



STEVE WESTLY  
California State Controller

RECEIVED

JUN 27 2003

COMMISSION ON  
STATE MANDATES

June 25, 2003

Ms. Shirley Opie  
Assistant Executive Director  
Commission on State Mandates  
980 Ninth Street, Suite 300  
Sacramento, CA 95814

RE: Incorrect Reduction Claim for the City of Concord, 02-9635802-I-58  
Government Code Section 53646  
Statutes 1995, Chapter 783 (SB 564)  
Statutes 1996, Chapters 156 (SB 864) and 749 (SB 109)  
Fiscal Year 1995/96  
Fiscal Year 1996/97  
*Investment Reports*

Dear Ms. Opie:

This letter is in response to the above-entitled Incorrect Reduction Claim. The subject claims were reduced because many of the activities were not reimbursable, and there was a lack of source documentation. In addition to the inability to verify the claim, the lack of source documentation also makes it difficult to prorate reimbursement for those activities for which only a portion of the expense was reimbursable. The reductions were appropriate given the Parameters and Guidelines, the statement of decision, applicable statutes, and amount of documentation provided.

The Controller's Office is empowered to audit claims for mandated costs and to reduce those that are "excessive or unreasonable."<sup>1</sup> This power has been affirmed in recent cases, such as the Incorrect Reductions Claims (IRCs) for the *Graduation Requirements* mandate<sup>2</sup>. If the claimant disputes the adjustments made by the Controller pursuant to

<sup>1</sup> See Government Code Section 17561, subdivisions (d)(1)(C) and (d)(2), and Section 17564.

<sup>2</sup> See for example, the Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District [No. CSM 4435-I-01 and 4435-I-37], adopted September 28, 2000, at page 9.

that power, the burden is upon them to demonstrate that they are entitled to the full amount of the claim. This principle likewise has been upheld in the *Graduation Requirements* line of IRCs<sup>3</sup>. In this case, the claimant has not come forward with documentation that demonstrates that they are entitled to the full amount claimed.

The claimant includes costs for such non-reimbursable activities as ongoing data entry and reconciliation. As this office has made clear in both the Los Angeles *Investment Reports* IRC and the Request to Amend the Parameters & Guidelines of the *Investment Reports* Mandate, we do not believe that the ongoing daily (or similar frequency) activities of data entry and ledger reconciliation are reimbursable. Since they are relevant to this IRC, we incorporate by reference the arguments contained in the IRC [CSM 00-9635802-I-01] and the Request to Amend [CSM 96-358-02 and 00-PGA-02]. Since this claim contains claims for reimbursement of activities or costs that are only partially reimbursable, source documents are needed to determine the pro rata reimbursement, if any, to which the claimants are entitled. Unfortunately, the claimant does not provide any documentation to substantiate the time and tasks submitted on the claim forms, as neither timesheets nor detailed tasks were available for review by audit staff. Without these documents, it is impossible to determine reimbursability of some salaries claimed, and this also makes it impossible to determine the reimbursability of materials and supplies, such as software, which are used for both mandated and non-mandated purposes. Thus, either SCO audit staff was put in the position of denying 100% of the claims outright, or making reasonable adjustments. SCO staff acknowledged that time was spent in the preparation of the quarterly/annual investment reports and allowed a reasonable amount despite the lack of documentation to substantiate the claims. Such a decision was well within the Controller's authority given the absence of supporting documentation and the applicable statutory provisions effective at the time of the transactions.<sup>4</sup>

The Parameters and Guidelines provide in Section VI (A) regarding salaries and benefits, "the source documents required to be maintained by the claimant may include, but are not limited to, employee time cards and/or cost allocation reports." Subsection B, of Section VI, dealing with services and supplies, provides that "source documents required to be

---

<sup>3</sup> See for example, the Statement of Decision in the Incorrect Reduction Claim of San Diego Unified School District [No. CSM 4435-I-01 and 4435-I-37], adopted September 28, 2000, at page 16.

<sup>4</sup> California Government Code Section 17564(c)(2) which provided "...The Controller shall pay these estimated claims, and approved reimbursement claims, from funds appropriated expressly therefore, provided that the Controller (1) may audit the records of any local agency or school district to verify the actual amount of the mandated costs, (2) may reduce any claim which the Controller determines is excessive or unreasonable..."

