

M e m o r a n d u m



To:
RIHUI ZHANG
Division Chief
Division of Local Assistance

Date: February 27, 2020

File: P1560-0027

From:
MARSUE MORRILL, CPA
Audit Chief
Planning and Modal Office
Independent Office of Audits and Investigations

Subject: INCURRED COST AUDIT - CITY OF LANCASTER

We audited costs claimed by and reimbursed to the City of Lancaster (City) totaling \$3,298,607 for work performed under Master Agreements 07-5419R and 00265S between Caltrans and the City. The audit was performed to determine whether costs were supported and in compliance with agreement provisions and state and federal regulations. The final audit report, which includes the City's response, is attached.

Based on our audit, we found areas of non-compliance with grant management, consultant procurements, consultant contract management, and construction contract management.

Please provide our office with a corrective action plan addressing the recommendations in the report, including timelines, by April 27, 2020.

If you have any questions, contact Nancy Shaul, Audit Manager, at nancy.shaul@dot.ca.gov.

Attachment

City of Lancaster Incurred Cost Audit

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P1560-0027

INDEPENDENT OFFICE OF AUDITS AND INVESTIGATIONS

CITY OF LANCASTER Incurred Cost Audit

P1560-0027



February, 2020
ig.dot.ca.gov

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P1560-0027

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Summary, Objective, Scope, Methodology, and Conclusion

SUMMARY

The Independent Office of Audits and Investigations (IOAI) performed an incurred cost audit of the City of Lancaster (City) on five projects with costs totaling \$3,298,607 reimbursed from the California Department of Transportation (Caltrans). During the audit we identified issues with the City’s procurement and grant and contract management process

OBJECTIVE

The audit was performed to determine whether costs claimed by and reimbursed to the City were allowable and adequately supported in accordance with respective Caltrans agreement provisions and state and federal regulations.

SCOPE

We conducted the incurred cost audit of the City's costs billed from April 1, 2015, through December 5, 2018, on the following projects:

ATPL-5419(046)
Pedestrian and bike paths on 5th St.
E Corridor Improvements Ave H-8 to J-4.
\$85,000



ATPLNI-5419(045)
Safe Route to Schools ATP Master Plan
for the City of Lancaster.
\$209,794



BTA 1213-07-LA-06
Widen existing Bicycle lanes on K-8
Avenue.
\$799,654



RPSTPLE-5419(036)
Install curb extensions, landscaping
and bulb-outs for Downtown Lancaster
Gateway and roundabout.
\$727,159



STPL-5419(044)
Pedestrian and bike paths on 5th St. E
Corridor Improvements Ave H-8 to J-4.
\$1,477,000



Total Audited Costs **\$3,298,607**



The scope of the audit was limited to financial and compliance activities. The audit was less in scope than an audit performed for the purpose of expressing an opinion on the financial statements of the City. Therefore, we did not audit and are not expressing an opinion on the City's financial statements.

The City is responsible for the costs incurred and billed to Caltrans, compliance with applicable agreement provisions and state and federal regulations, and the adequacy of their financial management system (FMS) to accumulate and segregate reasonable, allowable costs that can be allocated to projects. Because of inherent limitations in any FMS, misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the FMS and the procurement process to future periods are subject to the risk that the FMS may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

METHODOLOGY

We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The audit included interviews of City staff necessary to obtain an understanding of the City's FMS which includes grant, procurement, contract, and construction management. Additionally, we reviewed the City's financial records, reports, and transactions of reimbursed project costs for compliance with applicable state, federal, and local requirements; best practices; and requirements stipulated in the agreements with Caltrans. Further, the audit included tests of the procurement of two construction contracts and three consultant contracts on the above projects during the audit period. Field work was completed on March 21, 2019, and transactions subsequent to this date were not tested and, accordingly, our conclusion does not pertain to costs or credits arising after this date.

Findings and Recommendations

CONCLUSION

Based on our incurred cost audit of the City of Lancaster (City), we determined the City's financial management system was adequate to properly record and allocate project expenditures. We did note the following deficiencies:

- The City's grant management did not follow their agreement with the California Department of Transportation. (Caltrans)
- Procurement practices did not support that fair and open competition was performed or a fair and reasonable price was obtained.
- Contract management system was not adequate to ensure consultants performed in accordance with the terms, conditions, and specifications of their contracts.
- The City's construction management did not follow their construction specifications.

FINDING 1 – DEFICIENCIES IN GRANT MANAGEMENT

We identified deficiencies with the City's management of their state and federal funded grants received from Caltrans. Specific deficiencies identified are summarized below.

Unallowable Constructions Costs Were Billed

We originally determined that the City was unable to identify and segregate contract costs and allocations. Based on additional information provided by the City we have changed our determination, and this issued has been resolved.

Billings to the Caltrans Were Not Supported by Timesheets

We reviewed labor time sheets for five employees under two projects and found that the City billed Caltrans for five overtime hours for one employee that were not supported by timesheets. The labor costs billed are immaterial and, therefore, will not be disallowed. The City did not have procedures to reconcile employee timesheet hours charged to projects with payroll and timekeeping records.

49 Code of Regulations (CFR) 18.20(b)(6) (superseded by 2 CFR 200.302(b)(3)) states, "Records that identify adequately the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation."

Requests for Reimbursement Were Submitted More Than Six Months Apart

Three out of 20 Requests for Reimbursement tested were not submitted to Caltrans within the required six months.

- For project ATPLNI-5419(045) the last invoice to Caltrans was dated September 2016. The City wanted to submit the last Request for Reimbursement when its reconciliation of the project was completed. As of February 2020, the City did not submit their last invoice to Caltrans.
- For project BTA 1213-07-LA-06 RFR Number 2 was billed 42 months after RFR Number 1, the delay was due to the City experiencing turnover of key management personnel.
- For project RPSTPLE RFR Number 4 was billed 12 months after RFR Number 3. The City delayed the billing to combine it with their final project invoice.

Article 4 Section 4 in the Federal Master Agreement 07-5419R states in part, "... as a minimum, to submit invoices at least once every six months commencing after the funds encumbered on either the project-specific program supplement or through project-specific finance letter approved by state."

Unallowable Consultant Costs Were Billed

In two out of ten invoices tested we found unallowable costs as follows:

- Antelope Valley Partners for Health (AVPH) billed Caltrans and was paid for indirect costs twice. One payment was made on Request for Reimbursement (RFR) Number 7 and a second time on RFR Number 8.
- The City paid AVPH for advance of work being performed.

The costs totaled \$1,651 and are immaterial, and therefore, will not be disallowed. No record was made by staff of original billing which resulted in costs being billed twice.

State Master Agreement Number 00265S Article IV.7. states, "Payments to **Administering Agency** can only be released by **State** as reimbursement of actual allowable **project** costs already incurred and paid for by **Administering Agency**."

The City Did Not Submit Their First Semi-Annual Report Until Two Years After Project Award

The City's fund allocation for Active Transportation Program (ATP) projects ATPLNI-5419(045) and ATPL-5419(046) were awarded March 31, 2015, and April 15, 2015, respectively; however, the first Project Progress Reports (PPR) for the two ATP projects were not submitted until October 15, 2017. The City stated that the staff responsible for project management retired, and there was no record of reports being submitted in the initial two-year period to Caltrans.

Local Assistance Programs Guidelines (LAPG) Chapter 22, ATP Section 22.17 Project Reporting states in part, "As a condition of the project allocation, the CTC will require the implementing agency to submit semi-annual reports, to their District Local Assistance Engineers, on the activities and progress made toward implementation of the project and a final delivery report...."

By not having adequate grant management procedures, the City runs the risk of double billing when labor time periods are not calculated accurately, as well as possibly billing for unallowable and unsupported costs. In addition, by not submitting Requests for Reimbursements timely, Caltrans may deem a project inactive and suspend funding. Furthermore, if Caltrans does not receive the semi-annual reports timely, Caltrans may not be able to ensure projects are execute timely and within scope and budget.

RECOMMENDATION

We recommend the City:

- Establish written billing policies and internal control procedures to ensure the accuracy, proper charging, and timeliness of labor charges in compliance with grant agreements.
- Submit Requests for Reimbursement to Caltrans at least every six months as required.
- Submit semi-annual reports timely.
- Train staff to ensure they comply with the new policy and procedures.

ANALYSIS OF CITY'S RESPONSE

The City provided new documentation of the exhibit 15-M for project RPSTPLE-5419(036) identifying the construction line items as participating and non-participating cost. We found the document to be sufficient in segregating its construction cost expenditures. The disallowed amount for this finding has been removed.

Regarding the other issues, we appreciate the City's acknowledgment. Any processes implemented subsequent to the fieldwork have not been audited or reviewed.

