

COST ALLOCATION PLAN

BASED ON ADMINISTRATION STAFF TIME TIME:	<u>FIRE</u>	<u>WATER</u>	<u>PARKS AND RECREATION</u>	<u>DRAINAGE</u>	<u>Bayridge</u>	<u>Vista de Oro</u>	<u>WASTE WATER</u>	<u>Fire Mitigation Fund</u>	<u>TOTALS</u>
General Manager	26.20%	58.11%	1.00%	7.25%	2.22%	2.31%	2.31%	0.60%	100.00%
Administrative Sec./Acctg Asst. III	15.01%	66.64%	0.75%	2.88%	0.75%	0.55%	12.42%	1.00%	100.00%
District Accountant	17.25%	57.87%	0.75%	5.77%	1.50%	1.00%	12.93%	2.93%	100.00%
	58.46%	182.62%	2.50%	15.90%	4.47%	3.86%	27.66%	4.53%	300.00%
Average Percent of time spent by department	19.49%	60.87%	0.83%	5.30%	1.49%	1.29%	9.22%	1.51%	100.00%

Projected Expenditures 2014-2015

585,608

TOTAL AMOUNT TO BE ALLOCATED	\$114,115	\$356,479	\$4,880	\$31,037	\$8,726	\$7,535	\$53,993	\$8,843	\$585,608
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Time Allocation Per Month

	301 Fire	500 Water	650 Solid Waste	800 Drainage	200 Bayridge	400 Vista de Oro	600 Waste Water	Totals
Employees	25	8.5						
General Hours	10	30	6.75	5	1.5	1.5	1	55.75
Respond to emails and return telephone calls	X	X	X	X			X	
Issue general correspondence			X					
Meet with the staff biweekly to discuss operations	X	X		X				
Agenda reviews and discussions	X	X						
Committee meeting attendance	X	X						
Attend Board Meetings								
Signing & reviewing AP checks	X	X						
Reviewing cash statements	X	X	X		X	X	X	
Prepare mid-year revenues & expenditure reports	X	X	X	X	X	X		
Attend other meetings		X						
Prepare special reports	X	X		X			X	
Prepare Board items			X		X	X		
Review Board items	X	X			X	X		
Review of Policy & Procedures		X						
Webinar training		X						
Review rate suggestions & projections		X			X	X		
Contract negotiations		X		X	x	x		
Staff oversight & direction	X	X		X			X	
Review & comment on various plans		X	X	X				
On-going review to insure proper execution							X	
Prepare documentation for plan execution								
End of Year	5	6						11
Prepare W-2 preclose	X	X						
Prepared analysis & any allocations	X	X						
Salary	X	X						

Time Allocation Per Month

	301 Fire	500 Water	650 Solid Waste	800 Drainage	200 Bayridge	400 Vista de Oro	600 Waste Water	Totals
Employees	25	8.5						
Deductions	X	X						
Benefits		X						
PERS	X	X						
Budgeting	4	12	2	3	1	1	1	24
Set up journals for budget entries	X	X	X	X			X	
Review budget proposal with staff	X	X	X	X	x	x	X	
Review amended budget journals & post	X	X	X	X	x	x	X	
Prepare mid-year budget journals	X	X		X				
Transfer budget journals to document	X	X	X	X			X	
Review budget transfers	X	X	X	X				
Preparation allocations for workers comp & AD&D	X	X						
Review expenditure projections	X	X		X	x	x	X	
Review requested capital outlays	X	X			x	x		
Review Cal-Fire Agreement	X							
Prepare salary schedules	X	X						
Prepare Budget Documents	X	X	X	X	x	x	X	
Review Revenue projections	X	X		X	x	x	X	
Review Reserves based on policy	X	X	X					
Human Resources & Payroll Management Functions (25) (5 hrs)	4	10	1	3			1	19
Process payroll quarter close - run triall	X	X						
Resolve discrepancies; prepare analysis; implement corrections	X	X						
Review employment agreements	X							
Draft employment agreements								
Sign payroll checks	X	X						
Update & review contribution changes yearly	X	X						
Update yearly calendar	X	X						

