

CENTRAL SERVICES COST ALLOCATION PLAN

DUNN COUNTY WISCONSIN

Based on 2015 Financials

Dunn County

"People Helping People to Build a Sustainable Community"

Wisconsin



Sequoia Consulting Group

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Cost Allocation Plan Overview

Dunn County, Wisconsin has selected Sequoia Consulting Group to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2017 based on actual expenditures and offsetting revenues occurring during fiscal year 2015.

An indirect cost allocation plan distributes the allowable costs of central services departments to grantee departments based on allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of cost and benefit provided to its recipients (grantees). A central services department typically provides services primarily to other departments. For example, as a central services department the County Finance Department will typically provide accounting, payroll, and other fiscal services to all county departments or agencies, but seldom, if ever, directly to the citizens of the County. Likewise, the Finance Department receives services and support from the County Treasurer, Data Processing, Maintenance, Administration, Corporation Counsel, etc. and in this respect it also is a grantee department.

Each central services department is presented in this report beginning with a brief narrative describing the services provided by that department and the activities or functions provided to those grantee departments benefiting from its services. All costs for each central services department are analyzed to determine if they are allowable for charging to grantee departments and to which activity or function they will be allocated from. A detailed distribution showing the actual cost allocation basis is also presented for each function. Additionally, since central service departments also receive incoming costs from other central service departments, these incoming costs are also allocated or assigned in a second distribution or iteration of the costs. Sequoia can use an unlimited number of iterations (or cost step-downs) typically the second iteration will distribute the balance of costs necessary for an accurately calculated plan.

This plan was prepared in accordance with the Office of Management and Budget (OMB) Super Circular 2 CFR 200 Subpart E.

The Summary of Allocated Costs shows all central services departments and the amount of costs allocated to each listed grantee department. The sum of costs allocated by all central services departments to one grantee department is the total allocated costs or fixed costs for 2015. When the 2015 fixed costs are compared to the 2013 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2015 fixed costs the resulting total is referred to as the Proposed Cost for 2017. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2015 are allowable in accordance with requirements of 2 CFR 200 Subpart E are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental unit: Dunn County, Wisconsin

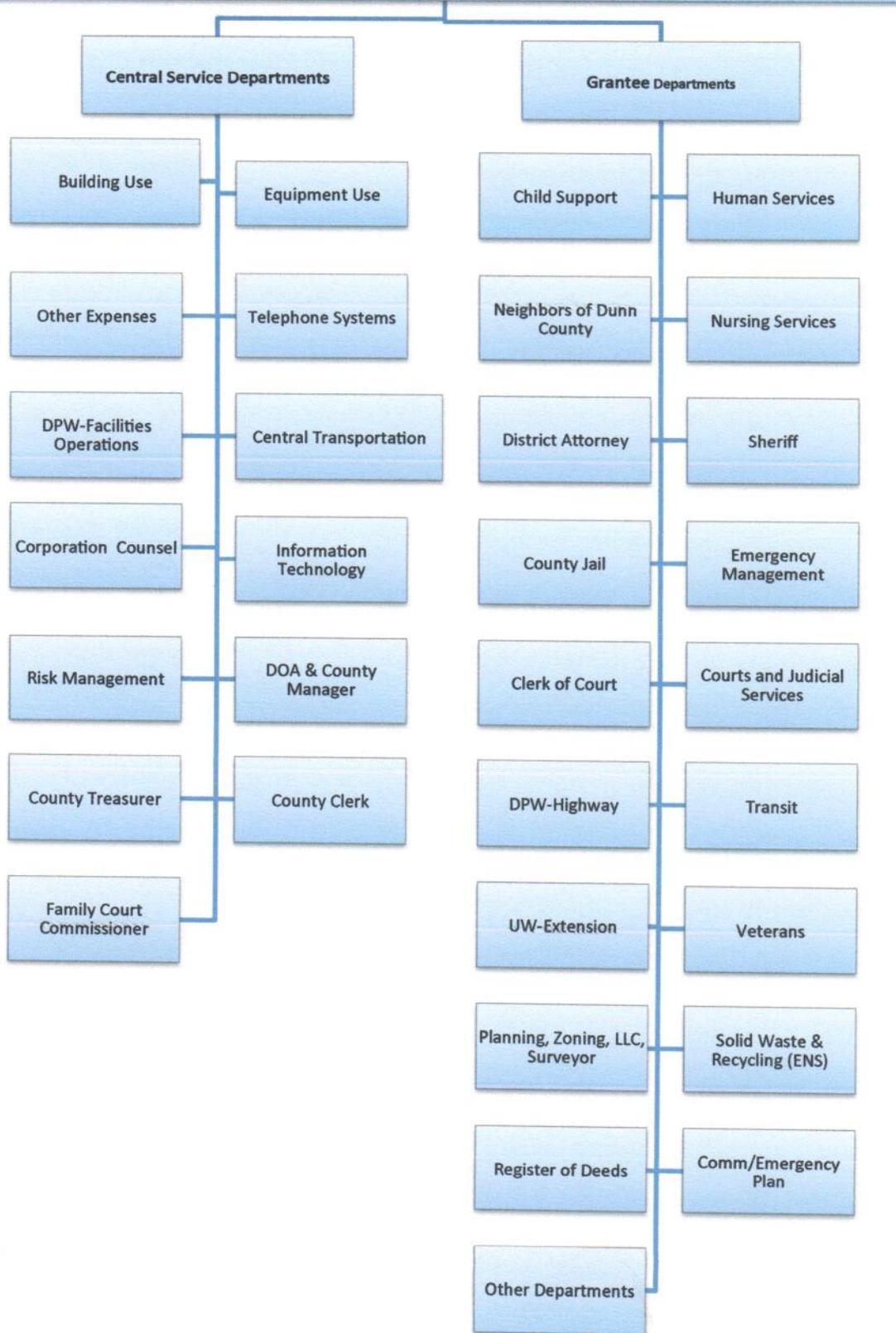
Signature: 

Name of Official: Tonya Kusmirek

Title: CFO

Date of Execution: 06-20-16

DUNN COUNTY, WI
2015 ORGANIZATIONAL CHART



DUNN COUNTY, WISCONSIN

COST ALLOCATION PLAN

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DUNN COUNTY, WISCONSIN

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DUNN COUNTY, WISCONSON

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**SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2015**

Central Service Departments	Child Support	Human Services	The Neighbors of Dunn County	Nursing Services
Building Use	\$ 9,051	\$ 103,931	\$ -	\$ 103,931
Equipment Use	-	-	-	-
Other Expenses	8,000	61,511	116,597	25,535
Telephone System	241	1,342	-	400
DPW - Facilities Operations	14,602	156,735	-	136,407
Central Transportation	90	11,789	-	4,178
Corporation Counsel	14,816	90,493	2,049	1,067
Information Technology	42,003	313,322	185,514	151,609
Risk Management	3,246	22,539	-	12,781
DOA & County Manager	18,238	204,111	103,062	73,000
County Treasurer	264	9,674	13,888	6,140
County Clerk	-	-	-	-
Family Court Commissioner	1,323	-	-	-
Total Allocated Costs	111,875	975,445	421,109	515,047
Rollforward Adjustment	18,682	141,680	(402,704)	207,338
Total Proposed Costs	\$ 130,557	\$ 1,117,124	\$ 18,406	\$ 722,385



**SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2015**

Central Service Departments	District Attorney	Sheriff	County Jail	Emergency Management
Building Use	\$ 9,607	\$ 52,166	\$ 170,795	\$ 1,274
Equipment Use	-	-	-	-
Other Expenses	5,041	93,754	28,738	1,570
Telephone System	224	533	-	-
DPW - Facilities Operations	15,500	84,163	375,592	2,055
Central Transportation	327	-	-	-
Corporation Counsel	2,049	12,376	3,115	2,049
Information Technology	7,001	280,817	-	-
Risk Management	3,091	32,146	32,711	665
DOA & County Manager	19,867	109,671	71,106	6,279
County Treasurer	735	1,314	1,518	6
County Clerk	-	-	-	-
Family Court Commissioner	-	-	-	-
Total Allocated Costs	63,442	666,941	683,576	13,896
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 63,442	\$ 666,941	\$ 683,576	\$ 13,896



**SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2015**

Central Service Departments	Courts and Judicial Services			
	Clerk of Court	Courts and Judicial Services	DPW - Highway	Transit
Building Use	\$ 13,504	\$ 63,868	\$ -	\$ 390
Equipment Use	-	-	-	-
Other Expenses	12,754	5,386	61,308	1,380
Telephone System	231	137	231	-
DPW - Facilities Operations	21,787	103,042	-	5,720
Central Transportation	-	122	459	-
Corporation Counsel	5,164	5,164	10,243	-
Information Technology	7,001	3,500	73,505	28,002
Risk Management	5,958	10,425	-	-
DOA & County Manager	67,376	29,068	68,152	8,532
County Treasurer	382	766	2,404	2,338
County Clerk	-	-	-	-
Family Court Commissioner	-	25,341	-	-
Total Allocated Costs	134,157	246,820	216,303	46,362
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 134,157	\$ 246,820	\$ 216,303	\$ 46,362



**SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2015**

Central Service Departments	UW-Extension	Veterans	Planning, Zoning, LCC, Surveyor	Solid Waste & Recycling (ENS)
Building Use	\$ 17,977	\$ 14,494	\$ 2,483	\$ 455
Equipment Use	-	-	-	-
Other Expenses	1,075	2,331	17,291	3,993
Telephone System	169	108	-	265
DPW - Facilities Operations	23,595	19,023	36,392	6,674
Central Transportation	140	195	313	97
Corporation Counsel	-	-	30,814	2,049
Information Technology	34,066	14,701	-	77,372
Risk Management	1,854	1,396	5,928	-
DOA & County Manager	11,152	4,130	49,314	31,401
County Treasurer	15	704	3,079	8,415
County Clerk	-	-	-	-
Family Court Commissioner	-	-	-	-
Total Allocated Costs	90,043	57,082	145,614	130,721
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 90,043	\$ 57,082	\$ 145,614	\$ 130,721



**SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2015**

Central Service Departments	Register of Deeds	Comm / Emergency Plan	Other Departments	Total Allocated Costs
Building Use	\$ 1,449	\$ 6,592	\$ 54,595	\$ 626,562
Equipment Use	-	-	-	-
Other Expenses	3,747	11,909	8,902	470,823
Telephone System	71	80	-	4,033
DPW - Facilities Operations	21,235	10,635	162,820	1,195,977
Central Transportation	122	-	307	18,138
Corporation Counsel	5,697	2,049	13,494	202,685
Information Technology	72,002	101,173	59,890	1,451,478
Risk Management	2,116	4,072	55,314	194,243
DOA & County Manager	11,129	108,072	226,433	1,220,093
County Treasurer	5,590	43	2,528	59,802
County Clerk	-	-	593	593
Family Court Commissioner	-	-	-	26,664
Total Allocated Costs	123,159	244,624	584,875	5,471,091
Rollforward Adjustment	-	-	-	(35,004)
Total Proposed Costs	\$ 123,159	\$ 244,624	\$ 584,875	\$ 5,436,087



**SCHEDULE OF FIXED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2015**

<u>Grantee Department</u>	Final Costs 2015	Fixed Costs 2013	Rollforward	Actual Costs with Rollforward
Child Support	111,875.06	93,193	18,682.06	130,557.12
Human Services	975,444.60	833,765	141,679.60	1,117,124.20
The Neighbors of Dunn County	421,109.32	823,813	(402,703.68)	18,405.65
Nursing Services	515,046.91	307,709	207,337.91	722,384.83
District Attorney	63,441.91	-	-	63,441.91
Sheriff	666,941.26	-	-	666,941.26
County Jail	683,575.58	-	-	683,575.58
Emergency Management	13,896.41	-	-	13,896.41
Clerk of Court	134,156.55	-	-	134,156.55
Courts and Judicial Services	246,820.46	-	-	246,820.46
DPW - Highway	216,303.42	-	-	216,303.42
Transit	46,361.96	-	-	46,361.96
UW-Extension	90,043.50	-	-	90,043.50
Veterans	57,081.56	-	-	57,081.56
Planning, Zoning, LCC, Surveyor	145,613.53	-	-	145,613.53
Solid Waste & Recycling (ENS)	130,721.21	-	-	130,721.21
Register of Deeds	123,159.42	-	-	123,159.42
Comm / Emergency Plan	244,624.04	-	-	244,624.04
Other Departments	584,874.62	-	-	584,874.62
	<u>5,471,091.33</u>	<u>2,058,480</u>	<u>(35,004.10)</u>	<u>5,436,087.23</u>



**SCHEDULE OF DEPARTMENTAL COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2015**

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Use	\$ -	\$ 669,022	\$ -	\$ -	\$ 669,022
Equipment Use	-	90,283	-	-	90,283
Other Expenses	524,113	-	-	-	524,113
Telephone System	1,695	-	-	-	1,695
DPW - Facilities Operations	1,427,218	(4,500)	-	(248,249)	1,174,469
Central Transportation	17,604	-	-	-	17,604
Corporation Counsel	305,625	-	-	(26,861)	278,764
Information Technology	1,719,437	(2,190)	-	24,541	1,741,788
Risk Management	231,626	(47,939)	-	-	183,688
DOA & County Manager	1,417,909	(34,790)	(305,055)	(90,965)	987,099
County Treasurer	173,934	-	(130,464)	-	43,470
County Clerk	192,267	-	(166,263)	-	26,004
Family Court Commissioner	33,700	-	-	(11,065)	22,635
less unallocated Incoming costs					(289,544)
	<u>\$ 6,045,130</u>	<u>\$ 669,887</u>	<u>\$ (601,783)</u>	<u>\$ (352,599)</u>	<u>\$ 5,471,091</u>



**SCHEDULE OF ALLOCATION BASIS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2015**

Number	Departmental Function	Allocation Base
1	Building Use Administrative Center Client Services Building Judicial Building	Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department 0 Usable Square Footage by Benefiting Department Usable square footage by Benefiting Department
2	Equipment Use Equipment Use Charge	Equipment Inventory Depreciation by Central Services Department effective 12/31/2015
3	Other Expenses General Audit Cost Allocation Plan Pension Obligation Bond	Voucher and Receipt Transactions during a Sample Period in 2015 for Departments not Direct Billed for Audit Services Number of Departmental Cost Functions Analyzed State Pension Retirement Payments by Department During 2015 w/o Pension Obligation Debt
4	Telephone System Phone System	VoIP Telephone Charges by Department During 2015
5	DPW - Facilities Operations Government Center Annex (HS) Judicial Center Miscellaneous Facilities CJCC House Records Storage	Usable Square Footage by Benefiting Department Direct Allocation to Benefiting Department Usable square footage by Benefiting Department Direct Allocation to Benefiting Department Usable Square Footage by Benefiting Department Direct Allocation to Benefiting Departments
6	Central Transportation Central Transportation	Transportation Use (Mileage) by Participating Department During 2015
7	Corporation Counsel Departmental Counseling Child Support	Allocation to Benefiting Department Based on Services Provided During 2015 Direct Allocation to Benefiting Department
8	Information Technology IT Operations Department Specific	Number of CPU Devices on Dunn County Network by Benefiting Department Direct Allocation to Benefiting Department
9	Risk Management Property Insurance General Liability Department Specific	Usable Square Footage by Departments Not Direct Billed Number of Employees by Departments Not Direct Billed Direct Allocation to Benefiting Department
10	DOA & County Manager Financial Management Human Resources Payroll Purchasing Mail & General Services Risk Management Department Specific	Accounts Payable Transactions by Department During 2015 Number of Employees by Department with The Neighbors and Highway weighted at 10% - Less Effort Required Payroll Checks / Direct Deposits by Department in 2015 with The Neighbors & Highway weighted at 25% - Less Effort Required Number of Purchase Orders by Department During 2015 Number of Employees by Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
11	County Treasurer Receipts Disbursements	General Receipts Processed by Department During a Sample Period in 2015 Disbursement Processed by Department During 2015
12	County Clerk Departmental Support	Direct Allocation to Benefiting Department
13	Family Court Commissioner Child Support Courts and Judicial Services	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department



**DEPARTMENT 1
FISCAL 2015**

DUNN COUNTY, WISCONSIN

BUILDING USE

NATURE AND EXTENT OF SERVICES

Dunn County owns and operates various facilities located throughout the County. Dunn County Finance provides GASB 34 compliant presentation of fixed assets. Allowable costs are allocated to departments based on departmental usable square footage as reported by the Maintenance Department:

Administrative Center originally served as the County Courthouse and City Hall for the City of Menomonie and continues to provide many of the governmental central services and support. According to historical records, this property was originally constructed in 1960 for \$903,624. The County's Fixed Asset Report reports depreciation expense at \$3,472.32 for 2015.

Client Services Building the previous site of the Health Care Center now serves as the Human Services facility for Dunn County. The 2015 depreciation expense is recorded at \$26,500.

Judicial Center was constructed in 1998. Historical records report improvements bringing the value of this property to \$13,065,133. The 2015 Depreciation Expense for this facility is \$285,494.12.

