

State of California  
COMMISSION ON STATE MANDATES  
1414 K Street, Suite 315  
Sacramento, CA 95814  
(916) 323-3562  
CSM 2 (2/91)

For Official Use Only
<b>RECEIVED</b> OCT 16 2002 COMMISSION ON STATE MANDATES
Claim No. 02-9635802-I-58

*Postmarked  
10/12/02*

### INCORRECT REDUCTION CLAIM FORM

Local Agency or School District Submitting Claim

**City of Concord**

Contact Person

Telephone No.

**David Wellhouse**

**( 916 ) 368-9244**

Address

**9175 Kiefer Blvd., Suite 121**

Representative Organization to be Notified

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

CLAIM IDENTIFICATION: Specify Statute or Executive Order

<u>Fiscal Year*</u>	<u>Amount of the Incorrect Reduction</u>
1995/96	\$2,229
1996/97	\$974

\*More than one fiscal year may be claimed.

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

Name and Title of Authorized Representative

Telephone No.

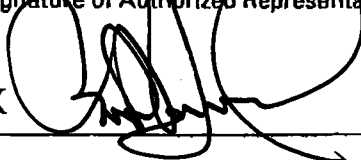
Paul R. Howard

Director of Finance &  
Management Services

**(925) 671-3192**

Signature of Authorized Representative

Date

X 

# **INCORRECT REDUCTION CLAIM OF THE CITY OF CONCORD**

## **Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996 Investment Reports**

### **AUTHORITY FOR THE INCORRECT REDUCTION CLAIM**

The Commission on State Mandates ("Commission") has the authority pursuant to Government Code, Section 17551(b) to "hear and decide upon a claim by a local agency or school district filed on or after January 1, 1985, that the State Controller's Office ("Controller") has incorrectly reduced payments to the local agency or school district pursuant to paragraph (2) of subdivision (d) of Section 17561." The City of Concord ("City") is a local agency as defined in Government Code, Section 17518.

### **CLAIM REQUIREMENTS OF THE INCORRECT REDUCTION CLAIM**

The following elements and documents of this claim are provided as required by Section 1185 of the California Code of Regulations:

A narrative of the Incorrect Reduction Claim.

A copy of letter(s) if available, from the Controller (Notice of Claim Adjustment) which explains the reason for the disallowance.

A copy of a letter sent by the City to the Controller explaining why the reduced amounts should be restored.

Declaration authenticating all documentary evidence included in this Incorrect Reduction claim.

Copies of the claims filed by the City of Concord.

### **STATEMENT OF THE ISSUES**

The amount claimed by the City of Concord for reimbursement of the costs of the mandate imposed by Chapter 783/95 represents the costs incurred by the City in carrying out the mandated activities. These costs were properly and fairly claimed under the Parameters and Guidelines for Chapter 783, Statutes of 1995 adopted by the COSM as well as the Claiming Instructions prepared by the State Controller's Office. Reimbursement of these costs is required under Article XIII B, Section 6 of the California Constitution.

The adjustments to the City's reimbursement claims by the Controller's Division of Accounting have no force or effect in law since:

- a) The Controller did not audit the claims or the records of the City of Concord prior to denial of payment to verify the actual amount of the mandated costs, as is required by Government Code, Section 17561(d)(1)(A).
- b) The Controller cannot make a determination in fact or law that the amounts claimed are excessive or unreasonable as required by Government Code, Section 17561(d)(1)(a) because such a determination can only be made following a proper audit, and the Controller did not audit the claims.

- c) The adjustments made by the Controller are not supported by the evidence, and are arbitrary, capricious and contrary to law.
- d) The State Controller's Office reduced the amount claimed for software costs. This appears to be the case with all claims submitted. The software claimed in many of the claims filed is used solely for the purposes of producing the required report of investments. In the prior filing of Investment Report claims in the Spring of 1991, the State Controller's office allowed the exact costs that are now denied.
- e) This incorrect reduction claim has been timely filed.
- f) Because the Controller has enforced and is seeking to enforce its adjustment in contravention to the requirements of Government Code, Section 17561 and the Constitution of the State of California, the burden of proof is upon the Controller to establish a legal basis for its actions. The City has met its burden of going forward on this claim through its compliance with Section 1185, Title 2, California Code of Regulations.

### **NARRATIVE OF THE INCORRECT REDUCTION CLAIM**

The State Controller's Office ("Controller") incorrectly reduced the claims of the City for reimbursement of the City's costs of implementing the requirements of Chapter 783, Statutes of 1995. The Controller alleges that an excessive amount of time was claimed and/or that "costs not mandated" were present within the claim. All of the claims filed by the City complied with the parameters and guidelines and Claiming Instructions No 98-2 for Chapter 783, Statutes of 1995 and Chapters 156 and 749, Statutes of 1996 and are supported by substantial documentation and evidence. However, the Controller's reduction of these claims is arbitrary, capricious, and contrary to law.

### **BACKGROUND OF THE INVESTMENT REPORT MANDATE**

"On March 27, 1997, the Commission determined that the provisions of Government Code section 53646, subdivisions (a), (b) and (e), as added by Chapter 783, Statutes of 1995, and amended by Chapters 156 and 749, Statutes of 1996 imposed a new mandate or higher level of service in an existing program upon local agencies within the meaning of section 6, article XIII B of the California Constitution and section 17514 of the Government Code by requiring these agencies to perform the following activities:

To render an annual statement of investment policy pursuant to Government Code section 53646, subdivision (a).

To render quarterly reports of investments, as specified, pursuant to Government Code section 53646, subdivisions (b) and (e)."

### **PARAMETERS AND GUIDELINES**

On November 20, 1997 the Commission adopted parameters and guidelines (P's & G's) for Chapter 783, Statutes of 1995 and Chapters 156 and 749, Statutes of 1996. The P's and G's provided that any city, county, school district or special district was eligible to file claims for reimbursement of the costs that they incurred for any period on or after January 1, 1996. These costs were separated into two (2) sections. The first section labeled V (B) (1) in the Commission approved parameters and guidelines was the Statement of Investment Policy. The reimbursable activities listed under this section include "Prepare and submit the annual statement of investment policy, and changes to:

- a. The legislative body and any oversight committee for consideration at a public meeting, effective January 1, 1996.

- b. The county board of supervisor and any oversight committee for review and approval at a public meeting, effective January 1, 1997.

The second section labeled V(2) (a) and (b) in the Commission approved parameters and guidelines is listed as "Quarterly Report of Investments". This section is broken down into two (2) categories. The first category listed as "Implementation Costs", includes the following reimbursable activity:

- (a) "Develop or modify existing policies and procedures for accumulating and compiling data to prepare the quarterly report of investments, as required in section 53646, subdivisions (b)(1), (2), (3) and/or (e)".

The second category listed as "Ongoing Costs", includes the following reimbursable activities:

- (1) "Accumulate and compile data necessary to prepare the quarterly reports of investments, as required in Government Code section 53646, subdivision (b)(1), (2), and (3) and/or (e).
- (2) "Render a quarterly report of investments to the chief executive officer, the internal auditor, and the legislative body of the local agency or school district, as required in Government Code 53646, subdivision (b)(1).

