CENTRAL SERVICES COST ALLOCATION PLAN

DUNN COUNTY
WISCONSIN

Based on 2010 Financials

Dunn County

"People Helping People to Build a Sustainable Community" *Wisconsin*

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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 2012 based on actual expenditures and offsetting revenues occurring during fiscal year 2010.

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 Circular A-87 (OMB A-87), along with ASMB C-10 used as guidance for determination of cost allocation and basis selection.

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 2010. When the 2010 fixed costs are compared to the 2008 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2010 fixed costs the resulting total is referred to as the Proposed Cost for 2012. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

CERTIFICATE OF COST ALLOCATION PLAN

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, 2010 are allowable in accordance with requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal Awards 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 allocated to Federal Awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which that 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: Finance Manager

Date of Execution: Sept 28, 2011

DUNN COUNTY, WISCONSON

COST ALLOCATION PLAN

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SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2010

Central Service Departments	Child Support	Human Services	Health Care Center	Nursing Services
Building Use	$ 12,470	$ 10,021	$ -	$ 29,964
Equipment Use	-	-	-	-
Other Expenses	6,968	53,306	101,991	24,307
Telephone System	(1,511)	(6,202)	-	(2,522)
Facilities Operations	19,583	269,096	-	91,651
Transportation Pool	252	11,088	219	6,599
Corporation Counsel	21,300	17,257	96,262	4,415
Management Information Systems	19,094	125,188	61,876	24,406
Risk Management	1,563	16,313	-	5,627
Department of Administration	17,010	148,704	674,787	79,208
County Treasurer	857	13,296	9,659	5,446
County Clerk	1,393	22,400	7,051	6,558
Family Court Commissioner	1,589	-	-	-
Total Allocated Costs	**100,567**	**680,466**	**951,845**	**275,659**
Rollforward Adjustment	**11,391**	**(121,448)**	**693,089**	**(55,543)**
Total Proposed Costs	**$ 111,958**	**$ 559,018**	**$ 1,644,935**	**$ 220,116**

SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2010

Central Service Departments	District Attorney	Sheriff	County Jail	Emergency Management
Building Use	$ 13,237	$ 71,875	$ 235,323	$ 1,876
Equipment Use	-	-	-	-
Other Expenses	5,378	57,475	47,692	1,055
Telephone System	(1,849)	(1,486)	(1,669)	(223)
Facilities Operations	20,787	112,869	369,542	2,755
Transportation Pool	129	-	-	-
Corporation Counsel	2,208	6,623	9,631	2,208
Management Information Systems	4,020	378,867	129,782	2,010
Risk Management	1,295	31,086	9,322	298
Department of Administration	15,491	73,011	49,699	3,221
County Treasurer	546	2,464	2,918	543
County Clerk	3,483	5,165	4,744	421
Family Court Commissioner	-	-	-	-
Total Allocated Costs	**64,725**	**737,950**	**856,984**	**14,165**
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	**$ 64,725**	**$ 737,950**	**$ 856,984**	**$ 14,165**

SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2010

Central Service Departments	Clerk of Court	Courts and Judicial Services	Highway	UW-Extension
Building Use	$ 18,606	$ 87,998	$ -	$ 5,220
Equipment Use	-	-	-	-
Other Expenses	10,131	3,857	54,190	1,723
Telephone System	(1,251)	(1,283)	(2,887)	(740)
Facilities Operations	29,218	138,188	-	15,968
Transportation Pool	-	11	22	274
Corporation Counsel	2,208	2,208	6,623	-
Management Information Systems	5,455	574	39,193	10,624
Risk Management	2,257	2,452	-	458
Department of Administration	35,674	11,368	32,910	4,661
County Treasurer	1,701	706	6,896	457
County Clerk	8,936	3,627	3,805	1,669
Family Court Commissioner	-	23,529	-	-
Total Allocated Costs	**112,936**	**273,236**	**140,752**	**40,315**
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	**$ 112,936**	**$ 273,236**	**$ 140,752**	**$ 40,315**

SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2010

Central Service Departments	Veterans	Planning, Zoning, LCC, Surveyor	Solid Waste & Recycling (ENS)	Register of Deeds
Building Use	$ 3,521	$ 5,220	$ -	$ 7,319
Equipment Use	-	-	-	-
Other Expenses	2,558	16,884	3,191	3,693
Telephone System	(670)	(1,728)	(385)	(953)
Facilities Operations	10,771	15,968	-	22,387
Transportation Pool	480	246	32	128
Corporation Counsel	-	17,662	2,208	2,208
Management Information Systems	2,010	33,738	-	24,262
Risk Management	448	4,244	826	825
Department of Administration	4,537	58,920	34,101	7,298
County Treasurer	4,168	5,753	10,059	5,769
County Clerk	552	2,379	4,889	145
Family Court Commissioner	-	-	-	-
Total Allocated Costs	**28,376**	**159,286**	**54,920**	**73,082**
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	**$ 28,376**	**$ 159,286**	**$ 54,920**	**$ 73,082**

SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2010

Central Service Departments	Comm / Emergency Plan	Other Departments	Total Allocated Costs
Building Use	$ 9,082	$ 95,717	**$ 607,451**
Equipment Use	-	-	**-**
Other Expenses	11,693	5,951	**412,043**
Telephone System	(702)	(1,243)	**(27,303)**
Facilities Operations	14,453	208,487	**1,341,725**
Transportation Pool	50	456	**19,985**
Corporation Counsel	2,208	15,454	**210,682**
Management Information Systems	134,089	344,441	**1,339,630**
Risk Management	4,886	159,005	**240,906**
Department of Administration	27,876	64,269	**1,342,746**
County Treasurer	590	5,838	**77,664**
County Clerk	1,262	20,777	**99,253**
Family Court Commissioner	-	-	**25,117**
Total Allocated Costs	**205,485**	**919,152**	**5,689,899**
Rollforward Adjustment	**-**	**-**	**527,490**
Total Proposed Costs	**$ 205,485**	**$ 919,152**	**$ 6,217,389**

SCHEDULE OF FIXED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2010

Grantee Department	Final Costs 2010	Fixed Costs 2008	Rollforward	**Actual Costs with Rollforward**
Child Support	100,566.95	89,176	11,390.95	**111,957.90**
Human Services	680,466.20	801,914	(121,447.80)	**559,018.40**
Health Care Center	951,845.47	258,756	693,089.47	**1,644,934.94**
Nursing Services	275,658.93	331,202	(55,543.07)	**220,115.86**
District Attorney	64,724.52	-	-	**64,724.52**
Sheriff	737,949.75	-	-	**737,949.75**
County Jail	856,983.81	-	-	**856,983.81**
Emergency Management	14,164.80	-	-	**14,164.80**
Clerk of Court	112,935.53	-	-	**112,935.53**
Courts and Judicial Services	273,235.75	-	-	**273,235.75**
Highway	140,751.78	-	-	**140,751.78**
UW-Extension	40,315.03	-	-	**40,315.03**
Veterans	28,375.66	-	-	**28,375.66**
Planning, Zoning, LCC, Surveyor	159,286.20	-	-	**159,286.20**
Solid Waste & Recycling (ENS)	54,919.67	-	-	**54,919.67**
Register of Deeds	73,081.95	-	-	**73,081.95**
Comm / Emergency Plan	205,485.25	-	-	**205,485.25**
Other Departments	919,151.96	-	-	**919,151.96**
	5,689,899.20	1,481,048	527,489.55	**6,217,388.75**

SCHEDULE OF DEPARTMENTAL COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2010

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	**Total Allocated Costs**
Building Use	$ -	$ 648,408	$ -	$ -	$ 648,408
Equipment Use	-	77,941	-	-	77,941
Other Expenses	461,568	-	-	-	461,568
Telephone System	4,269	-	-	(37,902)	(33,633)
Facilities Operations	1,700,251	(20,500)	(106,838)	(244,182)	1,328,731
Transportation Pool	20,701	-	-	-	20,701
Corporation Counsel	347,125	-	-	(49,252)	297,873
Management Information Systems	1,360,500	-	-	(35,000)	1,325,500
Risk Management	268,963	(51,432)	-	-	217,531
Department of Administration	1,422,016	(32,698)	(110,673)	-	1,278,645
County Treasurer	222,837	-	(147,858)	-	74,979
County Clerk	257,538	-	(157,169)	-	100,369
Family Court Commissioner	28,999	-	-	(9,000)	19,999
less unallocated Incoming costs					(128,713)
	$ 6,094,767	$ 621,719	$ (522,538)	$ (375,336)	$ 5,689,899

SCHEDULE OF ALLOCATION BASIS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2010

Department	Departmental Function	Allocation Base
1	**Building Use**	
	Administrative Center	Usable Square Footage by Benefiting Department
	Annex	Direct Allocation to Benefiting Department
	Maintenance Shop	Usable Square Footage by Benefiting Department
	Judicial Building	Usable square footage by Benefiting Department
2	**Equipment Use**	
	Equipment Use Charge	Equipment Inventory Depreciation by Central Services Department effective 12/31/2010
3	**Other Expenses**	
	General Audit	Voucher and Receipt Transactions during a Sample Period in 2010 for Departments not Direct Billed for Audit S
	Direct Billed Audit Charges	Amounts Paid by Departments Direct Billed for Audit Services
	Cost Allocation Plan	Number of Departmental Cost Functions Analyzed
	Pension Obligation Bond	State Pension Retirement Payments by Department During 2008 w/o Pension Obligation Debt
4	**Telephone System**	
	Phone System	VoIP Telephone Charges by Department During 2010
5	**Facilities Operations**	
	Government Center	Usable Square Footage by Benefiting Department
	Annex (HS)	Direct Allocation to Benefiting Department
	Judicial Center	Usable square footage by Benefiting Department
	Miscellaneous Facilities	Direct Allocation to Benefiting Department
	Maintenance Shop	Usable Square Footage by Benefiting Department
	Records Storage	Direct Allocation to Benefiting Departments
6	**Transportation Pool**	
	Central Transportation	Transportation Use (Mileage) by Participating Department During 2009
7	**Corporation Counsel**	
	Departmental Counseling	Allocation to Benefiting Department Based on Services Provided During 2010
	Child Support	Direct Allocation to Benefiting Department
8	**Management Information Systems**	
	Operations	Work Order and Project Hours by Benefiting Department during 2010
9	**Risk Management**	
	Property / Liability	Usable Square Footage by Departments Not Direct Billed
	Employee Liability	Number of Employees by Departments Not Direct Billed
	Department Specific	Direct Allocation to Benefiting Department
10	**Department of Administration**	
	Financial Management	Accounts Payable Transactions by Department During 2010
	Human Resources	Number of Employees by Department with HCC and Highway weighted at 10% - Less Effort Required
	Payroll	Payroll Checks / Direct Deposits by Department in 2009 with Heath Care Center & Highway weighted at 25% - Less Effort Required
	Purchasing	Number of Purchase Orders by Department During 2010
	Mail & General Services	Number of Employees by Benefiting Department
	Risk Management	Direct Allocation to Benefiting Department
	Department Specific	Direct Allocation to Benefitiing Department
11	**County Treasurer**	
	Receipts	General Receipts Processed by Department During 2010
	Disbursements	Disbursement Processed by Department During 2010
12	**County Clerk**	
	General Accounting	Accounts Payable Checks by Department During 2009 with Highway weighted @ 25% and HCC & Human Services Weighted @50%
13	**Family Court Commissioner**	
	Child Support	Direct Allocation to Benefiting Department
	Courts and Judicial Services	Direct Allocation to Benefiting Department

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 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 lists the value of this facility at $3,511,252. 2010 Depreciation Expense is reported at $70,213.28.

Annex serves as the primary Human Services facility for Dunn County. This building was purchased in 1982 for $462,500 and with improvements its value is recorded at $500,650, with 2010 Depreciation Expense of $10,013.

Maintenance Shop was constructed in 1985 for $42,466 and with improvements its value is reported at $74,450, with 2010 Depreciation Expense of $1,489.

Judicial Center was constructed in 1998. Historical records report improvements bringing the value of this property to $13,065,133. The 2010 Depreciation Expense for this facility is $261,302.66.

Allowable interest on construction related debt for the Justice Center and Administration Center is also appropriately allocated in this Chapter.

Ref.: OMB A-87, Attachment B, Sections 15 & 26

DUNN COUNTY, WISCONSIN

BUILDING USE

DEPARTMENTAL COSTS BY FUNCTION

Department: Building Use

Functions:	Total	Administrative Center	Annex	Maintenance Shop	Judicial Building
Cost Adjustments:					
Building Use Charge	343,017.94	70,213.28	10,013.00	1,489.00	261,302.66
Interest Expense	305,389.57	56,639.06			248,750.51
Total Cost Adjustments	648,407.51	126,852.34	10,013.00	1,489.00	510,053.17
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	**648,407.51**	**126,852.34**	**10,013.00**	**1,489.00**	**510,053.17**
2nd Allocation					
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Other Expenses	513.68	100.50	7.93	1.18	404.08
Telephone System	-	-	-	-	-
Facilities Operations	-	-	-	-	-
Transportation Pool	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Management Information Systems	-	-	-	-	-
Risk Management	-	-	-	-	-
Department of Administration	-	-	-	-	-
County Treasurer	-	-	-	-	-
County Clerk	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Total 2nd Allocation	513.68	100.50	7.93	1.18	404.08
Total 2nd Tier Allocation	**513.68**	**100.50**	**7.93**	**1.18**	**404.08**
Unallocated	-				
Total Incoming Costs	513.68	100.50	7.93	1.18	404.08
Total Allocated Cost	**648,921.20**	**126,952.84**	**10,020.93**	**1,490.18**	**510,457.25**

DUNN COUNTY, WISCONSIN

BUILDING USE

FUNCTIONAL COST ALLOCATIONS

Department: **Building Use**
Function: **Administrative Center**

Total 1st Tier Allocation	$ 126,852.34
Total 2nd Tier Allocation	$ 100.50
Total Allocated Cost	$ 126,952.84

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	440	1.29%	1,641.76	-	1,641.76	1.30	1,643.06
Corporation Counsel	1,396	4.11%	5,208.87	-	5,208.87	4.13	5,212.99
Management Information Systems	3,213	9.45%	11,988.60	-	11,988.60	9.50	11,998.10
Department of Administration	3,197	9.40%	11,928.90	-	11,928.90	9.45	11,938.35
County Treasurer	960	2.82%	3,582.03	-	3,582.03	2.84	3,584.87
County Clerk	998	2.94%	3,723.82	-	3,723.82	2.95	3,726.77
Nursing Services	8,024	23.60%	29,939.79	-	29,939.79	23.72	29,963.51
UW-Extension	1,398	4.11%	5,216.33	-	5,216.33	4.13	5,220.46
Veterans	943	2.77%	3,518.60	-	3,518.60	2.79	3,521.39
Planning, Zoning, LCC, Surveyor	1,398	4.11%	5,216.33	-	5,216.33	4.13	5,220.46
Register of Deeds	1,960	5.77%	7,313.31	-	7,313.31	5.79	7,319.10
Other Departments	10,070	29.62%	37,573.99	-	37,573.99	29.77	37,603.76
Total	33,997	100.00%	126,852.34	-	126,852.34	100.50	126,952.84

Allocation Basis: Usable Square Footage by Benefiting Department

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

DUNN COUNTY, WISCONSIN

BUILDING USE

FUNCTIONAL COST ALLOCATIONS

Department: **Building Use**
Function: **Annex**

Total 1st Tier Allocation	$ 10,013.00
Total 2nd Tier Allocation	$ 7.93
Total Allocated Cost	$ 10,020.93

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Human Services	13,888	100.00%	10,013.00	-	10,013.00	7.93	10,020.93
Total	13,888	100.00%	10,013.00	-	10,013.00	7.93	10,020.93

Allocation Basis: Direct Allocation to Benefiting Department

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

DUNN COUNTY, WISCONSIN

BUILDING USE

FUNCTIONAL COST ALLOCATIONS

Department: **Building Use**
Function: **Maintenance Shop**

Total 1st Tier Allocation	$	1,489.00
Total 2nd Tier Allocation	$	1.18
Total Allocated Cost	$	1,490.18

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	1,350	100.00%	1,489.00	-	1,489.00	1.18	1,490.18
Total	1,350	100.00%	1,489.00	-	1,489.00	1.18	1,490.18

Allocation Basis: Usable Square Footage by Benefiting Department

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

DUNN COUNTY, WISCONSIN

BUILDING USE

FUNCTIONAL COST ALLOCATIONS

Department: **Building Use**
Function: **Judicial Building**

Total 1st Tier Allocation	$	510,053.17
Total 2nd Tier Allocation	$	404.08
Total Allocated Cost	$	510,457.25