Allowable interest on construction related debt for the Administration Center, Client Services Building and Justice Center are also appropriately allocated in this Chapter.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 1
FISCAL 2015**

DUNN COUNTY, WISCONSIN

BUILDING USE

DEPARTMENTAL COSTS BY FUNCTION

Department: Building Use

Functions:	Total	Administrative Center	Client Services	
			Building	Judicial Building
Cost Adjustments:				
Building Depreciation	315,446.44	3,472.32	26,500.00	285,474.12
Interest Expense	353,575.98	21,600.36	247,869.56	84,106.06
Total Cost Adjustments	669,022.42	25,072.68	274,369.56	369,580.18
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	669,022.42	25,072.68	274,369.56	369,580.18
2nd Allocation				
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	536.84	20.12	220.16	296.56
Telephone System	-	-	-	-
DPW - Facilities Operations	-	-	-	-
Central Transportation	-	-	-	-
Corporation Counsel	942.03	35.30	386.33	520.39
Information Technology	-	-	-	-
Risk Management	-	-	-	-
DOA & County Manager	-	-	-	-
County Treasurer	-	-	-	-
County Clerk	-	-	-	-
Family Court Commissioner	-	-	-	-
Total 2nd Allocation	1,478.87	55.42	606.49	816.96
Total 2nd Tier Allocation	1,478.87	55.42	606.49	816.96
Unallocated	-	-	-	-
Total Incoming Costs	1,478.87	55.42	606.49	816.96
Total Allocated Cost	670,501.29	25,128.10	274,976.05	370,397.14



**DEPARTMENT 1
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
BUILDING USE
FUNCTIONAL COST ALLOCATIONS**

Department: Building Use
Function: Administrative Center

Total 1st Tier Allocation \$ 25,072.68
Total 2nd Tier Allocation \$ 55.42
Total Allocated Cost \$ 25,128.10

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
DPW - Facilities Operations	440	1.29%	324.50	-	324.50	0.72	325.22
Corporation Counsel	1,396	4.11%	1,029.55	-	1,029.55	2.28	1,031.82
Information Technology	3,744	11.01%	2,761.19	-	2,761.19	6.10	2,767.29
DOA & County Manager	3,197	9.40%	2,357.78	-	2,357.78	5.21	2,362.99
County Treasurer	960	2.82%	708.00	-	708.00	1.57	709.56
County Clerk	998	2.94%	736.02	-	736.02	1.63	737.65
Transit	528	1.55%	389.40	-	389.40	0.86	390.26
Planning, Zoning, LCC, Surveyor	3,359	9.88%	2,477.25	-	2,477.25	5.48	2,482.73
Solid Waste & Recycling (ENS)	616	1.81%	454.30	-	454.30	1.00	455.30
Register of Deeds	1,960	5.77%	1,445.49	-	1,445.49	3.20	1,448.69
Other Departments	16,799	49.41%	12,389.21	-	12,389.21	27.39	12,416.60
Total	33,997	100.00%	25,072.68	-	25,072.68	55.42	25,128.10

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Maintenance and Finance Departments



**DEPARTMENT 1
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
BUILDING USE
FUNCTIONAL COST ALLOCATIONS**

Department: Building Use
Function: Client Services Building

Total 1st Tier Allocation \$ 274,369.56
Total 2nd Tier Allocation \$ 606.49
Total Allocated Cost \$ 274,976.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
DPW - Facilities Operations	3,700	12.60%	34,567.13	-	34,567.13	76.41	34,643.54
Human Services	11,100	37.80%	103,701.38	-	103,701.38	229.23	103,930.61
Nursing Services	11,100	37.80%	103,701.38	-	103,701.38	229.23	103,930.61
UW-Extension	1,920	6.54%	17,937.54	-	17,937.54	39.65	17,977.19
Veterans	1,548	5.27%	14,462.14	-	14,462.14	31.97	14,494.11
Total	29,368	100.00%	274,369.56	-	274,369.56	606.49	274,976.05

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Maintenance and Finance Departments



**DEPARTMENT 1
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
BUILDING USE
FUNCTIONAL COST ALLOCATIONS**

Department: Building Use
Function: Judicial Building

Total 1st Tier Allocation \$ 369,580.18
Total 2nd Tier Allocation \$ 816.96
Total Allocated Cost \$ 370,397.14

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Family Court Commissioner	340.0	0.37%	1,358.62	-	1,358.62	3.00	1,361.62
Child Support	2,260.0	2.44%	9,030.82	-	9,030.82	19.96	9,050.78
District Attorney	2,399.0	2.59%	9,586.25	-	9,586.25	21.19	9,607.44
Sheriff	13,026.0	14.08%	52,051.07	-	52,051.07	115.06	52,166.13
County Jail	42,648.0	46.11%	170,418.70	-	170,418.70	376.71	170,795.41
Emergency Management	318.0	0.34%	1,270.71	-	1,270.71	2.81	1,273.52
Clerk of Court	3,372.0	3.65%	13,474.30	-	13,474.30	29.78	13,504.08
Courts and Judicial Services	15,948.0	17.24%	63,727.20	-	63,727.20	140.87	63,868.07
Comm / Emergency Plan	1,646.0	1.78%	6,577.31	-	6,577.31	14.54	6,591.85
Other Departments	10,532.0	11.39%	42,085.20	-	42,085.20	93.03	42,178.23
Total	92,489.0	100.00%	369,580.18	-	369,580.18	816.96	370,397.14

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Maintenance and Finance departments



**DEPARTMENT 1
FISCAL 2015**

DUNN COUNTY, WISCONSIN

BUILDING USE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

<u>Grantee Department</u>	<u>Total</u>	<u>Administrative Center</u>	<u>Client Services Building</u>	<u>Judicial Building</u>
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
DPW - Facilities Operations	34,968.75	325.22	34,643.54	-
Central Transportation	-	-	-	-
Corporation Counsel	1,031.82	1,031.82	-	-
Information Technology	2,767.29	2,767.29	-	-
Risk Management	-	-	-	-
DOA & County Manager	2,362.99	2,362.99	-	-
County Treasurer	709.56	709.56	-	-
County Clerk	737.65	737.65	-	-
Family Court Commissioner	1,361.62	-	-	1,361.62
Child Support	9,050.78	-	-	9,050.78
Human Services	103,930.61	-	103,930.61	-
The Neighbors of Dunn County	-	-	-	-
Nursing Services	103,930.61	-	103,930.61	-
District Attorney	9,607.44	-	-	9,607.44
Sheriff	52,166.13	-	-	52,166.13
County Jail	170,795.41	-	-	170,795.41
Emergency Management	1,273.52	-	-	1,273.52
Clerk of Court	13,504.08	-	-	13,504.08
Courts and Judicial Services	63,868.07	-	-	63,868.07
DPW - Highway	-	-	-	-
Transit	390.26	390.26	-	-
UW-Extension	17,977.19	-	17,977.19	-
Veterans	14,494.11	-	14,494.11	-
Planning, Zoning, LCC, Surveyor	2,482.73	2,482.73	-	-
Solid Waste & Recycling (ENS)	455.30	455.30	-	-
Register of Deeds	1,448.69	1,448.69	-	-
Comm / Emergency Plan	6,591.85	-	-	6,591.85
Other Departments	54,594.83	12,416.60	-	42,178.23
	670,501.29	25,128.10	274,976.05	370,397.14



**DEPARTMENT 2
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES**

Dunn County purchases furniture, office equipment, computer hardware and software for day-to-day operations. The Finance Department maintains a fixed asset system in accordance with Generally Accepted Accounting Principles and Practices and reports depreciation compliant with GASB 34. Equipment purchases exceeding \$5,000 are capitalized and therefore not included in department expenditures. A total of \$90,283.48 was recorded as allowable depreciation for the central services departments during 2015. Costs have been allocated based on these departmental depreciation records.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 2
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
EQUIPMENT USE CHARGE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Equipment Use

Functions:	Total	Equipment Use Charge
Cost Adjustments:		
Equipment Use Charge	90,283.48	90,283.48
Total Cost Adjustments	90,283.48	90,283.48
Incoming Costs		
1st Allocation		
Building Use	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	90,283.48	90,283.48
2nd Allocation		
Equipment Use	-	-
Other Expenses	134.21	134.21
Telephone System	-	-
DPW - Facilities Operations	-	-
Central Transportation	-	-
Corporation Counsel	-	-
Information Technology	-	-
Risk Management	-	-
DOA & County Manager	-	-
County Treasurer	-	-
County Clerk	-	-
Family Court Commissioner	-	-
Building Use	-	-
Total 2nd Allocation	134.21	134.21
Total 2nd Tier Allocation	134.21	134.21
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	90,417.69	90,417.69



**DEPARTMENT 2
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
EQUIPMENT USE CHARGE
FUNCTIONAL COST ALLOCATIONS**

Department:	Equipment Use
Function:	Equipment Use Charge
Total 1st Tier Allocation	\$ 90,283.48
Total 2nd Tier Allocation	\$ <u>134.21</u>
Total Allocated Cost	\$ 90,417.69

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Telephone System	1,860.00	2.06%	1,860.00	-	1,860.00	2.76	1,862.76
DPW - Facilities Operations	41,700.69	46.19%	41,700.69	-	41,700.69	61.99	41,762.68
Information Technology	38,019.99	42.11%	38,019.99	-	38,019.99	56.52	38,076.51
DOA & County Manager	8,702.80	9.64%	8,702.80	-	8,702.80	12.94	8,715.74
Total	<u>90,283.48</u>	<u>100.00%</u>	<u>90,283.48</u>	<u>-</u>	<u>90,283.48</u>	<u>134.21</u>	<u>90,417.69</u>

Allocation Basis: Equipment Inventory Depreciation by Central Services Department effective 12/31/2015
 Allocation Source: Fixed Asset Management System Records

**DEPARTMENT 2
FISCAL 2015**

DUNN COUNTY, WISCONSIN

EQUIPMENT USE CHARGE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Use

<u>Grantee Department</u>	<u>Total</u>	<u>Equipment Use Charge</u>
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	1,862.76	1,862.76
DPW - Facilities Operations	41,762.68	41,762.68
Central Transportation	-	-
Corporation Counsel	-	-
Information Technology	38,076.51	38,076.51
Risk Management	-	-
DOA & County Manager	8,715.74	8,715.74
County Treasurer	-	-
County Clerk	-	-
Family Court Commissioner	-	-
Child Support	-	-
Human Services	-	-
The Neighbors of Dunn County	-	-
Nursing Services	-	-
District Attorney	-	-
Sheriff	-	-
County Jail	-	-
Emergency Management	-	-
Clerk of Court	-	-
Courts and Judicial Services	-	-
DPW - Highway	-	-
Transit	-	-
UW-Extension	-	-
Veterans	-	-
Planning, Zoning, LCC, Surveyor	-	-
Solid Waste & Recycling (ENS)	-	-
Register of Deeds	-	-
Comm / Emergency Plan	-	-
Other Departments	-	-
	<u>90,417.69</u>	<u>90,417.69</u>



**DEPARTMENT 3
FISCAL 2015**

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

NATURE AND EXTENT OF SERVICES

General Audit

A local CPA firm audits the financial records and books of Dunn County annually. Human Services, Solid Waste/Recycling, Transit, Highway, The Neighbors of Dunn County and the Insurance Funds are direct billed for their portion of audit services. Costs for the General Audit as applied to those departments not directly billed are allocated based on the number of voucher and receipt transactions by department during a sample period in 2015.

Cost Allocation Plan

The County also retains a consulting firm to prepare an indirect cost allocation plan so that indirect costs of services provided to grantee programs by the County can be recovered. The fee for this study is allocated to departments based on the percent of consultant effort expended by department as determined by the number of functions analyzed in the 2014 Cost Allocation Plan that was prepared during 2015.

Unfunded Pension Liability Expense

Costs related to payment of the Debt Service on the County's former Unfunded Pension Liability are allocated to benefiting departments based on payments to the Wisconsin Retirement Fund by department during 2015.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 3
FISCAL 2015**

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

DEPARTMENTAL COSTS BY FUNCTION

Department: Other Expenses

Functions:	Total	General & Administrative	General Audit	Cost Allocation Plan	Pension Obligation Bond
Expenditures:					
Audit Fees	20,019.45		20,019.45		
Cost Allocation Plan Services	5,100.00			5,100.00	
Pension Obligation Bond Principle	465,000.00				465,000.00
Pension Obligation Bond Interest	33,994.00				33,994.00
Total Expenditures	524,113.45	-	20,019.45	5,100.00	498,994.00
Disallowed / Capitalized	-	-			
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	524,113.45	-	20,019.45	5,100.00	498,994.00
2nd Allocation					
Other Expenses	402.63		15.38	3.92	383.33
Telephone System	-		-	-	-
DPW - Facilities Operations	-		-	-	-
Central Transportation	-		-	-	-
Corporation Counsel	-		-	-	-
Information Technology	-		-	-	-
Risk Management	-		-	-	-
DOA & County Manager	-		-	-	-
County Treasurer	-		-	-	-
County Clerk	-		-	-	-
Family Court Commissioner	-		-	-	-
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Total 2nd Allocation	402.63	-	15.38	3.92	383.33
Total 2nd Tier Allocation	402.63	-	15.38	3.92	383.33
Unallocated	-				
Total Incoming Costs	402.63	-	15.38	3.92	383.33
Total Allocated Cost	524,516.08	-	20,034.83	5,103.92	499,377.33



**DEPARTMENT 3
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
OTHER EXPENSES
FUNCTIONAL COST ALLOCATIONS**

Department: Other Expenses
Function: General Audit

Total 1st Tier Allocation	\$	20,019.45
Total 2nd Tier Allocation		15.38
Total Allocated Cost	\$	20,034.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Telephone System	2	0.29%	57.44		57.44	0.04	57.49
DPW - Facilities Operations	6	0.86%	172.33		172.33	0.13	172.47
Corporation Counsel	4	0.57%	114.89		114.89	0.09	114.98
Information Technology	3	0.43%	86.17		86.17	0.07	86.23
DOA & County Manager	103	14.78%	2,958.40		2,958.40	2.27	2,960.67
County Treasurer	74	10.62%	2,125.45		2,125.45	1.63	2,127.08
County Clerk	16	2.30%	459.56		459.56	0.35	459.91
Child Support	9	1.29%	258.50		258.50	0.20	258.70
Nursing Services	49	7.03%	1,407.39		1,407.39	1.08	1,408.47
District Attorney	19	2.73%	545.72		545.72	0.42	546.14
Sheriff	35	5.02%	1,005.28		1,005.28	0.77	1,006.05
County Jail	38	5.45%	1,091.45		1,091.45	0.84	1,092.29
Clerk of Court	96	13.77%	2,757.34		2,757.34	2.12	2,759.46
Courts and Judicial Services	53	7.60%	1,522.28		1,522.28	1.17	1,523.45
UW-Extension	6	0.86%	172.33		172.33	0.13	172.47
Veterans	4	0.57%	114.89		114.89	0.09	114.98
Planning, Zoning, LCC, Surveyor	25	3.59%	718.06		718.06	0.55	718.61
Register of Deeds	27	3.87%	775.50		775.50	0.60	776.10
Comm / Emergency Plan	7	1.00%	201.06		201.06	0.15	201.21
Other Departments	121	17.36%	3,475.40		3,475.40	2.67	3,478.07
			-		-	-	-
Total	697	100.00%	20,019.45	-	20,019.45	15.38	20,034.83

Allocation Basis: Voucher and Receipt Transactions during a Sample Period in 2015 for Departments not Direct Billed for Audit Services

Allocation Source: Accounting Records & Reports



**DEPARTMENT 3
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
OTHER EXPENSES
FUNCTIONAL COST ALLOCATIONS**

**Department: Other Expenses
Function: Cost Allocation Plan**

Total 1st Tier Allocation	\$ 5,100.00
Total 2nd Tier Allocation	<u>3.92</u>
Total Allocated Cost	\$ 5,103.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Use	4	10.53%	536.84		536.84	-	536.84
Equipment Use	1	2.63%	134.21		134.21	-	134.21
Other Expenses	3	7.89%	402.63		402.63	-	402.63
Telephone System	1	2.63%	134.21		134.21	0.13	134.34
DPW - Facilities Operations	6	15.79%	805.26		805.26	0.78	806.05
Central Transportation	1	2.63%	134.21		134.21	0.13	134.34
Corporation Counsel	2	5.26%	268.42		268.42	0.26	268.68
Information Technology	2	5.26%	268.42		268.42	0.26	268.68
Risk Management	3	7.89%	402.63		402.63	0.39	403.02
DOA & County Manager	8	21.05%	1,073.68		1,073.68	1.04	1,074.73
County Treasurer	3	7.89%	402.63		402.63	0.39	403.02
County Clerk	2	5.26%	268.42		268.42	0.26	268.68
Family Court Commissioner	2	5.26%	268.42		268.42	0.26	268.68
Total	38	100.00%	5,100.00	-	5,100.00	3.92	5,103.92

Allocation Basis: Number of Departmental Cost Functions Analyzed

Allocation Source: 2014 Cost Allocation Plan - Prepared During 2015



**DEPARTMENT 3
FISCAL 2015**

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

FUNCTIONAL COST ALLOCATIONS

Department: Other Expenses
Function: Pension Obligation Bond

Total 1st Tier Allocation \$ 498,994.00
Total 2nd Tier Allocation 383.33

Total Allocated Cost \$ 499,377.33

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
DPW - Facilities Operations	28,242.89	1.79%	8,929.38		8,929.38	6.86	8,936.24
Corporation Counsel	14,329.46	0.91%	4,530.46		4,530.46	3.48	4,533.94
Information Technology	37,086.36	2.35%	11,725.37		11,725.37	9.01	11,734.38
DOA & County Manager	40,206.34	2.55%	12,711.79		12,711.79	9.77	12,721.56
County Treasurer	8,201.01	0.52%	2,592.86		2,592.86	1.99	2,594.86
County Clerk	6,604.69	0.42%	2,088.16		2,088.16	1.60	2,089.77
Child Support	24,467.39	1.55%	7,735.71		7,735.71	5.94	7,741.65
Human Services	194,404.18	12.32%	61,463.59		61,463.59	47.22	61,510.81
The Neighbors of Dunn County	368,504.45	23.35%	116,507.82		116,507.82	89.50	116,597.32
Nursing Services	76,251.04	4.83%	24,107.83		24,107.83	18.52	24,126.35
District Attorney	14,204.54	0.90%	4,490.96		4,490.96	3.45	4,494.41
Sheriff	293,129.82	18.57%	92,677.08		92,677.08	71.20	92,748.27
County Jail	87,374.50	5.54%	27,624.67		27,624.67	21.22	27,645.89
Emergency Management	4,962.25	0.31%	1,568.88		1,568.88	1.21	1,570.09
Clerk of Court	31,586.62	2.00%	9,986.55		9,986.55	7.67	9,994.22
Courts and Judicial Services	12,208.35	0.77%	3,859.84		3,859.84	2.97	3,862.81
DPW - Highway	193,763.88	12.28%	61,261.15		61,261.15	47.06	61,308.21
Transit	4,361.36	0.28%	1,378.90		1,378.90	1.06	1,379.96
UW-Extension	2,853.37	0.18%	902.13		902.13	0.69	902.83
Veterans	7,005.23	0.44%	2,214.80		2,214.80	1.70	2,216.50
Planning, Zoning, LCC, Surveyor	52,377.06	3.32%	16,559.74		16,559.74	12.72	16,572.46
Solid Waste & Recycling (ENS)	12,619.06	0.80%	3,989.69		3,989.69	3.06	3,992.76
Register of Deeds	9,389.14	0.59%	2,968.51		2,968.51	2.28	2,970.79
Comm / Emergency Plan	37,001.72	2.34%	11,698.61		11,698.61	8.99	11,707.60
Other Departments	17,141.44	1.09%	5,419.51		5,419.51	4.16	5,423.67
Total	1,578,276.15	100.00%	498,994.00	-	498,994.00	383.33	499,377.33

