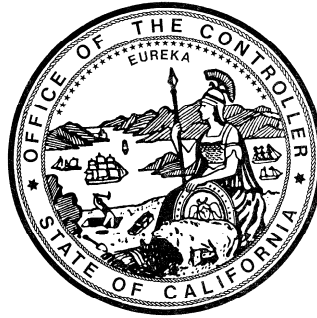


# **TOWN OF MORAGA**

Audit Report

## **GAS TAX FUND AND TRAFFIC CONGESTION RELIEF FUND**

*July 1, 2004, through June 30, 2005*



**JOHN CHIANG**  
California State Controller

January 2007



**JOHN CHIANG**  
**California State Controller**

January 31, 2007

Philip A. Vince  
Town Manager  
Town of Moraga  
P.O. Box 188  
Moraga, CA 94456

Dear Mr. Vince:

The State Controller's Office audited the Town of Moraga's Gas Tax Fund for the period of July 1, 2004, through June 30, 2005. We also audited the Town's Traffic Congestion Relief Fund (TCRF) for the period of July 1, 2000, through June 30, 2005.

The town accounted for and expended its Gas Tax Fund and TCRF in compliance with requirements except for our adjustment to the TCRF. The town overstated the fund balance in the TCRF by \$212,042 as of June 30, 2005, because the town did not meet the maintenance-of-effort requirement during fiscal year (FY) 2000-01 through FY 2002-03. This resulted in a deficit fund balance in the TCRF.

If you have any questions, please contact Paul R. Criss, Chief, Financial-Related Audits Bureau, at (916) 322-4941.

Sincerely,

*Original signed by*

**JEFFREY V. BROWNFIELD**  
Chief, Division of Audits

JVB/vb

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# Audit Report

## Summary

The State Controller's Office (SCO) audited the Town of Moraga's Gas Tax Fund for the period of July 1, 2004, through June 30, 2005. We also audited the Traffic Congestion Relief Fund (TCRF) for the period of July 1, 2000, through June 30, 2005. The last day of fieldwork was March 9, 2006.

Our audit disclosed that the town overstated the fund balance in the TCRF by \$212,042 as of June 30, 2005. This overstatement occurred because the town did not meet the maintenance-of-effort level required during fiscal year (FY) 2000-01, FY 2001-02, and FY 2002-03. This resulted in a deficit balance in the TCRF.

## Background

The State apportions funds monthly from the highway users tax account in the transportation tax fund to cities and counties for the construction, maintenance, and operation of local streets and roads. The highway users taxes are derived from state taxes on the sale of motor vehicle fuels. In accordance with *Streets and Highways Code* Section 2101 and Article XIX of the California Constitution, a city must deposit all apportionments of highway users taxes in its Gas Tax Fund (also known as the Special Gas Tax Street Improvement Fund). A city must expend gas tax funds only for street-related purposes. We conducted our audit of the town's Gas Tax Fund under the authority of *Government Code* Section 12410.

Chapter 91, Statutes of 2000 (Assembly Bill 2928), as amended by Chapter 656, Statutes of 2000 (Senate Bill 1662), established a Traffic Congestion Relief Fund in the State Treasury for allocating funds quarterly to cities and counties for street or road maintenance, reconstruction, and storm damage repair. Cities must deposit funds received into the city account designated for the receipt of state funds allocated for transportation purposes. We conducted our audit of the town's TCRF under the authority of *Streets and Highways Code* Sections 2182 and 2182.1.

## Objective, Scope, and Methodology

Our audit objective was to determine whether the town accounted for and expended the Gas Tax Fund and the TCRF in compliance with Article XIX of the California Constitution and the *Streets and Highways Code*. To meet the audit objective, we determined whether the town:

- Properly deposited highway users tax apportionments and other appropriate revenues in the Gas Tax Fund;
- Properly deposited TCRF allocations into an account designated for the receipt of State funds allocated for transportation purposes;
- Expended funds exclusively for authorized street-related purposes; and
- Made available unexpended funds for future expenditures.

We conducted our audit according to *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit the town's financial statements. We limited our audit scope to planning and performing the audit procedures necessary to obtain reasonable assurance that the town accounted for and expended the Gas Tax Fund and the TCRF in accordance with the requirements of the *Streets and Highways Code*. Accordingly, we examined transactions, on a test basis, to determine whether the town expended funds for street purposes. We considered the town's internal controls only to the extent necessary to plan the audit.