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Family Court Commissioner	340.0	0.37%	1,874.57	-	1,874.57	1.49	1,876.05
Child Support	2,260.0	2.44%	12,460.36	-	12,460.36	9.87	12,470.23
District Attorney	2,399.0	2.59%	13,226.72	-	13,226.72	10.48	13,237.20
Sheriff	13,026.0	14.08%	71,817.97	-	71,817.97	56.90	71,874.87
County Jail	42,648.0	46.10%	235,136.88	-	235,136.88	186.28	235,323.16
Emergency Management	340.0	0.37%	1,874.57	-	1,874.57	1.49	1,876.05
Clerk of Court	3,372.0	3.64%	18,591.29	-	18,591.29	14.73	18,606.02
Courts and Judicial Services	15,948.0	17.24%	87,928.22	-	87,928.22	69.66	87,997.88
Comm / Emergency Plan	1,646.0	1.78%	9,075.11	-	9,075.11	7.19	9,082.30
Other Departments	10,532.0	11.38%	58,067.47	-	58,067.47	46.00	58,113.48
Total	92,511.0	100.00%	510,053.17	-	510,053.17	404.08	510,457.25

Allocation Basis: Usable square footage by Benefiting Department

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

DUNN COUNTY, WISCONSIN

BUILDING USE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Use

Grantee Department	Total	Administrative Center	Annex	Maintenance Shop	Judicial Building
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Other Expenses	-	-	-	-	-
Telephone System	-	-	-	-	-
Facilities Operations	**3,133.24**	1,643.06	-	1,490.18	-
Transportation Pool	-	-	-	-	-
Corporation Counsel	**5,212.99**	5,212.99	-	-	-
Management Information Systems	**11,998.10**	11,998.10	-	-	-
Risk Management	-	-	-	-	-
Department of Administration	**11,938.35**	11,938.35	-	-	-
County Treasurer	**3,584.87**	3,584.87	-	-	-
County Clerk	**3,726.77**	3,726.77	-	-	-
Family Court Commissioner	**1,876.05**	-	-	-	1,876.05
Child Support	**12,470.23**	-	-	-	12,470.23
Human Services	**10,020.93**	-	10,020.93	-	-
Health Care Center	-	-	-	-	-
Nursing Services	**29,963.51**	29,963.51	-	-	-
District Attorney	**13,237.20**	-	-	-	13,237.20
Sheriff	**71,874.87**	-	-	-	71,874.87
County Jail	**235,323.16**	-	-	-	235,323.16
Emergency Management	**1,876.05**	-	-	-	1,876.05
Clerk of Court	**18,606.02**	-	-	-	18,606.02
Courts and Judicial Services	**87,997.88**	-	-	-	87,997.88
Highway	-	-	-	-	-
UW-Extension	**5,220.46**	5,220.46	-	-	-
Veterans	**3,521.39**	3,521.39	-	-	-
Planning, Zoning, LCC, Surveyor	**5,220.46**	5,220.46	-	-	-
Solid Waste & Recycling (ENS)	-	-	-	-	-
Register of Deeds	**7,319.10**	7,319.10	-	-	-
Comm / Emergency Plan	**9,082.30**	-	-	-	9,082.30
Other Departments	**95,717.24**	37,603.76	-	-	58,113.48
	648,921.20	126,952.84	10,020.93	1,490.18	510,457.25

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 $77,941 was recorded as allowable depreciation for the central services departments during 2010. Costs have been allocated based on these departmental depreciation records.

Ref.: OMB A-87, Attachment B, Section 15.

DEPARTMENT 2
FISCAL 2010

DUNN COUNTY, WISCONSIN

EQUIPMENT USE CHARGE

DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Use

Functions:	Total	Equipment Use Charge
Cost Adjustments:		
Equipment Use Charge	77,941.33	77,941.33
Total Cost Adjustments	77,941.33	77,941.33
Incoming Costs		
1st Allocation		
Building Use	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	**77,941.33**	**77,941.33**
2nd Allocation		
Equipment Use	-	-
Other Expenses	128.42	128.42
Telephone System	-	-
Facilities Operations	-	-
Transportation Pool	-	-
Corporation Counsel	-	-
Management Information Systems	-	-
Risk Management	-	-
Department of Administration	-	-
County Treasurer	-	-
County Clerk	-	-
Family Court Commissioner	-	-
Building Use	-	-
Total 2nd Allocation	128.42	128.42
Total 2nd Tier Allocation	**128.42**	**128.42**
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	**78,069.75**	**78,069.75**

DUNN COUNTY, WISCONSIN

EQUIPMENT USE CHARGE

FUNCTIONAL COST ALLOCATIONS

Department: **Equipment Use**
Function: **Equipment Use Charge**

Total 1st Tier Allocation	$	77,941.33
Total 2nd Tier Allocation	$	128.42
Total Allocated Cost	$	78,069.75

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Telephone System	1,860.00	2.39%	1,860.00	-	1,860.00	3.06	1,863.06
Facilities Operations	30,782.05	39.49%	30,782.05	-	30,782.05	50.72	30,832.77
Management Information Systems	44,836.75	57.53%	44,836.75	-	44,836.75	73.88	44,910.63
Department of Administration	462.53	0.59%	462.53	-	462.53	0.76	463.29
Total	77,941.33	100.00%	77,941.33	-	77,941.33	128.42	78,069.75

Allocation Basis: Equipment Inventory Depreciation by Central Services Department effective 12/31/2010

Allocation Source: Fixed Asset Management System Records

DUNN COUNTY, WISCONSIN

EQUIPMENT USE CHARGE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Use

Grantee Department	Total	Equipment Use Charge
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	**1,863.06**	1,863.06
Facilities Operations	**30,832.77**	30,832.77
Transportation Pool	-	-
Corporation Counsel	-	-
Management Information Systems	**44,910.63**	44,910.63
Risk Management	-	-
Department of Administration	**463.29**	463.29
County Treasurer	-	-
County Clerk	-	-
Family Court Commissioner	-	-
Child Support	-	-
Human Services	-	-
Health Care Center	-	-
Nursing Services	-	-
District Attorney	-	-
Sheriff	-	-
County Jail	-	-
Emergency Management	-	-
Clerk of Court	-	-
Courts and Judicial Services	-	-
Highway	-	-
UW-Extension	-	-
Veterans	-	-
Planning, Zoning, LCC, Surveyor	-	-
Solid Waste & Recycling (ENS)	-	-
Register of Deeds	-	-
Comm / Emergency Plan	-	-
Other Departments	-	-
	78,069.75	78,069.75

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/Aging, Solid Waste, Highway and the Health Care Center 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 2010.

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 2009 Cost Allocation Plan that was prepared during 2010.

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 2010.

Ref.: OMB Circular A-87, Attachment B, Sections 5 and 33.

DEPARTMENT 3
FISCAL 2010

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	27,650.00		27,650.00		
Cost Allocation Plan Services	4,880.00			4,880.00	
Pension Obligation Bond Principle	280,000.00				280,000.00
Pension Obligation Bond Interest	149,038.00				149,038.00
Total Expenditures	461,568.00	-	27,650.00	4,880.00	429,038.00
Disallowed / Capitalized	-	-			
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	**461,568.00**	**-**	**27,650.00**	**4,880.00**	**429,038.00**
2nd Allocation					
Other Expenses	513.68		30.77	5.43	477.48
Telephone System	-		-	-	-
Facilities Operations	-		-	-	-
Transportation Pool	-		-	-	-
Corporation Counsel	-		-	-	-
Management Information Systems	-		-	-	-
Risk Management	-		-	-	-
Department of Administration	-		-	-	-
County Treasurer	-		-	-	-
County Clerk	-		-	-	-
Family Court Commissioner	-		-	-	-
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Total 2nd Allocation	513.68	-	30.77	5.43	477.48
Total 2nd Tier Allocation	**513.68**	**-**	**30.77**	**5.43**	**477.48**
Unallocated	-				
Total Incoming Costs	513.68	-	30.77	5.43	477.48
Total Allocated Cost	**462,081.68**	**-**	**27,680.77**	**4,885.43**	**429,515.48**

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

FUNCTIONAL COST ALLOCATIONS

Department: Other Expenses
Function: General Audit

Total 1st Tier Allocation	$	27,650.00
Total 2nd Tier Allocation		30.77
Total Allocated Cost	$	27,680.77

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Telephone System	2	0.24%	64.98		64.98	0.07	65.05
Facilities Operations	41	4.82%	1,332.14		1,332.14	1.48	1,333.62
Corporation Counsel	6	0.71%	194.95		194.95	0.22	195.16
Management Information Systems	8	0.94%	259.93		259.93	0.29	260.22
Risk Management	15	1.76%	487.37		487.37	0.54	487.91
Department of Administration	50	5.88%	1,624.56		1,624.56	1.81	1,626.37
County Treasurer	157	18.45%	5,101.12		5,101.12	5.68	5,106.79
County Clerk	22	2.59%	714.81		714.81	0.80	715.60
Child Support	12	1.41%	389.89		389.89	0.43	390.33
Nursing Services	64	7.52%	2,079.44		2,079.44	2.31	2,081.75
District Attorney	25	2.94%	812.28		812.28	0.90	813.18
Sheriff	40	4.70%	1,299.65		1,299.65	1.45	1,301.09
County Jail	41	4.82%	1,332.14		1,332.14	1.48	1,333.62
Emergency Management	5	0.59%	162.46		162.46	0.18	162.64
Clerk of Court	66	7.76%	2,144.42		2,144.42	2.39	2,146.80
Courts and Judicial Services	27	3.17%	877.26		877.26	0.98	878.24
UW-Extension	13	1.53%	422.39		422.39	0.47	422.86
Veterans	22	2.59%	714.81		714.81	0.80	715.60
Planning, Zoning, LCC, Surveyor	39	4.58%	1,267.16		1,267.16	1.41	1,268.57
Register of Deeds	26	3.06%	844.77		844.77	0.94	845.71
Comm / Emergency Plan	9	1.06%	292.42		292.42	0.33	292.75
Other Departments	161	18.92%	5,231.08		5,231.08	5.82	5,236.90
		-	-		-	-	-
Total	851	100.00%	27,650.00	-	27,650.00	30.77	27,680.77

Allocation Basis: Voucher and Receipt Transactions during a Sample Period in 2010 for Departments not Direct Billed for Audit Services

Allocation Source: Accounting Records & Reports

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

FUNCTIONAL COST ALLOCATIONS

Department: Other Expenses
Function: Cost Allocation Plan

Total 1st Tier Allocation	$ 4,880.00
Total 2nd Tier Allocation	5.43
Total Allocated Cost	$ 4,885.43

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Building Use	4	10.53%	513.68		513.68	-	513.68
Equipment Use	1	2.63%	128.42		128.42	-	128.42
Other Expenses	4	10.53%	513.68		513.68	-	513.68
Telephone System	1	2.63%	128.42		128.42	0.19	128.61
Facilities Operations	6	15.79%	770.53		770.53	1.12	771.65
Transportation Pool	1	2.63%	128.42		128.42	0.19	128.61
Corporation Counsel	2	5.26%	256.84		256.84	0.37	257.22
Management Information Systems	1	2.63%	128.42		128.42	0.19	128.61
Risk Management	3	7.89%	385.26		385.26	0.56	385.82
Department of Administration	8	21.05%	1,027.37		1,027.37	1.50	1,028.87
County Treasurer	3	7.89%	385.26		385.26	0.56	385.82
County Clerk	2	5.26%	256.84		256.84	0.37	257.22
Family Court Commissioner	2	5.26%	256.84		256.84	0.37	257.22
Total	38	100.00%	4,880.00	-	4,880.00	5.43	4,885.43

Allocation Basis: Number of Departmental Cost Functions Analyzed

Allocation Source: 2009 Cost Allocation Plan - Prepared During 2010

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

FUNCTIONAL COST ALLOCATIONS

Department: Other Expenses
Function: Pension Obligation Bond

Total 1st Tier Allocation	$ 429,038.00
Total 2nd Tier Allocation	477.48
Total Allocated Cost	$ 429,515.48

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	60,329.83	2.38%	10,216.86		10,216.86	11.37	10,228.23
Corporation Counsel	24,273.90	0.96%	4,110.79		4,110.79	4.57	4,115.36
Management Information Systems	58,079.97	2.29%	9,835.85		9,835.85	10.95	9,846.80
Department of Administration	39,680.90	1.57%	6,719.97		6,719.97	7.48	6,727.44
County Treasurer	15,533.26	0.61%	2,630.56		2,630.56	2.93	2,633.49
County Clerk	10,685.35	0.42%	1,809.57		1,809.57	2.01	1,811.58
Child Support	38,797.12	1.53%	6,570.30		6,570.30	7.31	6,577.61
Human Services	314,415.96	12.41%	53,246.38		53,246.38	59.26	53,305.64
Health Care Center	601,581.04	23.75%	101,877.82		101,877.82	113.38	101,991.20
Nursing Services	131,092.06	5.17%	22,200.46		22,200.46	24.71	22,225.16
District Attorney	26,922.49	1.06%	4,559.33		4,559.33	5.07	4,564.40
Sheriff	331,336.39	13.08%	56,111.86		56,111.86	62.45	56,174.30
County Jail	273,436.22	10.79%	46,306.46		46,306.46	51.53	46,357.99
Emergency Management	5,265.22	0.21%	891.67		891.67	0.99	892.66
Clerk of Court	47,094.62	1.86%	7,975.48		7,975.48	8.88	7,984.36
Courts and Judicial Services	17,572.44	0.69%	2,975.89		2,975.89	3.31	2,979.21
Highway	319,630.93	12.62%	54,129.54		54,129.54	60.24	54,189.78
UW-Extension	7,666.18	0.30%	1,298.27		1,298.27	1.44	1,299.71
Veterans	10,868.27	0.43%	1,840.54		1,840.54	2.05	1,842.59
Planning, Zoning, LCC, Surveyor	92,105.32	3.64%	15,598.05		15,598.05	17.36	15,615.41
Solid Waste & Recycling (ENS)	18,820.62	0.74%	3,187.27		3,187.27	3.55	3,190.82
Register of Deeds	16,793.48	0.66%	2,843.98		2,843.98	3.17	2,847.14
Comm / Emergency Plan	67,242.84	2.65%	11,387.58		11,387.58	12.67	11,400.26
Other Departments	4,213.48	0.17%	713.55		713.55	0.79	714.35
Total	2,533,437.89	100.00%	429,038.00	-	429,038.00	477.48	429,515.48

Allocation Basis: State Pension Retirement Payments by Department During 2008 w/o Pension Obligation Debt

Allocation Source: 2009 Financial Records and Reports

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Other Expenses

Grantee Department	Total	General Audit	Direct Billed Audit Charges	Cost Allocation Plan	Pension Obligation Bond
Building Use	**513.68**	-	-	513.68	-
Equipment Use	**128.42**	-	-	128.42	-
Other Expenses	**513.68**	-	-	513.68	-
Telephone System	**193.66**	65.05	-	128.61	-
Facilities Operations	**12,333.51**	1,333.62	-	771.65	10,228.23
Transportation Pool	**128.61**	-	-	128.61	-
Corporation Counsel	**4,567.74**	195.16	-	257.22	4,115.36
Management Information Systems	**10,235.62**	260.22	-	128.61	9,846.80
Risk Management	**873.74**	487.91	-	385.82	-
Department of Administration	**9,382.68**	1,626.37	-	1,028.87	6,727.44
County Treasurer	**8,126.11**	5,106.79	-	385.82	2,633.49
County Clerk	**2,784.40**	715.60	-	257.22	1,811.58
Family Court Commissioner	**257.22**	-	-	257.22	-
Child Support	**6,967.94**	390.33	-	-	6,577.61
Human Services	**53,305.64**	-	-	-	53,305.64
Health Care Center	**101,991.20**	-	-	-	101,991.20
Nursing Services	**24,306.91**	2,081.75	-	-	22,225.16
District Attorney	**5,377.58**	813.18	-	-	4,564.40
Sheriff	**57,475.40**	1,301.09	-	-	56,174.30
County Jail	**47,691.61**	1,333.62	-	-	46,357.99
Emergency Management	**1,055.29**	162.64	-	-	892.66
Clerk of Court	**10,131.16**	2,146.80	-	-	7,984.36
Courts and Judicial Services	**3,857.45**	878.24	-	-	2,979.21
Highway	**54,189.78**	-	-	-	54,189.78
UW-Extension	**1,722.57**	422.86	-	-	1,299.71
Veterans	**2,558.19**	715.60	-	-	1,842.59
Planning, Zoning, LCC, Surveyor	**16,883.97**	1,268.57	-	-	15,615.41
Solid Waste & Recycling (ENS)	**3,190.82**	-	-	-	3,190.82
Register of Deeds	**3,692.85**	845.71	-	-	2,847.14
Comm / Emergency Plan	**11,693.00**	292.75	-	-	11,400.26
Other Departments	**5,951.25**	5,236.90	-	-	714.35
	462,081.68	27,680.77	-	4,885.43	429,515.48

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 $4,101.32 was paid on debt service for this system during 2010. Additionally telephone system operating costs of $168 have been identified and are allocated based on the Voice over IP (VoIP) charges identified by participating department during 2010.