Ms. Shirley Opie  
June 25, 2003  
Page 3

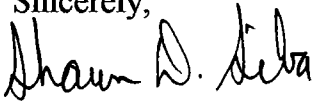
maintained by the claimant may include, but are not limited to, invoices, lease documentation and other documents evidencing the validity of the expenditure.”

Section VII of the Parameters and Guidelines specifically provides “for auditing purposes, all costs claimed shall be traceable to source documents (e.g., employee time records, invoices, receipts, purchase orders, contracts, worksheets, calendars, declarations, etc.)” that show evidence of the validity of such costs and their relationship to the mandate. All documentation in support of claimed costs shall be made available to the State Controller or his/her agent, as may be requested, and all reimbursement claims are subject to audit during the period specified in Government Code section 17558.5, subdivision (a).

The Claiming Instructions clearly state that for audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of the initial payment of the claim. Such documents shall be made available to the State Controller’s Office on request.

As stated above, the absence of source documentation precludes the Controller from verifying the total claim. Therefore, reasonable reductions were made, taking into consideration that some time had been spent to comply with the mandate for investment reporting. Additional reductions were made for claimed costs that were not covered by the mandate in Government Code section 53646(a), (b) and (e).

Attached please find an analysis from our Division of Accounting and Reporting (Attachment 1), and supporting documentation with declaration (Attachment 2). Exhibits referenced in the Division of Accounting and Reporting’s analysis are either included or have been previously exchanged between the parties.

Sincerely,  
  
SHAWN D. SILVA  
Staff Counsel

SDS/ac  
Attachments

1 **PROOF OF SERVICE**

2 I am employed in the County of Sacramento, State of California. At the time of service, I was at least 18  
3 years of age, a United States citizen employed in the county where the mailing occurred, and not a party to the  
4 within action. My business address is 300 Capitol Mall, Suite 1850, Sacramento, CA 95814.

4 On June 26, 2003, I served the foregoing document entitled:

5 **SCO'S RESPONSE TO THE INCORRECT REDUCTION CLAIM FOR**  
6 **THE CITY OF CONCORD, 02-9635802-I-58**

6 on all interested parties in this action by placing a true and correct copy thereof enclosed in a sealed envelope,  
7 addressed as follows:

8 David Wellhouse  
9 Wellhouse & Associates  
9 9175 Kiefer Boulevard, Suite 121  
10 Sacramento, CA 95826

10 Shirley Opie  
11 Assistant Executive Director  
11 Commission on State Mandates  
12 980 Ninth Street, Suite 300  
12 Sacramento, CA 95814

13  **BY MAIL**

14 I placed the envelope for collection and processing for mailing following this business's ordinary practice with  
15 which I am readily familiar. On the same day correspondence is placed for collection and mailing, it is deposited  
16 in the ordinary course of business with the United States Postal Service.

16  **BY PERSONAL SERVICE**

16 I caused to be delivered by hand to the above-listed addressees.

17  **BY OVERNIGHT MAIL/COURIER**

18 To expedite the delivery of the above-named document, said document was sent via overnight courier for next day  
19 delivery to the above-listed party.

19  **BY FACSIMILE TRANSMISSION**

20 In addition to the manner of service indicated above, a copy was sent by facsimile transmission to the above-listed  
21 party.

21 I declare that I am employed in the office of a member of the bar of this court at whose direction the  
22 service was made. I declare under penalty of perjury under the laws of California that the foregoing is true and  
23 correct.

23 Executed on June 26, 2003 at Sacramento, California.

24   
25 Amber A. Camarena

Attachment 1

**Investment Reports  
City of Concord  
For Fiscal Years 1995-96, and 1996-97  
Analysis of Incorrect Reduction Claim**

Prepared by Ginny Brummels  
April 23, 2003

- Exhibit 1:** Declaration of Virginia Brummels;
- Exhibit 2:** Analysis of the claim filed for fiscal years 1995-96, and 1996-97;
- Exhibit 3:** Includes a copy of the Incorrect Reduction Claim (IRC) for the Investment Reports program for the City of Concord;

These adjustments were made in accordance with Government Code Section 17564 (c)(2), which states "...the Controller (2) may reduce any claim which the Controller determines is excessive or unreasonable...".

