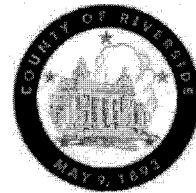


**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM  
2.12  
(ID # 4132)**

**MEETING DATE:**

Tuesday, May 2, 2017

**FROM :** AUDITOR CONTROLLER:

**SUBJECT:** AUDITOR-CONTROLLER: Internal Audit Report 2016-001: Riverside University Health System - Medical Center, Countywide Contract Amendments and Competitive Bidding, District All. [\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Receive and file Internal Audit Report 2016-001: Riverside University Health System – Medical Center, Countywide Contract Amendments and Competitive Bidding

**ACTION:** Consent

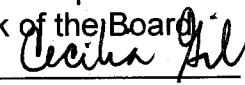
  
Paul Angulo, Director of Auditor Controller 4/18/2017

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Ashley, seconded by Supervisor Jeffries and duly carried by unanimous vote, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Tavaglione, Washington and Ashley  
Nays: None  
Absent: None  
Date: May 2, 2017  
xc: Auditor

Kecia Harper-Ihem  
Clerk of the Board  
By:   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>NET COUNTY COST</b>	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
<b>SOURCE OF FUNDS:</b> N/A			<b>Budget Adjustment:</b> No	
			<b>For Fiscal Year:</b> n/a	

**C.E.O. RECOMMENDATION:** APPROVE

**BACKGROUND:**

**Summary**

We have completed a countywide contract amendments and competitive bidding audit, which included the Riverside University Health System – Medical Center to provide management and the Board of Supervisors with an independent assessment of internal controls over contract amendments and competitive bidding process. We conducted the audit from October 6, 2015, through March 29, 2016, for active contracts during the period July1, 2013, through August 31, 2015. We extended our review of amendments for selected contracts to December 14, 2016.

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to contract amendments. We determined the Riverside University Health System – Medical Center has adequate internal controls over competitive bidding. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

**Impact on Residents and Businesses**

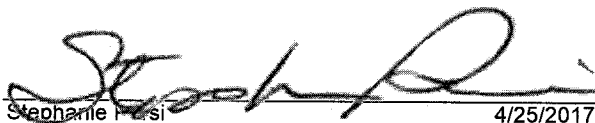
Provide an assessment of internal controls over the audited areas.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

Not applicable

**ATTACHMENT A.** Riverside County Auditor-Controller Internal Audit Report 2016-001: Riverside University Health System – Medical Center, Countywide Contract Amendments and Competitive Bidding

  
Stephanie Pasi 4/25/2017

**Internal Audit Report 2016-001**

**Riverside University Health System—Medical  
Center, Countywide Contract Amendments and  
Competitive Bidding**

**Report Date: March 30, 2017**



**Office of Paul Angulo, CPA, MA  
County of Riverside Auditor-Controller  
4080 Lemon Street, 11th Floor  
Riverside, CA 92509  
(951) 955-3800**

**[www.auditorcontroller.org](http://www.auditorcontroller.org)**



**COUNTY OF RIVERSIDE  
OFFICE OF THE  
AUDITOR-CONTROLLER**

County Administrative Center  
4080 Lemon Street, 11<sup>th</sup> Floor  
P.O. Box 1326  
Riverside, CA 92502-1326  
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Fax (951) 955-3802

**ACC** | **AUDITOR  
CONTROLLER  
COUNTY OF RIVERSIDE**

**Paul Angulo, CPA, MA**  
Riverside County Auditor-Controller

**Frankie Ezzat, MPA**  
Assistant Auditor-Controller

March 30, 2017

Mr. Zareh Sarrafian  
Chief Executive Officer  
Riverside University Health System - Medical Center  
26520 Cactus Avenue  
Moreno Valley, CA 92555

**Subject: Internal Audit Report 2016-001: Riverside University Health System - Medical Center, Countywide Contract Amendments and Competitive Bidding**

Dear Mr. Sarrafian:

We have completed a countywide audit to provide management and the Board of Supervisors with an independent assessment of internal controls over contract amendments and competitive bidding process. This report assesses the Riverside University Health System - Medical Center's internal controls over contract amendments and competitive bidding process. We conducted the audit from October 6, 2015, through March 29, 2016, for active contracts during the period July 1, 2013, through August 31, 2015. We extended our review of amendments for selected contracts to December 14, 2016.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain sufficient, reliable, relevant, and useful information to provide reasonable assurance that our objective as described above is achieved. An internal audit includes the systematic analysis of information to evaluate and improve the effectiveness of internal controls. We believe this audit provides a reasonable basis for our conclusion.

Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial information. Management is responsible for establishing and maintaining adequate internal controls. Our responsibility is to evaluate the internal controls.

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to contract amendments. We determined the Riverside University Health System - Medical Center has adequate internal controls over competitive bidding. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

**Internal Audit Report 2016-001: Riverside County Regional Medical Center, Countywide Contract Amendments and Competitive Bidding**

As requested, in accordance with paragraph III.C of the Board of Supervisors Resolution 83-338, management responded to the reported conditions and recommendations contained in our report. Management's responses are included in the report.

We thank the Riverside University Health System - Medical Center management and staff for their cooperation. Their assistance contributed significantly to the successful completion of this audit.

Paul Angulo, CPA, MA  
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA  
Interim Chief Internal Auditor

cc: Board of Supervisors  
Executive Office  
Grand Jury

## Table of Contents

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## Executive Summary

### Overview

"Riverside University Health System - Medical Center (Medical Center) is located in the City of Moreno Valley, centrally located and accessible to all areas of County of Riverside. Its mission is to provide superior quality health care to County of Riverside residents with a special focus on individuals and populations in need. Its vision is to benefit all residents of the County of Riverside by serving as an academically affiliated primary, secondary, and tertiary level health care center with a tradition of superior quality and service.

Although the institution is over 100 years old, a modern, seismically compliant building opened in March 1998. Medical Center is a 520,000 square foot state-of-the-art tertiary care and level II adult and pediatric facility, licensed for a total of 439 beds. There are 362 licensed beds in the main acute-care hospital, and 77 licensed beds in a separate psychiatric facility. The Medical Center has 12 operating rooms, a helipad located directly adjacent to the Trauma Center, and state-of-the-art digital radiology services, including magnetic resonance imaging and computerized tomography and all single bedrooms. There are also adult, pediatric, and neonatal intensive care units, a birthing center, and complete pulmonary services including hyperbaric oxygen treatments. The award winning Medical Center is well designed and equipped to provide the latest in health care through the 21<sup>st</sup> century and beyond.

The Medical Center is a teaching hospital accredited by the Joint Commission. It offers training programs for nursing students, medical residents, and allied health professionals attending Riverside Community College, Loma Linda University, Western College of Health Services, and University of California Riverside." *Riverside County Regional Medical Center.org/home/About Us, RCRMC.org website, accessed October 11, 2016, <http://www.rcrmc.org/home/index/aboutus>*

The Medical Center's Administration Division is responsible for all aspects of professional services contract management, including preparation of contracts and amendments. Whereas, the Purchasing Division is responsible for contract management for purchases of tangibles, e.g. equipment, goods, supplies, and software maintenance/support and competitive bidding process for both professional services and tangible contracts.