Allocation Basis: State Pension Retirement Payments by Department During 2015 w/o Pension Obligation Debt

Allocation Source: 2015 Financial Records and Reports and County CFO



**DEPARTMENT 3
FISCAL 2015**

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Other Expenses

<u>Grantee Department</u>	<u>Total</u>	<u>General Audit</u>	<u>Cost Allocation Plan</u>	<u>Pension Obligation Bond</u>
Building Use	536.84	-	536.84	-
Equipment Use	134.21	-	134.21	-
Other Expenses	402.63	-	402.63	-
Telephone System	191.83	57.49	134.34	-
DPW - Facilities Operations	9,914.76	172.47	806.05	8,936.24
Central Transportation	134.34	-	134.34	-
Corporation Counsel	4,917.60	114.98	268.68	4,533.94
Information Technology	12,089.29	86.23	268.68	11,734.38
Risk Management	403.02	-	403.02	-
DOA & County Manager	16,756.96	2,960.67	1,074.73	12,721.56
County Treasurer	5,124.96	2,127.08	403.02	2,594.86
County Clerk	2,818.36	459.91	268.68	2,089.77
Family Court Commissioner	268.68	-	268.68	-
Child Support	8,000.35	258.70	-	7,741.65
Human Services	61,510.81	-	-	61,510.81
The Neighbors of Dunn County	116,597.32	-	-	116,597.32
Nursing Services	25,534.82	1,408.47	-	24,126.35
District Attorney	5,040.56	546.14	-	4,494.41
Sheriff	93,754.33	1,006.05	-	92,748.27
County Jail	28,738.17	1,092.29	-	27,645.89
Emergency Management	1,570.09	-	-	1,570.09
Clerk of Court	12,753.68	2,759.46	-	9,994.22
Courts and Judicial Services	5,386.26	1,523.45	-	3,862.81
DPW - Highway	61,308.21	-	-	61,308.21
Transit	1,379.96	-	-	1,379.96
UW-Extension	1,075.29	172.47	-	902.83
Veterans	2,331.48	114.98	-	2,216.50
Planning, Zoning, LCC, Surveyor	17,291.07	718.61	-	16,572.46
Solid Waste & Recycling (ENS)	3,992.76	-	-	3,992.76
Register of Deeds	3,746.89	776.10	-	2,970.79
Comm / Emergency Plan	11,908.81	201.21	-	11,707.60
Other Departments	8,901.74	3,478.07	-	5,423.67
	524,516.08	20,034.83	5,103.92	499,377.33



**DEPARTMENT 4
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
TELEPHONE SYSTEM
NATURE AND EXTENT OF SERVICES**

Significant improvements to the Dunn County Telephone System were supported through a 1994 General Obligation Note of \$755,000 that included system improvements totaling \$103,384. Interest expense of \$1,585.52 was paid on debt service for this system during 2015. Additionally telephone system operating costs of \$109.05 have been identified and are allocated based on the Voice over IP (VoIP) charges by participating department during 2015.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 4
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
TELEPHONE SYSTEM
DEPARTMENTAL COSTS BY FUNCTION**

Department:		Telephone System		
Functions:	Total	General & Administrative	Phone System	
Expenditures:				
Interest Expense - Telephone System	1,585.52		1,585.52	
Telephone Operating Expenses	109.05		109.05	
	-	-	-	
Total Expenditures	1,694.57	-	1,694.57	
Disallowed / Capitalized				
General & Administrative Allocation	-	-	-	
Incoming Costs				
1st Allocation				
Building Use	-		-	
Equipment Use	1,860.00		1,860.00	
Other Expenses	191.66		191.66	
	-	-	-	
Total 1st Allocation	2,051.66	-	2,051.66	
Unallocated				
	-			
Total 1st Tier Allocation	3,746.23	-	3,746.23	
2nd Allocation				
Building Use	-		-	
Equipment Use	2.76		2.76	
Other Expenses	0.17		0.17	
Telephone System	-		-	
DPW - Facilities Operations	-		-	
Central Transportation	-		-	
Corporation Counsel	-		-	
Information Technology	-		-	
Risk Management	-		-	
DOA & County Manager	796.44		796.44	
County Treasurer	2.05		2.05	
County Clerk	-		-	
Family Court Commissioner	-		-	
	-	-	-	
Total 2nd Allocation	801.42	-	801.42	
Unallocated				
	-			
Total 2nd Tier Allocation	801.42	-	801.42	
Total Incoming Costs				
	2,853.08	-	2,853.08	
Total Allocated Cost	4,547.65	-	4,547.65	



**DEPARTMENT 4
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
TELEPHONE SYSTEM
FUNCTIONAL COST ALLOCATIONS**

Department: Telephone System
Function: Phone System

Total 1st Tier Allocation	\$	3,746.23
Total 2nd Tier Allocation		<u>801.42</u>
Total Allocated Cost	\$	4,547.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
DPW - Facilities Operations		0.00%	-		-	-	-
Corporation Counsel	485.88	1.50%	56.25		56.25	12.03	68.29
Information Technology	502.74	1.55%	58.21		58.21	12.45	70.66
DOA & County Manager	1,935.96	5.98%	224.14		224.14	47.95	272.09
County Treasurer	520.98	1.61%	60.32		60.32	12.90	73.22
County Clerk	215.52	0.67%	24.95		24.95	5.34	30.29
Child Support	1,717.44	5.31%	198.84		198.84	42.54	241.38
Human Services	9,544.98	29.50%	1,105.10		1,105.10	236.41	1,341.51
Nursing Services	2,847.60	8.80%	329.69		329.69	70.53	400.22
District Attorney	1,594.50	4.93%	184.61		184.61	39.49	224.10
Sheriff	3,795.42	11.73%	439.43		439.43	94.01	533.43
County Jail		0.00%	-		-	-	-
Emergency Management		0.00%	-		-	-	-
Clerk of Court	1,643.58	5.08%	190.29		190.29	40.71	231.00
Courts and Judicial Services	972.06	3.00%	112.54		112.54	24.08	136.62
DPW - Highway	1,644.06	5.08%	190.35		190.35	40.72	231.07
UW-Extension	1,200.66	3.71%	139.01		139.01	29.74	168.75
Veterans	767.34	2.37%	88.84		88.84	19.01	107.85
Planning, Zoning, LCC, Surveyor		0.00%	-		-	-	-
Solid Waste & Recycling (ENS)	1,888.26	5.84%	218.62		218.62	46.77	265.39
Register of Deeds	508.44	1.57%	58.87		58.87	12.59	71.46
Comm / Emergency Plan	571.56	1.77%	66.17		66.17	14.16	80.33
Other Departments		0.00%	-		-	-	-
		-	-		-	-	-
Total	32,356.98	100.00%	3,746.23	-	3,746.23	801.42	4,547.65

Allocation Basis: VoIP Telephone Charges by Department During 2015

Allocation Source: IT and Finance Department Records & Reports



**DEPARTMENT 4
FISCAL 2015**

DUNN COUNTY, WISCONSIN

TELEPHONE SYSTEM

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Telephone System

<u>Grantee Department</u>	<u>Total</u>	<u>Phone System</u>
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
DPW - Facilities Operations	-	-
Central Transportation	-	-
Corporation Counsel	68.29	68.29
Information Technology	70.66	70.66
Risk Management	-	-
DOA & County Manager	272.09	272.09
County Treasurer	73.22	73.22
County Clerk	30.29	30.29
Family Court Commissioner	-	-
Child Support	241.38	241.38
Human Services	1,341.51	1,341.51
The Neighbors of Dunn County	-	-
Nursing Services	400.22	400.22
District Attorney	224.10	224.10
Sheriff	533.43	533.43
County Jail	-	-
Emergency Management	-	-
Clerk of Court	231.00	231.00
Courts and Judicial Services	136.62	136.62
DPW - Highway	231.07	231.07
Transit	-	-
UW-Extension	168.75	168.75
Veterans	107.85	107.85
Planning, Zoning, LCC, Surveyor	-	-
Solid Waste & Recycling (ENS)	265.39	265.39
Register of Deeds	71.46	71.46
Comm / Emergency Plan	80.33	80.33
Other Departments	-	-
	4,547.65	4,547.65



**DEPARTMENT 5
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
DPW - FACILITIES OPERATIONS
NATURE AND EXTENT OF SERVICES**

Facilities Operations is responsible for the janitorial services and general maintenance of the Government Center, Client Services Building, Jail & Judicial Center, Parks and other miscellaneous properties. All Maintenance staff have their time tracked via DPWs payroll system to identify the most accurate charging of labor costs to the appropriate facility.

DPW - Facilities Maintenance costs assigned to specific facilities/properties are allocated to benefiting departments based on usable square footage of occupied space by department.

Direct-billed charges for rent and maintenance services including the City of Menomonie for City Hall offices at the Administration Center have been appropriately credited against allocated costs.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 5
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS**

DEPARTMENTAL COSTS BY FUNCTION

Department: DPW - Facilities Operations

Functions:	Total	General & Administrative	Government Center	Annex (HS)	Judicial Center
Expenditures:					
Salaries & Wages	458,236.54	106,044.00	80,870.62	4,673.03	99,810.28
Fringe Benefits	322,891.94	74,722.88	56,984.70	3,292.81	70,330.35
Maintenance Contracts	29,256.16		11,243.10	519.68	16,813.63
Water	42,449.71		9,455.06	863.82	19,653.59
Heat & Lights	345,819.17		84,853.72	5,061.15	207,732.95
Garbage Removal	9,451.55		1,849.00	766.02	5,340.00
Telecommunications	2,332.77		2,332.77		
Motor Vehicle R&M/Fuel	11,163.99	4,808.21	3,799.63		1,905.69
Ground Improvements	3,143.03		-	-	174.20
Building Repair & Maintenance	163,737.82		28,068.24	100.96	67,872.80
Contractual / Consulting Services	19,636.15				
Office Supplies	1,341.21		1,341.21		
Clothing & Uniforms	1,172.34		1,172.34		
Travel, Training, Conferences	218.82	153.82	65.00		
Machinery & Equipment	3,037.92	47.26	142.99	45.11	751.12
Highway Road Materials	6,740.18	1,400.00	210.84	56.74	1,493.88
Operating Supplies & Expenditures	2,759.73				
In-REM Properties	1,050.00				
Buildings & Improvements	2,779.08	2,779.08			
Total Expenditures	1,427,218.11	189,955.25	282,389.22	15,379.32	491,878.49
Cost Adjustments:					
Recreation Park Revenue	(4,500.00)				
Total Cost Adjustments	(4,500.00)	-	-	-	-
Disallowed / Capitalized	-				
General & Administrative Allocation	(0.00)	(189,955.25)	43,617.62	2,520.40	53,832.73
Incoming Costs					
1st Allocation					
Building Use	34,891.63		8,011.83	462.96	9,888.18
Equipment Use	41,700.69		9,575.33	553.30	11,817.85
Other Expenses	9,906.98		2,274.85	131.45	2,807.61
Telephone System	-		-	-	-
Total 1st Allocation	86,499.30	-	19,862.01	1,147.71	24,513.63
Total 1st Tier Allocation	1,509,217.41	-	345,868.84	19,047.42	570,224.85
2nd Allocation					
Building Use	77.13		17.71	1.02	21.86
Equipment Use	61.99		14.23	0.82	17.57
Other Expenses	7.78		1.79	0.10	2.20
Telephone System	-		-	-	-
DPW - Facilities Operations	46,354.97		10,644.05	615.06	13,136.85
Central Transportation	142.05		32.62	1.88	40.26
Corporation Counsel	3,768.14		865.24	50.00	1,067.88
Information Technology	1,000.00		229.62	13.27	283.40
Risk Management	5,371.25		1,233.35	71.27	1,522.19
DOA & County Manager	38,528.02		8,846.82	511.21	10,918.72
County Treasurer	1,233.27		283.18	16.36	349.50
County Clerk	-		-	-	-
Family Court Commissioner	-		-	-	-
Total 2nd Allocation	96,544.58	-	22,168.61	1,280.99	27,360.44
Total 2nd Tier Allocation	96,544.58	-	22,168.61	1,280.99	27,360.44
Total Incoming Costs	183,043.88	-	42,030.62	2,428.70	51,874.07
Total Allocated Cost	1,805,761.99	-	368,037.46	20,328.42	597,585.29



**DEPARTMENT 5
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS**

DEPARTMENTAL COSTS BY FUNCTION (continued)

Department:	Facilities Operations			
Functions:	Miscellaneous Facilities	CJCC House	Records Storage	Client Services
Expenditures:				
Salaries & Wages	69,822.63	4,470.07	1,687.79	90,858.12
Fringe Benefits	49,199.84	3,149.79	1,189.28	64,022.29
Maintenance Contracts				679.75
Water	9,461.34	329.15		2,686.75
Heat & Lights	2,429.18	1,302.76	1,994.52	42,444.89
Garbage Removal	200.00			1,296.53
Telecommunications				
Motor Vehicle R&M/Fuel	650.46			
Ground Improvements	-			2,968.83
Building Repair & Maintenance	11,347.20	1,435.38	687.46	54,225.78
Contractual / Consulting Services	19,636.15			
Office Supplies				
Clothing & Uniforms				
Travel, Training, Conferences				
Machinery & Equipment	1,399.62	651.82		
Highway Road Materials	1,677.94			
Operating Supplies & Expenditures	1,274.52		1,485.21	1,900.78
In-REM Properties	1,050.00			
Buildings & Improvements	-			
Total Expenditures	168,148.88	11,338.97	7,044.26	261,083.72
Cost Adjustments:				
Recreation Park Revenue	(4,500.00)			
Total Cost Adjustments	(4,500.00)	-	-	-
Disallowed / Capitalized	-			
General & Administrative Allocation	37,658.88	2,410.93	910.31	49,004.38
Incoming Costs				
1st Allocation				
Building Use	6,917.31	442.85	167.21	9,001.29
Equipment Use	8,267.22	529.27	199.84	10,757.88
Other Expenses	1,964.07	125.74	47.48	2,555.79
Telephone System	-	-	-	-
Total 1st Allocation	17,148.60	1,097.86	414.53	22,314.96
Total 1st Tier Allocation	218,456.35	14,847.77	8,369.10	332,403.07
2nd Allocation				
Building Use	15.29	0.98	0.37	19.90
Equipment Use	12.29	0.79	0.30	15.99
Other Expenses	1.54	0.10	0.04	2.01
Telephone System	-	-	-	-
DPW - Facilities Operations	9,189.93	588.34	222.14	11,958.59
Central Transportation	28.16	1.80	0.68	36.65
Corporation Counsel	747.04	47.83	18.06	972.10
Information Technology	198.25	12.69	4.79	257.98
Risk Management	1,064.86	68.17	25.74	1,385.67
DOA & County Manager	7,638.23	489.00	184.64	9,939.40
County Treasurer	244.50	15.65	5.91	318.16
County Clerk	-	-	-	-
Family Court Commissioner	-	-	-	-
Total 2nd Allocation	19,140.09	1,225.36	462.66	24,906.43
Total 2nd Tier Allocation	19,140.09	1,225.36	462.66	24,906.43
Total Incoming Costs	36,288.69	2,323.21	877.19	47,221.39
Total Allocated Cost	237,596.44	16,073.12	8,831.76	357,309.50



**DEPARTMENT 5
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: DPW - Facilities Operations
Function: Government Center

Total 1st Tier Allocation \$ 345,868.84
Total 2nd Tier Allocation \$ 22,168.61
Total Allocated Cost \$ 368,037.46

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
DPW - Facilities Operations	440	1.29%	4,476.34	-	4,476.34	-	4,476.34
Corporation Counsel	1,396	4.11%	14,202.22	-	14,202.22	922.23	15,124.45
Information Technology	3,744	11.01%	38,089.62	-	38,089.62	2,473.38	40,563.01
DOA & County Manager	3,197	9.40%	32,524.71	-	32,524.71	2,112.02	34,636.73
County Treasurer	960	2.82%	9,766.57	-	9,766.57	634.20	10,400.77
County Clerk	998	2.94%	10,153.16	-	10,153.16	659.30	10,812.47
Transit	528	1.55%	5,371.61	-	5,371.61	348.81	5,720.42
Planning, Zoning, LCC, Surveyor	3,359	9.88%	34,172.82	-	34,172.82	2,219.04	36,391.86
Solid Waste & Recycling (ENS)	616	1.81%	6,266.88	-	6,266.88	406.95	6,673.83
Register of Deeds	1,960	5.77%	19,940.08	-	19,940.08	1,294.83	21,234.91
Other Departments	16,799	49.41%	170,904.81	(248,249.00)	(77,344.19)	11,097.85	(66,246.34)
			-				
Total	33,997	100.00%	345,868.84	(248,249.00)	97,619.84	22,168.61	119,788.46

