

# CENTRAL SERVICES COST ALLOCATION PLAN

## DUNN COUNTY WISCONSIN

Based on 2013 Financials

Dunn County

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

*Wisconsin*



### Sequoia Consulting Group

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## Cost Allocation Plan Overview

Dunn County, Wisconsin has selected Sequoia Consulting Group to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2015 based on actual expenditures and offsetting revenues occurring during fiscal year 2013.

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 2013. When the 2013 fixed costs are compared to the 2011 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2013 fixed costs the resulting total is referred to as the Proposed Cost for 2015. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

## CERTIFICATE OF COST ALLOCATION PLAN

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

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2013 are allowable in accordance with requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal Award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
- 2) All costs included in this proposal are properly allocable to Federal Awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which 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:**

Tonya Kusmirek

**Name of Official:**

Tonya Kusmirek

**Title:**

CFO

**Date of Execution:**

07-21-14

**DUNN COUNTY, WISCONSIN**

**COST ALLOCATION PLAN**

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**COST ALLOCATION PLAN**

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**SUMMARY OF ALLOCATED COSTS  
DUNN COUNTY, WISCONSIN  
FISCAL YEAR 2013**

Central Service Departments	Child Support	Human Services	Health Care Center	Nursing Services
Building Use	\$ 10,568	\$ 10,024	\$ -	\$ 10,610
Equipment Use	-	-	-	-
Other Expenses	6,390	54,104	97,143	23,571
Telephone System	543	2,325	-	967
Facilities Operations	18,274	134,127	-	81,127
Central Transportation	50	14,080	319	5,442
Corporation Counsel	17,418	128,957	12,125	2,021
Information Technology	10,163	94,718	533,018	21,833
Risk Management	2,637	26,500	-	12,255
DOA & County Manager	23,711	334,521	148,638	135,698
County Treasurer	812	12,742	14,759	9,217
County Clerk	1,604	21,666	17,810	4,970
Family Court Commissioner	1,022	-	-	-
<b>Total Allocated Costs</b>	<b>93,193</b>	<b>833,765</b>	<b>823,813</b>	<b>307,709</b>
<b>Rollforward Adjustment</b>	<b>(19,582)</b>	<b>(104,768)</b>	<b>316,709</b>	<b>(35,519)</b>
<b>Total Proposed Costs</b>	<b>\$ 73,612</b>	<b>\$ 728,996</b>	<b>\$ 1,140,522</b>	<b>\$ 272,191</b>

**SUMMARY OF ALLOCATED COSTS  
DUNN COUNTY, WISCONSIN  
FISCAL YEAR 2013**

Central Service Departments	District Attorney	Sheriff	County Jail	Emergency Management
Building Use	\$ 11,218	\$ 60,911	\$ 199,428	\$ 1,487
Equipment Use	-	-	-	-
Other Expenses	4,368	49,574	103,588	2,488
Telephone System	502	552	597	68
Facilities Operations	19,398	105,328	344,852	2,571
Central Transportation	371	-	-	-
Corporation Counsel	2,021	11,531	6,300	2,021
Information Technology	1,506	58,158	-	4,141
Risk Management	2,690	37,146	24,172	628
DOA & County Manager	22,451	171,235	109,360	10,793
County Treasurer	372	2,142	3,230	1,006
County Clerk	1,126	3,207	4,333	1,444
Family Court Commissioner	-	-	-	-
<b>Total Allocated Costs</b>	<b>66,024</b>	<b>499,784</b>	<b>795,860</b>	<b>26,647</b>
Rollforward Adjustment	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 66,024</b>	<b>\$ 499,784</b>	<b>\$ 795,860</b>	<b>\$ 26,647</b>



**SUMMARY OF ALLOCATED COSTS  
DUNN COUNTY, WISCONSIN  
FISCAL YEAR 2013**

Central Service Departments	Courts and Judicial Services			
	Clerk of Court		Highway	Transit
Building Use	\$ 15,768	\$ 74,575	\$ -	\$ 698
Equipment Use	-	-	-	-
Other Expenses	15,721	4,342	53,988	1,198
Telephone System	485	293	346	111
Facilities Operations	27,266	128,956	-	5,338
Central Transportation	-	-	92	-
Corporation Counsel	2,021	2,021	6,063	-
Information Technology	2,070	753	6,776	7,152
Risk Management	5,200	7,117	-	1,218
DOA & County Manager	85,492	20,662	83,410	10,539
County Treasurer	2,393	655	6,530	1,939
County Clerk	13,636	2,889	4,091	1,444
Family Court Commissioner	-	30,697	-	-
<b>Total Allocated Costs</b>	<b>170,053</b>	<b>272,960</b>	<b>161,295</b>	<b>29,639</b>
Rollforward Adjustment	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 170,053</b>	<b>\$ 272,960</b>	<b>\$ 161,295</b>	<b>\$ 29,639</b>



