

STEVE WESTLY California State Controller

RECEIVED

JUN 2 7 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.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.

Ms. Shirley Opie June 25, 2003 Page 2

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 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,

ŠHAWN 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 years of age, a United States citizen employed in the county where the mailing occurred, and not a party to the
3	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 THE CITY OF CONCORD, 02-9635802-I-58
7	on all interested parties in this action by placing a true and correct copy thereof enclosed in a sealed envelope, addressed as follows:
9	David Wellhouse Wellhouse & Associates 9175 Kiefer Boulevard, Suite 121 Sacramento, CA 95826
L1 L2	Shirley Opie Assistant Executive Director Commission on State Mandates 980 Ninth Street, Suite 300 Sacramento, CA 95814
L3 L4 L5	[X] BY MAIL I placed the envelope for collection and processing for mailing following this business's ordinary practice with which I am readily familiar. On the same day correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service.
L6	[] BY PERSONAL SERVICE I caused to be delivered by hand to the above-listed addressees.
L7 L8	[] BY OVERNIGHT MAIL/COURIER To expedite the delivery of the above-named document, said document was sent via overnight courier for next day delivery to the above-listed party.
20	[] BY FACSIMILE TRANSMISSION In addition to the manner of service indicated above, a copy was sent by facsimile transmission to the above-listed party.
21	I declare that I am employed in the office of a member of the bar of this court at whose direction the service was made. I declare under penalty of perjury under the laws of California that the foregoing is true and correct.
23	Executed on June 26, 2003 at Sacramento, California.
24	
25	Amber A. Camarena

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 300 Capitol Mall, Suite 1850 2 Sacramento, CA 94250 Telephone No.: (916) 445-6854 3 4 BEFORE THE 5 COMMISSION ON STATE MANDATES 6 STATE OF CALIFORNIA 7 8 No.: CSM 02-9635802-I-58 9 INCORRECT REDUCTION CLAIM ON: 10 Investment Reports AFFIDAVIT OF CUSTODIAN 11 Government Code section 53646 Statutes of 1995, Chapter 783 12 13 CITY OF CONCORD, Claimant 14 15 I, Virginia Brummels, make the following declarations: 16 1) I am an employee of the State Controller's Office and am over 17 the age of 18 years. 18 2) I am currently employed as an Accounting Administrator II, 19 and have been so for the past two years. Before that I was employed as a Staff Management Auditor-Specialist, and 20 Accounting Administrator I Specialist and Supervisor for 14 years. 21 3) As a section manager in the Department of Accounting & 22 Reporting I have access to, and am involved in, the intake and processing of claims for reimbursement for expenditures mandated 23 by the state. 24 4) I am a duly authorized custodian of records or other qualified witness with authority to certify such records. 25



9807195

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 CITY OF CONCORD FINANCE DEPARTMENT

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 1,771.00

COST NOT MANDATED

LESS: TOTAL ADJUSTMENTS

2,229.00

1,422.00

CLAIM AMOUNT APPROVED

AMOUNT DUE CLAIMANT

\$ 1,422.00

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

SINCERELY,

JEFF YEE, MANAGER CONTROLLER OF CALIFORNIA
P.O. BOX 942850, SACRAMENTO, CALIFORNIA 94250

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

CITY FINANCE OFFICER CITY OF CONCORD 1950 PARKSIDE DRIVE CONCORD CA 94519 WARRANT AMT: ****1,422.00

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

ISSUE DATE: 10/14/1999

CLAIM SCHEDULE NBR: MA90419A

REIMBURSEMENT OF STATE MANDATED COSTS QUESTIONS? PLEASE CALL LINDA LOHMAN AT SCO 916-324-0255 PROG : INVESTMENT REPORTS CH 783/95 ACL: 9999 1995/1996 ACTUAL PAYMENT CLAIMED AMT: 3.651.00 TOTAL ADJUSTMENTS: (SEE BELOW) 2,229.00 TOTAL APPROVED CLAIMED AMY: 1,422,00 LESS PRIOR PAYMENTS: •00 PRORATA PERCENT: 100.000000 PRORATA BALANCE DUE: .00 APPROVED PAYMENT AMOUNT: 1,422.00 PAYMENT OFFSETS -NONE NET PAYMENT AMOUNT: 1,422.00

ADJUSTMENTS ITEMIZED:

INDIRECT COSTS OVERSTATED

COST NOT MANDATED

458.001,771.00-

CITY OF CONCORD FINANCE DEPARTMENT



9807195

30 DET 18 MHH: 67

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 CUNTROLLER 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 PROG : INVESTMENT REPORTS CH 783/95 ACL: 9999 3,133.00 1996/1997 ACTUAL PAYMENT CLAIMED AMT: TOTAL ADJUSTMENTS: (SEE BELOW) 974.00 2.159.00 TOTAL APPROVED CLAIMED AMT: • 00 LESS PRIOR PAYMENTS: 100.000000 PRORATA PERCENT: •00 PRORATA BALANCE DUE: 2,159.00 APPROVED PAYMENT AMOUNT: PAYMENT OFFSETS -NONE NET PAYMENT AMOUNT: 2,159.00