#### **THE CONTROLLER'S CLAIMING INSTRUCTIONS**

The Controller issued its original Claiming Instructions for Chapter 793, Statutes of 1995, and Chapters 156 and 749, Statutes of 1996 on January 20, 1998. The reimbursable activities listed in section 6 of Claiming Instructions No. 98-2 are identical to the reimbursable activities in the Commission approved parameters and guidelines detailed above.

#### **THE CITY'S CLAIMS**

The City timely filed claims for reimbursement of costs incurred in implementing Chapter 793, Statutes of 1995, and Chapters 156 and 749, Statutes of 1996. All claims were completed in accordance with the Claiming Instructions in effect on the date of the claim. A true and correct copy of the City's claims are attached.

#### **THE CONTROLLER'S NOTICE OF CLAIM ADJUSTMENT**

The Controller sent the first remittance advices dated October 12, 1999, to the City indicating that the City's claims had been reduced substantially. These remittance advice merely state that the claims were reduced for "excessive time and/or "costs not mandated" and/or Indirect Cost Calc Incorrect". The Controller's October 12, 1999, Notice of Claim Adjustment did not give any more information about why the claims had been reduced or the basis and methodology used to reduce them. It was determined later that the reduction for "Indirect Cost Calc Incorrect" meant that the total salaries and benefits in which the indirect cost rate was applied were reduced by the State Controller's Office resulting in a new base amount of salaries and benefits determined by the State Controller's Office. This was not a calculation error but rather a change to the claim brought on by the reduction of salaries and benefits costs by the Controller.

#### **THE CITY'S CLAIMS COMPLIED WITH THE CLAIMING INSTRUCTIONS AND PARAMETERS AND GUIDELINES REQUIREMENTS**

The City's original claims complied with all requirements for payment under the State Controller's Claiming Instructions No 98-2. The City only claimed time that is allowed under the parameters and guidelines. The Controller arbitrarily reduced the claims of the City without identifying specifically which of the documented

costs or documentation it deemed to be inappropriate and without allowing the City any opportunity to adequately defend these claims due to the lack of information given by the Controller for the reduction of these claims.

### **THE CITY'S CLAIMS ARE PROPER, REASONABLE AND NOT EXCESSIVE**

The City timely filed the reimbursement claims. The claims submitted by the City are for costs identified in the parameters and guidelines as approved by the Commission and the claims comply with Claiming Instructions No 98-2 issued by the Controller. The City complied with all requirements for reimbursements that were stated in both the claiming instructions and the parameter and guidelines. The City's claims were reduced and/or denied in totality because the State Controller's Office determined for some unknown reason and method that "excessive time" and/or "costs not mandated" or the Controller's Office created reason "Indirect Cost Calc Incorrect". The City is entitled to full reimbursement of the claims filed under Chapter 793, Statutes of 1995, and Chapters 156 and 749, Statutes of 1996.

### **THE STATE CONTROLLER'S OFFICE FAILED TO IDENTIFY SPECIFIC COSTS WHICH ARE INELIGIBLE FOR REIMBURSEMENT AND HAS ARBITRARILY AND INCORRECTLY REDUCED THE CITY'S COSTS**

The State Controller's Office is required by law to pay the claims submitted by the City as specified in Government Code, section 17561(d). Adjustments to the claims can only be made following an audit of the claims by the Controller as specified in Government Code, Section 17561(d)(2). The Controller did not truly perform any audit of the City's claims or supporting documents. The Controller did not identify any specific costs that it alleges to be improperly claimed under the amended Parameters and Guidelines and the Controller's own Claiming Instructions. Instead, the Controller ignored the Parameters and Guidelines, the Claiming Instructions, the City's claims, and the supporting documentation and reduced or denied the City's claims based on the Controller's own internal criteria for determining what it would reimburse by substituting an arbitrary percentage of time for preparation of the required Annual Investment Policy, and reduced or abolished the time spent in the accumulation of the data required for the Quarterly Reports of Investment, as well as, the preparation, and review of the required investment report. All software costs were denied stating "costs not mandated" for software used specifically to prepare the required report of investments just as it was used many years earlier in a more primitive form when local agencies were required to submit a monthly report of investments as required by Chapters 1226, Statutes of 1984, and Chapter 1526, Statutes of 1985. The State Controller's Claiming Instruction No 91-8 for the reimbursement of the activities required by these two (2) statutes states the following in section 5.4:

Costs to acquire specialized software for compilation of the investment report and cash flow projections are reimbursable. If hardware investment is required, percentage use of this hardware is reimbursed.

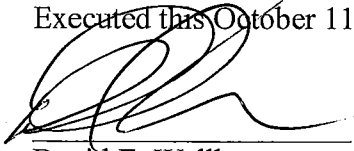
In the event that the City discovers additional information or documentation pertinent to this claim is discovered, the City respectfully reserves the right to amend this Incorrect Reduction Claim to include a request for official notice of such information and documentation.

The actions of the Controller were arbitrary and capricious and contrary to law. The Commission on State Mandates should (1) find that the claims submitted by the City of Concord were in compliance with the Parameters and Guidelines approved by the Commission and the Claiming Instruction No 98-2 issued by the State Controller's Office; (2) that the claims were supported by proper documentation, that the costs claimed by the City are all reimbursable pursuant to Article XIII B, Section 6 of the California Constitution, under the Statement of Decision, Parameters and Guidelines and under the Claiming Instructions No 98-2; and (4) direct the Controller to immediately pay the entire amount of the City's claims.

### **CERTIFICATION**

I 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 this October 11, 2002, at Sacramento, California.

A handwritten signature in black ink, appearing to read 'D. Wellhouse', written over a horizontal line.

David E. Wellhouse  
President

David Wellhouse & Associates, Inc.

CITY OF CONCORD  
1950 Parkside Drive M/S 06  
Concord, California 94519-2578  
FAX:  
(925) 671-3353



CITY COUNCIL  
Bill McManigal, Mayor  
Mark A. Peterson, Vice Mayor  
Helen M. Allen  
Laura M. Hoffmeister  
Michael A. Pastrick

Telephone:

(925) 671-3192

Lynnet Keihl, City Clerk  
Thomas Wentling, City Treasurer

Edward R. James, City Manager

June 18, 2002

Ms. Ginny Brummels  
Section Manager  
Local Reimbursements  
State Controller's Office  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

**RE: Request to return funds of fiscal year(s) 1995/96, 1996/97, 1997/98, and 1998/99 Investment Reports state mandated cost claims incorrectly withheld by the State Controller's Office**

Dear Ms. Brummels:

The purpose of this letter is to request the reinstatement of all funds withheld as shown by the Controller's remittance advices and claim adjustment letters for fiscal year(s) 1995/96, 1996/97, 1997/98 and 1998/99 Investment Reports claims filed with the State Controller's Office on May 20, 1998 and January 15, 1999. The letters received from the Controller's Office incorrectly reduced the City's claims stating that the City of Concord had filed for "costs not mandated" and/or "excessive time". This reduction is reminiscent of the denial of cost letters the City received for the Open Meetings Act Claims. In this case the Controller's Office denied significant portions of these claims for similar reasons. These claims were reduced without conducting an audit to determine if in fact they were excessive. The City's Investment Report claims seem to fall into the same category as the prior Open Meetings claim because they apparently were reduced using the same type of audit guidelines used previously by the State Controller and found invalid and contrary to law by the Office of Administrative Law in its written opinion 1999 OAL Determination No. 25 dated October 29, 1999.

