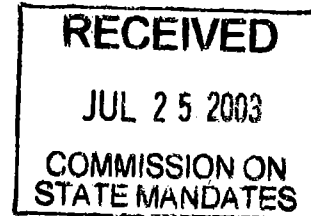




STEVE WESTLY
California State Controller

July 23, 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 Lathrop, 02-9635802-I-62
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."¹ This power has been affirmed in recent cases, such as the Incorrect Reductions Claims (IRCs) for the *Graduation Requirements* mandate². If the claimant disputes the adjustments made by the Controller pursuant to

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

² 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 IRCs³. 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.⁴

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

³ 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.

⁴ 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
July 23, 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 July 24, 2003, I served the foregoing document entitled:

5 **SCO'S RESPONSE TO THE INCORRECT REDUCTION CLAIM FOR**
6 **THE CITY OF LATHROP, 02-9635802-I-62**

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 July 24, 2003 at Sacramento, California.

24 
25 _____
Amber A. Camarena

Attachment 1

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

Prepared by Ginny Brummels
March 19, 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 Lathrop;

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 Lathrop filed an actual claim of \$3,215 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 \$3,215 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 \$1,506.

On May 20, 1998, the City of Lathrop filed an actual claim of \$8,093 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 \$8,093 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 \$5,497.

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 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;

Attachment 2

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

4
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 LATHROP, Claimant
14

No.: CSM 02-9635802-I-62

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
Accounting Administrator I Specialist and Supervisor for 14
years.

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

25 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
5 the act, condition, or event.


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

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

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

16 Date: February 7, 2003

17 OFFICE OF THE STATE CONTROLLER

18 By: 
19 Virginia Brummels
20 Section Manager
21 Local Reimbursements Section
22
23
24
25



9839437

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

OCTOBER 12, 1999

CITY FINANCE OFFICER
CITY OF LATHROP
16775 HOWLAND RD SUITE ONE
LATHROP CA 95330

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		3,215.00
ADJUSTMENT TO CLAIM:		
INDIRECT COSTS OVERSTATED	-	409.00
COST NOT MANDATED	-	1,097.00
LESS: TOTAL ADJUSTMENTS	-	1,506.00

CLAIM AMOUNT APPROVED		1,709.00

AMOUNT DUE CLAIMANT	\$	1,709.00
		=====

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,

A handwritten signature in cursive script that reads "Jeff Yee".

JEFF YEE,
MANAGER



9839437

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

OCTOBER 12, 1999

CITY FINANCE OFFICER
CITY OF LATHROP
16775 HOWLAND RD SUITE ONE
LATHROP CA 95330

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		8,093.00
ADJUSTMENT TO CLAIM:		
INDIRECT COSTS OVERSTATED	-	1,785.00
COST NOT MANDATED	-	3,712.00
LESS: TOTAL ADJUSTMENTS	-	5,497.00

CLAIM AMOUNT APPROVED		2,596.00

AMOUNT DUE CLAIMANT	\$	2,596.00
		=====

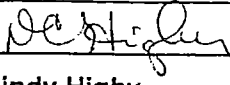
IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT LINDA LOHMAN AT (916) 324-0255 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. THE PAYMENT WILL BE FORTHCOMING WITHIN 30 DAYS.

SINCERELY,

A handwritten signature in cursive script that reads "Jeff Yee".

JEFF YEE,
MANAGER

Sub Exhibit 1

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 INVESTMENT REPORTS			For State Controller Use Only	
			(19) Program Number 00161	(20) Date Filed ____ / ____ / ____
(01) Claimant Identification Number 9839437			Reimbursement Claim Data	
(02) Mailing Address			(22) INR-1, (03)	2
Claimant Name City of Lathrop			(23) INR-1, (04)(01)(f)	344
County of Location San Joaquin			(24) INR-1, (04)(2)(f)	2,022
Street Address or P.O. Box 16775 Howland Road #1			(25) INR-1, (06)	52
City State Zip Code Lathrop CA 95330			(26)	
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) 1995-96	(31)	
Total Claimed Amount	(07)	(13) \$3,215	(32)	
LESS: 10% Late Penalty, but not to exceed \$1,000 (if applicable)		(14)	(33)	
LESS: Estimated Claim Payment Received		(15)	(34)	
Net Claimed Amount		(16) \$3,215	(35)	
Due from State	(08)	(17) \$3,215	(36)	
Due to State		(18)	(37)	
(38) CERTIFICATION OF CLAIM				
<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, 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 were no applications for nor any grants or payments received, other than from the claimant for reimbursement of costs claimed herein; and such costs are for new program or increased level of service of an existing program mandated by Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996</p> <p>The amount for estimated and/or reimbursement claims are payment of estimated and/or actual costs for the mandated program of Chapter 1107, Statutes of 1984, set forth on the attached statements.</p>				
Signature of Authorized Representative			Date	
			May 20, 1998	
Cindy Higby			Finance Director	
Print or type name			Title	
Anita K. Worlow (DMG)			(916) 485-8102	
(39) Name of Contact Person for Claim			Telephone Number	

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 INVESTMENT REPORTS		For State Controller Use Only	
		(19) Program Number 00161	(20) Date Filed ____ / ____ / ____
(01) Claimant Identification Number 9839437		Reimbursement Claim Data	
(02) Mailing Address		(22) INR-1, (03)	2
Claimant Name City of Lathrop		(23) INR-1, (04)(01)(f)	344
County of Location San Joaquin		(24) INR-1, (04)(2)(f)	2,022
Street Address or P.O. Box 16775 Howland Road #1		(25) INR-1, (06)	52
City	State	Zip Code	(26)
Lathrop	CA	95330	
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)	(31)
		1995-96	
Total Claimed Amount	(07)	(13)	(32)
		\$3,215	
LESS: 10% Late Penalty, but not to exceed \$1,000 (if applicable)	(14)	(14)	(33)
LESS: Estimated Claim Payment Received	(15)	(15)	(34)
Net Claimed Amount	(16)	(16)	(35)
		\$3,215	
Due from State	(08)	(17)	(36)
		\$3,215	
Due to State	(18)	(18)	(37)
(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, 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 were no applications for nor any grants or payments received, other than from the claimant for reimbursement of costs claimed herein; and such costs are for new program or increased level of service of an existing program mandated by Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996			
The amount for estimated and/or reimbursement claims are payment of estimated and/or actual costs for the mandated program of Chapter 1107, Statutes of 1984, set forth on the attached statements.			
Signature of Authorized Representative		Date	
_____		May 20, 1998	
Cindy Higby		Finance Director	
Print or type name		Title	
Anita K. Worlow (DMG)		(916) 485-8102	
(39) Name of Contact Person for Claim		Telephone Number	