Time Allocation Per Month

	301 Fire	500 Water	650 Solid Waste	800 Drainage	200 Bayridge	400 Vista de Oro	600 Waste Water	Totals
Employees	25	8.5						
Handle employee negotiations		X						
Review & approve Personnel Action Forms	X	X						
Training webinar	X	X						
Record Personnel Action Forms	X	X						
Prepare special reports (hours summary)	X	X						
Adding/Editing employees								
Record demographics	X	X						
Input status information	X	X						
Record retroactive pay changes	X	X						
Change Deposit requirements	X	X						
Change pay rates	X	X						
Change Current Job	X	X						
Record employee termination								
Change personal status	X	X						
Change pay rates	X	X						
Change Deposit requirements	X	X						
Inactivate Deductions Codes	X	X						
Certification tracking	X	X						
Terminate Current Job	X	X						
Archive Payroll Status	X	X						
Archive Earnings page	X	X						
Record employee hires								
Implement personal status	X	X						
Change pay rates	X	X						
Deposit requirements	X	X						
List and activate deductions Codes	X	X						
Implement Certification tracking	X	X						
Complete current job information	X	X						
Implement Payroll Status	X	X						
Complete earnings page	X	X						

Time Allocation Per Month

	301 Fire	500 Water	650 Solid Waste	800 Drainage	200 Bayridge	400 Vista de Oro	600 Waste Water	Totals
Employees	25	8.5						
Activate timesheet	X	X						
Complete beneficiary information	X	X						
Code table edits & updates	4	8						12
Insurance (AD&D, Workers Compensation)	X	X						
Insurance (LTD)		X						
457 Plan		X						
Cafeteria Plan		X						
CA-PERS Retirement (Tier 2)		X						
CA-PERS Retirement (Tier 1)	X	X						
Create withholdings	X	X						
Create allowances	X	X						
Review accruals		X						
Define Tax Credits	X	X						
Modify Insurance cost increases		X						
System tax code and tax table updates	5	13						18
Deductions (CA, CASDI, Fed, Medicare)		X						
Deductions (CA, CASDI, Fed, FICA, Medicare)	X							
Establish & edit earnings codes	X	X						
Complete reconciliation	X	X						
Financial System	6.59	20	1	2	1.5	1.5	1	33.59
Work with CPA on implementation	X	X	X	X	X	X		
Create financial reports	X	X	X	X	X	X	X	
Research expense code accountts	X	X	X	X			X	
Approve petty cash and purchase orders		X			X	X		
Establish bank accounts								
Total Hours Required to complete tasks								173.34

Time Allocation Per Month

	301 Fire	500 Water	650 Solid Waste	800 Drainage	200 Bayridge	400 Vista de Oro	600 Waste Water	Totals
Employees	25	8.5						
Total Hours Available/month	173.34	173.34	173.34	173.34	173.34	173.34	173.34	
(average)	38.59	99	10.75	13	4	4	4	173.34
	22.26%	57.11%	6.20%	7.50%	2.31%	2.31%	2.31%	100.00%

average monthly working days to be used for the calculations $\frac{2080 \text{ hours}}{12} = 173.34$ per month

X numbers Designates what fund received the services
 Designates the number of hours that are spent on that fund

Time Allocation for FY 2013/2014

	301 FIRE	500 Water	650 Solid Waste	800 Drainage	600 Waste Water	Totals
Employees		8.5				
FTE's	11.5	8.5				
General Hours	13	45.34	3	2	10	73.34
Respond to emails and return telephone calls	X	X	X	X	X	
Issue general correspondence		X	X			
Provide staff backup to front counter		X				
Prepare slides for information on Channel 20	X	X	X	X	X	
Coordinate District Web site						
Modify Information	X	X	X	X	X	
Add & remove material	X	X	X	X	X	
Participate in Agenda reviews and discussions	X	X				
Prepare draft & final agenda						
Prepare Board items	X	X		X	X	
Published packet to District website	X	X		X	X	
Coordinate preparation of staff reports Board of Directors meetings	X	X				
Attend Board Meetings	X	X				
Take minutes	X	X				
Coordinate room reservations & setup	X	X				
Advisory Committee Agendas & information	X	X		X		
Review	X	X		X	X	
Edit	X	X		X	X	
Distribute agenda packet	X	X		X	X	
Post agenda to various locations	X	X		X		
Published packet to District website	X	X		X	X	
Take minutes		X				
Coordinate room reservations & setup		X				
Board Minutes	X	X				
Take minutes						
Transcribe minutes	X	X				
Edit	X	X				