**SUMMARY OF ALLOCATED COSTS  
DUNN COUNTY, WISCONSIN  
FISCAL YEAR 2013**

Central Service Departments	UW-Extension	Veterans	Planning, Zoning, LCC, Surveyor	Solid Waste & Recycling (ENS)
<b>Building Use</b>	\$ 1,848	\$ 1,247	\$ 1,848	\$ -
<b>Equipment Use</b>	-	-	-	-
<b>Other Expenses</b>	998	2,287	14,587	3,350
<b>Telephone System</b>	261	157	586	78
<b>Facilities Operations</b>	14,134	9,534	14,134	-
<b>Central Transportation</b>	180	305	529	112
<b>Corporation Counsel</b>	-	-	25,677	2,021
<b>Information Technology</b>	753	3,011	-	22,774
<b>Risk Management</b>	2,560	867	4,585	1,013
<b>DOA &amp; County Manager</b>	29,493	7,130	60,230	66,484
<b>County Treasurer</b>	518	687	2,627	6,822
<b>County Clerk</b>	318	318	1,126	4,333
<b>Family Court Commissioner</b>	-	-	-	-
<b>Total Allocated Costs</b>	<b>51,064</b>	<b>25,545</b>	<b>125,931</b>	<b>106,987</b>
<b>Rollforward Adjustment</b>	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 51,064</b>	<b>\$ 25,545</b>	<b>\$ 125,931</b>	<b>\$ 106,987</b>

**SUMMARY OF ALLOCATED COSTS  
DUNN COUNTY, WISCONSIN  
FISCAL YEAR 2013**

	Register of Deeds	Comm / Emergency Plan	Other Departments	Total Allocated Costs
Central Service Departments				
Building Use	\$ 2,592	\$ 7,697	\$ 62,187	\$ 472,706
Equipment Use	-	-	-	-
Other Expenses	4,506	10,801	3,066	456,073
Telephone System	174	120	480	8,647
Facilities Operations	19,817	13,310	176,336	1,114,504
Central Transportation	205	80	126	21,893
Corporation Counsel	4,042	2,021	17,236	243,494
Information Technology	6,776	26,914	(30,339)	770,177
Risk Management	1,763	4,183	72,054	206,590
DOA & County Manager	26,646	38,574	62,266	1,447,332
County Treasurer	5,408	451	4,697	77,008
County Clerk	318	-	1,946	86,581
Family Court Commissioner	-	-	-	31,719
<b>Total Allocated Costs</b>	<b>72,247</b>	<b>104,150</b>	<b>370,056</b>	<b>4,936,723</b>
Rollforward Adjustment	-	-	-	156,841
<b>Total Proposed Costs</b>	<b>\$ 72,247</b>	<b>\$ 104,150</b>	<b>\$ 370,056</b>	<b>\$ 5,093,564</b>

**SCHEDULE OF FIXED COSTS  
DUNN COUNTY, WISCONSIN  
FISCAL YEAR 2013**

<u>Grantee Department</u>	Final Costs 2013	Fixed Costs 2011	Rollforward	Actual Costs with Rollforward
Child Support	93,193.45	112,775	(19,581.55)	73,611.90
Human Services	833,764.70	938,533	(104,768.30)	728,996.40
Health Care Center	823,813.21	507,104	316,709.21	1,140,522.42
Nursing Services	307,709.29	343,228	(35,518.71)	272,190.58
District Attorney	66,024.08	-	-	66,024.08
Sheriff	499,784.28	-	-	499,784.28
County Jail	795,860.50	-	-	795,860.50
Emergency Management	26,647.19	-	-	26,647.19
Clerk of Court	170,053.25	-	-	170,053.25
Courts and Judicial Services	272,959.71	-	-	272,959.71
Highway	161,295.43	-	-	161,295.43
Transit	29,638.61	-	-	29,638.61
UW-Extension	51,063.89	-	-	51,063.89
Veterans	25,545.12	-	-	25,545.12
Planning, Zoning, LCC, Surveyor	125,930.55	-	-	125,930.55
Solid Waste & Recycling (ENS)	106,987.39	-	-	106,987.39
Register of Deeds	72,246.56	-	-	72,246.56
Comm / Emergency Plan	104,149.85	-	-	104,149.85
Other Departments	370,055.83	-	-	370,055.83
	<u>4,936,722.88</u>	<u>1,901,640</u>	<u>156,840.65</u>	<u>5,093,563.53</u>