Pursuant to California Government Code Section 31000, board of supervisors may contract for special services on behalf of their respective counties, county officers, departments, districts, or courts in the counties. Riverside County Ordinance 459, indicates the Board of Supervisors delegate contracting authority to the Purchasing Agent also known as the Director for Purchasing and Fleet Services Department. This ordinance authority includes the Purchasing Agent's authority to approve contract amendments and competitive bidding processes.

**Internal Audit Report 2016-001: Riverside County Regional Medical Center, Countywide Contract Amendments and Competitive Bidding**

Purchasing Policy Manual dated, February 1, 2013, requires the Purchasing Agent to obtain information competitive bids for all purchases exceeding \$1,000 and formal written competitive bids for purchases exceeding \$25,000. To reflect the changes incorporated into the Riverside County Board of Supervisors Ordinance 459, which was approved by the Board of Supervisors on May 19, 2015, the Purchasing Policy Manual was revised on August 1, 2015 to increase the informal bid requirement for purchases exceeding \$5,000 and formal written competitive bid for purchases exceeding \$50,000. Further, on July 21, 2015, Riverside County Board of Supervisors approved Resolution 2015-171, authorizing the Purchasing Agent to initialize and implement Public Contract Code Section 20131, subsection (c) for procurements not to exceed \$750,000 per vendor into county procurement policies and procedures relating to county hospital procurement procedures and activities. It also directed the Medical Center to report quarterly to the Board of Supervisors regarding all purchases conducted under this resolution.

The County of Riverside does not maintain a central system that records all contracts used by county departments. Each department utilizes their own computer systems for managing their contracts. As such, we utilized the County of Riverside Financial Management System (PeopleSoft) to select our sample of contracts for review of amendments and the competitive bidding process. The PeopleSoft database consists of contract records that were generally updated annually during our audit period. This update creates a new PeopleSoft contract that corresponds to a unique contract number. Therefore, a one-year contract with an option to renew four times could have up to five PeopleSoft contracts.

We randomly selected 176 PeopleSoft contracts used by the Medical Center for review. One hundred fifty seven Medical Center and 19 countywide contracts were active during the period of July 1, 2013 to August 31, 2015 with maximum amounts totaling \$99,159,927 and \$19,671,206, respectively. The 19 countywide contracts were reviewed during our review of contract amendments and competitive bidding process at Riverside County Purchasing & Fleet Services Department since management of countywide contracts is their responsibility.

When a service or item is required, a bid number is established to begin the bidding process. A contract could be awarded to one or several vendors under one bid number. As such, several contracts could be established with one bid number. A PeopleSoft contract corresponds to a specific contract within a bid number.

We provided a breakdown of contracts selected for the amendments and competitive bidding review on Attachments A and B, respectively.

### **Audit Objective**

Our audit objective is to provide management and the Board of Supervisors with an independent assessment of Medical Center's internal controls over contract amendments and the competitive bidding process.



**Internal Audit Report 2016-001: Riverside County Regional Medical Center, Countywide Contract Amendments and Competitive Bidding**

**Audit Conclusion**

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to contract amendments. We determined the internal controls over competitive bidding provide reasonable assurance that its objectives relating to this area will be achieved. Reasonable assurance recognizes internal controls have inherent limitations, including costs, mistakes, and intentional efforts to bypass internal controls.

**Amendments**

**Background**

Medical Center's contracts for the period July 1, 2013 through August 31, 2015 totaled \$311,900,929 consisting of professional services and tangibles. We randomly selected 157 professional services and tangibles contracts with contract maximum amounts totaling \$99,159,927 (32% of contracts active during the period July 1, 2013 through August 31, 2015).

Riverside County Purchasing Manual, Section 4, *Contracts and Sourcing*, states that uniformity and consistency are desired for purchasing activities and contract development. There are standard contracts documents such as the County's Professional Service Agreement and addendum template that was developed in cooperation with Central Purchasing and County Counsel. Departments are encouraged to use county standard forms/templates. The utilization of vendor contracts documents may be acceptable; however, County Counsel review will be required to safeguard and protect the County's interest.

As defined in the manual, contract amendment is an agreed addition to, deletion from, correction or modification to the terms and conditions, scope of work, specifications, or provisions of a contract. Whereas, a change order is a written notice advising the contractor of changes in the contract terms and conditions and internally to make encumbrance changes.

According to Riverside County Purchasing Manual dated February 1, 2013 and August 1, 2015, Sections 3.2.11, and 4.5, respectively, all non-cancellable contracts committing the County over one fiscal year must have Board of Supervisors approval. The Director of Purchasing usually writes multiple year agreements as renewable annually.

We noted during our review of contract amendments that most original Form 11s submitted with the professional services contracts for Board of Supervisors (BOS) approval, indicated that the Purchasing Agent could approve amendments for increases that did not exceed 10% of the total compensation amounts or the annual Consumer Price Index (CPI). We used the Los Angeles-Riverside-Orange County CPI, All Items, 1982-84=100 for All Urban Consumers annual average for our review of this term.

### **Objective**

Our audit objective is to provide Management and the Board of Supervisors with an independent assessment of internal controls over contract amendment processing.

### **Audit Methodology**

To accomplish our objectives, we:

- Identified and reviewed policies, applicable laws, codes, regulations, and ordinances.
- Conducted interviews and performed walk-throughs with Medical Center personnel.
- Utilized PeopleSoft queries to identify cost charged to each contract.
- Selected samples of contracts to perform detailed testing of amendments.

### **Finding 1: Period of Performance**

Medical Center did not properly prepare contract amendments to extend the period of performance. Our review disclosed two contracts contained terms requiring written amendments to extend the period of performance. The period of performance was extended; however, no written amendments were prepared.

Extending the period of performance on a contract without an option to extend or preparing a formal amendment signed by both parties, may result in legal disputes.

### **Recommendation 1:**

Prepare a formal amendment signed by both parties and obtain Board of Supervisors approval on all cost increases and contract extensions requiring such approvals.

### **Management's Response:**

**"Concur.** Of the 157 PeopleSoft contracts reviewed, 2 PeopleSoft contracts were found not properly managed. During FY2013/2014, the services for the two contracts were in the process of renewal and competitive bidding via Request for Proposal (RFP), facilitated by Central Purchasing. As a result of the RFP, these Contract Agreements were then treated as a "product" rather than a service contract. In accordance with Central Purchasing rules, if the Medical Center is purchasing products rather than a service, Central Purchasing has unlimited dollar authority provided that it was competitively bid and the County was purchasing from the low responsive and responsible bidder.