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-1**

(01) Claimant: City of Lathrop

(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 Component:

	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Total
1. Statement of Investment Policy	\$239	\$105			\$344
2. Quarterly Report of Investments	\$1,407	\$615			\$2,022
(05) Total Direct Costs	\$1,646	\$719			\$2,366

Indirect Costs

(06) Indirect Cost Rate

[From ICRP]

51.60%

(07) Total Indirect Costs

[Line (06) x (line (05)(f) - {line (05)(d) + line (05)(e)})]

\$850

(08) Total Direct and Indirect Costs

[Line (05)(f) + line (07)]

\$3,215

Cost Reductions

(09) Less: Offsetting Savings, if applicable

(10) Less: Other Reimbursements, if applicable

(11) Total Claimed Amount:

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

\$3,215

**MANDATED COSTS
INVESTMENT REPORTS
COMPONENT / ACTIVITY COST DETAIL**

**FORM
INR-2**

(01) Claimant: City of Lathrop

(02) Fiscal year costs were incurred: 1995-96

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- Statement of Investment Policy
 Quarterly Report of Investments

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

Object Accounts

(a) Employee Name, Job Classification, Functions Performed and Description of Expense	(b) Hourly Rate of Unit Cost	(c) Benefits	(d) Hours Worked or Quantity	(e) Services and Supplies	(f) Salaries	(g) Benefits	(h) Total Sal & Bgns	(i) Fixed Assets
Cindy Higby, Finance Director Researched new investment report statutes, reviewed existing investment policy, developed draft investment policy and developed internal investment report policies.	\$26.01	43.70%	5.00		\$130	\$57	\$187	
Susan Burns Cochran, City Attorney	\$33.33	43.70%	0.50		\$17	\$7	\$24	
John Bingham, City Manager These individuals reviewed the draft statement of investment policy prior to submitting it to the City Council for approval.	\$40.54	43.70%	1.00		\$41	\$18	\$58	
Cindy Higby, Finance Director Ms. Higby submitted the statement of investment policy to the City Council and responded to their questions.	\$26.01	43.70%	2.00		\$52	\$23	\$75	
(05) Total [] Subtotal []					\$239	\$105	\$344	

Page: ____ of ____

**MANDATED COSTS
INVESTMENT REPORTS
COMPONENT / ACTIVITY COST DETAIL**

**FORM
INR-2**

(01) Claimant: City of Lathrop

(02) Fiscal year costs were incurred: 1995-96

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

Statement of Investment Policy

Quarterly Report of Investments

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

Object Accounts

(a) Employee Name, Job Classification, Functions Performed and Description of Expense	(b) Hourly Rate of Unit Cost	(c) Benefits	(d) Hours Worked or Quantity	(e) Services and Supplies	(f) Salaries	(g) Benefits	(h) Total Sal & Bens	(i) Fixed Assets
IMPLEMENTATION COSTS								
Cindy Higby, Finance Director Ms. Higby modified the City's existing policies and procedures for accumulating and compiling data to prepare the quarterly report of investments.	\$26.01	43.70%	4.00		\$104	\$45	\$150	
TRAINING ON NEW POLICIES & PROCEDURES								
Cindy Higby, Finance Director Ms. Higby also spent 4 hours providing internal training sessions on investment reporting.	\$26.01	43.70%	4.00		\$104	\$45	\$150	
Terri Young, Accounting Manager Ms. Young was trained on the new policies and procedures in order to produce the report of investments.	\$17.96	43.70%	4.00		\$72	\$31	\$103	
DEVELOPMENT OF NEW REPORTING SYSTEM								
Terri Young, Accounting Manager Ms. Young revised Excel spreadsheets in order to reflect the City's new policies and procedures.	\$17.96	43.70%	3.25		\$58	\$26	\$84	
ON-GOING COSTS								
Terri Young, Accounting Manager Ms. Young is also responsible for accumulating and compiling data for the report, entering the investment data and running the report, balancing and reconciling the report to the General Ledger and actually preparing the quarterly report of investments.	\$17.96	43.70%	43.64		\$784	\$343	\$1,126	
Cindy Higby, Finance Director Ms. Higby reviews the report for accuracy and edits it as necessary.	\$26.01	43.70%	3.50		\$91	\$40	\$131	
John Bingham, City Manager Reviews and signs the report for submission to the City Council.	\$40.54	43.70%	1.50		\$61	\$27	\$87	
John Bingham, City Manager	\$40.54	43.70%	2.00		\$81	\$35	\$117	
Cindy Higby, Finance Director Attend Council meeting to submit the report.	\$26.01	43.70%	2.00		\$52	\$23	\$75	
(05) Total [] Subtotal []					\$1,407	\$615	\$2,022	