Note: Direct Billed amounts have been credited against allocated costs to offset this portion of Data Processing fees paid by the departments.

Ref.: OMB Circular A-87, Attachment B, Sections 15 and 26.

DUNN COUNTY, WISCONSIN

TELEPHONE SYSTEM

DEPARTMENTAL COSTS BY FUNCTION

Department: Telephone System

Functions:	Total	General & Administrative	Phone System
Expenditures:			
Interest Expense - Telephone System	4,101.32		4,101.32
Telephone Operating Expenses	168.00		168.00
	-	-	
Total Expenditures	4,269.32	-	4,269.32
Disallowed / Capitalized			
General & Administrative Allocation	-	-	-
Incoming Costs			
1st Allocation			
Building Use	-		-
Equipment Use	1,860.00		1,860.00
Other Expenses	193.40		193.40
Total 1st Allocation	2,053.40	-	2,053.40
Unallocated	-		
Total 1st Tier Allocation	**6,322.72**	**-**	**6,322.72**
2nd Allocation			
Building Use	-		-
Equipment Use	3.06		3.06
Other Expenses	0.26		0.26
Telephone System	-		-
Facilities Operations	-		-
Transportation Pool	-		-
Corporation Counsel	-		-
Management Information Systems	-		-
Risk Management	-		-
Department of Administration	291.31		291.31
County Treasurer	23.63		23.63
County Clerk	268.45		268.45
Family Court Commissioner	-		-
Total 2nd Allocation	586.72	-	586.72
Unallocated	-		
Total 2nd Tier Allocation	**586.72**	**-**	**586.72**
Total Incoming Costs	2,640.12	-	2,640.12
Total Allocated Cost	**6,909.44**	**-**	**6,909.44**

DUNN COUNTY, WISCONSIN

TELEPHONE SYSTEM

FUNCTIONAL COST ALLOCATIONS

Department: **Telephone System**
Function: **Phone System**

Total 1st Tier Allocation	$	6,322.72
Total 2nd Tier Allocation		586.72
Total Allocated Cost	$	6,909.44

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	391.06	1.03%	65.24	(391.06)	(325.82)	6.05	(319.77)
Corporation Counsel	805.21	2.12%	134.32	(805.21)	(670.89)	12.46	(658.42)
Management Information Systems	900.88	2.38%	150.28	(900.88)	(750.60)	13.95	(736.65)
Department of Administration	878.79	2.32%	146.60	(878.79)	(732.19)	13.60	(718.59)
County Treasurer	1,252.29	3.30%	208.90	(1,252.29)	(1,043.39)	19.39	(1,024.00)
County Clerk	284.90	0.75%	47.53	(284.90)	(237.37)	4.41	(232.96)
Child Support	1,847.59	4.87%	308.21	(1,847.59)	(1,539.38)	28.60	(1,510.78)
Human Services	7,584.49	20.01%	1,265.21	(7,584.49)	(6,319.28)	117.41	(6,201.87)
Nursing Services	3,083.83	8.14%	514.43	(3,083.83)	(2,569.40)	47.74	(2,521.66)
District Attorney	2,260.67	5.96%	377.12	(2,260.67)	(1,883.55)	34.99	(1,848.56)
Sheriff	1,817.21	4.79%	303.14	(1,817.21)	(1,514.07)	28.13	(1,485.94)
County Jail	2,041.53	5.39%	340.56	(2,041.53)	(1,700.97)	31.60	(1,669.37)
Emergency Management	272.14	0.72%	45.40	(272.14)	(226.74)	4.21	(222.53)
Clerk of Court	1,530.16	4.04%	255.26	(1,530.16)	(1,274.90)	23.69	(1,251.22)
Courts and Judicial Services	1,568.66	4.14%	261.68	(1,568.66)	(1,306.98)	24.28	(1,282.70)
Highway	3,531.13	9.32%	589.05	(3,531.13)	(2,942.08)	54.66	(2,887.42)
UW-Extension	904.56	2.39%	150.90	(904.56)	(753.66)	14.00	(739.66)
Veterans	819.61	2.16%	136.72	(819.61)	(682.89)	12.69	(670.20)
Planning, Zoning, LCC, Surveyor	2,113.65	5.58%	352.59	(2,113.65)	(1,761.06)	32.72	(1,728.34)
Solid Waste & Recycling (ENS)	470.62	1.24%	78.51	(470.62)	(392.11)	7.29	(384.83)
Register of Deeds	1,165.06	3.07%	194.35	(1,165.06)	(970.71)	18.03	(952.67)
Comm / Emergency Plan	858.69	2.27%	143.24	(858.69)	(715.45)	13.29	(702.15)
Other Departments	1,519.64	4.01%	253.50	(1,519.64)	(1,266.14)	23.52	(1,242.62)
			-	-	-	-	-
Total	37,902.37	100.00%	6,322.72	(37,902.37)	(31,579.65)	586.72	(30,992.93)

Allocation Basis: VoIP Telephone Charges by Department During 2010

Allocation Source: Finance Department Records & Reports

DUNN COUNTY, WISCONSIN

TELEPHONE SYSTEM

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Telephone System

Grantee Department	**Total**	Phone System
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	**(319.77)**	(319.77)
Transportation Pool	-	-
Corporation Counsel	**(658.42)**	(658.42)
Management Information Systems	**(736.65)**	(736.65)
Risk Management	-	-
Department of Administration	**(718.59)**	(718.59)
County Treasurer	**(1,024.00)**	(1,024.00)
County Clerk	**(232.96)**	(232.96)
Family Court Commissioner	-	-
Child Support	**(1,510.78)**	(1,510.78)
Human Services	**(6,201.87)**	(6,201.87)
Health Care Center	-	-
Nursing Services	**(2,521.66)**	(2,521.66)
District Attorney	**(1,848.56)**	(1,848.56)
Sheriff	**(1,485.94)**	(1,485.94)
County Jail	**(1,669.37)**	(1,669.37)
Emergency Management	**(222.53)**	(222.53)
Clerk of Court	**(1,251.22)**	(1,251.22)
Courts and Judicial Services	**(1,282.70)**	(1,282.70)
Highway	**(2,887.42)**	(2,887.42)
UW-Extension	**(739.66)**	(739.66)
Veterans	**(670.20)**	(670.20)
Planning, Zoning, LCC, Surveyor	**(1,728.34)**	(1,728.34)
Solid Waste & Recycling (ENS)	**(384.83)**	(384.83)
Register of Deeds	**(952.67)**	(952.67)
Comm / Emergency Plan	**(702.15)**	(702.15)
Other Departments	**(1,242.62)**	(1,242.62)
	(30,992.93)	(30,992.93)

DUNN COUNTY, WISCONSIN

FACILITIES OPERATIONS

NATURE AND EXTENT OF SERVICES

Facilities Operations is responsible for the janitorial services and general maintenance of the Administration Center, Human Services Annex, Jail & Judicial Center, Maintenance Shop, Records Storage, Parks and other miscellaneous properties. All Maintenance staff prepare time/effort staffing reports (Personnel Activity Reports-PARs) to identify the most accurate charging of labor costs to the appropriate facility.

Courthouse 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 and Police Department operations at the Justice Center, have been appropriately credited against allocated costs.

Ref.: OMB Circular A-87, Attachment B, Sections 10, 11, 28 and 29.

DEPARTMENT 5
FISCAL 2010

DUNN COUNTY, WISCONSIN

MAINTENANCE

DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities Operations

Functions:	Total	General & Administrative	Government Center	Annex (HS)	Judicial Center
Expenditures:					
Salaries & Wages	537,066.00	99,464.62	87,434.34	89,152.96	186,415.61
Fringe Benefits	349,101.00	64,653.51	56,833.64	57,950.77	121,172.96
Maintenance Contracts	39,942.76	8,844.00	9,164.76	1,599.00	20,335.00
Water	51,924.30	8,678.00	11,223.30	1,646.00	23,307.00
Heat & Lights	369,784.32	81,051.00	89,331.32	14,003.00	180,358.00
Garbage Removal	9,371.50	1,804.00	1,703.50	780.00	4,840.00
Telecommunications	2,886.03	1,375.00	1,511.03		
Motor Vehicle R&M/Fuel	19,577.13	9,508.00	5,847.13		743.00
Ground Improvements	11,824.17	1,905.00	3,599.17	1,603.00	3,269.00
Building Repair & Maintenance	167,555.02	33,535.00	22,621.02	7,458.00	62,722.00
Contractual / Consulting Services	21,526.00				
Office Supplies	1,037.80	683.00	354.80		
Clothing & Uniforms	7,692.98	2,405.00	5,287.98		
Operating Supplies & Expenditures	4,024.00				
Other Utility Service	100.00				
Machinery & Equipment	27,401.00	27,401.00			
Licensed Vehicles	19,052.00	19,052.00			
Buidlings & Improvements	60,385.00	60,385.00			
	-	-	-	-	-
Total Expenditures	1,700,251.01	420,744.13	294,912.00	174,192.72	603,162.57
Cost Adjustments:					
Donations	(20,500.00)	(20,500.00)			
	-				
Total Cost Adjustments	(20,500.00)	(20,500.00)	-	-	-
Disallowed / Capitalized	(106,838.00)	(106,838.00)			
General & Administrative Allocation	(0.00)	(293,406.13)	58,623.61	59,775.92	124,989.28
Incoming Costs					
1st Allocation					
Building Use	3,130.76		625.54	637.83	1,333.69
Equipment Use	30,782.05		6,150.37	6,271.26	13,112.97
Other Expenses	12,319.53		2,461.49	2,509.87	5,248.05
Telephone System	(325.82)		(65.10)	(66.38)	(138.80)
Total 1st Allocation	45,906.52	-	9,172.29	9,352.58	19,555.91
Total 1st Tier Allocation	**1,618,819.53**	**-**	**362,707.90**	**243,321.22**	**747,707.75**
2nd Allocation					
Building Use	2.48		0.51	0.52	1.09
Equipment Use	50.72		10.43	10.64	22.24
Other Expenses	13.98		2.88	2.93	6.13
Telephone System	6.05		1.25	1.27	2.66
Facilities Operations	41,321.21		8,500.24	8,667.32	18,123.06
Transportation Pool	66.25		13.63	13.90	29.06
Corporation Counsel	8,364.41		1,720.66	1,754.48	3,668.55
Management Information Systems	4,509.17		927.59	945.82	1,977.68
Risk Management	31,621.72		6,504.95	6,632.81	13,868.96
Department of Administration	30,399.86		6,253.60	6,376.52	13,333.07
County Treasurer	1,360.34		279.84	285.34	596.63
County Clerk	5,164.43		1,062.38	1,083.26	2,265.07
Family Court Commissioner	-		-	-	-
Total 2nd Allocation	122,880.62	-	25,277.94	25,774.81	53,894.19
Total 2nd Tier Allocation	**122,880.62**	**-**	**25,277.94**	**25,774.81**	**53,894.19**
Total Incoming Costs	168,787.14	-	34,450.23	35,127.39	73,450.10
Total Allocated Cost	**1,741,700.15**	**-**	**387,985.84**	**269,096.03**	**801,601.95**

DUNN COUNTY, WISCONSIN

MAINTENANCE

DEPARTMENTAL COSTS BY FUNCTION

Department: **Facilities Operations**

Functions:	Miscellaneous Facilities	Maintenance Shop	Records Storage
Expenditures:			
Salaries & Wages	62,031.12	12,567.34	
Fringe Benefits	40,321.17	8,168.96	
Maintenance Contracts			
Water	6,383.00	687.00	
Heat & Lights	808.00	2,450.00	1,783.00
Garbage Removal	244.00		
Telecommunications			
Motor Vehicle R&M/Fuel	3,479.00		
Ground Improvements	1,448.00		
Building Repair & Maintenance	37,812.00	3,009.00	398.00
Contractual / Consulting Services	21,526.00		
Office Supplies	-		-
Clothing & Uniforms	-		
Operating Supplies & Expenditures	2,496.00		1,528.00
Other Utility Service	100.00		
Machinery & Equipment			
Licensed Vehicles			
Buidlings & Improvements			
	-	-	-
Total Expenditures	176,648.29	26,882.31	3,709.00
Cost Adjustments:			
Donations			
Total Cost Adjustments	-	-	-
Disallowed / Capitalized			
General & Administrative Allocation	41,591.07	8,426.24	-
Incoming Costs			
1st Allocation			
Building Use	443.79	89.91	-
Equipment Use	4,363.43	884.02	-
Other Expenses	1,746.32	353.80	-
Telephone System	(46.19)	(9.36)	-
Total 1st Allocation	6,507.37	1,318.38	-
Total 1st Tier Allocation	**224,746.73**	**36,626.93**	**3,709.00**
2nd Allocation			
Building Use	0.36	-	-
Equipment Use	7.40	-	-
Other Expenses	2.04	-	-
Telephone System	0.88	-	-
Facilities Operations	6,030.58	-	-
Transportation Pool	9.67	-	-
Corporation Counsel	1,220.74	-	-
Management Information Systems	658.09	-	-
Risk Management	4,615.00	-	-
Department of Administration	4,436.67	-	-
County Treasurer	198.53	-	-
County Clerk	753.72	-	-
Family Court Commissioner	-	-	-
Total 2nd Allocation	17,933.68	-	-
Total 2nd Tier Allocation	**17,933.68**	-	-
Total Incoming Costs	24,441.04	1,318.38	-
Total Allocated Cost	**242,680.41**	**36,626.93**	**3,709.00**

DUNN COUNTY, WISCONSIN

MAINTENANCE

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities Operations**
Function: **Government Center**

Total 1st Tier Allocation	$ 362,707.90
Total 2nd Tier Allocation	$ 25,277.94
Total Allocated Cost	$ 387,985.84

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	440	1.29%	4,694.28	-	4,694.28	-	4,694.28
Corporation Counsel	1396	4.11%	14,893.67	-	14,893.67	1,051.58	15,945.26
Management Information Systems	3213	9.45%	34,278.92	-	34,278.92	2,420.30	36,699.22
Department of Administration	3197	9.40%	34,108.22	-	34,108.22	2,408.25	36,516.47
County Treasurer	960	2.82%	10,242.07	-	10,242.07	723.15	10,965.22
County Clerk	998	2.94%	10,647.48	-	10,647.48	751.78	11,399.26
Nursing Services	8024	23.60%	85,606.62	-	85,606.62	6,044.35	91,650.97
UW-Extension	1398	4.11%	14,915.01	-	14,915.01	1,053.09	15,968.10
Veterans	943	2.77%	10,060.70	-	10,060.70	710.35	10,771.04
Planning, Zoning, LCC, Surveyor	1398	4.11%	14,915.01	-	14,915.01	1,053.09	15,968.10
Register of Deeds	1960	5.77%	20,910.89	-	20,910.89	1,476.44	22,387.32
Other Departments	10070	29.62%	107,435.02	(229,150.00)	(121,714.98)	7,585.57	(114,129.41)
		-	-			-	
Total	33,997	100.00%	362,707.90	(229,150.00)	133,557.90	25,277.94	158,835.84

Allocation Basis: Usable Square Footage by Benefiting Department

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

DUNN COUNTY, WISCONSIN

MAINTENANCE

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities Operations**
Function: **Annex (HS)**

Total 1st Tier Allocation	$	243,321.22
Total 2nd Tier Allocation	$	25,774.81
Total Allocated Cost	$	269,096.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Services	13888	100.00%	243,321.22	-	243,321.22	25,774.81	269,096.03
Total	13,888	100.00%	243,321.22	-	243,321.22	25,774.81	269,096.03

Allocation Basis: Direct Allocation to Benefiting Department

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

DUNN COUNTY, WISCONSIN

MAINTENANCE

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities Operations**
Function: **Judicial Center**

Total 1st Tier Allocation	$ 747,707.75
Total 2nd Tier Allocation	$ 53,894.19
Total Allocated Cost	$ 801,601.95

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Family Court Commissioner	340.0	0.37%	2,748.00	-	2,748.00	198.07	2,946.08
Child Support	2,260.0	2.44%	18,266.15	-	18,266.15	1,316.61	19,582.76
District Attorney	2,399.0	2.59%	19,389.60	-	19,389.60	1,397.59	20,787.18
Sheriff	13,026.0	14.08%	105,280.90	-	105,280.90	7,588.57	112,869.46
County Jail	42,648.0	46.10%	344,696.74	-	344,696.74	24,845.47	369,542.21
Emergency Management	318.0	0.34%	2,570.19	-	2,570.19	185.26	2,755.45
Clerk of Court	3,372.0	3.64%	27,253.74	-	27,253.74	1,964.43	29,218.17
Courts and Judicial Services	15,948.0	17.24%	128,897.57	-	128,897.57	9,290.84	138,188.41
Comm / Emergency Plan	1,668.0	1.80%	13,481.39	-	13,481.39	971.73	14,453.11
Other Departments	10,532.0	11.38%	85,123.48		85,123.48	6,135.63	91,259.11
Total	92,511.0	100.00%	747,707.75	-	747,707.75	53,894.19	801,601.95

