6.00	-2,868.73
GL 000010-8852	39362	ANTHONY, ANDREA SPRING '02 NSF	CR	04/29/02	00420833	0.00	115.00	-2,753.73
GL 000010-8852	39474	MCKUIN NSF/SPRING '02	CR	05/15/02	00424455	0.00	44.00	-2,709.73
GL 000010-8852	39496	PEDEGAT, JENNIF NSF SPRING 02	CR	05/23/02	00425818	0.00	66.00	-2,643.73
GL 000010-8852	NSF APRIL	GAVILAN CASH CL NSF Check/Coll	OH	05/24/02	00425912	35.00	0.00	-2,678.73
GL 000010-8852	39599	MURPHY, DENNIS 85/86 NSF	CR	06/05/02	00429032	0.00	30.00	-2,648.73
GL 000010-8852	39608	JIMENEZ, DIANA SP'00 NSF	CR	06/17/02	00430949	0.00	6.00	-2,642.73
GL 000010-8852	39611	INGRAHAM, ALEXI NSF '01 TRANS	CR	06/17/02	00430949	0.00	6.00	-2,636.73
GL 000010-8852	39618	WORLEY, AMY LYN NSF SP'02	CR	06/17/02	00430949	0.00	188.00	-2,448.73
GL 000010-8852	39622	MCRAE, TRICIA NSF SUM '01	CR	06/17/02	00430949	0.00	59.00	-2,389.73
GL 000010-8852	39688	FLORES, STEFANI NSF SUMMER 02	CR	06/21/02	00431888	0.00	50.00	-2,339.73
GL 000010-8852	JUNE NSF	GAVILAN CASH CL NSF Check/Coll	OH	06/28/02	00436617	1,424.50	0.00	-3,764.23
GL 000010-8852	MAY NSF	GAVILAN CASH CL NSF Check/Coll	OH	06/28/02	00437793	148.00	0.00	-3,912.23
GL 000010-8852	JEI1652-03	Transfer Bal in 9558 to 8862	JE	06/28/02	00447604	0.00	918.50	-2,993.73
*****Total *ACCT Total*		NSF Check/Collection Fees			CR	11,617.40	8,623.67	-2,993.73
*****Total *PGM Total*		GENERAL FUND GENERAL LEDGER			DR-CR	11,617.40	8,623.67	2,993.73

\*\* G R A N D T O T A L \*\* 8,623.67 DR-CR 2,993.73

SELECT Program Code: 000010 ; Account Code: 8852 SORT ORDER: Account within Program

Lg Account	Primary Ref	Transaction Description	SS Ref	Date	Job No	Debit	Credit	NET
GL 000010-8852	CR000998	KAISER, CARA SP'03 NSF CHECK	CR	01/27/03	00472301	0.00	148.00	1,999.89
GL 000010-8852	CR001019	PIRES, ANNA FALL'02 NSF	CR	01/30/03	00473305	0.00	82.00	2,081.89
GL 000010-8852	DECEMBER NSF	GAVILAN CASH CL NSF Check/Coll	OH	02/03/03	00472957	508.00	0.00	1,573.89
GL 000010-8852	CR001079	ADMISSIONS & RE SP 03 NSF (2)	CR	02/13/03	00476487	0.00	148.00	1,721.89
GL 000010-8852	CR001120	QUINTERO, TERES SP'03 NSF	CR	02/20/03	00476684	0.00	33.00	1,754.89
GL 000010-8852	CR001120	QUINTERO, TERES SP'03 NSF/LIBR	CR	02/20/03	00476684	0.00	19.00	1,773.89
GL 000010-8852	CR001177	VACA, DEBBIE '95 NSF	CR	03/04/03	00478249	0.00	24.00	1,797.89
GL 000010-8852	JAN NSF-6 ITE	GAVILAN CASH CL NSF Check/Coll	OH	03/05/03	00477363	797.00	0.00	1,000.89
GL 000010-8852	FEB NSF FEES	GAVILAN CASH CL NSF check/Coll	OH	03/21/03	00480898	180.00	0.00	820.89
GL 000010-8852	CR001291	CLINE, DOUGLAS SP'03 NSF	CR	03/31/03	00481376	0.00	166.00	986.89
GL 000010-8852	CR001291	CLINE, DOUGLAS SP'03 NSF	CR	03/31/03	00481376	0.00	15.00	1,001.89
GL 000010-8852	CR001317	LAWSON, RENNY NSF/TRANSCRIPTS	CR	04/01/03	00482498	0.00	2.00	1,003.89
GL 000010-8852	CR001317	LAWSON, RENNY NSF/TRANSCRIPTS	CR	04/01/03	00482498	0.00	10.00	1,013.89
GL 000010-8852	CR001332	DARNELL, ADRIEN NSF SP'03	CR	04/02/03	00482942	0.00	37.00	1,050.89
GL 000010-8852	CR001336	BENNETT, KELLY NSF/TRANSCRIPTS	CR	04/02/03	00482942	0.00	5.00	1,055.89
GL 000010-8852	CR001407	CORONA, MATHEW SP'03 NSF CHEC	CR	04/21/03	00484947	0.00	23.00	1,078.89
GL 000010-8852	MARCH NSF FEE	GAVILAN CASH CL NSF Check/Coll	OH	05/07/03	00487676	65.00	0.00	1,013.89
GL 000010-8852	CR001634	ARMENDARIZ, GIL SP'99 NSF (2 C	CR	05/21/03	00492089	0.00	37.00	1,050.89
GL 000010-8852	CR001634	ARMENDARIZ, GIL SP'99 NSF (2 C	CR	05/21/03	00492089	0.00	99.00	1,149.89
GL 000010-8852	CR001613	MARTINEZ, MARIA NSF/FALL 01	CR	05/21/03	00490825	0.00	159.00	1,308.89
GL 000010-8852	CR001637	DAVIS, MELANIE SUM/FALL 03 NSF	CR	05/21/03	00492089	0.00	233.00	1,541.89
GL 000010-8852	APRIL NSF FEE	GAVILAN CASH CL NSF Check/Coll	OH	05/23/03	00490930	250.00	0.00	1,291.89
GL 000010-8852	CR001658	LUKE, SARAH NSF FALL 03	CR	06/02/03	00492728	0.00	183.00	1,474.89
GL 000010-8852	CR001670	HILL, JACALYN NSF SUM/FALL'03	CR	06/03/03	00493228	0.00	156.00	1,630.89
GL 000010-8852	CR001671	HARRELL, PATRIC NSF STAR TV 02	CR	06/03/03	00493228	0.00	250.00	1,880.89
GL 000010-8852	CR001704	BEETRON, STEPHA NSF SP'03	CR	06/04/03	00493738	0.00	210.00	2,090.89
GL 000010-8852	CR001723	GORMAN, SANDRA 95/96 NSF	CR	06/05/03	00494957	0.00	31.09	2,121.98
GL 000010-8852	CR001803	WILLIAMS, SHAIR NSF COMM ED/ST	CR	06/19/03	00497458	0.00	510.00	2,631.98
GL 000010-8852	MAY NSF FEE	GAVILAN CASH CL NSF Check/Coll	OH	06/19/03	00496383	772.00	0.00	1,859.98
GL 000010-8852	CR001820	HOLM, STEPHEN NSF 92/93	CR	06/23/03	00498465	0.00	10.00	1,869.98
GL 000010-8852	JUNE NSF FEE	GAVILAN CASH CL NSF Check/Coll	OH	06/30/03	00501682	967.60	0.00	902.38
GL 000010-8852	*****Total *ACCT Total*	NSF Check/Collection Fees			CR	5,899.21	6,801.59	902.38
*****Total *PGM Total*		GENERAL FUND GENERAL LEDGER			DR-CR	5,899.21	6,801.59	-902.38

\*\*\* GRAND TOTAL \*\* 5,899.21 6,801.59 -902.38

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SORT ORDER: Account within Program

SELECT Program Code: 000010 ; Account Code: 8852

Lg Account	Primary Ref	Transaction Description	SS Ref Date	Job No	Debit	Credit	NET
GL 000010-8852	CR003399	SEGURA, ANGELIC NSF SUM/FALL'0	CR 06/01/04	00551284	0.00	352.00	-484.40
GL 000010-8852	CR003400	MEEKS, CARLEY NSF SP'04	CR 06/01/04	00551284	0.00	126.00	-358.40
GL 000010-8852	MAY NSF FEE	GAVILAN CASH CL NSF Check/Coil	OH 06/23/04	00554425	432.00	0.00	-790.40
GL 000010-8852	CR003534	VELHO, SUSAN A FALL'04 NSF	CR 06/29/04	00555244	0.00	6.00	-784.40
GL 000010-8852	CR003541	CREDIT MANAGEME NSF ADJ 5/04	CR 06/29/04	00555244	0.00	5.00	-779.40
GL 000010-8852	JUNE NSF FEE	GAVILAN CASH CL NSF Check/Coil	OH 06/30/04	00559196	19.50	0.00	-798.90
*****Total *ACCT Total*		NSF Check/Collection Fees		CR	5,896.70	5,097.80	-798.90

\*\*\*\*\*Total \*PGM Total\*

GENERAL FUND GENERAL LEDGER

DR-CR

798.90

\*\* G R A N D T O T A L \*\*

DR-CR

798.90

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Sort Order: Account within Program

SELECT Program Code: 000010 ; Account Code: 8852

Lg Account	Primary Ref	Transaction Description	SS Ref	Date	Job No	Debit	Credit	NET
GL 000010-8852	JAN NSF 4ITEM	GAVILAN CASH CL NSF Check/Coll	OH	02/23/05	00594068	879.00	0.00	287.51
GL 000010-8852	CR041189	CLINE, DANA SP'05 NSF CHECK	CR	03/02/05	00596420	0.00	331.00	618.51
GL 000010-8852	STOP PMT REFU	LANE, JOSHUA RETURN CK REIMBUR	OH	03/16/05	00597748	7.00	0.00	611.51
GL 000010-8852	FEB NSF 4 ITE	GAVILAN CASH CL NSF Check/Coll	OH	03/22/05	00598697	758.00	0.00	-146.49
GL 000010-8852	CR041333	UEMURA, KAREN NSF TRANSCRIPTS	CR	03/24/05	00599541	0.00	4.00	-142.49
GL 000010-8852	CR041337	LOPEZ, MONIQUE SP'05 NSF CHECK	CR	03/30/05	00599944	0.00	54.00	-88.49
GL 000010-8852	JE40307-19	Jose Rosa DL to 8872 fr 8852	JE	03/31/05	00607270	161.50	0.00	-78.49
GL 000010-8852	JE40307-19	Jose Rosa DL to 8872 fr 8852	JE	03/31/05	00607270	98.20	0.00	-239.99
GL 000010-8852	JE40307-19	Jose Rosa DL to 8872 fr 8852	JE	03/31/05	00607270	145.50	0.00	-338.19
GL 000010-8852	JE40307-20	J Velador Fees to 690572 fr GF	JE	03/31/05	00607270	53.90	0.00	-483.69
GL 000010-8852	JE40307-22	D Haynesworth to 8872 fr 8852	JE	03/31/05	00607270	100.00	0.00	-537.59
GL 000010-8852	CR941418	RENDON, CLAUDIA SP'05 NSF CHC	CR	04/13/05	00602384	0.00	101.00	-637.59
GL 000010-8852	CR041508	CREDIT MANAGEME E HAYNESWORTH	CR	04/19/05	00603023	0.00	100.00	-536.59
GL 000010-8852	CR041508	CREDIT MANAGEME J ROSA F'04 DL	CR	04/19/05	00603023	0.00	98.20	-436.59
GL 000010-8852	MAR NSF 1 ITE	GAVILAN CASH CL NSF Check/Coll	OH	04/21/05	00602924	4.00	0.00	-338.39
GL 000010-8852	CR041799	CASTELLANO, TOM NSF/CFK COMM E	CR	06/06/05	00612216	0.00	145.50	-192.89
GL 000010-8852	CR041806	ZANKICH, TRACY FALL'05 NSF/BAN	CR	06/06/05	00612216	0.00	350.00	-196.89
GL 000010-8852	CR041815	HERNANDEZ, ROSE NSF CHECK/STAF	CR	06/09/05	00612604	0.00	32.00	153.11
GL 000010-8852	CR041844	VIERRA, ERIN FALL'05 NSF CHECK	CR	06/21/05	00615112	0.00	20.00	185.11
GL 000010-8852	CR041872	BELANGER, KEVIN NSF/CDC	CR	06/22/05	00615115	0.00	383.00	205.11
GL 000010-8852	MAY 2005 NSF	GAVILAN CASH CL MAY NSF 5 ITEM	OH	06/23/05	00615244	1,883.00	1,000.00	588.11
GL 000010-8852	JE040628-01	Clear Credit Balance in 8852	JE	06/29/05	00631293	0.00	445.89	-294.89
GL 000010-8852	JE040628-02	Clear Credit Balance in 8853	JE	06/29/05	00631293	0.00	350.58	151.00
GL 000010-8852	JE040630-02	Corr Je40628 Clear Credit Bal	JE	06/29/05	00631450	350.58	0.00	151.00
GL 000010-8852	JUNE NSF	GAVILAN CASH CL 3 ITEMS	OH	06/30/05	00619958	151.00	0.00	0.00
*****Total *ACCT Total*		NSF Check/Collection Fees			CR	11,462.68	11,462.68	0.00
*****Total *PGM Total*		GENERAL FUND GENERAL LEDGER			DR-CR	11,462.68	11,462.68	0.00

\*\* G R A N D T O T A L \*\*

11,462.68

0.00

COPY

SORT ORDER: Account within Program

SELECT Program Code: 000010 ; Account Code: 8852

Lg Account	Primary Ref	Transaction Description	SS Ref	Date	Job No	Debit	Credit	NET
GL 000010-8852	APR06 NSF ITE	GAVILAN CASH CL NSF Check/Coll	OH	05/22/06	00667762	8.00	0.00	-1,080.17
GL 000010-8852	CR051666	RENN, KRISTINA SP'06 NSF	CR	05/25/06	00670973	0.00	191.00	-889.17
GL 000010-8852	CR051666	RENN, KRISTINA SP'06 NSF	CR	05/25/06	00670973	0.00	135.00	-754.17
GL 000010-8852	CR051701	TAORMINA, CASSI FALL'06 NSF	CR	06/06/06	00672132	0.00	317.00	-437.17
GL 000010-8852	CR051701	TAORMINA, CASSI FALL'06 NSF	CR	06/06/06	00672132	0.00	15.00	-422.17
GL 000010-8852	CR051731	CORDOVA, LOURDE SUM'06 NSF	CR	06/06/06	00672132	0.00	21.00	-401.17
GL 000010-8852	CR051770	UNCIANO, JANET FALL'06 NSF CHE	CR	06/14/06	00673746	0.00	390.00	-11.17
GL 000010-8852	CR051769	CADILE, ANTHONY SUM'06 NSF CHE	CR	06/14/06	00673746	0.00	156.00	144.83
GL 000010-8852	MAY06 NSF 6 I	GAVILAN CASH CL NSF Check/Coll	OH	06/20/06	00673099	1,577.00	0.00	-1,432.17
GL 000010-8852	CR051782	CASTANEDA, SYLV 95/96 NSF CHEC	CR	06/22/06	00674663	0.00	4.00	-1,428.17
GL 000010-8852	CR051840	BOOTWALA, ZEHRA NSF CHECK COMM	CR	06/29/06	00675265	0.00	178.00	-1,250.17
GL 000010-8852	JE050607-01	WELLS FARGO CREDIT CARD JUNE	JE	06/30/06	00676748	577.80	0.00	-1,827.97
*****Total *ACCT Total*		NSF Check/Collection Fees			CR	10,976.00	9,148.03	-1,827.97
*****Total *PGM Total*		GENERAL UNRESTRICTED FUND			DR-CR	10,976.00	9,148.03	1,827.97

\*\* G R A N D T O T A L \*\*

10,976.00

9,148.03

1,827.97

Gavilan College IFAS 6 Short TR A N S A C T I O N L I S T I N G 07/01/2006 - 06/30/2007 Page 2  
 THU, DEC 27, 2007, 1:52 PM --req: LILIBETH--leg: GL ---loc: BUSOFC-----job: 778474 #J9651---Prog: 06440 <1.54>---report id: GLFLTR02  
 SORT ORDER: Account within Program

SELECT Program Code: 000010 ; Account Code: 8852

LG Account	Primary Ref	Transaction Description	SS Ref	Date	Job No	Debit	Credit	NET
GL 000010-8852	JE060631-07	GUIERRRZ 2 NSF CHECKS	JE	06/29/07	00745993	165.50	0.00	-331.76
GL 000010-8852	JE060636-35	CHEU, S PETTY CASH-JUNE NSF 2	JE	06/29/07	00746521	231.50	0.00	-563.26
GL 000010-8852	JE060628-02	SERRANO, T NSF 04/27/07	JE	06/29/07	00745130	0.00	20.00	-543.26
GL 000010-8852	JE060630-04	COR CRO61466 Halverson	JE	06/29/07	00745260	119.50	0.00	-662.76
*****Total *ACCT Total*		NSF Check/Collection Fees			CR	7,596.65	6,933.89	-662.76
*****Total *PGM Total*		GENERAL UNRESTRICTED FUND			DR-CR	7,596.65	6,933.89	662.76

\*\* G R A N D T O T A L \*\* 7,596.65 6,933.89 662.76

COPY

**Tab 11**

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

**(h) Equipment Rental Costs**

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

**(i) Capital Outlay**

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

**(j) Travel Expenses**

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

**(k) Documentation**

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

**8. Indirect Costs**

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

derived by the mandate.