Page: ____ of ____

INDIRECT COST RATE PROPOSAL

Claimant Name: City of Lathrop

Department: Finance

Fiscal Year: 1995-96

Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Personnel Services:				
1 Salaries & Wages	\$110,336			\$110,336
2 Part-time Wages & Overtime	\$25,445			\$25,445
3 Benefits 43.7%	\$48,253			\$48,253
SUBTOTAL:				\$184,034
Line Item Costs (Services, Supplies & Other):				
4 Professional Services	\$2,331			\$2,331
5 Maintenance and Repair	(\$35)		(\$35)	
6 Financial Services	\$154,039			\$154,039
7 Printing	\$14,452		\$14,452	
8 Auditing Services	\$13,500			\$13,500
9 Sales Tax Services	\$5,647			\$5,647
10 Computer Tech Support	\$9,364		\$9,364	
11 Office Supplies	\$2,841		\$2,841	
12 Postage	\$11,913		\$11,913	
13 Computer Supplies	\$1,625		\$1,625	
14 Telephone	\$2,231		\$2,231	
15 Fixed Charges	\$14,357		\$14,357	
16 Travel	\$111	\$111		
17 Membership/Dues	\$215	\$215		
18 Performance Bond	\$142			\$142
19 Rental Equip	\$11,169		\$11,169	
20 Furniture	\$1,067	\$1,067		
21 Computer/Office Equip	\$316	\$316		
22 Principal	\$13,434			\$13,434
23 Interest	\$2,125		\$2,125	
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				

SUBTOTAL:	\$260,844	\$1,709	\$70,042	\$189,093
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TOTAL EXPENDITURES:	\$444,878
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Cost Adjustments and/or Cost Plan Costs:				
36				
37				

SUBTOTAL:				
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TOTAL COSTS:	\$444,878	\$1,709	\$70,042	\$373,127
---------------------	-----------	---------	----------	-----------

CALCULATED INDIRECT COST RATE =	51.6%		\$70,042		= Total allowable indirect costs
Rate is based on: Salaries			\$135,781		= Total direct salaries

REPORT.: 11/07/96
 RUN,....: 11/07/96 TIME: 15:14
 Run By.: Cindy Higby

CITY OF LATHROP
 Budget Report - Expenditures by FUND
 For Calendar Period.: 06-96 Fiscal.: 12-96

PAGE: 018
 ID #: GLER
 CTL: LAT

Expenditure Description	Name: GENERAL FUND		Encumbrance Balance	Current Actual	Year-to-Date		Unencumbered Balance
	Annual Orig Budget	Annual Amended Budget			Actual	Pct (%)	
51011 3123 SALARIES-REG FIN DEPT. ADMIN	139221.00	132321.00	0.00	14774.03	110336.09	83.39	21984.91
51012 3123 SALARIES-P.T. FIN DEPT. ADMIN	0.00	6200.00	0.00	2158.53	17426.64	281.07	-11226.64
51013 3123 SALARIES-O.T. FIN DEPT. ADMIN	0.00	0.00	0.00	32.67	1408.98	.00	-1408.98
51014 3123 SALARIES-VAC,SK FIN DEPT. ADMIN	881.00	881.00	0.00	370.09	5467.52	620.60	-4586.52
51033 3123 HEALTH INS. FIN DEPT. ADMIN	24408.00	24408.00	0.00	1911.52	14922.76	61.14	9486.24
51034 3123 DENTAL INS. FIN DEPT. ADMIN	0.00	0.00	0.00	243.70	1618.55	.00	-1618.55
51035 3123 PERS-EMPLOYER FIN DEPT. ADMIN	10043.00	10043.00	0.00	1236.11	9509.65	94.69	533.35
51036 3123 PERS-EMPLOYEE FIN DEPT. ADMIN	9670.00	9670.00	0.00	1225.11	9423.87	97.45	246.13
51037 3123 FICA FIN DEPT. ADMIN	2031.00	2031.00	0.00	251.38	1952.17	96.12	78.83
51038 3123 SUI FIN DEPT. ADMIN	1295.00	1295.00	0.00	0.00	1543.23	119.17	-248.23
51039 3123 LIFE INSURANCE FIN DEPT. ADMIN	340.00	340.00	0.00	6.40	268.80	79.06	71.20
51040 3123 VISION INSURANC FIN DEPT. ADMIN	0.00	0.00	0.00	0.00	476.58	.00	-476.58
51066 3123 WORK.COMP.INS. FIN DEPT. ADMIN	2346.00	2346.00	0.00	0.00	3070.42	130.88	-724.42
51099 3123 EXP. VARIANCE FIN DEPT. ADMIN	0.00	0.00	0.00	0.01	-0.38	.00	0.38
52101 3123 CONTRACT SVCS, FIN DEPT. ADMIN	0.00	3108.00	0.00	259.00	2331.00	75.00	777.00
52104 3123 CONTC. PERSNL FIN DEPT. ADMIN	0.00	6609.00	0.00	2870.48	6608.78	100.00	0.22
52129 3123 OTHER MAINT&REP FIN DEPT. ADMIN	0.00	0.00	0.00	-35.00	-35.00	.00	35.00
52143 3123 FINANCIAL SERV FIN DEPT. ADMIN	165485.00	158829.00	0.00	3608.00	154039.37	96.98	4789.63
52146 3123 PRINT & TYPESET FIN DEPT. ADMIN	500.00	14473.00	0.00	0.00	14452.32	99.86	20.68
52147 3123 AUDITING SERV FIN DEPT. ADMIN	12000.00	13500.00	0.00	0.00	13500.00	100.00	0.00
52148 3123 SALES TAX SVCS FIN DEPT. ADMIN	0.00	5648.00	0.00	3731.65	5647.41	99.99	0.59
52155 3123 COMP.TECH.SUPP. FIN DEPT. ADMIN	11400.00	11400.00	0.00	3685.00	9363.75	82.14	2036.25
53211 3123 OFFICE SUPPLIES FIN DEPT. ADMIN	2600.00	2600.00	0.00	1191.07	2841.39	109.28	-241.39
53212 3123 POSTAGE SUPPLIS FIN DEPT. ADMIN	475.00	11837.00	0.00	1139.22	11912.98	100.64	-75.98
53213 3123 COMPUTER SUPPLY FIN DEPT. ADMIN	2500.00	1950.00	0.00	290.72	1624.70	83.32	325.30
53215 3123 BILLING OFF. SUP. FIN DEPT. ADMIN	11000.00	0.00	0.00	0.00	0.00	.00	0.00
53216 3123 BILLING POSTAGE FIN DEPT. ADMIN	11160.00	0.00	0.00	0.00	0.00	.00	0.00
53271 3123 REFERENCE BOOKS FIN DEPT. ADMIN	200.00	200.00	0.00	0.00	0.00	.00	200.00
53272 3123 SUBSCRIPTIONS FIN DEPT. ADMIN	200.00	200.00	0.00	0.00	0.00	.00	200.00
53293 3123 PHONE SERVICES FIN DEPT. ADMIN	3600.00	3050.00	0.00	419.94	2230.78	73.14	819.22
54200 3123 FIXED CHARGES FIN DEPT. ADMIN	0.00	6000.00	0.00	985.07	14356.55	239.28	-8356.55
54301 3123 TRAVEL&SUBSIST. FIN DEPT. ADMIN	400.00	400.00	0.00	0.00	111.30	27.83	288.70
54320 3123 MEMBERSHIP&DUES FIN DEPT. ADMIN	450.00	450.00	0.00	0.00	215.00	47.78	235.00
54330 3123 TRAIN&SEMINARS FIN DEPT. ADMIN	1500.00	0.00	0.00	0.00	0.00	.00	0.00
54340 3123 MILEAGE PBR. ADP FIN DEPT. ADMIN	300.00	0.00	0.00	0.00	0.00	.00	0.00
54363 3123 PERFORMANCE BOND FIN DEPT. ADMIN	0.00	0.00	0.00	0.00	142.00	.00	-142.00
54399 3123 RENTS FIN DEPT. ADMIN	11836.00	11836.00	0.00	0.00	11169.40	94.37	666.60
55411 3123 FURNITURE FIN DEPT. ADMIN	0.00	1100.00	0.00	1066.73	1066.73	96.98	33.27
55412 3123 PC & OFFICE EQ FIN DEPT. ADMIN	0.00	316.00	0.00	0.00	315.89	99.97	0.11
58110 3123 PRINCIPAL FIN DEPT. ADMIN	0.00	0.00	0.00	0.00	13433.51	.00	-13433.51
58210 3123 INTEREST FIN DEPT. ADMIN	0.00	0.00	0.00	0.00	2125.31	.00	-2125.31
58310 3123 LEASE PAYMENTS FIN DEPT. ADMIN	3522.00	3522.00	0.00	0.00	0.00	.00	3522.00
DEPT 3123 Subtotal ----->	429363.00	446563.00	0.00	41421.43	444878.05		1684.95

