

COPY FILED

FEB 15 2008

SUPERIOR COURT OF CALIFORNIA  
COUNTY OF SUTTER  
CLERK OF THE COURT  
By \_\_\_\_\_ Deputy

# Report of the 2007-2008 Sutter County Grand Jury

ROBERT WILIAM AHU, KIMBER LEE ANDERSEN, GLENN ARONOWITZ,  
MARIA A. ARREOLA, DEBORAH LEE BAKER, KEVIN CHARLES BERMINGHAM,  
KENNETH DEAN BROOKE-FOREPERSON, NANCE ANN CONTRERAS,  
JOAN DUBUISSON DOOLITTLE, KENT BRYON EKBERG, JOHN EDWARD ELLIOTT,  
THERESE ANN GUIDERA, DOUGLAS JAMES HEACOCK, SATOKO SHINOZAKI KIM,  
TAMI RENE KING, JODY MARIE MCGINNIS, SARA NEILAH NEUKIRCHNER,  
CYNTHIA LEE TAYLOR, DIANE REBECCA UUTELA

Final report [pursuant to Penal Code Section 933(a)] on  
subject: Board of Supervisor's Mileage Reimbursement.

Kenneth D. Brooke  
Kenneth D. Brooke,  
07-08 Grand Jury Foreperson

Jan 29, 2008  
Date

\*\*\*\*\*

Pursuant to Penal Code Section 933(a), the Presiding Judge makes the finding that the foregoing report is in compliance with Title 4, Chapter 3 of the Penal Code ("Powers and Duties of the Grand Jury").

Christopher R. Chandler  
Christopher R. Chandler, Presiding Judge  
Superior Court of California, County of Sutter  
2-8-08





# Sutter County Grand Jury

---

January 29, 2008

The Honorable Christopher R. Chandler  
Presiding Judge, Sutter County Superior Court  
446 Second Street  
Yuba City, CA 95991

Dear Judge Chandler:

Attached is the first report of the 2007-2008 Sutter County Grand Jury.

It is the policy of the 2007-2008 Sutter County Grand Jury to release all reports upon their completion and approval. No special or added significance should be attached to this report due to its subject matter.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "L. D. Brooke".

Kenneth D. Brooke  
Foreperson



# Board of Supervisor's Mileage Reimbursement

## Introduction:

The Grand Jury received and investigated a complaint regarding mileage reimbursement claims made by Sutter County Supervisor, Dan Silva.

The complaint was investigated by the Audit & Finance Committee comprised of the following Jurors: Deborah Baker, Doug Heacock, John Elliott & Sara Neukirchner.

## Discussion:

Supervisor Silva's mileage claims have routinely been rounded to zeroes for every destination he claims on his expense report. The 2006-2007 Grand Jury reported a mileage reimbursement discrepancy and based on their recommendations, a revised county ordinance (Sec. 52-592 – 52-599) was adopted to require Supervisors to list their mileage accurately on all claims and to clarify the ambiguity in the previous rules for automobile allowances:

### **The previous Ordinance stated:**

*Sec. 52-592 01/04 (Exhibit A):*

*"There shall be no entitlement to compensation under this section for travel between starting points and destinations located in Sutter or Yuba Counties."*

*Sec. 52-599 09/02 (Exhibit B):*

*"Each Supervisor shall receive an automobile allowance in the amount of one hundred dollars (\$100) per month or shall receive actual mileage in accordance with the mileage reimbursement rate specified in Section 52-592 of the Sutter County Ordinance code, at the option of the Board member, for attending to the business of the County within the boundaries of the Yuba-Sutter County areas."*

### **The revised Ordinance (Sec. 52-592 04/07) states:**

*Sec. 52-592 04/07 (Exhibit C):*

*"There shall be no entitlement to compensation under this section for travel between starting points and destinations located within Sutter or Yuba counties if the supervisor has elected the automobile allowance provided for in section 52-599(a)."*

*Sec. 52-599 04/07 (Exhibit D):*

*"For attending to the business of the County within the boundaries of Sutter and Yuba counties, each Supervisor may choose to either:*

- a) Receive an automobile allowance in the amount of one hundred dollars (\$100) per month or,*
- b) Receive actual mileage pursuant to the mileage reimbursement rate provisions of section 52-592."*

This Ordinance was unanimously carried and adopted on March 27, 2007. Supervisor Silva submitted a claim in June of 2007 again rounding his mileage and not recording the accurate mileage. A subsequent audit of these



forms found several discrepancies in the actual mileage versus the mileage recorded. The amounts were insignificant enough to not warrant a request for recompense from the Auditor-Controller.