**Internal Audit Report 2016-001: Riverside County Regional Medical Center, Countywide Contract Amendments and Competitive Bidding**

The Medical Center staff are trained periodically utilizing Central Purchasing's Manual and guidelines. In an effort to improve performance, Medical Center will ensure all staff follow the policy to be compliant and work collectively with hospital departments and with Central Purchasing."

**Actual/estimated Date of Corrective Action:** Effective immediately.

**Auditor's Comments:**

We reviewed 34 and 123 PeopleSoft professional services and tangible contracts, respectively, for a total of 157 PeopleSoft contracts. Medical Center did not properly prepare contract amendments to extend the period of performance for two out of 34 (6%) professional services contracts.

We agree that "if the Medical Center is purchasing products rather than a service, Central Purchasing has unlimited dollar authority provided that it was competitively bid and the County was purchasing from the low responsive and responsible bidder." However, these "service" contracts whose period of performance have been extended while in the process of renewal and competitive bidding, require Board of Supervisors approval.

**Finding 2: Annual Compensation Allowed**

Medical Center did not properly prepare a contract amendment to increase the annual compensation for seven contracts. Our review of seven contracts disclosed that the original Form 11 authorized the Purchasing Agent to approve amendments not exceeding the annual Consumer Price Index (CPI) increase. However, these contracts were charged above the CPI without obtaining approval from the Board of Supervisors. Following are contracts that exceeded the CPI threshold:

<u>Contract ID</u>	<u>CPI Period</u>	<u>Increased Amount</u>	<u>Amount Allowed</u>	<u>Variance</u>	<u>POC*</u>	<u>CPI</u>	<u>Variance</u>
27114-003-023	7/1/2012 to 6/30/2013	\$3,959,977	\$3,693,050	\$ 266,927	7.2%	4.0%	3.2%
46576-003-023	7/1/2012 to 6/30/2013	151,836	102,835	49,001	47.7	4.0	43.7
46576-003-023	8/1/2010 to 7/31/2011	63,611	46,667	16,944	36.3	4.2	32.1
94855-001-023	7/1/2012 to 6/30/2013	3,409,632	2,211,000	1,198,632	54.2	4.3	49.9
16547-013-023	7/1/2011 to 6/30/2012	53,978	50,000	3,978	8.0	5.0	3.0
16547-013-023	7/1/2012 to 6/30/2013	139,279	50,000	89,279	178.6	4.3	174.3
16547-013-023	7/1/2013 to						

**Internal Audit Report 2016-001: Riverside County Regional Medical Center, Countywide Contract Amendments and Competitive Bidding**

6/30/2014                      61,278                      50,000                      11,278                      22.6                      2.3                      20.3

\* Percentage of Change

No amendments were prepared for the increases and no approval was obtained from the Board of Supervisors. Increasing the maximum dollar amount of a contract without a formal amendment or Board of Supervisors approval may result in legal disputes requiring legal proceedings to resolve.

**Recommendation 2:**

Prepare a formal amendment signed by both parties for all increases above the maximum compensation and obtain Board of Supervisors approval on all cost increases greater than the annual CPI increase.

**Management's Response:**

"Concur. Of the 157 PeopleSoft contracts reviewed, 7 PeopleSoft contracts were found not properly managed. The seven problem contracts were part of a group of eight contracts containing CPI allowances. Medical Center staff view this as a problem contained to three particular contracts.

Of the 7 occurrences, all were associated with three contracts.

- Contract ID: 27114-003-023 and Contract ID: 46576-003-023 were reviewed by Central Purchasing as a "product" rather than a service therefore, fall under Purchasing Authority in which the Purchasing Agent has unlimited dollar authority provided that the product was competitively bid. In this case, it was competed through an RFP process.
- Contract ID: 94855-001-023 did not have formal amendment nor did it receive Board of Supervisors approval. This contract is a countywide contract utilize by several different departments throughout the County.
- Contract ID: 16547-013-023 did not have formal amendment nor did it receive Board of Supervisors approval.

The Medical Center staff are trained periodically utilizing Central Purchasing's Manual and guidelines. In an effort to improve performance, Medical Center will ensure all staff follow the policy to be compliant and work collectively with hospital departments and with Central Purchasing."

**Actual/estimated Date of Corrective Action:** Effective immediately.

**Internal Audit Report 2016-001: Riverside County Regional Medical Center, Countywide Contract Amendments and Competitive Bidding**

**Auditor's Comments:**

Medical Center did not properly prepare a service contract amendment to increase the annual compensation for seven out of eight (88%) contracts that exceeded the CPI threshold. The Form 11 stipulated the Purchasing Agent's authority to sign amendments increasing the annual compensation was limited to the annual CPI rates. Therefore, these contracts with cost increases greater than the annual CPI rates require Board of Supervisors approval.

**Internal Audit Report 2016:001: Riverside University Health System - Medical Center  
Countywide Contract Amendments and Competitive Bidding  
Summary of Contracts Selected for Review**

<b>PeopleSoft Contract No.</b>	<b>Contract Date</b>	<b>Allowable Contract Cost</b>	<b>Amount Charged</b>	<b>Contract Amount (Over)/Under</b>
MCARC-27114-003-023-06/13	1/6/2014	\$ 3,693,050	\$ 3,959,977	\$ (266,927)
MCARC-27114-003-023-06/12	8/1/2011	2,271,500	2,183,697	87,803
MCARC-27114-003-023-06/11	8/1/2010	2,271,500	1,095,946	1,175,554
MCARC-46534-007-06/15	6/3/2015	92,000	70,880	21,120
MCARC-46576-003-023-06/13	1/6/2014	102,835	151,836	(49,001)
MCARC-46576-003-023-06/12	7/1/2011	46,667	35,897.00	10,770
MCARC-46576-003-023-06/30	8/2/2010	46,667	63,611.00	(16,944)
MCARC-47584-001-06/15	7/9/2015	63,000	54,345	8,655
MCARC-47584-001-023-06/14	7/1/2013	63,000	60,647	2,353
MCARC-47584-001-023-06/13	7/1/2012	63,000	51,246	11,754
MCARC-47584-001-023-06/12	7/9/2011	63,000	71,048	(8,048)
MCARC-91806-003-6/15	1/15/2015	312,000	286,703	25,298
MCARC-91806-004-04/15	7/28/2015	63,595	63,595	-
MCARC-91878-002-06/16	7/21/2015	1,258,050	1,258,050	-
MCARC-91878-006-023-06/13	7/12/2013	20,000	10,500	9,500
MCARC-93862-005-023-06/13	7/18/2013	5,700,000	5,635,589	64,411
MCARC-93862-005-023-06/14	10/17/2014	10,870,960	10,547,912	323,048
MCARC-94807-001-023-06/13	7/2/2013	147,000	269,966	(122,966)
MCARC-94807-001-6/15	2/25/2015	147,000	212,425	(65,425)
MCARC-94832-005-032-03/15	7/11/2014	25,000	19,236	5,764
MCARC-94855-001-023-06/13	7/3/2014	2,211,000	3,409,632	(1,198,632)
MCARC-94855-006-023-06/14	8/29/2013	25,000	14,730	10,270
MCARC-94864-052-023-06/13	7/11/2013	22,500,000	22,571,458	(71,458)
MCARC-94864-052-023-06/14	7/1/2013	22,500,000	11,933,551	10,566,449
MCARC-94864-052-023-06/12	12/13/2011	11,250,000	4,788,870	6,461,130
MCARC-94874-003-023-06/13	7/17/2013	1,400,000	1,400,000	-
MCARC-94874-003-06/16	7/16/2015	1,400,000	1,400,000	-
MCARC-94874-014-06/16	7/8/2015	2,406,000	2,441,000	(35,000)
MCARC-94874-051-06/15	8/25/2015	150,000	226,650	(76,650)
MCARC-94874-051-06/16	7/16/2015	199,650	199,650	-
MCARC-94874-058-06/16	7/15/2015	69,000	69,000	-
MCARC-94874-086-06/16	7/16/2015	2,410,000	2,410,000	-
MCARC-94874-086-06/15	7/16/2014	2,410,000	3,001,001	(591,001)
MCARC-94874-097-06/16	7/16/2015	352,000	352,000	-
MCARC-94874-097-06/15	7/16/2014	352,000	381,333	(29,333)
MCARC-94874-097-06/14	7/1/2013	352,000	381,333	(29,333)
MCARC-94874-104-06/15	8/25/2015	2,182,370	781,540	1,400,830
MCARC-94874-104-06/16	7/16/2015	2,182,370	2,182,370	-
MCARC-94874-104-023-06/14	7/1/2013	2,182,370	1,212,732	969,638