ADJUSTMENTS ITEMIZED: COST NOT MANDATED

974-00-

FINANCE DEPARTMENT

Sub Exhibit 1

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	CONCORD	L-11		(23)	INR-1, (04)(1)(f)		
	– – – –			,			638
	SIDE DRIVE		-	(24)	INR-1, (04)(2)(f)	····	036
CONCOR	D, CA 94519						0.027
•			_	(25)	INR-1, (06)		2,037
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City		State	Zin Codo	(00)		·	57
Oity			Zip Code	(26)	~		
T		CA					
Type of Claim	Estimated Cla	im Re	imbursement Cl	laim (27)			
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	(00) Latinati	(09)	(/eiiiiburseineiii	t X (28)			
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1	(05)						
)	(05) Amende	ea [(11)	Amended	(30)			
Fiscal Year Of	(06)	(12)	· · · · · · · · · · · · · · · · · · ·	(31)			
Cost	(00)	(12)	1/1/96 - 6/30/				
Total Claimed	1(07)	(40)	1/1/30 - 0/30/			<u> </u>	
Total Claimed	(07)	(13)		(32)			
			\$3,651				
	Penalty, but not	to (14)		(33)			
exceed \$1000							
Less: Estimate	d Claim Payment	(15)		(34)	4		
Net Claimed Am	ount	(16)		(35)			
		-	\$3,651				
Due from State	(08)	(17)	40,001	(36)		1	
			to c=1	(30)			
Due to State		(18)	\$3,651	(37)			
		(10)		(37)			0.70#
(38) CERTIFICA	TION OF CLAIM						2,734
in accordance with	the provisions of G	Sovernment Co	ode 17561, I certify	that I am the	person authorized b	y the local agency t	to file claims
with the State of	California for costs	mandated by	Chapter 783, Statu	ites of 1995 a	and Chapters 156 and	749, Statutes of 19	96; and certif
under penalty of pe	erjury that I have no	t violated any	of the provisions o	of Governmer	nt Code Sections 109	0 through 1096, inc	lusive.
I further certify tha	t there was no appli	ication other th	nan from the claima	ant, nor any	grant or payment rec	eived, for reimburs	ement of
costs claimed here	in; and such costs	are for a new p	rogram or increas	ed level of se	ervices of an existing	mandated by Chap	ter 783,
Statutes of 1995, a	nd Chapters 156 and	d 749, Statutes	of 1996.				,
The amount for Est	timated Claim and/c	ır Reimbursem	ent Claim are here	by claimed f	rom the State for pay		
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1 1/(1)1/2 /)			MAY 20	1998		
A MAN	<u> </u>				, 1000	_	
PAUL R. HOW				DIRECTO:	R OF FINANCE &	MGMT SVCS.	
Type or Print Nam	1e			Title			
(39) Name of Conta	ct Person for Claim			Telephone	Number	- , · · , - · · · · · · · · · · · · · · 	
DAVID WELLI	HOUSE (DW	/A)		(916) 36			
Form FAM-27 (Ne	,	,		(0 10) 00		ers 783/95, 156/96	and 740/02

State Controller's Office Mandated Cost Manual MANDATED COSTS FORM **INVESTMENT REPORTS** INR-2 **CLAIM SUMMARY** 1995/96 (02) Fiscal Year costs were incurred: (01) Claimant CITY OF CONCORD (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** (c) (d) (e) (g) (h) (b) (f) Employee Names, Job Classifications, Hourly Benefit Hours Services Training Fixed Total % Benefits Sai. & Ben. Functions Performed and Description of Expenses Rate or Worked or Salaries and Assets Supplies **Unit Cost** Rate Quantity Linda Lorenzetti - Deputy Treasurer \$27.69 27.9% 8.0 \$221.55 \$61.81 \$283.36 27.9% \$277.03 \$77.29 \$354.33 Ron Howard - Finance Director \$55.41 5.0 Review of requirements, preparation of required Investment Policy and submission to legislative body \$498.58 \$139.10 \$637.68 (05) Total Subtotal of

Page:

State Controller's Office								Mandated	Cost Manua
MA INVE	NDAT STMEN LAIM S	IT REP	ORTS					FORM INR-2	
(01) Claimant				al Year cos	sts Were	Incurred	:	1995/9	6
(03) Reimbursable Component: Check Only One box per form to identify the cost being claimed									
Statement of Investment X Quarterly Report of Invest	-								
(04) Description of Expenses: Complete colu	mns (a) thi	rough (h)			:	0	bject Acc	ounts	
(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		24.0 3.0	\$664.64 \$166.22					\$850 \$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.				\ \					
Sym Pro						\$974.25			,
Maintenance & Support on software to produce the required report	11			-	,				
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Subtotal