177,425.20
 10941144
 250,511.73
 10941144

Post-It™ brand fax transmittal memo 7671 # of pages ▶

To	ANDY NICHOLS	From	CINDY
Co.	DMG	Co.	LATHROP
Dept.		Phone #	858-2860
Fax #	911 1105-1111	Fax #	

4320 Auburn Blvd., Suite 2000
Sacramento, California 95841
Phone: (916) 485-8102

Fax: (916) 485-0111

**David M. Griffith &
Associates, Ltd.**



To: Cindy Higby **From:** Anita K. Worlow

Fax: 209 858 5259 **Pages:** 1

Phone: 209 858 2860 **Date:** 5/12/98

Re: Salary Information

Urgent For Review Please Comment Please Reply Please Recycle

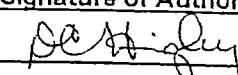
● **Comments:**

Cindy: I received your fax on the investment report time involved. To support the \$599 and \$480 training sessions, I will need copies of the invoices for those amounts (location would be helpful also). I have looked through the files provided to me and can only locate salary information for you (and that only for FY 1995-96. Would you please provide the following salaries (annual or monthly, whichever is easiest for you):

	FY 95/96	FY 96/97
Susan Burns	\$ 5,000	\$ 5,465/mo.
John Bingham	\$ 6,081	\$ 6,514
Audrey Fish	-0-	\$ 2,893
Cindy Higby	\$ 3,902	\$ 4,179

Terri Young, Acct. mgr. 2694

Thank you very much for your help on this claim. If you can provide these salaries on Wednesday, May 12, I can get this in overnight mail to you for your signature so that we don't miss next week's deadline.

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 INVESTMENT REPORTS			For State Controller Use Only	
			(19) Program Number 00161 (20) Date Filed ___/___/___ (21) Signature Present _____	
(01) Claimant Identification Number 9839437			Reimbursement Claim Data	
(02) Mailing Address			(22) INR-1, (03)	4
Claimant Name City of Lathrop			(23) INR-1, (04)(01)(f)	681
County of Location San Joaquin			(24) INR-1, (04)(2)(f)	4,912
Street Address or P.O. Box 16775 Howland Road #1			(25) INR-1, (06)	62
City State Zip Code Lathrop CA 95330			(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 Amount	(07) \$6,800	(13) \$8,093	(32)	
LESS: 10% Late Penalty, but not to exceed \$1,000 (if applicable)		(14)	(33)	
LESS: Estimated Claim Payment Received		(15)	(34)	
Net Claimed Amount		(16) \$8,093	(35)	
Due from State	(08) \$6,800	(17) \$8,093	(36)	
Due to State		(18)	(37)	
(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, 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 were no applications for nor any grants or payments received, other than from the claimant for reimbursement of costs claimed herein; and such costs are for new program or increased level of service of an existing program mandated by Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996				
The amount for estimated and/or reimbursement claims are payment of estimated and/or actual costs for the mandated program of Chapter 1107, Statutes of 1984, set forth on the attached statements.				
Signature of Authorized Representative			Date	
			May 20, 1998	
Cindy Higby			Finance Director	
Print or type name			Title	
Anita K. Worlow (DMG)			(916) 485-8102	
(39) Name of Contact Person for Claim			Telephone Number	