**In a letter from the Auditor-Controller's office to Dan Silva, dated October 29, 2007 (Exhibit E):**

*"... the \$1,858.50 [June 6, 2007] claim was paid but we were only able to approve \$1,353.67 because additional miles claimed were not substantiated....*

*... As a result of the Grand Jury's recommendation... we extensively analyzed and audited your mileage claims. In addition to the unsubstantiated mileage noted above we performed the same analysis on the claim we had previously paid and of the \$2,823.99 claimed only \$1,924.02 would be approved on this basis because the balance would be disallowed because additional miles claimed were not substantiated. The amount you actually received, \$1,971.80, is not materially different from the mileage you were entitled to as a result of the audit so we are not recommending any adjustment."*

Since 2005, the Sutter County Board of Supervisor's Expense and County Elected Official Ethics Policy has required a 120-day submittal period for reimbursement.

**From the Board of Supervisor's Expense and County Elected Official Ethics Policy (12/05 1.h.ii.) (Exhibit F):**

*"Members of the Board of Supervisors shall submit expense reports to the County Auditor-Controller no later than the 120<sup>th</sup> calendar day after the expense is incurred, or a reasonable time thereafter if the Board of Supervisors finds that circumstances are appropriate for a later submission, and the reports shall be accompanied by the receipts documenting each expense."*

Supervisor Silva submitted his requests for mileage reimbursement as few as two times a year rather than within the recommended time frame.

Following an interview with Supervisor Silva, Silva readily admits he was in error and cites poor record keeping and "pleads ignorance" as an explanation for any policy violations. Supervisor Silva also stated that while he rounded to zeroes, he often under-claimed miles that would have otherwise been payable.

**In a letter from Dan Silva to the Auditor-Controller's office, dated September 5, 2007 (Exhibit G):**

*"Although I round my mileage, I do not claim parking for the meetings in Sacramento or for my business lunches. The parking costs alone range from \$15-\$25 each business trip, and with the per diem for lunch set at \$16, I have saved the County a considerable amount of money. The following is a recapitulation of my monthly actual miles traveled compared to claimed miles:*

	<u>Claimed</u>	<u>Actual</u>
February	872	956
March	987	1027
April	650	653.5
May	1323	1419

*I did not revise the previously claimed mileage... As you can see, the claimed amount is considerably less than the actual miles traveled for the month. "*

Supervisor Silva further states that future submittals will only include the previous 120 day's worth of expenses and will accurately record his start and destination mileage.





## Findings:

Supervisor Silva violated two Sutter County policies, the Sutter County Salary Code Ordinance (sec. 52-599(b)) and the Sutter County Board of Supervisor's Expense and County Elected Official Ethics Policy (12/05 1.h.ii.) on November 15, 2006 and June 5, 2007 by filing reports that were not representative of actual mileage, exceeded a reasonable time frame and the 120 day reimbursement period.

The Grand Jury makes no finding as to whether Supervisor Silva inflated or under-stated the mileage reimbursement that was due to him.

The Grand Jury finds that inaccurate and untimely record keeping is the cause of these violations. The Grand Jury further finds that Supervisor Silva acknowledges this poor record keeping and "pleads ignorance" of his own policies. Supervisor Silva makes the assurance that future expense reimbursements will be made timely within 120 days or less.

The Grand Jury finds that the procedure for submitting expense reimbursement claims is to submit their reports to the County Counsel at which time they are checked for legality, endorsed by the County Counsel and forwarded to the Auditor-Controller's office for payment. The Grand Jury finds that no other Supervisors are in violation of these policies in this way. The four remaining Supervisors all elected to take the \$100 flat mileage reimbursement.

Through the course of this investigation, the Grand Jury also found that it is the responsibility of the individual submitting the reports to audit and report accurately and with integrity.

## Recommendations:

It is the continued recommendation of the Grand Jury that all expenses be recorded with complete accuracy, including start & destination mileage, meals that are on county time and all other travel or business expenses that are allowed in the Sutter County Travel & Business Expense Policy, The Board of Supervisor's and Elected County Official Ethics Policy and the Sutter County Ordinances Salary Code Sections 52-592 and 52-599.