On May 20, 1998, the City of Concord filed an actual claim of \$3,651 for the state mandated Investment Reports program for 1995-96. This claim was reduced for salaries and benefits and corresponding indirect costs for system maintenance and daily data download activities that were deemed by the State Controller's Office (SCO) Division of Accounting and Reporting (DAR) staff as activities not mandated or as non-reimbursable components of the Parameters and Guidelines (Ps & Gs). This claim contained \$3,651 in costs that were deemed excessive to prepare and submit the annual statement of investment policies, which consists of changes to those existing policies, and the quarterly report of investments as required by the Investment Reports program. No time sheets or detailed tasks were available. DAR staff recognized that the county would have incurred a cost and made a reasonable effort to provide reasonable compensation for this activity. SCO did not perform a time study to determine if this was an appropriate amount of time to perform the preparation of the quarterly report of investments. Total costs disallowed for this year totaled \$2,229.

On May 20, 1998, the City of Concord filed an actual claim of \$3,133 for the state mandated Investment Reports program for 1996-97. This claim was reduced for salaries and benefits and corresponding indirect costs for system maintenance and daily data download activities that were deemed by the SCO's DAR staff as activities not mandated or as non-reimbursable components of the Ps & Gs. This claim contained \$3,133 in costs that were deemed excessive to prepare and submit the annual statement of

investment policies, which consists of changes to those existing policies, and the quarterly report of investments as required by the Investment Reports program. No time sheets or detailed tasks were available. DAR staff recognized that the county would have incurred a cost and made a reasonable effort to provide reasonable compensation for this activity. SCO did not perform a time study to determine if this was an appropriate amount of time to perform the preparation of the quarterly report of investments. Total costs disallowed for this year totaled \$974.

Note: The claimant included a copy of the fiscal year 1998-99 claim in Exhibit 3, Sub-Exhibit 1, but did not include this fiscal year in the IRC.

**Exhibit 3, Sub-Exhibit 1:** Includes copies of the reimbursement claims and supporting documentation;

**Exhibit 3, Sub-Exhibit 2:** Includes a copy of the annual claiming instructions for local agencies;

**Exhibit 3, Sub-Exhibit 3:** Includes a copy of the Commission on State Mandates (COSM) Ps & Gs;

**Exhibit 4:** Copy of the SCO letter dated May 26, 2000, to the COSM, including the attached Legal Response by Ana Maria Garza, Staff Counsel dated April 27, 2000, on "Whether Daily Investment Tracking is Reimbursable as a State Mandate";

**Exhibit 5:** Copy of the SCO letter dated January 17, 2001, to the COSM regarding the IRC of the County of Los Angeles;

**Exhibit 6:** Copy of the SCO letter dated March 16, 2001, to the COSM regarding the IRC of the County of Los Angeles;

**Exhibit 7:** Copy of the SCO schedule of adjustments and copies of LRS database screen-prints showing adjustments and payments made for these claims;





1 OFFICE OF THE STATE CONTROLLER  
2 300 Capitol Mall, Suite 1850  
3 Sacramento, CA 94250  
4 Telephone No.: (916) 445-6854

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

8  
9 INCORRECT REDUCTION CLAIM ON:

10 *Investment Reports*

11 Government Code section 53646  
12 Statutes of 1995, Chapter 783

13 CITY OF CONCORD, Claimant  
14

No.: CSM 02-9635802-I-58

AFFIDAVIT OF CUSTODIAN

15 I, Virginia Brummels, make the following declarations:  
16

17 1) I am an employee of the State Controller's Office and am over  
18 the age of 18 years.

19 2) I am currently employed as an Accounting Administrator II,  
20 and have been so for the past two years. Before that I was  
21 employed as a Staff Management Auditor-Specialist, and  
22 Accounting Administrator I Specialist and Supervisor for 14  
23 years.