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		ellhouse & Asso Cost Rate Pro	•		
Claimant Name Mandate Department	FINANCE		TERS 156 AND 7	/ 49/96	
Fiscal Year	1995/96	Total	(B) Excludable Unallowable	(C) Allowable Indirect	(D) Allowable Direct
DESCRIPTION OF COSTS	(A)	Costs	Costs	Costs	Costs
Labor Costs Salaries & Wages Part-time Wages & Ove Benefits	ertime 27.9%	\$40,411 \$3,091 \$11,266		\$10,974 \$3,059	\$29,437 \$3,091 \$8,207
SUBTOTAL:		\$54,768		\$14,033	\$40,735
Services & Supplies 1 Office Supplies 2 Printing Supplies 3 Postage 4 Small Equipment 5 Meetings & Conference 6 Other Rentals 7 Equipment Maintenance 8 9 10 11 12 13 14 15 16 17 18 19 20 21		\$3,012 \$57 \$4,094 \$246 \$969 \$472 \$515		\$3,012 \$57 \$4,094 \$246 \$969 \$472 \$515	
22					
23					
24 Subtotal		\$9,365		\$9,365	
Cost Plan or Adjustment 25 Equipment Usage Allow 26 of Capital Expenditures	vance @ 6.6				
Subtotal					
Total Costs		\$64,133		\$23,398	\$40,735
	10 to 10	Indirect Cos	t Rate	57.44% Salaries & Bene	fits
		فاختلف المراويين والمباهد والمباهد والمباهد			

David Wellhouse & Associates, Inc. Departmental Indirect Costs

Claimant Name CITY OF CONCORD

Department FINANCE Fiscal Year 1995/96

INDIRECT SALARIES

	, INDINES SALAKIES				
Position or Employee Name	Annual Wages	Departmental Administration	Departmental Support		
Accountant II Accountant	\$48,036 \$41,136		10.0% \$4,804 15.0% \$6,170		
	N.				

Totals \$89,172

\$10,974

TOTAL INDIRECT SALARIES

\$10,974

37	`
GE	
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Sympro, Inc.

5532 Claremont Ave. Oakland, CA 94618 (510) 655-0900 45)

INVOICE DATE

SHIP DATE CUSTOMER NO.

06/03/96 011175 06/03/96 CONCOR

INVOICE

SOLD TO:

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

City of Concord 1950 Parkside Drive

Concord, CA 94519

TOTAL

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ANN	OMER ORDER NO. SHIP VIA	TERMS.	PAGE SALESPERSON OUR OHDER NO LEE 001117
DBFI SUP RENEW EACH SymPro Software Fixed For the period 7/01/9	1.00 0.00	SHIPPED UNIT PRICE	EXTENDED PRICE
7/3/96	OK to pay	# OF fo -600.	-8427
		Duce Dougath	
PAID 199	Current	Rd 1/12/96	
		Sales Total Trade Discount Freight Misc. Charges	900.00 0.00 0.00 0.00

ORIGINIAL

State Controller							d Cost Manua
	CLAIM FOR F			*	A STATE OF THE PARTY OF THE PAR	Controller Use Only.	
Pursi	uant to Government				Program Number	00161	
	INVESTMENT	REPUR	(15	1	Date File	//	•
(01) Claimant la	dufftiNll				LRS Input	//	
(01) Claimant id	dentification Number:			Reii	mbursement Clain	ı Data	
-				(22)	INR-1, (03)		
9807195			_		,		2
	NCE OFFICER			(23)	INR-1, (04)(1)(f)	į	
CITY OF CO			_				320
	SIDE DRIVE	,		(24)	INR-1, (04)(2)(f)		
CONCORD	, CA 94519		_			· ·	2,042
]				(25)	INR-1, (06)		
						:	56
City		State	Zip Code	(26)			
		CA					
Type of Claim	Estimated Claim	Rei	mbursement Cla	aim (27)		1	
	(03) Estimated	X (09)	Reimbursement	X (28)		<u> </u>	
		·——		<u> </u>			
1	(04) Combined	(10)	Combined	(29)			
	(05) Amended	(11)	Amended	(30)			
				(00)		:	•
Fiscal Year Of	(06)	(12)		(31)	-		
Cost	1997/98	<u> </u>	1996/97			•	
Total Claimed	(07)	_: (13)		(32)			
	\$3,000		\$3,133				
Less: 10% Late exceed \$1000	Penalty, but not to	(14)		(33)			
	d Claim Payment	1(45)	· · · · · · · · · · · · · · · · · · ·	(0.1)	····		
Less. Estimate	u Ciaim Fayinein	(15)		(34)		:	
Net Claimed Am	nount	(16)		(35)		<u>i</u>	
		. [(10)	\$ 2 122	(00)		:	
Due from State	(08)	(17)	\$3,133	(36)			
	1,	(17)	to 100	(30)			
Due to State	\$3,000	(18)	\$3,133	(37)		I .	
		(,)		(01)		-	2,420
(38) CERTIFICA	TION OF CLAIM						<u>2,42U</u>
	the provisions of Gove	ernment Co	de 17561 certify t	hat I am the	nargan authorized b	44	4 - Ella - 1 - l
with the State of	California for costs ma	indated by	Chapter 783. Status	tes of 1995 :	and Chanters 156 and	y the local agency 1749 Statutos of 19	to file claims
under penalty of pe	erjury that I have not vic	olated any o	of the provisions of	Governme	nt Code Sections 109	O through 1096, inc	lusive
	t there was no applicati						i
costs claimed here	in; and such costs are	for a new p	rogram or increase	ed level of s	ervices of an existing	eiveu, for reilfibuls mandated by Char	oter 783
Statutes of 1995, a	nd Chapters 156 and 74	9, Statutes	of 1996.		or riose of all existing	mandated by only	, , , , , , , , , , , , , , , , , , ,
The amount for Est	timated Claim and/or Re	eimhursem	ent Claim are herel	v claimed f	rom the State for now	ment of actimated	and/or actual
costs for the mand	ated program of Chapte	er 783, Stat	utes of 1995. Chap	ters 156 and	749. Statutes of 1996	S set forth on the at	ttached statem
			, , ,		,		
VISITATIVE OF AUT	thorized Representa	rive		Date			
- Liller	J			MAY 20	, 1998	_	
PAUL R. HOW	A RD			DIBECTO	R OF FINANCE &	MCMT CVCC	
Type or Print Nan		~~~~		Title	· · · · · · · · · · · · · · · · · · ·	110111-24C2*	
(39) Name of Conta	ct Person for Claim			Telephone	Number		
DAVID WELLI				(916) 36		<u></u>	
	((5 10) 00			