CLAIM FOR PAYMENT Pursuant to Government Code Section 17561 INVESTMENT REPORTS		For State Controller Use Only	
		(19) Program Number 00161 (20) Date Filed ____ / ____ / ____ (21) Signature Present _____	
(01) Claimant Identification Number 9839437		Reimbursement Claim Data	
(02) Mailing Address		(22) INR-1, (03)	4
Claimant Name City of Lathrop		(23) INR-1, (04)(01)(f)	681
County of Location San Joaquin		(24) INR-1, (04)(2)(f)	4,912
Street Address or P.O. Box 16775 Howland Road #1		(25) INR-1, (06)	62
City Lathrop	State CA	Zip Code 95330	(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 Amount	(07) \$6,800	(13) \$8,093	(32)
LESS: 10% Late Penalty, but not to exceed \$1,000 (if applicable)		(14)	(33)
LESS: Estimated Claim Payment Received		(15)	(34)
Net Claimed Amount		(16) \$8,093	(35)
Due from State	(08) \$6,800	(17) \$8,093	(36)
Due to State		(18)	(37)
(38) CERTIFICATION OF CLAIM			
<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, 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 were no applications for nor any grants or payments received, other than from the claimant for reimbursement of costs claimed herein; and such costs are for new program or increased level of service of an existing program mandated by Chapter 783, Statutes of 1995, Chapters 156 and 749, Statutes of 1996</p> <p>The amount for estimated and/or reimbursement claims are payment of estimated and/or actual costs for the mandated program of Chapter 1107, Statutes of 1984, set forth on the attached statements.</p>			
Signature of Authorized Representative		Date	
_____		May 20, 1998	
Cindy Higby		Finance Director	
Print or type name		Title	
Anita K. Worlow (DMG)		(916) 485-8102	
(39) Name of Contact Person for Claim		Telephone Number	

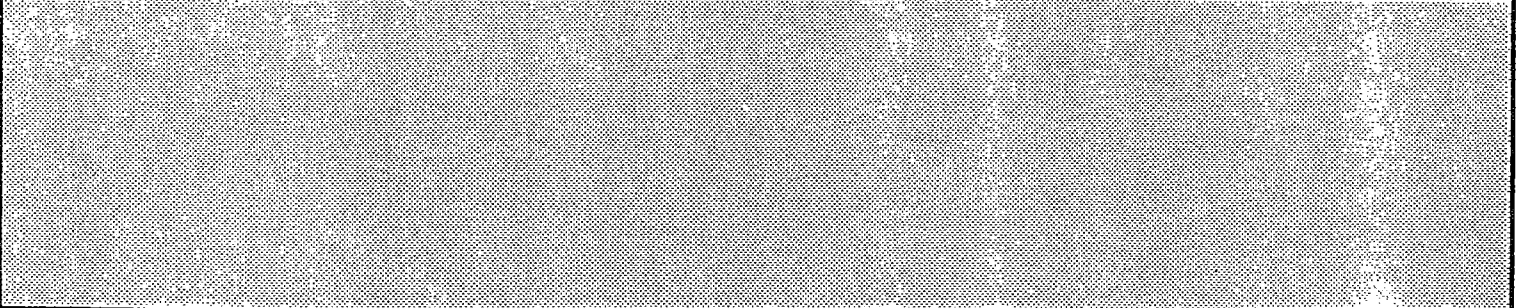
**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-1**

(01) Claimant: City of Lathrop	(02) Type of Claim:		Fiscal Year
	Reimbursement	<input checked="" type="checkbox"/>	1996-97
	Estimated	<input checked="" type="checkbox"/>	1997-98

Claim Statistics

(03) Number of investment reports prepared during the fiscal year.	4
--	---



(04) Reimbursable Component:	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Total
1. Statement of Investment Policy	\$489	\$192			\$681
2. Quarterly Report of Investments	\$3,526	\$1,386			\$4,912
(05) Total Direct Costs	\$4,014	\$1,578			\$5,592

Indirect Costs

(06) Indirect Cost Rate	[From ICRP]	62.30%
(07) Total Indirect Costs	[Line (06) x (line (05)(f) - {line (05)(d) + line (05)(e)})]	\$2,501
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]	\$8,093

Cost Reductions

(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) Total Claimed Amount:	[Line (08) - {Line (09) + Line (10)}]	\$8,093

**MANDATED COSTS
INVESTMENT REPORTS
COMPONENT / ACTIVITY COST DETAIL**

**FORM
INR-2**

(01) Claimant: City of Lathrop

(02) Fiscal year costs were incurred: 1996-97

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- Statement of Investment Policy
 Quarterly Report of Investments

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

Object Accounts

(a) Employee Name, Job Classification, Functions Performed and Description of Expense	(b) Hourly Rate of Unit Cost	(c) Benefits	(d) Hours Worked or Quantity	(e) Services and Supplies	(f) Salaries	(g) Benefits	(h) Total Sal & Bens	(i) Fixed Assets
<u>Cindy Higby, Finance Director</u> Ms. Higby researched the new investment report statutes, reviewed the existing investment policy and modified it to remain in conformance with state requirements.	\$27.86	39.30%	9.50		\$265	\$104	\$369	
<u>Susan Burns Cochran, City Attorney</u>	\$36.43	39.30%	1.00		\$36	\$14	\$51	
<u>John Bingham, City Manager</u> Both Ms. Cochran and Mr. Bingham reviewed the modified investment policy prior to submitting it to the City Council for approval.	\$43.43	39.30%	1.75		\$76	\$30	\$106	
<u>Cindy Higby, Finance Director</u> Ms. Higby submitted the statement of investment policy to the Council, responding to questions regarding the policy.	\$27.86	39.30%	4.00		\$111	\$44	\$155	

(05) Total [] Subtotal [] Page: ___ of ___

\$489 \$192 \$681

**MANDATED COSTS
INVESTMENT REPORTS
COMPONENT / ACTIVITY COST DETAIL**

**FORM
INR-2**

(01) Claimant: City of Lathrop

(02) Fiscal year costs were incurred: 1996-97

(03) Reimbursable Components: Check only one box per form to identify the component being claimed.