**Internal Audit Report 2016:001: Riverside University Health System - Medical Center  
Countywide Contract Amendments and Competitive Bidding  
Summary of Contracts Selected for Review**

<u>PeopleSoft Contract No.</u>	<u>Contract Date</u>	<u>Allowable Contract Cost</u>	<u>Amount Charged</u>	<u>Contract Amount (Over)/Under</u>
MCARC-94874-104-023-06/13	3/13/2012	2,182,370	560,354	1,622,016
MCARC-94874-104-023-06/30	3/13/2012	251,100	-	251,100
MCARC-94874-110-06/15	7/6/2015	4,294,828	4,294,828	-
MCARC-94874-110-12/14	8/11/2014	261,000	260,274	726
MCARC-95216-002-03/20	7/28/2015	20,000	26,656	(6,656)
MCARC-96100-020-023-06/14	7/31/2014	115,855	115,855	-
MCARC-96100-020-06/16	7/16/2015	115,855	115,855	-
MCARC-96100-037-023-12/13	12/11/2012	100,000	51,375	48,625
MCARC-96100-037-023-06/14	7/1/2013	100,000	26,275	73,725
MCARC-96153-001-01/20	5/27/2015	195,000	71,122	123,879
MCARC-96847-001-06/20	8/19/2015	25,000	8,928	16,073
MCARC-99037-013-06/15	8/17/2015	2,080,000	2,382,760	(302,760)
MCARC-03145-001-06/15	8/4/2014	61,000	49,406	11,594
MCARC-11519-004-032-09/15	12/4/2014	21,075	21,070	5
MCARC-16547-013-023-07/14	4/23/2014	50,000	61,278	(11,278)
MCARC-16547-013-023-06/13	7/1/2012	50,000	139,279	(89,279)
MCARC-16547-013-023-06/12	7/1/2011	50,000	53,978	(3,978)
MCARC-16547-013-023-06/11	7/1/2015	50,000	49,844	156
	7/1/2009 &			
MCARC-16547-013-023-06/10	4/29/2010	50,000	45,347	4,653
MCARC-17513-001-032-12/14	12/26/2013	15,000	12,881	2,119
MCARC-19312-110-01/16	5/4/2015	100,000	49,524	50,476
MCARC-19312-110-023-01/14	12/30/2013	95,719	79,938	15,781
MCARC-19312-112-08/14	9/22/2014	57,954	59,152	(1,197)
MCARC-20413-001-02/15	1/26/2015	9,450	4,949	4,501
MCARC-20800-001-023-07/13	7/25/2012	57,088	56,116	972
MCARC-26900-014-023-03/14	9/8/2014	126,483	107,665	18,817
MCARC-26900-014-023-02/13	2/28/2012	175,000	121,264	53,736
MCARC-26978-005-11/14	5/19/2015	253,000	282,486	(29,486)
MCARC-26978-005-11/13	2/19/2013	319,234	235,862	83,373
MCARC-26978-005-11/12	12/1/2011	310,580	230,664	79,916
MCARC-26978-005-11/11	12/1/2010	293,637	275,637	18,000
MCARC-26978-005-09/10	9/1/2009	275,000	209,589	65,411
MCARC-26980-002-10/15	11/6/2014	95,000	84,436	10,564
MCARC-26980-002-09/14	9/4/2013	95,000	61,838	33,162
MCARC-26980-002-06/13	7/1/2012	100,000	36,056	63,944
MCARC-26980-002-06/12	7/1/2011	40,000	18,870	21,130
MCARC-26980-002-06/11	9/1/2010	88,119	-	88,119
MCARC-27100-003-12/15	8/31/2015	750,000	411,136	338,864
MCARC-28500-003-032-03/14	3/18/2013	5,000	4,993	7