The City of Concord formally requests the State Controller's Office return all amounts withheld for the 1995/96, 1996/97, 1997/98 and 1998/99 Investment Reports claims timely filed and delivered to your office on May 20, 1998 and January 15, 1999. The City believes that all costs claimed are appropriate costs under the State Controller's Claiming Instructions and the current Parameters and Guidelines adopted by the Commission on State Mandates.

Thank you in advance for your assistance. Should you have any questions, please call David Wellhouse of David Wellhouse & Associates, Inc. (DWA) at (916) 368-9244. Mr. Wellhouse is the contractor who prepares and files all of the City's state mandated cost claims.

Sincerely,

R. E. Howard  
Director of Finance & Management Services

## Declaration of Paul R. Howard

### Investment Report Claims for the City of Concord

Paul R. Howard makes the following declaration and statement under oath:

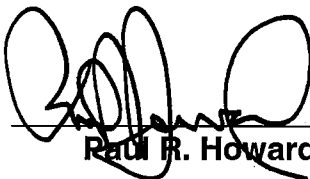
I am the Director of Finance and Management Services of Concord, California. I am the custodian of records of the City of Concord's Finance Department.

Attached are true and correct copies of the claims filed by the City of Concord with the State Controller's Office for costs mandated by Chapter 793, Statutes of 1995, Chapter 156, Statutes of 1996, and Chapter 749, Statutes of – 1996- Investment Reports and correspondence including remittance advices and denial letters received by the City of Concord from the State Controller.

The foregoing facts are known to me by my personal knowledge or information or belief and if so required, I could and would testify to the statements made herein.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on June 18, 2002, at Concord, California.



Paul R. Howard





9807195

**KATHLEEN CONNELL**  
CONTROLLER OF THE STATE OF CALIFORNIA  
DIVISION OF ACCOUNTING AND REPORTING

99 OCT 18 AM 11:47  
RECEIVED  
CITY OF CONCORD  
FINANCE DEPARTMENT

OCTOBER 12, 1999

CITY FINANCE OFFICER  
CITY OF CONCORD  
1950 PARKSIDE DRIVE  
CONCORD CA 94519

DEAR CLAIMANT:

RE: INVESTMENT REPORTS CH 783/95

WE HAVE REVIEWED YOUR 1995/1996 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED		3,651.00
ADJUSTMENT TO CLAIM:		
INDIRECT COSTS OVERSTATED	-	458.00
COST NOT MANDATED	-	1,771.00
LESS: TOTAL ADJUSTMENTS	-	2,229.00
		-----
CLAIM AMOUNT APPROVED		1,422.00
		-----
AMOUNT DUE CLAIMANT	\$	1,422.00
		=====

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT LINDA LOHMAN AT (916) 324-0255 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. THE PAYMENT WILL BE FORTHCOMING WITHIN 30 DAYS.

SINCERELY,

JEFF YEE,  
MANAGER

CONTROLLER OF CALIFORNIA  
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.  
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED  
DIRECTLY TO THE PAYEE.

CITY FINANCE OFFICER  
CITY OF CONCORD  
1950 PARKSIDE DRIVE  
CONCORD CA 94519

WARRANT AMT: \*\*\*\*\*1,422.00

PAYEE: TREASURER, CITY OF CONCORD  
FUND NAME: GENERAL FUND

ISSUE DATE: 10/14/1999

CLAIM SCHEDULE NBR: MA90419A

REIMBURSEMENT OF STATE MANDATED COSTS  
QUESTIONS? PLEASE CALL LINDA LOHMAN AT SCD 916-324-0255  
ACL : 9999                      PROG : INVESTMENT REPORTS CH 783/95  
1995/1996 ACTUAL PAYMENT                      CLAIMED AMT:                      3,651.00  
TOTAL ADJUSTMENTS: (SEE BELOW)                      2,229.00  
TOTAL APPROVED CLAIMED AMT:                      1,422.00  
LESS PRIOR PAYMENTS:                      .00  
PRORATA PERCENT:                      100.000000  
PRORATA BALANCE DUE:                      .00  
APPROVED PAYMENT AMOUNT:                      1,422.00  
PAYMENT OFFSETS -NONE  
NET PAYMENT AMOUNT:                      1,422.00  
ADJUSTMENTS ITEMIZED:                      =====  
INDIRECT COSTS OVERSTATED                      458.00-  
COST NOT MANDATED                      1,771.00-

*MN*  
*17777*

RECEIVED  
CITY OF CONCORD  
FINANCE DEPARTMENT

09 OCT 18 AM 11:40



9807195

90 OCT 18 AM 11: 57

RECEIVED  
CITY OF CONCORD  
FINANCE DEPARTMENT

**KATHLEEN CONNELL**  
CONTROLLER OF THE STATE OF CALIFORNIA  
DIVISION OF ACCOUNTING AND REPORTING

OCTOBER 12, 1999

CITY FINANCE OFFICER  
CITY OF CONCORD  
1950 PARKSIDE DRIVE  
CONCORD CA 94519

DEAR CLAIMANT:

RE: INVESTMENT REPORTS CH 783/95

WE HAVE REVIEWED YOUR 1996/1997 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED		3,133.00
ADJUSTMENT TO CLAIM:		
COST NOT MANDATED	-	974.00
LESS: TOTAL ADJUSTMENTS	-	974.00
		-----
CLAIM AMOUNT APPROVED		2,159.00
		-----
AMOUNT DUE CLAIMANT	\$	2,159.00
		=====

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT LINDA LOHMAN AT (916) 324-0255 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. THE PAYMENT WILL BE FORTHCOMING WITHIN 30 DAYS.

SINCERELY,

JEFF YEE,  
MANAGER

CONTROLLER OF CALIFORNIA  
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

THIS REMITTANCE ADVICE IS FOR INFORMATION PURPOSE ONLY.  
THE WARRANT COVERING THE AMOUNT SHOWN WILL BE MAILED  
DIRECTLY TO THE PAYEE.

CITY FINANCE OFFICER  
CITY OF CONCORD  
1950 PARKSIDE DRIVE  
CONCORD CA 94519

WARRANT AMT: \*\*\*\*\*2,159.00

PAYEE: TREASURER, CITY OF CONCORD  
FUND NAME: GENERAL FUND

ISSUE DATE: 10/14/1999

CLAIM SCHEDULE NBR: MA90407A

REIMBURSEMENT OF STATE MANDATED COSTS		
QUESTIONS PLEASE CALL LINDA LOHMAN AT 916-324-0255		
ACL : 9999	PROG :	INVESTMENT REPORTS CH 783/95
1996/1997 ACTUAL PAYMENT	CLAIMED AMT:	3,133.00
TOTAL ADJUSTMENTS: (SEE BELOW)		974.00
TOTAL APPROVED CLAIMED AMT:		2,159.00
LESS PRIOR PAYMENTS:		.00
PRORATA PERCENT:	100.000000	
PRORATA BALANCE DUE:		.00
APPROVED PAYMENT AMOUNT:		2,159.00
PAYMENT OFFSETS -NONE		
	NET PAYMENT AMOUNT:	2,159.00
ADJUSTMENTS ITEMIZED:		=====
COST NOT MANDATED		974.00-

