

MADERA COUNTY

Audit Report

ROAD FUND

July 1, 2002, through June 30, 2008



JOHN CHIANG
California State Controller

February 2011



JOHN CHIANG
California State Controller

February 9, 2011

The Honorable Tom Wheeler, Chairperson
Board of Supervisors
Madera County
200 West 4th Street
Madera, CA 93637

Dear Supervisor Wheeler:

The State Controller's Office (SCO) audited Madera County's Road Fund for the period of July 1, 2002, through June 30, 2008.

The county accounted for and expended Road Fund moneys in compliance with Article XIX of the California Constitution, the Streets and Highways Code, and the SCO's Accounting Standards and Procedures for Counties manual, except for an adjustment of \$206,841. We made the adjustment because the county incurred ineligible expenditures for the Amtrak Station Relocation Project. In addition, we identified procedural findings affecting the Road Fund in this audit report.

The county accounted for and expended fiscal year (FY) 2002-03 through FY 2007-08 Transportation Equity Act of the 21st Century Matching and Exchange moneys, and Senate Bill 1435 allocations from the regional transportation planning agency, in compliance with Article XIX of the California Constitution and Streets and Highways Code section 182.6.

If you have any questions, please contact Steven Mar, Chief, Local Government Audits Bureau, at (916) 324-7226.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/sk

cc: The Honorable Janet Kroeger, Auditor-Controller
Madera County
Johannes Hovertsz, Road Commissioner
Madera County

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Audit Report

Summary

The State Controller's Office (SCO) audited Madera County's Road Fund for the period of July 1, 2002, through June 30, 2008 (fiscal year (FY) 2002-03 through FY 2007-08).

Our audit disclosed that the county accounted for and expended Road Fund moneys in compliance with Article XIX of the California Constitution, the Streets and Highways Code, and the SCO's Accounting Standards and Procedures for Counties manual, except for an adjustment of \$206,841, and procedural findings identified in this report.

In addition, we audited Transportation Equity Act of the 21st Century (TEA-21) Matching and Exchange moneys and Senate Bill (SB) 1435 allocations from the regional transportation planning agency (RTPA) for FY 2002-03 through FY 2007-08 at the request of the California Department of Transportation (Caltrans). The TEA-21- and RTPA-funded projects were verified to be for road-related purposes and are eligible expenditures. The TEA-21 and RTPA moneys received by the county were accounted for and expended in compliance with Article XIX of the California Constitution and Streets and Highways Code section 182.6.

Background

We conducted an audit of the county's Road Fund in accordance with Government Code section 12410. The Road Fund was established by the county boards of supervisors in 1935, in accordance with Streets and Highways Code section 1622, for all amounts paid to the county out of moneys derived from the highway users tax fund. A portion of the Federal Forest Reserve revenue received by the county is also required to be deposited into the Road Fund (Government Code section 29484). In addition, the county board of supervisors may authorize the deposit of other sources of revenue into the Road Fund. Once moneys are deposited into the Road Fund, it is restricted to expenditures made in compliance with Article XIX of the California Constitution and Streets and Highways Code sections 2101 and 2150.

The Intermodal Surface Transportation Efficiency Act (ISTEA) of 1991 created a federal program designed to increase flexibility in federal funding for transportation purposes by shifting the funding responsibility to state and local agencies. The TEA-21 is a continuation of this program. The funds are restricted to expenditures made in compliance with Article XIX of the California Constitution. Caltrans requested that we audit these expenditures to ensure the county's compliance.

Objectives, Scope, and Methodology

The objectives of our audit of the Road Fund, TEA-21 Matching and Exchange moneys, and RTPA revenues were to determine whether:

- Highway users tax apportionments, TEA-21 Matching and Exchange moneys, and RTPA revenues received by the county were accounted for in the Road Fund, a special revenue fund;
- Expenditures were made exclusively for authorized purposes or safeguarded for future expenditures;
- Reimbursements of prior Road Fund expenditures were identified and properly credited to the Road Fund;
- Non-road-related expenditures were reimbursed in a timely manner;
- The Road Fund cost accounting is in conformance with the SCO's *Accounting Standards and Procedures for Counties* manual, Chapter 9, Appendix A; and
- Expenditures for indirect overhead support service costs were within the limits formally approved in the Countywide Cost Allocation Plan.

