

Exhibit 5-A Sample Federal -Aid Invoice (Except for STIP Projects)

(PREPARE ON LETTERHEAD OF LOCAL AGENCY)

Date of Invoice (For Progress Invoice)
 Department of Transportation
 Accounting Service Center - MS 33
 Local Program Accounting Branch
 P.O. Box 942874
 Sacramento, CA 94274-0001
 Billing No:
 Invoice No:
 Federal-aid Project No:
 Tax Identification No:
 Date Project Accepted by City/County:
 Project Location:
 Project Expenditure Authorization:

(For Final Invoice) **Name**, District Director
 Attn: Name, District Local Assistance Engineer
 Department of Transportation
Street or P.O. Box
City, CA Zip Code

1,2..., or Final
Local Agency's Invoice No.
Prefix-Proj. No.-(Fed. Agreement No.)
Agency IRS ID Number
Final Date or "Ongoing" if not Final
Project Limits

Reimbursement for Federal funds is claimed pursuant to Local Agency-State Agreement No. Number, Program Supplement No., Number, executed on Date.

	Preliminary Engineering	Construction Engineering	Right of Way/ Acquisition	Construction Contract
Federal Appropriations Code	Q24/33D	Q24/33D	Q24/33D	Q24/33D
Federal Authorization Date	5/12/99	5/12/99	5/12/99	5/12/99
Federal/State participating costs From	5/15/99	5/15/99	5/15/99	5/25/99
To	7/15/99	7/15/99	6/30/99	8/30/99
Total Indirect Costs to Date	\$825.00	\$1,865.50	-----	-----
Total Direct Costs to Date	\$4,000.60	\$8,400.30	\$8,290.00	\$150,652.00
Less: Retention	-----	-----	-----	(20,000.00)*
Liquidated Damages	-----	-----	-----	0.00**
Nonparticipating Costs	<u>(350.00)</u>	<u>(840.00)</u>	<u>(1,200.00)</u>	<u>(16,000.00)</u>
Total Federal Participating Costs to Date	\$4,475.60	\$9,425.80	\$7,090.00	\$114,652.00
Less: Participating Costs on previous invoice	<u>\$2,120.95</u>	<u>\$6,350.20</u>	<u>0.00</u>	<u>\$98,231.00</u>
Change in Participating Costs	\$2,354.65	\$3,075.60	\$7,090.00	\$16,421.00
Federal reimbursement ratio	88.53	88.53	88.53	88.53
State reimbursement ratio (if applicable)				
Amount of this claim	2,084.57	2,722.82	6,276.77	24,537.51
TOTAL INVOICE AMOUNT		<u>\$25,621.67</u>		

INDIRECT COST CALCULATION

Preliminary Engineering Indirect Costs:

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$1,944.00	\$673.82
Approved indirect cost rate	31%	33%
Subtotal ****	\$602.64	\$222.36
Total Indirect Costs To Date for Preliminary Engineering \$825.00 (this Amount is carried to the front of the invoice under the Preliminary Engineering column)		

Construction Engineering Indirect Costs:

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$4,756.23	\$1,185.07
Approved indirect cost rate	31%	33%
Subtotal ****	\$1,474.43	\$391.07
Total Indirect Costs To Date for Construction Engineering \$1,865.50 (this Amount is carried to the front of the invoice under the Construction Engineering column)		

I certify that the work covered by this invoice has been completed in accordance with approved plans and specifications; the costs shown in this invoice are true and correct; and the amount claimed, including retention as reflected above, is due and payable in accordance with the terms of the agreement.

Signature, Title and Unit of Local Agency Representative

Phone No.

For questions regarding this invoice, please contact:

Name

Phone No.

- * Total retention amount withheld from contractor. At the end of the project and after all retention has been released, this amount should be zero.
- ** Show "liquidated damages" amount on final invoice.
- *** Total must be rounded down to the lowest cent. Federal rules do not allow rounding up.
- ****
 - Indirect cost for this project equals the direct cost base expense (i.e., direct salaries & wages plus fringe benefits) for this project multiplied by the approved indirect cost rate.
 - Indirect cost reimbursement will not apply to direct costs, i.e., payment of construction contracts and right of way purchases, not included in the direct cost base.
 - An indirect rate must be approved by Caltrans every fiscal year to be used for only those costs incurred for that year.

**Distribution: Original & 2 Copies: Local Program Accounting (progress invoices)
District Local Assistance Engineer (final invoices)**

Exhibit 5-B SAMPLE FEDERAL-AID INVOICE
WITH TWO APPROPRIATIONS & DIFFERENT REIMBURSEMENT RATES
(EXCEPT FOR STIP PROJECTS)

(PREPARE ON LETTERHEAD OF LOCAL AGENCY)

Date of Invoice (For Progress Invoice)
 Department of Transportation
 Accounting Service Center- MS 33
 Local Program Accounting Branch
 P.O. Box 942874
 Sacramento, CA 94274-0001
 Billing No:
 Invoice No:
 Federal-aid Project No:
 Tax Identification No:
 Date Project Accepted by City/County:
 Project Location:
 Project Expenditure Authorization:

(For Final Invoice) Name, District Director
 Attn: Name, District Local Assistance Engineer
 Department of Transportation
 Street or P.O. Box
 City, CA Zip Code

**1,2..., or Final
 Local Agency's Invoice No.**
Prefix-Proj. No. (Fed. Agreement No.)
Agency IRS ID Number
Final Date or "Ongoing" if not Final
Project Limits

Reimbursement for Federal funds is claimed pursuant to Local Agency-State Agreement No. **Number**,
 Program Supplement No., **Number**, executed on **Date**.