See Attachment 1 for the City's full response.

SUMMARY OF CITY'S RESPONSE

The City disagreed with the unallowable construction cost finding. The City provided additional supporting documents and stated, "These funds include the participating costs paid out of fund 371- Caltrans Federal Reimbursement, the participating costs paid out of local funds (Funds: 209-Proposition C, 210-Measure R, 217-Developer Fees, and 232-Traffic Impact Fees) the total of which matches the allowable participating costs on exhibit 15-M in the amount of \$1,555,325.84." The City's conclusion states that, "... only those expenses under fund 371 were submitted for reimbursement."

The City acknowledges the other issues under Finding 1, including billings to Caltrans were not supported by timesheets, unallowable costs were billed, Requests for Reimbursements were submitted more than six months apart, and the City did not submit their first Semi-Annual Report until two years after the project award. The City is working on and, in some instances, implemented improved policies and processes.

FINDING 2 – DEFICIENCIES IDENTIFIED IN CONSULTANT PROCUREMENT TRANSACTIONS

The City did not follow state requirements, the City's own procurement policies and procedures or industry best practices in procuring professional Architectural and Engineering (A&E) services. The resulting contract awarded totaled \$178,475. Specifically, we identified the following deficiencies:

- The City was unable to provide the time-stamped envelopes or other supporting documentation to ensure bids were submitted timely. Additionally, City staff did not adhere to their record retention requirements.
- The City restricted full and open competition by procuring bidders through a selective bidder listing rather than publicly advertising through their electronic purchasing system.
- The City did not negotiate profit or the proposed contract costs with the highest ranked firm prior to the awarding of the consultant contract. Also, the City did not have an independent cost estimate to compare against the A&E consultant's cost proposal for reasonableness.

California Government Code 53068 states in part, "Any local agency, as defined in Section 54951 of the Government Code, which seeks to enter a contract that requires the letting of bids, shall specify in the public notice the place such bids are to be received and the time by which they shall be received. Any bids received by such local agency after the time specified in the notice shall be returned unopened."

City of Lancaster Procurement Policies & Procedures Manual states in part, "All consulting services of \$125,000 and above shall be distributed through the City's electronic system, Public Purchase."

The National Institute of Governmental Purchasing, Inc. (NIGP) Public Procurement Practices Guidelines dictate best practices on public procurements when contracting for architectural and engineering services. Procurements should include negotiations with the highest ranked firm to "achieve the project objectives at a fair and reasonable price." NIGP guidance material also recognizes procurement practice to be "public" and the importance of record keeping in the procurement process.

By restricting full and open competition and by not negotiating profit prior to contract award, the City cannot ensure the most qualified consultants are procured at a fair and reasonable price.

RECOMMENDATION

We recommend the City:

- Review and update procurement policy and procedures to ensure procurement practices are conducted in a fair and competitive selection process.
- Prepare independent cost estimates for evaluating cost proposals and negotiate profit prior to executing a contract with consultants.
- Archive all time-stamped envelopes or maintain some other appropriate record to document the receipt of proposals as required by regulations.
- Train staff on the updated procedures.

SUMMARY OF CITY'S RESPONSE

The City acknowledges the deficiencies that were identified in consultant procurement transactions. The City has re-trained staff and taken actions to implement additional procedures.

ANALYSIS OF CITY'S RESPONSE

We appreciate the City's acknowledgment and the steps the City has taken to address the issue. Any processes implemented subsequent to the fieldwork have not been audited or reviewed.

See Attachment 1 for the City's full response.

FINDING 3 – CONSULTANT CONTRACT MANAGEMENT NEEDS IMPROVEMENT

During the audit we tested the City's processes for managing their consulting service contracts and identified deficiencies. The specific deficiencies identified are summarized below.

Unallowable Charges Billed

The City billed and was reimbursed for mileage costs that were not allowed in the contract. In addition, the City was reimbursed at a higher labor rate than what was allowed in the contract cost proposal. These costs are immaterial and, therefore, will not be disallowed. The City staff did not fully read the executed contract and was unaware that costs were paid for expressly prohibited expenses.

The executed contract between the City and David Evans and Associates stated in part, "Consultant shall not be reimbursed for actual travel expenses incurred in the performance of work."

Labor Rate Did Not Include Detailed Costs

Consultant billing rates were not detailed to include a cost breakdown of labor, fringe benefits, and indirect costs on the cost proposal. The staff responsible for the project has since retired.

Without a breakdown of billing rates, the City cannot ensure reasonableness and comparability of costs and risks overbilling Caltrans.

California Government Code 4005 (D) states, "The total cost of the work, segregated so as to show the actual cost of all labor, materials, equipment, engineering or architectural services, including the services of public employees in connection with that work, and other expense...."

Deficiencies in Key Staff

We found inconsistencies with key staff listed on the consultant invoices as follows:

- In four out of seven invoices tested, key personnel were not identified by name.
- In three out of seven invoices tested the City paid for key consultant personnel costs that were not authorized or approved in the executed contract.

The City was not aware of the requirements, the staff responsible has since retired, and the City did not retain documentation for why the provision was not followed. Caltrans Local Assistance Procedures Manual (LAPM) Chapter 10 Exhibit 10-H, Cost Proposals, requires key personnel be named.

Contract Provision - Missing Various Contract Provisions

The City did not include contract provisions required by the Federal Master Agreement Number 07-5419R for projects RPSTPLE-5419(036) and STPL-5419(044). The following provisions were missing:

Missing Provisions	Criteria
Record retention 3 years from date of final payment to Administering Agency under any Program Supplement.	Federal Master Agreement Number 07-5419R, Article 5.3. "All of the above referenced parties shall make such AGREEMENT and PROGRAM SUPPLEMENT materials available at their respective offices at all reasonable times during the entire PROJECT period and for three (3) years from the date of final payment to ADMINISTERING AGENCY under any PROGRAM SUPPLEMENT."
Right to audit by State, State Auditor or duly authorized representative.	Federal Master Agreement Number 07-5419R, Article V.1. states, "1. STATE reserves the right to conduct technical and financial audits of PROJECT work and records when determined to be necessary or appropriate and ADMINISTERING AGENCY agrees, and shall require its contractors and subcontractors to agree, to cooperate with STATE by making all appropriate and relevant PROJECT records available for audit and copying as required by paragraph three (3) of ARTICLE 5."
Repayment of unallowable costs due to subsequent audit. Any overpayment made shall be returned. If fund not returned, agency may withhold amount from future invoice.	Federal Master Agreement Number 07-5419R, Article IV.20. states, "Any project costs for which Administering Agency has received payment or credit that are determined by subsequent audit to be unallowable under OMB Circular A-87, 48 CFR, Chapter 1, Part 31 or 49 CFR, Part 18 are subject to repayment by the Administering Agency to State. Should the Administering Agency fail to reimburse moneys due State within thirty days of demand, or within such other period as may be agreed in writing between the Parties hereto, State is authorized to intercept and withhold future payments due Administering Agency from State or any third-party source, including but not limited to the State Treasurer, the State controller, and the CTC."

The City was not aware that these contract provisions from the state and federal master agreements are required on consultant contracts.

By not exercising proper contract management, the City cannot ensure costs reimbursed are allowable. In addition, the City cannot support that personnel contracted to perform work are qualified. By not including all required provisions in contracts, the City may not be able to enforce controls or adequately oversee contracts.

Contract Provision - Missing Various Contract Provisions

The City did not include contract provisions required by the Federal Master Agreement Number 07-5419R for projects RPSTPLE-5419(036) and STPL-5419(044).

The City was not aware that these contract provisions from the state and federal master agreements are required on consultant contracts.

By not exercising proper contract management, the City cannot ensure costs reimbursed are allowable. In addition, the City cannot support that personnel contracted to perform work are qualified. By not including all required provisions in contracts, the City may not be able to enforce controls or adequately oversee contracts.

Missing Provisions

1. Record retention 3 years from date of final payment to Administering Agency under any Program Supplement.

Federal Master Agreement Number 07-5419R, Article 5.3. "All of the above referenced parties shall make such AGREEMENT and PROGRAM SUPPLEMENT materials available at their respective offices at all reasonable times during the entire PROJECT period and for three (3) years from the date of final payment to ADMINISTERING AGENCY under any PROGRAM SUPPLEMENT."

2. Right to audit by State, State Auditor or duly authorized representative.

Federal Master Agreement Number 07-5419R, Article V.1. states, "1. STATE reserves the right to conduct technical and financial audits of PROJECT work and records when determined to be necessary or appropriate and ADMINISTERING AGENCY agrees, and shall require its contractors and subcontractors to agree, to cooperate with STATE by making all appropriate and relevant PROJECT records available for audit and copying as required by paragraph three (3) of ARTICLE 5."