Our audit objectives were derived from the requirements of Article XIX of the California Constitution, the Streets and Highways Code, the Government Code, and the SCO's *Accounting Standards and Procedures for Counties* manual. To meet the objectives, we:

- Gained a basic understanding of the management controls that would have an effect on the reliability of the accounting records of the Road Fund, by interviewing key personnel and testing the operating effectiveness of the controls;
- Verified whether all highway users tax apportionments, TEA-21 Matching and Exchange moneys, and RTPA revenues received were properly accounted for in the Road Fund, by reconciling the county's records to the State Controller's and Caltrans' payment records;
- Analyzed the system used to allocate interest and determined whether the interest revenue allocated to the Road Fund was fair and equitable, by interviewing key personnel and testing a sample of interest calculations;
- Verified that unauthorized borrowing of Road Fund cash had not occurred, by interviewing key personnel and examining the Road Fund cash account entries; and
- Determined, through testing, whether Road Fund expenditures were in compliance with Article XIX of the California Constitution and with the Streets and Highways Code, and whether indirect cost allocation plan charges to the Road Fund were within the limits approved by the SCO's Division of Accounting and Reporting, County Cost Plan Unit.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, 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.

We did not audit the county's financial statements. Our scope was limited to planning and performing audit procedures necessary to obtain reasonable assurance concerning the allowability of expenditures claimed for reimbursement. Accordingly, we examined transactions on a test basis to determine whether they complied with applicable laws and regulations and were properly supported by accounting records. We considered the county's internal controls only to the extent necessary to plan the audit.

Conclusion

Our audit disclosed that the county accounted for and expended Road Fund moneys in compliance with Article XIX of the California Constitution, the Streets and Highways Code, and the SCO's Accounting Standards and Procedures for Counties manual, except for the item shown in Schedule I and described in the Findings and Recommendations section of this report. The findings require an adjustment of \$206,841 to the county's accounting records.

We verified that the TEA-21- and RTPA-funded projects were for road- and transportation-related purposes, and are eligible expenditures. The TEA-21 and RTPA moneys received by the county were accounted for and expended in compliance with Article XIX of the California Constitution and the Streets and Highways Code.

Follow-up on Prior Audit Findings

Our prior audit report, issued on May 27, 2003, disclosed no findings.

Views of Responsible Officials

At an exit conference on April 29, 2008, we discussed the audit results with James Boyajian, Interim Auditor-Controller; Sharon Hutchens, Administrative Analyst II; Bradley Phillips, Deputy Road Commissioner; Janet Kroeger, Deputy Auditor-Controller; and John Weiser, RMA Deputy Director. At the exit conference, we stated that the final report would incorporate the views of responsible officials.

We issued a draft audit report on October 25, 2010. Johannes Hovertsz, the county's Road Commissioner, responded by letter dated November 8, 2010, agreeing with the audit results. The county's response is included as an attachment in this final audit report.

Restricted Use

This report is solely for the information and use of Madera County, 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

February 9, 2011

**Schedule 1—
Reconciliation of Road Fund Balance
July 1, 2007, through June 30, 2008**

	Amount
Beginning fund balance per county	\$ 2,434,371
Revenues	16,159,869
Total funds available	18,594,240
Expenditures	(12,407,435)
Ending fund balance per county	6,186,805
SCO adjustment:	
Finding 1—Ineligible expenditures for Amtrak Station Relocation	206,841 ¹
Ending fund balance per audit	\$ 6,393,646

¹ See Findings and Recommendations section.

**Schedule 2—
Reconciliation of TEA-21 and RTPA Balances
July 1, 2002, through June 30, 2008**

	Amount
Beginning balance per county	\$ 305,706
Revenues:	
TEA-21 Matching and Exchange funds	2,780,244
RTPA funds	2,919,776
Total revenues	5,700,020
Total funds available	6,005,726
Expenditures:	
Construction	(870,100)
Maintenance	(5,135,626)
Other	—
Total expenditures	(6,005,726)
Ending balance per county	—
SCO adjustment	—
Ending balance per audit	\$ —

Note: The TEA-21 and RTPA moneys have been accounted for and expended within the Road Fund.

Findings and Recommendations

**FINDING 1—
Ineligible expenditures
for Amtrak Station
Relocation (Project
#6147)**

During fiscal year (FY) 2005-06 through FY 2007-08, the county expended \$231,072 from the Road Fund for the Amtrak Station Relocation project including the purchase of a right-of-way, for \$166,131. The Road Fund received reimbursement of \$24,231 in State Transportation Improvement Program (STIP) funds for this project.