RECEIVED  
CITY OF CONCORD  
FINANCE DEPARTMENT

00 OCT 18 AM 11:40

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>INVESTMENT REPORTS</b>	For State Controller Use Only (19) Program Number      00161 (20) Date File            / / (21) LRS Input            / /
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(01) Claimant Identification Number:  <b>9807195</b> <b>CITY FINANCE OFFICER</b> <b>CITY OF CONCORD</b> <b>1950 PARKSIDE DRIVE</b> <b>CONCORD, CA 94519</b>	<b>Reimbursement Claim Data</b>  (22) INR-1, (03) <span style="float:right">2</span> (23) INR-1, (04)(1)(f) <span style="float:right">638</span> (24) INR-1, (04)(2)(f) <span style="float:right">2,037</span> (25) INR-1, (06) <span style="float:right">57</span> (26)
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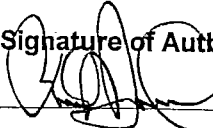
City	State	Zip Code	
	CA		
<b>Type of Claim</b>	<b>Estimated Claim</b>	<b>Reimbursement Claim</b>	
(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27)	(28)
(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>		(29)
(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>		(30)
<b>Fiscal Year Of Cost</b>	(06)	(12)	(31)
		1/1/96 - 6/30/96	
<b>Total Claimed</b>	(07)	(13)	(32)
		\$3,651	
<b>Less: 10% Late Penalty, but not to exceed \$1000</b>	(14)		(33)
<b>Less: Estimated Claim Payment</b>	(15)		(34)
<b>Net Claimed Amount</b>	(16)	(35)	
		\$3,651	
<b>Due from State</b>	(08)	(17)	(36)
		\$3,651	
<b>Due to State</b>	(18)	(37)	
			2,734

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 783, Statutes of 1995 and Chapters 156 and 749, Statutes of 1996; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing mandated by Chapter 783, Statutes of 1995, and Chapters 156 and 749, Statutes of 1996.

The amount for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996 set forth on the attached statement.

Signature of Authorized Representative  _____ PAUL R. HOWARD Type or Print Name	Date MAY 20, 1998 _____ DIRECTOR OF FINANCE & MGMT SVCS. Title
---	--

(39) Name of Contact Person for Claim DAVID WELLHOUSE (DWA)	Telephone Number (916) 368-9244
--	------------------------------------

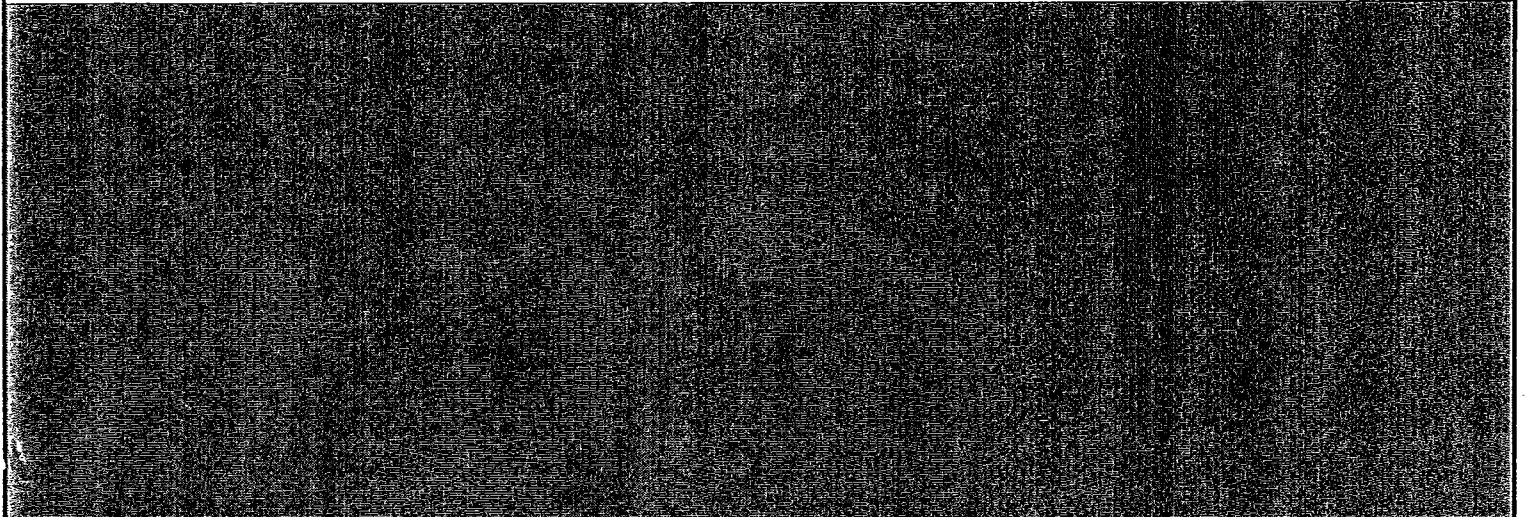
**MANDATED COSTS  
INVESTMENT REPORTS  
CLAIM SUMMARY**

**FORM  
INR-1**

(01) Claimant  <b>CITY OF CONCORD</b>	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year: <b>1995/96</b>
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**Claim Statistics**

(03) Number of investment reports prepared during the fiscal year	2
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(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Training	(e) Fixed Assets	(f) Total
1. Statement of Investment Policy	\$499	\$139				\$638
2. Quarterly Report of Investments	\$831	\$232	\$974			\$2,037
<b>(05) Total Direct Costs</b>	<b>\$1,329</b>	<b>\$371</b>	<b>\$974</b>			<b>\$2,675</b>

**Indirect Costs**

(06) Indirect Cost Rate	{ From ICRP } Salaries & Benefits	57.44%
(07) Total Indirect Costs	[Line (06) x line (05)(f) - {line (05)(d) + (05)(e)}]	\$977
<b>(08) Total Direct and Indirect Costs:</b>	<b>[{Line (05)(f) + line (07)}</b>	<b>\$3,651</b>

**Cost Reduction**

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
<b>(11) Total Claimed Amount</b>	<b>[Line (08) - {Line (09) + Line (10)}] \$3,651</b>

**MANDATED COSTS  
INVESTMENT REPORTS  
CLAIM SUMMARY**

**FORM  
INR-2**

(01) Claimant: **CITY OF CONCORD** (02) Fiscal Year costs were incurred: **1995/96**

(03) Reimbursable Component: Check Only One box per form to identify the cost being claimed

Statement of Investment Policy

Quarterly Report of Investments

(04) Description of Expenses: Complete columns (a) through (h)				Object Accounts					
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Benefit % Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Training	(h) Fixed Assets	Total Sal. & Ben.
Linda Lorenzetti - Deputy Treasurer	\$27.69	27.9%	8.0	\$221.55	\$61.81				\$283.36
Ron Howard - Finance Director	\$55.41	27.9%	5.0	\$277.03	\$77.29				\$354.33
Review of requirements, preparation of required Investment Policy and submission to legislative body									

(05) Total  Subtotal  Page: of \$498.58 \$139.10 \$637.68

# MANDATED COSTS INVESTMENT REPORTS CLAIM SUMMARY

**FORM  
INR-2**

(01) Claimant

(02) Fiscal Year costs Were Incurred:

**1995/96**

(03) Reimbursable Component: Check Only One box per form to identify the cost being claimed

Statement of Investment Policy

Quarterly Report of Investments

(04) Description of Expenses: Complete columns (a) through (h)