24 3) As a section manager in the Department of Accounting &  
25 Reporting I have access to, and am involved in, the intake and  
processing of claims for reimbursement for expenditures mandated  
by the state.

4) I am a duly authorized custodian of records or other  
qualified witness with authority to certify such records.

1 5) Any attached copies of records are true copies of records as  
2 retained at our place of business.

3 4) The records were prepared or received by the personnel of our  
4 office in the ordinary course of business at or near the time of  
the act, condition, or event.

5 5) The records include claims for reimbursement, along with any  
6 attached supporting documentation, remittance advices,  
7 explanatory letters, or other documents relating to the above-  
entitled Incorrect Reduction Claim.

8 6) A desk audit of these claims was commenced during June 1999  
9 for fiscal years 1995-96 and 1996-97.

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

14  
15 Date: April 23, 2003

16 OFFICE OF THE STATE CONTROLLER

17  
18 By: Virginia Brummels  
19 Virginia Brummels  
20 Section Manager  
Local Reimbursements Section



9807195

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

30 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





9807195

30 OCT 18 AM 11:47

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-

52100118 AM 11:40  
CITY OF CONCORD  
FINANCE DEPARTMENT

# **Sub Exhibit 1**

<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            /   /
--	---

(01) Claimant Identification Number:

**9807195**

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

Reimbursement Claim Data	
(22) INR-1, (03)	2
(23) INR-1, (04)(1)(f)	638
(24) INR-1, (04)(2)(f)	2,037
(25) INR-1, (06)	57
(26) -	

City	State	Zip Code
	CA	

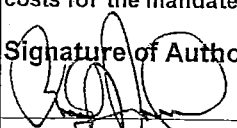
Type of Claim	Estimated Claim	Reimbursement Claim	(27)
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(28)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(29)
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(30)
Fiscal Year Of Cost	(06)	(12) 1/1/96 - 6/30/96	(31)
Total Claimed	(07)	\$3,651	(32)
Less: 10% Late Penalty, but not to exceed \$1000			(33)
Less: Estimated Claim Payment			(34)
Net Claimed Amount		\$3,651	(35)
Due from State	(08)	\$3,651	(36)
Due to State		\$3,651	(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 <b>MAY 20, 1998</b> DIRECTOR OF FINANCE & MGMT SVCS. Title
--	--

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



**MANDATED COSTS  
INVESTMENT REPORTS  
CLAIM SUMMARY**

**FORM  
INR-1**

(01) Claimant

**CITY OF CONCORD**

(02) Type of Claim

Reimbursement

Estimated

Fiscal Year: 1995/96

**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	\$499	\$139				\$638
2. Quarterly Report of Investments	\$831	\$232	\$974			\$2,037
(05) Total Direct Costs	\$1,329	\$371	\$974			\$2,675

**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
(08) Total Direct and Indirect Costs:	[Line (05)(f) + line (07)]					\$3,651

**Cost Reduction**

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

**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	(d) Hours Worked or Quantity	(e) Salaries	(f) Benefits	(g) Services and Supplies	(h) Training	(i) Fixed Assets	(j) 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			

(05) Total

Subtotal

Page: of

\$830.86

\$231.81

\$974.25

\$1,063

**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** 1995/96

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>		
<b>Indirect Cost Rate</b>			<table border="1"> <tr> <td align="center" colspan="2"><b>57.44%</b></td> </tr> </table>		<b>57.44%</b>	
<b>57.44%</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** 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

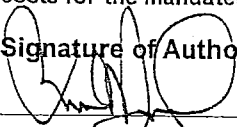
F.O.B. POINT		CUSTOMER ORDER NO.		SHIP VIA		TERMS		SALESPERSON		OUR ORDER NO.	
		ANNUAL MAINT.				NET 20		LEE		011175	
ITEM NO./SERIAL NO.	UNIT	QUANTITY			UNIT PRICE	EXTENDED PRICE					
		ORDERED	BACKORDERED	SHIPPED							
DBFI SUP RENEW SymPro Software for the period 7/01/96 through 6/30/97.	EACH	1.00	0.00	1.00	900.000	900.00					
				Maint. & Support							
<p>7/3/96 OK to pay # 0140-600-8427</p> <p><i>David Douglas</i></p> <p>pd 7/12/96</p> <p><del>Current PRIOR YEAR</del></p>											
<p>JUL 12 1996 PAID</p>											
<p>Sales Total 900.00</p> <p>Trade Discount 0.00</p> <p>Freight 0.00</p> <p>Misc. Charges 0.00</p> <p>Tax Total 74.25</p>											