Allocation Basis: Usable square footage by Benefiting Department

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

DUNN COUNTY, WISCONSIN

MAINTENANCE

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities Operations**
Function: **Miscellaneous Facilities**

Total 1st Tier Allocation	$	224,746.73
Total 2nd Tier Allocation	$	17,933.68
Total Allocated Cost	$	242,680.41

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Other Departments	100	100.00%	224,746.73	(15,032.00)	209,714.73	17,933.68	227,648.41
Total	100	100.00%	224,746.73	(15,032.00)	209,714.73	17,933.68	227,648.41

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Personnel Activity Reports (PARs) by Department Employees

DUNN COUNTY, WISCONSIN

MAINTENANCE

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities Operations**
Function: **Maintenance Shop**

Total 1st Tier Allocation	$ 36,626.93
Total 2nd Tier Allocation	$ -
Total Allocated Cost	$ 36,626.93

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	1,350	100.00%	36,626.93		36,626.93	-	36,626.93
Total	1,350	100.00%	36,626.93	-	36,626.93	-	36,626.93

Allocation Basis: Usable Square Footage by Benefiting Department

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

DUNN COUNTY, WISCONSIN

MAINTENANCE

FUNCTIONAL COST ALLOCATIONS

Department: **Facilities Operations**
Function: **Records Storage**

Total 1st Tier Allocation	$ 3,709.00
Total 2nd Tier Allocation	$ -
Total Allocated Cost	$ 3,709.00

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Other Departments	100	100.00%	3,709.00		3,709.00	-	3,709.00
Total	100	100.00%	3,709.00	-	3,709.00	-	3,709.00

Allocation Basis: Direct Allocation to Benefiting Departments

Allocation Source: County Financial Reports and Employee Personnel Activity Reports (PARs)

DUNN COUNTY, WISCONSIN

MAINTENANCE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities Operations

Grantee Department	Total	Government Center	Annex (HS)	Judicial Center
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
Facilities Operations	**41,321.21**	4,694.28	-	-
Transportation Pool	-	-	-	-
Corporation Counsel	**15,945.26**	15,945.26	-	-
Management Information Systems	**36,699.22**	36,699.22	-	-
Risk Management	-	-	-	-
Department of Administration	**36,516.47**	36,516.47	-	-
County Treasurer	**10,965.22**	10,965.22	-	-
County Clerk	**11,399.26**	11,399.26	-	-
Family Court Commissioner	**2,946.08**	-	-	2,946.08
Child Support	**19,582.76**	-	-	19,582.76
Human Services	**269,096.03**	-	269,096.03	-
Health Care Center	-	-	-	-
Nursing Services	**91,650.97**	91,650.97	-	-
District Attorney	**20,787.18**	-	-	20,787.18
Sheriff	**112,869.46**	-	-	112,869.46
County Jail	**369,542.21**	-	-	369,542.21
Emergency Management	**2,755.45**	-	-	2,755.45
Clerk of Court	**29,218.17**	-	-	29,218.17
Courts and Judicial Services	**138,188.41**	-	-	138,188.41
Highway	-	-	-	-
UW-Extension	**15,968.10**	15,968.10	-	-
Veterans	**10,771.04**	10,771.04	-	-
Planning, Zoning, LCC, Surveyor	**15,968.10**	15,968.10	-	-
Solid Waste & Recycling (ENS)	-	-	-	-
Register of Deeds	**22,387.32**	22,387.32	-	-
Comm / Emergency Plan	**14,453.11**	-	-	14,453.11
Other Departments	**208,487.11**	(114,129.41)	-	91,259.11
	1,497,518.15	158,835.84	269,096.03	801,601.95

DUNN COUNTY, WISCONSIN

MAINTENANCE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities Operations

Grantee Department	Miscellaneous Facilities	Maintenance Shop	Records Storage
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	-	36,626.93	-
Transportation Pool	-	-	-
Corporation Counsel	-	-	-
Management Information Systems	-	-	-
Risk Management	-	-	-
Department of Administration	-	-	-
County Treasurer	-	-	-
County Clerk	-	-	-
Family Court Commissioner	-	-	-
Child Support	-	-	-
Human Services	-	-	-
Health Care Center	-	-	-
Nursing Services	-	-	-
District Attorney	-	-	-
Sheriff	-	-	-
County Jail	-	-	-
Emergency Management	-	-	-
Clerk of Court	-	-	-
Courts and Judicial Services	-	-	-
Highway	-	-	-
UW-Extension	-	-	-
Veterans	-	-	-
Planning, Zoning, LCC, Surveyor	-	-	-
Solid Waste & Recycling (ENS)	-	-	-
Register of Deeds	-	-	-
Comm / Emergency Plan	-	-	-
Other Departments	227,648.41	-	3,709.00
	227,648.41	36,626.93	3,709.00

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 are charged a mileage rate for the use of a vehicle to offset the lease and operational costs.

Costs not recovered during 2010 including vehicle repair and maintenance, have been identified and are allocated based on 2010 utilization (mileage by participating department).

Ref.: OMB Circular A-87, Attachment B, Sections 11 and 31.

DUNN COUNTY, WISCONSIN

TRANSPORTATION POOL

DEPARTMENTAL COSTS BY FUNCTION

Department: Transportation Pool

Functions:	Total	General & Administrative	Central Transportation
Expenditures:			
Motor Vehicle Repair & Maintenance	20,701.00	-	20,701.00
		-	-
Total Expenditures	20,701.00	-	20,701.00
Disallowed / Capitalized	-		
General & Administrative Allocation	-		
Incoming Costs			
1st Allocation			
Building Use	-		-
Equipment Use	-		-
Other Expenses	128.42		128.42
Telephone System	-		-
Facilities Operations	-		-
Total 1st Allocation	128.42	-	128.42
General & Administrative Allocation	-	-	-
Total 1st Tier Allocation	**20,829.42**	**-**	**20,829.42**
2nd Allocation			
Building Use	-		-
Equipment Use	-		-
Other Expenses	0.19		0.19
Telephone System	-		-
Facilities Operations	-		-
Transportation Pool	-		-
Corporation Counsel	-		-
Management Information Systems	-		-
Risk Management	1,235.70		1,235.70
Department of Administration	-		-
County Treasurer	-		-
County Clerk	-		-
Family Court Commissioner	-		-
Total 2nd Allocation	1,235.89	-	1,235.89
General & Administrative Allocation	-	-	-
Total 2nd Tier Allocation	**1,235.89**	**-**	**1,235.89**
Total Incoming Costs	1,364.31	-	1,364.31
Total Allocated Cost	**$ 22,065.31**	**$ -**	**$ 22,065.31**

DUNN COUNTY, WISCONSIN

TRANSPORTATION POOL

FUNCTIONAL COST ALLOCATIONS

Department: **Transportation Pool**
Function: **Central Transportation**

Total 1st Tier Allocation	$ 20,829.42
Total 2nd Tier Allocation	$ 1,235.89
Total Allocated Cost	$ 22,065.31

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	387	0.32%	66.25		66.25	-	66.25
Corporation Counsel	498	0.41%	85.25		85.25	5.07	90.32
Management Information Systems	8,370	6.88%	1,432.79		1,432.79	85.28	1,518.08
Department of Administration	1,956	1.61%	334.83		334.83	19.93	354.76
County Treasurer	196	0.16%	33.55		33.55	2.00	35.55
County Clerk	84	0.07%	14.38		14.38	0.86	15.24
Child Support	1,387	1.14%	237.43		237.43	14.13	251.56
Human Services	61,133	50.24%	10,464.87		10,464.87	622.90	11,087.77
Health Care Center	1,208	0.99%	206.79		206.79	12.31	219.10
Nursing Services	36,383	29.90%	6,228.11		6,228.11	370.72	6,598.83
District Attorney	711	0.58%	121.71		121.71	7.24	128.95
Courts and Judicial Services	60	0.05%	10.27		10.27	0.61	10.88
Highway	121	0.10%	20.71		20.71	1.23	21.95
UW-Extension	1,513	1.24%	259.00		259.00	15.42	274.41
Veterans	2,646	2.17%	452.95		452.95	26.96	479.91
Planning, Zoning, LCC, Surveyor	1,357	1.12%	232.29		232.29	13.83	246.12
Solid Waste & Recycling (ENS)	176	0.14%	30.13		30.13	1.79	31.92
Register of Deeds	706	0.58%	120.85		120.85	7.19	128.05
Comm / Emergency Plan	274	0.23%	46.90		46.90	2.79	49.70
Other Departments	2,514	2.07%	430.35		430.35	25.62	455.97
Total	121,680	100.00%	20,829.42	-	20,829.42	1,235.89	22,065.31

Allocation Basis: Transportation Use (Mileage) by Participating Department During 2009

Allocation Source: Finance Department Records and Reports

DUNN COUNTY, WISCONSIN

TRANSPORTATION POOL

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Transportation Pool

Grantee Department	Total	Central Transportation
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	**66.25**	66.25
Transportation Pool	-	-
Corporation Counsel	**90.32**	90.32
Management Information Systems	**1,518.08**	1,518.08
Risk Management	-	-
Department of Administration	**354.76**	354.76
County Treasurer	**35.55**	35.55
County Clerk	**15.24**	15.24
Family Court Commissioner	-	-
Child Support	**251.56**	251.56
Human Services	**11,087.77**	11,087.77
Health Care Center	**219.10**	219.10
Nursing Services	**6,598.83**	6,598.83
District Attorney	**128.95**	128.95
Sheriff	-	-
County Jail	-	-
Emergency Management	-	-
Clerk of Court	-	-
Courts and Judicial Services	**10.88**	10.88
Highway	**21.95**	21.95
UW-Extension	**274.41**	274.41
Veterans	**479.91**	479.91
Planning, Zoning, LCC, Surveyor	**246.12**	246.12
Solid Waste & Recycling (ENS)	**31.92**	31.92
Register of Deeds	**128.05**	128.05
Comm / Emergency Plan	**49.70**	49.70
Other Departments	**455.97**	455.97
	22,065.31	22,065.31

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 2010 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.: OMB Circular A-87, Attachment B, Sections 11, 14, and 23.

DUNN COUNTY, WISCONSIN

CORPORATION COUNSEL

DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Counseling	Child Support
Expenditures:				
Salaries & Wages	220,988.00	45,169.95	142,418.88	33,399.18
Fringe Benefits	104,890.00	21,439.52	67,597.86	15,852.62
Prosecution / Legal Expense	8,738.00		8,738.00	
Office Supplies	883.00	883.00		
Postage	40.00	40.00		
Process Service	196.00		196.00	
Subscriptions & Dues	1,063.00	1,063.00		
Law Research	8,492.00		8,492.00	
Conferences	1,483.00	1,483.00		
Operating Expenditures	352.00	352.00		
Total Expenditures	347,125.00	70,430.46	227,442.74	49,251.80
Disallowed / Capitalized				
General & Administrative Allocation	0.00	(70,430.46)	57,893.80	12,536.67
Incoming Costs				
1st Allocation				
Building Use	5,208.87		3,229.50	1,979.37
Equipment Use	-	-	-	-
Other Expenses	4,562.58	925.73	2,989.49	647.36
Telephone System	(670.89)	(136.12)	(439.58)	(95.19)
Facilities Operations	14,893.67	3,021.87	9,758.61	2,113.19
Transportation Pool	85.25	17.30	55.86	12.10
Total 1st Allocation	24,079.48	3,828.78	15,593.87	4,656.82
General & Administrative Allocation	0.00	(3,828.78)	3,147.26	681.53
Unallocated	-			
Total 1st Tier Allocation	**371,204.48**	-	**304,077.66**	**67,126.82**
2nd Allocation				
Building Use	4.13		2.56	1.57
Equipment Use	-	-	-	-
Other Expenses	5.17	1.05	3.39	0.73
Telephone System	12.46	2.53	8.17	1.77
Facilities Operations	1,051.58	213.36	689.02	149.20
Transportation Pool	5.07	1.03	3.32	0.72
Corporation Counsel	12,163.11	2,467.85	7,969.49	1,725.76
Management Information Systems	214.72	43.57	140.69	30.47
Risk Management	493.59	100.15	323.41	70.03
Department of Administration	4,309.81	874.45	2,823.87	611.50
County Treasurer	159.81	32.42	104.71	22.67
County Clerk	818.13	166.00	536.05	116.08
Family Court Commissioner	-	-	-	-
Total 2nd Allocation	19,237.59	3,902.40	12,604.68	2,730.51
General & Administrative Allocation	0.00	(3,902.40)	3,207.77	694.63
Unallocated	-			
Total 2nd Tier Allocation	**19,237.59**	-	**15,812.45**	**3,425.14**
Total Incoming Costs	43,317.06	-	34,553.58	8,763.49
Total Allocated Cost	**390,442.06**	-	**319,890.11**	**70,551.95**

DUNN COUNTY, WISCONSIN

CORPORATION COUNSEL

FUNCTIONAL COST ALLOCATIONS

Department: **Corporation Counsel**
Function: **Departmental Counseling**

Total 1st Tier Allocation	$ 304,077.66
Total 2nd Tier Allocation	$ 15,812.45
Total Allocated Cost	$ 319,890.11

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	0.0275	2.75%	8,364.41		8,364.41	-	8,364.41
Corporation Counsel	0.0400	4.00%	12,163.11		12,163.11	-	12,163.11
Management Information Systems	0.0100	1.00%	3,040.78		3,040.78	169.57	3,210.35
Risk Management	0.0413	4.13%	12,546.62		12,546.62	699.67	13,246.30
Department of Administration	0.2407	24.07%	73,188.63		73,188.63	4,081.44	77,270.07
County Treasurer	0.0506	5.06%	15,395.64		15,395.64	858.55	16,254.19
Human Services	0.0538	5.38%	16,345.31		16,345.31	911.51	17,256.83
Health Care Center	0.2999	29.99%	91,177.71		91,177.71	5,084.61	96,262.33
Nursing Services	0.0138	1.38%	4,182.21		4,182.21	233.22	4,415.43
District Attorney	0.0069	0.69%	2,091.10		2,091.10	116.61	2,207.72
Sheriff	0.0206	2.06%	6,273.31		6,273.31	349.84	6,623.15
County Jail	0.0300	3.00%	9,122.33		9,122.33	508.72	9,631.05
Emergency Management	0.0069	0.69%	2,091.10		2,091.10	116.61	2,207.72
Clerk of Court	0.0069	0.69%	2,091.10		2,091.10	116.61	2,207.72
Courts and Judicial Services	0.0069	0.69%	2,091.10		2,091.10	116.61	2,207.72
Highway	0.0206	2.06%	6,273.31		6,273.31	349.84	6,623.15
Planning, Zoning, LCC, Surveyor	0.0550	5.50%	16,728.83		16,728.83	932.90	17,661.73
Solid Waste & Recycling (ENS)	0.0069	0.69%	2,091.10		2,091.10	116.61	2,207.72
Register of Deeds	0.0069	0.69%	2,091.10		2,091.10	116.61	2,207.72
Comm / Emergency Plan	0.0069	0.69%	2,091.10		2,091.10	116.61	2,207.72
Other Departments	0.0481	4.81%	14,637.73		14,637.73	816.29	15,454.01
		-	-		-	-	-
Total	1.000	100.00%	304,077.66	-	304,077.66	15,812.45	319,890.11

Allocation Basis: Allocation to Benefiting Department Based on Services Provided During 2010

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

DUNN COUNTY, WISCONSIN

CORPORATION COUNSEL

FUNCTIONAL COST ALLOCATIONS

Department: **Corporation Counsel**
Function: **Child Support**

Total 1st Tier Allocation	$ 67,126.82
Total 2nd Tier Allocation	3,425.14
Total Allocated Cost	$ 70,551.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	67,126.82	(49,251.80)	17,875.02	3,425.14	21,300.15
Total	100	100.00%	67,126.82	(49,251.80)	17,875.02	3,425.14	21,300.15

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports and Cooperative Agreements

DUNN COUNTY, WISCONSIN

CORPORATION COUNSEL

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Departmental Counseling	Child Support
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	**8,364.41**	8,364.41	-
Transportation Pool	-	-	-
Corporation Counsel	**12,163.11**	12,163.11	-
Management Information Systems	**3,210.35**	3,210.35	-
Risk Management	**13,246.30**	13,246.30	-
Department of Administration	**77,270.07**	77,270.07	-
County Treasurer	**16,254.19**	16,254.19	-
County Clerk	-	-	-
Family Court Commissioner	-	-	-
Child Support	**21,300.15**	-	21,300.15
Human Services	**17,256.83**	17,256.83	-
Health Care Center	**96,262.33**	96,262.33	-
Nursing Services	**4,415.43**	4,415.43	-
District Attorney	**2,207.72**	2,207.72	-
Sheriff	**6,623.15**	6,623.15	-
County Jail	**9,631.05**	9,631.05	-
Emergency Management	**2,207.72**	2,207.72	-
Clerk of Court	**2,207.72**	2,207.72	-
Courts and Judicial Services	**2,207.72**	2,207.72	-
Highway	**6,623.15**	6,623.15	-
UW-Extension	-	-	-
Veterans	-	-	-
Planning, Zoning, LCC, Surveyor	**17,661.73**	17,661.73	-
Solid Waste & Recycling (ENS)	**2,207.72**	2,207.72	-
Register of Deeds	**2,207.72**	2,207.72	-
Comm / Emergency Plan	**2,207.72**	2,207.72	-
Other Departments	**15,454.01**	15,454.01	-
	341,190.26	319,890.11	21,300.15

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 2010.