3. Repayment of unallowable costs due to subsequent audit.

Any overpayment made shall be returned.

If fund not returned, agency may withhold amount from future invoice.

Federal Master Agreement Number 07-5419R, Article IV.20. states, "Any project costs for which Administering Agency has received payment or credit that are determined by subsequent audit to be unallowable under OMB Circular A-87, 48 CFR, Chapter 1, Part 31 or 49 CFR, Part 18 are subject to repayment by the Administering Agency to State. Should the Administering Agency fail to reimburse moneys due State within thirty days of demand, or within such other period as may be agreed in writing between the Parties hereto, State is authorized to intercept and withhold future payments due Administering Agency from State or any third-party source, including but not limited to the State Treasurer, the State controller, and the CTC."

RECOMMENDATION

We recommend the City:

- Ensure appropriate written internal control procedures are established for 1) proper charging in compliance with grant agreements, 2) documented approvals for personnel substitutions and their proposed labor rates, and 3) modifications to the contract for cost proposal changes prior to subsequent payments on the contract.
- Include language in the Request for Proposal and contract provisions which require the consultants and subconsultants to identify the key personnel staff by name and classification in their cost proposals and consultant invoices.
- Implement procedures to ensure required contract provisions from the Master Agreement are included in future consultant contracts with the City and maintain adequate documentation of any deviations to contract provisions.
- Train key personnel to ensure procedures are followed in accordance with the federal and state requirements.

SUMMARY OF CITY'S RESPONSE

The City acknowledges the issues under Finding 3, including unallowable charges billed, labor rate not including detailed costs, and deficiencies of key staff listed on consultant billings. Contract and grant management process is being reviewed, and additional training will be provided to all staff overseeing grant funded projects.

ANALYSIS OF CITY'S RESPONSE

We appreciate the City's acknowledgment and the steps the City has taken to address the issue. Any processes implemented subsequent to the fieldwork have not been audited or reviewed.

See Attachment 1 for the City's full response.

FINDING 4 – CONSTRUCTION MANAGEMENT NEEDS IMPROVEMENT

The City's process for managing their construction contracts contained deficiencies in meeting adequate documentation requirements. Specifically, we identified that each of three construction payments tested had a deficiency as follows:

- The City paid items not sufficiently supported by source documents. The City staff was not familiar with the requirements and did not question the material invoice from the contractor. By relying on the subcontractor's invoice without having supporting documentation, the City may inadvertently pay for additional mark-ups and not actual material costs.
- The City was unable to locate the construction weight ticket to support work for a construction line item. The City states the contract file in its management software, which is used to retain its documents, could have been corrupted or data was not entered.
- The location coordinates on the inspection log were inconsistent with corresponding coordinates on the calculation sheet. We found the inspector recorded different types of coordinates and did not reconcile the inspection logs.

Costs associated with these deficiencies are immaterial, and therefore, will not be disallowed.

The City elects to use Greenbook standards instead of Caltrans' Standard Specifications for construction projects and requires contractors to follow the Greenbook as well.

2012 Greenbook: Standard Specifications for Public Works Construction 3-2.5, "...payment will be made to the Contractor for the actual cost of the material."

LAPM 16.9 Construction Records and Accounting Procedures states in part, "...The essential elements of the system are as follows: 3. Weighmaster certificates are source documents and must be validated by a representative of the administering agency at the point of delivery."

LAPM 16.7 states in part, "The administering agency's Resident Engineer, Assistant Resident Engineers, and construction inspectors shall keep daily reports to record work in progress." In addition, "The narrative portion of the report should include a description of the contractor's operation and the location where the work was performed."

Without proper construction management, the City cannot ensure costs for materials are accurate and may bill Caltrans for unallowable costs.

RECOMMENDATION

We recommend the City:

- Review and follow the Greenbook; the City should only pay for the actual cost of the material and pay material cost based on invoices with supporting documentation.
- Develop and implement written procedures and controls to ensure compliance with state and federal requirements.
- Reconcile the construction inspection logs to the calculation sheets to meet LAPM requirements.
- Train staff to ensure they comply with state and federal requirements.

SUMMARY OF CITY'S RESPONSE

The City acknowledges the finding which has led the City to a review of internal processes and strengthening their process that impacts grant funded projects.

ANALYSIS OF CITY'S RESPONSE

We appreciate the City's acknowledgment and the steps the City has taken to address the issue. Any processes implemented subsequent to the fieldwork have not been audited or reviewed.

See Attachment 1 for the City's full response.

Attachment 1
Audit Response From City of Lancaster



MarSue Morrill, Audit Chief
Independent Office of Audits and Investigations
PO Box 942874
Sacramento, CA 94274-0001

December 19, 2019

**City of Lancaster's response to the Proposed Audit Report-Incurred cost
audit for California Department of Transportation**

The draft audit report presents the results of the audit of the City of Lancaster's claimed and reimbursed costs for California Department of Transportation funds between April 1, 2015 through December 5, 2018. The objective of the audit was to determine if the City's claimed and reimbursed costs were adequately supported and in accordance with state and federal regulations.

In response to the draft report, the City does not concur with all findings and recommendations. The City has already begun implementing processes to align with the report's recommendations and the report will be used as a platform to continue improvement efforts. The recommendations outline a more robust internal control process and timely report submission. This will be supported through a more vigorous check and balance system and additional professional development for staff. Additionally, the City will discuss possible implementation of changes to accounting methodology with our Auditors. Should changes be implemented, they would take effect in the next fiscal year as to ensure accuracy and consistency in reporting during the fiscal year already in progress.

Finding 1-Deficiencies in Grants Management

Unallowable Construction Costs were Billed

In response to the unallowable construction costs billed, we disagree with the draft audit report findings. The finding reports that "City staff did not properly identify and segregate contract allocations and expenditures ... as a result they could not accurately determine which costs were for which projects". The City acknowledges that multiple funds were used to identify and account for project costs, however, non-eligible expenses were not billed to Caltrans. The federal Master Agreement requires the City to be able to account for project costs and matching funds by line item for the project and adhere to GAAP.

The City's accounting for project expenses is consistent with previous years and allows the City to determine incurred costs at interim points of completion and provide support for payment vouchers or invoices. As such, the City's accounting process has allocated costs to several funds to indicate the participating and non-participating costs as we interpreted OMB circular A-122 to require. There is no indication in the Federal Master Agreement, or other resources that we must account for all project expenses under one fund; simply that they must be reasonable, allocable, and allowed under 31.202. With this, we believe we have satisfactorily abided by the Federal Master Agreement.

Further, the City provided exhibit 12-A (see attachment A) which serves as a pre-authorization to the award. Following the bid and award process, the City generated the exhibit 15-M (see attachment B), which serves as an update to the exhibit 12-A and reflects the successful award. The exhibit 15-M is utilized to support pay requests as well as for internal reconciliation purposes. Each pay request includes a line item reconciliation to the exhibit 15-M and reflects both the portions of participating and non-participating costs as well as the fund which supported the request. This ensures that only allowable costs are billed to Caltrans per our funding agreement.

In addition to the above referenced exhibits, the City of Lancaster is also including an additional reconciliation and detailed breakdown of the project expenses (see attachment C). Per the local assistance guidelines, the participating costs are actual project costs paid for by the local agency that are eligible for federal reimbursement and in compliance with laws, regulations, and policies. Noted on page one of attachment C are the total participating costs by fund. These funds include the participating costs paid out of fund 371 - Caltrans Federal Reimbursement, the participating costs paid out of local funds (Funds: 209-Proposition C, 210-Measure R, 217-Developer Fees, and 232-Traffic Impact Fees) the total of which matches the allowable participating costs on exhibit 15-M in the amount of \$1,555,325.84. Per the exhibit 15-M, the reimbursement ratio is 46.7%. As such, the federal items portion, \$727,159, is the portion that was billed to caltrans and the remaining \$828,166.84 in participating items and \$707,907.79 in non-participating items, were paid through local funds. Supplementary, the subsequent pages include additional line item details of each pay request by participating and non-participating costs to include the funds utilized. Note that only those expenses under fund 371 were submitted for reimbursement.

Billings to the California Department of Transportation (Caltrans) were not supported by timesheets The City acknowledges the finding and is drafting an improved policy on reconciling employee timesheet hours billed to projects with payroll and timekeeping records.

Unallowable Consultant Costs were Billed

The City acknowledges the finding and recommendations. The immaterial amount which was billed twice was an oversight by our staff. We have implemented a strengthened reconciliation process to ensure these issues do not reoccur.