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

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

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

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

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

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

Table 4 Indirect Cost Rate for Community Colleges

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

F1 2003-04

Table 4 Indirect Cost Rate for Community Colleges (continued)

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

FY 2003-04

Table 4 Indirect Cost Rate for Community Colleges (continued)

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

F1 2003-04

**Tab 12**

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

**(h) Equipment Rental Costs**

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

**(i) Capital Outlay**

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

**(j) Travel Expenses**

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

**(k) Documentation**

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

**8. Indirect Costs**

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

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

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

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

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

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

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

Table 4: Indirect Cost Rate for Community Colleges

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

FY 2007-08

**Tab 13**

Gavilan Community College District  
 Legislatively Mandated Enrollment Fee Collection and Waivers Program  
 Fiscal Years 1998-99 through 2007-08  
 Audit ID # S09-MCC-053

Indirect Costs Adjustments Summary

Fiscal Year	Claimed Indirect Cost Rates (a)	Allowable Indirect Cost Rates (b)	Claimed Indirect Cost (c-)	Allowable Indirect Cost (d)	Audit Adjustment (e)-(c-)
1998-99	35.68%	18.52%	\$ 76,483	\$ 1,575	(74,908)
1999-2000	34.23%	14.10%	85,778	1,675	(84,103)
2000-01	36.55%	15.62%	120,380	1,944	(118,436)
2001-02	35.86%	16.34%	112,394	2,350	(110,044)
2002-03	32.88%	14.50%	109,289	3,138	(106,151)
2003-04	36.29%	14.75%	118,822	3,376	(115,446)
2004-05	33.96%	31.63%	117,332	6,173	(111,159)
2005-06	36.92%	33.66%	131,795	7,223	(124,572)
2006-07	36.45%	33.67%	71,138	22,743	(48,395)
2007-08	39.55%	35.09%	148,023	38,535	(109,488)
			\$ 1,091,434	\$ 88,732	\$ (1,002,702)

Indirect Cost Rate Difference (f)=(b)-(a)	Total Sal & Ben Allowable (g)	Adjustment for rate Difference (h)=(f)*(g)	Adjustment for unallowable costs (i)=(e)-(h)	Audit Adjustment (j)=(h+i)
-17.16%	\$ 8,503	(1,459)	(73,449)	(74,908)
-20.13%	11,880	(2,391)	(81,712)	(84,103)
-20.93%	12,445	(2,605)	(115,831)	(118,436)
-19.52%	14,379	(2,807)	(107,237)	(110,044)
-18.38%	21,644	(3,978)	(102,173)	(106,151)
-21.54%	22,891	(4,931)	(110,515)	(115,446)
-2.33%	19,516	(455)	(110,704)	(111,159)
-3.26%	21,458	(700)	(123,872)	(124,572)
-2.78%	67,546	(1,878)	(46,517)	(48,395)
-4.46%	109,817	(4,898)	(104,590)	(109,488)
	\$ 310,079	\$ (26,102)	\$ (976,600)	\$ (1,002,702)

Gavilan Community College District  
Enrollment Fee Collection and Waivers  
ANALYSIS OF INDIRECT COSTS

AUDIT PERIOD FROM JULY 1, 1998 THROUGH JUNE 30, 2008

FY 1998-99

1998-99

ACTIVITY BY CLASSIFICATION	EDP	SALARIES AND BENEFITS		OPERATING EXPENSES 4000-5000 (3)	NOT APPLICABLE		TOTAL (6)	ALLOWABLE INDIRECT COSTS	ALLOWABLE DIRECT COSTS
		INSTRUCTIONAL (1)	NON INSTRUCTIONAL (2)		CAPITAL OUTLAY 6000 (4)	OTHER OUTGO 7000 (5)			
Subtotal Instruction	599	\$6,223,095	\$531,101	\$326,647	N/A	N/A	\$7,080,843		\$7,080,843
Subtotal Instructional Administration	6000		1,045,400	174,738	N/A	N/A	\$1,220,138		1,220,138
Subtotal Instructional Support Services	6100	32,571	558,460	140,863	N/A	N/A	\$731,894		731,894
Admissions and Records	6200		222,874	16,513	N/A	N/A	\$239,387		239,387
Subtotal Student Counseling and Guidance	6300		685,447	101,492	N/A	N/A	\$786,939		786,939
Subtotal Other Student Services	6400		857,012	72,484	N/A	N/A	\$929,496		929,496
Subtotal Operation & Maintenance of Plant	6500	*	433,881	588,719	N/A	N/A	\$1,022,600	71,582	951,018
Subtotal Planning & Policy Making	6600		233,091	682,046	N/A	N/A	\$915,137	915,137	
General Instruction Support Services (6700)									
Community Relations	6710		0	8,975	N/A	N/A	\$8,975		8,975
Fiscal Operations	6720		376,858	149,745	N/A	N/A	\$526,603	526,603	
Human Resource Management	6730		57,663	19,437	N/A	N/A	\$77,100	77,100	
Staff Development	6750		2,001	19,909	N/A	N/A	\$21,910		21,910
Staff Diversity	6760		11,149	2,928	N/A	N/A	\$14,077		14,077
Logistical Services	6770		253,137	340,145	N/A	N/A	\$593,282	593,282	
Management Information System	6780		88,581	144,824	N/A	N/A	\$233,405	233,405	
Noninstructional Staff Benefits and Incentives	6790		169,209	0	N/A	N/A	\$169,209		169,209
Other Institutional Support Services	6799								
Subtotal Community Services	6800	50,596	226,135	138,537	N/A	N/A	\$415,268		415,268
Subtotal Ancillary Services	6900		263,858	201,447	N/A	N/A	\$465,305		465,305
Subtotal Auxiliary Services	7000				N/A	N/A	\$0		0
Subtotal Physical Property and Related Acquis.	7100		0	13,504	N/A	N/A	\$13,504		13,504
<b>Total</b>		<b>\$6,306,262</b>	<b>\$6,015,857</b>	<b>\$3,142,953</b>	<b>N/A</b>	<b>N/A</b>	<b>\$15,465,072</b>	<b>\$2,417,109</b>	<b>\$13,047,963</b>

Indirect Calculation  
Per CCFS-311  
2,417,109  
13,047,963  
18.52%

Fiscal Year Audited:  
Years of CCFS-311 Used:  
Allowable Indirect Cost Rate:  
Indirect Cost Rate Claimed:  
Unallowable Indirect Cost Rate

FY 1998-99  
FY 1998-99  
18.52%  
35.68%  
-17.16%

Allowable Indirect Cost Rate:  
Audited indirect costs  
Audited indirect costs

18.52%  
8,503.00  
\$ 1,574.76

Note: This calculation is based on FAM29C of the claiming instructions.

\* 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.

• During the entire audit period the district claimed indirect costs for activities that were not

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 1998-1999		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$7,121,055		\$7,121,055	\$40,212	\$7,080,843
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	1,542,997		1,542,997	357,736	1,185,261
Course and Curriculum Development	6020	34,877		34,877	0	34,877
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	194,372		194,372	0	194,372
Library	6120	379,921		379,921	36,610	343,311
Media	6130	194,211		194,211	0	194,211
Museums and Galleries	6140	0		0	0	0
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	239,387		239,387	0	239,387
Counseling and Guidance	6300	868,344		868,344	81,405	786,939
Student Counseling and Guidance	6310					
Matriculation and Student Assessment	6320					
Transfer Programs	6330					
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	138,114		138,114	0	138,114
Subtotal		\$10,713,278	\$0	\$10,713,278	\$515,963	\$10,197,315

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 1998-1999		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$370,560		\$370,560	\$4,632	\$365,928
Health Services	6440	61,029		61,029	0	61,029
Student Personnel Admin.	6450	0		0	0	0
Financial Aid Administration	6460	233,863		233,863	26,324	207,539
Job Placement Services	6470	127,337		127,337	0	127,337
Veterans Services	6480	0		0	0	0
Miscellaneous Student Services	6490	29,549		29,549	0	29,549
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	294,572		294,572	294,572	0
Custodial Services	6530	230,000		230,000	230,000	0
Grounds Maintenance and Repairs	6550	144,630		144,630	144,630	0
Utilities	6570	362,658		362,658	362,658	0
Other	6590	0		0	0	0
Planning, Policy Making, and Coordination	6600	920,855		920,855	920,855	0
General Inst. Support Services	6700					
Community Relations	6710	8,975		8,975	8,975	0
Fiscal Operations	6720	544,603		544,603	544,603	0
Human Resources Management	6730	78,025		78,025	78,025	0
Noninstructional Staff Benefits & Incentives	6740					
Staff Development	6750	21,910		21,910	21,910	0
Staff Diversity	6760	14,077		14,077	14,077	0
Logistical Services	6770	599,414		599,414	599,414	0
Management Information Systems	6780	250,314		250,314	250,314	0
Subtotal		\$15,005,649	\$0	\$15,005,649	\$4,016,952	\$10,988,697

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 1998-1999		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Other General Institutional Support Services	6790	169,209		169,209	169,209	0
Community Services and Economic Development	6800					
Community Recreation	6810	60,993		60,993	2,488	58,505
Community Service Classes	6820	345,477		345,477	503	344,974
Community Use of Facilities	6830	12,215		12,215	426	11,789
Economic Development	6840					
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910	0		0	0	0
Child Development Center	6920	0		0	0	0
Farm Operations	6930	0		0	0	0
Food Services	6940	0		0	0	0
Parking	6950	123,973		123,973	22,680	101,293
Student and Co-curricular Activities	6960	0		0	0	0
Student Housing	6970	0		0	0	0
Other	6990	373,775		373,775	9,763	364,012
Auxiliary Operations	7000					
Contract Education	7010	0		0	0	0
Other Auxiliary Operations	7090	0		0	0	0
Physical Property Acquisitions	7100	13,504		13,504	13,504	0
(05) Total		\$16,104,795	\$0	\$16,104,795	\$4,235,525	\$11,869,270
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				35.68%		
(07) Notes						

**GAVILAN COMMUNITY COLLEGE DISTRICT  
LEGISLATIVELY MANDATED ENROLLMENT FEE COLLECTION AND WAIVER PROGRAM  
ANALYSIS OF INDIRECT COSTS  
AUDIT PERIOD FROM JULY 1, 1998 THROUGH JUNE 30, 2008**

**FY 1999-00**

ACTIVITY BY CLASSIFICATION	1999-00		OPERATING EXPENSES 4000-5000 (3)	NOT APPLICABLE		TOTAL (6)	ALLOWABLE INDIRECT COSTS	ALLOWABLE DIRECT COSTS
	INSTRUCTIONAL (1)	NON INSTRUCTIONAL (2)		CAPITAL OUTLAY 6000 (4)	OTHER OUTGO 7000 (5)			
Subtotal Instruction	\$7,456,559	\$347,526	\$383,988	N/A	N/A	\$8,188,073		\$8,188,073
Subtotal Instructional Administration		908,122	330,085	N/A	N/A	\$1,238,207		1,238,207
Subtotal Instructional Support Services	72,783	501,612	177,053	N/A	N/A	\$751,448		751,448
Admissions and Records		229,524	8,846	N/A	N/A	\$238,370		238,370
Subtotal Student Counseling and Guidance		703,967	181,049	N/A	N/A	\$885,016		885,016
Subtotal Other Student Services		842,348	67,161	N/A	N/A	\$909,509		909,509
Subtotal Operation & Maintenance of Plant	*	430,797	680,280	N/A	N/A	\$1,111,077	77,775	1,033,302
Subtotal Planning & Policy Making		239,309	246,137	N/A	N/A	\$485,446	485,446	
General Instruction Support Services (6700)								
Community Relations			11,852	N/A	N/A	\$11,852		11,852
Fiscal Operations		334,873	83,196	N/A	N/A	\$418,069	418,069	
Human Resource Management		103,422	33,113	N/A	N/A	\$136,535	136,535	
Staff Development		329	20,522	N/A	N/A	\$20,851		20,851
Staff Diversity			1,032	N/A	N/A	\$1,032		1,032
Logistical Services		256,183	303,056	N/A	N/A	\$559,239	559,239	
Management Information System		67,097	277,724	N/A	N/A	\$344,821	344,821	
Noninstructional Staff Benefits and Incentives		97,122		N/A	N/A	\$97,122		97,122
Subtotal Community Services	59,812	397,449	101,689	N/A	N/A	\$558,950		558,950
Subtotal Ancillary Services		76,078	25,209	N/A	N/A	\$101,287		101,287
Subtotal Auxiliary Services	90,731	92,468	124,157	N/A	N/A	\$307,356		307,356
Subtotal Physical Property and Related Acquis.				N/A	N/A	\$0		0
<b>Total</b>	<b>\$7,679,885</b>	<b>\$5,628,226</b>	<b>\$3,056,149</b>	<b>N/A</b>	<b>N/A</b>	<b>\$16,364,260</b>	<b>\$2,021,885</b>	<b>\$14,342,375</b>

**Indirect Calculation**  
Per CCFS-311  
2,021,885  
14,342,375  
14.10%

**Fiscal Year Audited:**  
Years of CCFS-311 Used:  
Allowable Indirect Cost Rate:  
Indirect Cost Rate Claimed:  
Unallowable Indirect Cost Rate

FY 1999-00  
FY 1999-00  
14.10%  
34.23%  
-20.13%

**Allowable Indirect Cost Rate:**  
**Audited direct costs**  
**Audited indirect costs**

14.10%  
\$11,880.00  
\$ 1,675.08

Note: This calculation is based on FAM29C of the claiming instructions.

\* 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.

• During the entire audit period the district claimed indirect costs for activities that were not

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 1999-2000		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$8,828,051		\$8,828,051	\$639,978	\$8,188,073
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	1,573,842		1,573,842	343,757	1,230,085
Course and Curriculum Development	6020	8,122		8,122		8,122
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	226,895		226,895	17,348	209,547
Library	6120	414,152		414,152	56,372	357,780
Media	6130	184,121		184,121		184,121
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	247,095		247,095	8,725	238,370
Counseling and Guidance	6300	974,109		974,109	89,093	885,016
Student Counseling and Guidance	6310					
Matriculation and Student Assessment	6320					
Transfer Programs	6330					
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	131,955		131,955		131,955
Subtotal		\$12,588,342	\$0	\$12,588,342	\$1,155,273	\$11,433,069

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD			(02) Period of Claim 1999-2000			
(03) Expenditures by Activity			(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$357,405		\$357,405	\$211	\$357,194
Health Services	6440	58,750		58,750		58,750
Student Personnel Admin.	6450					
Financial Aid Administration	6460	208,199		208,199	5,336	202,863
Job Placement Services	6470	158,747		158,747		158,747
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	298,302		298,302	298,302	0
Custodial Services	6530	236,190		236,190	236,190	0
Grounds Maintenance and Repairs	6550	150,631		150,631	150,631	0
Utilities	6570	436,049		436,049	436,049	0
Other	6590					
Planning, Policy Making, and Coordination	6600	491,796		491,796	491,796	0
General Inst. Support Services	6700					
Community Relations	6710	11,852		11,852	11,852	0
Fiscal Operations	6720	423,633		423,633	423,633	0
Human Resources Management	6730	139,971		139,971	139,971	0
Noninstructional Staff Benefits & Incentives	6740	97,122		97,122	97,122	0
Staff Development	6750	20,851		20,851	20,851	0
Staff Diversity	6760	1,032		1,032	1,032	0
Logistical Services	6770	565,420		565,420	565,420	0
Management Information Systems	6780	415,560		415,560	415,560	0
Subtotal		\$16,659,852	\$0	\$16,659,852	\$4,449,229	\$12,210,623

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**Table 4 Indirect Cost Rate for Community Colleges**

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant Gavilan CCD				(02) Period of Claim 1999-2000			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
General Inst. Sup. Serv. (cont.)	6700						
Other General Institutional Support Services	6790						
Community Services and Economic Development	6800						
Community Recreation	6810						
Community Service Classes	6820	538,296		538,296	3,121	535,175	
Community Use of Facilities	6830	28,703		28,703	4,928	23,775	
Economic Development	6840						
Other Community Services & Economic Development	6890						
Ancillary Services	6900						
Bookstores	6910						
Child Development Center	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950	123,864		123,864	22,577	101,287	
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other	6990						
Auxiliary Operations	7000						
Contract Education	7010	338,597		338,597	31,241	307,356	
Other Auxiliary Operations	7090						
Physical Property Acquisitions	7100						
(05) Total		\$17,689,312	\$0	\$17,689,312	\$4,511,096	\$13,178,216	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				34.23%			
(07) Notes							

**GAVILAN COMMUNITY COLLEGE DISTRICT  
LEGISLATIVELY MANDATED ENROLLMENT FEE COLLECTION AND WAIVER PROGRAM  
ANALYSIS OF INDIRECT COSTS  
AUDIT PERIOD FROM JULY 1, 1998 THROUGH JUNE 30, 2008**

**FY 2000-01**

ACTIVITY BY CLASSIFICATION	EDP	2000-01				NOT APPLICABLE		TOTAL (6)	ALLOWABLE INDIRECT COSTS	ALLOWABLE DIRECT COSTS
		SALARIES AND BENEFITS		OPERATING EXPENSES 4000-5000 (3)	CAPITAL OUTLAY 6000 (4)	OTHER OUTGO 7000 (5)				
		INSTRUCTIONAL (1)	NON INSTRUCTIONAL (2)							
Subtotal Instruction	599	\$5,818,920	\$450,626	\$1,651,490	N/A	N/A	\$7,921,036		\$7,921,036	
Subtotal Instructional Administration	6000		1,256,379	517,055	N/A	N/A	\$1,773,434		1,773,434	
Subtotal Instructional Support Services	6100	79,770	563,944	174,144	N/A	N/A	\$817,858		817,858	
Admissions and Records	6200		257,468	17,422	N/A	N/A	\$274,890		274,890	
Subtotal Student Counseling and Guidance	6300		821,166	81,762	N/A	N/A	\$902,928		902,928	
Subtotal Other Student Services	6400		778,588	109,963	N/A	N/A	\$888,551		888,551	
Subtotal Operation & Maintenance of Plant	6500	*	511,474	1,016,581	N/A	N/A	\$1,528,055	106,964	1,421,091	
Subtotal Planning & Policy Making	6600		245,283	286,570	N/A	N/A	\$531,853	531,853		
General Instruction Support Services (6700)										
Community Relations	6710		0	12,574	N/A	N/A	\$12,574		12,574	
Fiscal Operations	6720		496,504	99,740	N/A	N/A	\$596,244	596,244		
Human Resource Management	6730		108,579	28,328	N/A	N/A	\$136,907	136,907		
Staff Development	6750			18,742	N/A	N/A	\$18,742		18,742	
Staff Diversity	6760			21,454	N/A	N/A	\$21,454		21,454	
Logistical Services	6770		259,307	341,283	N/A	N/A	\$600,590	600,590		
Management Information System	6780		100,293	302,429	N/A	N/A	\$402,722	402,722		
Noninstructional Staff Benefits and Incentives	6790		149,840	0	N/A	N/A	\$149,840		149,840	
Subtotal Community Services	6800	39,557	400,641	155,512	N/A	N/A	\$595,710		595,710	
Subtotal Ancillary Services	6900		248,893	162,802	N/A	N/A	\$411,695		411,695	
Subtotal Auxiliary Services	7000		0	0	N/A	N/A	\$0		0	
Subtotal Physical Property and Related Acquis.	7100				N/A	N/A	\$0		0	
<b>Total</b>		<b>\$5,938,247</b>	<b>\$6,648,985</b>	<b>\$4,997,851</b>	<b>N/A</b>	<b>N/A</b>	<b>\$17,585,083</b>	<b>\$2,375,280</b>	<b>\$15,209,803</b>	