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit % Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Training	(h) Fixed Assets	Total Sal. & Ben.
Linda Lorenzetti - Deputy Treasurer	\$27.69	27.9%	24.0	\$664.64	\$185.43				\$850
Ron Howard - Finance Director	\$55.41	27.9%	3.0	\$166.22	\$46.38				\$213
Accumulating, compiling data necessary to prepare required quarterly reports as well as preparation of the required reports. Also spent time checking reports for accuracy as required.									
<b>Sym Pro</b>									
Maintenance & Support on software to produce the required report						\$974.25			
<b>(05) Total</b>				<b>\$830.86</b>	<b>\$231.81</b>	<b>\$974.25</b>			<b>\$1,063</b>
<input type="checkbox"/> Subtotal									



**David Wellhouse & Associates, Inc.  
Indirect Cost Rate Proposal**

<b>Claimant Name</b>	<b>CITY OF CONCORD</b>
<b>Mandate</b>	<b>CHAPTER 783/95 &amp; CHAPTERS 156 AND 749/96</b>
<b>Department</b>	<b>FINANCE</b>
<b>Fiscal Year</b>	<b>1995/96</b>

DESCRIPTION OF COSTS (A)	Total Costs	(B) Excludable Unallowable Costs	(C) Allowable Indirect Costs	(D) Allowable Direct Costs
<b>Labor Costs</b>				
Salaries & Wages	\$40,411		\$10,974	\$29,437
Part-time Wages & Overtime	\$3,091			\$3,091
Benefits 27.9%	\$11,266		\$3,059	\$8,207
<b>SUBTOTAL:</b>	<b>\$54,768</b>		<b>\$14,033</b>	<b>\$40,735</b>
<b>Services &amp; Supplies</b>				
1 Office Supplies	\$3,012		\$3,012	
2 Printing Supplies	\$57		\$57	
3 Postage	\$4,094		\$4,094	
4 Small Equipment	\$246		\$246	
5 Meetings & Conferences	\$969		\$969	
6 Other Rentals	\$472		\$472	
7 Equipment Maintenance	\$515		\$515	
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
<b>Subtotal</b>	<b>\$9,365</b>		<b>\$9,365</b>	
<b>Cost Plan or Adjustments Costs</b>				
25 Equipment Usage Allowance @ 6.6				
26 of Capital Expenditures				
<b>Subtotal</b>				
<b>Total Costs</b>	<b>\$64,133</b>		<b>\$23,398</b>	<b>\$40,735</b>

**Indirect Cost Rate**

<b>57.44%</b>
---------------

**Salaries & Benefits**

**David Wellhouse & Associates, Inc.**  
**Departmental Indirect Costs**

**Claimant Name** CITY OF CONCORD  
**Mandate** CHAPTER 783/95 & CHAPTERS 156 AND 749/96  
**Department** FINANCE  
**Fiscal Year** 1995/96

**INDIRECT SALARIES**

<i>Position or Employee Name</i>	<b>Annual Wages</b>	<b>Departmental Administration</b>	<b>Departmental Support</b>	
Accountant II	\$48,036		10.0%	\$4,804
Accountant	\$41,136		15.0%	\$6,170

<b>Totals</b>	<b>\$89,172</b>		<b>\$10,974</b>	
---------------	-----------------	--	-----------------	--

**TOTAL INDIRECT SALARIES** **\$10,974**



Sympro, Inc.

5532 Claremont Ave.  
Oakland, CA 94618  
(510) 655-0900

3438

95/96

INVOICE

INVOICE DATE 06/03/96  
INVOICE NO. 011175  
SHIP DATE 06/03/96  
CUSTOMER NO. CONCOR

SOLD TO:  
City of Concord  
Finance Department  
1950 Parkside Drive  
Concord, CA 94519

SHIPPED TO:  
City of Concord  
1950 Parkside Drive  
Concord, CA 94519

PAGE 1

F.O.B. POINT		CUSTOMER ORDER NO.		SHIP VIA		TERMS		SALESPERSON	OUR ORDER NO.
		ANNUAL MAINT.				NET 20		LEE	011175
ITEM NO./SERIAL NO.	UNIT	QUANTITY			UNIT PRICE	EXTENDED PRICE			
		ORDERED	BACKORDERED	SHIPPED					
DBFI SUP RENEW SymPro Software for the period 7/01/96 through 6/30/97.	EACH Fixed Income Module Renewal	1.00	0.00	1.00	900.000 Maint. & Support	900.00			
<p>7/3/96 OK to pay to 01-40-600-8427</p> <p><i>[Signature]</i></p> <p>pd 7/12/96</p> <p>PAID</p> <p>JUL 12 1996</p> <p><del>CURRENT</del> <del>PRIOR YEAR</del></p>									
Sales Total						900.00			
Trade Discount						0.00			
Freight						0.00			
Misc. Charges						0.00			
Tax Total						74.25			

ORIGINAL

TOTAL

974.25

DWA

**CLAIM FOR PAYMENT**  
 Pursuant to Government Code Section 17561  
**INVESTMENT REPORTS**

**For State Controller Use Only**

(19) Program Number 00161  
 (20) Date File \_\_\_\_/\_\_\_\_/\_\_\_\_  
 (21) LRS Input \_\_\_\_/\_\_\_\_/\_\_\_\_

(01) Claimant Identification Number:  
  
**9807195**  
**CITY FINANCE OFFICER**  
**CITY OF CONCORD**  
**1950 PARKSIDE DRIVE**  
**CONCORD, CA 94519**

City State Zip Code  
 CA

**Reimbursement Claim Data**

(22) INR-1, (03)	2
(23) INR-1, (04)(1)(f)	320
(24) INR-1, (04)(2)(f)	2,042
(25) INR-1, (06)	56
(26) -	

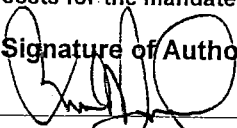
Type of Claim	Estimated Claim	Reimbursement Claim	(27)
(03) Estimated <input checked="" type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(28)	
(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(29)	
(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(30)	
Fiscal Year Of Cost	(06) 1997/98	(12) 1996/97	(31)
Total Claimed	(07) \$3,000	(13) \$3,133	(32)
Less: 10% Late Penalty, but not to exceed \$1000		(14)	(33)
Less: Estimated Claim Payment		(15)	(34)
Net Claimed Amount		(16) \$3,133	(35)
Due from State	(08) \$3,000	(17) \$3,133	(36)
Due to State		(18)	(37)
			2,420

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 783, Statutes of 1995 and Chapters 156 and 749, Statutes of 1996; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing mandated by Chapter 783, Statutes of 1995, and Chapters 156 and 749, Statutes of 1996.

The amount for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996 set forth on the attached statement.

