



## Index of Supporting Documents used in the COBI Cost Allocation Plan (CAP) Developed by MGT

Index prepared, documents compiled and submitted to MGT, and cross-referencing in CAP by COBI Cost Accountant Emily Boberg Courts (EBC)

### 1. [Depreciation Expense Calculation](#)

- Support for Dept. 1: Equipment Use.
- From the Fixed Assets calculations, available at: J:\Perm Financial Statements\2009 Financial Reports\Fixed Assets\GFA 2009.xlsx.
- Depreciation – GASB 990 item (Non-Cash effect)
- Only non-Utility items, because utility depreciation is recorded directly to the Funds so does not need to be separately allocated.

### 2. [Department/Division Detail – All Funds](#)

- Support for CAP schedules titled “A. Department Costs”
- From Crystal report at J:\Perm Crystal Reports\Monthly Reports\Expenditure Dept-Division Detail LONG Master

### 3. [Summary of FTEs by Division and Fund](#)

- Support for all sections in CAP with “Number of FTEs per dept/fund” as Basis. See CAP Table of Contents for all applicable sections.
- From Crystal report at H:\MUNIS\Crystal Reports\Crystal XI Reports\ PR Employee Allocations Report with funds; exported to Excel and summarized at J:\Accounting & GL\Cost Allocation\MGT\Files Sent to MGT\ pr employee allocations report as of 090909.
- Note that for department/division rows in the CAP, the total comes from the Fund Tax column. For Fund rows in the CAP, the total comes from the applicable Fund column, Total row.

### 4. [Department/Division Detail – General Funds](#)

- Support for all sections in CAP with “Total operating budget per dept/fund” as Basis. See CAP Table of Contents for all applicable sections.
- Note that for department/division rows in the CAP, the total comes from this section. For Fund rows in the CAP, see support item 5.
- From J:\Perm Crystal Reports\Monthly Reports\Expenditure Dept-Division Detail LONG Master, filtered to run only for the General Fund

### 5. Department/Division Detail – multiple reports – non-General Funds

- Support for all sections in CAP with “Total operating budget per dept/fund” as Basis. See CAP Table of Contents for all applicable sections.
  - [Streets Fund](#)
  - [Civic Improvement Fund](#)
  - [Affordable Housing Fund](#)
  - [Water Fund](#)

- [Sewer Fund](#)
  - [SSWM Fund](#)
  - [Development Services SubFund](#)
  - [Building Services SubFund](#)
  - Note that for Fund rows in the CAP, the totals come from this support section. For department/division rows in the CAP, see support item 4.
  - From J:\Perm Crystal Reports\Monthly Reports\Expenditure Dept-Division Detail LONG Master, filtered to run only for each non-General Fund separately, as well as for the Building and Development Services subfunds separately.
6. [2008 City Council Meetings \(Special/Regular/Joint/Retreat\)](#) – Council Agenda Items per Department
- Support for all sections in CAP with “Number of agenda items per dept/fund” as Basis. See CAP Table of Contents for all applicable sections.
  - Summary prepared by City Clerk Roz Lassoff and Debbie Rose.
  - Note that the support includes an amount for “Council”. This amount was not included in the CAP, as it would have been allocated to Council and then allocated back out. By excluding the item, the Council share is split amongst other discussion items.
7. [Summary of Public Records Requests](#)
- Support for all sections in CAP with “Number of public records” as Basis. See CAP Table of Contents for all applicable sections.
  - Prepared by EBC based on year-2008 data maintained by the City Clerk in the PRR Database.
  - Note that for department/division rows in CAP, the total represents the Tax and All columns of the support. For the Fund rows in the CAP, the total comes from the applicable fund column, Total row of the support.
8. [FTE Allocation for Human Resources](#)
- Support for HR Support Allocations – Estimate of support per dept/fund. Prepared by HR Administrator Jessica Neil.
9. [Hearing Examiner Detail Summary](#)
- Support for Hrg Examiner Allocations. Based on year-2009 payments. Used year-2009 rather than year-2008 due to availability of all necessary documents to complete (physical invoices had to be pulled).
10. [Summary of AP Invoices by Department and Fund](#)
- Support for “# of A/P transactions per dept/fund” basis of CAP.
  - Data from year-2008 – most recently completed year.
  - From Crystal report J:\Ad Hoc Crystal reports\ AP Invoice Count by Dept with vouchers2 – EBC. Data exported to Excel and summarized at J:\Accounting & GL\Cost Allocation\MGT\Files Sent to MGT\ ap invoice count by dept with vouchers2 – ebc.
11. [Summary of cash receipts processed by Finance Cashiers](#)
- Support for “Number of cash receipts per dept/fund” basis of CAP.
  - Data from year-2008 – most recently completed year.