## **Conclusion**

Our audit disclosed that the town accounted for and expended its Gas Tax Fund in compliance with Article XIX of the California Constitution and the *Streets and Highways Code* for the period of July 1, 2004, through June 30, 2005. Our audit also disclosed that the town accounted for and expended its TCRF in compliance with Article XIX of the California Constitution and the *Streets and Highways Code* for the period of July 1, 2000, through June 30, 2005, except as noted in Schedule 1 and described in the Findings and Recommendations section of this report. The findings require that the town return \$212,042 to the State Controller.

## **Views of Responsible Official**

We issued a draft audit report dated September 7, 2006. Philip Vince, Town Manager, responded by letter dated October 4, 2006, requesting that we revise our audit finding based on information provided. The town's response is included in this final audit report as an attachment.

## **Restricted Use**

This report is intended for the information and use of town management and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

*Original signed by*

JEFFREY V. BROWNFIELD  
Chief, Division of Audits

**Schedule 1—  
Reconciliation of Fund Balance  
July 1, 2004, through June 30, 2005**

	<u>Gas Tax Fund</u> <sup>1</sup>	<u>TCRF</u> <sup>2</sup>
Beginning fund balance per town	\$ 333,635	\$ 52,315
Revenues	<u>327,707</u>	<u>437</u>
Total funds available	661,342	52,752
Expenditures	<u>(205,448)</u>	<u>(52,752)</u>
Ending fund balance per town	<u>455,894</u>	<u>—</u>
SCO adjustments: <sup>3</sup>		
Finding 1—MOE requirement not met	—	(212,042)
Finding 2—Negative fund balance	<u>—</u>	<u>212,042</u>
Total SCO adjustment	<u>—</u>	<u>—</u>
Ending fund balance per audit	<u>\$ 455,894</u>	<u>\$ —</u>

<sup>1</sup> The town receives apportionments from the state highway users tax account, pursuant to *Streets and Highways Code* Sections 2105, 2106, 2107, and 2107.5. The basis of the apportionments for Sections 2105, 2106, and 2107 varies, but the money may be used for any street purpose. *Streets and Highways Code* Section 2107.5 apportionments are restricted to administration and engineering expenditures, except for cities with populations of fewer than 10,000 inhabitants. Those cities may use the funds for rights-of-way and for the construction of street systems.

<sup>2</sup> Chapter 91, Statutes of 2000 (Assembly Bill 2928), as amended by Chapter 656, Statutes of 2000 (Senate Bill 1662), established the State Traffic Congestion Relief Fund (TCRF), which allocates funds to cities and counties for street or road maintenance and reconstruction.

<sup>3</sup> See the Findings and Recommendations section.

# Findings and Recommendations

## **FINDING 1— Maintenance-of-effort requirement not met**

The town's expenditures of discretionary funds for street maintenance, rehabilitation, reconstruction, and storm damage repair did not satisfy the maintenance-of-effort (MOE) requirement of *Streets and Highways Code* Section 2182.1(b) in fiscal year (FY) 2000-01 through FY 2002-03. The town agreed to the annual MOE requirement of \$419,118; however, actual discretionary expenditures were \$25,345 for FY 2000-01, \$30,437 for FY 2001-02, and \$0 for FY 2002-03.

<u>Fiscal Year</u>	<u>Quality Discretionary Expenditures</u>	<u>MOE Requirement</u>	<u>MOE Shortfall</u>
2000-01	\$ 25,345	\$ 419,118	\$ (393,773)
2001-02	30,437	419,118	(388,681)
2002-03	—	419,118	(419,118)

*Streets and Highways Code* Section 2182.1(b) states:

In order to receive any allocation pursuant to Section 2182, the city or county shall annually expend from its general fund for street, road, and highway purposes an amount not less than the annual average of its expenditures from its general fund during the 1996-97, 1997-98, and 1998-99 fiscal years, as reported to the Controller pursuant to Section 2151.

If a city fails to comply with the Three-Year Average requirement, it may elect the Two-Year Option, which requires it to expend in the following fiscal year an amount that is not less than twice the Three-Year Average, less the previous year's expenditures combined, to meet the MOE requirement. However, the town did not expend enough discretionary funds for street work to meet this option, either.