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<b>PeopleSoft Contract No.</b>	<b>Contract Date</b>	<b>Allowable Contract Cost</b>	<b>Amount Charged</b>	<b>Contract Amount (Over)/Under</b>
MCARC-28500-003-032-02/13	2/27/2012	15,000	2,981	12,019
MCARC-28500-003-032-01/12	1/31/2012	24,999	5,814	19,185
MCARC-28500-003-032-01/12	10/1/2009	21,000	5,163	15,837
MCARC-28500-003-06/15	6/18/2014	5,000	799	4,201
MCARC-28500-003-03/17	3/1/2016	5,000	-	5,000
MCARC-28755-001-061-05/15	5/30/2014	15,000	8,945	6,055
MCARC-28755-001-032-03/14	3/19/2013	3,000	1,615	1,385
MCARC-28755-001-032-03/13	3/6/2012	10,500	2,458	8,042
MCARC-28755-001-032-03/14	3/6/2011	10,000	8,184	1,816
MCARC-28755-001-02/10	3/5/2010	10,000	9,669	331
MCARC-28755-001-032-06/08	7/1/2007	6,500	-	6,500
MCARC-32024-001-06/14	8/4/2014	13,377	8,389	4,988
MCARC-32024-001-08/13	8/7/2012	25,000	9,675	15,325
MCARC-32024-001-07/12	8/1/2011	24,067	24,067	-
MCARC-32024-001-07/11	8/1/2010	24,000	23,018	982
MCARC-37560-001-032-07/13	10/4/2013	10,000	30,276	(20,276)
MCARC-38565-001-023-06/12	10/23/2013	248,665	396,655	(147,989)
MCARC-38565-001-023-06/11	9/1/2010	300,665	284,346	16,320
MCARC-38565-001-023-08/10	9/1/2009	237,024	236,398	626
MCARC-38565-001-023-08/09	9/1/2008	233,634	232,571	1,063
MCARC-38565-001-018-08/08	9/1/2007	74,000	73,789	211
MCARC-38565-001-023-09/13	7/31/2013	215,000	204,970	10,030
MCARC-39000-004-10/14	10/4/2013	1,795,474	1,397,200	398,274
MCARC-39300-009-032-10/14	10/2/2013	5,000	2,143	2,857
MCARC-39383-019-023-07/14	10/15/2013	373,045	202,366	170,680
MCARC-39500-006-023-06/14	8/25/2015	473,646	473,646	-
MCARC-38565-001-023-06/13	7/1/2012	600,000	596,525	3,475
MCARC-41003-001-023-06/13	8/7/2012	540,000	432,536	107,464
MCARC-41003-001-023-06/14	7/31/2013	541,500	655,095	(113,595)
MCARC-41003-001-023-06/15	7/30/2015	100,000	33,935	66,065
MCARC-41072-001-061-06/30	2/7/2014	8,000	92,164	(84,164)
MCARC-41072-001-023-03/11	4/1/2010	14,000	10,637	3,363
MCARC-43000-001-023-06/13	10/23/2013	175,000	184,474	(9,474)
MCARC-43000-001-023-07/14	6/24/2015	180,958	180,958	-
MCARC-44500-002-032-11/14	10/31/2014	14,000	10,105	3,895
MCARC-44500-002-032-07/13	7/30/2012	13,000	12,311	689
MCARC-44500-002-032-06/12	7/1/2011	15,000	6,933	8,067
MCARC-44500-002-032-12/15	12/17/2014	14,000	12,391	1,609
MCARC-46500-003-023-06/14	7/9/2014	150,000	347,034	(197,034)



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<b>PeopleSoft Contract No.</b>	<b>Contract Date</b>	<b>Allowable Contract Cost</b>	<b>Amount Charged</b>	<b>Contract Amount (Over)/Under</b>
MCARC-46500-009-023-06/13	7/18/2013	25,000	233,397	(208,397)
MCARC-46500-009-023-06/14	7/25/2014	281,604	281,991	(387)
MCARC-46500-009-07/15	8/26/2015	330,941	248,932	82,010
MCARC-46500-011-023-06/14	6/27/2014	342,594	228,259	114,335
MCARC-46500-011-023-06/13	7/1/2012	337,511	162,740	174,771
MCARC-46500-011-023-06/12	10/20/2011	162,322	97,380	64,942
MCARC-46500-011-023-06/11	7/1/2010	50,000	49,040	960
MCARC-46500-011-023-06/10	7/1/2009	44,551	20,350	24,201
MCARC-46500-011-07/15	7/8/2015	321,549	48,884	272,665
MCARC-46500-017-023-06/13	10/23/2013	149,673	97,079	52,594
MCARC-46500-017-07/15	7/20/2015	83,052	75,692	7,360
MCARC-46500-017-023-07/14	7/25/2013	175,786	71,107	104,679
MCARC-46511-002-032-07/14	1/15/2014	7,000	6,666	334
MCARC-46511-002-032-07/13	7/24/2012	10,000	4,103	5,897
MCARC-46511-002-032-06/12	6/13/2011	21,000	5,760	15,240
MCARC-46513-001-023-06/14	5/13/2015	610,857	444,502	166,355
MCARC-46513-001-023-06/13	8/1/2012	785,100	740,985	44,115
MCARC-46513-001-023-06/12	7/9/2011	785,100	760,237	24,863
MCARC-46513-001-023-06/11	7/1/2010	657,800	648,803	8,997
MCARC-46513-001-023-06/10	7/1/2009	577,056	572,467	4,589
MCARC-46513-001-06/15	7/15/2015	449,623	707,111	(257,488)
MCARC-46513-001-07/16	7/29/2015	618,500	275,939	342,561
MCARC-46534-006-023-06/14	8/1/2014	420,665	317,190	103,475
MCARC-46534-006-07/15	7/20/2015	388,531	341,254	47,277
MCARC-46534-007-023-06/13	4/9/2013	92,000	52,340	39,660
MCARC-46534-013-032-11/14	12/2/2014	20,000	13,222	6,778
MCARC-46534-013-032-09/12	9/6/2011	44,000	42,533	1,467
MCARC-46534-013-032-11/14	7/1/2010	90,000	81,056	8,944
MCARC-46537-001-023-04/13	12/30/2013	55,000	61,188	(6,188)
MCARC-46567-004-023-06/13	10/23/2013	71,076	268,960	(197,884)
MCARC-46567-004-023-06/14	8/1/2014	150,000	545,403	(395,403)
MCARC-46567-006-023-06/13	10/23/2013	444,739	398,181	46,558
MCARC-46567-006-023-06/14	7/30/2014	502,766	258,909	243,858
MCARC-46567-008-07/15	7/23/2015	102,136	144,848	(42,712)
MCARC-46567-013-07/15	7/15/2015	290,000	236,636	53,364
MCARC-46567-342-023-06/14	7/30/2014	154,196	245,586	(91,390)
MCARC-46567-342-06/15	7/22/2015	329,004	311,491	17,513
MCARC-46567-371-023-06/14	8/1/2014	1,493,346	2,499,907	(1,006,561)
MCARC-46577-006-023-10/13	3/8/2013	42,000	25,250	16,750