The Grand Jury further recommends that all expense reimbursement requests be filed every 120 days or less to comply with the Board of Supervisor's and Elected County Official Ethics Policy.

While it is not the obligation of the County Counsel to check for truthfulness in documents submitted and signed by Supervisors, glaring and chronic disregard of county policy should be apparent with even a cursory glance. The Grand Jury recommends that each Supervisor and County Counsel, take a second look at each of the expense reimbursement forms to which they are signing their names, to check for veracity as well as compensability.

Finally, the Grand Jury recommends that the Auditor-Controller's office provide all of the Supervisors with an expense reimbursement form before their next reimbursement that includes spaces for start and destination points to accurately record mileage and more space to detail other expenses.

## Respondents:

Dan Silva, Sutter County Board of Supervisors

Ron Erickson, County Counsel

Robert Stark, Auditor-Controller

BOARD OF SUPERVISORS *BS*



EXHIBIT A

SALARY CODE

SEC. 52-592 - 52-594

Chapter 52  
Division 1

SALARY CODE

SECTIONS:

- 52-592 Board of Supervisors - Mileage
- 52-593 Board of Supervisors - Salary
- 52-594 Insurance
- 52-595 Social Security
- 52-596 Retirement
- 52-597 Orientation of Supervisors-Elect
- 52-599 Automobile Allowance

52-592 BOARD OF SUPERVISORS - MILEAGE

Each supervisor shall receive his or her actual expenses while attending to the business of the County and mileage allowances for official travel at the IRS approved rate of mileage for business miles driven.

There shall be no entitlement to compensation under this section for travel between starting points and destinations located in Sutter or Yuba Counties.

([967,1049,1084,1302]Ord. 1323, Sec. 1; , Jan. 15, 2002)

52-593 BOARD OF SUPERVISORS - SALARY

The first day of the pay period following the effective date of this section, the monthly salary of each supervisor shall be two thousand eight hundred and sixteen dollars and twenty-seven cents (\$2,816.27).

Effective December 25, 2004, the monthly salary of each supervisor shall be two thousand eight hundred and seventy-two dollars and sixty cents (\$2,872.60).

([967,1049,1081,1211,1249,1277,1297,1302,1323,1350]Ord. 1377, Sec. 1; Jan. 13, 2004)

52-594 INSURANCE

The first day of the month following the effective date of this section, the health, dental, vision and life insurance benefits shall be consistent with the benefits in effect for employees in the Management Unit through December 31, 2005, including participation in the Interval Revenue Code Section 125 Plan.

([1027,1102,1183,1245,1269,1277,1284,1297,1302,1315,1343]Ord. 1377, Sec. 2, Jan. 13, 2004)



SALARY CODE

SEC. 52-599

52-599      AUTOMOBILE ALLOWANCE

Each supervisor shall receive an automobile allowance in the amount of one hundred dollars (\$100.00) per month or shall receive actual mileage in accordance with the mileage reimbursement rate specified in Section 52-592 of the Sutter County Ordinance Code, at the option of the Board member, for attending to the business of the County within the boundaries of the Yuba-Sutter County areas.      ([1084] Ord. 1103, Sec. 1; June 18, 1991)



SALARY CODE

SEC. 52-592 - 52-594

Chapter 52  
Division 1

SALARY CODE

SECTIONS:

52-592	Board of Supervisors - Mileage
52-593	Board of Supervisors - Salary
52-594	Insurance
52-595	Social Security
52-596	Retirement
52-597	Orientation of Supervisors-Elect
52-599	Automobile Allowance

52-592 BOARD OF SUPERVISORS - MILEAGE

Each supervisor shall receive his or her actual expenses while attending to the business of the County. Mileage allowances for official travel shall be paid at the IRS approved mileage rate for business miles driven.

There shall be no entitlement to compensation under this section for travel between starting points and destinations located within Sutter or Yuba Counties if the supervisor has elected the automobile allowance provided for in section 52-599(a).

([967,1049,1084,1302,1323] Ord. 1443, Sec. 1; April 3, 2007)

52-593 BOARD OF SUPERVISORS - SALARY

The first day of the pay period following the effective date of this section, the monthly salary of each supervisor shall be two thousand eight hundred and sixteen dollars and twenty-seven cents (\$2,816.27).

Effective December 25, 2004, the monthly salary of each supervisor shall be two thousand eight hundred and seventy-two dollars and sixty cents (\$2,872.60).