Mandated Cost Manual State Controller's Office MANDATED COSTS **FORM INVESTMENT REPORTS** INR-2 **CLAIM SUMMARY** 1996/97 (02) Fiscal Year costs were incurred: (01) Claimant CITY OF CONCORD (03) Reimbursable Component: Check Only One box per form to identify the cost being claimed Statement of Investment Policy X **Quarterly Report of Investments Object Accounts** (04) Description of Expenses: Complete columns (a) through (h) (h) (b) (c) (d) (e) **(f)** (g) Training Fixed Total Benefit Services Employee Names, Job Classifications, Hourly Hours Assets Sal. & Ben. Benefits Worked or Salaries and **Functions Performed and Description of Expenses** Rate or Supplies Unit Cost Rate Quantity \$35.59 28.5% \$27.69 \$7.89 \$27.69 1.0 Linda Lorenzetti - Deputy Treasurer 28.5% \$221.63 \$63.16 \$284.79 Ron Howard - Finance Director \$55.41 4.0 Review of requirements, preparation of required Investment Policy and submission to legislative body \$249.32 \$71.06 \$320.38 (05) Total Subtotal Page: of

INVESTMENT REPORTS CLAIM SUMMARY (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 X Quarterly Report of Investments (04) Description of Expenses: Complete columns (a) through (h) Employee Names, Job Classifications, Functions Performed and Description of Expenses Rate or Unit Cost Rate Quantity Linda Lorenzetti - Deputy Treasurer \$27.69 28.5% 24.0 \$664.64 \$189.42 \$58	State Controller's Office								Mandated	Cost Manual
(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 X Quarterly Report of Investments (04) Description of Expenses: Complete columns (a) through (h) Cobject Accounts (04) Description of Expenses: Complete columns (a) through (b) Employee Names, Job Classifications , Functions Performed and Description of Expenses Unit Cost Rate or Unit Cost Rate Unit Cost Rate Linda Lorenzetti - Deputy Treasurer Ron Howard - Finance Director \$27.69	CLAIM SUMMARY									
Statement of Investment Policy X Quarterly Report of Investments (04) Description of Expenses: Complete columns (a) through (h) Employee Names, Job Classifications, Functions Performed and Description of Expenses Princitions Performed and Description of Expenses Principles Performed and Description of Expenses Principles Prin				1	al Year cos	sts Were I	ncurred:		1996/9	7
(a) (b) Hourly Functions Performed and Description of Expenses Unit Cost Unit Cost Rate or Unit Cost S55.41 28.5% 24.0 \$664.64 \$189.42 \$47.37 \$28.5% \$28.5% \$28.5% \$3.0 \$166.22 \$47.37 \$28.5% \$28.5% \$28.5% \$28.5% \$3.0 \$3.0 \$3.0 \$3.0 \$3.0 \$3.0 \$3.0 \$3.0	Statement of Investment	Policy	ly One box	x per form t	o identify th	e cost being	claimed			
Employee Names, Job Classifications, Functions Performed and Description of Expenses Punit Cost Nate or Unit Cost Nate o	(04) Description of Expenses: Complete colu	ımns (a) thı	rough (h)		,,-,-	 .	OI	bject Acc	ounts	
Ron Howard - Finance Director \$55.41 28.5% 3.0 \$166.22 \$47.37 \$2 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	Employee Names, Job Classifications,	Hourly Rate or	%	Hours Worked or			Services and		Fixed	Total Sal. & Ben.
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										\$854 \$214
Maintenance & Support on software to produce the	required quarterly reports as well as preparation of the required reports. Also spent time checking						-			
	Sym Pro			-			\$974.25		-	
		-					-			
					14					
(05) Total Subtotal Page: of \$830.86 \$236.80 \$974.25 \$1.00										\$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 Fiscal Year