*Streets and Highways Code* Section 2182.1(e) states:

Any city or county that has not complied with subdivision (b) shall reimburse the state for the funds it received during that fiscal year.

The town received TCRF allocations totaling \$204,994 pursuant to *Streets and Highways Code* Section 2182 in the amounts of \$121,215 for FY 2000-01, \$41,143 for FY 2001-02, and \$42,636 for FY 2002-03. Additionally, the total investment earnings from these funds were \$7,048.

### Recommendation

The town must return \$212,042 to the State Controller's Office, Attention: Bill Byall, P.O. Box 942850, Sacramento, California 94250.

Additionally, the town should review all future TCRF expenditure levels to ensure compliance with program requirements.

Town's Response

The Town is in concurrence with the State auditor's letter dated September 7, 2006 regarding the finding that based on the initial Maintenance of Effort calculation the Town appears to have been non-compliant with its funding. However, upon review of the Maintenance of Effort calculations it was found that the amounts used were erroneous. Based on past documentation, the Town's Maintenance of Effort should be set at \$124,805. If this amount is acceptable, then the Town has been in compliance, and would not owe the State the \$212,042 cited in the September letter.

SCO's Comment

The town submitted schedules of street expenditures categorized by non-discretionary and discretionary for FY 1996-97 through FY 2004-05. Based on the schedules provided, the town has recalculated and requested that its MOE be restated to \$124,805.

In order for the SCO to make any revisions to the established MOE as agreed to by the town and SCO for FY 1996-97 through FY 1998-99, the town would need to reconstruct the initial MOE amount of \$212,042. Additionally, the town would make available for audit (FY 1996-97 through FY 1998-99) the following items:

- CPA reports
- Town budgets
- Expenditure ledgers
- Chart of accounts
- Town working papers reconciling discretionary and nondiscretionary street expenditures

At this time, the town has not been able to provide the above documentation to support its revised MOE amount. Therefore, our audit finding stands.

**FINDING 2—  
Negative fund balance**

As of June 30, 2005, the town's recorded fund balance in the TCRF was \$0. However, as the town did not meet the MOE level and must return \$212,042 (see Finding 1) from the TCRF to the SCO, the TCRF will have a \$212,042 negative fund balance.

Pursuant to California *Government Code* Section 12440, warrants may only be drawn from an unexhausted specific appropriation provided by law. As the town's TCRF was exhausted, no funds were available to meet those warrants. Additionally, the town may not carry forward a deficit fund balance to the subsequent fiscal year.

Recommendation

The town should reimburse the TCRF \$212,042 to eliminate the deficit fund balance. In the future, the town should adopt a balanced budget that limits expenditures to the amount of funds available.



Town's Response

See the town's response to Finding 1.

SCO's Comment

See the SCO's comment to Finding 1.

**Attachment—  
City’s Response to  
Draft Audit Report**

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October 4, 2006

Steve Marr  
State Controller's Office  
Division of Audits  
P.O. Box 942850  
Sacramento, CA 94250-5874

RE: Traffic Congestion Relief Fund Audit

Dear Mr. Marr:

In March 2006 you performed an audit of the Town's records to verify that Moraga had been sustaining its Maintenance of Effort as is required for compliance with the Traffic Congestion Relief Program. At that time it was found that the Town was not spending the discretionary funds of \$419,118 that was established in 2002 as the Maintenance of Effort amount.

The Town is in concurrence with the State auditor's letter dated September 7, 2006 regarding the finding that based on the initial Maintenance of Effort calculation the Town appears to have been non-compliant with its funding. However, upon review of the Maintenance of Effort calculations it was found that the amounts used were erroneous. Based on past documentation, the Town's Maintenance of Effort should be set at \$124,805. If this amount is acceptable, then the Town has been in compliance, and would not owe the State the \$212,042 cited in the September letter.

Pursuant to your recent request to review the Maintenance of Effort calculation for the Traffic Congestion Relief Program, the Town is providing the most accurate and detailed information available. The current information is based on audited amounts and a careful review of street related expenditures.

The attached schedules provide a detailed listing of all the expense accounts within various departments which performed street related work. For the period under review, the Public Works Department was assigned 2.5 FTE of which it is estimated that 93% of their activities were street-based.