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

Ref.: OMB Circular A-87, Attachment B, Section 6 and 11.

DEPARTMENT 8
FISCAL 2010

DUNN COUNTY, WISCONSIN

MANAGEMENT INFORMATION SYSTEMS

DEPARTMENTAL COSTS BY FUNCTION

Department: Management Information Systems

Functions:	Total	General & Administrative	Operations
Expenditures:			
Salaries & Wages	527,343.00		527,343.00
Fringe Benefits	252,351.00		252,351.00
Maintenance Contracts	474,844.00		474,844.00
Support	29,981.00		29,981.00
Telephone	35,860.00		35,860.00
Cell Phone	787.00		787.00
Internet Access	4,576.00		4,576.00
Wide Area Network (WAN)	8,640.00		8,640.00
Telephone Installation /Repair	9,684.00		9,684.00
Contractual / Consulting Services	687.00		687.00
Office Supplies	4,915.00		4,915.00
Conferences & Education	4,575.00		4,575.00
Program Related Travel	3,148.00		3,148.00
Operatng Expenditures	3,109.00		3,109.00
	-		
Total Expenditures	1,360,500.00	-	1,360,500.00
General & Administrative Allocation	-		-
Disallowed / Capitalized	-		
Incoming Costs			
1st Allocation			
Building Use	11,988.60	-	11,988.60
Equipment Use	44,836.75	-	44,836.75
Other Expenses	10,224.20	-	10,224.20
Telephone System	(750.60)	-	(750.60)
Facilities Operations	34,278.92	-	34,278.92
Transportation Pool	1,432.79	-	1,432.79
Corporation Counsel	3,040.78	-	3,040.78
Total 1st Allocation	105,051.45	-	105,051.45
General & Administrative Allocation	-	-	-
Unallocated	-		
Total 1st Tier Allocation	**1,465,551.45**	-	**1,465,551.45**
2nd Allocation			
Building Use	9.50	-	9.50
Equipment Use	73.88	-	73.88
Other Expenses	11.42	-	11.42
Telephone System	13.95	-	13.95
Facilities Operations	2,420.30	-	2,420.30
Transportation Pool	85.28	-	85.28
Corporation Counsel	169.57	-	169.57
Management Information Systems	720,608.12	-	720,608.12
Risk Management	1,219.34	-	1,219.34
Department of Administration	18,141.43	-	18,141.43
County Treasurer	1,771.41	-	1,771.41
County Clerk	-	-	-
Family Court Commissioner	-	-	-
Total 2nd Allocation	744,524.20	-	744,524.20
General & Administrative Allocation			
Unallocated	-		
Total 2nd Tier Allocation	**744,524.20**	-	**744,524.20**
Total Incoming Costs	849,575.65	-	849,575.65
Total Allocated Cost	**$ 2,210,075.65**	**$ -**	**$ 2,210,075.65**

DUNN COUNTY, WISCONSIN

MANAGEMENT INFORMATION SYSTEMS

FUNCTIONAL COST ALLOCATIONS

Department: Management Information Systems
Function: Operations

Total 1st Tier Allocation	$ 1,465,551.45
Total 2nd Tier Allocation	$ 744,524.20
Total Allocated Cost	$ 2,210,075.65

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	15.75	0.31%	4,509.17	-	4,509.17	-	4,509.17
Corporation Counsel	0.75	0.01%	214.72	-	214.72	-	214.72
Management Information Systems	2,517.00	49.17%	720,608.12	-	720,608.12	-	720,608.12
Department of Administration	161.75	3.16%	46,308.45	-	46,308.45	46,577.76	92,886.20
County Treasurer	26.00	0.51%	7,443.71	-	7,443.71	7,487.00	14,930.70
County Clerk	4.00	0.08%	1,145.19	-	1,145.19	1,151.85	2,297.03
Child Support	33.25	0.65%	9,519.36	-	9,519.36	9,574.72	19,094.07
Human Services	218.00	4.26%	62,412.62	-	62,412.62	62,775.59	125,188.21
Health Care Center	107.75	2.10%	30,848.44	-	30,848.44	31,027.84	61,876.28
Nursing Services	42.50	0.83%	12,167.60	-	12,167.60	12,238.36	24,405.96
District Attorney	7.00	0.14%	2,004.08	-	2,004.08	2,015.73	4,019.80
Sheriff	659.75	12.89%	188,884.07	-	188,884.07	189,982.53	378,866.61
County Jail	226.00	4.41%	64,702.99	-	64,702.99	65,079.28	129,782.27
Emergency Management	3.50	0.07%	1,002.04	-	1,002.04	1,007.86	2,009.90
Clerk of Court	9.50	0.19%	2,719.82	-	2,719.82	2,735.63	5,455.45
Courts and Judicial Services	1.00	0.02%	286.30	-	286.30	287.96	574.26
Highway	68.25	1.33%	19,539.73	-	19,539.73	19,653.37	39,193.10
UW-Extension	18.50	0.36%	5,296.48	-	5,296.48	5,327.29	10,623.77
Veterans	3.50	0.07%	1,002.04	-	1,002.04	1,007.86	2,009.90
Planning, Zoning, LCC, Surveyor	58.75	1.15%	16,819.92	-	16,819.92	16,917.73	33,737.65
Register of Deeds	42.25	0.83%	12,096.02	-	12,096.02	12,166.37	24,262.39
Comm / Emergency Plan	233.50	4.56%	66,850.22	-	66,850.22	67,238.99	134,089.20
Other Departments	660.75	12.91%	189,170.37	(35,000.00)	154,170.37	190,270.50	344,440.86
Total	5,119.00	100.00%	1,465,551.45	(35,000.00)	1,430,551.45	744,524.20	2,175,075.65

Allocation Basis: Work Order and Project Hours by Benefiting Department during 2010

Allocation Source: Time/Effort Analysis by MIS Department Manager

DUNN COUNTY, WISCONSIN

MANAGEMENT INFORMATION SYSTEMS

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Management Information Systems

Grantee Department	**Total**	Operations
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	**4,509.17**	4,509.17
Transportation Pool	-	-
Corporation Counsel	**214.72**	214.72
Management Information Systems	**720,608.12**	720,608.12
Risk Management	-	-
Department of Administration	**92,886.20**	92,886.20
County Treasurer	**14,930.70**	14,930.70
County Clerk	**2,297.03**	2,297.03
Family Court Commissioner	-	-
Child Support	**19,094.07**	19,094.07
Human Services	**125,188.21**	125,188.21
Health Care Center	**61,876.28**	61,876.28
Nursing Services	**24,405.96**	24,405.96
District Attorney	**4,019.80**	4,019.80
Sheriff	**378,866.61**	378,866.61
County Jail	**129,782.27**	129,782.27
Emergency Management	**2,009.90**	2,009.90
Clerk of Court	**5,455.45**	5,455.45
Courts and Judicial Services	**574.26**	574.26
Highway	**39,193.10**	39,193.10
UW-Extension	**10,623.77**	10,623.77
Veterans	**2,009.90**	2,009.90
Planning, Zoning, LCC, Surveyor	**33,737.65**	33,737.65
Solid Waste & Recycling (ENS)	-	-
Register of Deeds	**24,262.39**	24,262.39
Comm / Emergency Plan	**134,089.20**	134,089.20
Other Departments	**344,440.86**	344,440.86
	2,175,075.65	2,175,075.65

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, Workers Compensation, and Property Insurance. The Health Care Center and Highway are directly charged for 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.: OMB Circular A-87, Attachment B, Sections 25 and 29.

DEPARTMENT 9
FISCAL 2010

DUNN COUNTY, WISCONSIN

RISK MANAGEMENT

DEPARTMENTAL COSTS BY FUNCTION

Department: Risk Management

Functions:	Total	General & Administrative	Property / Liability	Employee Liability	Department Specific
Expenditures:					
Property Claims	53,010.00				53,010.00
Property Insurance	17,237.00		2,391.32		14,845.68
Liability Insurance	105,069.00		38,437.07	50,132.77	16,499.16
Employee Bonds	2,416.00			2,416.00	
Unemployment Compensation	25,350.00				25,350.00
Employee Safety	1,122.00			1,122.00	
Deductible Fund Escrow	64,759.00				64,759.00
Total Expenditures	268,963.00	-	40,828.39	53,670.77	174,463.84
Cost Adjustments:					
Liability Insurance Revenue	(19,114.00)			(19,114.00)	
Property Insurance Revenue	(32,318.00)		(32,318.00)		
Total Cost Adjustments	(51,432.00)	-	(32,318.00)	(19,114.00)	-
Disallowed / Capitalized	-				
General & Administrative Allocation	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Other Expenses	872.63		132.46	174.13	566.04
Telephone System	-		-	-	-
Facilities Operations	-		-	-	-
Transportation Pool	-		-	-	-
Corporation Counsel	12,546.62		1,904.57	2,503.64	8,138.41
Management Information Systems	-		-	-	-
Total 1st Allocation	13,419.25	-	2,037.03	2,677.77	8,704.45
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	**230,950.25**	-	**10,547.42**	**37,234.54**	**183,168.29**
2nd Allocation					
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Other Expenses	1.10		0.17	0.22	0.72
Telephone System	-		-	-	-
Facilities Operations	-		-	-	-
Transportation Pool	-		-	-	-
Corporation Counsel	699.67		106.21	139.62	453.85
Management Information Systems	-		-	-	-
Risk Management	-		-	-	-
Department of Administration	43,774.83		6,644.99	8,735.14	28,394.70
County Treasurer	2,772.75		420.90	553.29	1,798.56
County Clerk	-		-	-	-
Family Court Commissioner	-		-	-	-
Total 2nd Allocation	47,248.36	-	7,172.27	9,428.27	30,647.82
General & Administrative Allocation	-	-			
Unallocated	-				
Total 2nd Tier Allocation	**47,248.36**	**-**	**7,172.27**	**9,428.27**	**30,647.82**
Total Incoming Costs	60,667.61	-	9,209.30	12,106.04	39,352.27
Total Allocated Cost	**$ 278,198.61**	**$ -**	**$ 17,719.69**	**$ 46,662.81**	**$ 213,816.11**

DEPARTMENT 9
FISCAL 2010

DUNN COUNTY, WISCONSIN

RISK MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

Department: **Risk Management**
Function: **Property / Liability**

Total 1st Tier Allocation	$ 10,547.42
Total 2nd Tier Allocation	$ 7,172.27
Total Allocated Cost	$ 17,719.69

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	1,790	1.14%	120.45		120.45	-	120.45
Corporation Counsel	1,396	0.89%	93.94		93.94	-	93.94
Management Information Systems	3,213	2.05%	216.20		216.20	-	216.20
Department of Administration	3,197	2.04%	215.13		215.13	152.51	367.64
County Treasurer	960	0.61%	64.60		64.60	45.80	110.39
County Clerk	998	0.64%	67.16		67.16	47.61	114.76
Family Court Commissioner	340	0.22%	22.88		22.88	16.22	39.10
Child Support	2,260	1.44%	152.08		152.08	107.81	259.89
Human Services	13,888	8.86%	934.52		934.52	662.52	1,597.05
Nursing Services	8,024	5.12%	539.93		539.93	382.78	922.72
District Attorney	2,399	1.53%	161.43		161.43	114.44	275.87
Sheriff	13,026	8.31%	876.52		876.52	621.40	1,497.92
County Jail	42,648	27.21%	2,869.78		2,869.78	2,034.51	4,904.29
Emergency Management	318	0.20%	21.40		21.40	15.17	36.57
Clerk of Court	3,372	2.15%	226.90		226.90	160.86	387.76
Courts and Judicial Services	15,948	10.17%	1,073.14		1,073.14	760.80	1,833.93
UW-Extension	1,398	0.89%	94.07		94.07	66.69	160.76
Veterans	943	0.60%	63.45		63.45	44.99	108.44
Planning, Zoning, LCC, Surveyor	1,398	0.89%	94.07		94.07	66.69	160.76
Register of Deeds	1,960	1.25%	131.89		131.89	93.50	225.39
Comm / Emergency Plan	1,668	1.06%	112.24		112.24	79.57	191.81
Other Departments	35602	22.71%	2,395.66		2,395.66	1,698.38	4,094.04
Total	156,746	100.00%	10,547.42	-	10,547.42	7,172.27	17,719.69

Allocation Basis: Usable Square Footage by Departments Not Direct Billed

Allocation Source: Maintenance and Finance Departments

DEPARTMENT 9
FISCAL 2010

DUNN COUNTY, WISCONSIN

RISK MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

Department: Risk Management
Function: Employee Liability

Total 1st Tier Allocation	$ 37,234.54
Total 2nd Tier Allocation	$ 9,428.27
Total Allocated Cost	$ 46,662.81

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	12.00	4.29%	1,598.62		1,598.62	-	1,598.62
Corporation Counsel	3.00	1.07%	399.66		399.66	-	399.66
Management Information Systems	7.53	2.69%	1,003.13		1,003.13	-	1,003.13
Department of Administration	7.00	2.50%	932.53		932.53	256.83	1,189.36
County Treasurer	3.30	1.18%	439.62		439.62	121.08	560.70
County Clerk	2.00	0.72%	266.44		266.44	73.38	339.82
Child Support	7.67	2.74%	1,021.79		1,021.79	281.41	1,303.20
Human Services	61.50	22.00%	8,192.93		8,192.93	2,256.44	10,449.38
Nursing Services	27.69	9.91%	3,688.82		3,688.82	1,015.95	4,704.77
District Attorney	6.00	2.15%	799.31		799.31	220.14	1,019.45
Sheriff	29.35	10.50%	3,909.96		3,909.96	1,076.86	4,986.82
County Jail	26.00	9.30%	3,463.68		3,463.68	953.94	4,417.62
Emergency Management	1.54	0.55%	205.16		205.16	56.50	261.66
Clerk of Court	11.00	3.94%	1,465.40		1,465.40	403.59	1,868.99
Courts and Judicial Services	3.64	1.30%	484.91		484.91	133.55	618.47
UW-Extension	1.75	0.63%	233.13		233.13	64.21	297.34
Veterans	2.00	0.72%	266.44		266.44	73.38	339.82
Planning, Zoning, LCC, Surveyor	16.20	5.80%	2,158.14		2,158.14	594.38	2,752.52
Solid Waste & Recycling (ENS)	4.00	1.43%	532.87		532.87	146.76	679.63
Register of Deeds	3.53	1.26%	470.26		470.26	129.52	599.78
Comm / Emergency Plan	13.80	4.94%	1,838.41		1,838.41	506.32	2,344.74
Other Departments	29.00	10.38%	3,863.33		3,863.33	1,064.01	4,927.35
	-		-		-	-	-
Total	279.50	100.00%	37,234.54	-	37,234.54	9,428.27	46,662.81

Allocation Basis: Number of Employees by Departments Not Direct Billed

Allocation Source: Personnel Records and Reports

DEPARTMENT 9
FISCAL 2010

DUNN COUNTY, WISCONSIN

RISK MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

Department: Risk Management
Function: Department Specific

Total 1st Tier Allocation	$ 183,168.29
Total 2nd Tier Allocation	$ 30,647.82
Total Allocated Cost	$ 213,816.11

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	28,481.63	16.33%	29,902.65		29,902.65	-	29,902.65
Transportation Pool	1,176.98	0.67%	1,235.70		1,235.70	-	1,235.70
Human Services	3,382.04	1.94%	3,550.78		3,550.78	715.80	4,266.58
Sheriff	19,501.22	11.18%	20,474.18		20,474.18	4,127.41	24,601.59
Planning, Zoning, LCC, Surveyor	1,055.06	0.60%	1,107.70		1,107.70	223.30	1,331.00
Solid Waste & Recycling (ENS)	115.99	0.07%	121.78		121.78	24.55	146.33
Comm / Emergency Plan	1,862.01	1.07%	1,954.91		1,954.91	394.09	2,349.00
Other Departments	118,888.92	68.15%	124,820.59		124,820.59	25,162.67	149,983.26
Total	174,463.85	100.00%	183,168.29	-	183,168.29	30,647.82	213,816.11

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Insurance Premiums and Unemployment Compensation Claim Detail

DEPARTMENT 9
FISCAL 2010

DUNN COUNTY, WISCONSIN

RISK MANAGEMENT

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: **Risk Management**

Grantee Department	Total	Property / Liability	Employee Liability	Department Specific
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
Facilities Operations	**31,621.72**	120.45	1,598.62	29,902.65
Transportation Pool	**1,235.70**	-	-	1,235.70
Corporation Counsel	**493.59**	93.94	399.66	-
Management Information Systems	**1,219.34**	216.20	1,003.13	-
Risk Management	-	-	-	-
Department of Administration	**1,557.00**	367.64	1,189.36	-
County Treasurer	**671.09**	110.39	560.70	-
County Clerk	**454.58**	114.76	339.82	-
Family Court Commissioner	**39.10**	39.10	-	-
Child Support	**1,563.09**	259.89	1,303.20	-
Human Services	**16,313.00**	1,597.05	10,449.38	4,266.58
Health Care Center	-	-	-	-
Nursing Services	**5,627.49**	922.72	4,704.77	-
District Attorney	**1,295.32**	275.87	1,019.45	-
Sheriff	**31,086.33**	1,497.92	4,986.82	24,601.59
County Jail	**9,321.91**	4,904.29	4,417.62	-
Emergency Management	**298.23**	36.57	261.66	-
Clerk of Court	**2,256.76**	387.76	1,868.99	-
Courts and Judicial Services	**2,452.40**	1,833.93	618.47	-
Highway	-	-	-	-
UW-Extension	**458.10**	160.76	297.34	-
Veterans	**448.26**	108.44	339.82	-
Planning, Zoning, LCC, Surveyor	**4,244.28**	160.76	2,752.52	1,331.00
Solid Waste & Recycling (ENS)	**825.96**	-	679.63	146.33
Register of Deeds	**825.17**	225.39	599.78	-
Comm / Emergency Plan	**4,885.55**	191.81	2,344.74	2,349.00
Other Departments	**159,004.64**	4,094.04	4,927.35	149,983.26
	278,198.61	17,719.69	46,662.81	213,816.11

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Department of Administration manages/directs all functions of the County government not otherwise assigned to other County officials. 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 2010.