Road Fund monies can be expended only for road or road-related purposes, as outlined in Streets and Highways Code sections 2101 and 2150. Expenditures incurred for the Amtrak Station Relocation project are not considered a road or road-related purpose. These costs are transit related.

Recommendation

The county should reimburse the Road Fund \$206,841 for non-road expenditures incurred for the Amtrak Station Relocation project.

County's Response

This one time project was the first of its kind for the County and originally was treated as a regular transportation project. The County has since been reimbursed for the purchase of the right-of-way for the Amtrak Station; however, it did happen on a timely manner. We have attached the request for reimbursement, the warrant from the State and the County's deposit permit. Transit related expenses are now paid thru the Transit Fund created in 2008.

**FINDING 2—
Ineligible expenditures
for Transit Services
(Project #5000)**

During FY 2002-03 through FY 2007-08, the county incurred Road Fund expenditures for Transit Services (Project #5000). Project #5000 was not classified as a non-road reimbursable project. Expenditures for this project were subsequently reimbursed and reimbursements were deposited into revenue accounts 610806 (LTF-MCC), 654030 (State Transit Assistance), and 650755 (Federal Transit Admin). While the expenditures were reimbursed into the Road Fund, the county should not be using the Road Fund for non-road-related projects. If the Road Fund should incur a non-road-related project cost, such project must be properly classified as a non-road-reimbursable project, have an agreement with the responsible party, and reimbursement to the Road Fund must be made in a timely manner (30 to 60 days after costs are incurred).

Road Fund monies can be expended only for road or road-related purposes, as outlined in Streets and Highways Code sections 2101 and 2150. Transit-related expenditures are not considered a road or road-related purpose.

Recommendation

The county should establish procedures to ensure all Road Fund expenditures are for road or road-related purposes and safeguard Road Fund monies for future road expenditures.

County's Response

During FY 2002-03 through FY 2007-08 the purchase of fixed assets for Transit Services were treated as regular transportation projects. When non-road-related projects are identified they will be properly classified as such and agreements with responsible parties prepared, including clauses for timely reimbursement. Transit related expenses are now paid thru the Transit Fund created in 2008.

**FINDING 3—
Ineligible expenditures
for transit bus
purchase**

In FY 2007-08, the county expended Road Fund monies to purchase a transit bus, in the amount of \$62,187. Expenditure for this purchase was fully reimbursed by CMAQ and LTF. While the expenditure for the bus purchase has been reimbursed into the Road Fund, the county should not be using the Road Fund for non-road-related activities.

Road Fund monies can be expended only for road or road-related purposes, as outlined in Streets and Highways Code sections 2101 and 2150. All money deposited by the county in its Road Fund must be expended exclusively for county roads. Transit-related expenditures are not considered a road or road-related purpose.

Recommendation

The county should establish procedures that ensure all Road Fund expenditures are road or road-related purposes and safeguard Road Fund monies for future expenditures.

County's Response

During FY 2002-03 through FY 2007-08 the purchase of fixed assets for Transit Services were treated as regular transportation projects. When non-road-related projects are identified they will be properly classified as such and agreements with responsible parties prepared, including clauses for timely reimbursement. Transit related expenses are now paid thru the Transit Fund created in 2008.

**FINDING 4—
Transits bus ownership
by the Road Fund**

Asset #28041 (2008 transit bus) is listed as an asset owned by the Road Fund. This asset was purchased by the Road Fund for transit services use, and was subsequently reimbursed by CMAQ and LTF funds.

Recommendation

Since this bus is not owned by the Road Fund, this asset should be transferred out of the Road Fund. Capital asset listing of the Road Fund should only present the vehicles/heavy equipment owned and purchased by the Road Fund.

County's Response

During FY 2002-03 through FY 2007-08 the purchase of fixed assets for Transit Services were treated as regular transportation projects. When non-road-related projects are identified they will be properly classified as such and agreements with responsible parties prepared, including clauses for timely reimbursement. Ownership of the bus has been changed to the Transit Fund. Transit related expenses are now paid thru the Transit Fund created in 2008.