**SCHEDULE OF DEPARTMENTAL COSTS  
DUNN COUNTY, WISCONSIN  
FISCAL YEAR 2013**

<u>Central Service Department</u>	<u>Expenditures</u>	<u>Cost Adjustments</u>	<u>Disallowed / Capitalized</u>	<u>Direct Billings</u>	<u>Total Allocated Costs</u>
Building Use	\$ -	\$ 488,430	\$ -	\$ -	\$ 488,430
Equipment Use	-	175,936	-	-	175,936
Other Expenses	515,943	-	-	-	515,943
Telephone System	3,169	-	-	-	3,169
Facilities Operations	1,383,251	(200)	(31,575)	(260,249)	1,091,227
Central Transportation	23,123	-	-	-	23,123
Corporation Counsel	345,039	-	-	(30,671)	314,368
Information Technology	1,625,422	-	(87)	(42,008)	1,583,327
Risk Management	236,680	(57,769)	-	-	178,910
DOA & County Manager	975,462	(35,878)	(152,685)	-	786,899
County Treasurer	183,436	-	(124,888)	-	58,548
County Clerk	205,662	-	(122,137)	-	83,524
Family Court Commissioner	34,417	-	-	(7,431)	26,986
less unallocated Incoming costs					(393,668)
	<u>\$ 5,531,604</u>	<u>\$ 570,519</u>	<u>\$ (431,373)</u>	<u>\$ (340,359)</u>	<u>\$ 4,936,723</u>



**SCHEDULE OF ALLOCATION BASIS  
DUNN COUNTY, WISCONSIN  
FISCAL YEAR 2013**

<b>Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>
1	<b>Building Use</b> Administrative Center Annex Maintenance Shop Judicial Building	Usable Square Footage by Benefiting Department Direct Allocation to Benefiting Department Usable Square Footage by Benefiting Department Usable square footage by Benefiting Department
2	<b>Equipment Use</b> Equipment Use Charge	Equipment Inventory Depreciation by Central Services Department effective 12/31/2013
3	<b>Other Expenses</b> General Audit Cost Allocation Plan Pension Obligation Bond	Voucher and Receipt Transactions during a Sample Period in 2013 for Departments not Direct Billed for Audit Services Number of Departmental Cost Functions Analyzed State Pension Retirement Payments by Department During 2013 w/o Pension Obligation Debt
4	<b>Telephone System</b> Phone System	VoIP Telephone Charges by Department During 2013
5	<b>Facilities Operations</b> Government Center Annex (HS) Judicial Center Miscellaneous Facilities Maintenance Shop Records Storage	Usable Square Footage by Benefiting Department Direct Allocation to Benefiting Department Usable square footage by Benefiting Department Direct Allocation to Benefiting Department Usable Square Footage by Benefiting Department Direct Allocation to Benefiting Departments
6	<b>Central Transportation</b> Central Transportation	Transportation Use (Mileage) by Participating Department During 2013
7	<b>Corporation Counsel</b> Departmental Counseling Child Support	Allocation to Benefiting Department Based on Services Provided During 2013 Direct Allocation to Benefiting Department
8	<b>Information Technology</b> IT Operations	Work Order Project Hours by Benefiting Department during 2013
9	<b>Risk Management</b> Property Insurance General Liability Department Specific	Usable Square Footage by Departments Not Direct Billed Number of Employees by Departments Not Direct Billed Direct Allocation to Benefiting Department
10	<b>DOA &amp; County Manager</b> Financial Management Human Resources Payroll  Purchasing Mail & General Services Risk Management Department Specific	Accounts Payable Transactions by Department During 2013 Number of Employees by Department with HCC and Highway weighted at 10% - Less Effort Required Payroll Checks / Direct Deposits by Department in 2009 with Health Care Center & Highway weighted at 25% - Less Effort Required Number of Purchase Orders by Department During 2013 Number of Employees by Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
11	<b>County Treasurer</b> Receipts Disbursements	General Receipts Processed by Department During a Sample Period in 2013 Disbursement Processed by Department During 2013
12	<b>County Clerk</b> General Accounting	Accounts Payable Checks by Department During 2013 with Highway weighted @ 25%
13	<b>Family Court Commissioner</b> Child Support Courts and Judicial Services	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department

**DEPARTMENT 1  
FISCAL 2013**

**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 reports depreciation expense at \$3,472.32 for 2013.

**Annex** serves as the primary Human Services facility for Dunn County. This building was purchased in 1982 for \$462,500 and with improvements its 2013 depreciation expense is recorded at \$10,013.