	Preliminary Engineering	Construction Engineering	Right of Way/ Acquisition	Construction Contract
Federal Appropriations Code	Q24	Q24	Q24	Q24
Federal Authorization Date	5/12/99	6/5/99	5/12/99	6/5/99
Federal/State participating costs From	5/15/99	6/15/99	5/15/99	6/15/99
To	7/15/99	8/30/99	8/30/99	8/30/99
Total Indirect Costs to Date	\$825.00	\$1,865.50	-----	-----
Total Direct Costs to Date	\$4,000.60	\$8,400.30	\$8,290.00	\$150,652.00
Less: Retention	-----	-----	-----	(20,000.00)*
Liquidated Damages	-----	-----	-----	0.00**
Nonparticipating Costs	<u>(350.00)</u>	<u>(840.00)</u>	<u>(1,200.00)</u>	<u>(16,000.00)</u>
Total Federal Participating Costs to Date	\$4,475.60	\$9,425.80	\$7,090.00	\$114,652.00
Less: Participating Costs on previous invoice	<u>\$2,120.95</u>	<u>\$6,350.20</u>	<u>0.00</u>	<u>\$98,231.00</u>
Change in Participating Costs	\$2,354.65	\$3,075.60	\$7,090.00	\$16,421.00
Federal reimbursement ratio	88.53			
State reimbursement ratio (if applicable)				
Amount of this claim	\$2,084.57	\$2,722.82	\$6,276.77	\$14,537.51

**Exhibit 5-B
Sample Federal-Aid Invoice with Two Appropriations &
Different Reimbursement Rates**

Federal Appropriations Code	114	114	114	114
Federal Authorization Date	5/12/99	5/12/99	5/12/99	5/12/99
Federal/State participating costs From	5/15/99	5/15/99		5/15/99
To	7/15/99	8/30/99		8/30/99
Total Indirect Costs to Date	\$500.00	\$1,375.25	-----	-----
Total Direct Costs to Date	\$2,700.00	\$5,250.00	0.00	\$63,240.00
Less: Retention	-----	-----	-----	(6,324.00)*
Liquidated Damages	-----	-----	-----	0.00**
Nonparticipating Costs	<u>(0.00)</u>	<u>(0.00)</u>	<u>(0.00)</u>	<u>(9,500.00)</u>
Total Federal Participating Costs to Date	\$3,200.00	\$6,625.25	0.00	\$47,416.00
Less: Participating Costs on previous invoice	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Change in Participating Costs	\$3,200.00	\$6,625.25	0.00	\$47,416.00
Federal reimbursement ratio	80%	80%		80%
State reimbursement ratio				
Amount of this claim	\$2,560.00	\$5,300.20	\$0.00	\$37,932.80

TOTAL INVOICE TOTAL **\$71,414.67**

INDIRECT COST CALCULATION

Preliminary Engineering Indirect Costs (Q24):

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$1,944.00	\$673.82
Approved indirect cost rate	31%	33%
Subtotal ****	\$602.64	\$222.36
Total Indirect Costs To Date for Preliminary Engineering \$825.00 (this Amount is carried to the front of the invoice under the Q24 Preliminary Engineering column)		

Construction Engineering Indirect Costs (Q24/33D):

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$4,756.23	\$1,185.07
Approved indirect cost rate	31%	33%
Subtotal ****	\$1,474.43	\$391.07
Total Indirect Costs To Date for Construction Engineering \$1,865.50 (this Amount is carried to the front of the invoice under the Q24/33D Construction Engineering column)		

Preliminary Engineering Indirect Costs (114):

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$972.00	\$602.07
Approved indirect cost rate	31%	33%
Subtotal ****	\$301.32	\$198.68
Total Indirect Costs To Date for Preliminary Engineering \$500.00 (this Amount is carried to the front of the invoice under the 114 Preliminary Engineering column)		

Construction Engineering Indirect Costs (114):

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$3,174.78	\$1,185.07
Approved indirect cost rate	31%	33%
Subtotal ****	\$984.18	\$391.07
Total Indirect Costs To Date for Construction Engineering <u>\$13,75.25</u> (this Amount is carried to the front of the invoice under the 114 Construction Engineering column)		

I certify that the work covered by this invoice has been completed in accordance with approved plans and specifications; the costs shown in this invoice are true and correct; and the amount claimed, including retention as reflected above, is due and payable in accordance with the terms of the agreement.

Signature, Title and Unit of Local Agency Representative	Phone No.
--	-----------

For questions regarding this invoice, please contact:

Name	Phone No.
------	-----------

- * Total retention amount withheld from contractor. At the end of the project and after all retention has been released, this amount should be zero.
- ** Show “liquidated damages” amount on final invoice.
- *** Total must be rounded down to the lowest cent. Federal rules do not allow rounding up.
- ****
 - Indirect cost for this project equals the direct cost base expense (i.e., direct salaries & wages plus fringe benefits) for this project multiplied by the approved indirect cost rate.
 - Indirect cost reimbursement will not apply to direct costs, i.e., payment of construction contracts and right of way purchases, not included in the direct cost base.
 - An indirect rate must be approved by Caltrans every fiscal year to be used for only those costs incurred for that year.

**Distribution: (Original & 2 Copies) Local Program Accounting (progress invoices)
 District Local Assistance Engineer (final invoices)**

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Exhibit 5-C SAMPLE OF STATE PROJECT INVOICE

(PREPARE ON LETTERHEAD OF LOCAL AGENCY)

Date of Invoice (For Progress Invoice)
 Department of Transportation
 Accounting Service Center- MS 33
 Local Program Accounting Branch
 P.O. Box 942874
 Sacramento, CA 94274-0001
 Billing No:
 Invoice No:
 State Project No:
 Tax Identification No:
 Date Project Accepted by City/County:
 Project Location:
 Expenditure Authorization No.

(For Final Invoice) Name, District Director
 Attn: Name, District Local Assistance Engineer
 Department of Transportation
 Street or P.O. Box
 City, CA Zip Code

1,2..., or Final
Local Agency's Invoice No.
Prefix-Proj. No.
Agency IRS ID Number
Final Date or "Ongoing" if not Final
Project Limits

Reimbursement for **State Program** funds is claimed pursuant to Local Agency-State Agreement No. _____ **Number**, Program Supplement No., _____ **Number**, executed on _____ **Date** _____.