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<b>PeopleSoft Contract No.</b>	<b>Contract Date</b>	<b>Allowable Contract Cost</b>	<b>Amount Charged</b>	<b>Contract Amount (Over)/Under</b>
MCARC-46577-006-12/14	12/26/2013	25,000	22,559	2,441
MCARC-46577-006-12/14	12/8/2014	27,000	26,866	134
MCARC-46593-023-09/15	8/20/2015	50,000	6,070	43,930
MCARC-46593-023-09/15	10/30/2013	54,028	3,663	50,365
MCARC-46593-028-061-09/13	4/2/2013	15,000	7,328	7,673
MCARC-47013-003-07/15	5/14/2015	150,000	50,109	99,891
MCARC-47013-005-032-05/14	5/8/2013	18,000	12,654	5,346
MCARC-47013-005-032-04/13	4/25/2012	17,000	14,430	2,570
MCARC-47013-005-032-05/14	3/11/2011	16,500	15,762	738
MCARC-47500-005-023-05/14	6/4/2014	49,764	54,585	(4,821)
MCARC-47500-005-032-07/12	8/1/2011	53,175	53,175	-
MCARC-47500-006-032-06/15	7/2/2015	10,000	108,080	(98,080)
MCARC-47500-006-023-06/14	7/1/2013	272,489	137,919	134,570
MCARC-47500-013-023-06/14	7/8/2014	3,000,000	2,997,886	2,114
MCARC-47500-013-07/16	9/11/2015	3,000,000	1,333,250	1,666,750
MCARC-47500-014-023-06/13	7/31/2013	206,196	277,793	(71,597)
MCARC-47500-014-023-06/14	7/30/2014	325,299	310,489	14,810
MCARC-47500-014-07/15	7/29/2015	350,000	284,876	65,124
MCARC-47500-016-023-12/13	7/8/2014	129,102	711,190	(582,088)
MCARC-47500-020-023-06/14	1/16/2014	169,520	51,216	118,304
MCARC-47500-021-07/15	3/6/2015	75,722	27,180	48,542
MCARC-47500-024-06/15	7/29/2015	129,124	128,890	234
MCARC-47500-024-07/16	9/2/2015	129,124	59,720	69,404
MCARC-47500-025-023-11/13	10/21/2013	44,000	53,802	(9,802)
MCARC-47500-025-12/15	8/5/2015	83,000	54,084	28,917
MCARC-47500-13B-023-06/14	7/8/2014	1,900,000	1,547,189	352,811
MCARC-47500-15B-07/16	9/10/2015	3,000,000	1,326,690	1,673,311
MCARC-47500-19B-06/14	8/25/2014	50,000	15,391	34,609
MCARC-47500-19B-07/15	7/20/2015	80,000	79,979	21
MCARC-47509-004-12/14	12/18/2014	22,085	11,284	10,801
MCARC-47512-005-023-06/13	11/19/2013	128,210	1,125,743	(997,533)
MCARC-47512-005-023-06/14	6/30/2014	253,000	34,435	218,565
MCARC-47517-003-032-06/14	7/10/2014	21,000	19,436	1,564
MCARC-47517-003-032-07/13	7/10/2012	21,000	19,730	1,270
MCARC-47518-001-10/15	9/2/2015	15,400	14,973	428
MCARC-47541-001-05/15	5/19/2015	100,000	431,944	(331,944)
MCARC-47541-001-06/16	5/19/2015	500,000	240,930	259,070
MCARC-47542-002-032-10/15	11/6/2014	9,089	7,741	1,348
MCARC-47542-002-061-10/14	10/30/2013	6,398	4,433	1,965

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<u>PeopleSoft Contract No.</u>	<u>Contract Date</u>	<u>Allowable Contract Cost</u>	<u>Amount Charged</u>	<u>Contract Amount (Over)/Under</u>
MCARC-47542-002-026-10/13	10/30/2012	21,532	12,144	9,388
MCARC-47542-002-026-07/12	7/1/2011	14,414	12,918	1,497
MCARC-47542-009-023-07/13	7/25/2013	23,136	23,675	(539)
MCARC-47542-018-032-10/15	7/20/2015	25,000	3,648	21,352
MCARC-47561-006-04/14	6/2/2014	6,590	6,275	315
MCARC-47561-001-04/14	4/17/2013	15,000	8,410	6,590
MCARC-47561-001-01/13	1/19/2012	18,000	17,595	405
MCARC-47561-001-032-01/12	1/19/2011	25,000	9,700	15,300
MCARC-47561-001-023-10/10	11/10/2009	29,000	10,565	18,435
MCARC-47585-003-023-04/13	8/8/2013	85,000	45,839	39,161
MCARC-48500-001-03/15	3/20/2015	45,000	32,857	12,143
MCARC-48500-001-023-02/14	2/27/2013	60,000	46,139	13,861
MCARC-48500-001-03/16	4/29/2015	45,000	4,260	40,740
MCARC-48500-006-03/16	4/29/2015	473,000	299,828	173,172
MCARC-48500-006-03/15	3/19/2014	450,475	361,432	89,043
MCARC-48500-006-023-01/14	1/16/2013	470,475	454,509	15,966
MCARC-60061-001-032-12/14	10/17/2014	10,000	9,620	380
MCARC-60061-001-032-08/13	8/30/2012	10,000	8,822	1,178
MCARC-60061-003-032-08/14	7/29/2014	25,000	24,508	492
MCARC-62500-002-032-07/14	7/9/2014	14,052	2,983	11,069
MCARC-62500-002-032-06/13	7/1/2012	17,841	7,078	10,763
MCARC-62500-002-061-06/12	7/1/2011	7,037	3,991	3,046
MCARC-62500-002-061-06/11	7/1/2010	5,746	4,918	828
MCARC-62500-002-023-06/10	7/1/2009	46,440	4,754	41,686
MCARC-64050-001-10/14	1/16/2015	120,000	108,547	11,453
MCARC-64050-001-023-03/13	3/6/2012	200,000	117,254	82,746
MCARC-64075-001-023-12/13	3/3/2014	202,000	207,414	(5,414)
MCARC-65936-001-032-07/13	7/24/2012	24,000	23,520	480
MCARC-66524-001-03/15	3/20/2015	100,000	108,249	(8,249)
MCARC-66524-001-032-03/14	1/20/2013	100,000	83,669	16,331
MCARC-88500-002-03/15	8/19/2015	67,000	49,805	17,195
MCARC-88574-001-04/13	11/15/2013	11,800	7,305	4,495
MCARC-88574-001-06/10	6/18/2010	5,000	2,462	2,539
MCARC-91060-001-032-12/14	12/27/2013	15,040	15,040	-
MCARC-91505-001-09/14	9/3/2013	140,700	134,417	6,283
MCARC-91505-001-023-05/13	5/8/2012	171,000	133,993	37,007
MCARC-91505-001-023-03/12	4/1/2011	101,000	92,348	8,652
MCARC-91505-001-023-03/11	4/1/2010	115,000	112,646	2,354
MCARC-91505-001-023-03/10	4/1/2009	118,743	112,677	6,066