<b>Indirect Cost</b>	<b>Fiscal Year Audited:</b>	<b>FY 2000-01</b>
<b>Direct Cost</b>	<b>Years of CCFS-311 Used:</b>	<b>FY 2000-01</b>
<b>Indirect Cost Rate: (Indirect Cost / Direct Cost)</b>	<b>Allowable Indirect Cost Rate:</b>	<b>15.62%</b>
	<b>Indirect Cost Rate Claimed:</b>	<b>36.55%</b>
	<b>Unallowable Indirect Cost Rate</b>	<b>-20.93%</b>

<b>Allowable Indirect Cost Rate:</b>	15.62%	<b>A.6.25</b>
<b>Audited direct costs</b>	<b>A.6.24</b> \$	12,445
<b>Audited indirect costs</b>		

Note: This calculation is based on FAM29C of the claiming instructions.  
\* 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2000-2001		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$7,966,666		\$7,966,666	\$45,630	\$7,921,036
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,197,449		2,197,449	448,079	1,749,370
Course and Curriculum Development	6020	24,064		24,064		24,064
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	222,206		222,206	7,025	215,181
Library	6120	468,905		468,905	58,649	410,256
Media	6130	192,421		192,421		192,421
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	275,419		275,419	529	274,890
Counseling and Guidance	6300	928,164		928,164	25,236	902,928
Student Counseling and Guidance	6310					
Matriculation and Student Assessment	6320					
Transfer Programs	6330					
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	130,891		130,891		130,891
Subtotal		\$12,406,185	\$0	\$12,406,185	\$585,148	\$11,821,037

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES							FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2000-2001			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
Extended Opportunity Programs & Services	6430	\$341,315		\$341,315		\$341,315	
Health Services	6440	64,147		64,147		64,147	
Student Personnel Admin.	6450	227,345		227,345	17,951	209,394	
Financial Aid Administration	6460	103,034		103,034		103,034	
Job Placement Services	6470						
Veterans Services	6480						
Miscellaneous Student Services	6490	113,484		113,484	73,714	39,770	
Operation & Maintenance of Plant	6500						
Building Maintenance and Repairs	6510	369,692		369,692	369,692	0	
Custodial Services	6530	255,240		255,240	255,240	0	
Grounds Maintenance and Repairs	6550	167,847		167,847	167,847	0	
Utilities	6570	752,831		752,831	752,831	0	
Other	6590						
Planning, Policy Making, and Coordination	6600	544,115		544,115	544,115	0	
General Inst. Support Services	6700						
Community Relations	6710	12,574		12,574	12,574	0	
Fiscal Operations	6720	618,809		618,809	618,809	0	
Human Resources Management	6730	136,907		136,907	136,907	0	
Noninstructional Staff Benefits & Incentives	6740	149,840		149,840	149,840	0	
Staff Development	6750	18,742		18,742	18,742	0	
Staff Diversity	6760	21,454		21,454	21,454	0	
Logistical Services	6770	601,450		601,450	601,450	0	
Management Information Systems	6780	473,307		473,307	473,307	0	
Subtotal		\$17,378,318	\$0	\$17,378,318	\$4,799,621	\$12,578,697	

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant Gavilan CCD				(02) Period of Claim 2000-2001			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
General Inst. Sup. Serv. (cont.)	6700						
Other General Institutional Support Services	6790						
Community Services and Economic Development	6800						
Community Recreation	6810	119,115		119,115	3,383	115,732	
Community Service Classes	6820	525,344		525,344	94,092	431,252	
Community Use of Facilities	6830	49,235		49,235	509	48,726	
Economic Development	6840						
Other Community Services & Economic Development	6890						
Ancillary Services	6900						
Bookstores	6910						
Child Development Center	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950	138,902		138,902	59,511	79,391	
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other	6990	341,000		341,000	8,696	332,304	
Auxiliary Operations	7000						
Contract Education	7010						
Other Auxiliary Operations	7090						
Physical Property Acquisitions	7100						
(05) Total		\$18,551,914	\$0	\$18,551,914	\$4,965,812	\$13,586,102	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				36.55%			
(07) Notes							

**GAVILAN COMMUNITY COLLEGE DISTRICT  
LEGISLATIVELY MANDATED ENROLLMENT FEE COLLECTION AND WAIVER PROGRAM  
ANALYSIS OF INDIRECT COSTS  
AUDIT PERIOD FROM JULY 1, 1998 THROUGH JUNE 30, 2008**

**FY 2001-02**

ACTIVITY BY CLASSIFICATION	EDP	2001-02 SALARIES AND BENEFITS		OPERATING EXPENSES 4000-5000 (3)	NOT APPLICABLE		TOTAL (6)	ALLOWABLE INDIRECT COSTS	ALLOWABLE DIRECT COSTS
		INSTRUCTIONAL (1)	NON INSTRUCTIONAL (2)		CAPITAL OUTLAY 6000 (4)	OTHER OUTGO 7000 (5)			
Subtotal Instruction	599	\$7,708,223	\$739,436	\$754,652	N/A	N/A	\$9,202,311		\$9,202,311
Subtotal Instructional Administration	6000		1,411,232	613,164	N/A	N/A	\$2,024,396		2,024,396
Subtotal Instructional Support Services	6100	64,337	637,930	140,875	N/A	N/A	\$843,142		843,142
Admissions and Records	6200		286,256	15,466	N/A	N/A	\$301,722		301,722
Subtotal Student Counseling and Guidance	6300		883,009	89,363	N/A	N/A	\$972,372		972,372
Subtotal Other Student Services	6400		797,263	152,945	N/A	N/A	\$950,208		950,208
Subtotal Operation & Maintenance of Plant	6500	*	579,042	967,821	N/A	N/A	\$1,546,863	108,280	1,438,583
Subtotal Planning & Policy Making	6600		261,981	294,070	N/A	N/A	\$556,051	556,051	
General Instruction Support Services (6700)									
Community Relations	6710			9,249	N/A	N/A	\$9,249		9,249
Fiscal Operations	6720			134,201	N/A	N/A	\$621,783	621,783	
Human Resource Management	6730			157,104	N/A	N/A	\$324,724	324,724	
Noninstructional Staff Benefits and Incentives	6740			178,966	N/A	N/A	\$178,966		178,966
Staff Development	6750			740	N/A	N/A	\$17,416		17,416
Staff Diversity	6760			11,237	N/A	N/A	\$11,237		11,237
Logistical Services	6770			406,773	N/A	N/A	\$747,093	747,093	
Management Information System	6780			355,831	N/A	N/A	\$444,768	444,768	
Other Institutional Support Services	6790			340,320	N/A	N/A	\$0		
Subtotal Community Services	6800	7,901	411,734	253,206	N/A	N/A	\$672,841		672,841
Subtotal Ancillary Services	6900		269,314	256,521	N/A	N/A	\$525,835		525,835
Subtotal Auxiliary Services	7000				N/A	N/A	\$0		0
Subtotal Physical Property and Related Acquis.	7100				N/A	N/A	\$0		0
<b>Total</b>		<b>\$7,780,461</b>	<b>\$7,541,362</b>	<b>\$4,629,154</b>	<b>N/A</b>	<b>N/A</b>	<b>\$19,950,977</b>	<b>\$2,802,699</b>	<b>\$17,148,278</b>

<b>Indirect Cost</b>	<b>Indirect Calculation</b>	<b>Fiscal Year Audited:</b>
<b>Direct Cost</b>	<b>Per CCFS-311</b>	<b>FY 2001-02</b>
	2,802,699	<b>FY 2001-02</b>
<b>Indirect Cost Rate: (Indirect Cost / Direct Cost)</b>	17,148,278	<b>Allowable Indirect Cost Rate:</b>
	16.34%	<b>Indirect Cost Rate Claimed:</b>
		<b>Unallowable Indirect Cost Rate</b>
		<b>Allowable Indirect Cost Rate:</b>
		<b>Audited direct costs</b>
		<b>Audited indirect costs</b>

Note: This calculation is based on FAM29C of the claiming instructions.  
\* 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2001-2002		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$9,366,920		\$9,366,920	\$164,609	\$9,202,311
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,068,274		2,068,274	143,323	1,924,951
Course and Curriculum Development	6020	36,271		36,271		36,271
Academic/Faculty Senate	6030					
Other Instructional Administration & Instructional Governance	6090	285,503		285,503	222,329	63,174
Instructional Support Services	6100					
Learning Center	6110	281,591		281,591	35,587	246,004
Library	6120	429,576		429,576	39,460	390,116
Media	6130	213,198		213,198	6,176	207,022
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	301,722		301,722		301,722
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	1,028,743		1,028,743	56,671	972,072
Matriculation and Student Assessment	6320					
Transfer Programs	6330					
Career Guidance	6340					
Other Student Counseling and Guidance	6390	300		300		300
Other Student Services	6400					
Disabled Students Programs & Services	6420	150,862		150,862		150,862
Subtotal		\$14,162,960	\$0	\$14,162,960	\$668,155	\$13,494,805

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES							FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2001-2002			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
Extended Opportunity Programs & Services	6430	\$339,658		\$339,658	\$1,978	\$337,680	
Health Services	6440	65,880		65,880	459	65,421	
Student Personnel Admin.	6450						
Financial Aid Administration	6460	210,387		210,387	25,018	185,369	
Job Placement Services	6470	153,479		153,479	3,189	150,290	
Veterans Services	6480						
Miscellaneous Student Services	6490	132,636		132,636	72,050	60,586	
Operation & Maintenance of Plant	6500						
Building Maintenance and Repairs	6510	450,725		450,725	450,725	0	
Custodial Services	6530	271,917		271,917	271,917	0	
Grounds Maintenance and Repairs	6550	187,355		187,355	187,355	0	
Utilities	6570	668,187		668,187	668,187	0	
Other	6590						
Planning, Policy Making, and Coordination	6600	558,809		558,809	558,809	0	
General Inst. Support Services	6700						
Community Relations	6710	9,249		9,249	9,249	0	
Fiscal Operations	6720	632,692		632,692	632,692	0	
Human Resources Management	6730	324,724		324,724	324,724	0	
Noninstructional Staff Benefits & Incentives	6740	178,966		178,966	178,966	0	
Staff Development	6750	17,416		17,416	17,416	0	
Staff Diversity	6760	11,237		11,237	11,237	0	
Logistical Services	6770	817,177		817,177	817,177	0	
Management Information Systems	6780	592,684		592,684	592,684	0	
Subtotal		\$19,786,138	\$0	\$19,786,138	\$5,491,987	\$14,294,151	

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant Gavilan CCD				(02) Period of Claim 2001-2002			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
General Inst. Sup. Serv. (cont.)	6700						
Other General Institutional Support Services	6790						
Community Services and Economic Development	6800						
Community Recreation	6810						
Community Service Classes	6820	441,040		441,040	5,075	435,965	
Community Use of Facilities	6830	45,818		45,818	138	45,680	
Economic Development	6840						
Other Community Services & Economic Development	6890	202,148		202,148	10,952	191,196	
Ancillary Services	6900						
Bookstores	6910						
Child Development Center	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950	137,766		137,766	45,146	92,620	
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other	6990	436,239		436,239	3,024	433,215	
Auxiliary Operations	7000						
Contract Education	7010						
Other Auxiliary Operations	7090						
Physical Property Acquisitions	7100						
(05) Total		\$21,049,149	\$0	\$21,049,149	\$5,556,322	\$15,492,827	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				35.86%			
(07) Notes							



**GAVILAN COMMUNITY COLLEGE DISTRICT  
LEGISLATIVELY MANDATED ENROLLMENT FEE COLLECTION AND WAIVER PROGRAM  
ANALYSIS OF INDIRECT COSTS  
AUDIT PERIOD FROM JULY 1, 1998 THROUGH JUNE 30, 2008**

**FY 2002-03**

ACTIVITY BY CLASSIFICATION	EDP	2002-03				NOT APPLICABLE		TOTAL (6)	ALLOWABLE INDIRECT COSTS	ALLOWABLE DIRECT COSTS
		SALARIES AND BENEFITS		OPERATING EXPENSES 4000-5000 (3)	CAPITAL OUTLAY 6000 (4)	OTHER OUTGO 7000 (5)				
		INSTRUCTIONAL (1)	NON INSTRUCTIONAL (2)							
Subtotal Instruction	599	\$7,846,260	\$706,967	\$799,968	N/A	N/A	\$9,353,195		\$9,353,195	
Subtotal Instructional Administration	6000		1,284,652	461,586	N/A	N/A	\$1,746,238		1,746,238	
Subtotal Instructional Support Services	6100		928,038	134,598	N/A	N/A	\$1,062,636		1,062,636	
Admissions and Records	6200		311,391	15,633	N/A	N/A	\$327,024		327,024	
Subtotal Student Counseling and Guidance	6300		911,857	72,943	N/A	N/A	\$984,800		984,800	
Subtotal Other Student Services	6400		2,148,052	206,647	N/A	N/A	\$2,354,699		2,354,699	
Subtotal Operation & Maintenance of Plant	6500	*	599,204	1,128,296	N/A	N/A	\$1,727,500	120,925	2,354,699	
Subtotal Planning & Policy Making	6600		292,062	180,207	N/A	N/A	\$472,269	472,269	1,606,575	
General Instruction Support Services (6700)										
Community Relations	6710		65,248	127,205	N/A	N/A	\$192,453		192,453	
Fiscal Operations	6720		604,998	113,695	N/A	N/A	\$718,693	718,693		
Human Resource Management	6730		185,282	75,522	N/A	N/A	\$260,804	260,804		
Noninstructional Staff Benefits and Incentives	6740		182,982		N/A	N/A	\$182,982		182,982	
Staff Development	6750			19,383	N/A	N/A	\$19,383		19,383	
Staff Diversity	6760			11,240	N/A	N/A	\$11,240		11,240	
Logistical Services	6770		340,300	320,272	N/A	N/A	\$660,572	660,572		
Management Information System	6780		170,829	372,552	N/A	N/A	\$543,381	543,381		
Other Institutional Support Services	6790				N/A	N/A	\$0			
Subtotal Community Services	6800	19,407	542,695	489,702	N/A	N/A	\$1,051,804		1,051,804	
Subtotal Ancillary Services	6900		111,243	11,282	N/A	N/A	\$122,525		122,525	
Subtotal Auxiliary Services	7000		107,449	27,910	N/A	N/A	\$135,359		135,359	
Subtotal Physical Property and Related Acquis.	7100				N/A	N/A	\$0		0	
<b>Total</b>		<b>\$7,865,667</b>	<b>\$9,493,249</b>	<b>\$4,568,641</b>	<b>N/A</b>	<b>N/A</b>	<b>\$21,927,557</b>	<b>\$2,776,644</b>	<b>\$19,150,913</b>	

<b>Indirect Cost</b>	<b>Fiscal Year Audited:</b>	<b>FY 2002-03</b>
<b>Direct Cost</b>	<b>Years of CCFS-311 Used:</b>	<b>FY 2002-03</b>
<b>Indirect Cost Rate: (Indirect Cost / Direct Cost)</b>	<b>Allowable Indirect Cost Rate:</b>	<b>14.50%</b>
	<b>Indirect Cost Rate Claimed:</b>	<b>32.88%</b>
	<b>Unallowable Indirect Cost Rate</b>	<b>-18.38%</b>

<b>Indirect Calculation</b>	<b>Allowable Indirect Cost Rate:</b>	<b>14.50%</b>
<b>Per CCFS-311</b>	<b>Audited direct costs</b>	<b>\$ 21,644.00</b>
<b>2,776,644</b>	<b>Audited indirect costs</b>	<b>\$ [REDACTED]</b>
<b>19,150,913</b>		
<b>14.50%</b>		

Note: This calculation is based on FAM29C of the claiming instructions.  
\* 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2002-2003		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$9,697,391		\$9,697,391	\$344,196	\$9,353,195
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	1,804,326		1,804,326	116,963	1,687,363
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	58,875		58,875		58,875
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	436,221		436,221	31,723	404,498
Library	6120	456,042		456,042	29,748	426,294
Media	6130	240,040		240,040	8,196	231,844
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190					
Admissions and Records	6200	327,024		327,024		327,024
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	494,710		494,710	235	494,475
Matriculation and Student Assessment	6320	298,011		298,011	39,422	258,589
Transfer Programs	6330					
Career Guidance	6340	29,108		29,108		29,108
Other Student Counseling and Guidance	6390	215,236		215,236	12,608	202,628
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,610,988		1,610,988	107,128	1,503,860
Subtotal		\$15,667,972	\$0	\$15,667,972	\$690,219	\$14,977,753

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD			(02) Period of Claim 2002-2003			
(03) Expenditures by Activity			(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$391,271		\$391,271		\$391,271
Health Services	6440	67,493		67,493		67,493
Student Personnel Admin.	6450					
Financial Aid Administration	6460	233,780		233,780	13,043	220,737
Job Placement Services	6470	147,405		147,405		147,405
Veterans Services	6480					
Miscellaneous Student Services	6490	23,933		23,933		23,933
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	544,647		544,647	544,647	0
Custodial Services	6530	302,382		302,382	302,382	0
Grounds Maintenance and Repairs	6550	197,947		197,947	197,947	0
Utilities	6570	719,040		719,040	719,040	0
Other	6590					
Planning, Policy Making, and Coordination	6600	472,687		472,687	472,687	0
General Inst. Support Services	6700					
Community Relations	6710	192,453		192,453	192,453	0
Fiscal Operations	6720	718,693		718,693	718,693	0
Human Resources Management	6730	262,528		262,528	262,528	0
Noninstructional Staff Benefits & Incentives	6740	182,982		182,982	182,982	0
Staff Development	6750	19,383		19,383	19,383	0
Staff Diversity	6760	11,240		11,240	11,240	0
Logistical Services	6770	662,195		662,195	662,195	0
Management Information Systems	6780	571,846		571,846	571,846	0
Subtotal		\$21,389,877	\$0	\$21,389,877	\$5,561,285	\$15,828,592

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2002-2003		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Other General Institutional Support Services	6790					
Community Services and Economic Development	6800					
Community Recreation	6810	151,508		151,508	2,422	149,086
Community Service Classes	6820	262,920		262,920		262,920
Community Use of Facilities	6830	53,533		53,533		53,533
Economic Development	6840	430,821		430,821	7,699	423,122
Other Community Services & Economic Development	6890	176,879		176,879	13,736	163,143
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	172,188		172,188	49,663	122,525
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990					
Auxiliary Operations	7000					
Contract Education	7010	135,359		135,359		135,359
Other Auxiliary Operations	7090					
Physical Property Acquisitions	7100					
(05) Total		\$22,773,085	\$0	\$22,773,085	\$5,634,805	\$17,138,280
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				32.88%		
(07) Notes						