	Preliminary Engineering	Construction Engineering	Right of Way/ Acquisition	Construction Contract
Total Indirect Costs to Date	\$8,25.00	\$1,865.50	-----	-----
Total Direct Costs to Date	\$4,000.60	\$8,400.30	\$8,290.00	\$150,652.00
Participating costs From	6/15/02	6/15/02	6/15/02	6/15/02
To	8/01/02	8/01/02	8/01/02	8/01/02
Less: Retention	-----	-----	-----	(20,000.00)*
Liquidated Damages	-----	-----	-----	0.00**
Nonparticipating Costs	(350.00)	(840.00)	(1,200.00)	(16,000.00)
Total State Participating Costs to Date	\$4,475.60	\$9,425.80	\$7,090.00	\$114,652.00
Less: Participating Costs on previous invoice	<u>\$2,120.95</u>	<u>\$6,350.20</u>	<u>0.00</u>	<u>\$98,231.00</u>
Change in Participating Costs	\$2,354.65	\$3,075.60	\$7,090.00	\$16,421.00
Reimbursement Ratio	75%	75%	75%	75%
Amount of this claim	\$1,765.98	\$2,306.70	\$5,317.50	\$12,315.75

TOTAL INVOICE AMOUNT **\$21,705.93**

INDIRECT COST CALCULATION

Preliminary Engineering Indirect Costs:

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$1,944.00	\$673.82
Approved indirect cost rate	31%	33%
Subtotal ***	\$602.64	\$222.36

Total Indirect Costs To Date for Preliminary Engineering **\$825.00** (this Amount is carried to the front of the invoice under the Preliminary Engineering column)

Construction Engineering Indirect Costs:

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$4,756.23	\$1,185.07
Approved indirect cost rate	31%	33%
Subtotal ***	\$1,474.43	\$391.07

Total Indirect Costs To Date for Construction Engineering **\$1,865.50** (this Amount is carried to the front of the invoice under the Construction Engineering column)

I certify that the work covered by this invoice has been completed in accordance with approved plans and specifications; the costs shown in this invoice are true and correct; and the amount claimed, including retention as reflected above, is due and payable in accordance with the terms of the agreement.

Signature, Title and Unit of Local Agency Representative

Phone No.

Contact Name (for questions about this invoice)

Phone No.

- * Total retention amount withheld from contractor. At the end of the project and after all retention has been released, this amount should be zero.
- ** Show "liquidated damages" amount on final invoice.
- ***
 - Indirect cost for this project equals the direct cost base expense (i.e., direct salaries & wages plus fringe benefits) for this project multiplied by the approved indirect cost rate.
 - Indirect cost reimbursement will not apply to direct costs, i.e., payment of construction contracts and right of way purchases, not included in the direct cost base.
 - An indirect rate must be approved by Caltrans every fiscal year to be used for only those costs incurred for that year.

**Distribution: (Original & 2 Copies) Local Program Accounting (progress invoices)
District Local Assistance Engineer (final invoices)**

Exhibit 5-D SAMPLE RIGHT OF WAY INVOICE

(LETTERHEAD OF LOCAL AGENCY)

Date of Invoice (For Progress Invoice
Department of Transportation
Accounting Service Center- MS 33
Local Program Accounting Branch
P.O. Box 942874
Sacramento, CA 94274-0001
Billing No:
Invoice No:
Federal-Aid Project No:
Tax Identification No:
Date Project Accepted by City/County:
Project Location:
Expenditure Authorization No.

(For Final Invoice) Name, District Director
Attn: Name, District Local Assistance Engineer
Department of Transportation
Street or P.O. Box
CITY, CA ZIP CODE
1,2..., or Final
Local Agency's Invoice No.
Prefix-Proj. No.(Fed. Agreement No.)
Agency IRS ID Number
Final Date or "Ongoing" if not Final
Project Limits

Reimbursement for Federal funds is claimed pursuant to Local Agency-State Agreement No. Number, Program Supplement No., Number, executed on Date.

	<u>Phase 9 Capital</u>	<u>Phase 2 Incidental</u>
Federal Appropriations Code	33D	33D
Federal Authorization Date	5/12/99	5/12/99
Federal/State participating costs From	5/15/99	5/15/99
To	7/15/99	7/15/99
Total Indirect Costs To Date	-----	\$4,147.00
Total Direct Costs To Date	\$1,133,907.00	\$243,642.00
Less: Nonparticipating Costs	(20,750.00)	(64,356.00)
Federal Participating Costs to Date	<u>\$1,113,157.00</u>	<u>\$183,433.00</u>
Less: Participating Costs on Previous Invoice	<u>\$980,165.00</u>	<u>\$150,794.00</u>
Change in Participating Costs	\$132,992.00	\$32,639.00
Federal reimbursement ratio	88.53%	88.53%
State reimbursement ratio (if applicable)		
Amount of this claim	<u>\$117,737.81*</u>	<u>\$28,895.30*</u>
TOTAL INVOICE AMOUNT	<u>\$146,633.11</u>	

INDIRECT COST CALCULATION

Right of Way Indirect Costs:

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$1,944.00	\$1,0740.49
Approved indirect cost rate	31%	33%
Subtotal **	\$602.64	\$3,544.36
Total Indirect Costs To Date for Preliminary Engineering <u>\$4,147.00</u> (this Amount is carried to the front of the invoice under the Right of Way Incidental column)		

1. I certify that to the best of my knowledge and belief the above data is correct; that adequate title to the necessary right of way has been acquired for the herein above described federal-aid project in the name of the **Local Agency name** for the amount of just compensation based on bona fide appraisals duly qualified as required by the right of way procedures of the Federal Highway Administration and other written justification now contained in the **Local Agency** files, in accordance with procedures as submitted and accepted by the Director.

2. I further state that this certification is made in my official capacity as **Title**, pursuant to Section 1.31 of Title 23 of the Code of Federal Regulations and Section 121 of Title 23, United States Code, for the purpose of securing, pursuant thereto, by the **Local Agency name**, federal-aid funds in connection with the above designated federal-aid highway project, and that neither I nor to the best of my knowledge, any officer, agent, or employee of the **City, County** authorized in any official capacity to perform services in connection with the appraisal or acquisition of any such right of way has any interest, or contemplates any benefit from any transaction which involves acquisition of property for right of way for such project, other than as herein disclosed.

Signature, Title and Unit of Local Agency Representative

Phone No.

For questions regarding this invoice, please contact:

Name

Phone No.

* Please round down the figures to the lowest cent. Federal rules do not allow rounding up.

- **
- Indirect cost for this project equals the direct cost base expense (i.e., direct salaries & wages plus fringe benefits) for this project multiplied by the approved indirect cost rate.
 - Indirect cost reimbursement will not apply to direct costs, i.e., payment of construction contracts and right of way purchases, not included in the direct cost base.
 - An indirect rate must be approved by Caltrans every fiscal year to be used for only those costs incurred for that year.