**FINDING 5—
Non-road expenditures
not reimbursed in a
timely manner**

The county did not reimburse the Road Fund in a timely manner for expenditures on non-road work performed for the City of Chowchilla and Chowchilla Water District during FY 2005-06. The Road Fund incurred \$26,247 on non-road-related expenditures during FY 2005-06 and reimbursement to the Road Fund in the amount for \$26,247 was not made until September 3, 2008 (FY 2008-09).

Road Fund monies can be expended only for road or road-related purposes, as outlined in Streets and Highways Code sections 2101 and 2150. The SCO permits expenditures of Road Fund money for non-road-related work as a convenience to the counties, provided the expenditures are reimbursed within 30 to 60 days after completion of the work.

Recommendation

The county should establish procedures to ensure that the Road Fund is reimbursed for non-road-related work performed for other county departments and outside parties in a timely manner.

County's Response

When non-road-related projects are identified they will be properly classified as such and agreements with responsible parties prepared, including clauses for timely reimbursement. The Department will continue to work with other departments and jurisdictions to address emergency situations and timely reimbursements.

**FINDING 6—
Clerical help provided
to RMA-Administration**

During FY 2003-04 through FY 2007-08, Road Fund administrative employees provided clerical help as receptionists for the Resource Management Agency (RMA) administration. This activity is a non-road-related activity and expenditures by road employees performing this activity should be tracked and fully reimbursed to the Road Fund. The Road Fund is already charged by the county for its share of RMA administration expenditures through the Cost Allocation Plan and, therefore, work performed by road employees for the benefit of RMA administration should be reimbursed to the Road Fund.

Road Fund monies can be expended only for road or road-related purposes, as outlined in Streets and Highways Code sections 2101 and 2150. The SCO permits expenditures of Road Fund money for non-road work as a convenience to the counties, provided the expenditures are reimbursed within 30 to 60 days after completion of the work.

Recommendation

The county should establish procedures to ensure that the Road Fund is reimbursed for non-road-related work performed for other county departments and outside parties.

County's Response

When non-road-related tasks are identified they will be properly classified as such and agreements with responsible parties prepared, including clauses for timely reimbursement. The Department will educate other on the Road Fund restrictions and Cost Allocation Plan requirements.

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



RESOURCE MANAGEMENT AGENCY Road Department

Johannes J. Hoevertsz, Road Commissioner

2037 W. Cleveland Ave., MS#D
Madera, CA 93637-8720
(559) 675-7811
FAX (559) 675-7631
TDD (559) 675-8970

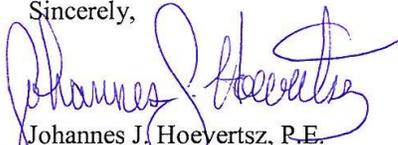
November 8, 2010

Mr. Steven Mar, Chief
Local Government Audits Bureau
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

Dear Mr. Mar:

We have received a copy of The State Controller's (SCO) audit for Madera County's Road Fund for the period of July 1, 2002, through June 30, 2008. We have found the audit to be accurate and have attached comments on the six findings and how we have and/or propose to address same issues in the future. It is our intent and goal to continue to account and expend Road Fund moneys in compliance with Article XIX of the California Constitution, the Street and Highways Code, and the State Controller's Office *Accounting Standards and Procedures for Counties* manual.

Sincerely,



Johannes J. Hoevertsz, P.E.
Road Commissioner

c: Eric Fleming, County Administrative Officer
Janet Kroeger, County Auditor-Controller

Findings and Comments

FINDING 1 - Ineligible expenditures for Amtrak Station Relocation (Project #6147).

Comment: This one time project was the first of its kind for the County and originally was treated as a regular transportation project. The County has since been reimbursed for the purchase of the right-of-way for the Amtrak Station; however it did happen on a timely manner. We have attached the request for reimbursement, the warrant from the State and the County's deposit permit. Transit related expenses are now paid thru the Transit Fund created in 2008.

FINDING 2 – Ineligible expenditures for Transit Services (Project #5000)

Comment: During FY 2002-03 through FY 2007-08 the purchase of fixed assets for Transit Services were treated as regular transportation projects. When non-road-related projects are identified they will be properly classified as such and agreements with responsible parties prepared, including clauses for timely reimbursement. Transit related expenses are now paid thru the Transit Fund created in 2008.