Signature of Authorized Representative  Date **MAY 20, 1998**

**PAUL R. HOWARD** DIRECTOR OF FINANCE & MGMT SVCS.  
 Type or Print Name Title

(39) Name of Contact Person for Claim Telephone Number  
**DAVID WELLHOUSE (DWA) (916) 368-9244**

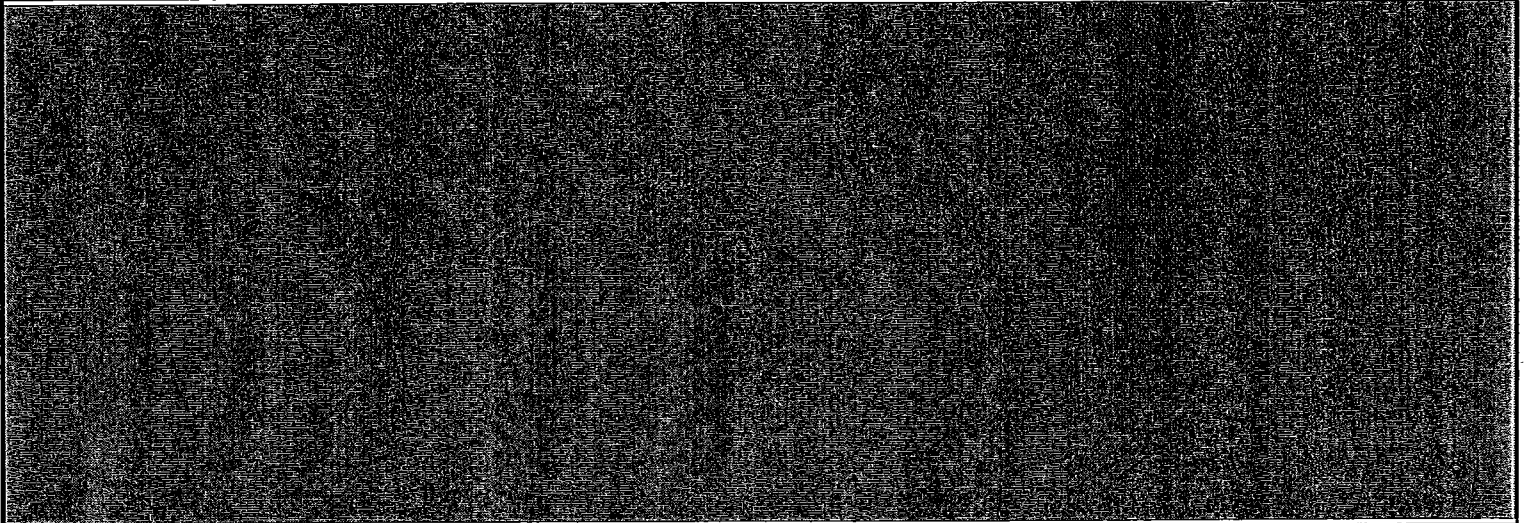
**MANDATED COSTS  
INVESTMENT REPORTS  
CLAIM SUMMARY**

**FORM  
INR-1**

(01) Claimant  <b>CITY OF CONCORD</b>	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year: <b>1996/97</b>
---	---	-----------------------------

**Claim Statistics**

(03) Number of investment reports prepared during the fiscal year	2
---	---



(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Training	(e) Fixed Assets	(f) Total
1. Statement of Investment Policy	\$249	\$71				\$320
2. Quarterly Report of Investments	\$831	\$237	\$974			\$2,042
<b>(05) Total Direct Costs</b>	<b>\$1,080</b>	<b>\$308</b>	<b>\$974</b>			<b>\$2,362</b>

**Indirect Costs**

(06) Indirect Cost Rate	{ From ICRP } Salaries & Benefits	55.50%
(07) Total Indirect Costs	[Line (06) x line (05)(f) - {line (05)(d) + (05)(e)}]	\$770
<b>(08) Total Direct and Indirect Costs:</b>	<b>[{Line (05)(f) + line (07)}</b>	<b>\$3,133</b>

**Cost Reduction**

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
<b>(11) Total Claimed Amount</b>	<b>[Line (08) - {Line (09) + Line (10)}] \$3,133</b>

**MANDATED COSTS  
INVESTMENT REPORTS  
CLAIM SUMMARY**

**FORM  
INR-2**

(01) Claimant  
**CITY OF CONCORD**

(02) Fiscal Year costs were incurred: **1996/97**

(03) Reimbursable Component: Check Only One box per form to identify the cost being claimed

Statement of Investment Policy

Quarterly Report of Investments

(04) Description of Expenses: Complete columns (a) through (h)

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit % Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Training	(h) Fixed Assets	Total Sal. & Ben.
Linda Lorenzetti - Deputy Treasurer	\$27.69	28.5%	1.0	\$27.69	\$7.89				\$35.59
Ron Howard - Finance Director	\$55.41	28.5%	4.0	\$221.63	\$63.16				\$284.79
Review of requirements, preparation of required Investment Policy and submission to legislative body									

(05) Total  Subtotal  Page: of \$249.32 \$71.06 \$320.38

**MANDATED COSTS  
INVESTMENT REPORTS  
CLAIM SUMMARY**

**FORM  
INR-2**

(01) Claimant

(02) Fiscal Year costs Were Incurred:

**1996/97**

(03) Reimbursable Component: Check Only One box per form to identify the cost being claimed

Statement of Investment Policy

Quarterly Report of Investments

(04) Description of Expenses: Complete columns (a) through (h)

Object Accounts

(a) Employee Names, Job Classifications , Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit % Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Training	(h) Fixed Assets	Total Sal. & Ben.
Linda Lorenzetti - Deputy Treasurer Ron Howard - Finance Director	\$27.69 \$55.41	28.5% 28.5%	24.0 3.0	\$664.64 \$166.22	\$189.42 \$47.37				\$854 \$214
Accumulating, compiling data necessary to prepare required quarterly reports as well as preparation of the required reports. Also spent time checking reports for accuracy as required.									
Sym Pro						\$974.25			
Maintenance & Support on software to produce the required report									

(05) Total  Subtotal  Page: of \$830.86 \$236.80 \$974.25 \$1,068



**David Wellhouse & Associates, Inc.**  
**Indirect Cost Rate Proposal**

**Claimant Name** CITY OF CONCORD  
**Mandate** CHAPTER 783/95 & CHAPTERS 156 AND 749/96  
**Department** FINANCE  
**Fiscal Year** 1996/97

DESCRIPTION OF COSTS (A)	Total Costs	(B) Excludable Unallowable Costs	(C) Allowable Indirect Costs	(D) Allowable Direct Costs		
<b>Labor Costs</b>						
Salaries & Wages	\$42,577		\$10,974	\$31,603		
Part-time Wages & Overtime	\$3,327			\$3,327		
Benefits 28.5%	\$12,132		\$3,127	\$9,005		
<b>SUBTOTAL:</b>	<b>\$58,036</b>		<b>\$14,101</b>	<b>\$43,935</b>		
<b>Services &amp; Supplies</b>						
1 Office Supplies	\$3,182		\$3,182			
2 Printing Supplies	\$319		\$319			
3 Postage	\$4,728		\$4,728			
4 Meetings & Conferences	\$602		\$602			
5 Other Rentals	\$393		\$393			
6 Equipment Maintenance	\$508		\$508			
7 Capital Expenditures	\$8,252	\$8,252				
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
<b>Subtotal</b>	<b>\$17,984</b>	<b>\$8,252</b>	<b>\$9,732</b>			
<b>Cost Plan or Adjustments Costs</b>						
25 Equipment Usage Allowance @ 6.67	\$8,252		\$553			
26 of Capital Expenditures						
<b>Subtotal</b>	<b>\$8,252</b>		<b>\$553</b>			
<b>Total Costs</b>	<b>\$84,272</b>	<b>\$8,252</b>	<b>\$24,386</b>	<b>\$43,935</b>		
<b>Indirect Cost Rate</b>			<table border="1"> <tr> <td align="center" colspan="2"><b>55.50%</b></td> </tr> </table>		<b>55.50%</b>	
<b>55.50%</b>						
			<b>Salaries &amp; Benefits</b>			

David Wellhouse & Associates, Inc.  
*Departmental Indirect Costs*

Claimant Name CITY OF CONCORD  
Mandate CHAPTER 783/95 & CHAPTERS 156 AND 749/96  
Department FINANCE  
Fiscal Year 1996/97

**INDIRECT SALARIES**

<i>Position or Employee Name</i>	<i>Annual Wages</i>	<i>Departmental Administration</i>	<i>Departmental Support</i>	
Accountant II	\$48,036		10.0%	\$4,804
Accountant	\$41,136		15.0%	\$6,170

**Totals** **\$89,172** **\$10,974**

**TOTAL INDIRECT SALARIES** **\$10,974**





Sympro, Inc.