ORIGINAL

TOTAL

074 05

DWA

CLAIM FOR PAYMENT		For State Controller Use Only	
Pursuant to Government Code Section 17561 <b>INVESTMENT REPORTS</b>		(19) Program Number	00161
		(20) Date File	____/____/____
		(21) LRS Input	____/____/____
(01) Claimant Identification Number:		<b>Reimbursement Claim Data</b>	
<b>9807195</b> <b>CITY FINANCE OFFICER</b> <b>CITY OF CONCORD</b> <b>1950 PARKSIDE DRIVE</b> <b>CONCORD, CA 94519</b>		(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) -	
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	<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)	(12)	(31)
	1997/98	1996/97	
Total Claimed	(07)	(13)	(32)
	\$3,000	\$3,133	
Less: 10% Late Penalty, but not to exceed \$1000		(14)	(33)
Less: Estimated Claim Payment		(15)	(34)
Net Claimed Amount		(16)	(35)
		\$3,133	
Due from State	(08)	(17)	(36)
	\$3,000	\$3,133	
Due to State		(18)	(37)
			2,420
<b>(38) CERTIFICATION OF CLAIM</b>			
<p>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.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein; and such costs are for a new program or increased level of services of an existing mandated by Chapter 783, Statutes of 1995, and Chapters 156 and 749, Statutes of 1996.</p> <p>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.</p>			
Signature of Authorized Representative		Date	
		MAY 20, 1998	
Type or Print Name		Title	
PAUL R. HOWARD		DIRECTOR OF FINANCE & MGMT SVCS.	
(39) Name of Contact Person for Claim		Telephone Number	
DAVID WELLHOUSE (DWA)		(916) 368-9244	