Note: Rental income may be retained by local agencies, but must be used for Title 23 purposes.

Distribution: (Original & 2 Copies) Local Program Accounting (progress invoices)
District Local Assistance Engineer (final invoices)

Exhibit 5-E SAMPLE OF "STIP PROJECT" FEDERAL INVOICE

(PREPARE ON LETTERHEAD OF LOCAL AGENCY)

Date of Invoice (For Progress Invoice)
 Department of Transportation
 Accounting Service Center - MS 33
 Local Program Accounting Branch
 P.O. Box 942874
 Sacramento, CA 94274-0001
 Billing No:
 Invoice No:
 Federal-aid Project No:
 Tax Identification No:
 Date Project Accepted by City/County:
 Project Location:
 Project Expenditure Authorization:

(For Final Invoice) Name, District Director
 Attn: Name, District Local Assistance Engineer
 Department of Transportation
 Street or P.O. Box
 City, CA Zip Code

1,2..., or Final
Local Agency's Invoice No.
Prefix-Proj. No. (Fed. Agreement No.)
Agency IRS ID Number
Final Date or "Ongoing" if not Final
Project Limits

Reimbursement for federal and/or state funds is claimed pursuant to Local Agency-State Agreement No. Number, Program Supplement No., Number, executed on Date.

	Environmental Studies & Permits	PS&E	Construction Engineering	Construction
Federal Appropriations Code	Q24/33D	Q24/33D	Q24/33D	Q24/33D
Federal Authorization Date	5/12/99	5/12/99	6/10/99	6/10/99
Federal/State participating costs	5/15/99	6/15/99	6/15/99	6/15/99
From	5/15/99	6/15/99	6/15/99	6/15/99
To	8/15/99	8/15/99	8/15/99	8/15/99
Total Indirect Costs to Date	\$825.00	\$1,865.50	\$2,690.50	-----
Total Direct Costs to Date	\$4,000.60	\$8,400.30	\$8,290.00	\$150,652.00
Less: Retention	-----	-----	-----	(20,000.00)*
Liquidated Damages	-----	-----	-----	0.00**
Nonparticipating Costs	(350.00)	(840.00)	(1,200.00)	(16,000.00)
Total Federal Participating Costs to Date	\$4,475.60	\$9,425.80	\$9,780.50	\$114,652.00
Less: Participating Costs on previous invoice	<u>\$2,120.95</u>	<u>\$6,350.20</u>	<u>0.00</u>	<u>\$98,231.00</u>
Change in Participating Costs	\$2,354.65	\$3,075.60	\$9,780.50	\$16,421.00
Federal reimbursement ratio	88.53%	88.53%	88.53%	88.53%
State reimbursement ratio	0.00%	0.00%	11.47%	11.47%
Amount of this claim	<u>\$2,084.57***</u>	<u>\$2,722.82***</u>	<u>9,780.50***</u>	<u>\$16,421.00***</u>

TOTAL INVOICE AMOUNT

\$31,008.89

INDIRECT COST CALCULATION

Environmental Studies & Permits Indirect Costs:

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$1,944.00	\$673.82
Approved indirect cost rate	31%	33%
Subtotal ****	\$602.64	\$222.36
Total Indirect Costs To Date for Environmental Studies & Permits <u>\$825.00</u> (this Amount is carried to the front of the invoice under the Environmental Studies & Permits column)		

PS&E Indirect Costs:

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$4,756.23	\$1,185.07
Approved indirect cost rate	31%	33%
Subtotal ****	\$1,474.43	\$391.07
Total Indirect Costs To Date for PS&E <u>\$1,865.50</u> (this Amount is carried to the front of the invoice under the PS&E column)		

Construction Engineering Indirect Costs:

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$6,000.00	\$2,516.67
Approved indirect cost rate	31%	33%
Subtotal ****	\$1,860.00	\$830.50
Total Indirect Costs To Date for Construction Engineering <u>\$2,690.50</u> (this Amount is carried to the front of the invoice under the Construction Engineering column)		

I certify that the work covered by this invoice has been completed in accordance with approved plans and specifications; the costs shown in this invoice are true and correct; and the amount claimed, including retention as reflected above, is due and payable in accordance with the terms of the agreement.

 Signature, Title and Unit of Local Agency Representative

 Phone No.

For questions regarding this invoice, please contact:

 Name

 Phone No.

* Total retention amount withheld from contractor. At the end of the project and after all retention has been released, this amount should be zero.

** Show "liquidated damages" amount on final invoice.

*** Please round down the figures to the lowest cent. Federal rules do not allow rounding up.

- ****
- Indirect cost for this project equals the direct cost base expense (i.e., direct salaries & wages plus fringe benefits) for this project multiplied by the approved indirect cost rate.
 - Indirect cost reimbursement will not apply to direct costs, i.e., payment of construction contracts and right of way purchases, not included in the direct cost base.
 - An indirect rate must be approved by Caltrans every fiscal year to be used for only those costs incurred for that year.

Note: For R/W acquisition use Exhibit 5-D.

**Distribution: (Original & 2 Copies) Local Program Accounting (progress invoices)
District Local Assistance Engineer (final invoices)**

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Exhibit 5-F SAMPLE OF "STIP PROJECT" STATE INVOICE
(PREPARE ON LETTERHEAD OF LOCAL AGENCY)

Date of Invoice (For Progress Invoice)
Department of Transportation
Accounting Service Center - MS 33
Local Program Accounting Branch
P.O. Box 942874
Sacramento, CA 94274-0001
Billing No:
Invoice No:
State Project No:
Tax Identification No:
Date Project Accepted by City/County:
Project Location:
Expenditure Authorization No.

(For Final Invoice) Name, District Director
Attn: Name, District Local Assistance Engineer
Department of Transportation
Street or P.O. Box
City, CA Zip Code

**1,2..., or Final
Local Agency's Invoice No.
Prefix-Proj. No.
Agency IRS ID Number
Final Date or "Ongoing" if not Final
Project Limits**

Reimbursement for State Program funds is claimed pursuant to Local Agency-State Agreement No. Number, Program Supplement No., Number, executed on Date.