- **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 2010 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 2010.

- **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.: OMB Circular A-87, Attachment B, Sections 1, 3, 9, 11, 17, 23 and 25.

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

DEPARTMENTAL COSTS BY FUNCTION

Department: Department of Administration

Functions:	Total	General & Administrative	Financial Management	Human Resources	Payroll
Expenditures:					
Salaries & Wages	398,300.00	129,606.82	57,713.67	48,194.30	74,282.95
Fringe Benefits	179,893.00	58,537.18	26,066.50	21,767.05	33,550.04
Maintenance Contracts	3,475.00	3,475.00			
Contractual / Consulting Services	612,529.00		2,817.00	(634.00)	
Accounting and Auditing	32,530.00	-	32,530.00		
Office Supplies	3,096.00	3,096.00	-		
Copier Supplies	1,187.00	1,187.00	-		
Publications	21.00	21.00	-		
Subscriptions & Dues	3,345.00	1,622.00	275.00	621.00	
Conferences & Education	8,317.00	3,370.00	1,200.00	2,647.00	
Vehicle Allowance	6,027.00	6,027.00	-	-	
Program Related Travel	800.00	701.00	-	8.00	
Operating Expenditures	408.00	67.00	341.00	-	
Recruitment	3,377.00	-	-	3,377.00	
Labor Relations	420.00	-	-	420.00	
Compensated Absences	101,270.00	-	-		
Miscellaneous Central Services	298.00	-	-	-	
Telephone	200.00	-	32.00	-	
Postage	66,523.00	-	-	-	
	-			-	
Total Expenditures	1,422,016.00	207,710.00	120,975.17	76,400.35	107,832.99
Cost Adjustments:					
Reallocation of Telephone to Chapter 4	(168.00)		-		
Reallocation of Audit Costs to Chapter 3	(32,530.00)		(32,530.00)		
Total Cost Adjustments	(32,698.00)	-	(32,530.00)	-	-
Disallowed / Capitalized	(110,673.14)	-			
General & Administrative Allocation	-	(207,710.00)	44,614.85	37,256.02	57,423.53
Incoming Costs					
1st Allocation					
Building Use	11,928.90	-	2,562.26	2,139.63	3,297.87
Equipment Use	462.53	-	99.35	82.96	127.87
Other Expenses	9,371.89	-	2,013.03	1,680.99	2,590.95
Telephone System	(732.19)	-	(157.27)	(131.33)	(202.42)
Facilities Operations	34,108.22	-	7,326.24	6,117.84	9,429.56
Transportation Pool	334.83	-	71.92	60.06	92.57
Corporation Counsel	73,188.63	-	15,720.48	13,127.52	20,233.74
Management Information Systems	46,308.45	-	9,946.77	8,306.14	12,802.44
Risk Management	1,147.65	-	246.51	205.85	317.28
Total 1st Allocation	176,118.92	-	37,829.28	31,589.67	48,689.86
Unallocated	(39,813.42)				
General & Administrative Allocation					
Total 1st Tier Allocation	**1,414,950.36**	-	**170,889.30**	**145,246.04**	**213,946.39**
2nd Allocation					
Building Use	9.45		2.03	1.70	2.61
Equipment Use	0.76		0.16	0.14	0.21
Other Expenses	10.78		2.32	1.93	2.98
Telephone System	13.60		2.92	2.44	3.76
Facilities Operations	2,408.25		517.28	431.96	665.78
Transportation Pool	19.93		4.28	3.57	5.51
Corporation Counsel	4,081.44		876.67	732.07	1,128.35
Management Information Systems	46,577.76		10,004.62	8,354.44	12,876.89
Risk Management	409.34		87.92	73.42	113.17
Department of Administration	35,349.43	4,039.94		31,309.50	
County Treasurer	974.88		209.40	174.86	269.52
County Clerk	6,647.29		1,427.80	1,192.29	1,837.71
Family Court Commissioner	-		-	-	-
Total 2nd Allocation	96,502.92	4,039.94	13,135.40	42,278.33	16,906.50
Unallocated	(14,572.33)				
General & Administrative Allocation	-	(4,039.94)	867.75	724.63	1,116.88
Total 2nd Tier Allocation	**81,930.59**	-	**14,003.15**	**43,002.95**	**18,023.38**
Total Incoming Costs	218,236.08	-	51,832.43	74,592.62	66,713.24
Total Allocated Cost	**$ 1,496,880.94**	**$ -**	**$ 184,892.45**	**$ 188,248.99**	**$ 231,969.77**

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

DEPARTMENTAL COSTS BY FUNCTION

Department: Department of Adm

Functions:	Total	Purchasing	Mail & General Services	Risk Management	Department Specific	General Government
Expenditures:						
Salaries & Wages	398,300.00	12,387.13	876.26	14,498.12	10,993.08	49,747.67
Fringe Benefits	179,893.00	5,594.67	395.76	6,548.11	4,965.05	22,468.64
Maintenance Contracts	3,475.00					
Contractual / Consulting Services	612,529.00				610,346.00	
Accounting and Auditing	32,530.00					
Office Supplies	3,096.00					
Copier Supplies	1,187.00					
Publications	21.00					
Subscriptions & Dues	3,345.00			827.00		
Conferences & Education	8,317.00			1,100.00		
Vehicle Allowance	6,027.00			-		
Program Related Travel	800.00			91.00		
Operating Expenditures	408.00			-		
Recruitment	3,377.00			-		
Labor Relations	420.00			-		
Compensated Absences	101,270.00				101,270.00	
Miscellaneous Central Services	298.00		298.00			
Telephone	200.00		168.00			
Postage	66,523.00		66,523.00			
	-					
Total Expenditures	1,422,016.00	17,981.80	68,261.02	23,064.23	727,574.13	72,216.31
Cost Adjustments:						
Reallocation of Telephone to Chapter 4	(168.00)		(168.00)			
Reallocation of Audit Costs to Chapter 3	(32,530.00)					
Total Cost Adjustments	(32,698.00)	-	(168.00)	-	-	-
Disallowed / Capitalized	(110,673.14)					(110,673.14)
General & Administrative Allocation	-	9,575.72	677.38	11,207.60	8,498.07	38,456.83
Incoming Costs						
1st Allocation						
Building Use	11,928.90	549.94	38.90	643.66	488.05	2,208.60
Equipment Use	462.53	21.32	1.51	24.96	18.92	85.64
Other Expenses	9,371.89	432.06	30.56	505.69	383.43	1,735.18
Telephone System	(732.19)	(33.76)	(2.39)	(39.51)	(29.96)	(135.56)
Facilities Operations	34,108.22	1,572.44	111.23	1,840.41	1,395.47	6,315.03
Transportation Pool	334.83	15.44	1.09	18.07	13.70	61.99
Corporation Counsel	73,188.63	3,374.10	238.68	3,949.10	2,994.38	13,550.64
Management Information Systems	46,308.45	2,134.88	151.02	2,498.71	1,894.62	8,573.86
Risk Management	1,147.65	52.91	3.74	61.93	46.95	212.48
Total 1st Allocation	176,118.92	8,119.33	574.36	9,503.01	7,205.58	32,607.85
Unallocated	(39,813.42)				(7,205.58)	(32,607.85)
General & Administrative Allocation						
Total 1st Tier Allocation	**1,414,950.36**	**35,676.85**	**69,344.76**	**43,774.83**	**736,072.19**	-
2nd Allocation						
Building Use	9.45	0.44	0.03	0.51	0.39	1.75
Equipment Use	0.76	0.04	0.00	0.04	0.03	0.14
Other Expenses	10.78	0.50	0.04	0.58	0.44	2.00
Telephone System	13.60	0.63	0.04	0.73	0.56	2.52
Facilities Operations	2,408.25	111.02	7.85	129.94	98.53	445.88
Transportation Pool	19.93	0.92	0.06	1.08	0.82	3.69
Corporation Counsel	4,081.44	188.16	13.31	220.23	166.98	755.66
Management Information Systems	46,577.76	2,147.30	151.90	2,513.24	1,905.64	8,623.72
Risk Management	409.34	18.87	1.33	22.09	16.75	75.79
Department of Administration	35,349.43					
County Treasurer	974.88	44.94	3.18	52.60	39.89	180.50
County Clerk	6,647.29	306.45	21.68	358.67	271.96	1,230.72
Family Court Commissioner	-	-	-	-	-	-
Total 2nd Allocation	96,502.92	2,819.26	199.43	3,299.71	2,501.98	11,322.37
Unallocated	(14,572.33)				(2,501.98)	(12,070.35)
General & Administrative Allocation	-	186.25	13.18	217.99	165.29	747.98
Total 2nd Tier Allocation	**81,930.59**	**3,005.51**	**212.61**	**3,517.70**	**165.29**	-
Total Incoming Costs	218,236.08	11,124.83	786.97	13,020.71	165.29	-
Total Allocated Cost	**$ 1,496,880.94**	**$ 38,682.36**	**$ 69,557.37**	**$ 47,292.53**	**$ 736,237.48**	**$ (0.00)**

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

FUNCTIONAL COST ALLOCATIONS

Department: **Department of Administration**
Function: **Financial Management**

Total 1st Tier Allocation	$ 170,889.30
Total 2nd Tier Allocation	14,003.15
Total Allocated Cost	$ 184,892.45

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Telephone System	21	0.17%	291.31	-	291.31		291.31
Facilities Operations	404	3.28%	5,604.29	-	5,604.29		5,604.29
Corporation Counsel	64	0.52%	887.81	-	887.81		887.81
Department of Administration	520	4.22%	7,213.45	-	7,213.45	-	7,213.45
County Treasurer	584	4.74%	8,101.25	-	8,101.25	723.06	8,824.32
County Clerk	64	0.52%	887.81	-	887.81	79.24	967.05
Child Support	106	0.86%	1,470.43	-	1,470.43	131.24	1,601.67
Human Services	3,409	27.67%	47,289.68	-	47,289.68	4,220.76	51,510.44
Health Care Center	1,073	8.71%	14,884.67	-	14,884.67	1,328.50	16,213.17
Nursing Services	499	4.05%	6,922.13	-	6,922.13	617.82	7,539.96
District Attorney	265	2.15%	3,676.08	-	3,676.08	328.10	4,004.18
Sheriff	393	3.19%	5,451.70	-	5,451.70	486.58	5,938.28
County Jail	361	2.93%	5,007.80	-	5,007.80	446.96	5,454.76
Emergency Management	32	0.26%	443.90	-	443.90	39.62	483.52
Clerk of Court	680	5.52%	9,432.97	-	9,432.97	841.92	10,274.89
Courts and Judicial Services	276	2.24%	3,828.67	-	3,828.67	341.72	4,170.40
Highway	1,158	9.40%	16,063.79	-	16,063.79	1,433.74	17,497.53
UW-Extension	127	1.03%	1,761.75	-	1,761.75	157.24	1,918.99
Veterans	42	0.34%	582.62	-	582.62	52.00	634.63
Planning, Zoning, LCC, Surveyor	181	1.47%	2,510.83	-	2,510.83	224.10	2,734.93
Solid Waste & Recycling (ENS)	372	3.02%	5,160.39	-	5,160.39	460.58	5,620.97
Register of Deeds	11	0.09%	152.59	-	152.59	13.62	166.21
Comm / Emergency Plan	96	0.78%	1,331.71	-	1,331.71	118.86	1,450.57
Other Departments	1,581	12.83%	21,931.65	-	21,931.65	1,957.47	23,889.12
Total	12,319	100.00%	170,889.30	-	170,889.30	14,003.15	184,892.45

Allocation Basis: Accounts Payable Transactions by Department During 2010

Allocation Source: Personnel Records and Reports

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

FUNCTIONAL COST ALLOCATIONS

Department: **Department of Administration**
Function: **Human Resources**

Total 1st Tier Allocation	$	145,246.04
Total 2nd Tier Allocation		43,002.95
Total Allocated Cost	$	188,248.99

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	12.00	4.41%	6,400.97	-	6,400.97		6,400.97
Corporation Counsel	3.00	1.10%	1,600.24	-	1,600.24		1,600.24
Management Information Systems	7.53	2.77%	4,016.61	-	4,016.61	-	4,016.61
Department of Administration	7.00	2.57%	3,733.90	-	3,733.90	-	3,733.90
County Treasurer	3.30	1.21%	1,760.27	-	1,760.27	584.56	2,344.82
County Clerk	2.00	0.73%	1,066.83	-	1,066.83	354.28	1,421.10
Child Support	7.67	2.82%	4,091.29	-	4,091.29	1,358.65	5,449.94
Human Services	61.50	22.59%	32,804.98	-	32,804.98	10,894.00	43,698.98
Health Care Center	15.12	5.55%	8,065.76	-	8,065.76	2,678.51	10,744.26
Nursing Services	27.69	10.17%	14,770.24	-	14,770.24	4,904.96	19,675.20
District Attorney	6.00	2.20%	3,200.49	-	3,200.49	1,062.83	4,263.31
Sheriff	29.35	10.78%	15,655.71	-	15,655.71	5,199.01	20,854.71
County Jail	26.00	9.55%	13,868.77	-	13,868.77	4,605.59	18,474.36
Emergency Management	1.54	0.57%	821.46	-	821.46	272.79	1,094.25
Clerk of Court	11.00	4.04%	5,867.56	-	5,867.56	1,948.52	7,816.08
Courts and Judicial Services	3.64	1.34%	1,941.63	-	1,941.63	644.78	2,586.41
Highway	6.67	2.45%	3,560.01	-	3,560.01	1,182.22	4,742.23
UW-Extension	1.75	0.64%	933.47	-	933.47	309.99	1,243.47
Veterans	2.00	0.73%	1,066.83	-	1,066.83	354.28	1,421.10
Planning, Zoning, LCC, Surveyor	16.20	5.95%	8,641.31	-	8,641.31	2,869.64	11,510.95
Solid Waste & Recycling (ENS)	4.00	1.47%	2,133.66	-	2,133.66	708.55	2,842.21
Register of Deeds	3.53	1.30%	1,882.95		1,882.95	625.30	2,508.25
Comm / Emergency Plan	13.80	5.07%	7,361.12	-	7,361.12	2,444.51	9,805.62
Total	272.30	100.00%	145,246.04	-	145,246.04	43,002.95	188,248.99

Allocation Basis: Number of Employees by Department with HCC and Highway weighted at 10% - Less Effort Required

Allocation Source: Financial and Payroll Records/Reports

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

FUNCTIONAL COST ALLOCATIONS

Department: **Department of Administration**
Function: **Payroll**

Total 1st Tier Allocation	$ 213,946.39
Total 2nd Tier Allocation	18,023.38
Total Allocated Cost	$ 231,969.77