([967,1049,1081,1211,1249,1277,1284,1297,1302,1323,1350] Ord. 1377, Sec. 1; Jan. 13, 2004)

52-594 INSURANCE

The first day of the month following the effective date of this section, the health, dental, vision and life insurance benefits shall be consistent with the benefits in effect for employees in the Management Unit through December 31, 2007, including retiree health insurance and participation in the Internal Revenue Code Section 125 Plan.

([1027,1102,1183,1245,1269,1277,1284,1297,1302,1315,1343;1377] Ord. 1440, Sec. 1, Feb. 14, 2007)





EXHIBIT D

SALARY CODE

SEC. 52-599

52-599 AUTOMOBILE ALLOWANCE

For attending to the business of the County within the boundaries of Sutter and Yuba Counties, each Supervisor may choose to either:

- a) Receive an automobile allowance in the amount of one hundred dollars (\$100.00) per month; or
- b) Receive actual mileage pursuant to the mileage reimbursement rate provisions of section 52-592. **([1084; 1103] Ord. 1443, Sec. 2; April 3, 2007)**



# COUNTY OF SUTTER

October 29, 2007



ROBERT E. STARK, CPA

AUDITOR-CONTROLLER

To: Dan Silva, Supervisor 5<sup>th</sup> District

Re: Your mileage reimbursements; Warrant #3-229193 dated September 13, 2007 in the amount of \$1,759.45 net of taxes.

Your letter dated October 9, 2007 inquires about the status of your mileage reimbursement claim and the above referenced warrant. This has become quite a complicated matter and I thank you for pointing out our error in sending you this warrant. To clarify, this warrant was for what we thought we could allow on your \$2,823.99 claim for May 1, 2006 through October 31, 2006 mileage. Unfortunately, due to the length of time this has been going on and the number of people involved the files became separated in our office and this contributed to us erroneously sending you a warrant for an allowance of \$1,924.02 (net of taxes \$1,759.45). Please return this warrant to us at your earliest convenience.

Having explained the confusion created by the second payment noted above it is necessary to recap the status of your claim. As you correctly pointed out, the payment we originally made on your \$2,823.99 claim was \$1,971.80. You received this with your December 1, 2006 pay warrant (#3-225707). Of this amount \$1,045.71 was subject to taxation since the documentation you provided was not sufficient to meet IRS requirements for a deduction as an allowable business expense, i.e. it appeared to be commute mileage. The disallowance was \$852.19 (your number was \$852.18, difference due to rounding). Although this amount was disallowed because your claim was submitted late and the budget appropriation had lapsed the Board did reappropriate the funds at their December 19, 2006 meeting and directed the Auditor-Controller to pay the balance of the claim. They did not, however, give direction as to whether the claim should be paid on a taxable basis, as they had done for a similar issue involving Mr. Combs. To further delay the matter, Vice-Chairman Montna, in his letter dated March 20, 2007 informed me that "we will be seeking an IRS Letter Ruling, Pursuant to Revenue Procedure 2007-1, 2007-I.R.B 1, requesting a determination of whether the claims should be paid as taxable." The letter was not specific as to whether "we" referred to the administration or the Board. In any case, I have not yet been provided with a copy of any letter ruling nor have I been advised of the status of that request. However, in spite of the uncertainty brought about by the Board's inaction or actions as the case may be, a prudent resolution of this seems to be to pay the balance of \$852.19 (net of taxes). If we later find out that the IRS has clearly ruled based on the facts presented that it should be nontaxable then we can pay you the balance.

We have also had various communications via email and phone with Barbara Kinnison as your advocate, Larry Combs and the one letter from Vice-Chairman Larry Montna so this has further

COPY



complicated our communications—much confusion is avoided when we are able to communicate directly with the principal.

#### Other Matters

Your letter also mentioned that we did not provide the detailed analysis we intended to provide. Those spreadsheets are included herewith. We actually sent (or intended to send) spreadsheets showing our analysis of two claims: the May 1, 2006 through October 31, 2006 claim for \$2,823.99 and the February 1, 2007 through May 31, 2007 claim for \$1,858.50. The analysis for the \$2,823.99 is moot since we had already paid that claim. The \$1,858.50 claim was paid but we were only able to approve \$1,353.67 because additional miles claimed were not substantiated.

