



Office of the City Auditor

**Report to the City Council
City of San José**

**State-Local Transportation Partnership Program
State Project SB 98-5005 (001)**

**Combined Statement of Expenditures
Period From June 5, 1997 To July 22, 1998**

**(With Independent Auditor's Report Thereon And
Independent Auditor's Report On Compliance)**

**Report 00-10
December 2000**



CITY OF SAN JOSÉ, CALIFORNIA

800 N. First Street • San Jose, California 95112 • Tel: (408) 277-4601

December 15, 2000

GERALD A. SILVA
City Auditor

Honorable Mayor and Members
of the City Council

We have audited the accompanying combined statement of expenditures of the City of San Jose, California, (the City) State-Local Transportation Partnership Program, State Project SB 98-5005 (001) for the period from June 5, 1997, to July 22, 1998. The combined statement of expenditures is the responsibility of the City's management. Our responsibility is to express an opinion on the combined statement of expenditures based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance that the combined statement of expenditures is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the combined statement of expenditures. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the combined statement of expenditures. We believe that our audit provides a reasonable basis for our opinion.

The accompanying combined statement of expenditures was prepared to present the contract expenditures incurred by the City for the project listed in the first paragraph of this report, and is not intended to be a complete presentation of the City's financial position or results of operations for the period presented.

In our opinion, the accompanying combined statement of expenditures for the project referred to above, presents fairly in all material respects, the contract expenditures incurred by the City during the period from June 5, 1997, to July 22, 1998, in conformity with the project agreements and generally accepted accounting principles as applied to reimbursement projects of this type.

This report is intended for the information of the City Council, the City's management, and the funding agency (California State Department of Transportation), and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.

Gerald A. Silva, CPA
City Auditor

cc: Rene Cordelo
Lee Soward



**City of San Jose, California
 State-Local Transportation Partnership Program
 State Project SB 98-5005 (001)**

**Combined Statement of Expenditures
 Period from June 5, 1997 to July 22, 1998**

State Project Number	Description	Contract Expenditures		
		Eligible	Ineligible	Total
SB 98-5005 (001)	Various City Streets – Resurfacing	<u>\$2,095,584</u>	<u>\$445,098</u>	<u>\$2,540,682</u>

See accompanying notes to Combined Statement of Expenditures.

CITY OF SAN JOSE, CALIFORNIA
State-Local Transportation Partnership Program
State Project SB 98-5005 (001)

Notes to Combined Statement of Expenditures
Period from June 5, 1997 to July 22, 1998

(1) State-Local Transportation Partnership Program

The City of San Jose, California, (the City) and the California State Department of Transportation (the State) entered into an agreement that enables the City to receive funding under the State-Local Transportation Partnership Program pursuant to Streets and Highway Code Section 2600 et seq. The City provides additional funding from various approved sources.

Project SB 98-5005 (001) is for the resurfacing of 63 City streets.

The accompanying combined statement of expenditures summarizes the contract expenditures for the project. The State has reimbursed a portion of eligible expenditures as defined under its agreement with the City.

(2) Basis of Accounting

The accounting records for the project are maintained on the modified accrual basis. Accordingly, expenditures are recognized when incurred.



GERALD A. SILVA
City Auditor

CITY OF SAN JOSÉ, CALIFORNIA

800 N. First Street • San Jose, California 95112 • Tel: (408) 277-4601

Independent Auditor's Report on Compliance with Specific Requirements Applicable to the State-Local Transportation Partnership Program

Honorable Mayor and Members
of the City Council

We have audited the accompanying combined statement of expenditures of the City of San Jose, California, (the City) State-Local Transportation Partnership Program, State Project SB 98-5005 (001) for the period from June 5, 1997 to July 22, 1998, and have issued our report thereon dated December 15, 2000.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined statement of expenditures is free of material misstatement.

The City's management is responsible for the City's compliance with laws and regulations. In connection with the audit referred to above, we selected and tested certain transactions and records to determine the City's compliance with State-Local Transportation Partnership Program regulations as outlined below:

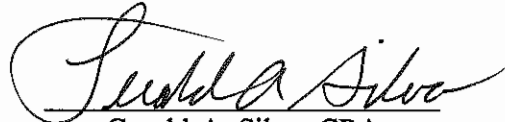
- Reimbursement claims submitted to the California State Department of Transportation are supported by payment vouchers.
- Charges for the various categories of eligible costs incurred by the City are properly supported.
- Ineligible costs were not claimed as reimbursable on the project.
- Construction engineering and contingencies do not exceed 10 percent of awarded contract items.
- Local match funds were from an approved source.