	Environmental Studies & Permits	PS&E	Right of Way/ Acquisition	Construction including CE
State participating costs from To	<u>5/12/02</u> <u>6/29/02</u>	<u>5/12/02</u> <u>6/29/02</u>	<u>5/12/02</u> <u>6/29/02</u>	<u>5/12/02</u> <u>6/29/02</u>
Total Indirect Costs to Date	\$825.00	\$1,865.50	-----	\$4,323.22
Total Direct Costs to Date	\$4,000.60	\$8,400.30	\$8,290.00	\$150,652.00
Less: Retention	-----	-----	-----	(20,000.00)*
Liquidated Damages	-----	-----	-----	0.00**
Nonparticipating Costs	(350.00)	(840.00)	(1,200.00)	(16,000.00)
Total State Participating Costs to Date	\$4,475.60	\$9,425.80	\$7,090.00	\$118,975.22
Less: Participating Costs on previous invoice	\$2,120.95	\$6,350.20	0.00	\$98,231.00
Change in Participating Costs	\$2,354.65	\$3,075.60	\$7,090.00	\$20,744.22
Reimbursement ratio	75%	75%	75%	75%
Amount of this claim	\$1,765.98	\$2,306.70	\$5,317.50	\$12,315.75

TOTAL INVOICE AMOUNT **\$24,946.10**

INDIRECT COST CALCULATION

Environmental Studies & Permits Indirect Costs:

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$1,944.00	\$673.82
Approved indirect cost rate	31%	33%
Subtotal ***	\$602.64	\$222.36
Total Indirect Costs To Date for Environmental Studies & Permits \$825.00 (this Amount is carried to the front of the invoice under the Environmental Studies & Permits column)		

PS&E Indirect Costs:

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$4,756.23	\$1,185.07
Approved indirect cost rate	31%	33%
Subtotal ***	\$1,474.43	\$391.07
Total Indirect Costs To Date for PS&E \$1,865.50 (this Amount is carried to the front of the invoice under the PS&E column)		

Construction Engineering Indirect Costs:

	FY 1998-1999	FY 1999-2000
Direct Cost Base Expense	\$9,500.00	\$4,176.43
Approved indirect cost rate	31%	33%
Subtotal ***	\$2,945.00	\$1,378.22
Total Indirect Costs To Date for Construction Engineering \$4,323.22 (this Amount is carried to the front of the invoice under the Construction Engineering column)		

I certify that the work covered by this invoice has been completed in accordance with approved plans and specifications; the costs shown in this invoice are true and correct; and the amount claimed, including retention as reflected above, is due and payable in accordance with the terms of the agreement.

Signature, Title and Unit of Local Agency Representative

Phone No.

For questions regarding this invoice, please contact:

Name

Phone No.

* Total retention amount withheld from contractor. At the end of the project and after all retention has been released, this amount should be zero.

** Show "liquidated damages" amount on final invoice.

- ***
- Indirect cost for this project equals the direct cost base expense (i.e., direct salaries & wages plus fringe benefits) for this project multiplied by the approved indirect cost rate.
 - Indirect cost reimbursement will not apply to direct costs, i.e., payment of construction contracts and right of way purchases, not included in the direct cost base.
 - An indirect rate must be approved by Caltrans every fiscal year to be used for only those costs incurred for that year.

**Distribution: (Original & 2 Copies) Local Program Accounting (progress invoices)
District Local Assistance Engineer (final invoices)**

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Exhibit 5-G Alternative Payment Procedure Sample

(PREPARE ON LETTERHEAD OF LOCAL AGENCY)

Date of Invoice (For Progress Invoice)
 Department of Transportation
 Accounting Service Center - MS 33
 Local Program Accounting Branch
 P.O. Box 942874
 Sacramento, CA 94274-0001
 Billing No:
 Invoice No:
 Federal-aid Project No:
 Tax Identification No:
 Date Project Accepted by City/County:
 Project Location:
 Project Expenditure Authorization:

(For Final Invoice) Name, District Director
 Attn: Name, District Local Assistance Engineer
 Department of Transportation
 Street or P.O. Box
 City, CA Zip Code

**1,2..., or Final
 Local Agency's Invoice No.
 Prefix-Proj. No. (Fed. Agreement No.)
 Agency IRS ID Number
 Final Date or "Ongoing" if not Final
 Project Limits**

Reimbursement for federal funds is claimed pursuant to Local Agency-State Agreement No. **Number**, Program Supplement No., **Number**, executed on **Date**.

	Preliminary Engineering *****	Construction Engineering	Construction Contract	Total
Federal Appropriations Code	33D/33C	33D/33C	33D/33C	
Federal Authorization Date	1/15/99	2/10/99	2/10/99	
Federal/State participating costs From	3/1/99	3/1/99	3/1/99	
To	7/30/99	7/30/99	7/30/99	
Total Indirect Costs to Date	\$825.00	\$1,865.50	-----	
Total Direct Costs to Date	\$4,000.60	\$8,400.30	\$200,000.10	
Less: Retention	-----	-----	(20,000.00)*	
Liquidated Damages	-----	-----	0.00**	
Nonparticipating Costs	<u>(350.00)</u>	<u>(840.00)</u>	<u>(16,000.00)</u>	
Total Federal Participating Costs to Date	\$4,475.60	\$9,425.80	\$164,000.10	
Less: Participating Costs on previous invoice	<u>\$2,120.95</u>	<u>\$6,350.20</u>	<u>\$98,231.00</u>	
Change in Participating Costs	\$2,354.65	\$3,075.60	\$65,769.10	
Reimbursement Ratio (Federal and/or State)	88.53	88.53	88.53	
Federal Reimbursement	2,084.57	2,722.82	58,225.38	
State Reimbursement	2,084.57	2,722.82	58,225.38	
Amount of claim (expended funds)				<u>\$63,032.77***</u>

ADJUSTMENT OF STATE FUNDS FOR ESTIMATED CONTRACT PAYMENTS

Total expended funds	\$63,032.77
Less: Estimate Previously Invoiced for the month	\$80,000.00
Difference (positive or negative amount)	(\$16,967.22)
Plus: Estimate for next month	\$100,000.00
TOTAL INVOICE AMOUNT	<u>\$83,032.77</u>