**Maintenance Shop** was constructed in 1985 for \$42,466 and with improvements its depreciation expense for 2013 is shown at \$1,489.

**Judicial Center** was constructed in 1998. Historical records report improvements bringing the value of this property to \$13,065,133. The 2013 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



**DEPARTMENT 1  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**BUILDING USE**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: Building Use

<b>Functions:</b>	<b>Total</b>	<b>Administrative Center</b>	<b>Annex</b>	<b>Maintenance Shop</b>	<b>Judicial Building</b>
Cost Adjustments:					
Building Depreciation	276,276.98	3,472.32	10,013.00	1,489.00	261,302.66
Interest Expense	212,153.18	41,431.16			170,722.02
<b>Total Cost Adjustments</b>	<b>488,430.16</b>	<b>44,903.48</b>	<b>10,013.00</b>	<b>1,489.00</b>	<b>432,024.68</b>
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
<b>Total 1st Tier Allocation</b>	<b>488,430.16</b>	<b>44,903.48</b>	<b>10,013.00</b>	<b>1,489.00</b>	<b>432,024.68</b>
2nd Allocation					
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Other Expenses	527.57	48.50	10.82	1.61	466.64
Telephone System	-	-	-	-	-
Facilities Operations	-	-	-	-	-
Central Transportation	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Information Technology	-	-	-	-	-
Risk Management	-	-	-	-	-
DOA & County Manager	-	-	-	-	-
County Treasurer	-	-	-	-	-
County Clerk	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>527.57</b>	<b>48.50</b>	<b>10.82</b>	<b>1.61</b>	<b>466.64</b>
<b>Total 2nd Tier Allocation</b>	<b>527.57</b>	<b>48.50</b>	<b>10.82</b>	<b>1.61</b>	<b>466.64</b>
Unallocated	-				
Total Incoming Costs	527.57	48.50	10.82	1.61	466.64
<b>Total Allocated Cost</b>	<b>488,957.73</b>	<b>44,951.98</b>	<b>10,023.82</b>	<b>1,490.61</b>	<b>432,491.32</b>



**DEPARTMENT 1  
FISCAL 2013**

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

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

Total 1st Tier Allocation \$ 44,903.48  
Total 2nd Tier Allocation \$ 48.50  
Total Allocated Cost \$ 44,951.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	440	1.29%	581.16	-	581.16	0.63	581.78
Corporation Counsel	1,396	4.11%	1,843.85	-	1,843.85	1.99	1,845.84
Information Technology	2,970	8.74%	3,922.80	-	3,922.80	4.24	3,927.03
DOA & County Manager	3,197	9.40%	4,222.62	-	4,222.62	4.56	4,227.18
County Treasurer	960	2.82%	1,267.97	-	1,267.97	1.37	1,269.34
County Clerk	998	2.94%	1,318.17	-	1,318.17	1.42	1,319.59
Nursing Services	8,024	23.60%	10,598.16	-	10,598.16	11.45	10,609.60
Transit	528	1.55%	697.39	-	697.39	0.75	698.14
UW-Extension	1,398	4.11%	1,846.49	-	1,846.49	1.99	1,848.48
Veterans	943	2.77%	1,245.52	-	1,245.52	1.35	1,246.87
Planning, Zoning, LCC, Surveyor	1,398	4.11%	1,846.49	-	1,846.49	1.99	1,848.48
Register of Deeds	1,960	5.77%	2,588.78	-	2,588.78	2.80	2,591.58
Other Departments	9,785	28.78%	12,924.10	-	12,924.10	13.96	12,938.06
<b>Total</b>	<b>33,997</b>	<b>100.00%</b>	<b>44,903.48</b>	<b>-</b>	<b>44,903.48</b>	<b>48.50</b>	<b>44,951.98</b>

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1  
FISCAL 2013**

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

Department: Building Use  
Function: Annex

Total 1st Tier Allocation \$ 10,013.00  
Total 2nd Tier Allocation \$ 10.82  
Total Allocated Cost \$ 10,023.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	13,888	100.00%	10,013.00	-	10,013.00	10.82	10,023.82
<b>Total</b>	<b>13,888</b>	<b>100.00%</b>	<b>10,013.00</b>	<b>-</b>	<b>10,013.00</b>	<b>10.82</b>	<b>10,023.82</b>