**GAVILAN COMMUNITY COLLEGE DISTRICT  
LEGISLATIVELY MANDATED ENROLLMENT FEE COLLECTION AND WAIVERS PROGRAM  
ANALYSIS OF INDIRECT COSTS  
AUDIT PERIOD FROM JULY 1, 1998 THROUGH JUNE 30, 2008  
FY 2003-04**

ACTIVITY BY CLASSIFICATION	EDP	2003-04 SALARIES AND BENEFITS			OPERATING EXPENSES 4000-5000 (3)	NOT APPLICABLE		TOTAL (6)	ALLOWABLE INDIRECT COSTS	ALLOWABLE DIRECT COSTS
		INSTRUCTIONAL (1)	NON INSTRUCTIONAL (2)	CAPITAL OUTLAY 6000 (4)		OTHER 7000 (5)				
Subtotal Instruction	599	\$7,859,988	\$681,241	\$552,184	N/A	N/A	\$9,093,413		\$9,093,413	
Subtotal Instructional Administration	6000		1,435,844	424,065	N/A	N/A	\$1,859,909		1,859,909	
Subtotal Instructional Support Services	6100		946,070	167,286	N/A	N/A	\$1,113,356		1,113,356	
Admissions and Records	6200		324,857	14,162	N/A	N/A	\$339,019		339,019	
Subtotal Student Counseling and Guidance	6300		878,102	64,078	N/A	N/A	\$942,180		942,180	
Subtotal Other Student Services	6400		2,274,118	177,146	N/A	N/A	\$2,451,264		2,451,264	
Subtotal Operation & Maintenance of Plant	6500	*	646,274	1,310,113	N/A	N/A	\$1,956,387	136,947	1,819,440	
Subtotal Planning & Policy Making	6600		328,567	185,237	N/A	N/A	\$513,804	513,804		
General Instruction Support Services (6700)										
Community Relations	6710		89,157	121,587	N/A	N/A	\$210,744		210,744	
Fiscal Operations	6720		587,537	154,008	N/A	N/A	\$741,545	741,545		
Human Resource Management	6730		191,328	91,128	N/A	N/A	\$282,456	282,456		
Noninstructional Staff Benefits and Incentives	6740		180,891		N/A	N/A	\$180,891		180,891	
Staff Development	6750			5,002	N/A	N/A	\$5,002		5,002	
Staff Diversity	6760			11,177	N/A	N/A	\$11,177		11,177	
Logistical Services	6770		348,096	154,092	N/A	N/A	\$502,188	502,188		
Management Information System	6780		238,188	258,739	N/A	N/A	\$496,927	496,927		
Other Institutional Support Services	6790		8,117	186,444	N/A	N/A	\$194,561	\$194,561		
Subtotal Community Services	6800	10,392	569,541	543,148	N/A	N/A	\$1,123,081		1,123,081	
Subtotal Ancillary Services	6900		98,691	15,423	N/A	N/A	\$114,114		114,114	
Subtotal Auxiliary Services	7000	12,608	145,003	19,516	N/A	N/A	\$177,127		177,127	
Subtotal Physical Property and Related Acquis.	7100				N/A	N/A	\$0		0	
<b>Total</b>		<b>\$7,882,988</b>	<b>\$9,971,622</b>	<b>\$4,454,535</b>	<b>N/A</b>	<b>N/A</b>	<b>\$22,309,145</b>	<b>\$2,868,428</b>	<b>\$19,440,717</b>	

Indirect Cost	Indirect Calculation	Fiscal Year Audited:	FY 2003-04
Direct Cost	Per CCFS-311	Years of CCFS-311 Used:	FY 2003-04
Indirect Cost Rate: (Indirect Cost / Direct Cost)	2,868,428	Allowable Indirect Cost Rate:	14.75%
	19,440,717	Indirect Cost Rate Claimed:	36.29%
	14.75%	Unallowable Indirect Cost Rate	-21.54%

Allowable Indirect Cost Rate:	14.75%	A.6.25
Audited direct costs	22,891	A.6.24
Audited indirect costs		

Note: This calculation is based on FAM29C of the claiming instructions.  
\* 7% of Operation and Maintenance of Plant costs are shown as indirect in accordance with claiming instructions.

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2003-2004		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$9,481,475		\$9,481,475	\$388,062	\$9,093,413
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,063,555		2,063,555	253,107	1,810,448
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	49,461		49,461		49,461
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	237,681		237,681	4,833	232,848
Library	6120	445,517		445,517	33,256	412,261
Media	6130	84,276		84,276	3,580	80,696
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	469,251		469,251	81,700	387,551
Admissions and Records	6200	339,019		339,019		339,019
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	757,763		757,763	3,887	753,876
Matriculation and Student Assessment	6320	173,242		173,242	10,436	162,806
Transfer Programs	6330	13,477		13,477	727	12,750
Career Guidance	6340	13,474		13,474	726	12,748
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,542,666		1,542,666	41,757	1,500,909
Subtotal		\$15,670,857	\$0	\$15,670,857	\$822,071	\$14,848,786

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2003-2004		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$445,397		\$445,397		\$445,397
Health Services	6440	74,662		74,662	1,661	73,001
Student Personnel Admin.	6450					
Financial Aid Administration	6460	343,841		343,841		343,841
Job Placement Services	6470	88,116		88,116		88,116
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	498,304		498,304	498,304	0
Custodial Services	6530	371,243		371,243	371,243	0
Grounds Maintenance and Repairs	6550	188,685		188,685	188,685	0
Utilities	6570	902,244		902,244	902,244	0
Other	6590					
Planning, Policy Making, and Coordination	6600	514,987		514,987	514,987	0
General Inst. Support Services	6700					
Community Relations	6710	210,744		210,744	210,744	0
Fiscal Operations	6720	743,838		743,838	743,838	0
Human Resources Management	6730	282,456		282,456	282,456	0
Noninstructional Staff Benefits & Incentives	6740	180,891		180,891	180,891	0
Staff Development	6750	5,002		5,002	5,002	0
Staff Diversity	6760	11,177		11,177	11,177	0
Logistical Services	6770	502,188		502,188	502,188	0
Management Information Systems	6780	559,263		559,263	559,263	0
Subtotal		\$21,593,895	\$0	\$21,593,895	\$5,794,754	\$15,799,141

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2003-2004		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Other General Institutional Support Services	6790	218,691		218,691	218,691	0
Community Services and Economic Development	6800					
Community Recreation	6810	157,178		157,178	945	156,233
Community Service Classes	6820	223,903		223,903		223,903
Community Use of Facilities	6830	77,664		77,664		77,664
Economic Development	6840	676,535		676,535	11,254	665,281
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	329,501		329,501	215,387	114,114
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990					
Auxiliary Operations	7000					
Contract Education	7010	182,007		182,007	4,880	177,127
Other Auxiliary Operations	7090					
Physical Property Acquisitions	7100					
(05) Total		\$23,459,374	\$0	\$23,459,374	\$6,245,911	\$17,213,463
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				36.29%		
(07) Notes						



Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2004-2005		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$9,801,718		\$9,801,718	\$352,667	\$9,449,051
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,217,962		2,217,962	135,357	2,082,605
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	46,422		46,422		46,422
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	207,425		207,425	263	207,162
Library	6120	517,802		517,802	40,370	477,432
Media	6130	120,127		120,127	6,207	113,920
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	221,640		221,640	1,962	219,678
Admissions and Records	6200	414,621		414,621	1,468	413,153
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	649,430		649,430	2,767	646,663
Matriculation and Student Assessment	6320	311,340		311,340	41,111	270,229
Transfer Programs	6330	31,111		31,111	198	30,913
Career Guidance	6340	30,917		30,917		30,917
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,632,178		1,632,178	4,306	1,627,872
Subtotal		\$16,202,693	\$0	\$16,202,693	\$586,676	\$15,616,017

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES							FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2004-2005			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
Extended Opportunity Programs & Services	6430	\$431,773		\$431,773	\$467	\$431,306	
Health Services	6440	75,779		75,779		75,779	
Student Personnel Admin.	6450						
Financial Aid Administration	6460	521,016		521,016	18,546	502,470	
Job Placement Services	6470	95,755		95,755		95,755	
Veterans Services	6480						
Miscellaneous Student Services	6490						
Operation & Maintenance of Plant	6500						
Building Maintenance and Repairs	6510	601,189		601,189	601,189	0	
Custodial Services	6530	286,221		286,221	286,221	0	
Grounds Maintenance and Repairs	6550	163,742		163,742	163,742	0	
Utilities	6570	868,036		868,036	868,036	0	
Other	6590						
Planning, Policy Making, and Coordination	6600	562,314		562,314	562,314	0	
General Inst. Support Services	6700						
Community Relations	6710	203,351		203,351	203,351	0	
Fiscal Operations	6720	1,041,815		1,041,815	1,041,815	0	
Human Resources Management	6730	265,759		265,759	265,759	0	
Noninstructional Staff Benefits & Incentives	6740	283,895		283,895	283,895	0	
Staff Development	6750	4,742		4,742	4,742	0	
Staff Diversity	6760	10,802		10,802	10,802	0	
Logistical Services	6770	535,581		535,581	535,581	0	
Management Information Systems	6780	663,126		663,126	663,126	0	
Subtotal		\$22,817,589	\$0	\$22,817,589	\$6,096,262	\$16,721,327	

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan CCD				(02) Period of Claim 2004-2005		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Other General Institutional Support Services	6790	134,708		134,708	134,708	0
Community Services and Economic Development	6800					
Community Recreation	6810	150,437		150,437	1,761	148,676
Community Service Classes	6820	280,634		280,634		280,634
Community Use of Facilities	6830	83,933		83,933		83,933
Economic Development	6840	441,735		441,735		441,735
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	146,353		146,353	7,860	138,493
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990	322,597		322,597		322,597
Auxiliary Operations	7000					
Contract Education	7010	276,753		276,753	9,895	266,858
Other Auxiliary Operations	7090					
Physical Property Acquisitions	7100					
(05) Total		\$24,654,739	\$0	\$24,654,739	\$6,250,486	\$18,404,253
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				33.96%		
(07) Notes						



Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2005-2006		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$10,175,110		\$10,175,110	\$273,362	\$9,901,748
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,221,832		2,221,832	185,323	2,036,509
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	60,480		60,480		60,480
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	200,742		200,742		200,742
Library	6120	477,682		477,682	47,468	430,214
Media	6130	121,954		121,954	5,380	116,574
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	346,976		346,976	42,562	304,414
Admissions and Records	6200	435,813		435,813		435,813
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	624,790		624,790		624,790
Matriculation and Student Assessment	6320	280,184		280,184	12,134	268,050
Transfer Programs	6330	64,795		64,795	2,991	61,804
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,785,742		1,785,742	66,273	1,719,469
Subtotal		\$16,796,100	\$0	\$16,796,100	\$635,493	\$16,160,607

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2005-2006		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$447,026		\$447,026	\$8,950	\$438,076
Health Services	6440	82,860		82,860		82,860
Student Personnel Admin.	6450					
Financial Aid Administration	6460	698,452		698,452	94,821	603,631
Job Placement Services	6470	86,701		86,701		86,701
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	649,666		649,666	649,666	0
Custodial Services	6530	263,406		263,406	263,406	0
Grounds Maintenance and Repairs	6550	220,229		220,229	220,229	0
Utilities	6570	863,547		863,547	863,547	0
Other	6590					
Planning, Policy Making, and Coordination	6600	835,544		835,544	835,544	0
General Inst. Support Services	6700					
Community Relations	6710	264,785		264,785	264,785	0
Fiscal Operations	6720	1,002,636		1,002,636	1,002,636	0
Human Resources Management	6730	362,545		362,545	362,545	0
Noninstructional Staff Benefits & Incentives	6740	205,088		205,088	205,088	0
Staff Development	6750	3,556		3,556	3,556	0
Staff Diversity	6760	19,207		19,207	19,207	0
Logistical Services	6770	532,836		532,836	532,836	0
Management Information Systems	6780	814,634		814,634	814,634	0
Subtotal		\$24,148,818	\$0	\$24,148,818	\$6,776,943	\$17,371,875

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Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C	
(01) Claimant Gavilan Community College District				(02) Period of Claim 2005-2006			
(03) Expenditures by Activity				(04) Allowable Costs			
Activity	EDP	Total	Adjustments	Total	Indirect	Direct	
General Inst. Sup. Serv. (cont.)	6700						
Other General Institutional Support Services	6790	186,301		186,301	186,301	0	
Community Services and Economic Development	6800						
Community Recreation	6810	162,532		162,532	4,198	158,334	
Community Service Classes	6820	214,622		214,622	3,089	211,533	
Community Use of Facilities	6830	76,004		76,004		76,004	
Economic Development	6840	650,429		650,429	18,946	631,483	
Other Community Services & Economic Development	6890						
Ancillary Services	6900						
Bookstores	6910						
Child Development Center	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950	145,199		145,199	13,364	131,835	
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other	6990	212,677		212,677		212,677	
Auxiliary Operations	7000						
Contract Education	7010	245,028		245,028	19,685	225,343	
Other Auxiliary Operations	7090						
Physical Property Acquisitions	7100						
(05) Total		\$26,041,610	\$0	\$26,041,610	\$7,022,526	\$19,019,084	
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				36.92%			
(07) Notes							

Table 4: Indirect Cost Rate for Community Colleges

MANDATED COSTS				FORM		
INDIRECT COST RATE FOR COMMUNITY COLLEGE DISTRICTS				FAM 29-C		
Claimant:	Gavilan Community College District	Period of Claim:	2006-07			
Activity	EDP	Total Costs Per CCFS-311	Less: Capital Outlay and Other Outgo	Adjusted Total	Indirect	Direct
Instruction Activities	599	\$11,186,735	\$436,725	\$10,750,010		\$10,750,010
Instruct. Admin. & Instruct. Governance	6000	2,286,578	137,051	2,149,527		2,149,527
Instructional Support Services	6100	1,057,118	19,717	1,037,401		1,037,401
Admission and Records	6200	469,310	10,537	458,773		458,773
Student Counseling and Guidance	6300	1,123,640	1,049	1,122,591		1,122,591
Other Student Services	6400	3,012,912	65,202	2,947,710		2,947,710
Operation and Maintenance of Plant	6500	2,140,091	13,336	2,126,755		
Planning, Policy Making, and Coordination	6600	783,533	1,574	781,959		
General Institutional Services	6700			0		
Community Relations	6710	310,136		310,136		310,136
Fiscal Operations	6720	1,135,493	13,854	1,121,639		
Human Resources Management	6730	400,398		400,398		
Non-instructional Staff Retirees Benefits and Retirement Incentives	6740	230,062		230,062		
Staff Development	6750	1,384		1,384		
Staff Diversity	6760	11,392		11,392		
Logistical Services	6770	599,457	24,301	575,156		
Management Information System	6780	781,016	51,321	729,695		
Other General Institutional Support Services	6790	120,863	14,880	105,983		
Community Services and Economic Development	6800	904,558	9,078	895,480		895,480
Ancillary Services	6900	282,259	31,168	251,091		251,091
Auxiliary Operations	7000	261,187	14,190	246,997		246,997
Depreciation or Use Allowance-Building				486,752		
Depreciation or Use Allowance-Equipment				220,540		
Transfers, Student Aid and Other Outgo	7300	2,035,384	2,035,384	0		0
<b>Totals</b>		29,133,506	2,879,367	26,961,431	6,791,715 (A)	20,169,716 (B)

Indirect Cost Rate (A)/(B)  
 Indirect Cost Rate Claimed:  
 (Unallowable)/Allowable ICR

33.67%  
 36.45%  
**-2.78%**

Allowable Indirect Cost Rate:  
 Audited direct costs  
 Audited indirect costs

A.6.24 \$57,323.00  
**33.67%**  
**\$ 19,301**  
 A.6.25

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$11,186,735		\$11,186,735	\$436,725	\$10,750,010
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,232,721		2,232,721	137,051	2,095,670
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	53,857		53,857		53,857
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	205,464		205,464	356	205,108
Library	6120	486,516		486,516		486,516
Media	6130	149,954		149,954	8,274	141,680
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	215,184		215,184	11,087	204,097
Admissions and Records	6200	469,310		469,310	10,537	458,773
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	796,341		796,341	1,049	795,292
Matriculation and Student Assessment	6320	262,750		262,750		262,750
Transfer Programs	6330	64,549		64,549		64,549
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,804,000		1,804,000	49,819	1,754,181
Subtotal		\$17,927,381	\$0	\$17,927,381	\$654,898	\$17,272,483

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$480,459		\$480,459		\$480,459
Health Services	6440	88,370		88,370		88,370
Student Personnel Admin.	6450					
Financial Aid Administration	6460	534,228		534,228	15,383	518,845
Job Placement Services	6470	105,855		105,855		105,855
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	619,149		619,149	619,149	0
Custodial Services	6530	335,095		335,095	335,095	0
Grounds Maintenance and Repairs	6550	281,201		281,201	281,201	0
Utilities	6570	904,646		904,646	904,646	0
Other	6590					
Planning, Policy Making, and Coordination	6600	783,533		783,533	783,533	0
General Inst. Support Services	6700					
Community Relations	6710	310,136		310,136	310,136	0
Fiscal Operations	6720	1,135,493		1,135,493	1,135,493	0
Human Resources Management	6730	400,398		400,398	400,398	0
Noninstructional Staff Benefits & Incentives	6740	230,062		230,062	230,062	0
Staff Development	6750	1,384		1,384	1,384	0
Staff Diversity	6760	11,392		11,392	11,392	0
Logistical Services	6770	599,457		599,457	599,457	0
Management Information Systems	6780	781,016		781,016	781,016	0
Subtotal		\$25,529,255	\$0	\$25,529,255	\$7,063,243	\$18,466,012

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Other General Institutional Support Services	6790	120,863		120,863	120,863	0
Community Services and Economic Development	6800					
Community Recreation	6810	88,777		88,777		88,777
Community Service Classes	6820	235,931		235,931	8,862	227,069
Community Use of Facilities	6830	77,523		77,523		77,523
Economic Development	6840	502,327		502,327	216	502,111
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	154,565		154,565	31,168	123,397
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990	127,694		127,694		127,694
Auxiliary Operations	7000					
Contract Education	7010	261,187		261,187	14,190	246,997
Other Auxiliary Operations	7090					
Physical Property Acquisitions	7100					
(05) Total		\$27,098,122	\$0	\$27,098,122	\$7,238,542	\$19,859,580
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				36.45%		
(07) Notes						