The results of our tests indicate that the City complied in all material respects with the laws and regulations referred to above.



*City Auditor's Report on Compliance with Specific Requirements
Applicable to the State-Local Transportation Partnership Program*

This report is intended solely for the information of the City Council, the City's management, and the funding agency (California State Department of Transportation), and should not be used for any other purpose. However, this report is a matter of public record and its distribution is not limited.


Gerald A. Silva, CPA
City Auditor

December 15, 2000

December 14, 2000

Ms. Sylvia Fung
Department of Transportation
Local Assistance Office
P.O. Box 23660
Oakland, CA 94623-0660

Dear Ms. Fung,

SUBJECT: RESURFACING FINAL REPORT OF EXPENDITURE – CYCLE 8

On May 21, 1998, the final invoice for resurfacing under the State Local Transportation Partnership Program cycle 8 [SB 98-5005(001)] in the amount of \$490,006 was sent to your office for payment without the final report of expenditure. The eligible contract total was \$1,996,766 with pro rata share of 24.54%. State Local Transportation Partnership Program requires a final report of expenditure be submitted with the final invoice when the total state share amount exceeds \$300,000.

This is to submit the final report of expenditure for resurfacing in compliance with the State Local Transportation Partnership Program requirement. The final invoice and final pay letter are enclosed for your reference.

Should there be any questions or need additional information, please contact Rufino Ortiz, Jr. at (408) 277-3728 or myself at (408) 277-2886.

Sincerely,



RENE ISAAC CORDERO
Senior Civil Engineer
Transportation Division

Enclosures.

**STATE LOCAL TRANSPORTATION PARTNERSHIP PROGRAM
FINAL REPORT OF EXPENDITURES**

Local Agency: San Jose
 SLTPP Project Number: SB 98-5005(001)
 Expenditure Authorization: 04-928551

FINAL ENGINEER'S ESTIMATE

To be used as a basis for computation of State-Local Transportation Partnership Program (SLTPP) funds.
 (Description and Limits of Work.)

ELIGIBLE CONTRACT ITEMS

<u>ITEM NO.</u>	<u>ITEM DESCRIPTION</u>	<u>UNIT</u>	<u>QTY</u>	<u>PRICE</u>	<u>AMOUNT</u>
See Attachment A					
Subtotal:					2,095,584
Construction Engineering & Contingencies (Cycles 1 & 2 only, 10% maximum):					0
State or Locally Furnished Materials (Beginning with Cycle 3, if paid for by Local Entity)					0
Supplemental Work (Beginning with Cycle 5):					0
Eligible Project Total:					2,095,584

INELIGIBLE CONTRACT ITEMS

<u>ITEM NO.</u>	<u>ITEM DESCRIPTION</u>	<u>UNIT</u>	<u>QTY</u>	<u>PRICE</u>	<u>AMOUNT</u>
See Attachment B					
Subtotal: \$					445,098
Construction Engineering & Contingencies (Cycles 1 & 2 only, 10% maximum): \$					0
State or Locally Furnished Materials (Beginning with Cycle 3, if paid for by Local Entity) \$					0
Supplemental Work (Beginning with Cycle 5)					
Ineligible Project Total: \$					445,098
PROJECT TOTAL: \$					2,540,682

SLTPP REPORT OF EXPENDITURES

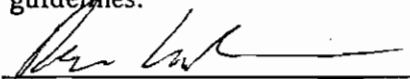
Local Agency: San Jose
 SLTPP Project Number: SB 98-5005(001)
 Expenditure Authorization: 04-928551

PROJECT SUMMARY

	Application	Award	Final
Eligible Contract Items	\$ <u>2,608,280</u>	\$ <u>2,433,500</u>	\$ <u>2,540,682</u>
Construction Engineering and Contingencies (Cycles 1 & 2 Only)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
State or Locally Furnished Materials (Beginning with Cycle 3, if paid for by Local Entity)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Supplemental Work (Beginning with Cycle 5)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total Eligible Costs	\$ <u>2,608,280</u>	\$ <u>2,433,500</u>	\$ <u>2,540,682</u>
Ineligible Costs	\$ <u>0</u>	\$ <u>436,734</u>	\$ <u>445,098</u>
Total Project Costs	\$ <u>2,608,280</u>	\$ <u>1,996,766</u>	\$ <u>2,095,584</u>
SLTPP Reimbursement Percentage = <u>24.54</u> %			
SLTPP Funds	\$ <u>640,071</u>	\$ <u>490,006</u>	\$ <u>490,006 (maximum)</u>
Other Funds	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

CERTIFICATION

I hereby certify that, to the best of my knowledge and belief, the information in this Report of Expenditures is a true and accurate record of the work performed, according to SLTPP guidelines.



