



STEVE WESTLY
California State Controller
Division of Accounting and Reporting

March 17, 2004

Ms. Paula Higashi
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

RECEIVED

MAR 23 2004

**COMMISSION ON
STATE MANDATES**

RE: COPIES OF REIMBURSEMENT CLAIM FORMS FOR THE CITIES OF MILPITAS, FISCAL YEARS 1995-96 AND 1996-97, LAKEWOOD, 1995-96 AND 1996-97, RIALTO, 1995-96 THROUGH 1997-98, UPLAND, 1995-96 THROUGH 1997-98, PALMDALE, 1995-96 THROUGH 1997-98, DOWNEY, 1996-97 AND 1997-98, BELL GARDENS, 1995-96 THROUGH 1997-98, CHINO, FISCAL YEAR 1995-96, RANCHO CUCAMONGA, 1995-96 THROUGH 1997-98, MONTCLAIR, 1995-96 AND 1996-97, TUSTIN, 1995-96 THROUGH 1998-99, AND THE TOWN OF APPLE VALLEY, 1995-96 THROUGH 1997-98

I reviewed the above claim forms and added the adjustments, adjustment codes, and the explanation for each adjustment on the claim form and the supporting schedules according to your request.

The attached copies are true and correct copies of the records of the State Controller's Office, Division of Accounting and Reporting, Local Reimbursements Section.

If you have any questions, please contact Ginny Brummels, Manager, Local Reimbursements Section, at (916) 324-0256.

Sincerely,

A handwritten signature in cursive script that reads "Joel Wayne Hall".

Joel Wayne Hall, Supervisor
Local Reimbursements Section

Enclosures

Claim for Payment Pursuant to Government Code Section 17561 INVESTMENT REPORTS

(19) Program Number: 00161
 (20) Date Filed ___/___/___
 (21) LRS Input ___/___/___

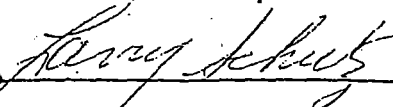
(01) Claimant Identification Number		9830936		(22) INR-1 (03)	2
(02) Claimant Name		City of Tustin		(23) INR-1 (04)(1)(f)	13,522
Mailing Address		300 Centennial Way		(24) INR-1 (04)(2)(f)	3,191
Street Address or P.O. Box					
City		Tustin			
State CA		Zip Code 92680			
Type of Claim	Estimated Claim	Reimbursement Claim		(25) INR-1, (06)	36.1
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>		(26)	
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>		(27)	
	(05) Amended <input type="checkbox"/>	(11) Amended <input checked="" type="checkbox"/>		(28)	
Fiscal Year of Cost	(06)	(12)	1995-96	(29)	
Total Claimed	(07)	(13)	\$21,691	(30)	
Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)	(14)		\$456**	(31)	
Less: Estimated Claim Payment Received	(15)		12170 9867 2545 9890 4367 9920	(32)	<i>entire adjustment and explanation on claim</i>
Net Claimed Amount	(16)		2609 \$21,235	(32)	<i>forwa</i> 3/3/04
Due from State	(08)	(17)	2609 \$21,235	(33)	
Due to State	(09)	(18)		(34)	

(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, Chapter 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 to 1096, inclusive.

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

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

Signature of Authorized Representative


Date
 May 20, 1999

Larry Schutz

Assistant Finance Director

Type of Print Name

Title

Name of Contact Person for Claim

Telephone Number

Annette S. Chinn (CRS)

(916) 939-7901

** NOTE: Late fee was adjusted to deduct the prior amount claimed for \$17,134.

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-1**

(01) Claimant City of Tustin	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 1995-96 <small>(see FAM-27 for estimate)</small>
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Claim Statistics

(03) Number of Investment Reports prepared during the fiscal year	2
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Direct Costs **Allocated Accounts**

(04) Reimbursable Components	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	(e) Total
1. Statement of Investment Policy	\$11,788 ¹¹⁷⁹	\$1,734 ¹²³			\$13,522 ¹³⁵²
2. Quarterly Report of Investments	\$2,001 ⁵¹³	\$710 ¹³³	\$480 ⁶⁷		\$3,191 ⁶⁴⁶
(05) Total Direct Costs	\$13,789 ¹⁶⁹²	\$2,444 ²⁵⁶	\$480 ⁶⁷		\$16,713 ¹⁹⁹⁸

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP)	(Applied to Salaries)		66.1%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]			\$4,978 ⁶¹¹
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)			\$21,691 ²⁶⁰⁹

Cost Reductions

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	
(11) Total Claimed Amount	\$21,691 ²⁶⁰⁹

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

FORM
INR-2

(01) Claimant: **City of Tustin** (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 Reports of Investment

