

Board of Supervisors

J. Merced Corona, District I
John D. Loudon, District II,
Vice-Chair
Kent S. Boes, District III,
Chair
Gary J. Evans, District IV,
Denise J. Carter, District V



County of Colusa

Wendy G. Tyler, CAO/Clerk to the
Board of Supervisors/Risk Manager
Ann Nordyke, Chief Deputy Clerk to
the Board of Supervisors
Patricia Rodriguez, Deputy Clerk
Melissa Kitts, Deputy Clerk
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Colusa Industrial Properties
100 Sunrise Blvd.
Colusa, CA 95932

Special Workshop Minutes

December 16, 2019

The Board of Supervisors of the County of Colusa, State of California meets in Regular Session this 16th day of December 2019 at the hour of 2:02 p.m. Present: Supervisors J. Merced Corona, John D. Loudon, and Kent S. Boes. Absent: Supervisors Gary J. Evans and Denise J. Carter.

Present: Marcos Kropf, County Counsel.
Wendy G. Tyler, CAO/Clerk of the Board/Risk Manager.
Ann Nordyke, Melissa Kitts, Board Clerks.
Peggy Scroggins, Robert Zunino, Christine Doble, Angelika Terry,
Andrea Navarro, Auditor-Controller's Office.
Greg Hinton, Maisha Bullock, Anastasia Allen,
Ag Commissioner's Office.
Greg Plucker, Mary Fahey, Maria Robledo, Julia Ornbaun,
Community Development Department.
Elizabeth Kelly, Becky Azevedo, Lisa McDermott, and Chris Fusaro,
Health and Human Services Department.
Sandy Reyes, Child Support Services Department.
Stephen Sawyer, Public Works Department.
Kaline Moore, CAO's Office.
Dee Taylor, Colusa County Library.
Bonnie Briscoe, Behavioral Health Department.
Cindy Dillard, Treasurer-Tax-Collector's Office.
Devin Kelley, District Attorney's Office.
Mike Rogers, Fanny Reynoso, Hilda Davis, Probation Department.
Leslie Pingrey, Cooperative Extension.
Mike Bradwell, James Pastorino, Nichole Lopez, Sheriff's Office.
Laurie Waters, County Counsel.

Pledge of Allegiance

I. AUDITOR

Chair Boes makes time for a Workshop regarding Cost Allocation Plan Office of Management and Budget (OMB) A-87.

Ms. Scroggins speaks to the following:

- Purpose of a Cost Allocation Plan
- The Cost Allocation Cycle
- Cost Allocation Plan Overview
- Original Purpose of Cost Allocation Plans
- Additional County Benefits Due to Cost Allocation Plans
- Factors to Consider
- Federal and State Guidelines
- Types of Cost Allocation
- Acceptable Cost Allocation Plans
- Types of Operational Costs
- Distribution of Indirect Costs
- Preparing a Cost Allocation Plan
- Cost Plan Timing
- Carry Forward (True Up)
- Colusa County Service Departments/Functions
- Building Usage
- Equipment Usage
- Examples for all departments
- Service Department Expenses Compared to General Fund
- Preparation Expense Compared to Potential Recoupment
- Summary - Purpose of Cost Allocation

Comments received by Ms. Scroggins, Ms. Tyler, Mr. Hinton, Ms. Kelly, Ms. Azevedo, Ms. Navarro, Mr. Plucker, and Ms. Bullock.

Chair Boes adjourned the meeting at 3:46 p.m. to reconvene in Regular Session on December 17, 2019 at the hour of 9:00 a.m.

Kent S. Boes, Chair

Attest: Wendy G. Tyler,
Clerk to the Board of Supervisors

BY _____
Melissa Kitts, Deputy Clerk