Requests for Reimbursement (RFR) were submitted more than 6 months apart

The City acknowledges the finding. The City has implemented an improved process to ensure RFRs are submitted in a timely manner. As noted in the report, the City experienced a large turnover in key management personnel resulting in a knowledge gap regarding timeliness of RFR submissions.

The City did not submit their first Semi-Annual report until two years after the project award

The City acknowledges the finding. As noted above, the City lost several key personnel which resulted in a lack of accountability for grant reporting and knowledge of reporting requirements. The City has implemented an improved process to ensure reporting deadlines are met.

Summary of Recommendations

The City acknowledges the recommendations outlined in section one and disputes the reimbursement of disallowed costs. The City is submitting additional documentation to verify that all-costs identified were allowed and as such, no costs should be reimbursed to Caltrans. As noted in the individual findings, the City has already begun implementing additional process improvements, increasing training, and is confident that with the addition of several key finance staff, requirements will remain in compliance into the future.

Finding 2-Deficiencies Identified in Consultant Procurement Transactions

The City acknowledges the finding. The city has re-trained staff on the procurement policy and increased vigilance over documentation and record retention. While the City is confident that the procurement process for project ATPLNI-5419(045) was fair and open, we recognize some of the documents were not appropriately maintained. We have taken actions to implement additional procedures and checks to ensure the preservation of vital procurement records will be consistently maintained.

Finding 3-Contract Management Needs Improvement**Unallowable Charges Billed**

The City acknowledges the finding. Though the identified cost is immaterial, the City is reviewing the contract management process. The City procurement team will work with the City finance team to ensure that contract terms are verified prior to the payment of invoices.

Labor rate did not include detailed costs

As noted in the audit, staff responsible for the project have since retired. The City is in the process of reviewing grant management procedures to include additional verification of all grant funded activity.

Deficiencies in key staff

As noted above and in the audit report, staff responsible for project management of this project have since retired. The addition of new finance staff has resulted in a deep review of accounting, grant, and record keeping procedures. As such, additional verifications and training will be provided to all staff overseeing grant funded projects.

Finding 4-Construction Management Needs Improvement

The City acknowledges the finding. As noted with other items within the audit report, the retirement of personnel assigned to this project has resulted in an in depth review of internal processes. The City has also experienced turnover due to retirement in the finance department. With the addition of new staff, the process of realigning and strengthening processes impacting grant funded projects are being implemented.

The City of Lancaster recognizes the opportunities for strengthening our processes and need for increased training. We have realigned grant responsibilities with experienced staff members and are in the process of reviewing internal procedures and their alignment with funding requirements.

Attachment A - 12-A

**Local Assistance Procedures Manual
Preliminary Estimate of Cost**

Sheet - 1 of 5

Date - 5/31/13

District - 7**County - LA****Source of Funds - RPSTPLE****Federal-aid Number - RPSTPLE-5419(036)****Bid Opening - August 2013**

Description - Install curb extensions ("bulb-outs") and enhancements including landscaping, gateway monument/art sculpture plaza and decorative paving, to create a gateway entrance to Downtown Lancaster.

Item Number	Item Description	Unit	Quantity	Unit Price	Amount
-	Participating	-	-	-	-
101.	Street Improvements	-	-	-	-
a.	Demolition	LS	1	\$31,000	\$31,000
b.	PCC Curb and Gutter per SPPWC STD 120-2, Type A2	LF	400	\$18	\$7,200
c.	PCC Curb and Gutter per SPPWC STD 120-2, Type A2-6, W=1'	LF	2,585	\$16	\$41,360
d.	Corner Flagstone Paving (Excluding SW Corner)	SF	4,600	\$27.87	\$128,202
f.	Concrete Pavers (Excluding SW Corner)	SF	8,771	\$14.04	\$123,144.84
g.	BLVD East Median Concrete Paver	SF	225	\$14.04	\$3,159
h.	Splitter Island Concrete Pavers	SF	7,869	\$14.04	\$110,480.76
i.	Crosswalk Concrete Pavers	SF	3,420	\$14.04	\$48,016.80
n.	PCC Curb Ramps	EA	9	\$5,410	\$48,690
q.	Traffic Signal Modifications	LS	1	\$225,000	\$225,000
u.	Bus Stop Improvements	LS	1	\$25,000	\$25,000
v.	Underground Dry Utilities	LS	1	\$19,950	\$19,950
102.	Landscaping and Irrigation	-	-	-	-
a.	BLVD East Median Landscaping and Irrigation	-	-	-	-
-	1. Landscaping Soil Preparation	LS	1	\$1,935	\$1,935
-	2. Irrigation Complete	LS	1	\$3,440	\$3,440
-	3. Pink Muhly Shrub	EA	57	\$28	\$1,596
-	4. London Plane Tree	EA	8	\$600	\$4,800
-	5. Decomposed Granite	SF	860	\$2	\$1,720
-	6. Holiday Lighting Receptacles	EA	4	\$750	\$3,000
b.	NE Corner Aesthetic Improvements	-	-	-	-
-	1. Landscaping Soil Preparation	LS	1	\$5,859	\$5,859
-	2. Irrigation Complete	LS	1	\$10,416	\$10,416
-	3. Planter Wall Refacing, Cap and Skate Deterrents	LF	55	\$100	\$5,500
-	4. Planter Wall Refacing, Cap and Skate Deterrents	LF	165	\$150	\$24,750

Attachment A - 12-A

Local Assistance Procedures Manual**Preliminary Estimate of Cost****Sheet** - 2 of 5**Date** - 5/31/13**District** - 7**County** - LA**Source of Funds** - RPSTPLE**Federal-aid Number** - RPSTPLE-5419(036)**Bid Opening** - August 2013

Description - Install curb extensions ("bulb-outs") and enhancements including landscaping, gateway monument/art sculpture plaza and decorative paving, to create a gateway entrance to Downtown Lancaster.

Item Number	Item Description	Unit	Quantity	Unit Price	Amount
-	5. Decorative Lighting and Holiday Lighting Receptacles	EA	8	\$1,087.50	\$8,700
-	6. Pink Muhly Shrub	EA	14	\$28	\$392
-	7. Our Lord's Candle Shrub	EA	13	\$28	\$364
-	8. Dwarf Coyote Brush	SF	670	\$28	\$18,760
-	9. Groundcover Dalea	SF	1,092	\$2.12	\$2,315.04
-	10. Huntington Carpet Rosemary	SF	338	\$2.12	\$716.56
-	11. Sycamore Tree	EA	2	\$600	\$1,200
c.	SE Corner Aesthetic Improvements	-	-	-	-
-	1. Landscaping Soil Preparation	LS	1	\$2,800	\$2,800
-	2. Irrigation Complete	LS	1	\$4,968	\$4,968
-	3. Raised Planter Wall	LS	1	\$46,000	\$46,000
-	4. Decorative Lighting and Holiday Lighting Receptacles	EA	8	\$1,087.50	\$8,700
-	5. Pink Muhly Shrub	EA	12	\$28	\$336
-	6. Our Lord's Candle Shrub	EA	3	\$28	\$84
-	7. Dwarf Coyote Brush	SF	598	\$2.12	\$1,267
-	8. Groundcover Dalea	SF	300	\$2.12	\$636
-	9. Huntington Carpet Rosemary	SF	245	\$2.12	\$519.40
-	10. Sycamore Tree	EA	2	\$600	\$1,200
d.	"The Blvd" Entry Monument (10th W)	LS	1	\$15,000	\$15,000
e.	"The Blvd" Entry Monument (Beech Ave)	LS	1	\$15,000	\$15,000
f.	Street Trees	EA	7	\$250	\$1,750
g.	Tree Wells	EA	12	\$100	\$1,200
h.	Water Service Complete	LS	1	\$1,000	\$1,000
i.	Electrical Service Complete	LS	1	\$1,500	\$1,500
j.	Hand Held Radio Remote Control (RRe-Tran)	EA	1	\$150	\$150
k.	90-day Maintenance Period	LS	1	\$2,200	\$2,200
103.	Enhanced Landscape Area (ELA) Improvements (SW Corner)	-	-	-	-
a.	Landscaping Soil Preparation	LS	1	\$16,459	\$16,459
b.	Irrigation Complete	LS	1	\$29,260	\$29,260

Attachment A - 12-A
Local Assistance Procedures Manual
Preliminary Estimate of Cost
Sheet - 3 of 5
Date - 5/31/13

District - 7
County - LA
Source of Funds - RPSTPLE
Federal-aid Number - RPSTPLE-5419(036)
Bid Opening - August 2013

Description - Install curb extensions ("bulb-outs") and enhancements including landscaping, gateway monument/art sculpture plaza and decorative paving, to create a gateway entrance to Downtown Lancaster.