Table 4: Indirect Cost Rate for Community Colleges

MANDATED COSTS		Period of Claim: 2007-08		FORM
INDIRECT COST RATE FOR COMMUNITY COLLEGE DISTRICTS		FAM-29-C		FAM 29-C
Claimant:	Gavilan Community College District	Less: Capital Outlay and Other Outgo		
Activity	EDP	Total Costs Per CCFs-311	Adjusted Total	Indirect
Instruction Activities	599	\$12,995,802	\$12,548,798	\$12,548,798
Instruct. Admin. & Instruct. Governance	6000	2,360,467	2,248,316	2,248,316
Instructional Support Services	6100	1,258,845	1,237,226	1,237,226
Admission and Records	6200	484,791	483,399	483,399
Student Counseling and Guidance	6300	1,315,509	1,296,162	1,296,162
Other Student Services	6400	3,300,819	3,233,388	3,233,388
Operation and Maintenance of Plant	6500	2,361,347	2,346,669	2,346,669
Planning, Policy Making, and Coordination	6600	953,639	951,691	951,691
General Institutional Services	6700		0	
Community Relations	6710	339,941	339,941	339,941
Fiscal Operations	6720	1,212,304	1,208,594	1,208,594
Human Resources Management	6730	439,193	422,367	422,367
Non-instructional Staff Retirees Benefits and Retirement Incentives	6740	283,808	0	0
Staff Development	6750	2,230	283,808	283,808
Staff Diversity	6760	10,098	2,230	2,230
Logistical Services	6770	687,849	10,098	10,098
Management Information System	6780	892,698	685,755	685,755
Other General Institutional Support Services	6790	189,045	802,582	802,582
Community Services and Economic Development	6800	692,882	149,043	149,043
Ancillary Services	6900	156,868	690,957	690,957
Auxiliary Operations	7000	199,351	154,944	154,944
Depreciation or Use Allowance-Building			199,226	199,226
Depreciation or Use Allowance-Equipment			753,672	753,672
Transfers, Student Aid and Other Outgo	7300	4,090,967	255,351	255,351
<b>Totals</b>		<b>34,228,453</b>	<b>30,304,217</b>	<b>22,432,357</b>
			(A)	(B)
			7,871,860	
			35.09%	
			39.55%	
			-4.46%	
			35.09%	
			\$109,817.00	
			\$ 38,534.79	

A.6.25 A.1.1

A.6.24

Allowable Indirect Cost Rate: Audited direct costs (excluding Travel & Training)

Audited indirect costs

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Subtotal Instruction	599	\$12,995,802		\$12,995,802	\$447,004	\$12,548,798
Instructional Administration and Instructional Governance	6000					
Academic Administration	6010	2,299,329		2,299,329	112,151	2,187,178
Course and Curriculum Development	6020					
Academic/Faculty Senate	6030	61,138		61,138		61,138
Other Instructional Administration & Instructional Governance	6090					
Instructional Support Services	6100					
Learning Center	6110	229,775		229,775	5,184	224,591
Library	6120	552,291		552,291	685	551,606
Media	6130	126,220		126,220	5,609	120,611
Museums and Galleries	6140					
Academic Information Systems and Technology	6150					
Other Instructional Support Services	6190	350,559		350,559	10,141	340,418
Admissions and Records	6200	484,791		484,791	1,392	483,399
Counseling and Guidance	6300					
Student Counseling and Guidance	6310	895,383		895,383	19,347	876,036
Matriculation and Student Assessment	6320	342,898		342,898		342,898
Transfer Programs	6330	77,228		77,228		77,228
Career Guidance	6340					
Other Student Counseling and Guidance	6390					
Other Student Services	6400					
Disabled Students Programs & Services	6420	1,836,434		1,836,434	27,859	1,808,575
Subtotal		\$20,251,848	\$0	\$20,251,848	\$629,372	\$19,622,476

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
Extended Opportunity Programs & Services	6430	\$535,020		\$535,020	\$6,670	\$528,350
Health Services	6440	130,518		130,518	3,869	126,649
Student Personnel Admin.	6450					
Financial Aid Administration	6460	675,376		675,376	29,033	646,343
Job Placement Services	6470	123,471		123,471		123,471
Veterans Services	6480					
Miscellaneous Student Services	6490					
Operation & Maintenance of Plant	6500					
Building Maintenance and Repairs	6510	761,240		761,240	761,240	0
Custodial Services	6530	376,913		376,913	376,913	0
Grounds Maintenance and Repairs	6550	325,384		325,384	325,384	0
Utilities	6570	897,810		897,810	897,810	0
Other	6590					
Planning, Policy Making, and Coordination	6600	953,639		953,639	953,639	0
General Inst. Support Services	6700					
Community Relations	6710	339,941		339,941	339,941	0
Fiscal Operations	6720	1,212,304		1,212,304	1,212,304	0
Human Resources Management	6730	439,193		439,193	439,193	0
Noninstructional Staff Benefits & Incentives	6740	283,808		283,808	283,808	0
Staff Development	6750	2,230		2,230	2,230	0
Staff Diversity	6760	10,098		10,098	10,098	0
Logistical Services	6770	687,849		687,849	687,849	0
Management Information Systems	6780	892,698		892,698	892,698	0
Subtotal		\$28,899,340	\$0	\$28,899,340	\$7,852,051	\$21,047,289

Table 4 Indirect Cost Rate for Community Colleges

MANDATED COST INDIRECT COST RATE FOR COMMUNITY COLLEGES						FORM FAM-29C
(01) Claimant Gavilan Community College District				(02) Period of Claim 2006-2007		
(03) Expenditures by Activity				(04) Allowable Costs		
Activity	EDP	Total	Adjustments	Total	Indirect	Direct
General Inst. Sup. Serv. (cont.)	6700					
Other General Institutional Support Services	6790	189,045		189,045	189,045	0
Community Services and Economic Development	6800					
Community Recreation	6810	105,896		105,896		105,896
Community Service Classes	6820	324,379		324,379	125	324,254
Community Use of Facilities	6830	80,331		80,331		80,331
Economic Development	6840	182,276		182,276	1,800	180,476
Other Community Services & Economic Development	6890					
Ancillary Services	6900					
Bookstores	6910					
Child Development Center	6920					
Farm Operations	6930					
Food Services	6940					
Parking	6950	156,868		156,868	1,924	154,944
Student and Co-curricular Activities	6960					
Student Housing	6970					
Other	6990					
Auxiliary Operations	7000					
Contract Education	7010	199,351		199,351	125	199,226
Other Auxiliary Operations	7090					
Depreciation or Use Allowance - Building					483,214	
Depreciation or Use Allowance - Equipment					208,893	
(05) Total		\$30,137,486	\$0	\$30,137,486	\$8,737,177	\$22,092,416
(06) Indirect Cost Rate: (Total Indirect Cost/Total Direct Cost)				39.55%		
(07) Notes						

**Tab 14**

California Community Colleges  
Annual Financial & Budget Report  
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For the Year Ended June 30, 1998

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional * (1)	Noninstructional ** (2)			
Interdisciplinary Studies	4900	1,476,076	178,957	11,144	0	1,666,177
Retirees' Bnfts. & Incentives	5900	165,054	//////	//////	//////	165,054
<b>Subtotal Instruction</b>	<b>599</b>	<b>6,223,095</b>	<b>531,101</b>	<b>326,647</b>	<b>40,212</b>	<b>7,121,055</b>
Instructional Administration	6010	//////	1,011,366	173,895	357,736	1,542,997
Academic Administration	6020	//////	34,034	843	0	34,877
Course Curriculum Development	6000	//////	1,045,400	174,738	357,736	1,577,874
<b>Subtotal Instructional Admin.</b>						
Instructional Support	6110	32,571	134,270	27,531	0	194,372
Learning Center	6120	//////	264,158	79,153	36,610	379,921
Library	6130	//////	160,032	34,179	0	194,211
Media	6140	//////	0	0	0	0
Museums & Galleries	6100	32,571	558,460	140,863	36,610	768,504
<b>Subtotal Instr. Support Services</b>	<b>6200</b>	//////	<b>222,874</b>	<b>16,513</b>	<b>0</b>	<b>239,387</b>
Admissions and Records	6300	//////	685,447	101,492	81,405	868,344
Counseling and Guidance	6420	//////	135,321	2,793	0	138,114
Other Student Services	6430	//////	341,661	24,267	4,632	370,560
Disabled Students (DSPS)	6440	//////	39,151	21,878	0	61,029
Extend Opp. Pgms (EOPS)	6450	//////	0	0	0	0
Health Services	6460	//////	189,981	17,558	26,324	233,863
Student Personnel Admin.	6470	//////	121,349	5,988	0	127,337
Financial Aid Administration	6480	//////	0	0	0	0
Job Placement Services	6499	//////	29,549	0	0	29,549
Veterans Services	6400	//////	857,012	72,484	30,956	960,452
Other						
<b>Subtotal Other Student Services</b>						

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

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**Calif a Community Colleges**  
**Annual Financial & Budget Report**  
**Supplemental Data**  
**For the Year Ended June 30, 1998**

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
Oper. Maintenance Plant						
Building Maintenance & Repair	6510	////	139,186	153,851	1,535	294,572
Custodial Services	6530	////	199,536	30,464	0	230,000
Grounds Maintenance & Repair	6550	////	95,159	41,746	7,725	144,630
Utilities	6570	////	////	362,658	////	362,658
Other	6599	////	0	0	0	0
<b>Subtotal Operating &amp; Maintena</b>	<b>6500</b>	////	<b>433,881</b>	<b>588,719</b>	<b>9,260</b>	<b>1,031,860</b>
<b>Planning &amp; Policy Making</b>	<b>6600</b>	////	<b>233,091</b>	<b>682,046</b>	<b>5,718</b>	<b>920,855</b>
Gen. Instr. Support Services						
Community Relations	6710	////	0	8,975	0	8,975
Fiscal Operations	6720	////	376,858	149,745	18,000	544,603
Human Resource Mgmt.	6730	////	57,663	19,437	925	78,025
Staff Development	6750	////	2,001	19,909	0	21,910
Staff Diversity	6760	////	11,149	2,928	0	14,077
Logistical Services	6770	////	253,137	340,145	6,132	599,414
Mgmt. Information Services	6780	////	88,581	144,824	16,909	250,314
NonInstr. Staff Retire Ben. <i>Direct</i>	6790	////	169,209	////	////	169,209
Other	6799	////	0	0	0	0
<b>Subtotal General Institute Servi</b>	<b>6700</b>	////	<b>958,598</b>	<b>685,963</b>	<b>41,966</b>	<b>1,686,527</b>
Community Services						
Community Recreation	6810	////	38,895	19,610	2,488	60,993
Community Service Classes	6820	////	175,451	118,927	503	345,477
Community Use of Facilities	6830	////	11,789	0	426	12,215
<b>Subtotal Community Services</b>	<b>6800</b>	////	<b>226,135</b>	<b>138,537</b>	<b>3,417</b>	<b>418,685</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

**California Community Colleges**  
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**For the Year Ended June 30, 1998**

**Expenditures by Activity**  
**S10 General Fund - Combined**  
**(Total Unrestricted & Restricted)**

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
Ancillary Services						
Bookstore	6910	////	0	0	0	0
Child development Centers	6920	////	0	0	0	0
Farm Operations	6930	////	0	0	0	0
Food Services	6940	////	0	0	0	0
Parking	6950	////	76,433	24,860	22,680	123,973
Student & Co-Curricular Activi	6960	////	0	0	0	0
Student Housing	6970	////	0	0	0	0
Other	6999	////	187,425	176,587	9,763	373,775
<b>Sub-Ancillary Services</b>	<b>6900</b>	////	<b>263,858</b>	<b>201,447</b>	<b>32,443</b>	<b>497,748</b>
Auxiliary Operations						
Auxiliary Classes	7010	0	0	0	0	0
Other Auxiliary Operations	7099	////	0	0	0	0
<b>Subtotal Auxiliary Operations</b>	<b>7000</b>	0	0	0	0	0
<b>Property &amp; Acquisitions</b>	<b>7100</b>	////	0	13,504	0	13,504
<b>Total Expenditures</b>	<b>391</b>	6,306,262	6,015,857	3,142,953	639,723	16,104,795
<b>Other Outgo</b>						
		Long Term Debt			7200	428,525
		Transfer; Student Payments			7300	320,707
		Total - Other Outgo			398	749,232
		<b>Total Expenditures &amp; Other Outgo</b>			<b>399</b>	<b>16,854,027</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.  
 \*\* Salaries and benefits of staff in noninstructional assignments.

California Community Colleges  
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Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted & Restricted)

For the Year Ended June 30, 1999

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional * (1)	Noninstructional ** (2)			
Interdisciplinary Studies	4900	1,532,777	140,925	15,062	1,891	1,690,655
Retirees' Bnfts. & Incentivies	5900	473,042	//////	//////	//////	473,042
<b>Subtotal Instruction</b>	<b>599</b>	<b>7,456,559</b>	<b>347,526</b>	<b>383,988</b>	<b>639,978</b>	<b>8,828,051</b>
Instructional Administration	6010	//////	902,332	327,753	343,757	1,573,842
Academic Administration	6020	//////	5,790	2,332	0	8,122
Course Curriculum Development	6000	//////	908,122	330,085	343,757	1,581,964
<b>Subtotal Instructional Admin.</b>						
Instructional Support	6110	72,783	93,457	43,307	17,348	226,895
Learning Center	6120	//////	257,671	100,109	56,372	414,152
Library	6130	//////	150,484	33,637	0	184,121
Media	6140	//////	0	0	0	0
Museums & Galleries	6100	72,783	501,612	177,053	73,720	825,168
<b>Subtotal Instr. Support Services</b>						
Admissions and Records	6200	//////	229,524	8,846	8,725	247,095
Counseling and Guidance	6300	//////	703,967	181,049	89,093	974,109
Other Student Services	6420	//////	128,918	3,037	0	131,955
Disabled Students (DSPS)	6430	//////	343,102	14,092	211	357,405
Extend Opp. Pgms (EOPS)	6440	//////	36,768	21,982	0	58,750
Health Services	6450	//////	0	0	0	0
Student Personnel Admin.	6460	//////	182,178	20,685	5,336	208,199
Financial Aid Administration	6470	//////	151,382	7,365	0	158,747
Job Placement Services	6480	//////	0	0	0	0
Veterans Services	6499	//////	0	0	0	0
Other	6400	//////	842,348	67,161	5,547	915,056
<b>Subtotal Other Student Services</b>						

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.  
\*\* Salaries and benefits of staff in noninstructional assignments.

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Expenditures by Activity  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
Oper. Maintenance Plant						
Building Maintenance & Repair	6510	//////////	128,642	169,660	0	298,302
Custodial Services	6530	//////////	198,817	37,373	0	236,190
Grounds Maintenance & Repair	6550	//////////	103,338	37,198	10,095	150,631
Utilities	6570	//////////	//////////	436,049	//////////	436,049
Other	6599	//////////	0	0	0	0
<b>Subtotal Operating &amp; Maintena</b>	<b>6500</b>	//////////	<b>430,797</b>	<b>680,280</b>	<b>10,095</b>	<b>1,121,172</b>
<b>Planning &amp; Policy Making</b>	<b>6600</b>	//////////	<b>239,309</b>	<b>246,137</b>	<b>6,350</b>	<b>491,796</b>
Gen. Instr. Support Services						
Community Relations	6710	//////////	0	11,852	0	11,852
Fiscal Operations	6720	//////////	334,873	83,196	5,564	423,633
Human Resource Mgmt.	6730	//////////	103,422	33,113	3,436	139,971
Staff Development	6750	//////////	329	20,522	0	20,851
Staff Diversity	6760	//////////	0	1,032	0	1,032
Logistical Services	6770	//////////	256,183	303,056	6,181	565,420
Mgmt. Information Services	6780	//////////	67,097	277,724	70,739	415,560
NonInstr. Staff Retire Ben.	6790	//////////	97,122	//////////	//////////	97,122
Other	6799	//////////	0	0	0	0
<b>Subtotal General Institute Servi</b>	<b>6700</b>	//////////	<b>859,026</b>	<b>730,495</b>	<b>85,920</b>	<b>1,675,441</b>
Community Services						
Community Recreation	6810	//////////	0	0	0	0
Community Service Classes	6820	//////////	373,932	101,431	3,121	538,296
Community Use of Facilities	6830	//////////	23,517	258	4,928	28,703
<b>Subtotal Community Services</b>	<b>6800</b>	//////////	<b>397,449</b>	<b>101,689</b>	<b>8,049</b>	<b>566,999</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

**California Community Colleges**  
**Annual Financial & Budget Report**  
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**Expenditures by Activity**  
**S10 General Fund - Combined**  
**(Total Unrestricted & Restricted)**

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional* (1)	Noninstructional** (2)			
Ancillary Services						
Bookstore	6910	//////////	0	0	0	0
Child development Centers	6920	//////////	0	0	0	0
Farm Operations	6930	//////////	0	0	0	0
Food Services	6940	//////////	0	0	0	0
Parking	6950	//////////	76,078	0	0	0
Student & Co-Curricular Activi	6960	//////////	0	25,209	22,577	123,864
Student Housing	6970	//////////	0	0	0	0
Other	6999	//////////	0	0	0	0
<b>Sub-Ancillary Services</b>	<b>6900</b>	<b>//////////</b>	<b>76,078</b>	<b>25,209</b>	<b>22,577</b>	<b>123,864</b>
Auxiliary Operations						
Auxiliary Classes	7010	90,731	92,468	124,157	31,241	338,597
Other Auxiliary Operations	7099	//////////	0	0	0	0
<b>Subtotal Auxiliary Operations</b>	<b>7000</b>	<b>90,731</b>	<b>92,468</b>	<b>124,157</b>	<b>31,241</b>	<b>338,597</b>
Property & Acquisitions	7100	//////////	0	0	0	0
<b>Total Expenditures</b>	<b>391</b>	<b>7,679,885</b>	<b>5,628,226</b>	<b>3,056,149</b>	<b>1,325,052</b>	<b>17,689,312</b>
<b>Other Outgo</b>						
Long Term Debt					7200	214,920
Transfer, Student Payments					7300	458,745
<b>Total - Other Outgo</b>					<b>398</b>	<b>673,665</b>
<b>Total Expenditures &amp; Other Outgo</b>					<b>399</b>	<b>18,362,977</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.  
 \*\* Salaries and benefits of staff in noninstructional assignments.