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

(a) Employee Names, Job Class., 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) Fixed Assets	Total Salaries & Benefits
<u>Lynn Lake, Senior Account Clerk</u> Responsible for entering data into their investment tracking system and balancing subsidiary ledgers required for preparation of the Quarterly Investment Report and showing all detail as required by the State.	\$19.96	40.0%	65.00	\$1,297	\$519			\$1,816
			<i>daily/monthly accounting activities are not mandated.</i>					
<u>Ronald A. Nault, Finance Director</u> Responsible for reviewing and presenting the Quarterly Report to the City Council for their review & approval.	\$51.30	26.0%	10.00	\$513	\$133			\$646
<u>Larry Schutz, Assistant Finance Director</u> Responsible for reviewing and ensuring the information in the subsidiary ledgers and the quarterly reports is accurate for presentation to the City Council. Supervision, audits and internal control procedures.	\$31.87	30.0%	6.00	\$191	\$57			\$249
<u>City Auditors</u> Contracted to review policy and audit investment policy and quarterly reports to ensure compliance with all State laws. (\$60/hr x 8 hrs = \$480)			<i>not a mandated activity</i>			\$480		
(05) Total			<i>10</i> 81.00	<i>513</i> \$2,001	<i>133</i> \$710	<i>0</i> \$480		<i>646</i> \$2,711

**Claim for Payment
Pursuant to Government Code Section 17561
INVESTMENT REPORTS**

(19) Program Number: 00161
 (20) Date Filed ___/___/___
 (21) LRS Input ___/___/___

(01) Claimant Identification Number		9830936		(22) INR-1 (03)	4
(02) Claimant Name		City of Tustin		(23) INR-1 (04)(1)(f)	26,568
Mailing Address		300 Centennial Way		(24) INR-1 (04)(2)(f)	5,896
Street Address or P.O. Box					
City		Tustin			
State		CA			
Zip Code		92680			
Type of Claim	Estimated Claim	Reimbursement Claim	(25) INR-1, (06)	33.2	
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26)		
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27)		
	(05) Amended <input type="checkbox"/>	(11) Amended <input checked="" type="checkbox"/>	(28)		
Fiscal Year of Cost	(06)	(12) 1996-97	(29)		
Total Claimed	(07)	(13) \$41,468	(30)		
Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)	(14)	\$815 **	(31)		
Less: Estimated Claim Payment Received	(15)	4061 9920 8253 9890 25638 9867	(32)	<i>No interest adjustment and explanation to claimant forms 3/3/04</i>	
Net Claimed Amount	(16)	356 \$40,653	(32)		
Due from State	(08)	(17) 356 \$40,653	(33)		
Due to State	(09)	(18)	(34)		

(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, Chapter 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 to 1096, inclusive.

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

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

Signature of Authorized Representative

Date

May 20, 1999

Larry Schutz

Assistant Finance Director

Type of Print Name

Title

Name of Contact Person for Claim

Telephone Number

Annette S. Chinn (CRS)

(916) 939-7901

** NOTE: Late fee was adjusted to deduct the prior amount claimed for \$33,319

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-2**

(01) Claimant: City of Tustin **(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 Reports of Investment

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

(a) Employee Names, Job Class., 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) Fixed Assets	Total Salaries & Benefits
<u>George W. Jeffries, Treasurer</u> Responsible for researching and reviewing State Statutes to determine what changes to the City's Investment Policy would be required. Attended meetings and seminars to be trained on the new requirements. Met with staff and brokers to update Investment Policy and ensure compliance. Drafted and edited new Policy language.	\$49.23		200.00	\$9,846				\$9,846
<u>Ronald A. Nault, Finance Director</u> Responsible for reviewing and editing the Annual Statement of Investment Policy. Attended meetings with the City Treasurer with brokers to update investment policy. Implemented the Investment policies and procedures and presented new Policy to the	\$53.09	26.0%	250.00	\$13,272	\$3,451			\$16,722
			<i>18</i>	<i>809</i>	<i>121</i>			<i>930</i>
(05) Total			450.00	\$23,118	\$3,451			\$26,568

Reduced for excessive time

**Claim for Payment
Pursuant to Government Code Section 17561
INVESTMENT REPORTS**

For State Controller Use Only

(19) Program Number: 00161
 (20) Date Filed ____/____/____
 (21) LRS Input ____/____/____

(01) Claimant Identification Number 9830936
 (02) Claimant Name City of Tustin
 Mailing Address 300 Centennial Way
 Street Address or P.O. Box
 City Tustin
 State CA Zip Code 92680