Item Number	Item Description	Unit	Quantity	Unit Price	Amount
c.	Chinese Pistache Tree	EA	6	\$600	\$3,600
d.	Fruitless Olive Tree	EA	4	\$600	\$2,400
e.	Spanish Lavender	EA	165	\$2.12	\$349.80
f.	Pink Muhly Shrub	EA	7	\$28	\$196
g.	Desert Sage Shrub	EA	91	\$28	\$2,548
h.	Our Lord's Candle Shrub	EA	78	\$28	\$2,148
i.	Dwarf Coyote Brush	SF	313	\$2.12	\$663.56
j.	Groundcover Dalea	SF	3,649	\$2.12	\$7,735.88
k.	Saltillo Evening Primrose	SF	\$1,149	\$2.12	\$2,435.88
l.	Huntington Carpet Rosemary	SF	727	\$2.12	\$1,541.24
m.	Water Service Complete	LS	1	\$5,000	\$5,000
n.	Electrical Service Complete	LS	1	\$13,400	\$13,400
o.	Flagstone Paving - Plaza and SW Corner	SF	2,337	\$27.87	\$65,132.19
p.	Sidewalk PCC - SW Corner	SF	1,447	\$5.50	\$7,958.50
q.	Sidewalk Pavers - SW Corner	SF	2,425	\$14.04	\$34,047
r.	Trellis	LS	1	\$54,200	\$54,200
s.	Furniture and Bike Racks	LS	1	\$44,100	\$44,100
t.	Flogpoles and Raised Planter	LS	1	\$15,000	\$15,000
104.	Miscellaneous Improvements	-	-	-	-
a.	Parking Lots Lights Complete (SE Corner)	EA	2	\$10,480	\$20,960
-	Subtotal Participating	-	-	-	\$1,340,149.21
-	Participating	-	-	-	-
-	Total Participating	-	-	-	\$1,340,149.21

Attachment A - 12-A
Local Assistance Procedures Manual
Preliminary Estimate of Cost
Sheet - 4 of 5
Date - 5/31/13

District - 7
County - LA
Source of Funds - RPSTPLE
Federal-aid Number - RPSTPLE-5419(036)
Bid Opening - August 2013

Description - Install curb extensions ("bulb-outs") and enhancements including landscaping, gateway monument/art sculpture plaza and decorative paving, to create a gateway entrance to Downtown Lancaster.

Item Number	Item Description	Unit	Quantity	Unit Price	Amount
-	Non-Participating	-	-	-	-
100.	General	-	-	-	-
a.	Insurance and Bonds	LS	1	\$10,000	\$10,000
b.	Mobilization/Demobilization	LS	1	\$2,500	\$2,500
c.	Traffic Control	LS	1	\$15,000	\$15,000
d.	NPDES/SWPPP	LS	1	\$6,500	\$6,500
101.	Street Improvements	-	-	-	-
e.	Sidewalk PCC (Excluding SW Corner)	SF	155	\$5.50	\$852.50
j.	Alley Intersection (Angled Approach) SPPWC STD 130-2	EA	1	\$5,000	\$5,000
k.	7" Asphalt Concrete	SF	6,000	\$4.25	\$25,500
l.	6" Aggregate Base	SF	6,000	\$1.26	\$7,560
m.	2" AC Grind and Overlay	SF	\$42,679	\$1.25	\$53,348.75
o.	Adjust Manhole Frame and Cover	EA	2	\$980	\$1,960
p.	Traffic Signing and Striping	LS	1	\$12,000	\$12,000
r.	LS-3 Street Lighting System	LS	1	\$40,440	\$40,440
s.	Storm Drain Improvements	LS	1	\$33,700	\$33,700
t.	Sewer Improvements	LS	1	\$30,000	\$30,000
104.	Miscellaneous Improvements	-	-	-	-
b.	Poly Drains (SE Corner)	EA	2	\$2,000	\$4,000
c.	Magnolia Tree Replanting (NE Corner)	EA	3	\$600	\$1,800
-	Subtotal Participating	-	-	-	\$250,161.25
-	Participating	-	-	-	-
-	Total Participating	-	-	-	\$250,161.25

Attachment A - 12-A
Local Assistance Procedures Manual
Preliminary Estimate of Cost
Sheet - 5 of 5
Date - 5/31/13

District - 7
County - LA
Source of Funds - RPSTPLE
Federal-aid Number - RPSTPLE-5419(036)
Bid Opening - August 2013

Description - Install curb extensions ("bulb-outs") and enhancements including landscaping, gateway monument/art sculpture plaza and decorative paving, to create a gateway entrance to Downtown Lancaster.

Subtotal Participating + Non-Participating	Contingencies 15% Participating + Non-Participating	Total Participating + Non-Participating
\$1,590,310.46	-	\$1,590,310.46

Length in Miles: 1
Made by M. Diaz

**Attachment B - 15-M Local Assistance Procedures Manual
Exhibit 15-M Detail Estimate**

File: 07-LA-0-LAN**Federal Project Number:** RPSTPLE-5419(036)**Date:** 05/27/14**Project Location:** Lancaster, CA**Construction Authorized Date:** 05/22/2013**Type:** Construct curb extensions and enhancement**Preliminary Engineering Authorization****Date:** N/A**Right of Way Acquisition Authorization****Date:** N/A

To be used as a basis of agreement for Federal-aid Project Number RPSTPLE-5419(036) in the City of Lancaster at Lancaster Boulevard and 10th Street West.

Type	Quantity	Cost
Acquisition (Number of Parcels)	0	\$0
RAP	0	\$0
Number Homes	0	\$0
Number Businesses	0	\$0
LRH (Parcel Number Name)	0	\$0
-	Total Cost	\$0

Utilities Authorization Date: N/A**Total Cost:** \$0**Improvement Type Code:** 31**Length:** 1 mile

Item Number	Item Description	Unit	Quantity	Unit Price	Amount
-	Participating	-	-	-	-
101.	Street Improvements	-	-	-	-
a.	Demolition	LS	1	\$125,000	\$125,000
b.	PCC Curb and Gutter per SPPWC STD 120-2, Type A2	LF	606	\$33	\$19,998
c.	PCC Curb and Gutter per SPPWC STD 120-2, Type A2-6, W=1'	LF	1,074	\$28	\$30,072
d.	Corner Flagstone Paving (Excluding SW Corner)	SF	4,600	\$24	\$110,400
f.	Sidewalk Concrete Pavers (Excluding SW Corner)	SF	8,227	\$13	\$106,951
g.	BLVD East Median Concrete Paver	SF	1,849	\$14	\$25,886
h.	BLVD West Median Concrete Pavers	SF	1,486	\$14	\$20,804
i.	Crosswalk Concrete Pavers	SF	3,420	\$25	\$85,500
n.	PCC Curb Ramps	EA	9	\$2,300	\$20,700
t.	Underground Dry Utilities	LS	1	\$140,000	\$140,000

Item Number	Item Description	Unit	Quantity	Unit Price	Amount
102.	Landscaping and Irrigation	-	-	-	-
a.	BLVD East Median Landscaping and Irrigation	-	-	-	-
-	1. Landscaping Soil Preparation	LS	1	\$720	\$720
-	2. Irrigation Complete	LS	-	\$8,000	\$8,000
-	3. Pink Muhly Shrub	EA	57	\$16	\$912
-	4. London Plane Tree	EA	8	\$700	\$5,600
-	5. Decomposed Granite	SF	860	\$3.30	\$2,838
-	6. Holiday Lighting Receptacles	EA	4	\$4,000	\$16,000
b.	NE Corner Aesthetic Improvements	-	-	-	-
-	1. Landscaping Soil Preparation	LS	1	\$1,300	\$1,300
-	2. Irrigation Complete	LS	1	\$10,000	\$10,000
-	3. Planter Wall Extension and	LF	55	\$470	\$25,850
-	4. Planter Wall Refacing, Cap and	LF	165	\$220	\$36,300
-	5. Decorative Lighting and Holiday	EA	10	\$750	\$7,500
-	6. Pink Muhly Shrub	EA	14	\$16	\$224
-	7. Our Lord's Candle Shrub	EA	16	\$20	\$320
-	8. Dwarf Coyote Brush	SF	682	\$0.60	\$409.20
-	9. Groundcover Dalea	SF	1,093	\$0.75	\$819.75
-	10. Huntington Carpet Rosemary	SF	337	\$0.60	\$202.20
-	11. Sycamore Tree	EA	2	\$750	\$1,500
c.	SE Corner Aesthetic Improvements	-	-	-	-
-	1. Landscaping Soil Preparation	LS	1	\$700	\$700
-	2. Irrigation Complete	LS	1	\$6,000	\$6,000
-	3. Raised Planter Wall	LS	1	\$40,000	\$40,000
-	4. Decorative Lighting and Holiday	EA	10	\$750	\$7,500
-	5. Pink Muhly Shrub	EA	12	\$16	\$192
-	6. Our Lord's Candle Shrub	EA	3	\$20	\$60
-	7. Dwarf's Coyote Brush	SF	598	\$0.60	\$358.80
-	8. Groundcover Dalea	SF	300	\$0.75	\$225
-	9. Huntington Carpet Rosemary	SF	245	\$0.60	\$147
-	10. Sycamore Tree	EA	2	\$750	\$1,500
d.	"The BLVD" Entry Monument (10th W)	LS	1	\$45,000	\$45,000
e.	"The BLVD" Entry Monument (Beech Ave)	LS	1	\$40,000	\$40,000
f.	Street Trees	EA	7	\$650	\$4,550
g.	Tree Wells	EA	12	\$390	\$4,680
h.	Water Service Complete	LS	1	\$200	\$200
i.	Electrical Service Complete	LS	1	\$5,000	\$5,000
j.	Hand Held Radio Remote Control (RRe-Tran)	EA	1	\$3,000	\$3,000
k.	90-Day Maintenance Period	LS	1	\$10,000	\$10,000