 Signature and Title
 Rene Isaac Cordero
 Senior Civil Engineer

Attachment A
STATE LOCAL TRANSPORTATION PARTNERSHIP PROGRAM
FINAL REPORT OF EXPENDITURES
ELIGIBLE CONTRACT ITEMS

ITEM NO.	ITEM DESCRIPTION	UNIT	QTY	PRICE	AMOUNT
1	Acorn Way: Verdant Way to Eden Ave	LF	650	41.1682	26,759
2	Amber Drive: Phelps Ave to Runnymede Dr	LF	1018	41.1682	41,909
3	Andrea Court: Andrea Dr to East End	LF	195	41.1682	8,028
4	Andrea Drive: Parkland Ave to Walton Way	LF	800	41.1682	32,935
5	Asbury Street: First St to San Pedro St	LF	667	41.1682	27,459
6	Bacchus Drive: McLaughlin Ave to East End	LF	1404	41.1682	57,800
7	Bellerose Drive: McDaniel Ave to City Limit	LF	510	41.1682	20,996
8	Bernice Way: Jennifer Way to TaperAve	LF	593	41.1682	24,413
9	Bernice Way: Taper Ave to New Jersey Ave	LF	843	41.1682	34,705
10	Bon Air Court: Calboro Dr to West End	LF	212	41.1682	8,728
11	Browning Avenue: Cambriana Dr to Janet Ave	LF	477	41.1682	19,637
12	Calboro Drive: Williams Rd to Amber Dr	LF	1421	41.1682	58,500
13	Carson Way: Coit Dr to West End	LF	112	41.1682	4,611
14	Clarinda Way: Sandy Ln to Emiline Dr	LF	760	41.1682	31,288
15	Coit Drive: Leigh Ave to Curtner Ave	LF	887	41.1682	36,516
17	Dubert Lane: Crucero Dr to Santee Dr	LF	750	41.1682	30,876
18	El Dorado Avenue: Dana Ave to West End	LF	1150	41.1682	47,343
19	Elaine Drive: Bernice Way to Cambrianna Dr	LF	725	41.1682	29,847
20	Elm Street: Hamline St to Newhall St	LF	492	41.1682	20,255
21	Emory Avenue: Park Ave to Bascom Ave	LF	2962	41.1682	121,940
22	Fair Avenue: Lucretia Ave to MaLaughlin Ave	LF	1371	41.1682	56,442
23	Finch Drive: Eden Ave to East End	LF	698	41.1682	28,735
24	Forest Avenue: Bascom Ave to Clarmar Way	LF	438	41.1682	18,032
25	Gates Drive: Lencar Wy to Nelson Wy	LF	768	41.1682	31,617
26	Gilda Way: Mary Jo Wy to Harwood Rd	LF	1050	41.1682	43,227
27	Gleneden Way: Eden Ave to East End	LF	704	41.1682	28,982
28	Glentree Way: Eden Ave to East End	LF	702	41.1682	28,900
29	Hawthorne Way: San Pedro St to West End	LF	384	41.1682	15,809
30	Hedding Frontage N: Chestnut St to Stockton Ave	LF	425	41.1682	17,496
31	Janet Avenue: Browning Ave to Kathleen St	LF	222	41.1682	9,139
32	Jennifer Way: Cambrianna Dr to Bernice Wy	LF	738	41.1682	30,382
33	Jericho Lane: Macon Ave to Savannah Dr	LF	504	41.1682	20,749
34	Linwood Drive: Gunston Wy to Nelson Wy	LF	956	41.1682	39,357
35	Lone Hill Road: Laurinda Dr to Los Gatos Almaden	LF	1275	41.1682	52,489
37	Macon Avenue: Savannah Dr to Walton Way	LF	531	41.1682	21,860
38	Mahoney Drive: Davenport Dr to Claremont Ave	LF	1066	41.1682	43,885
39	Marjohn Boulevard: Edenvale Ave to Private Entrance	LF	1426	41.1682	58,706
40	Nelson Way: Leigh Ave to Camden Ave	LF	1506	41.1682	61,999
41	Newhall Street: East End (RR) to The Alameda St	LF	1733	41.1682	71,344
42	Newhall Street: Coleman Ave to West End (RR)	LF	1354	41.1682	55,742
43	Noella Way: Laurinda Dr to Los Gatos Almaden Dr	LF	1294	41.1682	53,272
44	Owsley Avenue: Clemence Ave to McLaughlin Ave	LF	700	41.1682	28,818
45	Panoche Avenue: McLaughlin Ave to East End	LF	901	41.1682	37,093
47	Roewill Drive: Will Rogers Dr to Rhoda Dr	LF	923	41.1682	37,998
48	Rustic Drive: Potrero Dr to Orange Grove Dr	LF	616	41.1682	25,360