California Community Colleges

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For the Year Ended June 30, 2000

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional * (1)	Noninstructional ** (2)			
Interdisciplinary Studies	4900					
Retirees' Bnfts. & Incentives	5900	876,643	73,862	11,148	974	962,627
<b>Subtotal Instruction</b>	<b>599</b>	<b>5,818,920</b>	<b>450,626</b>	<b>1,651,490</b>	<b>45,630</b>	<b>7,966,666</b>
Instructional Administration	6010					
Academic Administration	6020		1,235,559	513,811	448,079	2,197,449
Course Curriculum Development			20,820	3,244	0	24,064
<b>Subtotal Instructional Admin.</b>	<b>6000</b>		<b>1,256,379</b>	<b>517,055</b>	<b>448,079</b>	<b>2,221,513</b>
Instructional Support	6110					
Learning Center		79,770	83,020	52,391	7,025	222,206
Library	6120		314,272	95,984	58,649	468,905
Media	6130		166,652	25,769	0	192,421
Museums & Galleries	6140		0	0	0	0
<b>Subtotal Instr. Support Services</b>	<b>6100</b>	<b>79,770</b>	<b>563,944</b>	<b>174,144</b>	<b>65,674</b>	<b>883,532</b>
Admissions and Records	6200		257,468	17,422	529	275,419
Counseling and Guidance	6300		821,166	81,762	25,236	928,164
Other Student Services	6420		126,092	4,799	0	130,891
Disabled Students (DSPS)	6430		312,268	29,047	0	341,315
Extend Opp. Pgms (EOPS)	6440		38,390	25,757	0	64,147
Health Services	6450		198,348	11,046	17,951	227,345
Student Personnel Admin.	6460		96,565	6,469	0	103,034
Financial Aid Administration	6470		0	0	0	0
Job Placement Services	6480		0	0	0	0
Veterans Services	6499		6,925	32,845	73,714	113,484
Other						
<b>Subtotal Other Student Services</b>	<b>6400</b>		<b>778,588</b>	<b>109,963</b>	<b>91,665</b>	<b>980,216</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.  
\*\* Salaries and benefits of staff in noninstructional assignments.

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California Community Colleges  
 Annual Financial & Budget Report  
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Activity Classification		Expenditures by Activity					Total Expenditures (1000-6000) (5)
		State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	
			Instructional* (1)	Noninstructional** (2)			
Oper. Maintenance Plant							
	Building Maintenance & Repair	6510	////	177,405	178,996	13,291	369,692
	Custodial Services	6530	////	212,570	38,748	3,922	255,240
	Grounds Maintenance & Repair	6550	////	121,499	46,006	342	167,847
	Utilities	6570	////	////	752,831	////	752,831
	Other	6599	////	0	0	0	0
<b>Subtotal Operating &amp; Maintena</b>		<b>6500</b>	////	511,474	1,016,581	17,555	1,545,610
<b>Planning &amp; Policy Making</b>		<b>6600</b>	////	245,283	286,570	12,262	544,115
Gen. Instr. Support Services							
	Community Relations	6710	////	0	12,574	0	12,574
	Fiscal Operations	6720	////	496,504	99,740	22,565	618,809
	Human Resource Mgmt.	6730	////	108,579	28,328	0	136,907
	Staff Development	6750	////	0	18,742	0	18,742
	Staff Diversity	6760	////	0	21,454	0	21,454
	Logistical Services	6770	////	259,307	341,283	860	601,450
	Mgmt. Information Services	6780	////	100,293	302,429	70,585	473,307
	NonInstr. Staff Retire Ben.	6790	////	149,840	////	////	149,840
	Other	6799	////	0	0	0	0
<b>Subtotal General Institute Servi</b>		<b>6700</b>	////	1,114,523	824,550	94,010	2,033,083
Community Services							
	Community Recreation	6810	////	95,111	20,621	3,383	119,115
	Community Service Classes	6820	////	257,446	134,249	94,092	525,344
	Community Use of Facilities	6830	////	48,084	642	509	49,235
<b>Subtotal Community Services</b>		<b>6800</b>	////	39,557	155,512	97,984	693,694

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.  
 \*\* Salaries and benefits of staff in noninstructional assignments.

Annual Financial & Budget Report  
 Supplemental Data  
 For the Year Ended June 30, 2000

EXPENSES BY ACTIVITY  
 S10 General Fund - Combined  
 (Total Unrestricted & Restricted)

Activity Classification	State Use EDP	Salaries and Benefits		Operating Expense (4000-5000) (3)	Capital Outlay (6000) (4)	Total Expenditures (1000-6000) (5)
		Instructional*	Noninstructional**			
Ancillary Services						
Bookstore	6910	////	0	0	0	0
Child development Centers	6920	////	0	0	0	0
Farm Operations	6930	////	0	0	0	0
Food Services	6940	////	0	0	0	0
Parking	6950	////	66,106	13,285	59,511	138,902
Student & Co-Curricular Activities	6960	////	0	0	0	0
Student Housing	6970	////	0	0	0	0
Other	6999	////	182,787	149,517	8,696	341,000
<b>Sub-Ancillary Services</b>	<b>6900</b>	////	<b>248,893</b>	<b>162,802</b>	<b>68,207</b>	<b>479,902</b>
Auxiliary Operations						
Auxiliary Classes	7010	0	0	0	0	0
Other Auxiliary Operations	7099	////	0	0	0	0
<b>Subtotal Auxiliary Operations</b>	<b>7000</b>	0	0	0	0	0
Property & Acquisitions	7100	////	0	0	0	0
<b>Total Expenditures</b>	<b>391</b>	<b>5,938,247</b>	<b>6,648,985</b>	<b>4,997,851</b>	<b>966,831</b>	<b>18,551,914</b>
Other Outgo						
			Long Term Debt		7200	504,542
			Transfer, Student Payments		7300	706,884
			Total - Other Outgo		398	1,211,426
			<b>Total Expenditures &amp; Other Outgo</b>		<b>399</b>	<b>19,763,340</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments.

\*\* Salaries and benefits of staff in noninstructional assignments.

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Expenditures by Activity**  
 S10 General Fund - Combined  
 (Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2000-01

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	224,628	592	12,391			237,611
Business and Management	0500	238,128	22,885	19,918	5,870		286,801
Communications	0600	47,529	634	4,018	2,880		55,061
Computer and Information Science	0700	322,075	37,200	90,170	108,251		557,696
Education	0800	390,849	52,967	148,254	14,387		606,457
Engineering and Related Industrial Tech.	0900	357,518	30,053	138,523	3,440		529,534
Fine and Applied Arts	1000	402,925	111,867	221,917	4,525		741,234
Foreign Language	1100	168,633	4,638	1,912			175,183
Health	1200	474,029	2,315	25,517			501,861
Consumer Education and Home Economics	1300	169,784		1,288			171,072
Law	1400	15,873					15,873
Humanities (Letters)	1500	867,825	3,683	2,654			874,162
Library Science	1600						
Mathematics	1700	408,007	58,950	18,151	18,887		503,995
Military Studies	1800						
Physical Sciences	1900	132,969	31,160	3,234			167,363
Psychology	2000	89,635		300			89,935
Public Affairs and Services	2100	1,242,241	167,644	14,467			1,424,352
Social Sciences	2200	395,092	1,875	1,216			398,183
Commercial Services	3000	185,017	21,458	32,670	6,369		245,514
Interdisciplinary Studies	4900	1,465,580	191,515	18,052			1,675,147
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	109,886					109,886
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>7,708,223</b>	<b>739,436</b>	<b>754,652</b>	<b>164,609</b>		<b>9,366,920</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
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Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2000-01

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,376,434	548,517	143,323		2,068,274
Course and Curriculum Development	6020		34,798	1,473			36,271
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090			63,174	222,329		285,503
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,411,232</b>	<b>613,164</b>	<b>365,652</b>		<b>2,390,048</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	64,337	105,099	76,568	35,587		281,591
Library	6120		348,163	41,953	39,460		429,576
Media	6130		184,668	22,354	6,176		213,198
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>64,337</b>	<b>637,930</b>	<b>140,875</b>	<b>81,223</b>		<b>924,365</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>286,256</b>	<b>15,466</b>			<b>301,722</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		883,009	89,063	56,671		1,028,743
Matriculation and Student Assessment	6320						
Transfer Programs	6330						
Career Guidance	6340						
Other Student Counseling and Guidance	6390			300			300
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>883,009</b>	<b>89,363</b>	<b>56,671</b>		<b>1,029,043</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

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Gavilan Community College District

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CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2000-01

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		148,127	2,735			150,862
Extended Opportunity Prgms. & Services (EOPS)	6430		297,968	39,712	1,978		339,658
Health Services	6440		41,451	23,970	459		65,880
Student Personnel Administration	6450						
Financial Aid Administration	6460		174,423	10,946	25,018		210,387
Job Placement Services	6470		127,766	22,524	3,189		153,479
Veterans Services	6480						
Miscellaneous Student Services	6490		7,528	53,058	72,050		132,636
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>797,263</b>	<b>152,945</b>	<b>102,694</b>		<b>1,052,902</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		225,065	210,340	15,320		450,725
Custodial Services	6530		219,637	43,901	8,379		271,917
Grounds Maintenance and Repairs	6550		134,340	45,393	7,622		187,355
Utilities	6570			668,187			668,187
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>579,042</b>	<b>967,821</b>	<b>31,321</b>		<b>1,578,184</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>261,981</b>	<b>294,070</b>	<b>2,758</b>		<b>558,809</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

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CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2000-01

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710			9,249			9,249
Fiscal Operations	6720		487,582	134,201	10,909		632,692
Human Resources Management	6730		167,620	157,104			324,724
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		178,966				178,966
Staff Development	6750		740	16,676			17,416
Staff Diversity	6760			11,237			11,237
Logistical Services	6770		340,320	406,773	70,084		817,177
Management Information Systems	6780		88,937	355,831	147,916		592,684
Other General Institutional Support Services	6790						
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		1,264,165	1,091,071	228,909		2,584,145
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810						
Community Service Classes	6820	7,901	301,214	126,850	5,075		441,040
Community Use Facilities	6830		41,825	3,855	138		45,818
Economic Development	6840						
Other Community Svcs. & Economic Development	6890		68,695	122,501	10,952		202,148
<b>Subtotal - Community Services</b>	<b>6800</b>	7,901	411,734	253,206	16,165		689,006

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

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**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Expenditures by Activity**  
 S10 General Fund - Combined  
 (Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2000-01

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		79,461	13,159	45,146		137,766
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990		189,853	243,362	3,024		436,239
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		269,314	256,521	48,170		574,005
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>						
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210					507,588	507,588
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					507,588	507,588
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310						
Student Aid	7320					2,059,164	2,059,164
Other Outgo	7330					294,491	294,491
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					76,727	76,727
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	7,780,461	7,541,362	4,629,154	1,098,172	2,937,970	23,987,119

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Expenditures by Activity**  
 S10 General Fund - Combined  
 (Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2001-02

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	238,227	2,325	13,182			253,734
Business and Management	0500	126,429	20,672	23,356			170,457
Communications	0600	35,344		8,731			44,075
Computer and Information Science	0700	647,218	117,175	221,040	280,132		1,265,565
Education	0800	491,216	138,219	148,645	22,788		800,868
Engineering and Related Industrial Tech.	0900	383,217	31,142	57,526	29,627		501,512
Fine and Applied Arts	1000	512,800	87,555	205,069	1,602		807,026
Foreign Language	1100	188,610	1,661	356			190,627
Health	1200	488,685	4,343	23,520	4,378		520,926
Consumer Education and Home Economics	1300	194,788	1,003	817			196,608
Law	1400						
Humanities (Letters)	1500	971,510	14,280	2,781			988,571
Library Science	1600						
Mathematics	1700	605,229	59,202	10,313	2,296		677,040
Military Studies	1800						
Physical Sciences	1900	157,594	33,506	2,957			194,057
Psychology	2000	104,104					104,104
Public Affairs and Services	2100	1,129,119	87,092	12,753			1,228,964
Social Sciences	2200	502,044	5,917	1,716			509,677
Commercial Services	3000	186,232	32,532	51,965	3,373		274,102
Interdisciplinary Studies	4900	762,564	70,343	15,241			848,148
Instruct. Staff-Retir's Bnfts & Retire. Incent	5900	121,330					121,330
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>7,846,260</b>	<b>706,967</b>	<b>799,968</b>	<b>344,196</b>		<b>9,697,391</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2001-02

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,228,681	458,682	116,963		1,804,326
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		55,971	2,904			58,875
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,284,652</b>	<b>461,586</b>	<b>116,963</b>		<b>1,863,201</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110		334,278	70,220	31,723		436,221
Library	6120		384,038	42,256	29,748		456,042
Media	6130		209,722	22,122	8,196		240,040
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>		<b>928,038</b>	<b>134,598</b>	<b>69,667</b>		<b>1,132,303</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>311,391</b>	<b>15,633</b>			<b>327,024</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		490,920	3,555	235		494,710
Matriculation and Student Assessment	6320		227,318	31,271	39,422		298,011
Transfer Programs	6330						
Career Guidance	6340		21,300	7,808			29,108
Other Student Counseling and Guidance	6390		172,319	30,309	12,608		215,236
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>911,857</b>	<b>72,943</b>	<b>52,265</b>		<b>1,037,065</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
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Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2001-02

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,409,969	93,891	107,128		1,610,988
Extended Opportunity Prgms. & Services (EOPS)	6430		355,680	35,591			391,271
Health Services	6440		44,309	23,184			67,493
Student Personnel Administration	6450						
Financial Aid Administration	6460		190,689	30,048	13,043		233,780
Job Placement Services	6470		147,405				147,405
Veterans Services	6480						
Miscellaneous Student Services	6490			23,933			23,933
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,148,052</b>	<b>206,647</b>	<b>120,171</b>		<b>2,474,870</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510						
Custodial Services	6530		237,843	270,920	35,884		544,647
Grounds Maintenance and Repairs	6550		223,520	78,862			302,382
Utilities	6570		137,841	59,474	632		197,947
Other Operation and Maintenance of Plant	6590			719,040			719,040
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>599,204</b>	<b>1,128,296</b>	<b>36,516</b>		<b>1,764,016</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>292,062</b>	<b>180,207</b>	<b>418</b>		<b>472,687</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
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Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2001-02

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		65,248	127,205			192,453
Fiscal Operations	6720		604,998	113,695			718,693
Human Resources Management	6730		185,282	75,522	1,724		262,528
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		182,982				182,982
Staff Development	6750			19,383			19,383
Staff Diversity	6760			11,240			11,240
Logistical Services	6770		340,300	320,272	1,623		662,195
Management Information Systems	6780		170,829	372,552	28,465		571,846
Other General Institutional Support Services	6790						
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>1,549,639</b>	<b>1,039,869</b>	<b>31,812</b>		<b>2,621,320</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		107,172	41,914			151,508
Community Service Classes	6820	19,407	149,519	93,994	2,422		262,920
Community Use Facilities	6830		48,563	4,970			53,533
Economic Development	6840		189,844	233,278	7,699		430,821
Other Community Svcs. & Economic Development	6890		47,597	115,546	13,736		176,879
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>19,407</b>	<b>542,695</b>	<b>489,702</b>	<b>23,857</b>		<b>1,075,661</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
 \*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2001-02

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		111,243	11,282	49,663		172,188
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		111,243	11,282	49,663		172,188
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090		107,449	27,910			135,359
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>		107,449	27,910			135,359
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210					500,510	500,510
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					500,510	500,510
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310						
Student Aid	7320					1,764,410	1,764,410
Other Outgo	7330					349,272	349,272
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					49,375	49,375
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	7,865,667	9,493,249	4,568,641	845,528	2,163,057	2,163,057
* Salaries and Benefits of instructors and instructional aides in instructional assignments							
** Salaries and Benefits of staff in noninstructional assignments							

**CALIFORNIA COMMUNITY COLLEGES**  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2002-03

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	243,871	3,178	16,498			263,547
Business and Management	0500	117,682	25,859	17,311	729		161,581
Communications	0600	42,535		4,131			46,666
Computer and Information Science	0700	578,844	146,216	120,897	357,393		1,203,350
Education	0800	505,380	183,539	153,980	2,485		845,384
Engineering and Related Industrial Tech.	0900	429,065	37,412	95,085	10,475		572,037
Fine and Applied Arts	1000	518,980	54,751	31,999	1,633		607,363
Foreign Language	1100	222,088	2,496	1,602			226,186
Health	1200	566,439	5,561	34,860	14,403		621,263
Consumer Education and Home Economics	1300	205,584	2,914	507			209,005
Law	1400						
Humanities (Letters)	1500	963,180	14,441	2,937			980,558
Library Science	1600						
Mathematics	1700	654,187	73,772	10,238	472		738,669
Military Studies	1800						
Physical Sciences	1900	175,736	35,864	2,688			214,288
Psychology	2000	108,031	317				108,348
Public Affairs and Services	2100	989,492	1,752	293			991,537
Social Sciences	2200	424,513	6,082	3,302			433,897
Commercial Services	3000	188,729	27,280	44,076			260,085
Interdisciplinary Studies	4900	801,320	59,807	11,780	472		873,379
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	124,332					124,332
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>7,859,988</b>	<b>681,241</b>	<b>552,184</b>	<b>388,062</b>		<b>9,481,475</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

SUPPLEMENTAL DATA

For Actual Year: 2002-03

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	NonInstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,386,383	424,065	253,107		2,063,555
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		49,461				49,461
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,435,844</b>	<b>424,065</b>	<b>253,107</b>		<b>2,113,016</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110		222,247	10,601	4,833		237,681
Library	6120		402,519	9,742	33,256		445,517
Media	6130		67,990	12,706	3,580		84,276
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		253,314	134,237	81,700		469,251
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>		<b>946,070</b>	<b>167,286</b>	<b>123,369</b>		<b>1,236,725</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>324,857</b>	<b>14,162</b>			<b>339,019</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		717,508	36,368	3,887		757,763
Matriculation and Student Assessment	6320		139,001	23,805	10,436		173,242
Transfer Programs	6330		10,797	1,953	727		13,477
Career Guidance	6340		10,796	1,952	726		13,474
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>878,102</b>	<b>64,078</b>	<b>15,776</b>		<b>957,956</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2002-03

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,377,897	123,012	41,757		1,542,666
Extended Opportunity Prgms. & Services (EOPS)	6430		434,652	10,745			445,397
Health Services	6440		46,327	26,674	1,661		74,662
Student Personnel Administration	6450						
Financial Aid Administration	6460		327,126	16,715			343,841
Job Placement Services	6470		88,116				88,116
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,274,118</b>	<b>177,146</b>	<b>43,418</b>		<b>2,494,682</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510						
Custodial Services	6530		260,692	233,523	4,089		498,304
Grounds Maintenance and Repairs	6550		228,260	142,983			371,243
Utilities	6570		157,322	31,363			188,685
Other Operation and Maintenance of Plant	6590			902,244			902,244
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>646,274</b>	<b>1,310,113</b>	<b>4,089</b>		<b>1,960,476</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>328,567</b>	<b>185,237</b>	<b>1,183</b>		<b>514,987</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

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Gavilan Community College District

440

District Code No.