Item Number	Item Description	Unit	Quantity	Unit Price	Amount
103	Enhanced Landscape Area (ELA) Improvements	-	-	-	-
a.	Landscaping Soil Preparation	LS	1	\$3,200	\$3,200
b.	Irrigation Complete	LS	1	\$45,000	\$45,000
c.	Chinese Pistache Tree	EA	6	\$690	\$4,140
d.	Fruitless Olive Tree	EA	4	\$900	\$3,600
e.	Spanish Lavender	EA	165	\$15	\$2,475
f.	Pink Muhly Shrub	EA	7	\$14	\$98
g.	Desert Sage Shrub	EA	68	\$24	\$1,632
h.	Our Lord's Candle Shrub	EA	28	\$18	\$504
i.	Dwarf Coyote Brush	SF	313	\$0.60	\$187.80
j	Groundcover Dalea	SF	3,511	\$0.75	\$2,633.25
k.	Saltillo Evening Primrose	SF	1,161	\$0.70	\$812.70
l.	Huntington Carpet Rosemary	SF	728	\$0.58	\$422.24
m.	Water Service Complete	LS	1	\$200	\$200
n.	Electrical Service Complete	LS	1	\$6,000	\$6,000
o.	Flagstone Paving - Plaza and SW Corner	SF	2,337	\$30	\$70,110
p.	Sidewalk PCC - SW Corner	SF	1,447	\$6	\$8,682
q.	Sidewalk Pavers - SW Corner	SF	2,480	\$13	\$32,240
104.	Miscellaneous Improvements	-	-	-	-
-	a. Poly Drains (SE Corner)	EA	2	\$1,200	\$2,400
-	b. Magnolia Tree Replanting (NE Corner)	EA	3	\$700	\$2,100
A2	ELA Raised Planter				
-	a. Raised Planter Wall	LS	1	\$25,000	\$25,000
-	b. Landscape and Irrigation	LS	1	\$5,000	\$5,000
-	c. Flagpoles	LS	1	\$12,200	\$12,200
-	d. Decorative Lighting (F4 Fixtures) and	LS	1	\$5,100	\$5,100
-	e. Credit for Flagstone Pavers	SF	266	(\$24)	(\$6,384)
A3	Southeast Corner Parking Lot	-	-	-	-
-	a. Removal/salvage of existing lights and	LS	1	\$2,000	\$2,000
-	b. Parking Lot Lights Complete (SE Corner)	EA	2	\$5,600	\$11,200
A4	ELA Trellis	-	-	-	-
-	a. Trellis	LS	1	\$60,000	\$60,000
-	b. Decorative Lighting (F2 Fixtures) and	LS	1	\$7,100	\$7,100
A5	ELA Furniture and Bike Racks	LS	1	\$43,000	\$43,000
A6	Bus Stop Relocation	-	-	-	-
-	a. Bus Pad Demolition	LS	1	\$2,900	\$2,900
-	b. Bus Stop Amenities Removal/Salvage	LS	1	\$540	\$540
-	c. Installation of New Bus Pad and Amenities	LS	1	\$21,000	\$21,000
A7	Traffic Signal Modifications	-	-	-	-
-	a. Existing Traffic Signal and Fiber Optic	LS	1	\$12,000	\$12,000
-	Traffic Signal Modifications	LS	1	\$197,000	\$197,000

Not Part of Federal Aid Project

Item Number	Item Description	Unit	Quantity	Unit Price	Amount
100.	General	-	-	-	-
-	a. Insurance Bonds	LS	1	\$25,000	\$25,000
-	b. Mobilization/Demobilization	LS	1	\$180,000	\$180,000
-	c. Traffic Control	LS	1	\$91,000	\$91,000
-	d. NPDES/SWPPP	LS	1	\$10,000	\$10,000
-	e. Conservation Corps Allowance	LS	1	\$20,000	\$20,000
101.	Street Improvements	-	-	-	-
-	e. Sidewalk PCC (Excluding SW Corner)	SF	155	\$8	\$1,240
-	j. Alley Intersection (Angled Approach)	EA	1	\$5,000	\$5,000
-	k. 7" Asphalt	SF	3,482	\$4	\$13,928
-	l. 6" Aggregate Base	SF	3,482	\$2	\$6,964
-	m. 2" AC Grind and Overlay	SF	42,679	\$1.50	\$64,018.50
-	o. Adjust Manhole Frame and Cover	EA	2	\$1,100	\$2,200
-	p. Traffic Signing and Striping	LS	1	\$24,000	\$24,000
-	q. LS-3 Street Lighting System	LS	1	\$45,000	\$45,000
-	r. Storm Drain Improvements	LS	1	\$100,000	\$100,000
-	s. Sewer Improvements	LS	1	\$25,000	\$25,000
A1	Southeast Corner Sign	-	-	-	-
-	a. Removal of Existing Sign and Foundation	LS	1	\$2,000	\$2,000
-	b. AMZLED0061 ARCO/AMPM 3-Product	EA	1	\$5,800	\$5,800
-	c. 9" SR Red LED Panel Single	EA	6	\$500	\$3,000
-	d. Installation and Footing	LS	1	\$4,700	\$4,700
-	c. Junction Box and Re-connection to existing	LS	1	\$800	\$800

Type of Cost	Cost
Subtotal Contract Items	\$2,186,662.44
Agency/State Furnished Materials	\$0
Force Account (Day Labor) - Striping, etc.	\$0
Total	\$2,186,662.44
Contingencies (Including Supplemental Work)	\$0
Contract Total	\$2,186,662.44
Construction Engineering	\$0
Total Cost	\$2,186,662.44

Detail Estimate Summary

Type of Cost	Total Cost	Participating Cost	Federal Funds	Other Funds
Preliminary engineering	\$0	\$0	\$0	\$0
Right of Way	\$0	\$0	\$0	\$0
Construction: Improvement Type Code 31	\$2,186,662.44	\$1,557,011.94	\$727,159	\$1,459,503.44
Construction Eng: Code	\$0	\$0	\$0	\$0
Total Cost	\$2,186,662.44	\$1,557,011.94	\$727,159	\$1,459,503.44

Type	Total	Percentage
Contract Items Participating	\$727,159	33.3%
Contract Items Nonparticipating	\$1,459,503.44	66.7%
Total	\$2,186,662.44	100%

*Reimbursement Ratio 46.71%

Appropriation Code(s) L22E

Name/Date Prepared - Marissa Diaz, 5/27/14

*Reimbursement ratios may vary within each phase of work such as Emergency Relief PE for Emergency Repair (100%) and PE for restoration (88.53%). In these cases, the detailed estimate shall include two separate lines of preliminary engineering.