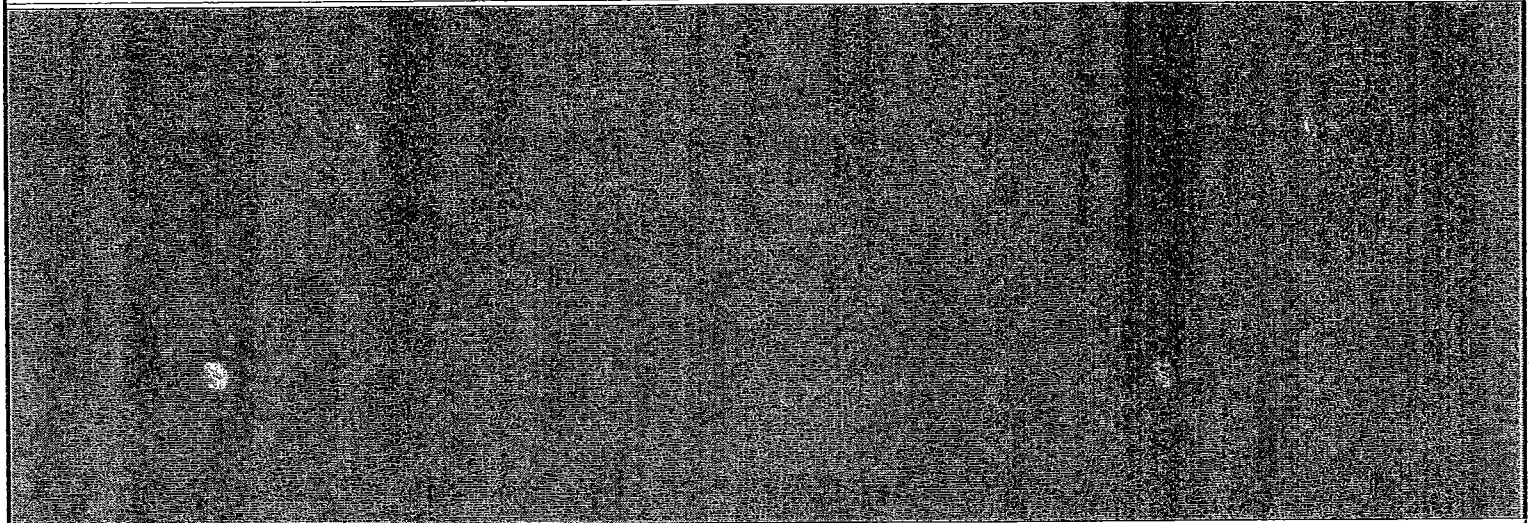


<b>MANDATED COSTS INVESTMENT REPORTS CLAIM SUMMARY</b>	<b>FORM INR-1</b>
--	-----------------------

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

**Claim Statistics**

(03) Number of investment reports prepared during the fiscal year	<b>2</b>
---	----------



(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
(08) Total Direct and Indirect Costs:	[Line (05)(f) + line (07)]	<b>\$3,133</b>

**Cost Reduction**

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount	<b>\$3,133</b>

[Line (08) - {Line (09) + Line (10)}]

**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 Ron Howard - Finance Director	\$27.69 \$55.41	28.5% 28.5%	1.0 4.0	\$27.69 \$221.63	\$7.89 \$63.16				\$35.59 \$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	(b) 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%	24.0	\$664.64	\$189.42				\$854
Ron Howard - Finance Director	\$55.41	28.5%	3.0	\$166.22	\$47.37				\$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>

**Indirect Cost Rate**

**55.50%**

Salaries & Benefits







Sympro, Inc.

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

6/6/97

# 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 for the period July 1, 1997 through June 30, 1998.						

*Handwritten:* 01-40-600-8427

Sales Total	900.00
Trade Discount	0.00
Freight	0.00
Misc. Charges	0.00
Tax Total	74.25

DWA

<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	___/___/___

(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)	\$2,374	(34)
Net Claimed Amount	(16)	\$2,205	(35)
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



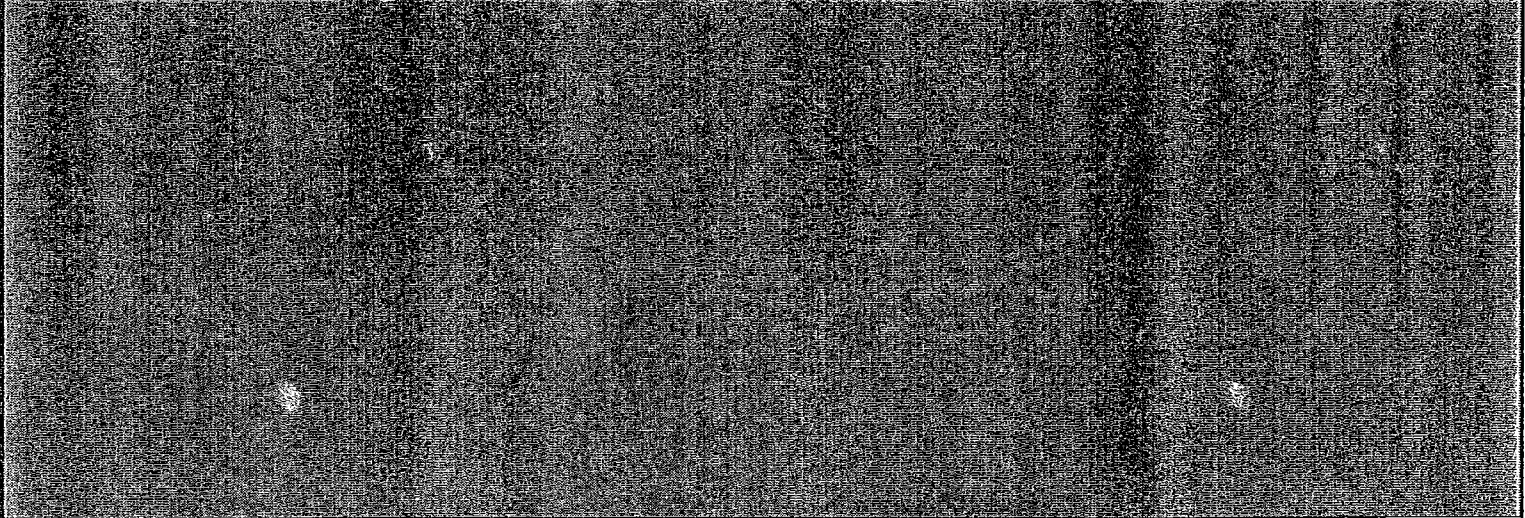
**MANDATED COSTS  
INVESTMENT REPORTS  
CLAIM SUMMARY**