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Maintenance and Finance Departments



**DEPARTMENT 5
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: DPW - Facilities Operations
Function: Annex (HS)

Total 1st Tier Allocation \$ 19,047.42
Total 2nd Tier Allocation \$ 1,280.99
Total Allocated Cost \$ 20,328.42

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	13,888	100.00%	19,047.42	-	19,047.42	1,280.99	20,328.42
Total	13,888	100.00%	19,047.42	-	19,047.42	1,280.99	20,328.42

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Square Footage Measurements Provided by Maintenance and Finance departments



**DEPARTMENT 5
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: DPW - Facilities Operations
Function: Judicial Center

Total 1st Tier Allocation \$ 570,224.85
Total 2nd Tier Allocation \$ 27,360.44
Total Allocated Cost \$ 597,585.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Family Court Commissioner	340.0	0.37%	2,096.21	-	2,096.21	100.58	2,196.79
Child Support	2,260.0	2.44%	13,933.64	-	13,933.64	668.56	14,602.20
District Attorney	2,399.0	2.59%	14,790.62	-	14,790.62	709.68	15,500.30
Sheriff	13,026.0	14.08%	80,309.54	-	80,309.54	3,853.40	84,162.94
County Jail	42,648.0	46.11%	262,938.83	-	262,938.83	12,616.29	275,555.12
Emergency Management	318.0	0.34%	1,960.57	-	1,960.57	94.07	2,054.65
Clerk of Court	3,372.0	3.65%	20,789.48	-	20,789.48	997.52	21,787.00
Courts and Judicial Services	15,948.0	17.24%	98,324.62	-	98,324.62	4,717.80	103,042.42
Comm / Emergency Plan	1,646.0	1.78%	10,148.13	-	10,148.13	486.93	10,635.05
Other Departments	10,532.0	11.39%	64,933.22	-	64,933.22	3,115.62	68,048.83
Total	92,489.0	100.00%	570,224.85	-	570,224.85	27,360.44	597,585.29

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Maintenance and Finance departments



**DEPARTMENT 5
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: DPW - Facilities Operations
Function: Miscellaneous Facilities

Total 1st Tier Allocation \$ 218,456.35
Total 2nd Tier Allocation \$ 19,140.09
Total Allocated Cost \$ 237,596.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Central Transportation	697.05	0.61%	1,330.50		1,330.50	116.57	1,447.08
County Jail	48,187.23	42.10%	91,978.11		91,978.11	8,058.68	100,036.79
Other Departments	65,564.76	57.29%	125,147.74		125,147.74	10,964.84	136,112.58
Total	114,449.04	100.00%	218,456.35	-	218,456.35	19,140.09	237,596.44

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Personnel Activity Reports (PARs) by Department Employees



**DEPARTMENT 5
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: DPW - Facilities Operations
Function: CJCC House

Total 1st Tier Allocation \$ 14,847.77
Total 2nd Tier Allocation \$ 1,225.36
Total Allocated Cost \$ 16,073.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Other Departments	1,350	100.00%	14,847.77		14,847.77	1,225.36	16,073.12
Total	1,350	100.00%	14,847.77	-	14,847.77	1,225.36	16,073.12

Allocation Basis: Usable Square Footage by Benefiting Department
Allocation Source: Square Footage Measurements Provided by Maintenance and Finance departments



**DEPARTMENT 5
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: DPW - Facilities Operations
Function: Records Storage

Total 1st Tier Allocation \$ 8,369.10
Total 2nd Tier Allocation \$ 462.66
Total Allocated Cost \$ 8,831.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Other Departments	100	100.00%	8,369.10		8,369.10	462.66	8,831.76
Total	100	100.00%	8,369.10	-	8,369.10	462.66	8,831.76

Allocation Basis: Direct Allocation to Benefiting Departments
Allocation Source: County Financial Reports and Employee Personnel Activity Tracking



**DEPARTMENT 5
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: DPW - Facilities Operations
Function: Client Services

Total 1st Tier Allocation \$ 332,403.07
Total 2nd Tier Allocation \$ 24,906.43
Total Allocated Cost \$ 357,309.50

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
DPW - Facilities Operations	3,700	12.60%	41,878.62	-	41,878.62	-	41,878.62
Human Services	11,100	37.80%	125,635.86	-	125,635.86	10,770.66	136,406.53
Nursing Services	11,100	37.80%	125,635.86	-	125,635.86	10,770.66	136,406.53
UW-Extension	1,920	6.54%	21,731.61	-	21,731.61	1,863.03	23,594.64
Veterans	1,548	5.27%	17,521.11	-	17,521.11	1,502.07	19,023.18
Total	29,368	100.00%	332,403.07	-	332,403.07	24,906.43	357,309.50

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Maintenance and Finance Departments



**DEPARTMENT 5
FISCAL 2015**

DUNN COUNTY, WISCONSIN

FACILITIES OPERATIONS

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: DPW - Facilities Operations

<u>Grantee Department</u>	Total	Government Center	Annex (HS)	Judicial Center
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
DPW - Facilities Operations	46,354.97	4,476.34	-	-
Central Transportation	1,447.08	-	-	-
Corporation Counsel	15,124.45	15,124.45	-	-
Information Technology	40,563.01	40,563.01	-	-
Risk Management	-	-	-	-
DOA & County Manager	34,636.73	34,636.73	-	-
County Treasurer	10,400.77	10,400.77	-	-
County Clerk	10,812.47	10,812.47	-	-
Family Court Commissioner	2,196.79	-	-	2,196.79
Child Support	14,602.20	-	-	14,602.20
Human Services	156,734.94	-	20,328.42	-
The Neighbors of Dunn County	-	-	-	-
Nursing Services	136,406.53	-	-	-
District Attorney	15,500.30	-	-	15,500.30
Sheriff	84,162.94	-	-	84,162.94
County Jail	375,591.91	-	-	275,555.12
Emergency Management	2,054.65	-	-	2,054.65
Clerk of Court	21,787.00	-	-	21,787.00
Courts and Judicial Services	103,042.42	-	-	103,042.42
DPW - Highway	-	-	-	-
Transit	5,720.42	5,720.42	-	-
UW-Extension	23,594.64	-	-	-
Veterans	19,023.18	-	-	-
Planning, Zoning, LCC, Surveyor	36,391.86	36,391.86	-	-
Solid Waste & Recycling (ENS)	6,673.83	6,673.83	-	-
Register of Deeds	21,234.91	21,234.91	-	-
Comm / Emergency Plan	10,635.05	-	-	10,635.05
Other Departments	162,819.95	(66,246.34)	-	68,048.83
	1,357,512.99	119,788.46	20,328.42	597,585.29



**DEPARTMENT 5
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS (continued)

Department: Facilities Operations

<u>Grantee Department</u>	Miscellaneous Facilities	CJCC House	Records Storage	Client Services
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
DPW - Facilities Operations	-	-	-	41,878.62
Central Transportation	1,447.08	-	-	-
Corporation Counsel	-	-	-	-
Information Technology	-	-	-	-
Risk Management	-	-	-	-
DOA & County Manager	-	-	-	-
County Treasurer	-	-	-	-
County Clerk	-	-	-	-
Family Court Commissioner	-	-	-	-
Child Support	-	-	-	-
Human Services	-	-	-	136,406.53
The Neighbors of Dunn County	-	-	-	-
Nursing Services	-	-	-	136,406.53
District Attorney	-	-	-	-
Sheriff	-	-	-	-
County Jail	100,036.79	-	-	-
Emergency Management	-	-	-	-
Clerk of Court	-	-	-	-
Courts and Judicial Services	-	-	-	-
DPW - Highway	-	-	-	-
Transit	-	-	-	-
UW-Extension	-	-	-	23,594.64
Veterans	-	-	-	19,023.18
Planning, Zoning, LCC, Surveyor	-	-	-	-
Solid Waste & Recycling (ENS)	-	-	-	-
Register of Deeds	-	-	-	-
Comm / Emergency Plan	-	-	-	-
Other Departments	136,112.58	16,073.12	8,831.76	-
<hr/>				
	237,596.44	16,073.12	8,831.76	357,309.50



**DEPARTMENT 6
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
TRANSPORTATION POOL
NATURE AND EXTENT OF SERVICES**

Dunn County operates a centralized motor pool to provide vehicles for official County business for its employees. Departments record trip mileage for vehicle usage.

Costs not recovered for Transportation Pool vehicle usage during 2015, including vehicle repair and maintenance, have been identified and are allocated based on 2015 departmental utilization (mileage by participating department).

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 6
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
TRANSPORTATION POOL
DEPARTMENTAL COSTS BY FUNCTION**

Department: Central Transportation

Functions:	Total	General & Administrative	Central Transportation
Expenditures:			
Gasoline			-
Operating Supplies & Maintenance	419.00	-	419.00
Motor Vehicle Repair & Maintenance	17,185.39	-	17,185.39
Total Expenditures	17,604.39	-	17,604.39
Disallowed / Capitalized	-		
General & Administrative Allocation	-		
Incoming Costs			
1st Allocation			
Building Use	-		-
Equipment Use	-		-
Other Expenses	134.21		134.21
Telephone System	-		-
DPW - Facilities Operations	1,330.50		1,330.50
Total 1st Allocation	1,464.72	-	1,464.72
General & Administrative Allocation	-	-	-
Total 1st Tier Allocation	19,069.11	-	19,069.11
2nd Allocation			
Building Use	-		-
Equipment Use	-		-
Other Expenses	0.13		0.13
Telephone System	-		-
DPW - Facilities Operations	116.57		116.57
Central Transportation	-		-
Corporation Counsel	-		-
Information Technology	-		-
Risk Management	-		-
DOA & County Manager	-		-
County Treasurer	-		-
County Clerk	-		-
Family Court Commissioner	-		-
Total 2nd Allocation	116.70	-	116.70
General & Administrative Allocation	-	-	-
Total 2nd Tier Allocation	116.70	-	116.70
Total Incoming Costs	1,581.42	-	1,581.42
Total Allocated Cost	\$ 19,185.81	\$ -	\$ 19,185.81



**DEPARTMENT 6
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
TRANSPORTATION POOL
FUNCTIONAL COST ALLOCATIONS**

Department: Central Transportation
Function: Central Transportation

Total 1st Tier Allocation \$ 19,069.11
Total 2nd Tier Allocation \$ 116.70
Total Allocated Cost \$ 19,185.81

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
DPW - Facilities Operations	889	0.74%	142.05		142.05	-	142.05
Corporation Counsel	466	0.39%	74.46		74.46	0.46	74.92
Information Technology	4,144	3.47%	662.15		662.15	4.08	666.23
DOA & County Manager	1,024	0.86%	163.62		163.62	1.01	164.63
Child Support	558	0.47%	89.16		89.16	0.55	89.71
Human Services	73,325	61.44%	11,716.26		11,716.26	72.24	11,788.50
Nursing Services	25,988	21.78%	4,152.50		4,152.50	25.60	4,178.11
District Attorney	2,035	1.71%	325.16		325.16	2.00	327.17
Courts and Judicial Services	761	0.64%	121.60		121.60	0.75	122.35
DPW - Highway	2,854	2.39%	456.03		456.03	2.81	458.84
UW-Extension	870	0.73%	139.01		139.01	0.86	139.87
Veterans	1,210	1.01%	193.34		193.34	1.19	194.53
Planning, Zoning, LCC, Surveyor	1,948	1.63%	311.26		311.26	1.92	313.18
Solid Waste & Recycling (ENS)	602	0.50%	96.19		96.19	0.59	96.78
Register of Deeds	761	0.64%	121.60		121.60	0.75	122.35
Other Departments	1,907	1.60%	304.71		304.71	1.88	306.59
		-	-		-	-	-
Total	119,342	100.00%	19,069.11	-	19,069.11	116.70	19,185.81

Allocation Basis: Transportation Use (Mileage) by Participating Department During 2015

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 6
FISCAL 2015**

DUNN COUNTY, WISCONSIN

TRANSPORTATION POOL

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Transportation

<u>Grantee Department</u>	Total	Central Transportation
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
DPW - Facilities Operations	142.05	142.05
Central Transportation	-	-
Corporation Counsel	74.92	74.92
Information Technology	666.23	666.23
Risk Management	-	-
DOA & County Manager	164.63	164.63
County Treasurer	-	-
County Clerk	-	-
Family Court Commissioner	-	-
Child Support	89.71	89.71
Human Services	11,788.50	11,788.50
The Neighbors of Dunn County	-	-
Nursing Services	4,178.11	4,178.11
District Attorney	327.17	327.17
Sheriff	-	-
County Jail	-	-
Emergency Management	-	-
Clerk of Court	-	-
Courts and Judicial Services	122.35	122.35
DPW - Highway	458.84	458.84
Transit	-	-
UW-Extension	139.87	139.87
Veterans	194.53	194.53
Planning, Zoning, LCC, Surveyor	313.18	313.18
Solid Waste & Recycling (ENS)	96.78	96.78
Register of Deeds	122.35	122.35
Comm / Emergency Plan	-	-
Other Departments	306.59	306.59
	<hr/>	<hr/>
	19,185.81	19,185.81
	<hr/>	<hr/>



**DEPARTMENT 7
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
CORPORATION COUNSEL
NATURE AND EXTENT OF SERVICES**

The Corporation Counsel has the responsibility for reviewing contracts and providing legal advice and support to the County Board, its committees, and all County departments. Additionally, the Corporation Counsel provides direct support to the Child Support program.

Departmental costs have been identified and are allocated as follows:

- **Departmental Counsel** - Costs are allocated based on a time/effort analysis expended to the benefiting departments during 2015 as provided by the Corporation Counsel.
- **Child Support** - Costs associated with the Child Support Program have been identified based on information provided by the monthly Child Support claim reports. Direct billings have been appropriately credited against allocated costs.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 7
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION**

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Counseling	Child Support
Expenditures:				
Salaries & Wages	210,816.49	49,921.34	140,881.07	20,014.08
Fringe Benefits	72,125.27	17,079.26	48,198.72	6,847.28
Prosecution / Legal Expense	3,942.90		3,942.90	
Office Supplies	891.41	891.41		
Subscriptions & Dues	1,277.43	1,277.43		
Law Research	9,647.92		9,647.92	
Conferences, Travel, Training	894.00	894.00		
Reports, Indices, Abstracts	4,062.50	4,062.50		
Operating Expenditures	420.63	420.63		
Furniture & Furnishings	1,546.40	1,546.40		
Total Expenditures	305,624.95	76,092.98	202,670.61	26,861.36
Disallowed / Capitalized				
General & Administrative Allocation	0.00	(76,092.98)	67,188.07	8,904.91
Incoming Costs				
1st Allocation				
Building Use	1,029.55		638.32	391.23
Equipment Use	-	-	-	-
Other Expenses	4,913.77	1,223.41	3,258.49	431.87
Telephone System	56.25	14.01	37.30	4.94
DPW - Facilities Operations	14,202.22	3,536.00	9,417.99	1,248.23
Central Transportation	74.46	18.54	49.38	6.54
Total 1st Allocation	20,276.25	4,791.95	13,401.48	2,082.82
General & Administrative Allocation	-	(4,791.95)	4,231.16	560.79
Unallocated	-			
Total 1st Tier Allocation	325,901.20	-	287,491.33	38,409.87
2nd Allocation				
Building Use	2.28		1.41	0.86
Equipment Use	-	-	-	-
Other Expenses	3.83	0.95	2.54	0.34
Telephone System	12.03	3.00	7.98	1.06
DPW - Facilities Operations	922.23	229.61	611.57	81.06
Central Transportation	0.46	0.11	0.30	0.04
Corporation Counsel	490.47	122.11	325.25	43.11
Information Technology	16,762.14	4,173.35	11,115.56	1,473.22
Risk Management	1,320.31	328.72	875.54	116.04
DOA & County Manager	8,195.70	2,040.52	5,434.86	720.32
County Treasurer	209.42	52.14	138.88	18.41
County Clerk	-	-	-	-
Family Court Commissioner	-	-	-	-
Total 2nd Allocation	27,918.87	6,950.53	18,513.88	2,454.45
General & Administrative Allocation	(0.00)	(6,950.53)	6,137.14	813.40
Unallocated	-			
Total 2nd Tier Allocation	27,918.87	-	24,651.02	3,267.85
Total Incoming Costs	48,195.12	-	42,283.66	5,911.46
Total Allocated Cost	353,820.07	-	312,142.35	41,677.72



**DEPARTMENT 7
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS**

Department: Corporation Counsel
Function: Departmental Counseling

Total 1st Tier Allocation \$ 287,491.33
Total 2nd Tier Allocation \$ 24,651.02
Total Allocated Cost \$ 312,142.35