Attachment C - Local Reconciliation

PWCP 12-010 Downtown Lancaster Gateway

Participating: \$1,555,325.84

Remaining: \$-

Funds Legend:

Fund 209 - Proposition C Funds

Fund 210 - Measure R Funds

Fund 217 - Developer Fees Funds

Fund 232 - Traffic Impact Fees Fund

Fund 371 - CalTrans Federal Funds

Fund 371 Participating

Pay Request	Invoice	Paid	Retention	Total
1	1	\$33,250	\$1,750	\$35,000
2	2	\$53,200	\$2,800	\$56,000
3	2	\$49,099.80	\$2,584.20	\$51,684
4	2	\$163,880.70	\$8,625.30	\$172,506
5	2	\$270,730.05	\$14,248.95	\$284,979
6	2	\$120,640.50	\$6,349.50	\$126,990
7	3	-	-	-
8	3	-	-	-
9	3	-	-	-
10	4	-	-	-
11	4	-	-	-
12	4	-	-	-
Retention	-	\$36,357.95	\$(36,357.95)	-
Total	-	\$727,159	-	\$727,159

Fund 209, 210, 217, and 232 Participating

Pay Request	Invoice	Paid	Retention	Total
1	1	\$3,800	\$200	\$4,000
2	2	\$7,429	\$391	\$7,820
3	2	\$9,357.50	\$492.50	\$9,850
4	2	\$56,145	\$2,955	\$59,100
5	2	\$80,474.50	\$4,235.50	\$84,710
6	2	\$179,135.80	\$9,428.20	\$188,564
7	3	\$279,997.50	\$14,736.71	\$294,734.21
8	3	\$4,769.74	\$251.04	\$5,020.78
9	3	\$3,272.22	\$172.22	3,444.44
10	4	\$97,876.04	5,151.37	\$103,027.41
11	4	\$64,501.20	\$3,394.80	\$67,896
12	4	-	-	-
Retention	-	\$41,408.34	\$(41,408.34)	-
Total	-	\$828,166.84	\$0	\$828,166.84

All Participating Funds

Pay Request	Invoice	Paid	Retention	Total
1	1	\$37,050	\$1,950	\$39,000
2	2	\$60,629	\$3,191	\$63,820
3	2	\$58,457.30	\$3,076.70	\$61,534
4	2	\$220,025.70	\$11,580.30	\$231,606
5	2	\$351,204.55	\$18,484.45	\$369,689
6	2	\$299,776.30	\$15,777.70	\$315,554
7	3	\$279,997.50	\$14,736.71	\$294,734.21
8	3	\$4,769.74	\$251.04	\$5,020.78
9	3	\$3,272.22	\$172.22	\$3,444.44
10	4	\$97,876.04	\$5,151.37	\$103,027.41
11	4	\$64,501.20	\$3,394.80	\$67,896
12	4	-	-	-
Retention	-	\$77,766.29	\$(77,766.29)	-
Total	-	\$1,555,325.84	\$0	\$1,555,325.84

Fund 209, 210, 217, 232 Non-Participating

Pay Request	Invoice	Paid	Retention	Total
1	1	\$142,832.50	\$7,517.50	\$150,350
2	2	\$57,332.50	\$3,017.50	\$60,350
3	2	\$37,810	\$1,990	\$39,800
4	2	\$36,860	\$1,940	\$38,800
5	2	\$128,212.47	\$6,748.02	\$134,960.49
6	2	\$52,817.06	\$2,779.85	\$55,596.91
7	3	\$31,673	\$1,667	\$33,340
8	3	\$114,285	\$6,015	\$120,300
9	3	-	-	-
10	4	\$539.93	\$28.42	\$568.35
11	4	\$(16,746.33)	\$(881.39)	\$(17,627.72)
12	4	\$86,896.27	\$4,573.49	\$91,469.76
Retention	-	\$35,395.40	\$(35,395.40)	-
Total	-	\$707,907.81	\$(0.01)	\$707,907.79

Attachment C - Local Reconciliation

Participating Versus Non-Participating Summary
 Period: 04/23/14 to 05/30/14
 CA Rasmussen
 Pay Request 1

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 RPTPLE-5419(036)
 Downtown Lancaster
 Gateway

Fund	Participating This Period	Participating Retainage	Total Participating
209-15ST030-924	\$-	\$-	\$-
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$4,000	\$ (200)	\$3,800
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$35,000	\$(1,750)	\$33,250
Total	\$39,000	\$(1,950)	\$37,050

Fund	Non-Participating This Period	Non-Participating Retainage	Total Non-Participating
209-15ST030-924	\$150,350	\$(7,517.50)	\$142,832.50
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$150,350	\$(7,517.50)	\$142,832.50

Fund	Total This Period	Total Retainage	Paid This Period
209-15ST030-924	\$150,350	\$(7,517.50)	\$142,832.50
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$4,000	\$ (200)	\$3,800
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$35,000	\$(1,750)	\$33,250
Total	\$189,350	\$(9,467.50)	\$179,882.50

Attachment C - Local Reconciliation

Participating Versus Non-Participating Summary
 Period: 06/01/14 to 10/15/14
 CA Rasmussen
 Pay Request 2

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 RPTPLE-5419(036)
 Downtown Lancaster
 Gateway

Fund	Participating This Period	Participating Retainage	Total Participating
209-15ST030-924	\$-	\$-	\$-
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$7,820	\$ (391)	\$7,429
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$56,000	\$(2,800)	\$53,200
Total	\$63,820	\$(3,191)	\$60,629

Fund	Non-Participating This Period	Non-Participating Retainage	Total Non-Participating
209-15ST030-924	\$60,350	\$(3,017.50)	\$57,332.50
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$60,350	\$(3,017.50)	\$57,332.50

Fund	Total This Period	Total Retainage	Paid This Period
209-15ST030-924	\$60,350	\$(3,017.50)	\$57,332.50
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$7,820	\$ (391)	\$7,429
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$56,000	\$(2,800)	\$53,200
Total	\$124,170	\$(6,208.50)	\$117,961.50

Attachment C - Local Reconciliation

Participating Versus Non-Participating Summary
 Period: 06/01/14 to 10/15/14
 CA Rasmussen
 Pay Request 3

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 RPTPLE-5419(036)
 Downtown Lancaster
 Gateway

Fund	Participating This Period	Participating Retainage	Total Participating
209-15ST030-924	\$-	\$-	\$-
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$9,850	\$(492.50)	\$9,357.50
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$51,684	\$(2,584.20)	\$49,099.80
Total	\$61,534	\$(3,076.70)	\$58,457.30

Fund	Non-Participating This Period	Non-Participating Retainage	Total Non-Participating
209-15ST030-924	\$-	\$-	\$-
210-15ST030-924	\$39,800	\$(1,990)	\$37,810
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$39,800	\$(1,990)	\$37,810

Fund	Total This Period	Total Retainage	Paid This Period
209-15ST030-924	\$-	\$-	\$-
210-15ST030-924	\$39,800	\$(1,990)	\$37,810
217-15ST030-924	\$9,850	\$(492.50)	\$9,357.50
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$51,684	\$(2,584.20)	\$49,099.80
Total	\$101,334	\$(5,066.70)	\$96,267.30

Attachment C - Local Reconciliation

Participating Versus Non-Participating Summary
 Period: 06/01/14 to 10/15/14
 CA Rasmussen
 Pay Request 4

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 Downtown Lancaster
 Gateway

Fund	Participating This Period	Participating Retainage	Total Participating
209-15ST030-924	\$-	\$-	\$-
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$59,100	\$(2,995)	\$56,145
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$172,506	\$(8,625.30)	\$163,880.70
Total	\$231,606	\$(11,580.30)	\$220,025.70

Fund	Non-Participating This Period	Non-Participating Retainage	Total Non-Participating
209-15ST030-924	\$-	\$-	\$-
210-15ST030-924	\$38,800	\$(1,940)	\$36,860
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$38,800	\$(1,940)	\$36,860

Fund	Total This Period	Total Retainage	Paid This Period
209-15ST030-924	\$-	\$-	\$-
210-15ST030-924	\$38,800	\$(1,940)	\$36,860
217-15ST030-924	\$59,100	\$(2,955)	\$56,145
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$172,506	\$(8,625.30)	\$163,880.70
Total	\$270,406	\$(13,520.30)	\$256,885.70

Attachment C - Local Reconciliation

Participating Versus Non-Participating Summary
 Period: 06/01/14 to 10/15/14
 CA Rasmussen
 Pay Request 5

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 Downtown Lancaster
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Fund	Participating This Period	Participating Retainage	Total Participating
209-15ST030-924	\$-	\$-	\$-
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$84,710	\$(4,235.50)	\$80,474.50
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$284,979	\$(14,248.95)	\$270,730.05
Total	\$369,689	\$(18,484.45)	\$351,204.55

Fund	Non-Participating This Period	Non-Participating Retainage	Total Non-Participating
209-15ST030-924	\$134,960.49	\$(6,748.02)	\$128,212.47
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$134,960.49	\$(6,748.02)	\$128,212.47

Fund	Total This Period	Total Retainage	Paid This Period
209-15ST030-924	\$134,960.49	\$(6,748.02)	\$128,212.47
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$84,710	\$(4,235.50)	\$80,474.50
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$284,979	\$(14,248.95)	\$270,730.05
Total	\$504,649.49	\$(25,232.47)	\$479,417.02