Exhibit 5-H Cognizant Federal Agencies

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COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Cities:	
Birmingham.....	HUD
Gadsden.....	HHS
Huntsville.....	DOL
Mobile.....	HUD
Montgomery.....	HUD
Tuscaloosa.....	HUD
ALASKA	
State agencies:	
Commerce and Economic Development.....	DOE
Community and Regional.....	DOL
Corrections.....	ED
Education.....	DOJ
Environmental Conservation.....	USDA
Fish and Game.....	DOI
Governor's Office.....	HHS
Health and Social Services.....	HHS
Housing Authority.....	H/D
Labor.....	DOJ
Military and Veteran Affairs.....	DOI
Natural Resources.....	DOI
Public Safety.....	DOJ
Transportation and Public Facilities.....	DOT
Vocational Rehabilitation.....	HHS
Counties: Greater Anchorage.....	HHS
Cities: Anchorage.....	HHS
AMERICAN SAMOA	
State agencies: All departments and agencies.....	DOI
ARIZONA	
State Agencies:	
Corrections.....	DOJ
Economic Security.....	HHS
Education.....	ED
Emergency and Military Affairs.....	DOD
Game and Fish.....	DOI
Governor's Office.....	DOL
Health Services.....	HHS
Industrial Commission.....	DOL
Land.....	USDA
Mine Inspector.....	DOL
Public Safety.....	DOJ
State Parks.....	DOJ
Transportation.....	DOT
Counties:	
Cochise.....	HHS
Maricopa.....	HUD
Pima.....	HHS
Pinal.....	HHS
Cities:	
Aviation.....	DOT*
Community Development.....	HUD
Housing.....	HUD
Human Resources/Relations.....	DOL
Parks and Recreation.....	DOI
Police.....	DOJ
Public Works.....	DOT
Sewer Utility.....	EPA
Transit.....	DOT
Tucson.....	HUD
ARKANSAS	
State agencies:	
Corrections.....	DOJ
Education.....	ED
Emergency Services Office.....	FEMA
Energy Office.....	DOE
Forestry Commission.....	USDA
Game and Fish Commission.....	DOI
Governor's Office.....	DOL
Health.....	HHS
Highway and Transportation.....	DOT
Human Services.....	HHS
Labor.....	DOJ
Natural and Cultural Heritage.....	DOI
Parks and Tourism.....	DOI
Pollution Control and Ecology.....	EPA
Workers' Compensation Commission.....	DOL
Veterans Affairs.....	VA
Counties:	
Jefferson.....	HHS
Mississippi.....	HHS
Pulaski.....	HUD

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Sebastian.....	EPA
Washington.....	HHS
Cities:	
Fort Smith.....	HUD
Little Rock.....	DOL
Community Improvement.....	DOL
Human Resources.....	HUD
Parks.....	DOI*
North Little Rock.....	EPA
CALIFORNIA	
State agencies:	
Aging.....	HHS*
Air Resource Board.....	EPA
Alcohol and Drug Abuse Programs.....	HHS
Conservation.....	EPA
Corrections.....	HHS
Developmental Services.....	HHS
Economic and Business Development.....	DOC
Education.....	ED
Emergency Services Office.....	FEMA
Employment Development.....	DOL
Energy Commission.....	DOE
Finance.....	HUD
Fish and Game.....	DOI
Food and Agriculture.....	USDA
Forestry.....	USDA
Governor's Office.....	DOJ
Health Services.....	HHS
Housing and Community Development.....	HUD
Industrial Relations.....	DOL
Justice.....	DOJ
Mental Health.....	HHS
Military Department.....	DOD
Parks and Recreation.....	DOI
Post Secondary Education Commission.....	ED
Planning and Research Office.....	HUD
Rehabilitation.....	ED
Resources Agency.....	EPA
Social Services.....	HHS
Solid Waste Management Board.....	EPA
Transportation.....	DOT
Veterans Affairs.....	VA
Water Resources Control Board.....	EPA
Youth Authority.....	HHS
Counties:	
Alameda:	
District Attorney.....	HHS*
Health/Human Services.....	HHS
Planning.....	HUD
Probation.....	DOJ
Sheriff.....	DOJ
Social Services.....	HHS
Streets.....	DOT
Contra Costa.....	HHS
Fresno.....	HHS
Kern.....	HHS
Los Angeles:	
Community and Senior Citizens/Services.....	HHS*
Community Development Commission.....	HUD
Courts.....	DOJ
District Attorney.....	HHS
Health Services.....	HHS
Mental Health.....	HHS
Parks and Recreation.....	USDA
Public Social Services.....	HHS
Public Works.....	DOT
Regional Planning.....	DOT
Sheriff.....	DOJ
Merced.....	HHS
Monterey.....	HHS
Orange.....	HHS
Airport.....	DOT
Criminal Justice.....	DOJ
Courts.....	DOL
District Attorney.....	HHS
Environmental Affairs/Probation.....	HUD
Health/Human Services.....	HHS
Probation.....	HHS
Senior Citizens/Services.....	HHS
Sheriff.....	HHS
Riverside.....	HHS
Sacramento.....	HHS
San Bernardino.....	HHS
Community Development.....	HUD
Environmental Public Works.....	EPA

COGNIZANT AGENCY ASSIGNMENTS FOR COST ALLOCATION UNDER OMB CIRCULAR A-87 AND FOR SINGLE AUDIT UNDER OMB CIRCULAR A-128—Continued