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Use	481.30	0.33%	942.03		942.03	-	942.03
DPW - Facilities Operations	1,925.21	1.31%	3,768.14		3,768.14	-	3,768.14
Corporation Counsel	250.59	0.17%	490.47		490.47	-	490.47
Information Technology	962.61	0.66%	1,884.08		1,884.08	164.53	2,048.61
Risk Management	3,850.43	2.62%	7,536.30		7,536.30	658.11	8,194.41
DOA & County Manager	39,005.43	26.56%	76,343.84		76,343.84	6,666.72	83,010.56
County Treasurer	8,742.98	5.95%	17,112.30		17,112.30	1,494.33	18,606.63
County Clerk	3,389.00	2.31%	6,633.16		6,633.16	579.24	7,212.40
Human Services	42,521.15	28.95%	83,225.02		83,225.02	7,267.62	90,492.64
The Neighbors of Dunn County	962.61	0.66%	1,884.08		1,884.08	164.53	2,048.61
Nursing Services	501.18	0.34%	980.94		980.94	85.66	1,066.60
District Attorney	962.61	0.66%	1,884.08		1,884.08	164.53	2,048.61
Sheriff	5,815.40	3.96%	11,382.26		11,382.26	993.96	12,376.22
County Jail	1,463.79	1.00%	2,865.02		2,865.02	250.19	3,115.21
Emergency Management	962.61	0.66%	1,884.08		1,884.08	164.53	2,048.61
Clerk of Court	2,426.40	1.65%	4,749.10		4,749.10	414.71	5,163.82
Courts and Judicial Services	2,426.40	1.65%	4,749.10		4,749.10	414.71	5,163.82
DPW - Highway	4,813.03	3.28%	9,420.36		9,420.36	822.63	10,242.99
Planning, Zoning, LCC, Surveyor	14,478.86	9.86%	28,338.92		28,338.92	2,474.69	30,813.61
Solid Waste & Recycling (ENS)	962.61	0.66%	1,884.08		1,884.08	164.53	2,048.61
Register of Deeds	2,676.99	1.82%	5,239.57		5,239.57	457.55	5,697.12
Comm / Emergency Plan	962.61	0.66%	1,884.08		1,884.08	164.53	2,048.61
Other Departments	6,340.65	4.32%	12,410.31		12,410.31	1,083.73	13,494.04
	-	-	-		-	-	-
Total	146,884.45	100.00%	287,491.33	-	287,491.33	24,651.02	312,142.35

Allocation Basis: Allocation to Benefiting Department Based on Services Provided During 2015

Allocation Source: Time/Effort Analysis by Corporation Counsel and Asst Corporation Counsel



**DEPARTMENT 7
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS**

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 38,409.87
Total 2nd Tier Allocation 3,267.85
Total Allocated Cost \$ 41,677.72

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100	100.00%	38,409.87	(26,861.36)	11,548.51	3,267.85	14,816.36
Total	100	100.00%	38,409.87	(26,861.36)	11,548.51	3,267.85	14,816.36

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Child Support Claim Reports and Cooperative Agreements



**DEPARTMENT 7
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
CORPORATION COUNSEL**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

<u>Grantee Department</u>	<u>Total</u>	<u>Departmental Counseling</u>	<u>Child Support</u>
Building Use	942.03	942.03	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
DPW - Facilities Operations	3,768.14	3,768.14	-
Central Transportation	-	-	-
Corporation Counsel	490.47	490.47	-
Information Technology	2,048.61	2,048.61	-
Risk Management	8,194.41	8,194.41	-
DOA & County Manager	83,010.56	83,010.56	-
County Treasurer	18,606.63	18,606.63	-
County Clerk	7,212.40	7,212.40	-
Family Court Commissioner	-	-	-
Child Support	14,816.36	-	14,816.36
Human Services	90,492.64	90,492.64	-
The Neighbors of Dunn County	2,048.61	2,048.61	-
Nursing Services	1,066.60	1,066.60	-
District Attorney	2,048.61	2,048.61	-
Sheriff	12,376.22	12,376.22	-
County Jail	3,115.21	3,115.21	-
Emergency Management	2,048.61	2,048.61	-
Clerk of Court	5,163.82	5,163.82	-
Courts and Judicial Services	5,163.82	5,163.82	-
DPW - Highway	10,242.99	10,242.99	-
Transit	-	-	-
UW-Extension	-	-	-
Veterans	-	-	-
Planning, Zoning, LCC, Surveyor	30,813.61	30,813.61	-
Solid Waste & Recycling (ENS)	2,048.61	2,048.61	-
Register of Deeds	5,697.12	5,697.12	-
Comm / Emergency Plan	2,048.61	2,048.61	-
Other Departments	13,494.04	13,494.04	-
	326,958.71	312,142.35	14,816.36



**DEPARTMENT 8
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
NATURE AND EXTENT OF SERVICES**

Dunn County's Management Information Systems is responsible for the maintaining and supporting the hardware and software of the County's computer systems. Services include designing and implementing information technology applications to meet department needs including: systems evaluation, planning and development.

The Department maintains detailed records of processing and service cost. Costs of operations are allocated based on work orders and project hours expended by benefiting department during 2015.

Direct-billed amounts/revenues have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 8
FISCAL 2015**

DUNN COUNTY, WISCONSIN

MANAGEMENT INFORMATION SYSTEMS

DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	IT Operations	Department Specific
Expenditures:				
Salaries & Wages	545,896.84		545,896.84	
Fringe Benefits	273,483.17		273,483.17	
Maintenance Contracts	717,464.12		266,330.12	451,134.00
Support	30,480.01		30,480.01	
Telephone	56,745.63		56,745.63	
Cell Phone	8,432.46		8,432.46	
Internet Access	44,179.55		44,179.55	
Telephone Installation /Repair	5,188.54		5,188.54	
Contractual / Consulting Services	4,800.00		4,800.00	
Office Supplies	4,422.16		4,422.16	
Subscriptions & Dues	2,947.98		2,947.98	
Conferences & Education	15,752.05		15,752.05	
Addressing Expense	8,640.00			8,640.00
Operatng Expenditures	1,004.61		1,004.61	
Total Expenditures	1,719,437.12	-	1,259,663.12	459,774.00
Cost Adjustments:				
Data Processing Revenue (Miscellaneous)	(2,190.00)		(2,190.00)	
Total Cost Adjustments	(2,190.00)		(2,190.00)	-
General & Administrative Allocation	-		-	
Disallowed / Capitalized	-		-	
Incoming Costs				
1st Allocation				
Building Use	2,761.19	-	2,761.19	
Equipment Use	38,019.99	-	38,019.99	
Other Expenses	12,079.96	-	12,079.96	
Telephone System	58.21	-	58.21	
DPW - Facilities Operations	38,089.62	-	38,089.62	
Central Transportation	662.15	-	662.15	
Corporation Counsel	1,884.08	-	1,884.08	
Total 1st Allocation	93,555.20	-	93,555.20	-
General & Administrative Allocation	-		-	
Unallocated	-		-	
Total 1st Tier Allocation	1,810,802.32	-	1,351,028.32	459,774.00
2nd Allocation				
Building Use	6.10	-	6.10	
Equipment Use	56.52	-	56.52	
Other Expenses	9.33	-	9.33	
Telephone System	12.45	-	12.45	
DPW - Facilities Operations	2,473.38	-	2,473.38	
Central Transportation	4.08	-	4.08	
Corporation Counsel	164.53	-	164.53	
Information Technology	-	-	-	
Risk Management	5,044.06	-	5,044.06	
DOA & County Manager	50,443.42	-	50,443.42	
County Treasurer	623.89	-	623.89	
County Clerk	-	-	-	
Family Court Commissioner	-	-	-	
Total 2nd Allocation	58,837.78	-	58,837.78	-
General & Administrative Allocation	-		-	
Unallocated	-		-	
Total 2nd Tier Allocation	58,837.78	-	58,837.78	-
Total Incoming Costs	152,392.97	-	152,392.97	-
Total Allocated Cost	\$ 1,869,640.09	\$ -	\$ 1,409,866.09	\$ 459,774.00



**Sequoia
Consulting
Group**

**DEPARTMENT 8
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS**

Department: Information Technology
Function: Department Specific

Total 1st Tier Allocation \$ 459,774.00
Total 2nd Tier Allocation \$ -
Total Allocated Cost \$ 459,774.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
DPW - Facilities Operations	1,000.00	0.22%	1,000.00	-	1,000.00	-	1,000.00
DOA & County Manager	215,925.00	46.96%	215,925.00	-	215,925.00	-	215,925.00
County Treasurer	2,500.00	0.54%	2,500.00	-	2,500.00	-	2,500.00
Human Services	22,800.00	4.96%	22,800.00	-	22,800.00	-	22,800.00
Nursing Services	25,600.00	5.57%	25,600.00	-	25,600.00	-	25,600.00
Sheriff	46,300.00	10.07%	46,300.00	-	46,300.00	-	46,300.00
UW-Extension	6,064.00	1.32%	6,064.00	-	6,064.00	-	6,064.00
Veterans	700.00	0.15%	700.00	-	700.00	-	700.00
Solid Waste & Recycling (ENS)	1,200.00	0.26%	1,200.00	(834.00)	366.00	-	366.00
Register of Deeds	40,500.00	8.81%	40,500.00	-	40,500.00	-	40,500.00
Comm / Emergency Plan	67,240.00	14.62%	67,240.00	(4,570.00)	62,670.00	-	62,670.00
Other Departments	29,945.00	6.51%	29,945.00	29,944.94	59,889.94	-	59,889.94
Total	459,774.00	100.00%	459,774.00	24,540.94	484,314.94	-	484,314.94

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: MIS Department Manager



**DEPARTMENT 8
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
MANAGEMENT INFORMATION SYSTEMS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Information Technology

<u>Grantee Department</u>	<u>Total</u>	<u>IT Operations</u>	<u>Department Specific</u>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
DPW - Facilities Operations	1,000.00	-	1,000.00
Central Transportation	-	-	-
Corporation Counsel	16,762.14	16,762.14	-
Information Technology	-	-	-
Risk Management	-	-	-
DOA & County Manager	383,937.54	168,012.54	215,925.00
County Treasurer	30,502.09	28,002.09	2,500.00
County Clerk	10,500.78	10,500.78	-
Family Court Commissioner	-	-	-
Child Support	42,003.13	42,003.13	-
Human Services	313,321.68	290,521.68	22,800.00
The Neighbors of Dunn County	185,513.84	185,513.84	-
Nursing Services	151,609.40	126,009.40	25,600.00
District Attorney	7,000.52	7,000.52	-
Sheriff	280,817.50	234,517.50	46,300.00
County Jail	-	-	-
Emergency Management	-	-	-
Clerk of Court	7,000.52	7,000.52	-
Courts and Judicial Services	3,500.26	3,500.26	-
DPW - Highway	73,505.49	73,505.49	-
Transit	28,002.09	28,002.09	-
UW-Extension	34,066.09	28,002.09	6,064.00
Veterans	14,701.04	14,001.04	700.00
Planning, Zoning, LCC, Surveyor	-	-	-
Solid Waste & Recycling (ENS)	77,371.75	77,005.75	366.00
Register of Deeds	72,002.35	31,502.35	40,500.00
Comm / Emergency Plan	101,172.87	38,502.87	62,670.00
Other Departments	59,889.94	-	59,889.94
	1,894,181.03	1,409,866.09	484,314.94

**DUNN COUNTY, WISCONSIN
RISK MANAGEMENT
NATURE AND EXTENT OF SERVICES**

Dunn County protects its employees and property through various types of insurance coverage including General Liability and Umbrella insurance, and Property Insurance. The Neighbors of Dunn County, Transit, Solid Waste and Highway are directly charged for various premiums related to their operations. For plan purposes these direct billed amounts have been appropriately used to reduce the amount of premium allocations. Insurance costs allocated in this chapter are:

- **Property / Liability Insurance** – Cost have been reduced by the amount of premium charged to departments. The remaining (net) costs are allocated to benefiting departments based on the usable square footage for those departments where premium costs have not been directly identified and/or billed.
- **Employee Liability** – Costs related to employee bonds and employee safety, are allocated to departments where related premium costs have not been directly identified/billed - based on the number of employees.
- **Department Specific** – Allocation of unbilled costs for specific coverage including Unemployment Compensation is based on the information provided in specific policies and invoices.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 9
FISCAL 2015**

DUNN COUNTY, WISCONSIN

RISK MANAGEMENT

DEPARTMENTAL COSTS BY FUNCTION

Department: Risk Management

Functions:	Total	General & Administrative	Property Insurance	General Liability	Department Specific
Expenditures:					
Property Claims	27,533.72				27,533.72
Property Insurance	32,170.10		32,170.10		
Liability Insurance	82,969.30			82,969.30	
Employee Bonds	5,405.00			5,405.00	
Unemployment Compensation	9,561.37				9,561.37
Employee Safety	776.91			776.91	
Deductible Fund	73,210.00		73,210.00		
Total Expenditures	231,626.40	-	105,380.10	89,151.21	37,095.09
Cost Adjustments:					
Liability Insurance Revenue	(17,813.54)			(17,813.54)	
Property Insurance Revenue	(30,125.05)		(30,125.05)		
Total Cost Adjustments	(47,938.59)	-	(30,125.05)	(17,813.54)	-
Disallowed / Capitalized	-				
General & Administrative Allocation	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Other Expenses	402.63		183.18	154.97	64.48
Telephone System	-		-	-	-
DPW - Facilities Operations	-		-	-	-
Central Transportation	-		-	-	-
Corporation Counsel	7,536.30		3,428.69	2,900.66	1,206.94
Information Technology	-		-	-	-
Total 1st Allocation	7,938.93	-	3,611.87	3,055.63	1,271.42
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	191,626.74	-	78,866.92	74,393.30	38,366.51
2nd Allocation					
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Other Expenses	0.39		0.18	0.15	0.06
Telephone System	-		-	-	-
DPW - Facilities Operations	-		-	-	-
Central Transportation	-		-	-	-
Corporation Counsel	658.11		299.41	253.30	105.40
Information Technology	-		-	-	-
Risk Management	-		-	-	-
DOA & County Manager	27,541.40		12,530.16	10,600.47	4,410.77
County Treasurer	399.20		181.62	153.65	63.93
County Clerk	-		-	-	-
Family Court Commissioner	-		-	-	-
Total 2nd Allocation	28,599.11	-	13,011.37	11,007.57	4,580.16
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
Total 2nd Tier Allocation	28,599.11	-	13,011.37	11,007.57	4,580.16
Total Incoming Costs	36,538.04	-	16,623.24	14,063.21	5,851.59
Total Allocated Cost	\$ 220,225.85	\$ -	\$ 91,878.29	\$ 85,400.88	\$ 42,946.68



**DEPARTMENT 9
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
RISK MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

Department: Risk Management
Function: Property Insurance

Total 1st Tier Allocation \$ 78,866.92
Total 2nd Tier Allocation \$ 13,011.37
Total Allocated Cost \$ 91,878.29

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
DPW - Facilities Operations	4,140	2.65%	2,092.20		2,092.20	-	2,092.20
Corporation Counsel	1,396	0.89%	705.49		705.49	-	705.49
Information Technology	3,744	2.40%	1,892.08		1,892.08	-	1,892.08
DOA & County Manager	3,197	2.05%	1,615.64		1,615.64	283.40	1,899.04
County Treasurer	960	0.62%	485.15		485.15	85.10	570.25
County Clerk	998	0.64%	504.35		504.35	88.47	592.82
Family Court Commissioner	340	0.22%	171.82		171.82	30.14	201.96
Child Support	2,260	1.45%	1,142.12		1,142.12	200.34	1,342.46
Human Services	11,100	7.11%	5,609.53		5,609.53	983.96	6,593.49
Nursing Services	11,100	7.11%	5,609.53		5,609.53	983.96	6,593.49
District Attorney	2,399	1.54%	1,212.37		1,212.37	212.66	1,425.03
Sheriff	13,026	8.35%	6,582.86		6,582.86	1,154.69	7,737.55
County Jail	42,648	27.33%	21,552.71		21,552.71	3,780.55	25,333.26
Emergency Management	318	0.20%	160.71		160.71	28.19	188.89
Clerk of Court	3,372	2.16%	1,704.08		1,704.08	298.91	2,003.00
Courts and Judicial Services	15,948	10.22%	8,059.53		8,059.53	1,413.72	9,473.24
UW-Extension	1,920	1.23%	970.30		970.30	170.20	1,140.50
Veterans	1,548	0.99%	782.30		782.30	137.22	919.52
Planning, Zoning, LCC, Surveyor	3,359	2.15%	1,697.51		1,697.51	297.76	1,995.27
Register of Deeds	1,960	1.26%	990.51		990.51	173.74	1,164.26
Comm / Emergency Plan	1,646	1.05%	831.83		831.83	145.91	977.74
Other Departments	28,681.00	18.38%	14,494.31		14,494.31	2,542.44	17,036.75
Total	156,060	100.00%	78,866.92	-	78,866.92	13,011.37	91,878.29

Allocation Basis: Usable Square Footage by Departments Not Direct Billed

Allocation Source: Maintenance and Finance Departments



**DEPARTMENT 9
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
RISK MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Risk Management
Function: General Liability**

Total 1st Tier Allocation \$ 74,393.30
Total 2nd Tier Allocation \$ 11,007.57
Total Allocated Cost \$ 85,400.88

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
DPW - Facilities Operations	16.00	4.41%	3,279.04		3,279.04	-	3,279.04
Corporation Counsel	3.00	0.83%	614.82		614.82	-	614.82
Information Technology	11.00	3.03%	2,254.34		2,254.34	-	2,254.34
DOA & County Manager	11.00	3.03%	2,254.34		2,254.34	363.61	2,617.96
County Treasurer	3.00	0.83%	614.82		614.82	99.17	713.99
County Clerk	5.00	1.38%	1,024.70		1,024.70	165.28	1,189.98
Child Support	8.00	2.20%	1,639.52		1,639.52	264.45	1,903.97
Human Services	67.00	18.46%	13,731.00		13,731.00	2,214.74	15,945.73
Nursing Services	26.00	7.16%	5,328.45		5,328.45	859.45	6,187.90
District Attorney	7.00	1.93%	1,434.58		1,434.58	231.39	1,665.97
Sheriff	42.00	11.57%	8,607.49		8,607.49	1,388.34	9,995.83
County Jail	31.00	8.54%	6,353.15		6,353.15	1,024.73	7,377.88
Emergency Management	2.00	0.55%	409.88		409.88	66.11	475.99
Clerk of Court	14.00	3.86%	2,869.16		2,869.16	462.78	3,331.94
Courts and Judicial Services	4.00	1.10%	819.76		819.76	132.22	951.98
UW-Extension	3.00	0.83%	614.82		614.82	99.17	713.99
Veterans	2.00	0.55%	409.88		409.88	66.11	475.99
Planning, Zoning, LCC, Surveyor	16.00	4.41%	3,279.04		3,279.04	528.89	3,807.94
Register of Deeds	4.00	1.10%	819.76		819.76	132.22	951.98
Comm / Emergency Plan	13.00	3.58%	2,664.22		2,664.22	429.73	3,093.95
Other Departments	75.00	20.66%	15,370.52		15,370.52	2,479.18	17,849.70
Total	363.00	100.00%	74,393.30	-	74,393.30	11,007.57	85,400.88