Time Allocation for FY 2013/2014

	301 FIRE	500 Water	650 Solid Waste	800 Drainage	600 Waste Water	Totals
Employees		8.5				
FTE's	11.5	8.5				
Publish	X	X				
Prepare for inclusion in Board agenda packet	X	X				
Amend if necessary	X	X				
Advisory Committee Minutes						
Transcribe minutes		X		X		
Review	X					
Edit	X					
Prepare for inclusion in Board agenda packet	X	X		X		
Webinar training		X				
Review Board reports		X				
Proof	X	X	X			
edit/	X	X	X	X		
copy	X	X	X	X		
Publish	X	X	X	X		
Post to District website	X	X	X	X	x	
End of Year	2	6	2	1	3	14
Coordinate year-end inventory	X	X	X	X	X	
Prepare materials & help with record	X	X	X	X	X	
Process year-end AP	X	X	X	X	X	
Close files; open new files for new year	X	X	X	X	X	
Establish Blanket PO	X	X	X	X	X	
Input and Process Blanket PO	X	X	X	X	X	
Human Resources & Payroll Management Functions	5	23	0	0	2	30
Establish and maintain personnel files for employes	X	X				
File related materials in respective folders	X	X				
Resolve discrepancies; prepare analysis; implement corrections	X	X				
Represent Bargaining unit		X				

Time Allocation for FY 2013/2014

	301 FIRE	500 Water	650 Solid Waste	800 Drainage	600 Waste Water	Totals
Employees		8.5				
FTE's	11.5	8.5				
Training webinar	X	X				
Process Payroll						
Create automatic timesheets	X	X				
Update timesheet process	X	X				
Transfer timesheets	X	X				
Print system time records	X	X				
Run, review and balance trial payroll	X	X				
Print checks and deposit advices	X	X				
Process direct deposits	X	X				
Process taxes	X	X				
Print check distribution and deduction register & summary	X	X				
Create on-demand checks	X	X				
Employee termination						
Issue on deman checks	X	X				
deactivate timesheet	X	X				
Close personnel files	X	X				
Finance	6	34	4	2	10	56
Process Accounts Payable						
Invoicing payment vouchers	X	X	X	X	X	
Prepare check vouchers	X	X	X	X	X	
Secure/insure approvals	X	X	X	X	X	
Processing checks thru the system	X	X	X	X	X	
Secure appropriate signatures	X	X	X	X	X	
Posti to GL	X	X	X	X	X	
Process voids as necessary		X	X	X	X	
Package & mail to vendors	X	X	X	X	X	
						173.34

Time Allocation for FY 2013/2014

	301 FIRE	500 Water	650 Solid Waste	800 Drainage	600 Waste Water	Totals
Employees		8.5				
FTE's	11.5	8.5				
Total Hours Required to complete tasks						173.34
Total Hours Available/month	173.34	173.34	173.34	173.34	173.34	
	26	108.34	9	5	25	
	15.01%	62.50%	5.19%	2.88%	14.42%	100.01%

Time Allocation Per Month

	301 Fire	500 Water	600 Solid Waste	800 Drainage	600		
Employees	25	8.5					
General Hours	1	5	3	2	6.34	17.34	17.34
Respond to emails and return telephone calls	X	X					
Issue general correspondence			X				
Assist staff with Finance Issues	X	X		X			
Agenda reviews and discussions(Financial)	X	X					
Answer district's financial questions in regards to all							
Attend Board Meetings			X				
Review Accounts Payable coding and approve	X	X			X		
Reviewing cash statements	X	X	X		X		
Assist in Preparing mid-year revenues & expenditure reports	X	X	X	X	X		
Attend other meetings		X	X				
Prepare special reports	X	X		X	X		
Prepare Financial Board items			X				
Prepare Financial FAC items	X	X					
Write Policies and Procedures		X					
Correspond with outside agencies in relation to Financial Issues	X	X	X	X	X		
End of Year	3	22	4	3	9	41	41
Assist with the preparation of Prepare W-2	X	X	X	X	X		
Prepared analysis & any allocations	X	X	X	X	X		
Close the MIP system after completion of the audit	X	X	X	X	X		
Reconcile beginning and ending restricted and unrestricted accounts to assure all has come over to the new year correctly	X	X	X	X	X		
Handle the audit from the start to the finish	X	X	X	X	X		
Close and reconcile end of fiscal year financials	X	X	X	X	X		
Assist the auditors while they are in house to audit pre-audit and final audit.	X	X	X	X	X		
Budgeting	2	6	1	1	4	14	14