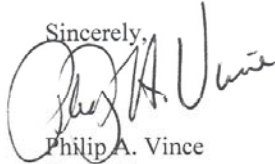
Based on the recalculation, the revised Maintenance of Effort for the Town of Moraga is \$124,805. Given FY 00/01, FY 01/02, and FY 02/03 street related expenditures were \$240,681, \$286,476, and \$248,528 respectively, the Town met its Maintenance of Effort for the years under review.

Please accept and establish the most recent information for your permanent file, as it is the most accurate and detailed information. These amounts supersede amounts reported in the Annual Street Report as street related expenditures funded with discretionary monies.

The original Maintenance of Effort calculation was performed by a finance manager who is no longer with the Town and supporting documentation was not readily accessible. Given additional time, the most recent finance manager was able to obtain the necessary information needed to determine the correct expenditure amounts from discretionary and non-discretionary sources and recalculate the Maintenance of Effort. In addition, there was significant turnover of the Finance Manager and Town Manager positions from 2000 through 2004, which has made it difficult to collect consistent information.

For further information, please contact me at (925) 631-6840.

Sincerely,

A handwritten signature in black ink, appearing to read "Philip A. Vince". The signature is written in a cursive style with a large initial "P" and "V".

Philip A. Vince  
Town Manager

VI

**Fiscal Year 1996/1997**

As this time there were 2.5 employees allocated to the Public Works Dept. of which it is estimated that the 93% of their activities were street-based.

**Street Expenses**

Acct. Name	Acct. No.	Amount	
<b>NON-DISCRETIONARY</b>			
ISTEA Proj. #2	101-920-075-002	1,305,919	
Storm Damage '97/ FEMA	101-950-260-003	216,261	
St. Improvements	105-920-070-005	108,687	
St. Maintenance	106-910-034-001	8,924	
St. Improvements	106-920-070-006	100,000	
Public Works- F107 (8,644.07*93%)	107-710-xxx-xx	8,039	
Utilities	107-910-020-001	16,597	
Signal Maintenance	107-910-026-001	22,459	
St. Maintenance	107-910-034-002	59,386	
St. Improvements	107-920-070-007	61,113	
Country Club Bridge	107-920-077-001	1,718	
St. Improvements	108-920-070-008	4,000	
St. Improvements	112-920-070-012	176,421	
ISTEA Proj. #2	112-920-075-012	238,996	
Traffic Mitigation	120-950-241-001	844	
Laird Drive Sidewalk	125-950-250-001	25,001	
Utilities- St. Lighting	140-930-020-001	103,059	
Contract Services	140-930-026-001	4,316	2,461,740
<b>DISCRETIONARY</b>			
Public Works Department (122,839.22*93%)	101-710-xxx-xx	114,240	114,240
Total reported on MOE calculation:			406,535
Difference:			(292,295)

**Fiscal Year 1997/1998**

As this time there were 2.5 employees allocated to the Public Works Dept. of which it is estimated that the 93% of their activities were street-based.

**Street Expenses**

<b>Acct. Name</b>	<b>Acct. No.</b>	<b>Amount</b>	
<b>NON-DISCRETIONARY</b>			
Hillside Repair/ FHWA '97	101-950-244-001	365,907	
Hillside Repair/ FHWA '98	101-950-244-002	21,046	
1998 Storm Damage- FEMA/OES '98	101-950-260-004	7,123	
St. Maint.- Striping	105-910-034-005	9,089	
St. Improvements	105-920-070-005	60,284	
St. Maintenance	106-910-034-001	7,322	
St. Improvements	106-920-070-006	50,000	
Public Works- F107 (15,587.29*93%)	107-710-xxx-xx	14,496	
Utilities	107-910-020-001	11,648	
Signal Maintenance	107-910-026-001	23,776	
St. Maintenance	107-910-034-002	75,394	
St. Improvements	107-920-070-007	100,000	
Country Club Bridge	107-920-077-001	11,907	
Moraga Rd. Median Strips	107-950-280-007	34,182	
St. Improvements	108-920-070-008	648	
Signal Relamp	112-910-026-012	11,458	
St. Improvements	112-920-070-012	224,629	
Traffic Studies	112-950-296-001	7,604	
Traffic Mitigation	120-950-241-001	14,636	
Utilities- St. Lighting	140-930-020-001	101,834	
Contract Services	140-930-026-001	4,961	1,157,944
<b>DISCRETIONARY</b>			
Public Works Department (136,446.54*93%)	101-710-xxx-xx	126,895	based on report, not adj.
Old Moraga Drainage Study	101-950-296-002	12,000	
St. Improvements	114-920-070-014	1,692	140,587
Total reported on MOE calculation:		639,608	
Difference:		(499,021)	

**Fiscal Year 1998/1999**

As this time there were 2.5 employees allocated to the Public Works Dept. of which it is estimated that the 93% of their activities were street-based.