Allocation Basis: Number of Employees by Departments Not Direct Billed

Allocation Source: Personnel Records and Reports



**DEPARTMENT 9
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
RISK MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Risk Management
Function: Department Specific**

Total 1st Tier Allocation \$ 38,366.51
Total 2nd Tier Allocation \$ 4,580.16
Total Allocated Cost \$ 42,946.68

	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Grantee Department							
Information Technology	867.89	2.34%	897.64		897.64	-	897.64
DOA & County Manager	5,566.48	15.01%	5,757.27		5,757.27	703.76	6,461.03
Sheriff	12,416.99	33.47%	12,842.58		12,842.58	1,569.87	14,412.44
Clerk of Court	537.00	1.45%	555.41		555.41	67.89	623.30
Planning, Zoning, LCC, Surveyor	107.50	0.29%	111.18		111.18	13.59	124.78
Other Departments	17,599.23	47.44%	18,202.44		18,202.44	2,225.05	20,427.49
Total	37,095.09	100.00%	38,366.51	-	38,366.51	4,580.16	42,946.68

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Insurance Premiums and Unemployment Compensation Claim Detail



**DEPARTMENT 9
FISCAL 2015**

DUNN COUNTY, WISCONSIN

RISK MANAGEMENT

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department:	Risk Management			
<u>Grantee Department</u>	Total	Property Insurance	General Liability	Department Specific
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
DPW - Facilities Operations	5,371.25	2,092.20	3,279.04	-
Central Transportation	-	-	-	-
Corporation Counsel	1,320.31	705.49	614.82	-
Information Technology	5,044.06	1,892.08	2,254.34	897.64
Risk Management	-	-	-	-
DOA & County Manager	10,978.03	1,899.04	2,617.96	6,461.03
County Treasurer	1,284.24	570.25	713.99	-
County Clerk	1,782.80	592.82	1,189.98	-
Family Court Commissioner	201.96	201.96	-	-
Child Support	3,246.43	1,342.46	1,903.97	-
Human Services	22,539.22	6,593.49	15,945.73	-
The Neighbors of Dunn County	-	-	-	-
Nursing Services	12,781.39	6,593.49	6,187.90	-
District Attorney	3,091.00	1,425.03	1,665.97	-
Sheriff	32,145.83	7,737.55	9,995.83	14,412.44
County Jail	32,711.14	25,333.26	7,377.88	-
Emergency Management	664.89	188.89	475.99	-
Clerk of Court	5,958.24	2,003.00	3,331.94	623.30
Courts and Judicial Services	10,425.23	9,473.24	951.98	-
DPW - Highway	-	-	-	-
Transit	-	-	-	-
UW-Extension	1,854.48	1,140.50	713.99	-
Veterans	1,395.52	919.52	475.99	-
Planning, Zoning, LCC, Surveyor	5,927.99	1,995.27	3,807.94	124.78
Solid Waste & Recycling (ENS)	-	-	-	-
Register of Deeds	2,116.24	1,164.26	951.98	-
Comm / Emergency Plan	4,071.69	977.74	3,093.95	-
Other Departments	55,313.94	17,036.75	17,849.70	20,427.49
	220,225.85	91,878.29	85,400.88	42,946.68



DUNN COUNTY, WISCONSIN

COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The County Manager directs all functions of the County government not otherwise assigned to other County officials and directly oversees the activities of the Department of Administration. The duties of this Department have been functionalized and the respective costs allocated as follows:

- **Financial Management** – Costs related to the operations of the accounting, budgeting, audits, and related general ledger system are allocated based on the number of accounts payable transactions by department during 2015.
- **Human Resources** – Cost related to the role of Personnel Administrator are allocated based on the number of employees by department with Health Care Center and Highway weighted at 10% in consideration of the work performed at the department level.
- **Payroll** – Activities classified as payroll related include maintaining payroll records, processing payroll checks and monitoring fringe benefits. Costs have been allocated to departments based on the number of payroll checks/direct deposits issued in 2015 with Health Care Center and Highway weighted at 25% to reflect departmental effort.
- **Purchasing** – Costs related to general purchasing activities have been allocated based on the number of purchase orders processed by department during 2015.
- **Mail & General Services** – Costs associated with mail processing and basic central services operations are allocated based on the number of employees per benefiting department. (Note: Telephone system related costs have been allocated in Chapter 4).
- **Risk Management** – Costs associated with the administration of the County's insurance program are allocated directly to Risk Management for further analysis and allocation.
- **General Government** – Costs relative to serving the County Board and various committees and other activities/programs not previously identified have been classified as General Government and are properly removed from further allocation.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 10
FISCAL 2015**

DUNN COUNTY, WISCONSIN

COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Financial Management	Human Resources	Payroll
Expenditures:					
Salaries & Wages	646,985.14	153,982.46	135,866.88	75,697.26	106,105.56
Fringe Benefits	239,390.00	56,974.82	50,271.90	28,008.63	39,259.96
Maintenance Contracts	7,825.70	7,825.70	-	-	-
Consulting Fees	101,217.00	-	-	-	-
Contractual Services	49,367.61	-	-	23,708.12	-
Accounting and Auditing Services	25,119.45	-	25,119.45	-	-
Office Supplies	16,793.31	3,738.28	-	-	-
Copier Supplies	719.18	719.18	-	-	-
Unemployment Compensation	9,561.37	-	9,561.37	-	-
Subscriptions & Dues	3,221.50	1,400.88	80.00	922.71	-
Conferences & Education	21,388.14	9,283.58	2,728.63	1,340.95	-
Vehicle Allowance	6,644.61	6,644.61	-	-	-
Program Related Travel	10,030.35	(122.33)	2,058.92	-	-
Operating Expenditures	2,005.15	-	2,005.15	-	-
Recruitment	3,331.62	-	-	3,331.62	-
Labor Relations	350.00	-	-	350.00	-
Compensated Absences	193,993.11	-	-	-	-
Telephone	109.05	-	-	-	-
Postage	63,166.02	-	-	-	-
Furniture & Furnishings	16,691.08	-	-	-	-
Insurance Related	-	-	-	-	-
Total Expenditures	1,417,909.39	240,447.18	227,692.30	133,359.29	145,365.52
Cost Adjustments:					
Reallocation of Telephone to Chapter 4	(109.05)	-	-	-	-
Reallocation of Unemployment Comp to Chapt 10	(9,561.37)	-	(9,561.37)	-	-
Reallocation of Audit Costs to Chapter 3	(25,119.45)	-	(25,119.45)	-	-
Total Cost Adjustments	(34,789.87)	-	(34,680.82)	-	-
Disallowed / Capitalized	(305,055.48)	-	-	-	-
General & Administrative Allocation	-	(240,447.18)	66,264.97	36,919.06	51,749.79
Incoming Costs					
1st Allocation					
Building Use	2,357.78	-	649.78	362.02	507.45
Equipment Use	8,702.80	-	2,398.41	1,336.26	1,873.04
Other Expenses	16,743.88	-	4,614.45	2,570.91	3,603.67
Telephone System	224.14	-	61.77	34.42	48.24
DPW - Facilities Operations	32,524.71	-	8,963.50	4,993.95	7,000.07
Central Transportation	163.62	-	45.09	25.12	35.21
Corporation Counsel	76,343.84	9,420.36	-	68,923.48	-
Information Technology	376,841.52	-	103,853.96	57,861.49	81,105.00
Risk Management	9,627.26	-	2,653.18	1,478.20	2,072.01
Total 1st Allocation	523,529.55	9,420.36	123,240.16	135,585.85	96,244.69
Unallocated	(132,241.57)	-	-	-	-
General & Administrative Allocation	-	(9,420.36)	2,596.16	1,446.43	2,027.48
Total 1st Tier Allocation	1,469,352.02	-	385,112.77	307,310.63	295,387.48
2nd Allocation					
Building Use	5.21	-	1.44	0.80	1.12
Equipment Use	12.94	-	3.57	1.99	2.78
Other Expenses	13.08	-	3.61	2.01	2.82
Telephone System	47.95	-	13.21	7.36	10.32
DPW - Facilities Operations	2,112.02	-	582.05	324.29	454.56
Central Transportation	1.01	-	0.28	0.15	0.22
Corporation Counsel	6,666.72	822.63	-	5,844.09	-
Information Technology	7,096.01	-	1,955.59	1,089.55	1,527.23
Risk Management	1,350.78	-	372.26	207.40	290.72
DOA & County Manager	69,199.38	-	19,070.69	10,625.10	14,893.30
County Treasurer	2,803.91	-	800.29	445.88	624.99
County Clerk	12,860.31	-	12,860.31	-	-
Family Court Commissioner	-	-	-	-	-
Total 2nd Allocation	102,269.32	822.63	35,663.30	18,548.61	17,808.05
Unallocated	(24,334.44)	-	-	-	-
General & Administrative Allocation	(0.00)	(822.63)	226.71	126.31	177.05
Total 2nd Tier Allocation	77,934.88	-	35,890.01	18,674.92	17,985.10
Total Incoming Costs	469,222.87	-	161,726.33	155,707.21	116,257.27
Total Allocated Cost	\$ 1,547,286.90	\$ -	\$ 421,002.78	\$ 325,985.56	\$ 313,372.58



**DEPARTMENT 10
FISCAL 2015**

DUNN COUNTY, WISCONSIN

COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION

DEPARTMENTAL COSTS BY FUNCTION (continued)

Functions:	Total	Purchasing	Mail & General Services	Risk Management	Department Specific	General Government
Expenditures:						
Salaries & Wages	646,985.14	21,997.49		9,057.79	72,462.34	71,815.35
Fringe Benefits	239,390.00	8,139.26		3,351.46	26,811.68	26,572.29
Maintenance Contracts	7,825.70					
Consulting Fees	101,217.00					101,217.00
Contractual Services	49,367.61					25,659.49
Accounting and Auditing Services	25,119.45					
Office Supplies	16,793.31					13,055.03
Copier Supplies	719.18					
Unemployment Compensation	9,561.37					
Subscriptions & Dues	3,221.50					
Conferences & Education	21,388.14			817.91		
Vehicle Allowance	6,644.61			926.98		7,108.00
Program Related Travel	10,030.35					
Operating Expenditures	2,005.15			182.29		7,911.47
Recruitment	3,331.62					
Labor Relations	350.00					
Compensated Absences	193,993.11				193,993.11	
Telephone	109.05		109.05			
Postage	63,166.02		63,166.02			
Furniture & Furnishings	16,691.08					16,691.08
Insurance Related	-					
Total Expenditures	1,417,909.39	30,136.75	63,275.07	14,336.43	293,267.13	270,029.71
Cost Adjustments:						
Reallocation of Telephone to Chapter 4	(109.05)		(109.05)			
Reallocation of Unemployment Comp to Chapt 10	(9,561.37)					
Reallocation of Audit Costs to Chapter 3	(25,119.45)					
Total Cost Adjustments	(34,789.87)		(109.05)			
Disallowed / Capitalized	(305,055.48)					(305,055.48)
General & Administrative Allocation		10,728.61		4,417.66	35,341.32	35,025.77
Incoming Costs						
1st Allocation						
Building Use	2,357.78	105.20	-	43.32	348.55	343.46
Equipment Use	8,702.80	388.31	-	159.89	1,279.15	1,267.73
Other Expenses	16,743.88	747.10	-	307.63	2,461.04	2,439.07
Telephone System	224.14	10.00	-	4.12	32.94	32.65
DPW - Facilities Operations	32,524.71	1,451.23	-	597.57	4,780.54	4,737.85
Central Transportation	163.62	7.30	-	3.01	24.05	23.83
Corporation Counsel	76,343.84		-			
Information Technology	376,841.52	16,814.45	-	6,923.60	55,388.78	54,894.24
Risk Management	9,627.26	429.56	-	176.88	1,415.03	1,402.40
Total 1st Allocation	523,529.55	19,953.17		8,216.01	65,728.08	65,141.23
Unallocated	(132,241.57)				(65,728.08)	(66,513.48)
General & Administrative Allocation		420.33		173.08	1,384.62	1,372.26
Total 1st Tier Allocation	1,469,352.02	61,238.87	63,166.02	27,143.18	329,993.06	(0.00)
2nd Allocation						
Building Use	5.21	0.23	-	0.10	0.77	0.76
Equipment Use	12.94	0.58	-	0.24	1.90	1.88
Other Expenses	13.08	0.58	-	0.24	1.92	1.91
Telephone System	47.95	2.14	-	0.88	7.05	6.98
DPW - Facilities Operations	2,112.02	94.24	-	38.80	310.43	307.66
Central Transportation	1.01	0.05	-	0.02	0.15	0.15
Corporation Counsel	6,666.72		-			
Information Technology	7,096.01	316.62	-	130.37	1,042.98	1,033.67
Risk Management	1,350.78	60.27	-	24.82	198.54	196.77
DOA & County Manager	69,199.38	3,087.64	-	1,271.38	10,171.04	10,080.22
County Treasurer	2,903.91	129.57	-	53.35	426.82	423.01
County Clerk	12,860.31		-			
Family Court Commissioner	-	-	-	-	-	-
Total 2nd Allocation	102,269.32	3,691.91		1,520.20	12,161.60	12,053.01
Unallocated	(24,334.44)				(12,161.60)	(12,172.84)
General & Administrative Allocation	(0.00)	36.71		15.11	120.91	119.83
Total 2nd Tier Allocation	77,934.88	3,728.62		1,535.31	120.91	(0.00)
Total Incoming Costs	469,222.87	24,102.12		9,924.40	1,505.53	0.00
Total Allocated Cost	\$ 1,547,286.90	\$ 64,967.49	\$ 63,166.02	\$ 28,678.50	\$ 330,113.98	(0.00)



**DEPARTMENT 10
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION
FUNCTIONAL COST ALLOCATIONS**

Department: DOA & County Manager
Function: Financial Management

Total 1st Tier Allocation	\$	385,112.77
Total 2nd Tier Allocation		<u>35,890.01</u>
Total Allocated Cost	\$	421,002.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Telephone System	22	0.21%	796.44	-	796.44	-	796.44
Corporation Counsel	33	0.31%	1,194.65	-	1,194.65	-	1,194.65
Risk Management	11	0.10%	398.22	-	398.22	-	398.22
DOA & County Manager	967	9.09%	35,006.96	-	35,006.96	-	35,006.96
County Treasurer	435	4.09%	15,747.70	-	15,747.70	1,625.42	17,373.12
County Clerk	54	0.51%	1,954.89	-	1,954.89	201.78	2,156.66
Child Support	87	0.82%	3,149.54	-	3,149.54	325.08	3,474.62
Human Services	1,815	17.06%	65,705.93	-	65,705.93	6,781.92	72,487.85
The Neighbors of Dunn County	1,087	10.22%	39,351.15	-	39,351.15	4,061.68	43,412.84
Nursing Services	250	2.35%	9,050.40	-	9,050.40	934.15	9,984.55
District Attorney	174	1.64%	6,299.08	-	6,299.08	650.17	6,949.25
Sheriff	326	3.06%	11,801.73	-	11,801.73	1,218.13	13,019.86
County Jail	348	3.27%	12,598.16	-	12,598.16	1,300.34	13,898.50
Clerk of Court	1,032	9.70%	37,360.07	-	37,360.07	3,856.17	41,216.23
Courts and Judicial Services	543	5.10%	19,657.48	-	19,657.48	2,028.97	21,686.45
DPW - Highway	1,445	13.58%	52,311.33	-	52,311.33	5,399.38	57,710.71
Transit	109	1.02%	3,945.98	-	3,945.98	407.29	4,353.26
UW-Extension	65	0.61%	2,353.10	-	2,353.10	242.88	2,595.98
Veterans	11	0.10%	398.22	-	398.22	41.10	439.32
Planning, Zoning, LCC, Surveyor	130	1.22%	4,706.21	-	4,706.21	485.76	5,191.97
Solid Waste & Recycling (ENS)	380	3.57%	13,756.61	-	13,756.61	1,419.91	15,176.52
Register of Deeds	33	0.31%	1,194.65	-	1,194.65	123.31	1,317.96
Comm / Emergency Plan	65	0.61%	2,353.10	-	2,353.10	242.88	2,595.98
Other Departments	1,216	11.43%	44,021.16	-	44,021.16	4,543.70	48,564.86
Total	10,638	100.00%	385,112.77	-	385,112.77	35,890.01	421,002.78

Allocation Basis: Accounts Payable Transactions by Department During 2015

Allocation Source: Personnel Records and Reports



**DEPARTMENT 10
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION
FUNCTIONAL COST ALLOCATIONS**

Department: DOA & County Manager
Function: Human Resources

Total 1st Tier Allocation	\$	307,310.63
Total 2nd Tier Allocation		<u>18,674.92</u>
Total Allocated Cost	\$	325,985.56