**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	<b>2</b>
---	----------



(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	
<b>(11) Total Claimed Amount</b>	<b>\$4,579</b>

[Line (08) - {Line (09) + Line (10)}]

**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	(c) Benefit % Rate	(d) Hours Worked or Quantity	(e) Salaries	(f) Benefits	(g) Services and Supplies	(h) Training	(i) Fixed Assets	(j) 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				\$305.41	\$102.01				\$407.42
Subtotal									

Page:      of

**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	(c) Benefit % Rate	(d) Hours Worked or Quantity	(e) Salaries	(f) Benefits	(g) Services and Supplies	(h) Training	(i) Fixed Assets	(j) 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									

(05) Total

Subtotal

Page: of

\$1,351.31

\$451.34

\$1,299.00

\$1,803

**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>	
<b>Indirect Cost Rate</b>		<table border="1"> <tr> <td align="center">48.39%</td> </tr> </table>			48.39%
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

<b>Totals</b>	<b>\$44,844</b>		<b>\$6,727</b>
---------------	-----------------	--	----------------

**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

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 \$01-40-600 8460  
1A01  
*[Signature]*

PAID  
AUG 21 1998

Sales Total	1200.00
Trade Discount	0.00
Freight	0.00
Misc. Charges	0.00
Tax Total	99.00
<b>TOTAL</b>	<b>1299.00</b>

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  
 PAGE 01



State Controller's Office  
Division of Accounting and Reporting  
Local Reimbursements Section  
Claim Adjustment Detail List

**City of Concord**

**Investment Reports (Chapter 783/95)**

<u>Fiscal Year</u>	<u>Adjustment Itemized</u>	<u>Amount of Reduction</u>	<u>Total Amount Paid</u>
1995-96	Cost Not Mandated	\$ 1,771	\$ 1,422
	Indirect Costs Overstated	\$ 458	
	Total Adjustment Amount	<u>\$ 2,229</u>	
1996-97	Cost Not Mandated	\$ 974	\$ 2,159
	Total Adjustment Amount	<u>\$ 974</u>	
<b>Total Amount</b>		<u>\$ 3,203</u>	<u>\$ 3,581</u>

LRSF081

DIVISION OF ACCOUNTING AND REPORTING  
BUREAU OF LOCAL REIMBURSEMENTS  
CLAIM ADJUSTMENT DETAIL LIST

11/13/02  
09:27:16

PAYEE NBR: 9807195                      CITY OF CONCORD  
PGM NBR: 161                              INVESTMENT REPORTS CH 783/95  
CHAPTER: 9210-790-0001-1999    FY: 1995/1996    CLAIMED AMOUNT:                      3,651.00  
FINAL APRVD DATE: 11/10/2000            TOTAL ADJUSTMENTS AMOUNT:            -3,651.00  
ADJUSTMENT LETTER DATE: 11/10/2000      FINAL APRVD CLAIM AMT:                      0.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
11/08/2000	11/10/2000	11/10/2000	D	COACFKS	-1,771.00
REASON COST NOT MANDATED					
11/08/2000	11/10/2000	11/10/2000	D	COACFKS	-458.00
INDIRECT COSTS OVERSTATED					

PROJECTED APPROVED AMOUNT=>                      1,422.00

DC982052 More pages...