FINDING 3 – Ineligible expenditures for transit bus purchase

Comment: During FY 2002-03 through FY 2007-08 the purchase of fixed assets for Transit Services were treated as regular transportation projects. When non-road-related projects are identified they will be properly classified as such and agreements with responsible parties prepared, including clauses for timely reimbursement. Transit related expenses are now paid thru the Transit Fund created in 2008.

FINDING 4 – Transits bus ownership by the Road Fund

Comment: During FY 2002-03 through FY 2007-08 the purchase of fixed assets for Transit Services were treated as regular transportation projects. When non-road-related projects are identified they will be properly classified as such and agreements with responsible parties prepared, including clauses for timely reimbursement. Ownership of the bus has been changed to the Transit Fund. Transit related expenses are now paid thru the Transit Fund created in 2008.

FINDING 5 – Non-road expenditures not reimbursed in a timely manner

Comment: When non-road-related projects are identified they will be properly classified as such and agreements with responsible parties prepared, including clauses for timely reimbursement. The Department will continue to work with other departments and jurisdictions to address emergency situations and timely reimbursement.

FINDING 6 – Clerical help provided to RMA-Administration

Comment: When non-road-related tasks are identified they will be properly classified as such and agreements with responsible parties prepared, including clauses for timely reimbursement. The Department will educate others on the Road Fund restrictions and Cost Allocation Plan requirements.



RESOURCE MANAGEMENT AGENCY Road Department

2037 W. Cleveland Ave., MS#D
Madera, CA 93637-8720
(559) 675-7811
FAX (559) 675-7631
TDD (559) 675-8970

Johannes J. Hoevertz, Road Commissioner

November 18, 2008

Department of Transportation
Accounting Service Center, MS 33
Local Program Accounting Branch
P. O. Box 942874
Sacramento, CA 94274-0001

Billing No: 2
Invoice No: 2
Local Agency Project No: 6147
State Project No: 75A0232
Tax Identification No: 94-6000518
Date Project Accepted by County: Ongoing
Project Location: Northwest corner of the intersection of Road 26 and the BNSF Railroad Tracks
Expenditure Authorization No: R951SA

Reimbursement for SHA/STIP/IIP funds are claimed pursuant to Local Agency-State Agreement No. 75A0232 and TCRP Funds are claimed pursuant to PPNO Number: 75-2025

	Environmental Studies & Permits	PS&E	Right of Way/ Acquisition	Construction Including CE
State participating costs from	1/1/2007	1/7/2007	1/1/2007	
To	9/30/2008	9/30/2008	9/30/2008	
Total Indirect Costs to Date	\$0.00	\$0.00	\$0.00	\$0.00
Total Direct Costs to Date	\$3,820.00	\$78,543.65	\$174,616.70	\$0.00
Less: Retention	\$0.00	\$0.00	\$0.00	\$0.00
Liquidated Damages	\$0.00	\$0.00	\$0.00	\$0.00
Non-participating Costs	\$0.00	\$0.00	\$0.00	\$0.00
Total State Participating Costs to Date	\$3,820.00	\$78,543.65	\$174,616.70	\$0.00
Less: Participating Costs on previous invoice	\$570.00	\$22,613.59	\$3,739.58	\$0.00
Change in participating Costs	\$3,250.00	\$55,930.06	\$170,877.12	\$0.00
Reimbursement Ratio	100%	100%	100%	100%
Amount of this claim	\$3,250.00	\$55,930.06	\$170,877.12	\$0.00

TOTAL INVOICE AMOUNT
Less STATE 10% WITHHOLDING

\$230,057.18

\$207,051.46

207,049.66

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


Danielle Gonzales, Real Property Agent

559-675-7811

For questions regarding this invoice, please contact:

Danielle Gonzales, Real Property Agent

559-675-7811

REMITTANCE ADVICE

VENDOR ID

PG 2

05-06-09

STATE OF CALIFORNIA
DOF

STD. 404C (REV. 4-95)

THE ENCLOSED WARRANT IS IN PAYMENT OF THE INVOICES SHOWN BELOW

DEPARTMENT NAME DEPARTMENT OF TRANS - 2660	ORG. CODE	INVOICE DATE	INVOICE NUMBER	RPI
DEPARTMENT ADDRESS SACRAMENTO CA 95814	CLAIM SCHED. NO. 9200091	04/27/09	RAIL75A0231	31288.15
VENDOR MADERA COUNTY ROAD DEPARTMENT RESOURCE MANAGEMENT AGENCY 2007 W CLEVELAND AVE MS# D MADERA CA 936978720		04/27/09	RAIL75A0231	31500.00
FEDERAL TAX ID NO. OR SSAN	RPTYPE	TAXYR	TOTAL REPORTED TO IRS	TOTAL PAYMENT