5532 Claremont Ave.  
Oakland, CA 94618  
(510) 655-0900

96/97

# INVOICE

INVOICE DATE	05/27/97
INVOICE NO.	011445
SHIP DATE	05/27/97
CUSTOMER NO.	CONCOR

SOLD TO:

City of Concord  
Finance Department  
1950 Parkside Drive  
Concord, CA 94519

SHIPPED TO:

City of Concord  
1950 Parkside Drive  
Concord, CA 94519

PAGE 1

F.O.B. POINT	CUSTOMER ORDER NO.	SHIP VIA			TERMS	SALESPERSON	OUR ORDER NO.
	ANNUAL MAINT.				NET 30	COURSE	011445
ITEM NO./ SERIAL NO.	UNIT	QUANTITY			UNIT PRICE	EXTENDED PRICE	
		ORDERED	BACKORDERED	SHIPPED			
DBFI SUP RENEW SymPro Software for the period	EACH	1.00	0.00	1.00	900.000	900.00	
	Fixed Income Module Renewal Maint. & Support July 1, 1997 through June 30, 1998.						
Sales Total Trade Discount Freight Misc. Charges Tax Total						900.00 0.00 0.00 0.00 74.25	

*Handwritten:* 01-40-600 8427

TOTAL

671 75

DWA

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>INVESTMENT REPORTS</b>	<b>For State Controller Use Only</b>	
	(19) Program Number	00161
	(20) Date File	____/____/____

(01) Claimant Identification Number:	Reimbursement Claim Data
--------------------------------------	--------------------------

**9807195**  
**CITY FINANCE OFFICER**  
**CITY OF CONCORD**  
**1950 PARKSIDE DRIVE**  
**CONCORD, CA 94519**

(22) INR-I, (03)	2
(23) INR-I, (04)(1)(f)	407
(24) INR-I, (04)(2)(f)	3,102
(25) INR-I, (06)	48
(26)	

City	State	Zip Code
	CA	

Type of Claim	Estimated Claim	Reimbursement Claim	(27)
(03)	Estimated	<input checked="" type="checkbox"/> (09) Reimbursement	<input checked="" type="checkbox"/> (28)
(04)	Combined	____ (10) Combined	____ (29)
(05)	Amended	____ (11) Amended	____ (30)

Fiscal Year Of	(06)	(12)	(31)
Cost	1999/00	1998/99	

Total Claimed	(07)	(13)	(32)
	\$4,000	\$4,579	

Less: 10% Late Penalty, but not to exceed \$1000	(14)	(33)
--	------	------

Less: Estimated Claim Payment	(15)	(34)
		\$2,374

Net Claimed Amount	(16)	(35)
		\$2,205

Due from State	(08)	(17)	(36)
	\$4,000	\$2,205	

Due to State	(18)	(37)	3,559
--------------	------	------	-------

**(38) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the person authorized by the local agency to file claims with the State of California for costs mandated by Chapter 783, Statutes of 1995 and Chapters 156 and 749, Statutes of 1996; and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 through 1096, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing mandated by Chapter 783, Statutes of 1995, and Chapters 156 and 749, Statutes of 1996.

The amount for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs for the mandated program of Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996 set forth on the attached statement.

Signature of Authorized Representative	Date
<i>Mary E. Dodge</i>	JANUARY 15, 2000
MARY DODGE	FISCAL OFFICER
Type or Print Name	Title

(39) Name of Contact Person for Claim	Telephone Number
DAVID WELLHOUSE (DWA)	(916) 368-9244

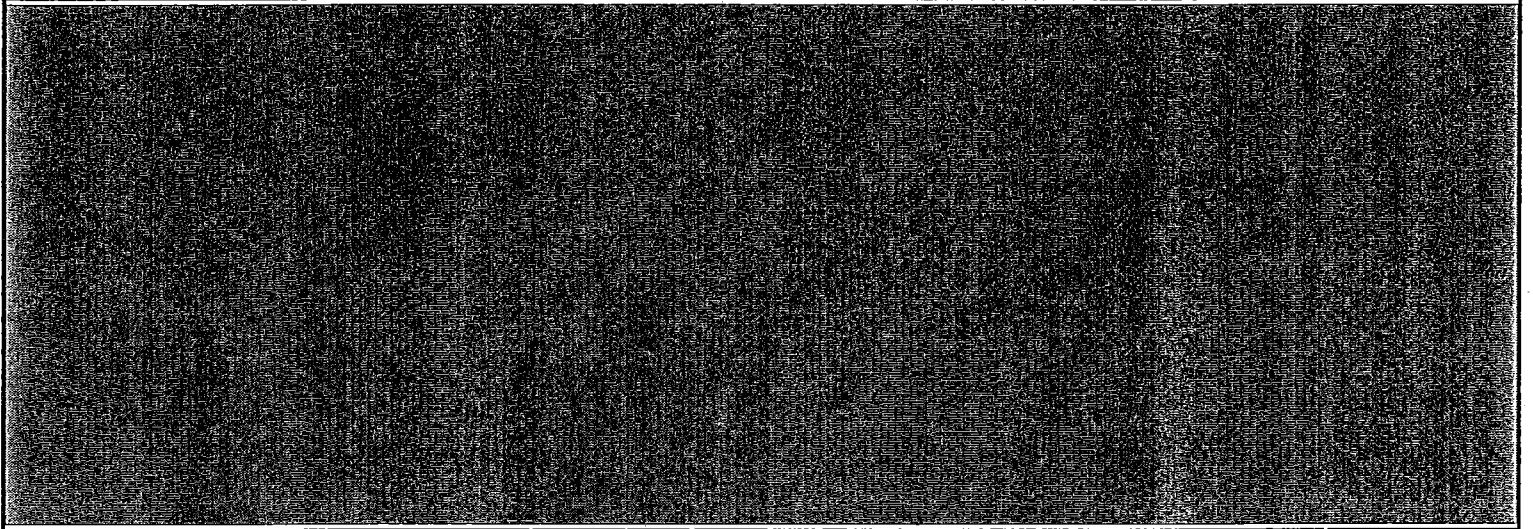
**MANDATED COSTS  
INVESTMENT REPORTS  
CLAIM SUMMARY**

**FORM  
INR-1**

(01) Claimant  <b>CITY OF CONCORD</b>	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year: 1998/99
---	---	----------------------