FINANCE

Fiscal Year 1996/97	,			
	Total	(B) Excludable Unallowable	(C) Allowable Indirect	(D) Allowable Direct
DESCRIPTION OF COSTS (A)	Costs	Costs	Costs	Costs
Labor Costs				
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
SUBTOTAL:	\$58,036		\$14,101	\$43,935
Services & Supplies				:
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		No.
8				
9				
10		<i>i</i> - •		
11				
12				
13				
14		•		
15				
16				
17 .				
18	•		-	•
19				
20			•	
21				
22 23				
24				
Subtotal	\$17,984	\$8,252	\$9,732	
	# 	1		
Cost Plan or Adjustments Costs 25 Equipment Usage Allowance @ 6.67	\$8,252		\$553	
26 of Capital Expenditures			·	
Subtotal	\$8,252		\$553	
Total Costs	\$84,272	\$8,252	\$24,386	\$43,935
	Indirect Cost	F	55.50%	<u></u>
	mun ect cosi	. Rate	<u></u>	ct.
			Salaries & Bene	TITS

David Wellhouse & Associates, Inc. Departmental Indirect Costs

Claimant Name CITY OF CONCORD

Mandate CHAPTER 783/95 & CHAPTERS 156 AND 749/96

Department FINANCE Fiscal Year 1996/97

INDIRECT SALARIES

Position or Employee Name	Annual Wages	Departmental Administration	Departme Suppo	ental rt
Accountant II Accountant	\$48,036 \$41,136		10.0% 15.0%	\$4,804 \$6,170
		,		
				,

Totals	\$89,1	72 \$10,974

21	1.007
GE	0
ΡA	0

29, 1997

10 09:34

888 88888 000 00 000 00000 00 00 BO, 470, 00 80,470.00 Changes 80,470.00 128.24-356:72-.9a 538, 17 333, 57-29-B0-2, 130, 09-522 2, 366. 66-854.85-00. 10B. 33-280, 73-00 00 66 50.00 00 72, 218.00 Remaining Balancé 69, 199, 09 12. 533. 426. 103. 393. 236. 2, 230. 102. 72, 218. 19. 1,158. 00 00 000 00 8000 8 00 00 00 Encumbrance 00 00 00 Outstanding 45, 904, 66 12, 133, 85 8, 230, 83 1, 504, 57 8, 252, 00 42,577,02 ΥTD 179, 59 00 355, 29 3,520.52 508.93 2,543,72 3, 182, 80 4, 72B. 69 8,252,00 8 Expenditures 128.24 5, 534, 73 319.34 602.17 393.47 76,025.91 BUDGET REPORT FOR PERIOD ENDING JUNE
FISCAL YEAR ENDING JUNE
30. 1 Current. 138 . 0C 183.63 233, 16 . 00 : : : Expenditures. 00 00 76.84 . 135, 25 394.96 о О 11,8% ö ä 3, 039, 6E 3, 039, &E ί., ΰ· 22.06 B45, 72 40 40 ЭÓ. 76. 3, 943. 2, 649, 00 2, 550, 00 3, 570, 00 .43, 538, 60 11, 277, 00 8,769.00 1,171.00 50, 00 103, 00 Budget 000 00 00 12,00 8 80, 470,00 3,091.00 27.187.00 234.00 612,00 145, 225, 00 Total 40, 447,00 336.00 158,00 5,254. 3,094 80,470. 128.74 10.2 105, 4 107, 5 93, 8 105.2 103.5 116.3 105.7 105.3 113.7 113.6 12. 5 132. 4 98. 3 0.0 "LICENSTNG AND PERM '52,3" 0 25.3 120.1 Spent ó ö o LICENSING AND PERMITS 30 CAP70UTL'AY"COMPUTER" SOFTWAR -WORKER'S"COMP-P/T EMPLOYEES MATERIALS & SERVICES CAPITAL EXPENDITURES DITHER FINANCING SRC PERSONNEL SALARIES FRINGE BENEFITS UNDIST PROJ BUDGET MEETINGS AND CONFERENCES CONTRIBUTION FIXED CHARGES ... WORKER'S COMPENSATION EQUIPMENT MAINTENANCE DISABILITY INSURANCE DUES AND MEMBERSHIPS Account Description FICA-P/T EMPLOYEES PRINTING SUPPLIES OO HEALTH INSURANCE" OFFICE SUPPLIES GO OTHER RENTALS RETIREMENT TRAINING -TOO FULL TIME PART TIME OVERTIME POSTAGE ~40-310-FICA RAL FUND -40 - 310 -

Sympro, inc.
5532 Claremont Ave.
0akland; CA 94618
(510) 655-0900

96/97

INVOICE

INVOICE DATE

05/27/97 011445

SHIP DATE CUSTOMER NO.