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	312	3.28%	7,026.63	-	7,026.63	-	7,026.63
Corporation Counsel	78	0.82%	1,756.66	-	1,756.66	-	1,756.66
Management Information Systems	260	2.74%	5,855.53	-	5,855.53	-	5,855.53
Department of Administration	182	1.92%	4,098.87	-	4,098.87	-	4,098.87
County Treasurer	86	0.91%	1,936.83	-	1,936.83	178.83	2,115.65
County Clerk	52	0.55%	1,171.11	-	1,171.11	108.13	1,279.23
Child Support	208	2.19%	4,684.42	-	4,684.42	432.51	5,116.93
Human Services	1,820	19.16%	40,988.70	-	40,988.70	3,784.44	44,773.14
Health Care Center	1,118	11.77%	25,178.77	-	25,178.77	2,324.73	27,503.50
Nursing Services	754	7.94%	16,981.03	-	16,981.03	1,567.84	18,548.87
District Attorney	156	1.64%	3,513.32	-	3,513.32	324.38	3,837.70
Sheriff	988	10.40%	22,251.01	-	22,251.01	2,054.41	24,305.42
County Jail	676	7.12%	15,224.38	-	15,224.38	1,405.65	16,630.02
Emergency Management	40	0.42%	900.85	-	900.85	83.17	984.03
Clerk of Court	286	3.01%	6,441.08	-	6,441.08	594.70	7,035.78
Courts and Judicial Services	95	1.00%	2,139.52	-	2,139.52	197.54	2,337.06
Highway	434	4.57%	9,768.60	-	9,768.60	901.92	10,670.52
UW-Extension	52	0.55%	1,171.11	-	1,171.11	108.13	1,279.23
Veterans	52	0.55%	1,171.11	-	1,171.11	108.13	1,279.23
Planning, Zoning, LCC, Surveyor	442	4.65%	9,954.40	-	9,954.40	919.08	10,873.48
Solid Waste & Recycling (ENS)	104	1.09%	2,342.21	-	2,342.21	216.25	2,558.47
Register of Deeds	104	1.09%	2,342.21	-	2,342.21	216.25	2,558.47
Comm / Emergency Plan	359	3.78%	8,085.13	-	8,085.13	746.49	8,831.62
Other Departments	842	8.86%	18,962.90	-	18,962.90	1,750.82	20,713.73
Total	9,499.8	100.00%	213,946.39	-	213,946.39	18,023.38	231,969.77

Allocation Basis: Payroll Checks / Direct Deposits by Dept in 2010 with HCC & Highway weighted at 25% - Less Effort Required

Allocation Source: Financial and Payroll Records/Reports

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

FUNCTIONAL COST ALLOCATIONS

Department: **Department of Administration**
Function: **Purchasing**

Total 1st Tier Allocation	$	35,676.85
Total 2nd Tier Allocation		3,005.51
Total Allocated Cost	$	38,682.36

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	71.00	12.96%	4,622.37	-	4,622.37	-	4,622.37
Corporation Counsel	1.00	0.18%	65.10	-	65.10	-	65.10
Management Information Systems	62.00	11.31%	4,036.43	-	4,036.43	-	4,036.43
Department of Administration	46.00	8.39%	2,994.77	-	2,994.77	-	2,994.77
County Clerk	22.00	4.01%	1,432.28	-	1,432.28	179.68	1,611.96
Child Support	7.00	1.28%	455.73	-	455.73	57.17	512.90
Human Services	30.00	5.47%	1,953.11	-	1,953.11	245.01	2,198.13
Health Care Center	37.00	6.75%	2,408.84	-	2,408.84	302.18	2,711.02
Nursing Services	21.00	3.83%	1,367.18	-	1,367.18	171.51	1,538.69
Sheriff	56.00	10.22%	3,645.81	-	3,645.81	457.36	4,103.17
Emergency Management	9.00	1.64%	585.93	-	585.93	73.50	659.44
Courts and Judicial Services	3.00	0.55%	195.31	-	195.31	24.50	219.81
UW-Extension	3.00	0.55%	195.31	-	195.31	24.50	219.81
Veterans	1.00	0.18%	65.10	-	65.10	8.17	73.27
Planning, Zoning, LCC, Surveyor	49.00	8.94%	3,190.08	-	3,190.08	400.19	3,590.27
Solid Waste & Recycling (ENS)	129.00	23.54%	8,398.38	-	8,398.38	1,053.56	9,451.94
Register of Deeds	1.00	0.18%	65.10	-	65.10	8.17	73.27
Total	548.00	100.00%	35,676.85	-	35,676.85	3,005.51	38,682.36

Allocation Basis: Number of Purchase Orders by Department During 2010

Allocation Source: County Purchasing Director

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

FUNCTIONAL COST ALLOCATIONS

Department: **Department of Administration**
Function: **Mail & General Services**

Total 1st Tier Allocation	$	69,344.76
Total 2nd Tier Allocation		212.61
Total Allocated Cost	$	69,557.37

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	12.00	9.73%	6,745.60	-	6,745.60		6,745.60
Management Information Systems	7.53	6.10%	4,232.86	-	4,232.86	-	4,232.86
Department of Administration	7.00	5.67%	3,934.93	-	3,934.93	-	3,934.93
County Treasurer	3.30	2.68%	1,855.04	-	1,855.04	7.25	1,862.29
County Clerk	2.00	1.62%	1,124.27	-	1,124.27	4.39	1,128.66
Child Support	7.67	6.22%	4,311.56	-	4,311.56	16.84	4,328.40
Nursing Services	27.69	22.45%	15,565.47	-	15,565.47	60.80	15,626.27
District Attorney	6.00	4.86%	3,372.80	-	3,372.80	13.17	3,385.97
Clerk of Court	11.00	8.92%	6,183.47	-	6,183.47	24.15	6,207.62
Courts and Judicial Services	3.64	2.95%	2,046.17	-	2,046.17	7.99	2,054.16
Veterans	2.00	1.62%	1,124.27	-	1,124.27	4.39	1,128.66
Planning, Zoning, LCC, Surveyor	16.20	13.13%	9,106.56	-	9,106.56	35.57	9,142.13
Register of Deeds	3.53	2.86%	1,984.33	-	1,984.33	7.75	1,992.08
Comm / Emergency Plan	13.80	11.19%	7,757.44	-	7,757.44	30.30	7,787.74
Total	123.36	100.00%	69,344.76	-	69,344.76	212.61	69,557.37

Allocation Basis: Number of Employees by Benefiting Department

Allocation Source: Financial and Personnel Records/Reports

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

FUNCTIONAL COST ALLOCATIONS

Department: **Department of Administration**
Function: **Risk Management**

Total 1st Tier Allocation	$	43,774.83
Total 2nd Tier Allocation		3,517.70
Total Allocated Cost	$	47,292.53

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Risk Management	100	100.00%	43,774.83	-	43,774.83	-	43,774.83
Other Departments		0.00%	-	-	-	3,517.70	3,517.70
Total	100	100.00%	43,774.83	-	43,774.83	3,517.70	47,292.53

Allocation Basis: Direct Allocation to Benefiting Department

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

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

FUNCTIONAL COST ALLOCATIONS

Department: **Department of Administration**
Function: **Department Specific**

Total 1st Tier Allocation	$ 736,072.19
Total 2nd Tier Allocation	165.29
Total Allocated Cost	$ 736,237.48

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Department of Administration	13,219.13	1.82%	13,373.51	-	13,373.51	-	13,373.51
County Treasurer	309.72	0.04%	313.34	-	313.34	0.07	313.41
Human Services	6,446.36	0.89%	6,521.64	-	6,521.64	1.49	6,523.14
Health Care Center	610,346.00	83.89%	617,474.02	-	617,474.02	141.22	617,615.25
Nursing Services	16,087.69	2.21%	16,275.57	-	16,275.57	3.72	16,279.30
Sheriff	17,599.88	2.42%	17,805.42	-	17,805.42	4.07	17,809.50
County Jail	9,032.56	1.24%	9,138.05	-	9,138.05	2.09	9,140.14
Clerk of Court	4,288.20	0.59%	4,338.28	-	4,338.28	0.99	4,339.27
Planning, Zoning, LCC, Surveyor	20,820.74	2.86%	21,063.90	-	21,063.90	4.82	21,068.72
Solid Waste & Recycling (ENS)	13,466.68	1.85%	13,623.95	-	13,623.95	3.12	13,627.07
Other Departments	15,958.13	2.19%	16,144.50	-	16,144.50	3.69	16,148.19
Total	727,575.09	100.00%	736,072.19	-	736,072.19	165.29	736,237.48

Allocation Basis: Direct Allocation to Benefitiing Department

Allocation Source: Financial and Payroll Records/Reports

DEPARTMENT 10
FISCAL 2010

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Department of Administration

Grantee Department	Total	Financial Management	Human Resources	Payroll
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	**291.31**	291.31	-	-
Facilities Operations	**30,399.86**	5,604.29	6,400.97	7,026.63
Transportation Pool	-	-	-	-
Corporation Counsel	**4,309.81**	887.81	1,600.24	1,756.66
Management Information Systems	**18,141.43**	-	4,016.61	5,855.53
Risk Management	**43,774.83**	-	-	-
Department of Administration	**35,349.43**	7,213.45	3,733.90	4,098.87
County Treasurer	**15,460.49**	8,824.32	2,344.82	2,115.65
County Clerk	**6,408.00**	967.05	1,421.10	1,279.23
Family Court Commissioner	-	-	-	-
Child Support	**17,009.84**	1,601.67	5,449.94	5,116.93
Human Services	**148,703.82**	51,510.44	43,698.98	44,773.14
Health Care Center	**674,787.20**	16,213.17	10,744.26	27,503.50
Nursing Services	**79,208.28**	7,539.96	19,675.20	18,548.87
District Attorney	**15,491.17**	4,004.18	4,263.31	3,837.70
Sheriff	**73,011.08**	5,938.28	20,854.71	24,305.42
County Jail	**49,699.28**	5,454.76	18,474.36	16,630.02
Emergency Management	**3,221.24**	483.52	1,094.25	984.03
Clerk of Court	**35,673.64**	10,274.89	7,816.08	7,035.78
Courts and Judicial Services	**11,367.84**	4,170.40	2,586.41	2,337.06
Highway	**32,910.28**	17,497.53	4,742.23	10,670.52
UW-Extension	**4,661.50**	1,918.99	1,243.47	1,279.23
Veterans	**4,536.89**	634.63	1,421.10	1,279.23
Planning, Zoning, LCC, Surveyor	**58,920.48**	2,734.93	11,510.95	10,873.48
Solid Waste & Recycling (ENS)	**34,100.66**	5,620.97	2,842.21	2,558.47
Register of Deeds	**7,298.28**	166.21	2,508.25	2,558.47
Comm / Emergency Plan	**27,875.56**	1,450.57	9,805.62	8,831.62
Other Departments	**64,268.74**	23,889.12	-	20,713.73
	1,496,880.94	184,892.45	188,248.99	231,969.77

DEPARTMENT 10
FISCAL 2010

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Administrative Coordinator

Grantee Department	Purchasing	Mail & General Services	Risk Management	Department Specific
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
Facilities Operations	4,622.37	6,745.60	-	-
Transportation Pool	-	-	-	-
Corporation Counsel	65.10	-	-	-
Management Information Systems	4,036.43	4,232.86	-	-
Risk Management	-	-	43,774.83	-
Department of Administration	2,994.77	3,934.93	-	13,373.51
County Treasurer	-	1,862.29	-	313.41
County Clerk	1,611.96	1,128.66	-	-
Family Court Commissioner	-	-	-	-
Child Support	512.90	4,328.40	-	-
Human Services	2,198.13	-	-	6,523.14
Health Care Center	2,711.02	-	-	617,615.25
Nursing Services	1,538.69	15,626.27	-	16,279.30
District Attorney	-	3,385.97	-	-
Sheriff	4,103.17	-	-	17,809.50
County Jail	-	-	-	9,140.14
Emergency Management	659.44	-	-	-
Clerk of Court	-	6,207.62	-	4,339.27
Courts and Judicial Services	219.81	2,054.16	-	-
Highway	-	-	-	-
UW-Extension	219.81	-	-	-
Veterans	73.27	1,128.66	-	-
Planning, Zoning, LCC, Surveyor	3,590.27	9,142.13	-	21,068.72
Solid Waste & Recycling (ENS)	9,451.94	-	-	13,627.07
Register of Deeds	73.27	1,992.08	-	-
Comm / Emergency Plan	-	7,787.74	-	-
Other Departments	-	-	3,517.70	16,148.19
	38,682.36	69,557.37	47,292.53	736,237.48

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 2010.

- **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 2010.

Ref.: OMB Circular A-87, Attachment B, Sections 11, 16, 21, and 23.

DUNN COUNTY, WISCONSIN

COUNTY TREASURER

DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements	General Government
Expenditures:					
Salaries & Wages	138,204.00	19,072.15	28,179.80	12,866.79	78,085.26
Fringe Benefits	68,786.00	9,492.47	14,025.47	6,403.98	38,864.09
Office Machine Repair	503.00	503.00			
Office Supplies	457.00	457.00			
Operating Supplies & Expenses	7,218.00	7,218.00			
Publications	671.00	671.00			
Dues	100.00	100.00			
Conferences	900.00	900.00			
Program Related Travel	332.00	332.00			
Office Equipment - Capital Expenditure	445.00	445.00			
Illegal/Uncollectible Tax Exp	5,221.00		-	-	5,221.00
Total Expenditures	222,837.00	39,190.62	42,205.26	19,270.77	122,170.35
Disallowed / Capitalized	(147,857.94)				(147,857.94)
General & Administrative Allocation	-	(39,190.62)	9,270.26	4,232.77	25,687.59
Incoming Costs					
1st Allocation					
Building Use	3,582.03		847.30	386.88	2,347.85
Equipment Use	-		-	-	-
Other Expenses	8,116.94		1,920.00	876.67	5,320.27
Telephone System	(1,043.39)		(246.81)	(112.69)	(683.89)
Facilities Operations	10,242.07		2,422.69	1,106.19	6,713.19
Transportation Pool	33.55		7.94	3.62	21.99
Corporation Counsel	15,395.64		3,641.73	1,662.80	10,091.11
Management Information Systems	7,443.71		1,760.76	803.95	4,879.00
Risk Management	504.22		119.27	54.46	330.49
Department of Administration	13,966.73		3,303.73	1,508.47	9,154.53
Total 1st Allocation	58,241.49	-	13,776.61	6,290.35	38,174.53
Unallocated	(38,174.53)				(38,174.53)
General & Administrative Allocation					
Total 1st Tier Allocation	**95,046.03**	-	**65,252.14**	**29,793.89**	-
2nd Allocation					
Building Use	2.84		0.67	0.31	1.86
Equipment Use	-		-	-	-
Other Expenses	9.17		2.17	0.99	6.01
Telephone System	19.39		4.59	2.09	12.71
Facilities Operations	723.15		171.06	78.10	473.99
Transportation Pool	2.00		0.47	0.22	1.31
Corporation Counsel	858.55		203.08	92.73	562.74
Management Information Systems	7,487.00		1,771.00	808.63	4,907.37
Risk Management	166.87		39.47	18.02	109.38
Department of Administration	1,493.76		353.34	161.33	979.09
County Treasurer	19,608.74		4,638.31	2,117.84	12,852.60
County Clerk	7,465.41		1,765.89	806.30	4,893.22
Family Court Commissioner	-		-	-	-
Total 2nd Allocation	37,836.88	-	8,950.05	4,086.56	24,800.28
Unallocated	(24,800.28)				(24,800.28)
General & Administrative Allocation					
Total 2nd Tier Allocation	**13,036.61**	-	**8,950.05**	**4,086.56**	-
Total Incoming Costs	33,103.57	-	22,726.66	10,376.91	-
Total Allocated Cost	**$ 108,082.63**	**$ -**	**$ 74,202.18**	**$ 33,880.45**	**$ -**

DUNN COUNTY, WISCONSIN

COUNTY TREASURER

FUNCTIONAL COST ALLOCATIONS

Department: **County Treasurer**
Function: **Receipts**

Total 1st Tier Allocation	$ 65,252.14
Total 2nd Tier Allocation	$ 8,950.05
Total Allocated Cost	$ 74,202.18

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	3	0.85%	554.55		554.55	-	554.55
Management Information Systems	8	2.27%	1,478.80		1,478.80	-	1,478.80
Risk Management	15	4.25%	2,772.75		2,772.75	-	2,772.75
Department of Administration	1	0.28%	184.85		184.85	-	184.85
County Treasurer	102	28.90%	18,854.73		18,854.73	-	18,854.73
County Clerk	16	4.53%	2,957.60		2,957.60	639.29	3,596.89
Child Support	2	0.57%	369.70		369.70	79.91	449.61
Human Services	29	8.22%	5,360.66		5,360.66	1,158.71	6,519.37
Health Care Center	11	3.12%	2,033.35		2,033.35	439.51	2,472.86
Nursing Services	17	4.82%	3,142.45		3,142.45	679.24	3,821.70
Sheriff	3	0.85%	554.55		554.55	119.87	674.42
County Jail	7	1.98%	1,293.95		1,293.95	279.69	1,573.64
Emergency Management	2	0.57%	369.70		369.70	79.91	449.61
Clerk of Court	2	0.57%	369.70		369.70	79.91	449.61
Courts and Judicial Services	1	0.28%	184.85		184.85	39.96	224.81
Highway	14	3.97%	2,587.90		2,587.90	559.38	3,147.28
UW-Extension	1	0.28%	184.85		184.85	39.96	224.81
Veterans	18	5.10%	3,327.30		3,327.30	719.20	4,046.50
Planning, Zoning, LCC, Surveyor	22	6.23%	4,066.71		4,066.71	879.02	4,945.73
Solid Waste & Recycling (ENS)	42	11.90%	7,763.71		7,763.71	1,678.13	9,441.84
Register of Deeds	25	7.08%	4,621.26		4,621.26	998.89	5,620.15
Other Departments	12	3.40%	2,218.20		2,218.20	479.47	2,697.67
Total	353	100.00%	65,252.14	-	65,252.14	8,950.05	74,202.18