**Claim Statistics**

(03) Number of investment reports prepared during the fiscal year	2
---	---



(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Training	(e) Fixed Assets	(f) Total
1. Statement of Investment Policy	\$305	\$102				\$407
2. Quarterly Report of Investments	\$1,351	\$451	\$1,299			\$3,102
<b>(05) Total Direct Costs</b>	<b>\$1,657</b>	<b>\$553</b>	<b>\$1,299</b>			<b>\$3,509</b>

**Indirect Costs**

(06) Indirect Cost Rate	{ From ICRP } Salaries & Benefits	48.39%
(07) Total Indirect Costs	[Line (06) x line (05)(f) - {line (05)(d) + (05)(e)}]	\$1,069
(08) Total Direct and Indirect Costs:	[{Line (05)(f) + line (07)}]	\$4,579

**Cost Reduction**

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount	[Line (08) - {Line (09) + Line (10)}] <b>\$4,579</b>

**MANDATED COSTS  
INVESTMENT REPORTS  
CLAIM SUMMARY**

**FORM  
INR-2**

(01) Claimant  
**CITY OF CONCORD**

(02) Fiscal Year costs were incurred: **1998/99**

(03) Reimbursable Component: Check Only One box per form to identify the cost being claimed

Statement of Investment Policy

Quarterly Report of Investments

(04) Description of Expenses: Complete columns (a) through (h)

Object Accounts

(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit % Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Training	(h) Fixed Assets	Total Sal. & Ben.
Linda Lorenzetti - Deputy Treasurer Ron Howard - Finance Director	\$32.53 \$60.09	33.4% 33.4%	2.0 4.0	\$65.06 \$240.36	\$21.73 \$80.28				\$86.79 \$320.63
Review of requirements, preparation of required Investment Policy and submission to legislative body									

(05) Total  Subtotal

Page: of

\$305.41 \$102.01

\$407.42

**MANDATED COSTS  
INVESTMENT REPORTS  
CLAIM SUMMARY**

**FORM  
INR-2**

(01) Claimant

(02) Fiscal Year costs Were Incurred:

**1998/99**

(03) Reimbursable Component: Check Only One box per form to identify the cost being claimed

Statement of Investment Policy

Quarterly Report of Investments

(04) Description of Expenses: Complete columns (a) through (h)

Object Accounts

(a) Employee Names, Job Classifications , Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	Benefit % Rate	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	(g) Training	(h) Fixed Assets	Total Sal. & Ben.
Linda Lorenzetti - Deputy Treasurer	\$32.53	33.4%	36.0	\$1,171.04	\$391.13				\$1,562
Ron Howard - Finance Director	\$60.09	33.4%	3.0	\$180.27	\$60.21				\$240
Accumulating, compiling data necessary to prepare required quarterly reports as well as preparation of the required reports. Also spent time checking reports for accuracy as required.									
Sym Pro						\$1,299.00			
Maintenance & Support on software to produce the required report									
<b>(05) Total</b>				\$1,351.31	\$451.34	\$1,299.00			\$1,803
<input type="checkbox"/> Subtotal									

Page: of



**David Wellhouse & Associates, Inc.  
Indirect Cost Rate Proposal**

**Claimant Name** CITY OF CONCORD  
**Mandate** CHAPTER 783, STATUTES OF 1995  
**Department** FINANCE  
**Fiscal Year** 1998/99

DESCRIPTION OF COSTS (A)	Total Costs	(B) Excludable Unallowable Costs	(C) Allowable Indirect Costs	(D) Allowable Direct Costs
<b>Labor Costs</b>				
Salaries & Wages	\$102,341		\$6,727	\$95,614
Part-time Wages & Overtime	\$5,813			\$5,813
Benefits 33.4%	\$34,217		\$2,249	\$31,968
<b>SUBTOTAL:</b>	<b>\$142,371</b>		<b>\$8,976</b>	<b>\$133,395</b>
<b>Services &amp; Supplies</b>				
1 Allowable/Includable	\$55,030		\$55,030	
2 Unallowable/Excludable				
3 Capital Expenditures	\$8,196	\$8,196		
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
<b>Subtotal</b>	<b>\$63,226</b>	<b>\$8,196</b>	<b>\$55,030</b>	
<b>Cost Plan or Adjustments Costs</b>				
25 Equipment Usage Allowance @ 6.67	\$8,196		\$549	
26 of Capital Expenditures				
<b>Subtotal</b>	<b>\$8,196</b>		<b>\$549</b>	
<b>Total Costs</b>	<b>\$213,793</b>	<b>\$8,196</b>	<b>\$64,555</b>	<b>\$133,395</b>

**Indirect Cost Rate**

**48.39%**

**Salaries & Benefits**

David Wellhouse & Associates, Inc.

*Departmental Indirect Costs*

Claimant Name CITY OF CONCORD  
Mandate CHAPTER 783, STATUTES OF 1995  
Department FINANCE  
Fiscal Year 1998/99

**INDIRECT SALARIES**

<i>Position or Employee Name</i>	<i>Annual Wages</i>	<i>Departmental Administration</i>	<i>Departmental Support</i>
Accountant	\$44,844		15.0% \$6,727

**Totals** **\$44,844** **\$6,727**

**TOTAL INDIRECT SALARIES** **\$6,727**





SymPro, Inc.

2200 POWERS STREET  
SUITE 1170  
EMERYVILLE, CA 94608  
(510) 655-0900

3438

# INVOICE

INVOICE DATE 04/29/98  
INVOICE NO.  
SHIP DATE 06/30/98  
CUSTOMER NO. CONCOR  
SALES PERSON  
PAGE

SOLD TO:  
City of Concord  
Finance Department  
1950 Parkside Drive  
Concord, CA 94519

SHIPPED TO:  
City of Concord  
1950 Parkside Drive  
Concord, CA 94519

1

F.O.B. POINT	CUSTOMER ORDER NO.	SHIP VIA	TERMS	OUR ORDER NO.		
OAKLAND	ANNUAL MAINT.	US MAIL	NET 30	COURSE 011956		
ITEM NO./SERIAL NO.	UNIT	QUANTITY			UNIT PRICE	EXTENDED PRICE
		ORDERED	BACKORDERED	SHIPPED		
DBFI SUP RENEW	EACH	1.00	0.00	1.00	1200.000	1200.00
SymPro Software Fixed Income Module Renewal Maint. & Support FOR THE PERIOD JULY 1, 1998 THROUGH JUNE 30, 1999						

7/02/98  
OK to pay  
1A01  
\*01-40-600 8460  
*[Signature]*

PAID  
AUG 21 1998

Sales Total	1200.00
Trade Discount	0.00
Freight	0.00
Misc. Charges	0.00
Tax Total	99.00

**TOTAL** 1299.00

City of Concord

DATE 08/21/1998  
 WARRANT NO. 176209

WARRANT STATEMENT

ACCOUNT NO.	SUM TYPE	P.O. NO.	INVOICE NO.	AMOUNT
0001 40600 1A01 8460-00			98/99MAINT	\$1,299.00
** PAGE TOTAL **				\$1,299.00
TOTAL →				\$1,299.00

VENDOR NO. 3438  
 PAYEE SYMPRO  
 2200 POWELL ST., STE 1170  
 EMERYVILLE CA 94608

DATE 08/21/1998  
 WARRANT NO. 176209  
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