05/27/97 C**ON**COR

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		R ORDER NO.	SHIP VIA			LESPERSON OUR ORDER NO.
ITEM NO./	#ANNUAL	MAINT	QUANTITY	· 技事中的原 · 品牌的时	VET 30 UNIT PRICE	COURSE 011445 EXTENDED PRICE
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				M	sc. Charges x Total	0.00
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State Controller's Office			·····		Mandat	ed Cost Manual
MAI	FORM					
INVE	INI	R-1				
CL	AIM SUN	1MARY				
(01) Claimant		(02) Type			Fiscal Year:	1998/99
CITY OF CONCORD		Reimb Estim	oursement	X		
CITT OF COINCORD		ESCIIII				
Claim Statistics						
(03) Number of investment reports p	repared dur	ing the fisca	ıl year			2
	· · · · · · · · · · · · · · · · · · ·					
	10年					
	1					
(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services	(d)	(e) Fixed	(f) Total
(04) Reimbursable Components	Salaries	penents	and	Training	Assets	Total
, r			Supplies		: 	
I. Statement of Investment Policy	\$305	\$102				\$407
	#1.2F1					¢2.102
2. Quarterly Report of Investments	\$1,351	\$451	\$1,299			\$3,102
(05) Total Direct Costs	\$1,657	\$553	\$1,299		· 	\$3,509
Indirect Costs	•					
(06) Indirect Cost Rate			{ From ICR	P }		
			Salaries & I	Benefits		48.39%
(07) Total Indirect Costs	F1 . (A.()			D - 48 W) 4		# A A A A
(08) Total Direct and Indirect Costs:	[Line (06) x	(line (05)(f)	- {line (05)(<u>d) + (05)(e</u>)})]	\$1,069
(60) Total Birect and man eet Costs.		·	[{Line (05)((f) + line (0	7)]	\$4,579
Cost Reduction		,				
			····			<u> </u>
(09) Less: Offsetting Savings, if application	ble					
(10) Less: Other Reimbursements, if a	pplicable					
						
(11) Total Claimed Amount	•	[Line (08) -	{Line (09) +	+ Line (10)	H]	\$4,579

State Controller's Office	NIDAT	<u> </u>	CTC				1		Cost Manual
	NDAT STME							FORM INR-2	
	AIM S								
(01) Claimant			(02) Fisc	al Year co	osts were	incurred	i:	1998/99	7
CITY OF CONCORD		******	<u> </u>		 			 -	- -
(03) Reimbursable Component:	Check Onl	y One box i	per form to	identify the	cost being c	laimed			
X Statement of Investment	t Policy								
		f							
Quarterly Report of Inves	stments								
(04) Description of Expenses: Complete co	lumns (a) t	hrough (h)				Oi	oject Acc	ounts	
(a)	(b)		(c)	(d) -	(e)	(f)	, (g)	(h)	
Employee Names, Job Classifications , Functions Performed and Description of Expenses	Hourly Rate or	Benefit %	Hours Worked or	Salaries	Benefits	Services and	Training	Fixed Assets	Total Sal. & Ben.
	Unit Cost	Rate	Quantity			Supplies			il .
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
Non Floward - Finance Director	\$00.07	33,170	1.0	φ2-10.30	φου.20	:			φ320.03
						;			
Review of requirements, preparation of required		**					! ! !		1. 1. 1. 1. 1.
nvestment Policy and submission to legislative pody									
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				· ·					
(05) Total Subtotal	Page:	of		\$305.41	\$102.01				\$407.42

Mandated Cost Manual State Controller's Office MANDATED COSTS FORM **INVESTMENT REPORTS** INR-2 **CLAIM SUMMARY** 1998/99 (01) Claimant (02) Fiscal Year costs Were Incurred: (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** (c) (e) (g) Benefit Employee Names, Job Classifications, Hourly Hours Services Training Fixed Total Assets Sal. & Ben. Functions Performed and Description of Expenses % Worked or Salaries Benefits Rate or and Unit Cost Rate Quantity Supplies 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. \$1,299.00 Sym Pro Maintenance & Support on software to produce the required report Subtotal \$1,351.31 \$451.34 \$1,299.00 (05) Total Page: of