- Statement of Investment Policy
 Quarterly Report of Investments

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

Object Accounts

(a) Employee Name, Job Classification, Functions Performed and Description of Expense	(b) Hourly Rate of Unit Cost	(c) Benefits	(d) Hours Worked or Quantity	(e) Services and Supplies	(f) Salaries	(g) Benefits	(h) Total Sal & Bens	(i) Fixed Assets
IMPLEMENTATION COSTS								
<u>Cindy Higby, Finance Director</u> Ms. Higby spent 6 hours further modifying the City's policies and procedures for accumulating and compiling data to prepare the investment report.	\$27.86	39.30%	6.50		\$181	\$71	\$252	
TRAINING ON NEW POLICIES & PROCEDURES								
<u>Cindy Higby, Finance Director</u> Ms. Higby attended a financial management seminar and 2 CSMFO sessions in order to learn more about the new reporting requirements.	\$27.86	39.30%	16.00		\$446	\$175	\$621	
Ms. Higby also provided internal training on the investment reporting.	\$27.86	39.30%	8.00		\$223	\$88	\$310	
<u>Audrey Fish, Accountant</u> As the individual responsible for producing the quarterly reports, Ms. Fish was trained on the modified policies for reporting.	\$19.29	39.30%	8.00		\$154	\$61	\$215	
MODIFICATION OF REPORTING SYSTEM								
<u>Audrey Fish, Accountant</u> Ms. Fish made revisions to the Excel spreadsheets in order to comply with new policies.	\$19.29	39.30%	6.50		\$125	\$49	\$175	
ON-GOING COSTS								
<u>Audrey Fish, Accountant</u> Ms. Fish accumulate and compiles data for the report, entering the investment data and running a report, balancing and reconciling the report to the General Ledger, and finally producing the quarterly report of investments.	\$19.29	39.30%	89.24		\$1,721	\$676	\$2,398	
<u>Cindy Higby, Finance Director</u> Ms. Higby reviews the report for accuracy and edits it as necessary.	\$27.86	39.30%	9.33		\$260	\$102	\$362	
<u>John Bingham, City Manager</u> Reviews and signs the report for submission to the City Council.	\$43.43	39.30%	3.00		\$130	\$51	\$181	
<u>John Bingham, City Manager</u>	\$43.43	39.30%	4.00		\$174	\$68	\$242	
<u>Cindy Higby, Finance Director</u> Attend the City Council meeting to render the report and respond to questions from the Council.	\$27.86	39.30%	4.00		\$111	\$44	\$155	

(05) Total [] Subtotal [] Page: ___ of ___

\$3,526 \$1,386 \$4,912

INDIRECT COST RATE PROPOSAL

Claimant Name: City of Lathrop

Department: Finance

Fiscal Year: 1996-97

Description of Costs	Total Costs	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Personnel Services:				
1 Salaries & Wages	\$155,428			\$155,428
2 Part-time Wages & Overtime	\$10,399			\$10,399
3 Benefits 39.3%	\$61,088			\$61,088
SUBTOTAL:	\$226,915			\$226,915
Line Item Costs (Services, Supplies & Other):				
4 Contract Services	\$31,241			\$31,241
5 Contract Personnel	\$2,892			\$2,892
6 Office Equipment Maintenance	\$790		\$790	
7 Other Maintenance and Repair	\$59		\$59	
8 Print and Typeset	\$12,950		\$12,950	
9 Auditing Services	\$17,350			\$17,350
10 Sales Tax Services	\$3,394			\$3,394
11 Computer Tech Support	\$11,475		\$11,475	
12 Office Supplies	\$5,155		\$5,155	
13 Postage	\$13,131		\$13,131	
14 Duplication Charges	\$601		\$601	
15 Subscriptions	\$678			\$678
16 Telephone	\$2,748		\$2,748	
17 Fixed Charges	\$34,652			\$34,652
18 Travel	\$556			\$556
19 Conference Fees	\$210			\$210
20 Membership/Dues	\$220			\$220
21 Training & Seminars	\$480			\$480
22 Rents	\$15,860		\$15,860	
23 Furniture	\$1,315			\$1,315
24 Computer/Office Equip	\$16,241			\$16,241
25 Principal	\$14,398		\$14,398	
26 Interest	\$1,162		\$1,162	
27				
28				
29				
30				
31				
32				
33				
34				
35				
SUBTOTAL:	\$187,558		\$78,329	\$109,229
TOTAL EXPENDITURES:	\$414,473			
Cost Adjustments and/or Cost Plan Costs:				
36 Citywide Cost Plan	\$25,045		\$25,045	
37				
SUBTOTAL:	\$25,045		\$25,045	
TOTAL COSTS:	\$439,518		\$103,374	\$336,144

CALCULATED INDIRECT COST RATE = 62.3%
\$103,374 = Total allowable indirect costs
Rate is based on: Salaries
\$165,827 = Total direct salaries