Attachment C - Local Reconciliation

Participating Versus Non-Participating Summary
 Period: 06/01/14 to 10/15/14
 CA Rasmussen
 Pay Request 6

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 RPTPLE-5419(036)
 Downtown Lancaster
 Gateway

Fund	Participating This Period	Participating Retainage	Total Participating
209-15ST030-924	\$81,704.35	\$(4,085.22)	\$77,619.13
210-15ST030-924	\$33,302.65	\$(1,665.13)	\$31,637.52
217-15ST030-924	\$43,520	\$(2,176)	\$41,344
232-15ST030-924*	\$30,037	\$(1,501.85)	\$28,535.15
371-15ST030-924	\$126,990	\$(6,349.50)	\$120,640.50
Total	\$315,554	\$(15,777.70)	\$299,776.30

Fund	Non-Participating This Period	Non-Participating Retainage	Total Non-Participating
209-15ST030-924	\$25,086.91	\$(1,254.35)	\$23,832.56
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924*	\$30,510	\$(1,525.50)	\$28,984.50
371-15ST030-924	\$-	\$-	\$-
Total	\$55,596.91	\$(2,779.85)	\$52,817.06

Fund	Total This Period	Total Retainage	Paid This Period
209-15ST030-924	\$106,791.26	\$(5,339.56)	\$101,451.69
210-15ST030-924	\$33,302.65	\$(1,665.13)	\$31,637.52
217-15ST030-924	\$43,520	\$(2,176)	\$41,344
232-15ST030-924	\$60,547	\$(3,027.35)	\$57,519.65
371-15ST030-924	\$126,990	\$(6,349.50)	\$120,640.50
Total	\$371,150.91	\$(18,557.55)	\$352,593.36

*Reclassified expenses from F232 to F209

Attachment C - Local Reconciliation

Participating Versus Non-Participating Summary
 Period: 11/19/14 to 12/15/14
 CA Rasmussen
 Pay Request 7

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 Downtown Lancaster
 Gateway

Fund	Participating This Period	Participating Retainage	Total Participating
209-15ST030-924	\$294,734.21	\$(14,736.71)	\$279,997.50
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$294,734.21	\$(14,736.71)	\$279,997.50

Fund	Non-Participating This Period	Non-Participating Retainage	Total Non-Participating
209-15ST030-924	\$33,340	\$(1,667)	\$31,673
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$33,340	\$(1,667)	\$31,673

Fund	Total This Period	Total Retainage	Paid This Period
209-15ST030-924	\$328,074.21	\$(16,403.71)	\$311,670.50
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$328,074.21	\$(16,403.71)	\$311,670.50

Attachment C - Local Reconciliation

Participating Versus Non-Participating Summary
 Period: 11/19/14 to 12/15/14
 CA Rasmussen
 Pay Request 8

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 Downtown Lancaster
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Fund	Participating This Period	Participating Retainage	Total Participating
209-15ST030-924	\$5,020.78	\$(251.04)	\$4,769.74
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$5,020.78	\$(251.04)	\$4,769.74

Fund	Non-Participating This Period	Non-Participating Retainage	Total Non-Participating
209-15ST030-924	\$120,300	\$(6,015)	\$114,285
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$120,300	\$(6,015)	\$114,285

Fund	Total This Period	Total Retainage	Paid This Period
209-15ST030-924	\$125,320.78	\$(6,266.04)	\$119,054.74
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$125,320.78	\$(6,266.04)	\$119,054.74

Attachment C - Local Reconciliation

Participating Versus Non-Participating Summary
 Period: 11/19/14 to 12/15/14
 CA Rasmussen
 Pay Request 9

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 RPTPLE-5419(036)
 Downtown Lancaster
 Gateway

Fund	Participating This Period	Participating Retainage	Total Participating
209-15ST030-924	\$3,444.44	\$(172.22)	\$3,272.22
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$3,444.44	\$(172.22)	\$3,272.22

Fund	Non-Participating This Period	Non-Participating Retainage	Total Non-Participating
209-15ST030-924	\$-	\$-	\$-
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$-	\$-	\$-

Fund	Total This Period	Total Retainage	Paid This Period
209-15ST030-924	\$3,444.44	\$(172.22)	\$3,272.22
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$3,444.44	\$(172.22)	\$3,272.22

Attachment C - Local Reconciliation

Participating Versus Non-Participating Summary
 Period: 11/19/14 to 12/15/14
 CA Rasmussen
 Pay Request 10

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 RPTPLE-5419(036)
 Downtown Lancaster
 Gateway

Fund	Participating This Period	Participating Retainage	Total Participating
209-15ST030-924	\$103,027.41	\$(5,151.37)	\$97,876.04
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$103,027.41	\$(5,151.37)	\$97,876.04

Fund	Non-Participating This Period	Non-Participating Retainage	Total Non-Participating
209-15ST030-924	\$568.35	\$(28.42)	\$539.93
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$568.35	\$(28.42)	\$539.93

Fund	Total This Period	Total Retainage	Paid This Period
209-15ST030-924	\$103,595.76	\$(5,179.79)	\$98,415.97
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$103,595.76	\$(5,179.79)	\$98,415.97

Attachment C - Local Reconciliation

Participating Versus Non-Participating Summary
 Period: 11/19/14 to 12/15/14
 CA Rasmussen
 Pay Request 11

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 RPTPLE-5419(036)
 Downtown Lancaster
 Gateway

Fund	Participating This Period	Participating Retainage	Total Participating
209-15ST030-924	\$67,896	\$(3,394.80)	\$64,501.20
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$67,896	\$(3,394.80)	\$64,501.20

Fund	Non-Participating This Period	Non-Participating Retainage	Total Non-Participating
209-15ST030-924	\$(17,627.72)	\$881.39	\$(16,746.33)
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$(17,627.72)	\$881.39	\$(16,746.33)

Fund	Total This Period	Total Retainage	Paid This Period
209-15ST030-924	\$50,268.28	\$(2,513.41)	\$47,754.87
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$50,268.28	\$(2,513.41)	\$47,754.87

Attachment C - Local Reconciliation

Participating Versus Non-Participating Summary
 Period: 11/19/14 to 12/15/14
 CA Rasmussen
 Pay Request 12

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 RPTPLE-5419(036)
 Downtown Lancaster
 Gateway

Fund	Participating This Period	Participating Retainage	Total Participating
209-15ST030-924	\$-	\$-	\$-
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$-	\$-	\$-

Fund	Non-Participating This Period	Non-Participating Retainage	Total Non-Participating
209-15ST030-924	\$91,469.76	\$(4,573.49)	\$86,896.27
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$91,469.76	\$(4,573.49)	\$86,896.27

Fund	Total This Period	Total Retainage	Paid This Period
209-15ST030-924	\$91,469.76	\$(4,573.49)	\$86,896.27
210-15ST030-924	\$-	\$-	\$-
217-15ST030-924	\$-	\$-	\$-
232-15ST030-924	\$-	\$-	\$-
371-15ST030-924	\$-	\$-	\$-
Total	\$91,469.76	\$(4,573.49)	\$86,896.27

Attachment C - Local Reconciliation

Participating Versus Non-Participating Summary
 Period: 11/19/14 to 12/15/14
 CA Rasmussen
 Pay Request Retention

07-LA-0-LAN
 RPTPLE-5419(036)
 Downtown Lancaster
 Gateway

Fund	Participating This Period	Participating Retainage	Total Participating
209-15ST030-924	\$29,967.36	\$-	\$29,967.36
210-15ST030-924	\$1,665.13	\$-	\$1,665.13
217-15ST030-924	\$8,274	\$-	\$8,274
232-15ST030-924	\$1,501.85	\$-	\$1,501.85
371-15ST030-924	\$36,357.95	\$-	\$36,357.95
Total	\$77,766.29	\$-	\$77,766.29

Fund	Non-Participating This Period	Non-Participating Retainage	Total Non-Participating
209-15ST030-924	\$27,763.90	\$-	\$27,763.90
210-15ST030-924	\$3,930	\$-	\$3,930
217-15ST030-924	\$2,176	\$-	\$2,176
232-15ST030-924	\$1,525.50	\$-	\$1,525.50
371-15ST030-924	\$-	\$-	\$-
Total	\$35,395.40	\$-	\$35,395.40

Fund	Total This Period	Total Retainage	Paid This Period
209-15ST030-924	\$57,731.26	\$-	\$57,731.26
210-15ST030-924	\$5,595.13	\$-	\$5,595.13
217-15ST030-924	\$10,450	\$-	\$10,450
232-15ST030-924	\$3,027.35	\$-	\$3,027.35
371-15ST030-924	\$36,357.95	\$-	\$36,357.95
Total	\$113,161.69	\$-	\$113,161.69