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Claimant Name CITY OF CO Mandate CHAPTER 7 Department FINANCE Fiscal Year 1998/99	ONCORD 783, STATUTES OF Total Costs	(B) Excludable	(C)	(D)
		Excludable		מ)
DESCRIPTION OF COSTS (A)	<u></u>	Unallowable Costs	Allowable Indirect Costs	Allowable Direct Costs
Labor Costs Salaries & Wages Part-time Wages & Overtime	\$102,341 \$5,813	CUSES	\$6,727	\$95,614 \$5,813
Benefits 33.4% SUBTOTAL:	\$34,217 \$142,371		\$2,249 \$8,976	\$31,968 \$133,395
Services & Supplies 1 Allowable/Includable 2 Unallowable/Excludable	\$55,030	-	\$55,030	
3 Capital Expenditures 4	\$8,196	\$8,196		
5 6 7				
8 9 10				· · · · · · · · · · · · · · · · · · ·
11 12		•		
13 14 15		•		
16 17 18				
19 20				
212223				
24 Subtotal	\$63,226	\$8,196	\$55,030	
Cost Plan or Adjustments Costs 25 Equipment Usage Allowance @ 6.67		٠	\$549	
26 of Capital Expenditures Subtotal	\$8,196		\$549	
Total Costs	\$213,793	\$8,196	\$64,555	\$133,395
	Indirect Cost		48.39% Salaries & Benefi	ts

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

Positi	ion or Emp	loyee Name	Annual Wages	Departmental Administration	Departi Supp	mental port
Accountant			\$44,844		15.0%	\$6,727
						The state of the s
	:					
				*		

Totals \$44,844 \$6,727

TOTAL INDIRECT SALARIES

\$6,727

GL-310 TIME 09:47

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BUDGET REPORT FOR PERIOD ENDING JUNE 29, 1999

FISCAL YEAR ENDING JUNE 30, 1999

PAGE 2

10/11/1999

PAY PERIOD THROUGH-06/30/1999

GENERAL FUND

e e

1-40-210- REVENUE GENERATION

Object		ş	Budget	Current	YTD	Outstanding	Remaining	Budget
Number Accou	nt Description	Spent	Total	Expenditures	Expenditures	Encumbrance	Balance	Changes
	·				and the second			
8110 00 FULL		115.8	88,303.00	9,494.21	102,341,127	.00	14,038.12-	17,138.00-
8120 00 PART		120.8	4,712.00	160.88	5,693,62	.00	981.62-	.00
8130 00 OVERT		12.0	1,000.00	.00	120.037	.00	879.97	.00
8210 00 HEALT		94.6	9,167.00	743.11	8,672.70	.00	494.30	00
8215 00 LIFE	*	94.3	483.00	30.21	455.76	.00 🖯	27.24	.00
	ILITY INSURANCE	95.3	708.00	55.57	675.43	.00	32.57	.00
8225 00 RETIR	EMENT CONTRIBUTION	96.7	16,289.00	1,489.49	15,766.64	.00	522.36	.00
8230 00 FICA		100.3	8,398.00	752.94	8,428.17	.00	30.17-	.00
8235 00 WORKER	R'S COMPENSATION	57.2	387.00	23.56	221.59	.00	165.41	.00
8250 00 FLEX 1	MANAGEMENT	0.0	48.00	.00	.00	.00	48.00	.00
8310 00 SUPPL	IES	58.8	4,539.00	539.99	2,671.32	.00	1,867.68	.00
8460 00 CONSU	LTANT/CONTRACT SERVICE	0.0	.00	.00	2,107.51	.00	2,107.51-	.00
8510 00 CONFE	RENCES	122.5	642.00	100.00-	786.46	.00	144.46-	.00
8515 00 STAFF	DEVELOPMENT	274.1	265.00	383.05-	726.45	.00	461.45-	.00
8570 00 PRINT	ING	145.8	2,792.00	.00	4,071.20	.30	1,279.20-	.00
8571 00 POSTA	GE/MAILING	117.8	3,672.00	.00	4,327.26	00	655.26-	.00
8574 00 TELEPI	HONE	0.0	.00	24.91	398.09	.00	398.09-	.00
8610 00 CAP/O	JTLAY EQUIPMENT	0.0	.00	4,583.83-	412.17.	.00	412.17-	.00
8710 00 FLEET	-REPLACEMENT	100.0	2,040.00	170.00	2,040.00	.00	.00	.30
8712 00 FLEET	-MAINTENANCE	99.9	313.00	26.08	312.96 📈	.00	.94 /	.00
8720 00 COMPUT	rers/Phones-Replacemen	100.0	5,454.00	454.50	5,454.00) <	AP .00	.00	.00
8721 00 COMPUT	TERS/PHONES-OPERATIONS	100.0	33,807.00	2,817.25	33,807.00 🔏	.00	.00	. 50
8730 00 OFFICE	E EQUIPMENT-REPLACEMEN	99.9	1,750.00	145.83	1,749.96		.04	.00
8740 00 BUILD	INGS-REPLACEMENT	100.0	581.00	48.42	581.04	00. حرامة	.04-	.00
8741 00 BUILDI	INGS-OPERATIONS	100.0	3,783.00	315.25	3,783.00	.30	.00	.00
					ŕ	•		
•								
0001-40-210-	REVENUE GENERATION	108.7	189,133.00	12,225.32	205,603.48	.00	16,470.48-	17,138.00-
	UNDIST PROJ BUDGET	, 0.0	.00	.00	.00	.00	.00	.00
	PERSONNEL SALARIES	115.0	94,015.00	9,655.09	108,154.77	.00	14,139.77-	17,138.00-
	FRINGE BENEFITS	96.4	35,480.00	3,094.88	34,220.29	.00	1,259.71	.00
	MATERIALS & SERVICES		11,910.00	4,501,98-	15,500.46	.00	3,590.46-	
	FIXED CHARGES	99.9	47,728.00	3,977.33	47,727.96		.04	.00
	CAPITAL EXPENDITURES					.00		.00
			.00	.00	.00	.00	.00	.00
	OTHER FINANCING SRC	0.0	.00	.00	.00	.00	.00	.00

MAGICE

SymPro, Inc.