REPORT.: 11/17/97

RUN....: 11/17/97 TIME: 14:10

Run By.: Audrey Fish

CITY OF LATHROP

Budget Report - Expenditures by FUND
For Calendar Period.: 06-97 Fiscal.: 12-97

PAGE: 0

ID #: GL

CTL.: L

FINANCE 96-7

FUND #: 101

Name: GENERAL FUND

Expenditure Description	Annual	Annual	Encumbrance	Current	Year-to-Date		Unencumber
	Orig Budget	Amended Budget	Balance	Actual	Actual	Pct(%)	Balance
51011 3123 SALARIES-REG FIN DEPT. ADMIN	181712.00	170468.00	0.00	19090.84	155428.48	91.18	15039.
51012 3123 SALARIES-P.T. FIN DEPT. ADMIN	0.00	8351.00	0.00	1257.44	7731.55	92.58	619.
51013 3123 SALARIES-O.T. FIN DEPT. ADMIN	0.00	0.00	0.00	100.27	2666.90	.00	-2666.
51014 3123 SALARIES-VAC,SK FIN DEPT. ADMIN	0.00	0.00	0.00	1434.76	11380.01	.00	-11380.
51033 3123 HEALTH INS. FIN DEPT. ADMIN	12660.00	12660.00	0.00	0.00	14999.07	118.48	-2339.
51034 3123 DENTAL INS. FIN DEPT. ADMIN	3312.00	3312.00	0.00	0.00	3572.56	107.87	-260.
51035 3123 PERS-EMPLOYER FIN DEPT. ADMIN	11007.00	11007.00	0.00	1243.44	10331.17	93.86	675.
51036 3123 PERS-EMPLOYEE FIN DEPT. ADMIN	12719.00	12719.00	0.00	1450.72	12062.90	94.84	656.
51037 3123 FICA FIN DEPT. ADMIN	2634.00	2634.00	0.00	395.24	2803.00	106.42	-169.
51038 3123 SUP FIN DEPT. ADMIN	1680.00	1680.00	0.00	49.04	1791.83	106.66	-111.
51039 3123 LIFE INSURANCE FIN DEPT. ADMIN	385.00	385.00	0.00	32.00	371.20	96.42	13.
51040 3123 VISION INSURANC FIN DEPT. ADMIN	1044.00	1044.00	0.00	101.62	1124.18	107.68	-80.
51066 3123 WORK.COMP.INS. FIN DEPT. ADMIN	2887.00	2887.00	0.00	0.00	2652.09	91.86	234.
51099 3123 EXP. VARIANCE FIN DEPT. ADMIN	0.00	0.00	0.00	0.10	0.64	.00	-0.
52101 3123 CONTRACT SVCS. FIN DEPT. ADMIN	0.00	36352.00	0.00	11052.65	31240.77	85.94	5111.
52104 3123 CONTC. PERSNL FIN DEPT. ADMIN	0.00	2893.00	0.00	0.00	2892.30	99.98	0.
52122 3123 OFFICE EQ MAINT FIN DEPT. ADMIN	0.00	800.00	0.00	0.00	789.76	98.72	10.
52129 3123 OTHER MAINT&REP FIN DEPT. ADMIN	0.00	59.00	0.00	0.00	59.00	100.00	0.
52143 3123 FINANCIAL SERV FIN DEPT. ADMIN	60500.00	0.00	0.00	0.00	0.00	.00	0.
52146 3123 PRINT & TYPESET FIN DEPT. ADMIN	17500.00	16298.00	0.00	256.12	12949.71	79.46	3348.
52147 3123 AUDITING SERV FIN DEPT. ADMIN	15000.00	17350.00	0.00	0.00	17350.00	100.00	0.
52148 3123 SALES TAX SRVCS FIN DEPT. ADMIN	4485.00	4485.00	0.00	0.00	3393.53	75.66	1091.
52155 3123 COMP.TECH.SUPP. FIN DEPT. ADMIN	11400.00	11400.00	0.00	95.00	11475.00	100.66	-75.
53211 3123 OFFICE SUPPLIES FIN DEPT. ADMIN	3060.00	4260.00	0.00	1010.07	5155.15	121.01	-895.
53212 3123 POSTAGE SUPPLIS FIN DEPT. ADMIN	12100.00	12400.00	0.00	1755.58	13131.12	105.90	-731.
53213 3123 DUPLICATING CHR FIN DEPT. ADMIN	2500.00	1300.00	0.00	7.13	601.65	46.28	698.
53249 3123 MISC. EXPENSES FIN DEPT. ADMIN	0.00	679.00	0.00	0.00	678.37	99.91	0.
53271 3123 REFERENCE BOOKS FIN DEPT. ADMIN	200.00	200.00	0.00	0.00	0.00	.00	200.
53272 3123 SUBSCRIPTIONS FIN DEPT. ADMIN	200.00	200.00	0.00	0.00	0.00	.00	200.
53293 3123 PHONE SERVICES FIN DEPT. ADMIN	4100.00	4100.00	0.00	438.12	2747.59	67.01	1352.
54200 3123 FIXED CHARGES FIN DEPT. ADMIN	13000.00	36000.00	0.00	1066.82	34651.65	96.25	1348.
54301 3123 TRAVEL&SUBSIST. FIN DEPT. ADMIN	1250.00	1190.00	0.00	9.82	555.78	46.70	634.
54310 3123 CONFERENCE FEES FIN DEPT. ADMIN	400.00	400.00	0.00	0.00	210.00	52.50	190.
54320 3123 MEMBERSHIP&DUES FIN DEPT. ADMIN	450.00	450.00	0.00	0.00	220.00	48.89	230.
54330 3123 TRAIN.&SEMINARS FIN DEPT. ADMIN	3000.00	2171.00	0.00	0.00	480.00	22.11	1691.
54399 3123 RENTS FIN DEPT. ADMIN	16000.00	16000.00	0.00	4142.72	15859.76	99.12	140.
55411 3123 FURNITURE FIN DEPT. ADMIN	4590.00	2106.00	0.00	0.00	1314.55	62.42	791.
55412 3123 PC & OFFICE EQ FIN DEPT. ADMIN	685.00	16808.00	0.00	0.00	16240.58	96.62	567.
58110 3123 PRINCIPAL FIN DEPT. ADMIN	45600.00	31012.00	0.00	0.00	14398.35	46.43	16613.
58210 3123 INTEREST FIN DEPT. ADMIN	0.00	0.00	0.00	0.00	1161.52	.00	-1161.
DEPT 3123 Subtotal ----->	446060.00	446060.00	0.00	44989.50	414471.72		31588.2

**Annual Salaries 1996-97
for SB 90 Claims
Range and Step as of 6/30/97**

Department	Name	Range	Step	Annual Salary
City Clerk	Lisa Oliveira	39	2	\$ 33,842.00
Planning	Ramon Batista	48	5	\$ 48,922.00
Planning	June Decker	27	5	\$ 28,538.00
Finance	Cindy Higby	51	5	\$ 52,645.00
Parks & Recr.	Ann Wall	44	4	\$ 42,182.00
b:sb90				

Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$346,319			\$346,319

Deductions:

CAPITAL OUTLAY	(315)			
PRINCIPAL	(12,400)			
INTEREST	(1,893)			
Total deductions:	(14,608)			(14,608)

Allocated additions:

EQUIPMENT USE CHARGE	3,471		3,471	
1121 CITY MANAGER	3,780	502	4,282	
3123 FINANCE		5,229	5,229	
2124 PERSONNEL & RISK MGT		11,954	11,954	
1991 CITY HALL		5,338	5,338	
Total allocated additions:	7,251	23,023	30,274	30,274

Departmental cost adjustments:

3-MOS PROJECTED EXP	110,570			
Total departmental cost adjustments:	110,570			110,570
Total to be allocated:	\$449,532	\$23,023		\$472,555

4320 Auburn Blvd., Suite 2000
Sacramento, California 95841
Phone: (916) 485-8102

Fax: (916) 485-0111

**David M. Griffith &
Associates, Ltd.**



To: Cindy Higby **From:** Anita K. Worlow

Fax: 209 858 5259 **Pages:** 1

Phone: 209 858 2860 **Date:** 5/12/98

Re: Salary Information

Urgent For Review Please Comment Please Reply Please Recycle

• Comments:

Cindy: I received your fax on the investment report time involved. To support the \$599 and \$480 training sessions, I will need copies of the invoices for those amounts (location would be helpful also). I have looked through the files provided to me and can only locate salary information for you (and that only for FY 1995-96. Would you please provide the following salaries (annual or monthly, whichever is easiest for you):

	FY 95/96	FY 96/97
Susan Burns	\$ 5,000	\$ 5,465/mo.
John Bingham	\$ 6,081	\$ 6,514
Audrey Fish	Terri Young, Acct. mgr: 2694 -0-	\$ 2,893
Cindy Higby	\$ 3,902	\$ 4,179

Thank you very much for your help on this claim. If you can provide these salaries on Wednesday, May 12, I can get this in overnight mail to you for your signature so that we don't miss next week's deadline.

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

City of Lathrop
 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	\$ 1,097	\$ 1,709
	Indirect Costs Overstated	\$ 409	
	Total Adjustment Amount	<u>\$ 1,506</u>	
1996-97	Cost Not Mandated	\$ 3,712	\$ 2,596
	Indirect Costs Overstated	\$ 1,785	
	Total Adjustment Amount	<u>\$ 5,497</u>	
Total Amount		<u>\$ 7,003</u>	<u>\$ 4,305</u>

LRSF081

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

11/13/02
08:49:37

PAYEE NBR: 9839437 CITY OF LATHROP
PGM NBR: 161 INVESTMENT REPORTS CH 783/95
CHAPTER: 9210-790-0001-1999 FY: 1995/1996 CLAIMED AMOUNT: 3,215.00
FINAL APRVD DATE: 11/10/2000 TOTAL ADJUSTMENTS AMOUNT: -3,215.00
ADJUSTMENT LETTER DATE: 11/10/2000 FINAL APRVD CLAIM AMT: 0.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
11/10/2000	11/10/2000	11/10/2000	D	COACFKS	-1,097.00
COST NOT MANDATED					
11/10/2000	11/10/2000	11/10/2000	D	COACFKS	-409.00
INDIRECT COSTS OVERSTATED					

PROJECTED APPROVED AMOUNT=> 1,709.00

DC982052 More pages...

PAYEE NBR: 9839437 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
 08:50:24

PAYEE NBR: 9839437 PAYEE NAME: CITY OF LATHROP PGM NBR: 161
 CH NBR: 9210-790-0001-1999 PGM: INVESTMENT REPORTS CH 783/95 FY: 1995/1996
 TOT FYTD PAID AMT: 1,709.00 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	3,215.00	-1,506.00	1,709.00	.00	1.00000000	.00	.00	.00	.00	11/14/2000	MA01362A
A	A03	N	05/20/1998	3,215.00	-1,506.00	1,709.00	1,709.00	1.00000000	1,709.00	.00	.00	1,709.00	10/14/1999	MA90419A

DC982051 Last page...

PAYEE NBR: 9839437 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
08:51:38

PAYEE NBR: 9839437 CITY OF LATHROP
PGM NBR: 161 INVESTMENT REPORTS CH 783/95
CHAPTER: 9210-790-0001-1999 FY: 1996/1997 CLAIMED AMOUNT: 8,093.00
FINAL APRVD DATE: 07/30/1999 TOTAL ADJUSTMENTS AMOUNT: -5,497.00
ADJUSTMENT LETTER DATE: 10/12/1999 FINAL APRVD CLAIM AMT: 2,596.00

ADJ DATE	FNL APR DATE	LTR DATE	TYPE	ADJUSTOR	AMOUNT
07/19/1999	07/30/1999	10/12/1999	D	COACJWH	-1,785.00
INDIRECT COSTS OVERSTATED					
07/19/1999	07/30/1999	10/12/1999	D	COACJWH	-3,712.00
COST NOT MANDATED					

PROJECTED APPROVED AMOUNT=> 2,596.00

DC982051 Last page...

PAYEE NBR: 9839437 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
08:51:08

PAYEE NBR: 9839437 PAYEE NAME: CITY OF LATHROP PGM NBR: 161
CH NBR: 9210-790-0001-1999 PGM: INVESTMENT REPORTS CH 783/95 FY: 1996/1997
TOT FYTD PAID AMT: 2,596.00 BAL DUE CLM: .00 PGM TYPE: MAN
FNL APRVD CLM AMT: 2,596.00 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	8,093.00	-5,497.00	2,596.00	2,596.00	1.00000000	2,596.00	.00
						.00	2,596.00	10/14/1999	MA90407A	

DC982051 Last page...

PAYEE NBR: 9839437 PGM NBR: 161 FY: 1996/1997
PF10= CLMS FOR A PGM/FY PF11= WARRANT INFORMATION PF9= INTEREST PAY INFO