**Street Expenses**

Acct. Name	Acct. No.	Amount	
<b>NON-DISCRETIONARY</b>			
ISTEA Project #1	101-920-075-001	1,315	
Hillside Repair/ FHWA '97	101-950-244-001	93,715	
Hillside Repair/ FHWA '98	101-950-244-002	516,621	
St. Maint.- Striping	105-910-034-005	8,500	
Country Club Drive Bridge	105-920-077-002	177,115	
St. Maintenance	106-910-034-001	28,073	
St. Improvements	106-920-070-006	61,972	
Public Works- F107 (27,766.20*93%)	107-710-xxx-xx	25,823	
Utilities	107-910-020-001	1,738	
Signal Maintenance	107-910-026-001	21,917	
St. Maintenance	107-910-034-002	32,557	
Country Club Bridge	107-920-077-001	382,354	
Traffic Studies	112-950-296-001	5,001	
Traffic Mitigation	120-950-241-001	649	
Utilities- St. Lighting	140-930-020-001	99,919	
Contract Services	140-930-026-001	7,745	1,465,013
<b>DISCRETIONARY</b>			
Public Works Department (124,252.44*93%)	101-710-xxx-xx	118,345	
99 Slides- Canyon Road	101-950-244-003	1,242	119,587
Total reported on MOE calculation:			211,212
Difference:			(91,625)



**Fiscal Year 1999/2000**

As this time there were 2.5 employees allocated to the Public Works Dept. of which it is estimated that the 93% of their activities were street-based.

**Street Expenses**

Acct. Name	Acct. No.	Amount	
<b>NON-DISCRETIONARY</b>			
FHWA 1997 Slide Repair	101-950-100-97	170,446	
FHWA 1998 Slide Repair	101-950-100-98	3,096	
St. Maint.- Striping	105-910-034-05	14,082	
St. Improvements	105-920-063-05	40,000	
St. Maintenance	106-910-035-06	9,925	
St. Improvements	106-920-063-06	90,790	
Public Works- F107 (34,239.14*93%)	107-710-xxx-xx	31,842	
Utilities	107-910-020-01	15,248	
Signal Maintenance	107-910-026-01	26,288	
St. Maintenance	107-910-035-01	26,039	
St. Improvements	107-920-063-07	181,333	
Country Club Bridge	107-920-070-07	1,000	
St. Improvements	108-920-063-08	26,000	
St. Improvements	112-920-063-12	402,000	
Traffic Mitigation	120-950-026-01	3,697	
Utilities- St. Lighting	140-930-020-01	98,477	
Contract Services	140-930-026-01	11,843	1,152,106
<b>DISCRETIONARY</b>			
Public Works Department (140,517.50*93%)	101-710-xxx-xx	130,681	
St. Improvements	114-920-063-14	110,000	240,681
	MOE Amount:		124,805
	Difference:		115,877



**Fiscal Year 2000/2001**

As this time there were 2.5 employees allocated to the Public Works Dept. of which it is estimated that the 93% of their activities were street-based.

**Street Expenses**

<b>Acct. Name</b>	<b>Acct. No.</b>	<b>Amount</b>	
<b>NON-DISCRETIONARY</b>			
St. Maint.- Striping	105-910-034-05	12,843	
St. Maintenance	106-910-035-06	36,204	
Public Works- F107 (60,448.07*93%)	107-710-xxx-xx	56,217	
Utilities	107-910-020-01	24,587	
Signal Maintenance	107-910-026-01	19,055	
St. Maintenance	107-910-035-01	77,929	
Signals- Battery Back Up	107-910-060-01	5,482	
St. Improvements	107-920-063-07	(1,023)	
TEA 21 2000 Meas C	112-920-075-12	7,651	*
Traffic Studies	112-950-100-02	2,142	
Traffic Mitigation	120-950-026-01	29,718	
Utilities- St. Lighting	140-930-020-01	69,528	
Contract Services	140-930-026-01	4,003	344,338
<b>DISCRETIONARY</b>			
Public Works Department (163,293.84*93%)	101-710-xxx-xx	151,863	
TEA21 2000 Rheem Blvd.	101-920-075-01	31,175	*
St. Improvements	114-920-063-14	25,345	
TEA21 Rheem Blvd	114-920-075-14	31,315	* 239,699
	MOE Amount:		124,805
	Difference:		114,894

\* These expenses represent the total expense for the year less any reimbursed revenue that came into the same fund.