PAYEE NBR: 9807195    PGM NBR: 161    FY: 1995/1996  
PF4= ADD ADJ    PF5= MODIFY ADJ    PF6= DELETE ADJ    PF10= CLMS FOR A PGM/FY

LRSF080

DIVISION OF ACCOUNTING AND REPORTING  
 BUREAU OF LOCAL REIMBURSEMENTS  
 PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

11/13/02  
 09:27:49

PAYEE NBR: 9807195 PAYEE NAME: CITY OF CONCORD PGM NBR: 161  
 CH NBR: 9210-790-0001-1999 PGM: INVESTMENT REPORTS CH 783/95 FY: 1995/1996  
 TOT FYTD PAID AMT: 1,422.00 BAL DUE CLM: .00 PGM TYPE: MAN  
 FNL APRVD CLM AMT: .00 BAL DUE ST: .00 1ST TIME PGM: Y

CL TYP	PMT TYP	MAN PAY	DT FILED	CLAIM AMT	ADJUSTMENT AMT	APPROVED AMT	FNL APRVD AMT	PRO PCT	AMT BEFORE AR	BAL DUE CLAIM	AR OFFSET AMT	WARRANT AMT	ISSUE DATE	CLAIM SCHED NBR
A	A04	N	05/20/1998	3,651.00	-2,229.00	1,422.00	.00	1.00000000	.00	.00	.00	.00	11/14/2000	MA01362A
-----														
A	A03	N	05/20/1998	3,651.00	-2,229.00	1,422.00	1,422.00	1.00000000	1,422.00	.00	.00	1,422.00	10/14/1999	MA90419A

DC982051 Last page...

PAYEE NBR: 9807195 PGM NBR: 161 FY: 1995/1996  
 PF10= CLMS FOR A PGM/FY PF11= WARRANT INFORMATION PF9= INTEREST PAY INFO

LRSF081

DIVISION OF ACCOUNTING AND REPORTING  
BUREAU OF LOCAL REIMBURSEMENTS  
CLAIM ADJUSTMENT DETAIL LIST

11/13/02  
09:28:59

PAYEE NBR: 9807195                      CITY OF CONCORD  
PGM NBR: 161                              INVESTMENT REPORTS CH 783/95  
CHAPTER: 9210-790-0001-1999    FY: 1996/1997    CLAIMED AMOUNT:                      3,133.00  
FINAL APRVD DATE: 07/30/1999            TOTAL ADJUSTMENTS AMOUNT:                      -974.00  
ADJUSTMENT LETTER DATE: 10/12/1999      FINAL APRVD CLAIM AMT:                      2,159.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
07/19/1999	07/30/1999	10/12/1999	D	COACJWH	-974.00
REASON COST NOT MANDATED					

PROJECTED APPROVED AMOUNT=>                      2,159.00

DC982051 Last page...

PAYEE NBR: 9807195    PGM NBR: 161    FY: 1996/1997  
PF4= ADD ADJ    PF5= MODIFY ADJ    PF6= DELETE ADJ    PF10= CLMS FOR A PGM/FY

LRSF080

DIVISION OF ACCOUNTING AND REPORTING  
BUREAU OF LOCAL REIMBURSEMENTS  
PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

11/13/02

09:28:16

PAYEE NBR: 9807195 PAYEE NAME: CITY OF CONCORD PGM NBR: 161  
CH NBR: 9210-790-0001-1999 PGM: INVESTMENT REPORTS CH 783/95 FY: 1996/1997  
TOT FYTD PAID AMT: 2,159.00 BAL DUE CLM: .00 PGM TYPE: MAN  
FNL APRVD CLM AMT: 2,159.00 BAL DUE ST: .00 1ST TIME PGM: Y

CL TYP	PMT TYP	MAN PAY	DT FILED	CLAIM AMT	ADJUSTMENT AMT	APPROVED AMT	FNL APRVD AMT	PRO PCT	AMT BEFORE AR	BAL DUE CLAIM
						AR OFFSET AMT	WARRANT AMT	ISSUE DATE	CLAIM SCHED NBR	
A	A01	N	05/20/1998	3,133.00	-974.00	2,159.00	2,159.00	1.00000000	2,159.00	.00
						.00	2,159.00	10/14/1999	MA90407A	

DC982051 Last page...

PAYEE NBR: 9807195 PGM NBR: 161 FY: 1996/1997  
PF10= CLMS FOR A PGM/FY PF11= WARRANT INFORMATION PF9= INTEREST PAY INFO