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
DPW - Facilities Operations	16.00	4.96%	15,236.97	-	15,236.97		15,236.97
Corporation Counsel	3.00	0.93%	2,856.93	-	2,856.93		2,856.93
Information Technology	11.00	3.41%	10,475.42	-	10,475.42	-	10,475.42
DOA & County Manager	11.00	3.41%	10,475.42	-	10,475.42	-	10,475.42
County Treasurer	3.00	0.93%	2,856.93	-	2,856.93	198.88	3,055.81
County Clerk	5.00	1.55%	4,761.55	-	4,761.55	331.47	5,093.02
Child Support	8.00	2.48%	7,618.48	-	7,618.48	530.35	8,148.83
Human Services	67.00	20.76%	63,804.81	-	63,804.81	4,441.68	68,246.49
The Neighbors of Dunn County	19.00	5.89%	18,093.90	-	18,093.90	1,259.58	19,353.48
Nursing Services	26.00	8.06%	24,760.08	-	24,760.08	1,723.64	26,483.71
District Attorney	7.00	2.17%	6,666.17	-	6,666.17	464.06	7,130.23
Sheriff	42.00	13.02%	39,997.05	-	39,997.05	2,784.33	42,781.38
County Jail	31.00	9.61%	29,521.63	-	29,521.63	2,055.10	31,576.73
Emergency Management	2.00	0.62%	1,904.62	-	1,904.62	132.59	2,037.21
Clerk of Court	14.00	4.34%	13,332.35	-	13,332.35	928.11	14,260.46
Courts and Judicial Services	4.00	1.24%	3,809.24	-	3,809.24	265.17	4,074.42
DPW - Highway	5.70	1.77%	5,428.17	-	5,428.17	377.87	5,806.04
Transit	1.00	0.31%	952.31	-	952.31	66.29	1,018.60
UW-Extension	3.00	0.93%	2,856.93	-	2,856.93	198.88	3,055.81
Veterans	2.00	0.62%	1,904.62	-	1,904.62	132.59	2,037.21
Planning, Zoning, LCC, Surveyor	16.00	4.96%	15,236.97	-	15,236.97	1,060.70	16,297.67
Solid Waste & Recycling (ENS)	4.00	1.24%	3,809.24	-	3,809.24	265.17	4,074.42
Register of Deeds	4.00	1.24%	3,809.24	-	3,809.24	265.17	4,074.42
Comm / Emergency Plan	13.00	4.03%	12,380.04	-	12,380.04	861.82	13,241.86
Other Departments	5.00	1.55%	4,761.55	-	4,761.55	331.47	5,093.02
Total	322.70	100.00%	307,310.63	-	307,310.63	18,674.92	325,985.56

Allocation Basis: Number of Employees by Department with The Neighbors and Highway weighted at 10% - Less Effort Required
Allocation Source: Financial and Payroll Records/Reports



**DEPARTMENT 10
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION
FUNCTIONAL COST ALLOCATIONS**

Department: DOA & County Manager
Function: Payroll

Total 1st Tier Allocation \$ 295,387.48
Total 2nd Tier Allocation 17,985.10

Total Allocated Cost \$ 313,372.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
DPW - Facilities Operations	416.0	4.19%	12,384.10	-	12,384.10	-	12,384.10
Corporation Counsel	78.0	0.79%	2,322.02	-	2,322.02	-	2,322.02
Information Technology	286.0	2.88%	8,514.07	-	8,514.07	-	8,514.07
DOA & County Manager	286.0	2.88%	8,514.07	-	8,514.07	-	8,514.07
County Treasurer	78.0	0.79%	2,322.02	-	2,322.02	158.40	2,480.41
County Clerk	130.0	1.31%	3,870.03	-	3,870.03	263.99	4,134.02
Child Support	208.0	2.10%	6,192.05	-	6,192.05	422.39	6,614.44
Human Services	1,742.0	17.56%	51,858.40	-	51,858.40	3,537.52	55,395.92
The Neighbors of Dunn County	1,235.0	12.45%	36,765.29	-	36,765.29	2,507.94	39,273.23
Nursing Services	676.0	6.81%	20,124.16	-	20,124.16	1,372.77	21,496.92
District Attorney	182.0	1.83%	5,418.04	-	5,418.04	369.59	5,787.63
Sheriff	1,092.0	11.01%	32,508.25	-	32,508.25	2,217.55	34,725.80
County Jail	806.0	8.12%	23,994.19	-	23,994.19	1,636.76	25,630.95
Emergency Management	52.0	0.52%	1,548.01	-	1,548.01	105.60	1,653.61
Clerk of Court	364.0	3.67%	10,836.08	-	10,836.08	739.18	11,575.27
Courts and Judicial Services	104.0	1.05%	3,096.02	-	3,096.02	211.20	3,307.22
DPW - Highway	370.5	3.73%	11,029.59	-	11,029.59	752.38	11,781.97
Transit	26.0	0.26%	774.01	-	774.01	52.80	826.80
UW-Extension	78.0	0.79%	2,322.02	-	2,322.02	158.40	2,480.41
Veterans	52.0	0.52%	1,548.01	-	1,548.01	105.60	1,653.61
Planning, Zoning, LCC, Surveyor	416.0	4.19%	12,384.10	-	12,384.10	844.78	13,228.88
Solid Waste & Recycling (ENS)	104.0	1.05%	3,096.02	-	3,096.02	211.20	3,307.22
Register of Deeds	104.0	1.05%	3,096.02	-	3,096.02	211.20	3,307.22
Comm / Emergency Plan	338.0	3.41%	10,062.08	-	10,062.08	686.38	10,748.46
Other Departments	699.0	7.04%	20,808.85	-	20,808.85	1,419.48	22,228.33
Total	9,922.5	100.00%	295,387.48	-	295,387.48	17,985.10	313,372.58

Allocation Basis: Payroll Checks / Direct Deposits by Dept in 2015 with The Neighbors & Highway weighted at 25% - Less Effort Required
Allocation Source: Financial and Payroll Records/Reports



**DEPARTMENT 10
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION
FUNCTIONAL COST ALLOCATIONS**

Department: DOA & County Manager
Function: Purchasing

Total 1st Tier Allocation \$ 61,238.87
Total 2nd Tier Allocation 3,728.62
Total Allocated Cost \$ 64,967.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
DPW - Facilities Operations	6.00	1.94%	1,189.10	-	1,189.10	-	1,189.10
Information Technology	47.00	15.21%	9,314.65	-	9,314.65	-	9,314.65
DOA & County Manager	43.00	13.92%	8,521.91	-	8,521.91	-	8,521.91
County Clerk	11.00	3.56%	2,180.02	-	2,180.02	192.56	2,372.58
Human Services	37.00	11.97%	7,332.81	-	7,332.81	647.69	7,980.50
The Neighbors of Dunn County	31.00	10.03%	6,143.71	-	6,143.71	542.66	6,686.37
Nursing Services	5.00	1.62%	990.92	-	990.92	87.53	1,078.45
Sheriff	44.00	14.24%	8,720.10	-	8,720.10	770.23	9,490.33
Emergency Management	12.00	3.88%	2,378.21	-	2,378.21	210.06	2,588.27
Transit	8.00	2.59%	1,585.47	-	1,585.47	140.04	1,725.51
UW-Extension	14.00	4.53%	2,774.58	-	2,774.58	245.07	3,019.65
Planning, Zoning, LCC, Surveyor	10.00	3.24%	1,981.84	-	1,981.84	175.05	2,156.89
Solid Waste & Recycling (ENS)	41.00	13.27%	8,125.55	-	8,125.55	717.72	8,843.26
Total	309.00	100.00%	61,238.87	-	61,238.87	3,728.62	64,967.49

Allocation Basis: Number of Purchase Orders by Department During 2015

Allocation Source: County Purchasing Director

**DEPARTMENT 10
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION
FUNCTIONAL COST ALLOCATIONS**

Department: DOA & County Manager
Function: Mail & General Services

Total 1st Tier Allocation \$ 63,166.02
Total 2nd Tier Allocation -
Total Allocated Cost \$ 63,166.02

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
DPW - Facilities Operations	16.00	15.38%	9,717.85	-	9,717.85	-	9,717.85
Corporation Counsel	3.00	2.88%	1,822.10	-	1,822.10	-	1,822.10
Information Technology	11.00	10.58%	6,681.02	-	6,681.02	-	6,681.02
DOA & County Manager	11.00	10.58%	6,681.02	-	6,681.02	-	6,681.02
County Treasurer	3.00	2.88%	1,822.10	-	1,822.10	-	1,822.10
County Clerk	5.00	4.81%	3,036.83	-	3,036.83	-	3,036.83
Transit	1.00	0.96%	607.37	-	607.37	-	607.37
Planning, Zoning, LCC, Surveyor	16.00	15.38%	9,717.85	-	9,717.85	-	9,717.85
Register of Deeds	4.00	3.85%	2,429.46	-	2,429.46	-	2,429.46
Other Departments	34.00	32.69%	20,650.43	-	20,650.43	-	20,650.43
Total	104.00	100.00%	63,166.02	-	63,166.02	-	63,166.02

Allocation Basis: Number of Employees by Benefiting Department
Allocation Source: Financial and Personnel Records/Reports



**DEPARTMENT 10
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION
FUNCTIONAL COST ALLOCATIONS**

**Department: DOA & County Manager
Function: Risk Management**

Total 1st Tier Allocation \$ 27,143.18
Total 2nd Tier Allocation 1,535.31
Total Allocated Cost \$ 28,678.50

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Risk Management	100	100.00%	27,143.18	-	27,143.18	-	27,143.18
Other Departments		0.00%	-	-	-	1,535.31	1,535.31
Total	100	100.00%	27,143.18	-	27,143.18	1,535.31	28,678.50

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Personnel Activity Reports (PARs) Department of Administration Employees



**DEPARTMENT 10
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION
FUNCTIONAL COST ALLOCATIONS**

Department: DOA & County Manager
Function: Department Specific

Total 1st Tier Allocation	\$	329,993.06
Total 2nd Tier Allocation		<u>120.91</u>
Total Allocated Cost	\$	330,113.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Information Technology	17,999.05	4.68%	15,458.27	-	15,458.27	-	15,458.27
The Neighbors of Dunn County	40,220.73	10.47%	34,543.09	(40,220.73)	(5,677.64)	13.28	(5,664.36)
Nursing Services	16,243.69	4.23%	13,950.70	-	13,950.70	5.36	13,956.06
Sheriff	11,236.45	2.92%	9,650.29	-	9,650.29	3.71	9,654.00
Clerk of Court	377.53	0.10%	324.24	-	324.24	0.12	324.36
DPW - Highway	50,744.15	13.21%	43,581.01	(50,744.15)	(7,163.14)	16.75	(7,146.39)
Planning, Zoning, LCC, Surveyor	3,167.22	0.82%	2,720.13	-	2,720.13	1.05	2,721.17
Comm / Emergency Plan	94,842.14	24.68%	81,454.04	-	81,454.04	31.31	81,485.35
Other Departments	149,401.05	38.88%	128,311.30	-	128,311.30	49.32	128,360.63
Total	<u>384,232.01</u>	<u>100.00%</u>	<u>329,993.06</u>	<u>(90,964.88)</u>	<u>239,028.18</u>	<u>120.91</u>	<u>239,149.10</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial and Payroll Records/Reports



**DEPARTMENT 10
FISCAL 2015**

DUNN COUNTY, WISCONSIN

COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: DOA & County Manager

<u>Grantee Department</u>	Total	Financial Management	Human Resources	Payroll
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	796.44	796.44	-	-
DPW - Facilities Operations	38,528.02	-	15,236.97	12,384.10
Central Transportation	-	-	-	-
Corporation Counsel	8,195.70	1,194.65	2,856.93	2,322.02
Information Technology	50,443.42	-	10,475.42	8,514.07
Risk Management	27,541.40	398.22	-	-
DOA & County Manager	69,199.38	35,006.96	10,475.42	8,514.07
County Treasurer	24,731.45	17,373.12	3,055.81	2,480.41
County Clerk	16,793.12	2,156.66	5,093.02	4,134.02
Family Court Commissioner	-	-	-	-
Child Support	18,237.90	3,474.62	8,148.83	6,614.44
Human Services	204,110.76	72,487.85	68,246.49	55,395.92
The Neighbors of Dunn County	103,061.55	43,412.84	19,353.48	39,273.23
Nursing Services	72,999.70	9,984.55	26,483.71	21,496.92
District Attorney	19,867.11	6,949.25	7,130.23	5,787.63
Sheriff	109,671.37	13,019.86	42,781.38	34,725.80
County Jail	71,106.18	13,898.50	31,576.73	25,630.95
Emergency Management	6,279.09	-	2,037.21	1,653.61
Clerk of Court	67,376.32	41,216.23	14,260.46	11,575.27
Courts and Judicial Services	29,068.08	21,686.45	4,074.42	3,307.22
DPW - Highway	68,152.34	57,710.71	5,806.04	11,781.97
Transit	8,531.55	4,353.26	1,018.60	826.80
UW-Extension	11,151.86	2,595.98	3,055.81	2,480.41
Veterans	4,130.14	439.32	2,037.21	1,653.61
Planning, Zoning, LCC, Surveyor	49,314.43	5,191.97	16,297.67	13,228.88
Solid Waste & Recycling (ENS)	31,401.42	15,176.52	4,074.42	3,307.22
Register of Deeds	11,129.06	1,317.96	4,074.42	3,307.22
Comm / Emergency Plan	108,071.65	2,595.98	13,241.86	10,748.46
Other Departments	226,432.58	48,564.86	5,093.02	22,228.33
	1,456,322.02	421,002.78	325,985.56	313,372.58



**DEPARTMENT 10
FISCAL 2015**

DUNN COUNTY, WISCONSIN

COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS (continued)

Department: Department of Administration

<u>Grantee Department</u>	Purchasing	Mail & General Services	Risk Management	Department Specific
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
DPW - Facilities Operations	1,189.10	9,717.85	-	-
Central Transportation	-	-	-	-
Corporation Counsel	-	1,822.10	-	-
Information Technology	9,314.65	6,681.02	-	15,458.27
Risk Management	-	-	27,143.18	-
DOA & County Manager	8,521.91	6,681.02	-	-
County Treasurer	-	1,822.10	-	-
County Clerk	2,372.58	3,036.83	-	-
Family Court Commissioner	-	-	-	-
Child Support	-	-	-	-
Human Services	7,980.50	-	-	-
The Neighbors of Dunn County	6,686.37	-	-	(5,664.36)
Nursing Services	1,078.45	-	-	13,956.06
District Attorney	-	-	-	-
Sheriff	9,490.33	-	-	9,654.00
County Jail	-	-	-	-
Emergency Management	2,588.27	-	-	-
Clerk of Court	-	-	-	324.36
Courts and Judicial Services	-	-	-	-
DPW - Highway	-	-	-	(7,146.39)
Transit	1,725.51	607.37	-	-
UW-Extension	3,019.65	-	-	-
Veterans	-	-	-	-
Planning, Zoning, LCC, Surveyor	2,156.89	9,717.85	-	2,721.17
Solid Waste & Recycling (ENS)	8,843.26	-	-	-
Register of Deeds	-	2,429.46	-	-
Comm / Emergency Plan	-	-	-	81,485.35
Other Departments	-	20,650.43	1,535.31	128,360.63
	64,967.49	63,166.02	28,678.50	239,149.10



**DEPARTMENT 11
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
COUNTY TREASURER
NATURE AND EXTENT OF SERVICES**

The County Treasurer is responsible for receiving and accounting for all monies coming into the County. Additionally, this position manages the County's investment portfolio. The portion of this activity related to collecting taxes and investing County money is considered "General Government" and has been removed from allocation in this plan.