49	Savannah Drive: Walton Wy to Macon Ave	LF	1037	41.1682	42,691
50	Sherwood Avenue: Newhall St to Hamline St	LF	380	41.1682	15,644
52	Sutro Drive: Cody Way to Leigh Ave	LF	920	41.1682	37,875
53	Taper Avenue: Foxworthy Ave to Camden Ave	LF	1221	41.1682	50,266
54	Topaz Avenue: Will Rogers Dr to Payne Ave	LF	2300	41.1682	94,687
55	Verdant Way: Eden Ave to Acorn Way	LF	652	41.1682	26,842
56	Via Ferrari Avenue: Panoche Ave to Story Rd	LF	859	41.1682	35,363
57	Vintage Way: Roberts Ave to Lucretia Ave	LF	704	41.1682	28,982
58	Walton Way: Eden Ave to Calboro Dr	LF	1085	41.1682	44,667
59	White Road: McKee Ave to Mabury Rd	LF	2832	41.1682	116,588

TOTAL

2,095,584

Attachment B
STATE LOCAL TRANSPORTATION PARTNERSHIP PROGRAM
FINAL REPORT OF EXPENDITURES
INELIGIBLE CONTRACT ITEMS

ITEM NO.	ITEM DESCRIPTION	UNIT	QTY	PRICE	AMOUNT
16	Commercial Street: Old Oakland to 13th Street	LF	814	41.1682	33,511
36	MacArthur Avenue: Stevens Creek to City Limit	LF	126	41.1682	5,187
46	Richards Avenue: Hicks to West End	LF	1200	41.1682	49,402
51	Sierra Road: 150 ft E/O Fulbar Ct to 850 ft	LF	503	41.1682	20,708
60	13th Street: Commercial to Charles	LF	809	41.1682	33,305
61	15th Street: Commercial to Charles	LF	857	41.1682	35,281
62	Alternate #1 Franela Drive: Hillsdale to Yucca	LS	1	132,571	132,571
63	Alternate #2 Warren Avenue: Snyder to Willow	LS	1	135,134	135,134
TOTAL					445,098

ICE

CITY OF SAN JOSE
PHONE (408) 277-4184

DEPARTMENT OF TRANSPORTATION
P O BOX 942874
SACRAMENTO CA 94274-0001

DETACH TOP PORTION AND RETURN WITH YOUR REMITTANCE

CUSTOMER NO.		012114
INVOICE NUMBER		9800041690
USER I.D.		W23
DATE		05/21/98
AMOUNT DUE	AMOUNT PAID	
\$	\$	
AMOUNT	VISIBLE CODE	
\$490,006.00	465 570000008011	
	Paid - June 15, 1998	
TOTAL	\$490,006.00	

DESCRIPTION OF ARTICLE OR SERVICES
RESURFACING-VARIOUS CITIES FOR
STATE-LOCAL TRANSPORTATION ON
PARTNERSHIP PROGRAM CYCLE-8

PW MISCELLANEOUS REVENUES

Please notify us of any change in your name or address.

Make all checks payable to "City of San Jose" for the total amount due. Mail your remittance with top portion of this invoice to:

CITY OF SAN JOSE - TREASURY
801 N. FIRST STREET, ROOM 217
SAN JOSE, CALIFORNIA 95110
Phone (408) 277-4184

DEPARTMENT

TERMS NET — BILL BECOMES DELINQUENT 30 DAYS AFTER INVOICE DATE UNLESS OTHERWISE NOTED.

CUSTOMER NO. 012114
INVOICE NUMBER 9800041690
INVOICE DATE 05/21/98

Grant Amount: \$490,006.00