(22) INR-1 (03) 4
 (23) INR-1 (04)(1)(f) 28,153
 (24) INR-1 (04)(2)(f) 6,331

Type of Claim	Estimated Claim	Reimbursement Claim	(25) INR-1, (06)	
(03) Estimated	<input type="checkbox"/>	(09) Reimbursement	<input checked="" type="checkbox"/>	(26)
(04) Combined	<input type="checkbox"/>	(10) Combined	<input type="checkbox"/>	(27)
(05) Amended	<input type="checkbox"/>	(11) Amended	<input checked="" type="checkbox"/>	(28)
Fiscal Year of Cost (06)		(12) 1997-98		(29) 45.9
Total Claimed (07)		(13) \$47,699		(30)
Less: 10% Late Penalty, but not to exceed \$1,000 (if applicable)		(14) \$1,000**		(31)
Less: Estimated Claim Payment Received		(15) 3856 27208 11943		(32) (W) entered adjustments and explanation to claim form. 3/3/04
Net Claimed Amount		(16) 4692 \$46,699		(32)
Due from State (08)		(17) 4692 \$46,699		(33)
Due to State (09)		(18)		(34)

(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, Chapter 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 to 1096, inclusive.

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

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

Signature of Authorized Representative

Date

Larry Schutz

May 20, 1999

Larry Schutz

Assistant Finance Director

Type of Print Name

Title

Name of Contact Person for Claim

Telephone Number

Annette S. Chinn (CRS)

(916) 939-7901

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-1**

(01) Claimant City of Tustin	(02) Type of Claim Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year 1997-98 <small>(see FAM-27 for estimate)</small>
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Claim Statistics

(03) Number of Investment Reports prepared during the fiscal year	4
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(04) Reimbursable Components	OBJECT CATEGORY				(e) Total
	(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Fixed Assets	
1. Statement of Investment Policy	24,457 ⁸²⁴ \$24,457	3,696 ¹²⁴ \$3,696			28,153 ⁹⁴⁸ \$28,153
2. Quarterly Report of Investments	4,332 ¹⁹³⁸ \$4,332	1,495 ³³² \$1,495	504 ⁵ \$504		6,331 ²⁴⁷⁵ \$6,331
(05) Total Direct Costs	29,789 ²⁷⁶⁹ \$29,789	5,191 ⁴⁵⁹ \$5,191	504 \$504		35,484 ³²²⁸ \$35,484

Indirect Costs

(06) Indirect Cost Rate (applied to salaries)	(from ICRP) (Applied to Salaries)	46.9%
(07) Total Indirect Costs	Line (06) x line (05)(a) or line(06) x [line (05)(a) + line(05)(b)]	13,214 ¹²⁷¹ \$13,214
(08) Total Direct and Indirect Costs	Line (05)(d) + line (07)	47,699 ⁴⁶⁹¹ \$47,699

Cost Reductions

(09) Less: Offsetting Savings, if applicable	
(10) Less: Other Reimbursements, if applicable	4691
(11) Total Claimed Amount	Line (08) - (line(09) - line(10)) \$47,699

Chapters 783/95, 156/96, and 749/96

The indirect cost rate adjustment was calculated:

as $2769 \times .459 = 1271$ $13214 - 1271 = 11943$

Should be $2759 \times .459 = 1266$ $13214 - 1266 = 11948$

500 error

less on further adjustment

**MANDATED COSTS
INVESTMENT REPORTS
CLAIM SUMMARY**

**FORM
INR-2**

(01) Claimant: City of Tustin **(02) Fiscal Year Costs Were Incurred:** 1997-98

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

- Statement of Investment Policy
 Quarterly Reports of Investment

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

(a) Employee Names, Job Class., 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) Fixed Assets	Total Salaries & Benefits
<u>Lynn Lake, Senior Account Clerk</u>	\$20.46	40.0%	65.00	\$1,330	\$532			\$1,862
<u>Cindy Rosenkilde, Senior Account Clerk</u> Responsible for entering data into their investment tracking system and balancing subsidiary ledgers required for preparation of the Quarterly Investment Report and showing all detail as required by the State.	\$20.46	40.0%	52.00	\$1,064	\$426			\$1,490
<i>Daily / monthly accounting activities are not mandated</i>								
<u>Ronald A. Nault, Finance Director</u> Responsible for reviewing and presenting the Quarterly Report to the City Council for their review & approval.	\$54.68	26.0%	20.00	\$1,094	\$284			\$1,378
<u>Larry Schutz, Assistant Finance Director</u> Responsible for reviewing and ensuring the information in the subsidiary ledgers and the quarterly reports is accurate for presentation to the City Council. Supervision, audits and internal control procedures.	\$35.16	30.0%	24.00	\$844	\$253			\$1,097
<u>City Auditors</u> Contracted to review policy and audit investment policy and quarterly reports to ensure compliance with all State laws. (\$63/hr x 8 hrs = \$504)						\$504		
<i>not a mandated activity</i>								
(05) Total			<i>44</i> 161.00	<i>1938</i> \$4,332	<i>537</i> \$1,495	<i>5</i> \$504		<i>2475</i> \$5,827