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<b>PeopleSoft Contract No.</b>	<b>Contract Date</b>	<b>Allowable Contract Cost</b>	<b>Amount Charged</b>	<b>Contract Amount (Over)/Under</b>
MCARC-92029-001-06/15	2/4/2015	348,980	348,980	-
MCARC-92029-001-06/14	7/1/2009	2,966,100	10,095	2,956,005
MCARC-92047-001-01/15	2/7/2014	114,525	203,818	(89,292)
MCARC-92047-001-023-01/14	1/19/2013	91,138	91,138	-
MCARC-92047-001-023-01/13	1/19/2012	91,138	91,138	-
MCARC-92047-001-023-01/12	1/19/2011	92,502	92,502	-
MCARC-93633-003-032-01/14	1/18/2013	25,000	7,801	17,199
MCARC-93633-003-032-01/13	1/10/2012	25,000	18,135	6,865
MCARC-93633-003-032-01/12	1/10/2011	15,000	13,120	1,880
MCARC-93633-003-601-06/09	4/1/2008	5,000	2,134	2,866
MCARC-93639-001-032-01/14	1/16/2013	20,000	15,249	4,751
MCARC-93856-009-032-12/14	12/26/2013	6,130	6,130	-
MCARC-93856-009-032-12/13	12/12/2012	6,130	6,130	-
MCARC-93856-009-032-07/12	7/2/2011	15,300	15,289	11
MCARC-93856-009-032-07/11	7/2/2010	12,231	9,266	2,965
MCARC-93856-025-032-01/16	1/15/2015	25,000	58,570	(33,570)
MCARC-93856-025-032-11/13	11/21/2013	25,000	28,989	(3,989)
MCARC-93856-028-032-09/14	10/18/2013	20,682	20,682	-
MCARC-93856-039-023-06/13	8/19/2014	71,843	95,790	(23,948)
MCARC-93856-040-08/13	8/19/2014	6,863	13,726	(6,863)
MCARC-93856-040-07/12	7/28/2011	6,862.80	6,862.80	-
MCARC-93856-040-06/11	7/1/2010	6,862.80	6,862.80	-
MCARC-93856-040-06/10	2/1/2009	9,722.90	9,722.90	-
MCARC-93856-041-023-06/13	8/19/2014	260,058	240,054	20,004
MCARC-93856-118-023-06/13	8/19/2014	27,193	36,257	(9,064)
MCARC-93856-143-02/15	4/21/2015	66,000	63,843	2,157
MCARC-93856-143-023-02/14	2/26/2013	66,066.00	66,063.24	2.76
MCARC-93856-143-02/16	4/21/2015	66,000.00	62,180.16	3,819.84
MCARC-93856-188-032-10/13	10/17/2012	9,160	9,160	-
MCARC-93856-188-032-10/12	10/13/2011	21,582	21,582	-
MCARC-93856-188-032-12/14	6/10/2014	22,391	51,047	(28,656)

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<b>PeopleSoft Contract No.</b>	<b><u>Contract Date</u></b>	<b>Allowable Contract Cost</b>	<b>Amount Charged</b>	<b>Contract Amount (Over)/Under</b>
MCARC-93856-200-06/15	8/17/2015	163,581	163,581	-
MCARC-93942-002-032-08/13	8/14/2013	15,000	8,910	6,090
MCARC-93942-002-032-11/14	11/7/2013	10,000	4,007	5,993
MCARC-94874-075-023-06/13	5/14/2013	183,845	183,272	573
MCARC-97945-001-023-11/13	12/11/2013	97,000	89,002	7,998
MCARC-99867-002-023-06/13	10/30/2013	766,699	1,811,551	(1,044,852)
MCARC-99867-002-023-06/14	7/14/2014	2,244,444	755,758	1,488,686
<b>Totals</b>		<b>\$ 161,213,340</b>	<b>\$ 132,930,794</b>	<b>\$ 28,282,546</b>

**Legend:**

**Contract Amount** - Maximum compensation per executed professional services or PeopleSoft tangible contracts and/or BOS approved agenda

**Released Amount** - Total amount expended per PeopleSoft as of review date

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<u>PeopleSoft Contract No.</u>	<u>Admts</u>	<u>Ext</u>	<u>CC</u>	<u>Allowable Contract Cost</u>	<u>Allowable Admt Costs</u>
MCARC-27114-003-023-06/13	3	2	1	3,693,050	7,653,027
MCARC-46534-007-06/15				92,000	
MCARC-46576-003-023-06/13	3	2	2	102,835	214,178
MCARC-47584-001-06/15	4		1	63,000	189,000
MCARC-91806-003-6/15	1			312,000	
MCARC-91806-004-04/15	4			63,595	
MCARC-91878-002-06/16		5		1,258,050	
MCARC-91878-006-023-06/13		1		20,000	
MCARC-93862-005-023-06/13				5,700,000	
MCARC-93862-005-023-06/14	31			10,870,960	
MCARC-94807-001-023-06/13	4			147,000	
MCARC-94807-001-6/15				147,000	
MCARC-94832-005-032-03/15				25,000	
MCARC-94855-001-023-06/13	1			2,211,000	917,000
MCARC-94855-006-023-06/14		1		25,000	
MCARC-94864-052-023-06/13	4			22,500,000	33,750,000
MCARC-94874-003-023-06/13				1,400,000	
MCARC-94874-003-06/16				1,400,000	
MCARC-94874-014-06/16				2,406,000	
MCARC-94874-051-06/15		1		150,000	
MCARC-94874-051-06/16		1		199,650	
MCARC-94874-058-06/16				69,000	
MCARC-94874-086-06/16	2		1	2,410,000	3,001,001
MCARC-94874-097-06/16	2			352,000	352,000
MCARC-94874-104-06/15	4			2,182,370	4,615,840
MCARC-94874-104-06/16				2,182,370	
MCARC-94874-110-06/15	4		1	4,294,828	261,000
MCARC-95216-002-03/20	4			20,000	
MCARC-96100-020-023-06/14				115,855	
MCARC-96100-020-06/16				115,855	
MCARC-96100-037-023-12/13	4			100,000	100,000
MCARC-96153-001-01/20	4			195,000	975,000
MCARC-96847-001-06/20	4			25,000	
MCARC-99037-013-06/15	6		1	2,080,000	302,760
MCARC-03145-001-06/15	4		2	61,000	
MCARC-11519-004-032-09/15				21,075	
MCARC-16547-013-023-07/14	4		3	50,000	193,257
MCARC-17513-001-032-12/14				15,000	
MCARC-19312-110-01/16	4		4	100,000	
MCARC-19312-110-023-01/14				95,719	

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<b>PeopleSoft Contract No.</b>	<b>Admts</b>	<b>Ext</b>	<b>CC</b>	<b>Allowable Contract Cost</b>	<b>Allowable Admt Costs</b>
MCARC-19312-112-08/14	4		2	57,954.24	
MCARC-20413-001-02/15		1		9,450.00	
MCARC-20800-001-023-07/13				57,087.96	
MCARC-26900-014-023-03/14	1		1	126,482.51	175,000.00
MCARC-26978-005-11/14	4		4	253,000.00	1,198,451.16
MCARC-26980-002-10/15	4		4	95,000.00	323,119.34
MCARC-27100-003-12/15	4			750,000.00	
MCARC-28500-003-032-03/14	3		3	5,000.00	60,999.00
MCARC-28500-003-06/15	1		0	5,000.00	5,000.00
MCARC-28755-001-061-05/15	5		5	15,000.00	40,000.00
MCARC-32024-001-06/14	3		3	13,377.44	73,066.95
MCARC-37560-001-032-07/13				10,000.00	
MCARC-38565-001-023-06/12	5		5	248,665.35	1,060,323.35
MCARC-39000-004-10/14	4			1,795,474.04	
MCARC-39300-009-032-10/14				5,000.00	
MCARC-39383-019-023-07/14	4			373,045.19	
MCARC-39500-006-023-06/14	1		1	473,645.90	600,000.00
MCARC-41003-001-023-06/13	2			540,000.00	641,500.00
MCARC-41072-001-061-06/30	1		1	8,000.00	14,000.00
MCARC-43000-001-023-06/13				175,000.00	
MCARC-43000-001-023-07/14				180,958.11	
MCARC-44500-002-032-11/14	3		3	14,000.00	42,000.00
MCARC-46500-003-023-06/14				150,000.00	
MCARC-46500-009-023-06/13	4			25,000.00	
MCARC-46500-009-023-06/14				281,604.00	
MCARC-46500-009-07/15				330,941.00	
MCARC-46500-011-023-06/14	4		4	342,594.00	594,384.00
MCARC-46500-011-07/15	4			321,549.00	
MCARC-46500-017-023-06/13				149,673.00	
MCARC-46500-017-07/15	4		1	83,052.00	175,786.00
MCARC-46511-002-032-07/14	2		2	7,000.00	31,000.00
MCARC-46513-001-023-06/14	4		4	610,857.00	2,805,056.00
MCARC-46513-001-06/15	4		1	449,623.00	618,500.00
MCARC-46534-006-023-06/14	4			420,665.00	
MCARC-46534-006-07/15				388,531.00	
MCARC-46534-007-023-06/13				92,000.00	
MCARC-46534-013-032-11/14	2		2	20,000.00	134,000.00
MCARC-46537-001-023-04/13				55,000.00	
MCARC-46567-004-023-06/13				71,076.00	
MCARC-46567-004-023-06/14	4			150,000.00	