- From Crystal report J:\Ad Hoc Crystal reports\Cost Allocation\ AR History Misc Report MGT (3). Data exported to Excel and summarized at J:\Accounting & GL\Cost Allocation\MGT\Files Sent to MGT\cash receipts - all items.xls.

#### 12. [Summary of payroll timesheet entry additional effort](#)

- Support for “Number of org lines entered per” basis of CAP.
- Data from year-2009 – reflects use of work order system as primary payroll entry for O&M.
- From Crystal report J:\Ad Hoc Crystal reports\PR Report - allocated labor. Data exported to Excel and summarized at J:\Accounting & GL\Cost Allocation\MGT\Files Sent to MGT\pr report - allocated labor - ebc.acct.xlsx.

#### 13. [Utility Accounts per MUNIS](#)

- Support for “Number of utility accounts per” basis of CAP.
  - Average Monthly Water Bill for 2008 – Number of accounts
  - Average Monthly Sewer Bill for 2008 – Number of accounts
- Data from H:\MUNIS\Crystal Reports\Crystal XI Reports\UB Water Avg Bill per Account – EBC.

#### 14. [Cash Balances](#)

- Support for “Cash Balance per fund”
- From the Monday Cash Balances report prepared by COBI Senior Accountant Orlando San Juan. Used the 2009 file because it was readily available to the Cost Accountant.
- Please note that these are not “reconciled” balances, but represent a working paper primarily used for purposes other than Cost Allocation.

#### 15. [FPC Discussion Items](#)

- Support for “Number of FPC Agenda” basis of CAP.
- Prepared by EBC based on year-2008 minutes (most recently-completed year).
- Note that the support includes an amount for “Committee”. This amount was not included in the CAP; by excluding the item, the Committee share is split amongst other discussion items based on their volume.

#### 16. [File Inventory Summary](#)

- Support for “Number of records per dept/fund” basis of CAP.
- Prepared by EBC based on data maintained by Finance Secretary Kelly Jahraus in the Records database. Data “as of” the date of the report – not maintained in such a way to filter by year.

#### 17. [Percent estimate of support for PW O&M](#)

- Support for PW Allocations “Percent of support per dept/fund”.
- All files created by COBI Interim PW Director Lance Newkirk and summarized by MGT Consultant Sara Beemer.
  - 2009 O&M Admin Salary Allocations – used for PW O&M Admin Allocations in CAP

- 2009 O&M Transp Salary Allocations – used for PW O&M Transp & Fac Allocations in CAP
  - 2009 O&M Utilities Salary Allocations – used for PW Utilities Allocations in CAP
  - Year-2009 used, due to work plan review by Lance Newkirk.
18. [Interfund Rent, including City Hall and PW Yard square footage data](#)
- Support for “Square footage per department” basis of CAP.
  - Summary prepared by EBC based on information submitted by COBI PW employee Paul Miller and revised by EBC based on known changes. Applicable to both 2008 and 2009.
19. [WCIA Risk Profile](#)
- Support for “WCIA Calculated risk by department” basis of CAP.
  - Data from the WCIA analyzed by EBC with information provided by WCIA (see notes on this page for theory).
20. [Utilities by location budget – General Government](#)
- Support for Utilities Allocations in General Government portion of CAP. Budget is sufficient support because, since bills are location-specific, budgets are location-specific.
21. [Personnel Services Analysis](#) (PSA) – Support for percentages of each task or function within a department. Prepared by MGT based on COBI staff estimates of time spent on job duties.
- Finance
  - Exec – Legal
  - IT
  - Exec – City Clerk
22. [List of permanent Part-Time employees](#) (for comparison of headcount to FTEs in narrative)
23. [PCD Professional Services detail](#)
- Support for PCD Allocation of Professional Services.
  - Data from MUNIS – Analyzed to determine type of service, and whether it is allocable.
24. [PW – Eng Professional Services detail](#)
- Support for PW – Eng allocation of Professional Services.
  - Data from MUNIS – Analyzed to determine type of service, and whether it is allocable.
25. [PW – Repair and Maintenance budget](#)
- Support for PW – Eng and – O&M allocations of Repair and Maintenance costs.
  - Data from MUNIS
  - Because the R&M costs will vary based on task or job function, simply using FTE’s to allocate would skew the result, and could result in one fund taking a disproportionate share of the costs. Alternatively, using budget refines the allocation so that the share of costs is more closely related to what drove the cost/why the cost was incurred.