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2002-03

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		89,157	121,587			210,744
Fiscal Operations	6720		587,537	154,008	2,293		743,838
Human Resources Management	6730		191,328	91,128			282,456
Noninstr. Staff Retirees' Bnfts. & Retire. Incents.	6740		180,891				180,891
Staff Development	6750			5,002			5,002
Staff Diversity	6760			11,177			11,177
Logistical Services	6770		348,096	154,092			502,188
Management Information Systems	6780		238,188	258,739	62,336		559,263
Other General Institutional Support Services	6790		8,117	186,444	24,130		218,691
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>1,643,314</b>	<b>982,177</b>	<b>88,759</b>		<b>2,714,250</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		102,572	53,661	945		157,178
Community Service Classes	6820	10,392	147,853	65,658			223,903
Community Use Facilities	6830		70,092	7,572			77,664
Economic Development	6840		249,024	416,257	11,254		676,535
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>10,392</b>	<b>569,541</b>	<b>543,148</b>	<b>12,199</b>		<b>1,135,280</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**CALIFORNIA COMMUNITY COLLEGES**  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2002-03

Activity Classification	State Use Only (EDP)	S10 GENERAL FUND - COMBINED			Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)			
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950						
Student and Co-curricular Activities	6960		98,691	15,423	215,387		329,501
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		98,691	15,423	215,387		329,501
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	12,608		19,516	4,880		182,007
Other Auxiliary Operations	7090		145,003				
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	12,608	145,003	19,516	4,880		182,007
<b>Physical Property and Related Acquisitions (7100)</b>							
Long-Term Debt and Other Financing (7200)	7100						
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220					505,453	505,453
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					505,453	505,453
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310						
Student Aid	7320					4,785,989	4,785,989
Other Outgo	7330					399,758	399,758
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					53,524	53,524
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	7,882,988	9,971,622	4,454,535	1,150,229	5,239,271	5,239,271
* Salaries and Benefits of instructors and instructional aides in instructional assignments							
** Salaries and Benefits of staff in noninstructional assignments							

**CALIFORNIA COMMUNITY COLLEGES**  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2003-04

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	210,739	5,447	16,819			233,005
Business and Management	0500	168,521	20,183	28,612	464		217,780
Communications	0600	42,107	297	4,153			46,557
Computer and Information Science	0700	519,464	205,478	211,106	312,470		1,248,518
Education	0800	545,097	205,651	147,617			898,365
Engineering and Related Industrial Tech.	0900	409,509	47,255	74,718	4,222		535,704
Fine and Applied Arts	1000	542,142	114,473	30,029	916		687,560
Foreign Language	1100	226,351	5,292	600			232,243
Health	1200	621,506	14,873	31,560	5,043		672,982
Consumer Education and Home Economics	1300	246,026	3,703	139			249,868
Law	1400						
Humanities (Letters)	1500	896,283	13,463	644			910,390
Library Science	1600						
Mathematics	1700	609,865	102,452	30,656	29,552		772,525
Military Studies	1800						
Physical Sciences	1900	206,636	54,646	3,893			265,175
Psychology	2000	113,787	1,363	118			115,268
Public Affairs and Services	2100	853,364	16,327	487			870,178
Social Sciences	2200	416,721	6,177	1,095			423,993
Commercial Services	3000	189,766	18,927	51,768			260,461
Interdisciplinary Studies	4900	964,619	67,055	8,624			1,040,298
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	120,848					120,848
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>7,903,351</b>	<b>903,062</b>	<b>642,638</b>	<b>352,667</b>		<b>9,801,718</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA  
For Actual Year: 2003-04

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,570,854	511,751	135,357		2,217,962
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		46,422				
Other Instruct. Admin. & Instruct. Governance	6090						46,422
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		<b>1,617,276</b>	<b>511,751</b>	<b>135,357</b>		<b>2,264,384</b>
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	145,167	53,338	8,657	263		207,425
Library	6120		455,958	21,474	40,370		517,802
Media	6130		96,184	17,736	6,207		120,127
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		156,036	63,642	1,962		221,640
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	<b>145,167</b>	<b>761,516</b>	<b>111,509</b>	<b>48,802</b>		<b>1,066,994</b>
<b>Admissions and Records</b>	<b>6200</b>		<b>401,511</b>	<b>11,642</b>	<b>1,468</b>		<b>414,621</b>
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		638,732	7,931	2,767		649,430
Matriculation and Student Assessment	6320		246,007	24,222	41,111		311,340
Transfer Programs	6330		27,253	3,660	198		31,111
Career Guidance	6340		27,254	3,663			30,917
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		<b>939,246</b>	<b>39,476</b>	<b>44,076</b>		<b>1,022,798</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2003-04

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,526,524	101,348	4,306		1,632,178
Extended Opportunity Prgrams. & Services (EOPS)	6430		413,341	17,965	467		431,773
Health Services	6440		49,162	26,617			75,779
Student Personnel Administration	6450						
Financial Aid Administration	6460		481,712	20,758	18,546		521,016
Job Placement Services	6470		91,698	4,057			95,755
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,562,437</b>	<b>170,745</b>	<b>23,319</b>		<b>2,756,501</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		311,836	271,585	17,768		601,189
Custodial Services	6530		205,386	80,835			286,221
Grounds Maintenance and Repairs	6550		138,609	23,749	1,384		163,742
Utilities	6570			868,036			868,036
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>655,831</b>	<b>1,244,205</b>	<b>19,152</b>		<b>1,919,188</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>375,120</b>	<b>187,194</b>			<b>562,314</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**CALIFORNIA COMMUNITY COLLEGES**  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2003-04

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		101,273	100,688	1,390		203,351
Fiscal Operations	6720		875,249	153,493	13,073		1,041,815
Human Resources Management	6730		213,956	50,513	1,290		265,759
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		283,895				283,895
Staff Development	6750		392	4,350			4,742
Staff Diversity	6760			10,802			10,802
Logistical Services	6770		376,350	157,165	2,066		535,581
Management Information Systems	6780		236,111	261,378	165,637		663,126
Other General Institutional Support Services	6790			134,708			134,708
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>2,087,226</b>	<b>873,097</b>	<b>183,456</b>		<b>3,143,779</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		115,315	33,361	1,761		150,437
Community Service Classes	6820	3,899	174,281	102,454			280,634
Community Use Facilities	6830		78,583	5,350			83,933
Economic Development	6840		294,280	147,455			441,735
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>	<b>3,899</b>	<b>662,459</b>	<b>288,620</b>	<b>1,761</b>		<b>956,739</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

**CALIFORNIA COMMUNITY COLLEGES**  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2003-04

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS			Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)					
<b>Ancillary Services (6900)</b>								
Bookstores	6910							
Child Development Centers	6920							
Farm Operations	6930							
Food Services	6940							
Parking	6950		100,455	38,038	7,860		146,353	
Student and Co-curricular Activities	6960							
Student Housing	6970							
Other Ancillary Services	6990		125,393	197,204			322,597	
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>225,848</b>	<b>235,242</b>	<b>7,860</b>		<b>468,950</b>	
<b>Auxiliary Operations (7000)</b>								
Contract Education	7010	6,799	232,221	27,838	9,895		276,753	
Other Auxiliary Operations	7090							
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	<b>6,799</b>	<b>232,221</b>	<b>27,838</b>	<b>9,895</b>		<b>276,753</b>	
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>							
<b>Long-Term Debt and Other Financing (7200)</b>								
Long-Term Debt	7210					466,059	466,059	
Tax Revenue Anticipation Notes	7220							
Other Financing	7290							
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>					<b>466,059</b>	<b>466,059</b>	
<b>Transfers, Student Aid, and Other Outgo (7300)</b>								
Transfers	7310					1,811,241	1,811,241	
Student Aid	7320					445,259	445,259	
Other Outgo	7330							
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>2,256,500</b>	<b>2,256,500</b>	
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>8,059,216</b>	<b>11,423,753</b>	<b>4,343,957</b>	<b>827,813</b>	<b>2,722,559</b>	<b>27,377,298</b>	

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2004-05

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Biological Sciences	0400	228,177		15,308			243,485
Business and Management	0500	180,141	18,624	19,918	936		219,619
Communications	0600	49,579		8,592	464		58,635
Computer and Information Science	0700	658,918	133,660	124,750	166,452		1,083,780
Education	0800	513,439	194,206	156,940	8,820		873,405
Engineering and Related Industrial Tech.	0900	353,612	42,648	74,057	15,549		485,866
Fine and Applied Arts	1000	612,807	83,488	13,343	1,500		711,138
Foreign Language	1100	252,804	3,168	1,253			257,225
Health	1200	602,636	28,227	33,356	58,310		722,529
Consumer Education and Home Economics	1300	278,203		4,430			282,633
Law	1400						
Liberal Arts	1500	958,799		2,618	348		961,765
Library Science	1600						
Mathematics	1700	642,404	123,765	29,937	20,533		816,639
Military Studies	1800						
Natural Sciences	1900	230,492	47,493	3,386			281,371
Psychology	2000	39,471		25			39,496
Public Affairs and Services	2100	1,187,965	11,135				1,199,100
Social Sciences	2200	443,618		3,594			447,212
Commercial Services	3000	202,788	19,224	46,174			268,186
Interdisciplinary Studies	4900	944,932	37,760	13,515	450		996,657
Struct. Staff-Retir's Bnfts & Retire. Incents	5900	226,369					
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>8,607,154</b>	<b>743,398</b>	<b>551,196</b>	<b>273,362</b>		<b>10,175,110</b>

Salaries and Benefits of instructors and instructional aides in instructional assignments  
Salaries and Benefits of staff in noninstructional assignments

**CALIFORNIA COMMUNITY COLLEGES**  
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**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2004-05

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,494,084	542,425	185,323		2,221,832
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		59,294	1,186			
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		1,553,378	543,611	185,323		60,480
<b>Instructional Support Services (6100)</b>							
Learning Center	6110						
Library	6120	133,426	59,286	8,030			2,282,312
Media	6130		406,538	23,676	47,468		200,742
Museums and Galleries	6140		101,232	15,342	5,380		477,682
Academic Information Systems and Tech.	6150						121,954
Other Instructional Support Services	6190						
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	133,426	818,893	99,625	95,410		346,976
<b>Admissions and Records</b>	<b>6200</b>		420,004	15,809			1,147,354
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		611,042	13,748			624,790
Matriculation and Student Assessment	6320		238,484	29,566	12,134		280,184
Transfer Programs	6330		54,195	7,609	2,991		64,795
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		903,721	50,923	15,125		969,769

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
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SUPPLEMENTAL DATA

For Actual Year: 2004-05

Expenditures by Activity

S10 General Fund - Combined  
(Total Unrestricted and Restricted)

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,601,907	117,562	66,273		1,785,742
Extended Opportunity Prgrams. & Services (EOPS)	6430		417,599	20,477	8,950		447,026
Health Services	6440		53,073	29,787			82,860
Student Personnel Administration	6450						
Financial Aid Administration	6460		569,401	34,230			698,452
Job Placement Services	6470		82,968	3,733	94,821		86,701
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		2,724,948	205,789	170,044		3,100,781
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510						
Custodial Services	6530		321,613	316,439	11,614		649,666
Grounds Maintenance and Repairs	6550		206,710	56,696			263,406
Utilities	6570		152,844	67,385			220,229
Other Operation and Maintenance of Plant	6590			863,547			863,547
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		681,167	1,304,067	11,614		1,996,848
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		460,899	371,225	3,420		835,544

Salaries and Benefits of instructors and instructional aides in instructional assignments  
Salaries and Benefits of staff in noninstructional assignments

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CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA  
For Actual Year: 2004-05

Activity Classification		State Use Only (EDP)	SALARIES and BENEFITS			Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
			Instructional* (1)	Noninstructional** (2)					
<b>General Institutional Support Services (6700)</b>									
Community Relations	6710		108,017		156,243	525		264,785	
Fiscal Operations	6720		856,030		140,788	5,818		1,002,636	
Human Resources Management	6730		289,850		70,250	2,445		362,545	
Noninstr. Staff Retirees' Bnfts. & Retire. Incents.	6740		205,088					205,088	
Staff Development	6750		73		3,483			3,556	
Staff Diversity	6760				19,207			19,207	
Logistical Services	6770				148,277	3,678		532,836	
Management Information Systems	6780		380,881		228,489	109,048		814,634	
Other General Institutional Support Services	6790		477,097		174,760	11,541		186,301	
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		2,317,036		941,497	133,055		3,391,588	
<b>Community Svcs. &amp; Economic Develop. (6800)</b>									
Community Recreation	6810				43,609	4,198		162,532	
Community Service Classes	6820		114,725		64,146	3,089		214,622	
Community Use Facilities	6830		131,661		4,500			76,004	
Economic Development	6840		71,504		348,459	18,946		650,429	
Other Community Svcs. & Economic Development	6890		283,024						
<b>Subtotal - Community Services</b>	<b>6800</b>		600,914		460,714	26,233		1,103,587	

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

ALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

SUPPLEMENTAL DATA

for Actual Year: 2004-05

Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		115,209	16,626	13,364		145,199
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990		47,946	164,731			
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		163,155	181,357	13,364		212,677
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	15,748		19,436	19,685		245,028
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	15,748	190,159	19,436	19,685		245,028
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>						
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					1,625,685	1,625,685
Student Aid	7320					464,406	464,406
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					2,090,091	2,090,091
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	8,772,054	11,577,672	4,745,249	946,635	2,090,091	28,131,701

Salaries and Benefits of instructors and instructional aides in instructional assignments  
Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
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**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	243,642		21,430			265,072
Business and Management	0500	188,727	22,337	16,242			227,306
Communications	0600	58,010		6,138	2,373		66,521
Information Technology	0700	703,718	55,631	120,166	337,423		1,216,938
Education	0800	473,350	218,485	162,095	10,726		864,656
Engineering and Industrial Tech.	0900	389,956	49,422	86,534	12,721		538,633
Fine and Applied Arts	1000	631,227	80,772	37,208	54,490		803,697
Foreign Language	1100	272,509	3,169	289			275,967
Health	1200	657,327	50,839	43,170	16,315		767,651
Family and Consumer Sciences	1300	298,174		1,409			299,583
Law	1400						
Humanities (Letters)	1500	971,500		2,837			974,337
Library Science	1600						
Mathematics	1700	722,753	102,126	53,001	958		878,838
Military Studies	1800						
Physical Sciences	1900	254,475	51,021	3,807	875		310,178
Psychology	2000	73,470		97			73,567
Public and Protective Services	2100	1,372,858	52,220	905			1,425,983
Social Sciences	2200	500,200		575			500,775
Commercial Services	3000	243,920	20,363	60,323	203		324,809
Interdisciplinary Studies	4900	1,036,077	91,663	11,587	641		1,139,968
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	232,256					232,256
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>9,324,149</b>	<b>798,048</b>	<b>627,813</b>	<b>436,725</b>		<b>11,186,735</b>

\*\* Salaries and Benefits of staff in noninstructional assignments \* Salaries and Benefits of instructors and instructional aides in instructional assignments

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,573,234	522,436	137,051		2,232,721
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		53,666	191			53,857
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		1,626,900	522,627	137,051		2,286,578
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	140,639	58,321	6,148	356		205,464
Library	6120		433,003	53,513			486,516
Media	6130		120,252	21,428	3,274		149,954
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		162,010	42,087	19,087		215,184
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	140,639	773,586	123,176	19,717		1,057,118
<b>Admissions and Records</b>	<b>6200</b>		443,094	15,679	10,537		469,310
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		779,858	15,434	1,049		796,341
Matriculation and Student Assessment	6320		253,198	9,552			262,750
Transfer Programs	6330		54,031	10,518			64,549
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		1,087,087	35,504	1,049		1,123,640

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
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S10 General Fund - Combined  
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SUPPLEMENTAL DATA  
For Actual Year: 2005-06

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,660,523	93,658	49,819		1,804,000
Extended Opportunity Prgms. & Services (EOPS)	6430		441,900	38,559			480,459
Health Services	6440		56,473	31,897			88,370
Student Personnel Administration	6450						
Financial Aid Administration	6460		476,630	42,215	15,383		534,228
Job Placement Services	6470		101,261	4,594			105,855
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,736,787</b>	<b>210,923</b>	<b>65,202</b>		<b>3,012,912</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		332,313	277,296	9,540		619,149
Custodial Services	6530		278,178	54,160	2,757		335,095
Grounds Maintenance and Repairs	6550		180,352	99,810	1,039		281,201
Utilities	6570			904,646			904,646
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>790,843</b>	<b>1,335,912</b>	<b>13,336</b>		<b>2,140,091</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>498,853</b>	<b>283,106</b>	<b>1,574</b>		<b>783,533</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
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Expenditures by Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA  
For Actual Year: 2005-06

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		117,468	192,668			310,136
Fiscal Operations	6720		937,867	183,772	13,854		1,135,493
Human Resources Management	6730		289,145	111,253			400,398
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		230,062				230,062
Staff Development	6750			1,384			1,384
Staff Diversity	6760			11,392			11,392
Logistical Services	6770		426,089	149,067	24,301		599,457
Management Information Systems	6780		473,626	256,069	51,321		781,016
Other General Institutional Support Services	6790			105,983	14,880		120,863
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>2,474,257</b>	<b>1,011,588</b>	<b>104,356</b>		<b>3,590,201</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		62,601	26,176			88,777
Community Service Classes	6820		117,529	109,540	8,862		235,931
Community Use Facilities	6830		73,290	4,233			77,523
Economic Development	6840		328,121	173,990	216		502,327
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>		<b>581,541</b>	<b>313,939</b>	<b>9,078</b>		<b>904,558</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2005-06