REMITTANCE ADVICE

VENDOR ID

PG 2

05-06-09

STATE OF CALIFORNIA
DOF

STD. 404C (REV. 4-95)

THE ENCLOSED WARRANT IS IN PAYMENT OF THE INVOICES SHOWN BELOW

DEPARTMENT NAME DEPARTMENT OF TRANS - 2660	ORG. CODE	INVOICE DATE	INVOICE NUMBER	RPI
DEPARTMENT ADDRESS SACRAMENTO CA 95814	CLAIM SCHED. NO. 9200091	04/27/09	TORP75A0280	114280.51
VENDOR MADERA COUNTY ROAD DEPARTMENT RESOURCE MANAGEMENT AGENCY 2007 W CLEVELAND AVE MS# D MADERA CA 936978720				
FEDERAL TAX ID NO. OR SSAN	RPTYPE	TAXYR	TOTAL REPORTED TO IRS	TOTAL PAYMENT
			0.00	TOTAL: 207049.66

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK - VIEW AT AN ANGLE



STATE OF CALIFORNIA WARRANT NUMBER
04-774093

H THE TREASURER OF THE STATE WILL PAY OUT OF THE
IDENTIFICATION NO.

FUND NO. 0048 FUND NAME TRANSPORTATION REV ACCO

MO. DAY YR. 2660 05 26 2009

90-1342/1211
04774093

TO: 774093
MADERA COUNTY ROAD DEPT

DOLLARS CENTS
\$**207049.66

Payment for Invoice #2

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

FORM 04-05 (2-97) CONTROL LERS WARRANT

04774093 20

COUNTY OF MADERA - DEPOSIT PERMIT

AUDITOR-CONTROLLER
USE ONLY

PERMIT NO.

TITLE OF DEPOSITING ORGANIZATION
Lead Dept

NO. OF DEPOSITING ORG.
11801

DATE
6-1-09

000000

FUND & ACCOUNT DESCRIPTION	FUND/ ORG.	ACCOUNT	REVENUE DESCRIPTION	CHECK #	DOLLARS	CENTS
<i>Trads</i>	<i>11801</i>	<i>659656</i>	<i>For Auditak</i>		<i>\$ 207,049</i>	<i>66</i>
			<i>Relocation Project</i>			
			<i># 6149 - prior</i>			
			<i>year expenditure</i>			

REMITTANCE ADVISE

VENDOR- ID *PG 1*

05-06-09

STATE OF CALIFORNIA
DOF
RPI

STD. 404C (REV. 4-95)

THE ENCLOSED WARRANT IS IN PAYMENT OF THE INVOICES SHOWN BELOW

DEPARTMENT NAME	DEPARTMENT OF TRANS - 2660	ORG. CODE	INVOICE DATE	INVOICE NUMBER	INVOICE AMOUNT
<i>DEPARTMENT ADDRESS</i>	<i>SACRAMENTO</i>	<i>CA 95814</i>	<i>04/27/09</i>	<i>RAIL75A0232</i>	<i>61269.15</i>
<i>VENDOR</i>	<i>MADERA COUNTY ROAD DEPARTMENT</i>	<i>CLAIM SCHED. NO</i>	<i>04/27/09</i>	<i>RAIL75A0232</i>	<i>31500.00</i>
	<i>RESOURCE MANAGEMENT AGENCY</i>	<i>9D30591</i>	<i>04/27/09</i>	<i>RAIL75A0232</i>	<i>31500.00</i>
	<i>2037 W CLEVELAND AVE MS# D</i>		<i>04/27/09</i>	<i>RAIL75A0232</i>	<i>31500.00</i>
	<i>MADERA</i>		<i>04/27/09</i>	<i>RAIL75A0232</i>	<i>31500.00</i>

Accepted for Deposit by:
County Treasurer

By *[Signature]* Deputy

FEDERAL TAX ID NO. OR SSAN RPTYPE TAXYR TOTAL REPORTED TO IRS

TOTAL PAYMENT

DESO	CHECKS	TOTAL
	<i>207,049</i>	<i>66</i>
	<i>207,049</i>	<i>66</i>

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>