	Cognizant Federal agency
Health/Human Services.....	HHS*
Human Resources/Relations.....	DOJ
Law and Justice.....	DOL
Cities:	
Manserv.....	HHS
San Buenaventura.....	HHS
San Diego.....	HHS
San Joaquin.....	HHS
San Luis Obispo.....	HHS
San Mateo.....	HHS
Santa Cruz.....	HHS
Sonoma.....	HHS
Stanislaus.....	HHS
Tulare.....	HHS
All other counties.....	HHS
Counties:	
Alameda.....	HUD
Alhambra.....	HHS
Anaheim.....	EPA
Bakersfield.....	DOC
Berkeley.....	HUD
Burbank.....	HHS
Butte.....	HHS
Carson.....	DOT
Compton.....	HUD
Downey.....	HUD
Fresno.....	HUD
Fulterton.....	HHS
Garden Grove.....	HHS
Glendale.....	HHS
Hayward.....	HUD
Inglewood.....	HHS
Lakewood.....	HUD
Long Beach.....	HUD
Los Angeles:	
Airport.....	DOT
Building and Safety.....	HUD
Community Development.....	HUD
Council.....	DOT
Fire Services.....	FEM
General Services.....	HUD
Housing Authority.....	HUD
Mayor's Office.....	DOC
Parks and Recreation.....	HUD
Personnel.....	DOL
Public Works.....	EPA
Redevelopment Agency.....	HUD
Transportation.....	DOT
Norwalk.....	HHS
Oakland.....	HUD
Palo Alto.....	EPA
Pasadena.....	HHS
Pomona.....	HUD
Richmond.....	HUD
Riverside.....	HUD
Sacramento.....	HUD
San Bernardino.....	HUD
San Diego:	
General Services.....	DOT
Housing Commission.....	HUD
Streets.....	HUD
Utilities.....	EPA*
San Francisco:	
Administrative Office.....	EPA
Arts.....	DOI
Health/Human Services.....	HHS
Mayor's Office.....	DOL
Parks and Recreation.....	DOC
Planning.....	DOJ
Police.....	DOJ
San Jose.....	USD/
San Leandro.....	HHS
San Mateo.....	HUD
San Jose.....	HUD
Santa Clara.....	HUD
Justice.....	DOJ
Planning.....	HUD
Santa Monica.....	HHS
Southgate.....	HHS
Stockton.....	HUD
Sunnyvale.....	HHS
Torrance.....	HHS
Vallejo.....	HUD
Ventura.....	HHS
West Covina.....	HHS

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Exhibit 5-I Sample Indirect Cost Rate Proposal**Local Agency name
Indirect Cost Plan**

The indirect cost rate contained herein is for use on grants, contracts and other agreements with the Federal Government and California Department of Transportation (Caltrans), subject to the conditions in Section II. This plan was prepared by the *Local Agency name* and approved by Caltrans.

SECTION I: Rates

<u>Rate Type</u>	<u>Effective Period</u>	<u>Rate*</u>	<u>Applicable To</u>
Fixed with carry forward	7/1/96 to 6/30/97	40.49%	All Programs

*Base: Total Direct Salaries and Wages plus fringe benefits

SECTION II: General Provisions**A. Limitations:**

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract, or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted: such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government or Caltrans. In such situations the rate(s) would be subject to renegotiations at the discretion of the Federal Government or Caltrans; (5) Prior actual costs used in the calculation of the approved rate are contained in the grantee's Single Audit, which was prepared in accordance with OMB Circular A-133. If a Single Audit is not required to be performed, then audited financial statements should be used to support the prior actual costs; and, (6) The estimated costs used in the calculation of the approved rate are from the grantee's approved budget in effect at the time of approval of this plan.

B. Accounting Changes:

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs, which affect the amount of reimbursement resulting from the use of this Agreement, require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowance.

C. Fixed Rate with Carry Forward:

The fixed rate used in this Agreement is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined either by the grantee's Single Audit or if a Single Audit is not required, then by the grantee's audited financial statements any differences between the application of the fixed rate and actual costs will result in an over or under recovery of costs. The over or under recovery will be carried forward, as an adjustment to the calculation of the indirect cost rate, to the second fiscal year subsequent to the fiscal year covered by this plan.

D. Audit Adjustments:

Immaterial adjustments resulting from the audit of information contained in this plan shall be compensated for in the subsequent indirect cost plan approved after the date of the audit adjustment. Material audit adjustments will require reimbursement from the grantee.

E. Use by Other Federal Agencies:

Authority to approve this agreement by Caltrans has been delegated by the Federal Highway Administration, California Division. The purpose of this approval is to permit subject local government to bill indirect costs to Title 23 funded projects administered by the Federal Department of Transportation (DOT). This approval does not apply to any grants, contracts, projects, or programs for which DOT is not the cognizant federal agency. The approval will also be used by Caltrans in state-only funded projects.

F. Other:

If any federal contract, grant, or other agreement is reimbursing indirect costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

G. Rate Calculation

FY 1997 Budgeted Indirect Costs		\$3,168,447
Carry Forward from FY 1995		(441,989)
Estimated FY 1997 Indirect Costs		\$2,726,458
FY 1997 Budgeted Direct Salaries and Wages plus fringe benefits		\$6,732,880
FY 1997 Indirect Cost Rate		40.49%

CERTIFICATION OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal to establish billing or final indirect costs rates for fiscal year 1997 (July 1, 1996 to June 30, 1997) are allowable in accordance with the requirements of the federal and state award(s) to which they apply and OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to federal and state awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated, as indirect costs have not been

claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government and Caltrans will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Governmental Unit: _____

Signature: _____

Signature: _____

Reviewed, Approved and Submitted by:

Prepared by:

Name of Official: _____

Name of Official: _____

Title: _____

Title: _____

Date of Execution: _____

Phone: _____

INDIRECT COST RATE APPROVAL

The State DOT has reviewed this indirect cost plan and hereby approves the plan.

Signature

Signature

Reviewed and Approved by:
(Name of Audit Manager)

Reviewed and Approved by:
(Name of auditor)

Title: _____

Title: _____

Date: _____

Date: _____

Phone Number: _____

Phone Number: _____

Local Agency Name
CARRY FORWARD CALCULATION

	FY 1994	FY 1995	FY 1996		FY 1997
APPROVED RATE	43.33%	50.10%	51.47%	Approved Rate (Indirect Costs/ Direct S&W+FB)	40.49%
INDIRECT CARRY FORWARD					
Carry Forward	(99,748)	(16,796)	20,794	Carry Forward	(441,989)
Indirect Costs from Single Audit	<u>2,400,168</u>	<u>2,439,166</u>		Estimated Indirect Costs (From FY97 Budget)	<u>3,168,447</u>
Total Indirect Costs	2,300,384	2,422,370		Totals Estimated Indirect Costs	<u><u>2,726,458</u></u>
Recovered Costs				Estimated Direct S&W +FB (From FY 97 Budget)	<u><u>6,732,880</u></u>
Direct Salaries & Wages +Fringe Benefits (* Approved Rate)	5,260,998 43.33%	5,717,283 50.10%			
Total Recovered Indirect Costs	<u>2,279,590</u>	<u>2,864,359</u>			
Indirect Carry Forward	20,794	(441,989)			
DIRECT SALARIES & WAGES + FRINGE BENEFITS (Per Single-Audit)					
General Fund-S&W+FB	5,260,998	5,717,283			
Special Revenue Fund-S&W_FB	N/A	N/A			
Internal Service Fund-S&W+FB	<u>N/A</u>	<u>N/A</u>			
Total Direct Salaries & Wages + Fringe Benefits	5,260,998	5,717,283			