## Fiscal Year 2001/2002

As this time there were 2.5 employees allocated to the Public Works Dept. of which it is estimated that the 93% of their activities were street-based.

### Street Expenses

Acct. Name	Acct. No.	Amount	
NON-DISCRETIONARY			
St. Maint.- Striping	105-910-034-05	14,750	
St. Improvements	105-920-063-05	199,977	
St. Maintenance	106-910-035-06	60,053	
St. Improvements	106-920-063-06	100,000	
Public Works- F107 (58,758.94-93%)	107-710-xxx-xx	54,646	
Utilities	107-910-020-01	22,331	
Signal Maintenance	107-910-026-01	20,544	
St. Maintenance	107-910-035-01	4	
Signals- Battery Backup	107-910-060-01	5,119	
St. Improvements	107-920-063-07	30,000	
St. Improvements	108-920-063-08	10,000	
St. Improvements	112-920-063-12	50,000	
TEA 21 Rheem Blvd.	112-920-075-12	30,609	*
TEA 21 Rheem Blvd.	115-920-075-14	48,347	*
Traffic Mitigation	120-950-026-01	8,549	
Capital Outlay- Equipment F135 (2,463.00*93%)	135-710-060-01	2,291	
Utilities- St. Lighting	140-930-020-01	109,403	
Contract Services	140-930-026-01	12,388	
Capital Outlay- AR (31,995.93*93%)*.5	170-710-060-07	14,878	793,889
DISCRETIONARY			
Public Works Department (182,560.17*93%)	101-710-xxx-xx	169,781	
TEA 21 2000 Rheem Blvd.	101-920-075-01	(63,506)	*
TEA 21 St. Mary's Rd.	101-920-975-02	10,993	*
St. Improvements	114-920-063-14	30,438	
TEA 21 Rheem Blvd.	114-920-045-14	13,871	*
Capital Outlay- AR (31,995.93*93%)*.5	170-710-060-07	14,878	176,454
			124,805
	MOE Amount:		51,650
	Difference:		

\* These expenses represent the total expense for the year less any reimbursed revenue that came into the same fund.

**Fiscal Year 2002/2003**

As this time there were 2.5 employees allocated to the Public Works Dept. of which it is estimated that the 93% of their activities were street-based.

**Street Expenses**

Acct. Name	Acct. No.	Amount	
<b>NON-DISCRETIONARY</b>			
Corliss Sidewalk- Grant	101-950-200-09	6,082	
St. Maint.- Striping	105-910-034-05	36,422	
St. Improvements	105-920-063-05	(2,762)	
Public Works- F106 (11,215.37*93%)	106-710-026-07	10,430	
St. Maintenance	106-910-035-06	49,302	
Public Works- F107 (6,421.79*93%)	107-710-xxx-xx	5,972	
Utilities	107-910-020-01	5,039	
Signal Maintenance	107-910-026-01	15,566	
St. Maintenance	107-910-035-01	5,750	
Signals- Battery Backup	107-910-060-01	21,885	
TEA 21 2000 St. Mary's Rd.	112-920-075-12	2,980	*
Contract Services F115 (12,765*93%)	115-710-026-015	11,871	
St. Maintenance	115-910-035-06	63,856	
TEA21 Rheem Blvd.	115-920-075-14	12,366	*
TEA21 St. Mary's Rd.	115-920-975-02	7,098	*
Corliss Sidewalk	115-950-200-09	12,630	
Traffic Mitigation	120-950-026-01	2,193	
Utilities- St. Lighting	140-930-020-01	132,645	
Contract Services	140-930-026-01	(6,834)	
TEA21 St. Mary's Rd.	145-920-975-02	6,586	*
Capital Outlay- AR (4,200*93%)*.5	170-710-060-07	1,953	401,031
<b>DISCRETIONARY</b>			
Public Works Department (186,867.22*93%)	101-710-xxx-xx	173,787	
TEA 21 2000 Rheem Blvd.	101-920-075-01	(6,621)	*
TEA 21 St. Mary's Rd.	101-920-975-02	33,431	*
Winter Storms- 2002	101-950-100-02	4,545	
Public Works- F114 (24,999.28*93%)	114-710-026-14	23,249	
TEA 21 Rheem Blvd.	114-920-075-14	1,760	*
Capital Outlay- AR (4,200*93%)*.5	170-710-060-07	1,953	232,104
	MOE Amount:	124,805	
	Difference:	107,299	

\* These expenses represent the total expense for the year less any reimbursed revenue that came into the same fund.