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		116,539	6,858	31,168		154,565
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990		16,906	110,788			127,694
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		<b>133,445</b>	<b>117,646</b>	<b>31,168</b>		<b>282,259</b>
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	483	215,900	30,614	14,190		261,187
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	<b>483</b>	<b>215,900</b>	<b>30,614</b>	<b>14,190</b>		<b>261,187</b>
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>						
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310						
Student Aid	7320					1,575,204	1,575,204
Other Outgo	7330					460,180	460,180
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					<b>2,035,384</b>	<b>2,035,384</b>
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	<b>9,465,271</b>	<b>12,160,341</b>	<b>4,628,527</b>	<b>843,983</b>	<b>2,035,384</b>	<b>29,133,506</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments  
\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	318,523		94,607	146,589		559,719
Business and Management	0500	280,427	21,005	34,568	50,332		386,332
Communications	0600	36,070		7,660	3,168		46,898
Information Technology	0700	742,301	32,374	137,500	95,903		1,008,078
Education	0800	564,373	231,122	168,887	33,225		997,607
Engineering and Industrial Tech.	0900	425,611	51,343	81,908	9,289		568,151
Fine and Applied Arts	1000	783,389	90,957	50,701	576		925,623
Foreign Language	1100	279,838	3,103	1,110			284,051
Health	1200	719,757	73,816	65,770	106,864		966,207
Family and Consumer Sciences	1300	326,428		1,582			328,010
Law	1400						
Humanities (Letters)	1500	845,244		991			846,235
Library Science	1600						
Mathematics	1700	540,787	111,645	33,570			686,002
Military Studies	1800						
Natural Sciences	1900	249,063	58,707	4,336	977		313,083
Technology	2000	142,622		3,002			145,624
Public and Protective Services	2100	1,908,559	3,387	1,184			1,913,130
Social Sciences	2200	560,210		1,684			561,894
Commercial Services	3000	220,003	28,905	65,716			314,624
Interdisciplinary Studies	4900	1,782,053	115,075	26,344	81		1,923,553
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	220,981					220,981
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>10,946,239</b>	<b>821,439</b>	<b>781,120</b>	<b>447,004</b>		<b>12,995,802</b>

\*\* Salaries and Benefits of staff in noninstructional assignments \* Salaries and Benefits of instructors and instructional aides in instructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							
Academic Administration	6010		1,681,651	505,527	112,151		2,299,329
Course and Curriculum Development	6020						
Academic/Faculty Senate	6030		59,325	1,813			61,138
Other Instruct. Admin. & Instruct. Governance	6090						
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		1,740,976	507,340	112,151		2,360,467
<b>Instructional Support Services (6100)</b>							
Learning Center	6110	144,602	73,424	6,565	5,184		229,775
Library	6120		484,264	67,342	685		552,291
Media	6130		103,428	17,183	5,609		126,220
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		181,437	158,981	10,141		350,559
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>	144,602	842,553	250,071	21,619		1,258,845
<b>Admissions and Records</b>	<b>6200</b>		459,830	23,569	392		484,791
<b>Student Counseling and Guidance (6300)</b>							
Counseling and Guidance	6310		855,195	20,841	19,947		895,383
Matriculation and Student Assessment	6320		328,250	14,648			342,898
Transfer Programs	6330		68,235	8,993			77,228
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		1,251,680	44,482	19,347		1,315,509

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							
Disabled Students Program & Services (DSPS)	6420		1,729,819	78,756	27,859		1,836,434
Extended Opportunity Prgms. & Services (EOPS)	6430		487,842	40,508	6,670		535,020
Health Services	6440		84,598	42,051	3,869		130,518
Student Personnel Administration	6450						
Financial Aid Administration	6460		576,000	70,343	29,033		675,376
Job Placement Services	6470		118,228	5,243			123,471
Veterans Services	6480						
Miscellaneous Student Services	6490						
<b>Subtotal - Other Student Services</b>	<b>6400</b>		<b>2,996,487</b>	<b>236,901</b>	<b>67,431</b>		<b>3,300,819</b>
<b>Operation and Maintenance of Plant (6500)</b>							
Building Maintenance and Repairs	6510		320,580	431,196	9,464		761,240
Custodial Services	6530		311,171	65,742			376,913
Grounds Maintenance and Repairs	6550		193,329	126,841	5,214		325,384
Utilities	6570			897,810			897,810
Other Operation and Maintenance of Plant	6590						
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		<b>825,080</b>	<b>1,521,589</b>	<b>14,678</b>		<b>2,361,347</b>
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		<b>531,332</b>	<b>420,359</b>	<b>1,948</b>		<b>953,639</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		130,630	209,311			339,941
Fiscal Operations	6720		1,019,716	188,878	3,710		1,212,304
Human Resources Management	6730		321,936	100,431	16,826		439,193
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		283,808				283,808
Staff Development	6750			2,230			2,230
Staff Diversity	6760			10,098			10,098
Logistical Services	6770		514,785	170,970	2,094		687,849
Management Information Systems	6780		517,171	285,411	90,116		892,698
Other General Institutional Support Services	6790			149,043	40,002		189,045
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		<b>2,788,046</b>	<b>1,116,372</b>	<b>152,748</b>		<b>4,057,166</b>
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		63,776	42,120			105,896
Community Service Classes	6820		159,347	164,907	1,925		324,379
Community Use Facilities	6830		77,516	2,815			80,331
Economic Development	6840		155,994	24,482	1,800		182,276
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>		<b>456,633</b>	<b>234,324</b>	<b>1,925</b>		<b>692,882</b>

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2006-07

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							
Bookstores	6910						
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		124,812	30,132	1,924		156,868
Student and Co-curricular Activities	6960						
Student Housing	6970						
Other Ancillary Services	6990						
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		124,812	30,132	1,924		156,868
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010	1,358	149,451	48,417	125		199,351
Other Auxiliary Operations	7090						
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>	1,358	149,451	48,417	125		199,351
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>						
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>						
<b>Transfers, Student Aid, and Other Outgo (7300)</b>							
Transfers	7310					3,561,331	3,561,331
Student Aid	7320					529,636	529,636
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					4,090,967	4,090,967
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	11,092,199	12,988,319	5,214,676	842,292	4,090,967	34,228,453

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

**Tab 15**

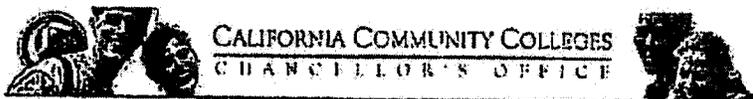
California Community Colleges  
Two Percent Student Fee Withholding  
1998-99 through 2006-07

District	2006-07 2% Offset	2005-06 2% Offset	2004-05 2% Offset	2003-04 2% Offset	2002-03 2% Offset	2001-02 2% Offset	2000-01 2% Offset	1999-00 2% Offset	1998-99 2% Offset
Allan Hancock	\$43,863	\$46,940	\$53,324	\$48,561	\$26,972	\$22,503	\$21,164	\$21,700	\$19,775
Antelope Valley	55,325	55,471	59,125	41,491	25,331	29,936	27,428	29,157	28,114
Barstow	11,054	10,993	10,618	10,306	6,775	7,100	6,903	6,422	6,830
Butte	48,853	56,674	54,157	33,667	25,154	24,254	23,724	24,933	25,737
Cabrillo	71,823	81,921	81,688	57,398	41,758	36,185	32,943	36,095	34,751
Cerritos	95,796	97,219	96,726	76,364	51,488	50,941	50,177	48,541	47,878
Chabot-Las Positas	120,082	130,122	126,494	91,283	62,758	60,369	55,751	55,331	58,408
Chaffey	104,222	110,773	109,203	79,429	51,213	47,433	45,207	47,430	45,074
Citrus	67,838	74,934	74,967	52,362	36,258	35,627	34,852	35,552	37,046
Coast	239,764	252,276	258,323	188,262	133,228	131,245	121,733	121,992	126,940
Compton	18,039	10,174	18,833	9,953	10,659	14,021	13,841	13,061	10,505
Contra Costa	211,073	228,260	212,346	153,158	112,221	103,001	102,212	92,480	104,982
Copper Mountain	6,787	8,438	6,952	5,664	4,513	4,738	5,363	0	0
Desert	45,393	46,711	44,259	31,285	20,078	19,524	18,029	21,606	23,577
El Camino	128,452	140,961	134,945	102,258	73,955	63,463	61,217	63,622	66,093
Feather River	9,288	12,066	9,481	6,711	5,707	4,485	4,005	4,176	4,192
Foothill-DeAnza	219,078	249,888	250,864	191,777	123,847	126,761	117,028	118,401	128,171
Gavilan	24,678	25,513	25,344	17,645	12,247	11,750	11,588	11,114	11,138
Glendale	67,273	73,786	65,951	45,833	37,669	37,872	35,017	35,229	36,332
Grossmont-Cuyamaca	124,478	156,591	135,387	107,408	70,402	69,281	63,841	63,651	65,424
Hartnell	36,504	37,876	41,355	32,294	24,598	19,584	20,207	22,664	20,291
Imperial	23,622	26,457	22,232	17,976	12,141	11,525	11,868	11,272	11,583
Kern	93,929	99,312	97,768	66,442	43,073	45,471	45,949	45,905	51,529
Lake Tahoe	13,281	14,710	14,894	11,019	8,351	8,013	7,842	7,609	8,643
Lassen	6,308	9,195	12,459	8,750	7,008	7,200	5,794	5,726	7,383
Long Beach	70,143	76,689	85,007	71,090	51,109	48,488	50,502	49,371	44,051
Los Angeles	383,455	406,227	372,686	308,134	211,279	217,173	200,271	201,887	203,676
Los Rios	276,331	299,332	305,460	225,089	147,068	148,533	134,879	135,818	139,610
Marin	31,149	33,971	37,752	28,459	18,350	20,980	20,084	20,979	24,385
Mendocino-Lake	12,157	14,062	13,700	9,867	6,711	6,428	6,018	6,342	6,273
Merced	35,286	34,044	39,957	29,221	18,996	14,725	14,653	14,808	15,479
Mira Costa	88,700	96,470	90,336	62,845	31,665	31,482	30,556	29,468	29,710
Monterey Peninsula	36,820	38,653	39,803	27,868	18,968	21,064	18,795	20,745	20,944
Mt. San Antonio	151,765	153,166	146,209	107,757	82,546	87,594	81,922	80,306	81,237
Mt. San Jacinto	64,900	64,723	61,220	40,363	26,661	24,642	23,789	22,479	21,610
Napa Valley	32,203	33,867	36,730	27,282	19,006	17,832	17,147	16,670	17,727
North Orange County	196,898	211,464	208,301	146,275	103,807	101,363	101,151	98,797	104,798
Ohlone (Fremont-Newark)	56,534	60,207	58,628	43,816	30,104	31,229	27,739	30,540	34,770
Palo Verde	5,832	6,513	7,698	5,519	7,606	3,747	3,836	2,120	2,716
Palomar	140,679	158,863	156,726	112,206	70,832	67,070	66,677	68,148	64,114
Pasadena Area	137,287	146,853	142,568	101,351	73,118	75,236	72,492	72,182	75,983
Peralta	95,990	95,492	95,054	75,088	54,852	52,691	50,019	47,479	47,445
Rancho Santiago	121,236	132,022	128,643	89,167	61,195	59,901	55,755	55,667	57,020
Redwoods	18,316	22,706	24,270	19,332	13,652	15,220	14,302	14,595	15,553
Rio Hondo	62,386	68,277	66,557	48,399	32,906	31,195	27,852	27,695	32,185
Riverside	156,296	170,744	164,862	121,697	79,365	76,129	69,298	69,351	65,487
San Bernardino	74,775	78,380	76,518	52,626	38,418	37,230	39,914	34,203	40,486
San Diego	189,981	237,838	214,406	143,579	105,927	99,133	93,621	106,463	83,531
San Francisco	148,082	163,368	161,745	120,722	84,487	81,550	80,647	75,622	82,895
San Joaquin Delta	87,046	95,321	82,758	63,402	41,966	42,512	39,147	37,777	40,412
San Jose-Evergreen	71,519	75,160	77,240	44,726	38,966	43,547	34,391	38,432	38,601
San Luis Obispo	67,438	76,529	70,169	50,011	32,072	31,274	30,855	29,381	31,483
San Mateo	116,757	132,075	133,547	100,160	70,815	67,036	67,004	72,624	78,146
Santa Barbara	92,534	97,117	89,034	63,972	43,153	41,630	39,431	41,071	41,186

California Community Colleges  
Two Percent Student Fee Withholding  
1998-99 through 2006-07

District	2006-07 2% Offset	2005-06 2% Offset	2004-05 2% Offset	2003-04 2% Offset	2002-03 2% Offset	2001-02 2% Offset	2000-01 2% Offset	1999-00 2% Offset	1998-99 2% Offset
Santa Clarita	115,859	119,189	86,538	65,253	35,690	34,432	32,045	32,444	29,751
Santa Monica	171,741	193,897	191,384	128,206	94,594	95,484	91,580	61,914	89,121
Sequoias	39,485	42,377	43,653	31,862	32,798	21,318	20,084	20,113	21,305
Shasta-Tehama-Trinity	40,504	41,356	43,573	32,985	22,978	21,319	19,497	19,662	20,882
Sierra	109,335	108,650	106,943	69,136	52,124	40,674	58,516	48,097	51,292
Siskiyou	9,196	10,374	7,196	11,086	6,697	5,899	6,537	6,421	7,189
Solano	66,067	63,526	62,456	43,339	29,721	28,149	26,950	28,455	30,891
Sonoma	136,737	142,632	138,392	102,728	69,006	68,024	64,962	62,360	64,958
South Orange County	195,023	207,591	200,808	143,677	97,125	90,798	87,174	87,277	91,394
Southwestern	85,468	93,841	91,289	69,607	45,773	44,741	41,221	41,757	40,712
State Center	111,982	116,642	115,193	74,201	54,372	51,993	57,166	53,870	54,353
Ventura	192,601	199,718	211,713	149,601	104,309	98,427	93,623	94,633	97,751
Victor Valley	32,969	58,125	45,104	31,702	20,868	21,634	18,443	16,919	20,406
West Hills	20,562	20,501	19,438	11,754	9,154	10,178	8,167	7,116	6,875
West Kern	10,401	11,511	9,853	6,738	3,985	3,045	3,005	2,834	2,822
West Valley-Mission	102,665	112,382	116,780	67,856	62,410	58,016	53,844	53,553	58,389
Yosemite	96,163	106,542	103,019	79,623	52,805	47,739	43,484	43,436	45,258
Yuba	31,922	36,245	31,782	23,521	16,226	17,281	16,751	19,360	21,317
<b>System Totals</b>	<b>\$6,477,978</b>	<b>\$7,022,493</b>	<b>\$6,830,393</b>	<b>\$4,970,194</b>	<b>\$3,453,639</b>	<b>\$3,348,067</b>	<b>\$3,199,479</b>	<b>\$3,164,910</b>	<b>\$3,276,575</b>

Source: Final Annual Student Fees per the CCFS-329 Actual Enrollment Fee Revenue Reports (1998-99 through 2006-07)



ACTUAL ENROLLMENT FEE REVENUE

District: GAVILAN

9/15/2008 Report - Recalculation			
	Fees Paid	Receivables	Total Fees
Enrollment Fee Revenue 1 (ECS 76300)	1,109,315	0	1,109,315
ECS 78140(k) Enrollment Fee Revenue 2 (Students from bordering states)	0	0	0
<b>Total</b>	<b>1,109,315</b>	<b>0</b>	<b>1,109,315</b>

x .02 =

22,186

Certification

I the District Chief Business Officer, hereby certify that, to the best of my knowledge and belief, the data on this form are true and correct.

Chief Business Officer

Signature: \_\_\_\_\_

Typed Name: Joseph D. Keeler

Certify Date: 09/12/2008 02:43:33

District: GAVILAN

For Supplemental Information, Contact

Name: Susan Cheu

Title: Director, Business Services

Phone: (408) 848-4739

Email: scheu@gavilan.edu

SEND SIGNED CERTIFICATION PAGE TO:

California Community Colleges  
Fiscal Services Unit  
1102 Q Street  
Sacramento, CA 95814  
Fax: (916) 323-3057

[Print Report](#)

[Back](#)

Curt Chiesa

324 - 7223

This page provided by Chris Yatsoma,  
Director of Fiscal Services, cccco,

324-2564

**Tab 16**

<b>GAVILAN COLLEGE BFAP-SFAA FUNDING 9 YEARS</b>					
	<b>2%</b>	<b>0.91/base</b>	<b>Capacity</b>	<b>Total</b>	
<b>1998-99</b>	\$ 5,803	\$ 31,888	\$ -	\$ 37,691	
<b>1999-00</b>	\$ 5,448	\$ 28,288	\$ -	\$ 33,736	
<b>2000-01</b>	\$ 5,194	\$ 25,459	\$ -	\$ 30,653	
<b>2001-02</b>	\$ 5,152	\$ 22,913	\$ -	\$ 28,065	
<b>2002-03</b>	\$ 4,604	\$ 27,759	\$ -	\$ 32,363	
<b>2003-04</b>	\$ 13,194	\$ 30,674	\$ 162,697	\$ 206,565	
<b>2004-05</b>	\$ 19,536	\$ 42,018	\$ 162,980	\$ 224,534	
<b>2005-06</b>	\$ 18,570	\$ 37,752	\$ 159,881	\$ 216,203	
<b>2006-07</b>	\$ 24,561	\$ 40,609	\$ 166,934	\$ 232,104	
<b>2007-08</b>	\$ 18,738	\$ 41,821	\$ 164,822	\$ 225,381	
<b>TOTAL</b>	\$ 120,800	\$ 329,181	\$ 817,314	\$ 1,267,295	

Date Received by SCO: December 10, 2010

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On January 19, 2016 I served the:

**State Controller's Office (SCO) Late Comments on IRC**

*Enrollment Fee Collection and Waivers, 13-9913-I-01*

Education Code Section 76300

California Code of Regulations, Title 5, Sections

58501-58503, 58611-58613, 58620, and 58630

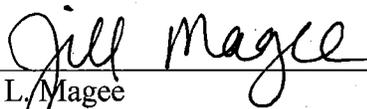
Fiscal Years: 1998-1999, 1999-2000, 2000-2001, 2001-2002,

2002-2003, 2003-2004, 2004-2005, 2005-2006, 2006-2007, and 2007-2008

Gavilan Community College District, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on January 19, 2016 at Sacramento, California.



Jill L. Magee

Commission on State Mandates

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# COMMISSION ON STATE MANDATES

## Mailing List

**Last Updated:** 1/14/16

**Claim Number:** 13-9913-I-01

**Matter:** Enrollment Fee Collection and Waivers

**Claimant:** Gavilan Community College District

### TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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