Allocation Basis: General Receipts Processed by Department During 2010

Allocation Source: Finance Department Records and Reports

DUNN COUNTY, WISCONSIN

COUNTY TREASURER

FUNCTIONAL COST ALLOCATIONS

Department: **County Treasurer**
Function: **Disbursements**

Total 1st Tier Allocation	$ 29,793.89
Total 2nd Tier Allocation	$ 4,086.56
Total Allocated Cost	$ 33,880.45

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Telephone System	21	0.08%	23.63		23.63	-	23.63
Facilities Operations	716	2.70%	805.79		805.79	-	805.79
Corporation Counsel	142	0.54%	159.81		159.81	-	159.81
Management Information Systems	260	0.98%	292.60		292.60	-	292.60
Department of Administration	702	2.65%	790.03		790.03	-	790.03
County Treasurer	670	2.53%	754.02		754.02	-	754.02
County Clerk	116	0.44%	130.55		130.55	19.78	150.33
Child Support	314	1.19%	353.38		353.38	53.55	406.92
Human Services	5,229	19.75%	5,884.73		5,884.73	891.73	6,776.46
Health Care Center	5,545	20.95%	6,240.35		6,240.35	945.62	7,185.98
Nursing Services	1,253	4.73%	1,410.13		1,410.13	213.68	1,623.81
District Attorney	421	1.59%	473.79		473.79	71.80	545.59
Sheriff	1,381	5.22%	1,554.18		1,554.18	235.51	1,789.69
County Jail	1,037	3.92%	1,167.04		1,167.04	176.85	1,343.89
Emergency Management	72	0.27%	81.03		81.03	12.28	93.31
Clerk of Court	966	3.65%	1,087.14		1,087.14	164.74	1,251.88
Courts and Judicial Services	371	1.40%	417.52		417.52	63.27	480.79
Highway	2,893	10.93%	3,255.79		3,255.79	493.36	3,749.15
UW-Extension	179	0.68%	201.45		201.45	30.53	231.97
Veterans	94	0.36%	105.79		105.79	16.03	121.82
Planning, Zoning, LCC, Surveyor	623	2.35%	701.13		701.13	106.24	807.37
Solid Waste & Recycling (ENS)	476	1.80%	535.69		535.69	81.18	616.87
Register of Deeds	115	0.43%	129.42		129.42	19.61	149.03
Comm / Emergency Plan	455	1.72%	512.06		512.06	77.59	589.65
Other Departments	2,423	9.15%	2,726.85		2,726.85	413.21	3,140.06
		-	-		-	-	-
Total	26,474	100.00%	29,793.89	-	29,793.89	4,086.56	33,880.45

Allocation Basis: Disbursement Processed by Department During 2010

Allocation Source: Finance Department Records and Reports

DUNN COUNTY, WISCONSIN

COUNTY TREASURER

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	Receipts	Disbursements
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	**23.63**	-	23.63
Facilities Operations	**1,360.34**	554.55	805.79
Transportation Pool	-	-	-
Corporation Counsel	**159.81**	-	159.81
Management Information Systems	**1,771.41**	1,478.80	292.60
Risk Management	**2,772.75**	2,772.75	-
Department of Administration	**974.88**	184.85	790.03
County Treasurer	**19,608.74**	18,854.73	754.02
County Clerk	**3,747.22**	3,596.89	150.33
Family Court Commissioner	-	-	-
Child Support	**856.54**	449.61	406.92
Human Services	**13,295.83**	6,519.37	6,776.46
Health Care Center	**9,658.84**	2,472.86	7,185.98
Nursing Services	**5,445.51**	3,821.70	1,623.81
District Attorney	**545.59**	-	545.59
Sheriff	**2,464.11**	674.42	1,789.69
County Jail	**2,917.53**	1,573.64	1,343.89
Emergency Management	**542.92**	449.61	93.31
Clerk of Court	**1,701.49**	449.61	1,251.88
Courts and Judicial Services	**705.60**	224.81	480.79
Highway	**6,896.43**	3,147.28	3,749.15
UW-Extension	**456.78**	224.81	231.97
Veterans	**4,168.32**	4,046.50	121.82
Planning, Zoning, LCC, Surveyor	**5,753.10**	4,945.73	807.37
Solid Waste & Recycling (ENS)	**10,058.71**	9,441.84	616.87
Register of Deeds	**5,769.18**	5,620.15	149.03
Comm / Emergency Plan	**589.65**	-	589.65
Other Departments	**5,837.73**	2,697.67	3,140.06
	108,082.63	74,202.18	33,880.45

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, the department has the responsibility for the processing of the Accounts Payable vouchers. These costs have been identified and are allocated to benefiting departments based on the number of accounts payable checks processed by department during 2010. (Note: the Highway (25%), Human Services (50%) and Health Care Center (50%) are weighted at the percentages indicated to reflect the reduced amount of work required for these departments.

Ref.: OMB Circular A-87, Attachment B, Section 1, 10, 11, 17, and 23.

DEPARTMENT 12
FISCAL 2010

DUNN COUNTY, WISCONSIN

COUNTY CLERK

DEPARTMENTAL COSTS BY FUNCTION

Department: County Clerk

Functions:	Total	General & Administrative	General Accounting	General Government
Expenditures:				
Salaries & Wages	93,217.00	36,308.02	36,345.31	20,563.67
Fringe Benefits	59,639.00	23,229.39	23,253.25	13,156.36
Office Supplies	2,068.00	1,900.00		168.00
Printing & Duplicating	87,783.00	843.00		86,940.00
Dues & Subscriptions	10,379.00	50.00		10,329.00
Conferences & Education	250.00	250.00		-
Program Related Travel	210.00	210.00		
Operating Expenditures	2,944.00	-		2,944.00
Rents & Leases	1,048.00	1,048.00		
Total Expenditures	257,538.00	63,838.41	59,598.55	134,101.03
Disallowed / Capitalized	(157,168.61)			(157,168.61)
General & Administrative Allocation	(0.00)	(63,838.41)	40,770.84	23,067.57
Incoming Costs				
1st Allocation				
Building Use	3,723.82		2,378.24	1,345.58
Equipment Use	-		-	-
Other Expenses	2,781.21		1,776.24	1,004.97
Telephone System	(237.37)		(151.60)	(85.77)
Facilities Operations	10,647.48		6,800.09	3,847.40
Transportation Pool	14.38		9.18	5.20
Corporation Counsel	-		-	-
Management Information Systems	1,145.19		731.38	413.81
Risk Management	333.59		213.05	120.54
Department of Administration	5,682.29		3,629.03	2,053.26
County Treasurer	3,088.15		1,972.27	1,115.88
Total 1st Allocation	27,178.74	-	17,357.89	9,820.85
General & Administrative Allocation				
Unallocated	(9,820.85)			(9,820.85)
Total 1st Tier Allocation	**117,727.28**	-	**117,727.28**	-
2nd Allocation				
Building Use	2.95		1.88	1.07
Equipment Use	-		-	-
Other Expenses	3.18		2.03	1.15
Telephone System	4.41		2.82	1.59
Facilities Operations	751.78		480.13	271.65
Transportation Pool	0.86		0.55	0.31
Corporation Counsel	-		-	-
Management Information Systems	1,151.85		735.63	416.21
Risk Management	120.99		77.27	43.72
Department of Administration	725.71		463.48	262.23
County Treasurer	659.07		420.92	238.15
County Clerk	818.13		522.50	295.62
Family Court Commissioner	-		-	-
Total 2nd Allocation	4,238.92	-	2,707.22	1,531.71
General & Administrative Allocation				
Unallocated	(1,531.71)			(1,531.71)
Total 2nd Tier Allocation	**2,707.22**	-	**2,707.22**	-
Total Incoming Costs	20,065.11	-	20,065.11	-
Total Allocated Cost	**$ 120,434.50**	**$ -**	**$ 120,434.50**	**$ (0.00)**

DUNN COUNTY, WISCONSIN

COUNTY CLERK

FUNCTIONAL COST ALLOCATIONS

Department: **County Clerk**
Function: **General Accounting**

Total 1st Tier Allocation	$ 117,727.28
Total 2nd Tier Allocation	$ 2,707.22
Total Allocated Cost	$ 120,434.50

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Telephone System	21.0	0.23%	268.45		268.45	-	268.45
Facilities Operations	404.0	4.39%	5,164.43		5,164.43	-	5,164.43
Corporation Counsel	64.0	0.69%	818.13		818.13	-	818.13
Department of Administration	520.0	5.65%	6,647.29		6,647.29	-	6,647.29
County Treasurer	584.0	6.34%	7,465.41		7,465.41	-	7,465.41
County Clerk	64.0	0.69%	818.13		818.13	-	818.13
Child Support	106.0	1.15%	1,355.02		1,355.02	38.00	1,393.02
Human Services	1,704.5	18.51%	21,789.04		21,789.04	610.98	22,400.02
Health Care Center	536.5	5.83%	6,858.21		6,858.21	192.31	7,050.52
Nursing Services	499.0	5.42%	6,378.84		6,378.84	178.87	6,557.71
District Attorney	265.0	2.88%	3,387.56		3,387.56	94.99	3,482.55
Sheriff	393.0	4.27%	5,023.81		5,023.81	140.87	5,164.69
County Jail	361.0	3.92%	4,614.75		4,614.75	129.40	4,744.15
Emergency Management	32.0	0.35%	409.06		409.06	11.47	420.53
Clerk of Court	680.0	7.38%	8,692.61		8,692.61	243.75	8,936.35
Courts and Judicial Services	276.0	3.00%	3,528.18		3,528.18	98.93	3,627.11
Highway	289.5	3.14%	3,700.75		3,700.75	103.77	3,804.52
UW-Extension	127.0	1.38%	1,623.47		1,623.47	45.52	1,669.00
Veterans	42.0	0.46%	536.90		536.90	15.06	551.95
Planning, Zoning, LCC, Surveyor	181.0	1.97%	2,313.77		2,313.77	64.88	2,378.65
Solid Waste & Recycling (ENS)	372.0	4.04%	4,755.37		4,755.37	133.34	4,888.71
Register of Deeds	11.0	0.12%	140.62		140.62	3.94	144.56
Comm / Emergency Plan	96.0	1.04%	1,227.19		1,227.19	34.41	1,261.60
Other Departments	1,581.0	17.17%	20,210.31		20,210.31	566.71	20,777.02
Total	9,209.5	100.00%	117,727.28	-	117,727.28	2,707.22	120,434.50

Allocation Basis: AP Checks by Department During 2009 with Highway weighted @ 25% and HHC & Human Services @50%

Allocation Source: Finance Department Accounting Records and Reports

DEPARTMENT 12
FISCAL 2010

DUNN COUNTY, WISCONSIN

COUNTY CLERK

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Clerk

Grantee Department	**Total**	General Accounting
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	**268.45**	268.45
Facilities Operations	**5,164.43**	5,164.43
Transportation Pool	-	-
Corporation Counsel	**818.13**	818.13
Management Information Systems	-	-
Risk Management	-	-
Department of Administration	**6,647.29**	6,647.29
County Treasurer	**7,465.41**	7,465.41
County Clerk	**818.13**	818.13
Family Court Commissioner	-	-
Child Support	**1,393.02**	1,393.02
Human Services	**22,400.02**	22,400.02
Health Care Center	**7,050.52**	7,050.52
Nursing Services	**6,557.71**	6,557.71
District Attorney	**3,482.55**	3,482.55
Sheriff	**5,164.69**	5,164.69
County Jail	**4,744.15**	4,744.15
Emergency Management	**420.53**	420.53
Clerk of Court	**8,936.35**	8,936.35
Courts and Judicial Services	**3,627.11**	3,627.11
Highway	**3,804.52**	3,804.52
UW-Extension	**1,669.00**	1,669.00
Veterans	**551.95**	551.95
Planning, Zoning, LCC, Surveyor	**2,378.65**	2,378.65
Solid Waste & Recycling (ENS)	**4,888.71**	4,888.71
Register of Deeds	**144.56**	144.56
Comm / Emergency Plan	**1,261.60**	1,261.60
Other Departments	**20,777.02**	20,777.02
	120,434.50	120,434.50

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.: OMB Circular A-87, Attachment B, Sections 11, and 23.

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	28,999.00		9,000.00	19,999.00
Total Expenditures	28,999.00	-	9,000.00	19,999.00
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Use	1,874.57		581.78	1,292.78
Equipment Use	-		-	-
Other Expenses	256.84		79.71	177.13
Telephone System	-		-	-
Facilities Operations	2,748.00		852.86	1,895.15
Transportation Pool	-		-	-
Corporation Counsel	-		-	-
Management Information Systems	-		-	-
Risk Management	22.88		7.10	15.78
Department of Administration	-		-	-
County Treasurer	-		-	-
County Clerk	-		-	-
Total 1st Allocation	4,902.29	-	1,521.45	3,380.84
General & Administrative Allocation	-			
Unallocated	-			
Total 1st Tier Allocation	**33,901.29**	-	**10,521.45**	**23,379.84**
2nd Allocation				
Family Court Commissioner	-	-	-	-
Building Use	1.49	-	0.46	1.02
Equipment Use	-	-	-	-
Other Expenses	0.37	-	0.12	0.26
Telephone System	-	-	-	-
Facilities Operations	198.07	-	61.47	136.60
Transportation Pool	-	-	-	-
Corporation Counsel	-	-	-	-
Management Information Systems	-	-	-	-
Risk Management	16.22	-	5.03	11.19
Department of Administration	-	-	-	-
County Treasurer	-	-	-	-
County Clerk	-	-	-	-
Total 2nd Allocation	216.15	-	67.08	149.07
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	**216.15**	-	**67.08**	**149.07**
Total Incoming Costs	5,118.45	-	1,588.54	3,529.91
Total Allocated Cost	**$ 34,117.45**	**$ -**	**$ 10,588.54**	**$ 23,528.91**

DUNN COUNTY, WISCONSIN

FAMILY COURT COMMISSIONER

FUNCTIONAL COST ALLOCATIONS

Department: **Family Court Commissioner**
Function: **Child Support**

Total 1st Tier Allocation	$ 10,521.45
Total 2nd Tier Allocation	$ 67.08
Total Allocated Cost	$ 10,588.54

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	10,521.45	(9,000.00)	1,521.45	67.08	1,588.54
Total	100	100.00%	10,521.45	(9,000.00)	1,521.45	67.08	1,588.54

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports

DUNN COUNTY, WISCONSIN

FAMILY COURT COMMISSIONER

FUNCTIONAL COST ALLOCATIONS

Department: **Family Court Commissioner**
Function: **Courts and Judicial Services**

Total 1st Tier Allocation	$ 23,379.84
Total 2nd Tier Allocation	$ 149.07
Total Allocated Cost	$ 23,528.91

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Courts and Judicial Services	100	100.00%	23,379.84		23,379.84	149.07	23,528.91
Total	100	100.00%	23,379.84	-	23,379.84	149.07	23,528.91

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

DUNN COUNTY, WISCONSIN

FAMILY COURT COMMISSIONER

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Family Court Commissioner

Grantee Department	Total	Child Support	Courts and Judicial Services
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	-	-	-
Transportation Pool	-	-	-
Corporation Counsel	-	-	-
Management Information Systems	-	-	-
Risk Management	-	-	-
Department of Administration	-	-	-
County Treasurer	-	-	-
County Clerk	-	-	-
Family Court Commissioner	-	-	-
Child Support	**1,588.54**	1,588.54	-
Human Services	-	-	-
Health Care Center	-	-	-
Nursing Services	-	-	-
District Attorney	-	-	-
Sheriff	-	-	-
County Jail	-	-	-
Emergency Management	-	-	-
Clerk of Court	-	-	-
Courts and Judicial Services	**23,528.91**	-	23,528.91
Highway	-	-	-
UW-Extension	-	-	-
Veterans	-	-	-
Planning, Zoning, LCC, Surveyor	-	-	-
Solid Waste & Recycling (ENS)	-	-	-
Register of Deeds	-	-	-
Comm / Emergency Plan	-	-	-
	25,117.45	1,588.54	23,528.91