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<u>PeopleSoft Contract No.</u>	<u>Admts</u>	<u>Ext</u>	<u>CC</u>	<u>Allowable Contract Cost</u>	<u>Allowable Admt Costs</u>
MCARC-46567-006-023-06/13				444,739.00	
MCARC-46567-006-023-06/14				502,766.00	
MCARC-46567-008-07/15				102,136.00	
MCARC-46567-013-07/15				290,000.00	
MCARC-46567-342-023-06/14				154,196.00	
MCARC-46567-342-06/15				329,004.00	
MCARC-46567-371-023-06/14				1,493,346.00	
MCARC-46577-006-023-10/13				42,000.00	
MCARC-46577-006-12/14	1		1	25,000.00	27,000.00
MCARC-46593-023-09/15	1		1	50,000.00	54,028.00
MCARC-46593-028-061-09/13				15,000.00	
MCARC-47013-003-07/15	4			150,000.00	
MCARC-47013-005-032-05/14	2		2	18,000.00	33,500.00
MCARC-47500-005-023-05/14	1		1	49,763.92	53,175.16
MCARC-47500-006-032-06/15	1		1	10,000.00	272,489.00
MCARC-47500-013-023-06/14			1	3,000,000.00	3,000,000.00
MCARC-47500-013-07/16			1	3,000,000.00	3,000,000.00
MCARC-47500-014-023-06/13			1	206,196.00	206,196.00
MCARC-47500-014-023-06/14			1	325,299.05	325,299.05
MCARC-47500-014-07/15			1	350,000.00	350,000.00
MCARC-47500-016-023-12/13			1	129,101.99	129,101.99
MCARC-47500-020-023-06/14				169,520.00	
MCARC-47500-021-07/15				75,722.00	
MCARC-47500-024-06/15	4		1	129,124.00	129,124.00
MCARC-47500-025-023-11/13			1	44,000.00	15,000.00
MCARC-47500-025-12/15				83,000.00	
MCARC-47500-13B-023-06/14				1,900,000.00	
MCARC-47500-15B-07/16			1	3,000,000.00	3,000,000.00
MCARC-47500-19B-06/14				50,000.00	
MCARC-47500-19B-07/15			1	80,000.00	80,000.00
MCARC-47509-004-12/14				22,084.78	
MCARC-47512-005-023-06/13				128,210.00	
MCARC-47512-005-023-06/14				253,000.00	
MCARC-47517-003-032-06/14	1			21,000.00	21,000.00
MCARC-47518-001-10/15				15,400.00	
MCARC-47541-001-05/15	1		4	100,000.00	500,000.00
MCARC-47542-002-032-10/15	4		3	9,089.00	42,344.00
MCARC-47542-009-023-07/13				23,136.00	
MCARC-47542-018-032-10/15				25,000.00	
MCARC-47561-006-04/14	3		4	6,590.00	87,000.00



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<u>PeopleSoft Contract No.</u>	<u>Admts</u>	<u>Ext</u>	<u>CC</u>	<u>Allowable Contract Cost</u>	<u>Allowable Admt Costs</u>
MCARC-47585-003-023-04/13				85,000	
MCARC-48500-001-03/15	1		1	45,000	60,000
MCARC-48500-001-03/16	0			45,000	
MCARC-48500-006-03/16	2		2	473,000	920,950
MCARC-60061-001-032-12/14	1		1	10,000	10,000
MCARC-60061-003-032-08/14				25,000	
MCARC-62500-002-032-07/14	4		4	14,052	77,054
MCARC-64050-001-10/14	4		1	120,000	200,000
MCARC-64075-001-023-12/13				202,000	
MCARC-65936-001-032-07/13				24,000	
MCARC-66524-001-03/15	1		1	100,000	100,000
MCARC-88500-002-03/15	4			67,000	
MCARC-88574-001-04/13	1		1	11,800	5,000
MCARC-91060-001-032-12/14				15,040	
MCARC-91505-001-09/14	4		4	140,700	505,743
MCARC-92029-001-06/15	1		1	348,980	2,966,100
MCARC-92047-001-01/15	4		3	114,525	274,778
MCARC-93633-003-032-01/14	3		3	25,000	45,000
MCARC-93639-001-032-01/14				20,000	
MCARC-93856-009-032-12/14	3		3	6,130	33,661
MCARC-93856-025-032-01/16				25,000	
MCARC-93856-025-032-11/13	4		3	25,000	95,000
MCARC-93856-028-032-09/14				20,682	
MCARC-93856-039-023-06/13				71,843	
MCARC-93856-040-08/13	3		3	6,863	23,449
MCARC-93856-041-023-06/13				260,058	
MCARC-93856-118-023-06/13				27,193	
MCARC-93856-143-02/15	4		1	66,000	132,066
MCARC-93856-188-032-10/13	1		1	9,160	21,582
MCARC-93856-188-032-12/14				22,391	
MCARC-93856-200-06/15	4			163,581	
MCARC-93942-002-032-08/13				15,000	
MCARC-93942-002-032-11/14				10,000	
MCARC-94874-075-023-06/13				183,845	
MCARC-97945-001-023-11/13			1	97,000	25,000
MCARC-99867-002-023-06/13				766,699	
MCARC-99867-002-023-06/14	4			2,244,444	
<b>Totals</b>	<b>262</b>	<b>14</b>	<b>123</b>	<b>\$ 99,159,927</b>	<b>\$ 77,936,888</b>

**Legend:**

**Amdts** - Amendments

**Ext** - Extensions

**CC** - Total amendments that increased or decreased cost.