The balance of departmental activities has been identified based on Personnel Activity Reports (PARs) completed by the employees. Related costs are allocated according to the following functional activities:

- **General Receipts**: Costs related to the receipting of monies are allocated to benefiting departments based on the number of receipts processed during a sample period in 2015.
- **Disbursements**: Costs related to the disbursement of funds and reconciling bank statements are allocated to departments based on the total number of disbursements processed during 2015.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 11
FISCAL 2015**

DUNN COUNTY, WISCONSIN

COUNTY TREASURER

DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements	General Government
Expenditures:					
Salaries & Wages	115,259.87	53,250.06	15,444.82	576.30	45,988.69
Fringe Benefits	44,453.34	20,537.44	5,956.75	222.27	17,736.88
Maintenance Contracts	1,116.34	1,116.34			
Office Supplies	1,598.81	1,598.81			
Operating Supplies & Expenses	4,392.56	4,392.56			
Publications	672.74	672.74			
Dues	100.00	100.00			
Conferences, Training & Education	300.00	300.00			
Bank Services Fee	33.00	33.00			
Office Machine Repair	325.00	325.00			
Illegal/Uncollectible Tax Exp	5,682.61				5,682.61
Total Expenditures	173,934.27	82,325.95	21,401.57	798.57	69,408.18
Disallowed / Capitalized	(130,464.05)				(130,464.05)
General & Administrative Allocation	-	(82,325.95)	20,504.98	765.11	61,055.86
Incoming Costs					
1st Allocation					
Building Use	708.00		176.34	6.58	525.08
Equipment Use	-				
Other Expenses	5,120.95		1,275.48	47.59	3,797.88
Telephone System	60.32		15.02	0.56	44.73
DPW - Facilities Operations	9,766.57		2,432.57	90.77	7,243.24
Central Transportation	-				
Corporation Counsel	17,112.30		4,262.17	159.04	12,691.09
Information Technology	29,319.42		7,302.61	272.49	21,744.33
Risk Management	1,099.97		273.97	10.22	815.78
DOA & County Manager	22,748.75		5,666.05	211.42	16,871.28
Total 1st Allocation	85,936.27	-	21,404.20	798.66	63,733.41
Unallocated	(63,733.41)				(63,733.41)
General & Administrative Allocation	-				
Total 1st Tier Allocation	65,673.09	-	63,310.75	2,362.34	-
2nd Allocation					
Building Use	1.57		0.39	0.01	1.16
Equipment Use	-				
Other Expenses	4.02		1.00	0.04	2.98
Telephone System	12.90		3.21	0.12	9.57
DPW - Facilities Operations	634.20		157.96	5.89	470.35
Central Transportation	-				
Corporation Counsel	1,494.33		372.19	13.89	1,108.25
Information Technology	1,182.67		294.57	10.99	877.11
Risk Management	184.27		45.90	1.71	136.66
DOA & County Manager	1,982.70		493.83	18.43	1,470.44
County Treasurer	6,816.83		1,697.87	63.35	5,055.60
County Clerk	22,107.68		5,506.37	205.46	16,395.84
Family Court Commissioner	-				
Total 2nd Allocation	34,421.16	-	8,573.30	319.90	25,527.96
Unallocated	(25,527.96)				(25,527.96)
General & Administrative Allocation	-				
Total 2nd Tier Allocation	8,893.20	-	8,573.30	319.90	-
Total Incoming Costs	31,096.06	-	29,977.50	1,118.56	-
Total Allocated Cost	\$ 74,566.29	\$ -	\$ 71,884.05	\$ 2,682.24	\$ -



**DEPARTMENT 11
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS**

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation	\$ 63,310.75
Total 2nd Tier Allocation	\$ 8,573.30
Total Allocated Cost	\$ 71,884.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
DPW - Facilities Operations	6	1.89%	1,194.54		1,194.54	-	1,194.54
Corporation Counsel	1	0.31%	199.09		199.09	-	199.09
Information Technology	3	0.94%	597.27		597.27	-	597.27
Risk Management	2	0.63%	398.18		398.18	-	398.18
DOA & County Manager	14	4.40%	2,787.27		2,787.27	-	2,787.27
County Treasurer	34	10.69%	6,769.07		6,769.07	-	6,769.07
County Clerk	11	3.46%	2,189.99		2,189.99	365.53	2,555.52
Child Support	1	0.31%	199.09		199.09	33.23	232.32
Human Services	40	12.58%	7,963.62		7,963.62	1,329.19	9,292.81
The Neighbors of Dunn County	57	17.92%	11,348.15		11,348.15	1,894.10	13,242.25
Nursing Services	26	8.18%	5,176.35		5,176.35	863.98	6,040.33
District Attorney	3	0.94%	597.27		597.27	99.69	696.96
Sheriff	5	1.57%	995.45		995.45	166.15	1,161.60
County Jail	6	1.89%	1,194.54		1,194.54	199.38	1,393.92
Clerk of Court	1	0.31%	199.09		199.09	33.23	232.32
Courts and Judicial Services	3	0.94%	597.27		597.27	99.69	696.96
DPW - Highway	9	2.83%	1,791.81		1,791.81	299.07	2,090.88
Transit	10	3.14%	1,990.90		1,990.90	332.30	2,323.20
Veterans	3	0.94%	597.27		597.27	99.69	696.96
Planning, Zoning, LCC, Surveyor	13	4.09%	2,588.18		2,588.18	431.99	3,020.16
Solid Waste & Recycling (ENS)	36	11.32%	7,167.25		7,167.25	1,196.27	8,363.53
Register of Deeds	24	7.55%	4,778.17		4,778.17	797.52	5,575.69
Other Departments	10	3.14%	1,990.90		1,990.90	332.30	2,323.20
Total	318	100.00%	63,310.75	-	63,310.75	8,573.30	71,884.05

Allocation Basis:

General Receipts Processed by Department During a Sample Period in 2015

Allocation Source:

Finance Department Records and Reports



**DEPARTMENT 11
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS**

Department: County Treasurer
Function: Disbursements

Total 1st Tier Allocation	\$ 2,362.34
Total 2nd Tier Allocation	\$ 319.90
Total Allocated Cost	\$ 2,682.24

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Telephone System	22	0.09%	2.05		2.05	-	2.05
DPW - Facilities Operations	416	1.64%	38.73		38.73	-	38.73
Corporation Counsel	111	0.44%	10.33		10.33	-	10.33
Information Technology	286	1.13%	26.62		26.62	-	26.62
Risk Management	11	0.04%	1.02		1.02	-	1.02
DOA & County Manager	1,253	4.94%	116.64		116.64	-	116.64
County Treasurer	513	2.02%	47.76		47.76	-	47.76
County Clerk	184	0.73%	17.13		17.13	2.59	19.71
Child Support	295	1.16%	27.46		27.46	4.15	31.61
Human Services	3,557	14.02%	331.12		331.12	49.98	381.10
The Neighbors of Dunn County	6,027	23.75%	561.05		561.05	84.69	645.75
Nursing Services	926	3.65%	86.20		86.20	13.01	99.21
District Attorney	356	1.40%	33.14		33.14	5.00	38.14
Sheriff	1,418	5.59%	132.00		132.00	19.93	151.93
County Jail	1,154	4.55%	107.43		107.43	16.22	123.64
Emergency Management	52	0.20%	4.84		4.84	0.73	5.57
Clerk of Court	1,396	5.50%	129.95		129.95	19.62	149.57
Courts and Judicial Services	647	2.55%	60.23		60.23	9.09	69.32
DPW - Highway	2,927	11.53%	272.47		272.47	41.13	313.60
Transit	135	0.53%	12.57		12.57	1.90	14.46
UW-Extension	143	0.56%	13.31		13.31	2.01	15.32
Veterans	63	0.25%	5.86		5.86	0.89	6.75
Planning, Zoning, LCC, Surveyor	546	2.15%	50.83		50.83	7.67	58.50
Solid Waste & Recycling (ENS)	484	1.91%	45.06		45.06	6.80	51.86
Register of Deeds	137	0.54%	12.75		12.75	1.93	14.68
Comm / Emergency Plan	403	1.59%	37.52		37.52	5.66	43.18
Other Departments	1,915	7.55%	178.27		178.27	26.91	205.18
Total	25,377	100.00%	2,362.34	-	2,362.34	319.90	2,682.24

Allocation Basis:

Disbursement Processed by Department During 2015

Allocation Source:

Finance Department Records and Reports



**DEPARTMENT 11
FISCAL 2015**

DUNN COUNTY, WISCONSIN

COUNTY TREASURER

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

<u>Grantee Department</u>	<u>Total</u>	<u>Receipts</u>	<u>Disbursements</u>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	2.05	-	2.05
DPW - Facilities Operations	1,233.27	1,194.54	38.73
Central Transportation	-	-	-
Corporation Counsel	209.42	199.09	10.33
Information Technology	623.89	597.27	26.62
Risk Management	399.20	398.18	1.02
DOA & County Manager	2,903.91	2,787.27	116.64
County Treasurer	6,816.83	6,769.07	47.76
County Clerk	2,575.24	2,555.52	19.71
Family Court Commissioner	-	-	-
Child Support	263.93	232.32	31.61
Human Services	9,673.91	9,292.81	381.10
The Neighbors of Dunn County	13,888.00	13,242.25	645.75
Nursing Services	6,139.54	6,040.33	99.21
District Attorney	735.10	696.96	38.14
Sheriff	1,313.53	1,161.60	151.93
County Jail	1,517.56	1,393.92	123.64
Emergency Management	5.57	-	5.57
Clerk of Court	381.89	232.32	149.57
Courts and Judicial Services	766.28	696.96	69.32
DPW - Highway	2,404.49	2,090.88	313.60
Transit	2,337.67	2,323.20	14.46
UW-Extension	15.32	-	15.32
Veterans	703.71	696.96	6.75
Planning, Zoning, LCC, Surveyor	3,078.66	3,020.16	58.50
Solid Waste & Recycling (ENS)	8,415.39	8,363.53	51.86
Register of Deeds	5,590.36	5,575.69	14.68
Comm / Emergency Plan	43.18	-	43.18
Other Departments	2,528.38	2,323.20	205.18
	74,566.29	71,884.05	2,682.24



**DEPARTMENT 12
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
COUNTY CLERK
NATURE AND EXTENT OF SERVICES**

The Dunn County Clerk performs the general government functions of legislative support, elections, and issuance of licenses and permits. These costs are considered "General Government" and have been removed from further allocation.

In addition, during 2015 this department had the responsibility of assisting the County Treasurer's office on an as needed basis. These costs have been identified and are allocated to the benefiting department.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 12
FISCAL 2015**

DUNN COUNTY, WISCONSIN

COUNTY CLERK

DEPARTMENTAL COSTS BY FUNCTION

Department: County Clerk

Functions:	Total	General & Administrative	Departmental Support	General Government
Expenditures:				
Salaries & Wages	89,683.83	11,210.48	14,080.36	64,392.99
Fringe Benefits	50,130.53	6,266.32	7,870.49	35,993.72
Office Supplies	1,192.29	1,192.29	-	-
Printing & Duplicating	34,825.92	1,270.75	-	33,555.17
Conferences	979.00	979.00	-	-
Dues & Subscriptions	2,768.40	100.00	-	2,668.40
Legislative Support	9,358.57	-	-	9,358.57
Operating Expenditures	2,246.54	486.77	-	1,759.77
Rents & Leases	1,081.91	1,081.91	-	-
Total Expenditures	192,266.99	22,587.52	21,950.85	147,728.62
Disallowed / Capitalized	(166,263.29)	-	-	(166,263.29)
General & Administrative Allocation	0.00	(22,587.52)	4,052.85	18,534.67
Incoming Costs				
1st Allocation				
Building Use	736.02	-	132.06	603.96
Equipment Use	-	-	-	-
Other Expenses	2,816.14	-	505.30	2,310.85
Telephone System	24.95	-	4.48	20.48
DPW - Facilities Operations	10,153.16	-	1,821.77	8,331.40
Central Transportation	-	-	-	-
Corporation Counsel	6,633.16	-	1,190.18	5,442.98
Information Technology	10,057.28	-	1,804.56	8,252.72
Risk Management	1,529.05	-	274.36	1,254.70
DOA & County Manager	15,803.32	-	2,835.57	12,967.75
County Treasurer	2,207.12	-	396.02	1,811.10
Total 1st Allocation	49,960.22	-	8,964.29	40,995.93
General & Administrative Allocation	-	-	-	-
Unallocated	(40,995.93)	-	-	(40,995.93)
Total 1st Tier Allocation	34,967.99	-	34,967.99	-
2nd Allocation				
Building Use	1.63	-	0.29	1.34
Equipment Use	-	-	-	-
Other Expenses	2.22	-	0.40	1.82
Telephone System	5.34	-	0.96	4.38
DPW - Facilities Operations	659.30	-	118.30	541.01
Central Transportation	-	-	-	-
Corporation Counsel	579.24	-	103.93	475.31
Information Technology	443.50	-	79.58	363.92
Risk Management	253.75	-	45.53	208.22
DOA & County Manager	989.80	-	177.60	812.20
County Treasurer	368.11	-	66.05	302.06
County Clerk	-	-	-	-
Family Court Commissioner	-	-	-	-
Total 2nd Allocation	3,302.89	-	592.63	2,710.25
General & Administrative Allocation	-	-	-	-
Unallocated	(2,710.25)	-	-	(2,710.25)
Total 2nd Tier Allocation	592.63	-	592.63	-
Total Incoming Costs	9,556.92	-	9,556.92	-
Total Allocated Cost	\$ 35,560.62	\$ -	\$ 35,560.62	\$ -



**DEPARTMENT 12
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
COUNTY CLERK
FUNCTIONAL COST ALLOCATIONS**

Department: County Clerk
Function: Departmental Support

Total 1st Tier Allocation \$ 34,967.99
Total 2nd Tier Allocation \$ 592.63
Total Allocated Cost \$ 35,560.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
DOA & County Manager	8,072.95	36.78%	12,860.31		12,860.31	-	12,860.31
County Treasurer	13,877.90	63.22%	22,107.68		22,107.68	-	22,107.68
Other Departments		0.00%	-		-	592.63	592.63
Total	21,950.85	100.00%	34,967.99	-	34,967.99	592.63	35,560.62

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Employee PARs



**DEPARTMENT 12
FISCAL 2015**

DUNN COUNTY, WISCONSIN

COUNTY CLERK

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS
Department: County Clerk

<u>Grantee Department</u>	Total	Departmental Support
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
DPW - Facilities Operations	-	-
Central Transportation	-	-
Corporation Counsel	-	-
Information Technology	-	-
Risk Management	-	-
DOA & County Manager	12,860.31	12,860.31
County Treasurer	22,107.68	22,107.68
County Clerk	-	-
Family Court Commissioner	-	-
Child Support	-	-
Human Services	-	-
The Neighbors of Dunn County	-	-
Nursing Services	-	-
District Attorney	-	-
Sheriff	-	-
County Jail	-	-
Emergency Management	-	-
Clerk of Court	-	-
Courts and Judicial Services	-	-
DPW - Highway	-	-
Transit	-	-
UW-Extension	-	-
Veterans	-	-
Planning, Zoning, LCC, Surveyor	-	-
Solid Waste & Recycling (ENS)	-	-
Register of Deeds	-	-
Comm / Emergency Plan	-	-
Other Departments	592.63	592.63
	<hr/> 35,560.62	<hr/> 35,560.62
	<hr/> 35,560.62	<hr/> 35,560.62



**DEPARTMENT 13
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
NATURE AND EXTENT OF SERVICES**

The Family Court Commissioner performs the regular duties associated with that office and also directly provides support to the Child Support Program. Costs associated with the other duties of the Family Court Commissioner and Non-Child Support related activities, have been allocated as “Courts and Judicial Services” and as such have been allocated to that function.

The costs associated with the Child Support program have been directly charged as an expense to the Child Support program and are used to determine the basis for the indirect cost allocation.

Direct billings have been appropriately credited against allocated costs.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 13
FISCAL 2015**

DUNN COUNTY, WISCONSIN

FAMILY COURT COMMISSIONER

DEPARTMENTAL COSTS BY FUNCTION

Department: Family Court Commissioner

Functions:	Total	General & Administrative	Child Support	Courts and Judicial Services
Expenditures:				
Family Court Commissioner Fees	33,699.92		11,065.00	22,634.92
Total Expenditures	33,699.92	-	11,065.00	22,634.92
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Use	1,358.62		446.09	912.53
Equipment Use	-		-	-
Other Expenses	268.42		88.13	180.29
Telephone System	-		-	-
DPW - Facilities Operations	2,096.21		688.27	1,407.94
Central Transportation	-		-	-
Corporation Counsel	-		-	-
Information Technology	-		-	-
Risk Management	171.82		56.42	115.41
DOA & County Manager	-		-	-
County Treasurer	-		-	-
County Clerk	-		-	-
Total 1st Allocation	3,895.07	-	1,278.90	2,616.17
General & Administrative Allocation	-			
Unallocated	-			
Total 1st Tier Allocation	37,594.99	-	12,343.90	25,251.09
2nd Allocation				
Family Court Commissioner	-	-	-	-
Building Use	3.00	-	0.99	2.02
Equipment Use	-	-	-	-
Other Expenses	0.26	-	0.09	0.18
Telephone System	-	-	-	-
DPW - Facilities Operations	100.58	-	33.02	67.56
Central Transportation	-	-	-	-
Corporation Counsel	-	-	-	-
Information Technology	-	-	-	-
Risk Management	30.14	-	9.90	20.24
DOA & County Manager	-	-	-	-
County Treasurer	-	-	-	-
County Clerk	-	-	-	-
Total 2nd Allocation	133.98	-	43.99	89.99
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	133.98	-	43.99	89.99
Total Incoming Costs	4,029.06	-	1,322.90	2,706.16
Total Allocation	\$ 37,728.98	\$ -	\$ 12,387.90	\$ 25,341.08



**DEPARTMENT 13
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
FUNCTIONAL COST ALLOCATIONS**

Department: Family Court Commissioner
Function: Child Support

Total 1st Tier Allocation \$ 12,343.90
Total 2nd Tier Allocation \$ 43.99
Total Allocated Cost \$ 12,387.90

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100	100.00%	12,343.90	(11,065.00)	1,278.90	43.99	1,322.90
Total	100	100.00%	12,343.90	(11,065.00)	1,278.90	43.99	1,322.90

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports



**DEPARTMENT 13
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
FUNCTIONAL COST ALLOCATIONS**

Department: Family Court Commissioner
Function: Courts and Judicial Services

Total 1st Tier Allocation \$ 25,251.09
Total 2nd Tier Allocation \$ 89.99
Total Allocated Cost \$ 25,341.08

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Courts and Judicial Services	100	100.00%	25,251.09		25,251.09	89.99	25,341.08
Total	100	100.00%	25,251.09	-	25,251.09	89.99	25,341.08

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports



**DEPARTMENT 13
FISCAL 2015**

**DUNN COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Family Court Commissioner

<u>Grantee Department</u>	<u>Total</u>	<u>Child Support</u>	<u>Courts and Judicial Services</u>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
DPW - Facilities Operations	-	-	-
Central Transportation	-	-	-
Corporation Counsel	-	-	-
Information Technology	-	-	-
Risk Management	-	-	-
DOA & County Manager	-	-	-
County Treasurer	-	-	-
County Clerk	-	-	-
Family Court Commissioner	-	-	-
Child Support	1,322.90	1,322.90	-
Human Services	-	-	-
The Neighbors of Dunn County	-	-	-
Nursing Services	-	-	-
District Attorney	-	-	-
Sheriff	-	-	-
County Jail	-	-	-
Emergency Management	-	-	-
Clerk of Court	-	-	-
Courts and Judicial Services	25,341.08	-	25,341.08
DPW - Highway	-	-	-
Transit	-	-	-
UW-Extension	-	-	-
Veterans	-	-	-
Planning, Zoning, LCC, Surveyor	-	-	-
Solid Waste & Recycling (ENS)	-	-	-
Register of Deeds	-	-	-
Comm / Emergency Plan	-	-	-
	26,663.98	1,322.90	25,341.08