One thing that needs to be clarified here is the extent of auditing that the Auditor-Controller's Office is able to do. The Board of Supervisors very pointed response (see below) to the 2006-2007 Grand Jury's report on supervisors' mileage reimbursements (which you approved) was not correct:

#### **RECOMMENDATIONS**

1. The Grand Jury recommends any supervisor requesting reimbursement for actual miles driven on county business must record the miles accurately.

#### ***Board of Supervisors' Response***

***The Board of Supervisors concurs, and will endeavor to comply with this recommendation immediately— with the caveat described above under the finding related to this issue.***

2. Those individuals approving mileage records must validate that the miles recorded are reasonable.

#### ***Board of Supervisors' Response***

***The Board agrees with this recommendation, but notes that the Auditor-Controller is the County officer charged with auditing claims prior to payment. We would also note that we do not believe that any inappropriate claims have been filed by a Board member, or paid by the Auditor-Controller. Our conclusion is based on the fact that we are aware that the Auditor's Office audits all claims extensively. If the Auditor-Controller found what he considered to be an inappropriate claim, his fiduciary responsibility would require him to request more information, reject payment, or submit the claim to the full Board with a request that the Board deny payment. Since the Auditor-Controller did not take any of these actions regarding a Board members claim prior to the publishing of this Grand Jury Report, we assume that he believed all of the Board member claims he processed to be correct and appropriate for payment. Also, as an additional comment, we would refer the reader to the***



***clarifying comment we made under the first finding in this section.***

3. The Grand Jury recommends an audit be conducted of Board of Supervisors' mileage logs for 2006. If systematic problems are found, those problems should be pursued on an individual basis. In the event of overpayment, the recipient must repay Sutter County.

***Board of Supervisors' Response***

***The Board of Supervisors does not agree with this recommendation based on the response to the prior recommendation. The Auditor-Controller is the County officer charged with such audits and he conducts them on virtually every claim and, we believe, pays particular attention to those submitted by Board members and the County Administrative Officer. He questions those claims that he feels are inappropriate and exercises his statutory authority to present such claims to the Board of Supervisors for authorization or rejection.***

***For the reasons stated earlier, we do not believe that any Board member has made a claim for more mileage than would be appropriate and, in fact, believe the opposite to be true – that the norm would be for the Board members to claim fewer miles than they actually travel.***

As a result of the Grand Jury's recommendation #3 above we extensively analyzed and audited your mileage claims. In addition to the unsubstantiated mileage noted above we performed the same analysis on the claim we had previously paid and of the \$2,823.99 claimed, only \$1,924.02 would be approved on this basis because the balance would be disallowed because additional miles claimed were not substantiated. The amount you actually received, \$1,971.80, is not materially different from the mileage you were entitled to as a result of the audit so we are not recommending any adjustment.

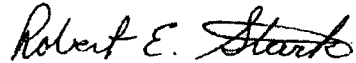
With respect to #2 above, the Auditor-Controller's Office is not designed nor staffed to be able to guarantee 100% accuracy or authenticity to claims paid—nor is any audit function. Until this mileage issue was brought to the forefront we did not apply any special audit techniques to your claims because we do not have time to single out Board claims or County Administrator claims and still get our other work done. The County has policies and procedures in place which we expect management to adhere to themselves and enforce. An auditor is no substitute for well designed systems of internal control and management oversight. In any case, we had informed you January 31, 2005 that there were problems with the way you were documenting your mileage but you did not avail yourself of the assistance we offered. You have not provided additional documentation which would justify paying any additional amounts on these claims. As noted on page 1, you will receive additional payment of \$852.19 (net of taxes) only because we are complying with the Board's order of December 19, 2006 (unanimously carried) that directed payment of this amount.





Conclusion

If you disagree with our findings in this matter it would be appropriate to appeal our decision to the Board of Supervisors.



Robert E. Stark, CPA  
Auditor- Controller

Cc: Board of Supervisors  
Grand Jury  
Larry Combs  
Barbara Kinnison

Enclosures: Letter w/ attachments, Dan Silva, September 5, 2007  
Letter, Dan Silva, October 9, 2007  
Analysis, February 1, 2007 through May 31, 2007 claim for \$1,858.50  
Analysis, May 1, 2006 through October 31, 2006 claim for \$2,823.99  
BOS order December 19, 2006



**Board of Supervisors Expense and County Elected  
Officials Ethics Policy**

**POLICY STATEMENT**

**The Sutter County Board of Supervisors declare that, in addition to the following policy, the Board shall comply with those provisions set out in the Sutter County Travel and Business Expense Policy adopted July 1994.**