City of Concord

Finance Department 1950 Parkside Drive

Concord, CA 94519

SOLD TO:

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

3438

INVOICE DATE INVOICE NO. SHIP DATE

04/29/98

06/30/98 CONCOR

CUSTOMER NO. SALES PERSON PAGE

SHIPPED TO:

City of Concord 1950 Parkside Drive

Concord, CA 94519

1

1200.00

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 | GROERED | BACKORDERED | SHIPPED | UNIT PRICE | EXTENDED PRICE

DBFI SUP RENEW EACH 1.00 0.00 1.00 1200.000 SymPro Software Fixed Income Module Renewal Maint. & Support FOR THE PERIOD JULY 1, 1998 THROUGH JUNE 30, 1994

1/0×198 10×10-600 8+60

PAID AUG 2 J. 1998

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

1299.00

TOTAL

ECOBA #607094

City of Concord

DATE 08/21/1998 WARRANT NO. 176209

WARRANT STATEMENT



	ACCOUN			SUM TYPE	P.O. NO.	INVOICE NO.	AMOUNT
0001	40600	1A01	8460-00			98/99MAINT	\$1,299.0
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	-		2. \$**				
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	**	PAGE	* JATOT	*			\$1,299.00
OTAL							\$1,299.00

2200 POWELL ST., STE 1170

WARRANT NO.

176209

PAGE 01

EMERYVILLE

CA 94608

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

City of Concord Investment Reports (Chapter 783/95)

Fiscal Year	Adjustment Itemized	Amount of Rec	<u>luction</u>	Total Amount	Paid
1995-96	Cost Not Mandated Indirect Costs Overstated	\$ \$	1,771 4 <u>5</u> 8	\$	1,422
	Total Adjustment Amount	\$	2,229		
1996-97	Cost Not Mandated	\$	974	\$	2,159
	Total Adjustment Amount	\$	974		
		,			

3,581 **Total Amount** 3,203

Page: 1 Document Name: untitled

LRSF081

DIVISION OF ACCOUNTING AND REPORTING BUREAU OF LOCAL REIMBURSEMENTS

11/13/02 09:27:16

CLAIM ADJUSTMENT DETAIL LIST

PAYEE NBR: 9807195

CITY OF CONCORD

PGM NBR: 161

INVESTMENT REPORTS CH 783/95

CHAPTER: 9210-790-0001-1999 FY: 1995/1996 CLAIMED AMOUNT:

FINAL APRVD DATE: 11/10/2000 TOTAL ADJUSTMENTS AMOUNT:

3,651.00

ADJUSTMENT LETTER DATE: 11/10/2000 FINAL APRVD CLAIM AMT:

-3,651.00

0.00

ADJ DATE FNL APR DATE LTR DATE TYPE ADJUSTOR

AMOUNT

REASON

11/08/2000 11/10/2000

11/10/2000 D

COACFKS .

-1,771.00

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

Date: 11/13/2002 Time: 9:27:27 AM

LRSF080

DIVISION OF ACCOUNTING AND REPORTING BUREAU OF LOCAL REIMBURSEMENTS

11/13/02 09:27:49

.00

PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

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 11/14/2000 MA01362A

A03 N 05/20/1998 3,651.00 -2,229.00

1,422.00 1.00000000 1,422.00 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

Date: 11/13/2002 Time: 9:28:00 AM

Page: 1 Document Name: untitled

LRSF081 DIVISION OF ACCOUNTING AND REPORTING 11/13/02 09:28:59

BUREAU OF LOCAL REIMBURSEMENTS

CLAIM ADJUSTMENT DETAIL LIST

PAYEE NBR: 9807195

CITY OF CONCORD

PGM NBR: 161

INVESTMENT REPORTS CH 783/95

CHAPTER: 9210-790-0001-1999 FY: 1996/1997 CLAIMED AMOUNT:

FINAL APRVD DATE: 07/30/1999 TOTAL ADJUSTMENTS AMOUNT:

3,133.00 -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

REASON

07/19/1999 07/30/1999

10/12/1999 D COACJWH

-974.00

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

Date: 11/13/2002 Time: 9:29:14 AM

LRSF080

DIVISION OF ACCOUNTING AND REPORTING BUREAU OF LOCAL REIMBURSEMENTS

11/13/02 09:28:16

PAYMENTS FOR A CLAIM/PAYEE/PROGRAM/FISCAL YEAR

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

Date: 11/13/2002 Time: 9:28:46 AM