Time Allocation Per Month

	301 Fire	500 Water	600 Solid Waste	800 Drainage	600	
Employees	25	8.5				
Set up journals for budget entries	X	X	X	X	X	
Review budget proposal with staff	X	X	X	X	X	
Review amended budget journals & post	X	X	X	X	X	
Prepare mid-year budget journals	X	X	X	X	X	
Transfer budget journals to document	X	X	X	X	X	
Review budget transfers & post	X	X	X	X	X	
Preparation allocations for workers comp & AD&D	X	X				
Review expenditure projections	X	X	X	X	X	
Review requested capital outlays	X	X				
Review Cal-Fire Agreement	X					
Prepare salary schedules	X	X				
Prepare Budget Documents	X	X	X	X	X	
Review Revenue projections	X	X	X	X	X	
Review Reserves based on policy	X	X	X	X		
Human Resources & Payroll Management Functions (25) (5 hrs)	2	11	0	0	0	13
Process payroll quarter close - run trial & final	X	X				
Resolve discrepancies; prepare analysis; implement corrections	X	X				
Approve payroll processing before check printing	X	X				
Prepare third party checks within one day of payroll processing	X	X				
Pay medical, dental, life and aflac monthly	X	X				
Financial and Accounting	18	48	8	4	10	88
Audit Report package preparation;set audit time tables	X	X	X	X	X	
Prepare pre-audit as well as regular audit schedules	X	X	X	X	X	
reconcile all balance sheets at year-end	X	X	X	X	X	
Review the AR schedule for differences	X	X	X	X	X	

Time Allocation Per Month

	301 Fire	500 Water	600 Solid Waste	800 Drainage	600
Employees	25	8.5			
Assure collections procedures are being done	X	X	X	X	X
Prepare materials needed to complete audit	X	X	X	X	X
Internal Control Improvements as needed	X	X	X	X	X
Financial Analysis	X	X	X	X	X
Materials for Cost Allocation Plan	X	X	X	X	X
year-end 1099 and sales tax submittal	X	X	X	X	X
Compute appropriation limit	X	X	X	X	X
Bank Reconciliations reular	X	X	X	X	X
Bank Reconciliations 8 months cathcup	X	X	X	X	X
Book taxes regular	X	X	X	X	X
Book Taxes 8 months in arrears	X	X	X	X	X
Maintain Fixed Assets lists, recording etc	X	X	X	X	X
Set up procedures for physical inventorhy count	X	X	X	X	X
Work with departments and make the adjustments	X	X	X	X	X
Amend the Fixed Asset Schedules and depreciatic	X	X	X	X	X
Record payroll and validate the liabilities	X	X	X	X	X
Prepare third party checks for payroll benefits	X	X	X	X	X
reconcile liability accounts for the above	X	X	X	X	X
Maintain Payroll System employee master for	X	X	X	X	X
three CALPERS accounts-suubmit payments	X	X	X	X	X
Year end accruals for audit	X	X	X	X	X
Computing OPEB	X	X	X	X	X
Compute year end liability for compensated abcen	X	X	X	X	X
Reconcile all accounts for the last eight months	X	X	X	X	X
not done this complete fiscal year	X	X	X	X	X
Balance beginning equity from prior year for audit	X	X	X	X	X
Prepare the MDA written as well as schedules	X	X	X	X	X
Update long term debt,	X	X	X	X	X
Update operating Leases	X	X	X	X	X
Update Cash and Investment schedules	X	X	X	X	X

Time Allocation Per Month

	301 Fire	500 Water	600 Solid Waste	800 Drainage	600		
Employees	25	8.5					
Keep updated on new GASB information rules and regulations and apply	X	X	X	X	X		
Troubleshoot past errors and adjust	X	X	X	X	X		
Analyze contracts, leases etc for accuracy of accounting set up	X	X	X	X	X		
Read all Financial documents and adjust procedures and recording. Not correct for many years	X	X	X	X	X		
Reverse all Accounts Payable relating to banruptcy that should not have been booked (since 2006)	X	X	X	X	X		
Clean files, clean former acctg office, clean accour recorded in error,	X	X	X	X	X		
Analyze chart of accounts-Not set up according to GAAP	X	X	X	X	X		
Creat accrual schedules for end of payroll which includes payroll, payroll taxes and benefits	X	X	X	X	X		
Prepare Accounting Policies and procedures to include updated internal controls and updated financial systems	X	X	X	X	X		
Set up Calpers and 457 Plan to pay automatically from the PERS Sysytem-alleviate check process	X	X	X	X	X		
Set up IRS and EDD to automatically pay from the payroll system previously done manually	X	X	X	X	X	173.34	173.34
Total Hours Required to complete tasks							
Total Hours Available/month (average)	173.34	26	92	16	10	29.34	173.34
	15.00%	53.07%	9.23%	5.77%	16.93%	100.00%	

Time Allocation Per Month

	301 Fire	500 Water	600 Solid Waste	800 Drainage	600
Employees	25	8.5			
	2080				
average monthly working days to be used for the calculations	hours divided by 12 =		173.34	per month	

X
numbers Designates what fund received the services
Designates the number of hours that are
spent on that fund