**Fiscal Year 2003/2004**

As this time there were 2.5 employees allocated to the Public Works Dept. of which it is estimated that the 93% of their activities were street-based.

**Street Expenses**

Acct. Name	Acct. No.	Amount	
NON-DISCRETIONARY			
Corliss Sidewalk	102-950-200-09	30,735	
St. Maint.- Striping	105-910-034-05	31,438	
St. Improvements	105-920-063-05	45,000	
St. Maintenance	106-910-035-06	42,500	
St. Improvements	106-920-063-06	35,000	
Public Works- F107 (55,416.22*93%)	107-710-xxx-xx	51,537	
Utilities	107-910-020-01	(22,275)	
Signal Maintenance	107-910-026-01	13,750	
Signals- Battery Backup	107-910-060-01	4,291	
TDA Rheem/ Moraga Ped Signal	107-950-200-07	893	
St. Improvements	108-920-063-08	10,000	
St. Improvements	112-920-063-12	596,920	
St. Improvements	115-920-063-15	4,948	
Rheem Blvd.	115-920-975-02	3,587	*
Traffic Mitigation	120-950-026-01	700	
Utilities- St. Lighting	140-930-020-01	122,131	
Contract Services	140-930-026-01	1,075	972,229
DISCRETIONARY			
Public Works Department(208,743.61*93%)	101-710-xxx-xx	194,132	
TEA 21 2000 Rheem Blvd.	101-920-075-01	1,275	*
TEA 21 St. Mary's Rd.	101-920-975-02	163,448	*
St. Maintenance	114-910-035-06	40,974	
St. Improvements	114-920-063-14	136,005	535,833
	MOE Amount:		124,805
	Difference:		411,028

\* These expenses represent the total expense for the year less any reimbursed revenue that came into the same fund.

**Fiscal Year 2004/2005**

As this time there were 2.5 employees allocated to the Public Works Dept. of which it is estimated that the 93% of their activities were street-based.

**Street Expenses**

<b>Acct. Name</b>	<b>Acct. No.</b>	<b>Amount</b>	
<b>NON-DISCRETIONARY</b>			
Corliss Sidewalk	102-950-200-09	60,965	
St. Maint.- Striping	105-910-034-05	14,594	
Corliss Sidewalk	105-950-200-09	93,355	
Public Works- F107 (65,417.25*93%)	107-710-xxx-xx	60,838	
Utilities	107-910-020-01	4,369	
Signal Maintenance	107-910-026-01	15,870	
Signals- Battery Backup	107-910-060-01	5,250	
St. Improvements	112-920-063-12	41,003	
TEA 21 2000 Meas C	112-920-075-12	95	*
St. Maintenance	115-910-035-06	54,816	
Corliss Sidewalk	115-950-200-09	(2,425)	
Traffic Safety	120-920-060-20	5,358	
Traffic Mitigation	120-950-026-01	906	
Utilities- St. Lighting	140-930-020-01	114,931	
Contract Services	140-930-026-01	7,719	
			477,643
<b>DISCRETIONARY</b>			
Public Works Department (220,198.99*93%)	101-710-xxx-xx	204,785	
TEA 21 St. Mary's Rd.	101-920-975-02	2,567	*
St. Maintenance	114-910-035-06	44,831	
			252,183

MOE Amount:

124,805

Difference:

127,378

\* These expenses represent the total expense for the year less any reimbursed revenue that came into the same fund.

Average Annual Expenditures (Discretionary Funds)

Total Discretionary Funds:

<u>FY 1996-97</u>	<u>FY 1997-98</u>	<u>FY 1998-99</u>	<u>TOTAL</u>
114,240	140,587	119,587	374,414

374,414 DIVIDE BY 3 = 124,805

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Division of Audits  
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**<http://www.sco.ca.gov>**