<i>Local Agency Name</i>				
FY 1997 BUDGET				
	DIRECT COSTS	INDIRECT COSTS	UNALLOWED COSTS	TOTAL BUDGET
Salaries	5,034,970	1,214,698		6,249,668
Fringe Benefits	<u>1,697,910</u>	<u>417,485</u>		<u>2,115,395</u>
Total	6,732,880	1,632,183		8,365,063
 DIRECT COSTS	 11,037,468			 11,037,468
 INDIRECT COSTS				
Printing		150,300		150,300
Computer Services		102,700		102,700
Conference & Training		104,475		104,475
Auto Expense		8,889		8,889
Travel / Local Mileage		45,000		45,000
Transit Tickets		1,050		1,050
Meeting Room Rentals		5,250		5,250
Office Supplies		46,620		46,620
Equipment Rental		6,217		6,217
Equipment Maintenance & Repair		16,370		16,370
Mailing & Postage		147,814		147,814
Communications		95,550		95,550
Insurance		64,279		64,279
Subscriptions / Library		29,400		29,400
Personnel Recruitment		26,250		26,250
Public Hearings		22,050		22,050
County Auditor		10,000		10,000
Law Library		17,850		17,850
Parking		22,050		22,050
Other Maintenance		26,250		26,250
Janitorial Services		32,970		32,970
Clippings/Newswire Services		13,125		13,125
Utilities		94,500		94,500
Storage Rental		8,295		8,295
Advertisement / Legal Notices		9,450		9,450
Advisory Committees		16,500		16,500
Miscellaneous Expense		7,560		7,560
Equipment less than \$300		20,000		20,000
Independent Audit Fees		62,000		62,000
Memberships		39,900		39,900
Special Events		24,150		24,150
ADA Special Services		<u>9,450</u>		<u>9,450</u>
Subtotal	<u>11,037,468</u>	<u>1,286,264</u>		<u>12,323,732</u>
 TOTAL BUDGET	 17,770,348	 2,918,447		 <u>\$ 20,688,795</u>
 Depreciation		<u>250,000</u>		
 TOTAL INDIRECT COSTS		 <u>\$ 3,168,447</u>	*	

* For the sake of simplicity, this sample does not include any central service costs carried forward from a Central Service Cost Allocation Plan. See ASMB C-10 for a sample Indirect Cost Rate Proposal which includes central service costs and a sample Central Service Cost Allocation Plan.

Local Agency Name

COMBINED STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1995

	FY1995
REVENUES	
Sales Taxes under Transportation Development Act:	
Planning	\$ 5,312,475
Administration	885,410
Grants:	
Federal Highway Administration	4,926,640
Federal Transit Administration	750,631
Federal Aviation Administration	510
State Department of Transportation	682,542
Project revenues from state and local agencies	2,813,359
Interest	349,160
Other	863,414
	<hr/>
Total Revenues	16,584,141
EXPENSES:	
Operating:	
Salaries and benefits	7,082,555
Travel	243,331
Printing and reproduction	170,641
Professional fees	2,784,847
Computer charges	54,000
Overhead	1,482,291
Contributions to other agencies	1,044,402
Other	930,155
	<hr/>
Total Expenses	13,792,222
EXCESS OF REVENUES OVER EXPENSES	2,791,919
FUND BALANCE, Beginning of Year	<hr/> 8,996,570
FUND BALANCE, End of year	<hr/> <hr/> \$ 11,788,489
** Total Indirect Costs	2,847,563
Less Indirect Salaries	1,365,272
Overhead	1,482,291

Local Agency Name

SUPPLEMENTAL SCHEDULE OF OVERHEAD AND SALARIES AND BENEFITS EXPENSE
FOR THE FISCAL YEAR ENDED JUNE 30, 1995

	Direct Costs	Indirect Costs	Total Costs
Salaries	4,275,487	1,016,059	5,291,546
Benefits	<u>1,441,796</u>	<u>349,213</u>	<u>1,791,009</u>
Total salaries and benefits	\$ 5,717,283	1,365,272	\$ 7,082,555
REIMBURSABLE OVERHEAD			
Printing / reprographics		16,124	
Computer Services		89,306	
Conference & Training		63,625	
Auto Expense		6,328	
Travel / Local Mileage		2,280	
Transit Tickets		680	
Meeting Room Rentals		1,280	
Office Supplies		54,469	
Equipment Rental		2,147	
Equipment Maintenance & Repair		4,063	
Mailing & Postage		76,610	
Communications		89,868	
Insurance		45,990	
Subscriptions		16,915	
Library Acquisitions		11,950	
Personnel Recruitment		7,052	
Public Hearings		9,338	
County Auditor		7,488	
Press clippings		1,653	
Law Library		15,251	
Parking		13,934	
Legislative analysis services / supplies		2,230	
Other Maintenance		30,974	
Janitorial Services		29,892	
Newswire Services		1,212	
Utilities		85,404	
Storage Rental		8,197	
Advertisement / Legal Notices		5,980	
Advisory Services		5,676	
ADA Services		2,238	
Miscellaneous Expense		2,235	
Elderly and handicapped		3,776	
Audio reproduction / supply		2,068	
Equipment less than \$300		10,634	
Independent Audit Fees		44,800	
Memberships		<u>27,536</u>	
Total Indirect G & A Costs		799,203	
Depreciation		<u>274,691</u>	
Total Overhead before carry forward		2,439,166	
Over (under) absorbed for FY 1995**		425,193	
carry forward (from FY 1993)		<u>(16,796)</u>	
Total Indirect Costs		<u>\$ 2,847,563</u>	
<hr/>			
Direct Salaries & Wages plus Fringe Benefits		5,717,283	
Approved FY 1995 IC Rate		<u>50.10%</u>	
Indirect Costs Recovered		2,864,359	
Actual Indirect Costs		<u>2,439,166</u>	
**Over absorbed costs		425,193	

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