**1. GENERAL POLICIES**

- a. **When reimbursement is otherwise authorized by statute, the county may reimburse members of the Board of Supervisors for actual and necessary expenses incurred in the performance of official duties.**
- b. **The types of occurrences that qualify a member of the Board of Supervisors to receive reimbursement of expenses relating to travel, meals, lodging, and other actual and necessary expenses include the following:**
  - i. **Communicating with representatives of regional, state, and national government on County policy positions;**
  - ii. **Attending educational seminars designed to improve officials' skill and information levels;**
  - iii. **Participating in regional, state, and national organizations whose activities affect the County's interests;**
  - iv. **Recognizing service to the County (for example, thanking a longtime employee with a retirement gift or celebration of nominal value and cost);**
  - v. **Attending County events;**
  - vi. **Implementing a County-approved strategy for attracting or retaining businesses to the County, which will typically involve at least one staff member;**
  - vii. **Travel to and from Board of Supervisor meetings and other county meetings;**
  - viii. **Travel and expenses for any official county business.**



- c. **All other expenditures require approval by the Board of Supervisors.**
- d. **The reasonable reimbursement rates for travel, meals, and lodging, and other actual and necessary expenses are those set out in Sutter County Travel and Business Expense Policy adopted July 1994, and as may be amended from time to time.**
- e. **If the lodging is in connection with a conference or organized educational activity, lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the member of the board of supervisors at the time of booking. If the group rate is not available, the member of the board of supervisors shall use comparable lodging that is consistent with the requirements of the Sutter County Travel and Business Expense Policy.**
- f. **Members of the Board of Supervisors shall use government and group rates offered by a provider of transportation or lodging services for travel and lodging when available.**
- g. **All expenses that do not fall within this policy, the Sutter County Travel and Business Expense Policy, or the Internal Revenue Service reimbursable rates, shall be approved by the Board of Supervisors, in a public meeting before the expense is incurred, or ratified after the expense is incurred, when prior action is not possible because of the urgency of the requirement for the expense.**
- h. **Expense Reports. The County Auditor-Controller shall provide expense report forms to be filed by the members of the Board of Supervisors for reimbursement for actual and necessary expenses incurred on behalf of the local agency in the performance of official duties.**
  - i. **The expense reports shall document that expenses meet this, and all other applicable county policies, for expenditure of public resources.**
  - ii. **Members of the Board of Supervisors shall submit expense reports to the County Auditor-Controller no later than the 120<sup>th</sup> calendar day after the expense is incurred, or a reasonable time thereafter if the Board of Supervisors finds that circumstances are appropriate for a later submission, and the reports shall be accompanied by the receipts documenting each expense.**
  - iii. **Members of the Board of Supervisors shall provide brief reports on meetings attended at the expense of the county at a regular Board meeting.**





2007 SEP 10 PM 4: 21

*Dan Silva*  
Supervisor, District 5  
County of Sutter

RECEIVED  
SUTTER COUNTY  
AUDITOR CONTROLLER

September 5, 2007

To: Robert Stark, CPA  
Sutter County Auditor-Controller

Re: Past-Due Monthly Travel Expenses

Attached are copies of my calendars for the months of February, March, April and May 2007. The calendars indicate my actual mileage supporting my Travel and Business Expense claims that were filed with your office June 5, 2007.

My claims filed in June followed the same format that I have been filing since I came into office January 2000. Your policy has been to pay these claims as submitted, setting the precedent that the format was acceptable. However, in the future I will claim actual miles traveled, my parking, and meals while on business for Sutter County. Although I round my mileage, I do not claim parking for the meetings in Sacramento or for my business lunches. The parking costs alone range from \$15-\$25 each business trip, and with the per diem for lunch set at \$16, I have saved the County a considerable amount of money. The following is a recapitulation of my monthly actual miles traveled compared to claimed miles:

	<u>Claimed</u>	<u>Actual</u>
February	872	956
March	987	1027
April	650	653.5
May	1323	1419

I did not revise the previously claimed mileage. The attachments are the supporting documentation for the claims submitted to your office. As you can see, the claimed amount is considerably less than the actual miles traveled for the month. Since I am not revising the filed claims, please pay the claims as submitted.

Let me know by this Friday September 14<sup>th</sup> whether you intend to pay this claim. If you have questions, call me.

Dan Silva  
Supervisor 5<sup>th</sup> District  
Chairman, Board of Supervisor

Attachments