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 1  
FISCAL 2013**

**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      \$            1.61  
Total Allocated Cost            \$            1,490.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	1,350	100.00%	1,489.00	-	1,489.00	1.61	1,490.61
<b>Total</b>	<b>1,350</b>	<b>100.00%</b>	<b>1,489.00</b>	<b>-</b>	<b>1,489.00</b>	<b>1.61</b>	<b>1,490.61</b>

Allocation Basis: Usable Square Footage by Benefiting Department

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



**DEPARTMENT 1  
FISCAL 2013**

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

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

Total 1st Tier Allocation	\$	432,024.68
Total 2nd Tier Allocation	\$	466.64
<b>Total Allocated Cost</b>	<b>\$</b>	<b>432,491.32</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Family Court Commissioner	340.0	0.37%	1,588.17	-	1,588.17	1.72	1,589.89
Child Support	2,260.0	2.44%	10,556.67	-	10,556.67	11.40	10,568.07
District Attorney	2,399.0	2.59%	11,205.95	-	11,205.95	12.10	11,218.05
Sheriff	13,026.0	14.08%	60,845.65	-	60,845.65	65.72	60,911.37
County Jail	42,648.0	46.11%	199,212.76	-	199,212.76	215.18	199,427.93
Emergency Management	318.0	0.34%	1,485.41	-	1,485.41	1.60	1,487.01
Clerk of Court	3,372.0	3.65%	15,750.92	-	15,750.92	17.01	15,767.94
Courts and Judicial Services	15,948.0	17.24%	74,494.58	-	74,494.58	80.46	74,575.05
Comm / Emergency Plan	1,646.0	1.78%	7,688.62	-	7,688.62	8.30	7,696.92
Other Departments	10,532.0	11.39%	49,195.95	-	49,195.95	53.14	49,249.08
<b>Total</b>	<b>92,489.0</b>	<b>100.00%</b>	<b>432,024.68</b>	<b>-</b>	<b>432,024.68</b>	<b>466.64</b>	<b>432,491.32</b>

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**BUILDING USE**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: **Building Use**

<u>Grantee Department</u>	<b>Total</b>	<b>Administrative Center</b>	<b>Annex</b>	<b>Maintenance Shop</b>	<b>Judicial Building</b>
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Other Expenses	-	-	-	-	-
Telephone System	-	-	-	-	-
Facilities Operations	<b>2,072.39</b>	581.78	-	1,490.61	-
Central Transportation	-	-	-	-	-
Corporation Counsel	<b>1,845.84</b>	1,845.84	-	-	-
Information Technology	<b>3,927.03</b>	3,927.03	-	-	-
Risk Management	-	-	-	-	-
DOA & County Manager	<b>4,227.18</b>	4,227.18	-	-	-
County Treasurer	<b>1,269.34</b>	1,269.34	-	-	-
County Clerk	<b>1,319.59</b>	1,319.59	-	-	-
Family Court Commissioner	<b>1,589.89</b>	-	-	-	1,589.89
Child Support	<b>10,568.07</b>	-	-	-	10,568.07
Human Services	<b>10,023.82</b>	-	10,023.82	-	-
Health Care Center	-	-	-	-	-
Nursing Services	<b>10,609.60</b>	10,609.60	-	-	-
District Attorney	<b>11,218.05</b>	-	-	-	11,218.05
Sheriff	<b>60,911.37</b>	-	-	-	60,911.37
County Jail	<b>199,427.93</b>	-	-	-	199,427.93
Emergency Management	<b>1,487.01</b>	-	-	-	1,487.01
Clerk of Court	<b>15,767.94</b>	-	-	-	15,767.94
Courts and Judicial Services	<b>74,575.05</b>	-	-	-	74,575.05
Highway	-	-	-	-	-
Transit	<b>698.14</b>	698.14	-	-	-
UW-Extension	<b>1,848.48</b>	1,848.48	-	-	-
Veterans	<b>1,246.87</b>	1,246.87	-	-	-
Planning, Zoning, LCC, Surveyor	<b>1,848.48</b>	1,848.48	-	-	-
Solid Waste & Recycling (ENS)	-	-	-	-	-
Register of Deeds	<b>2,591.58</b>	2,591.58	-	-	-
Comm / Emergency Plan	<b>7,696.92</b>	-	-	-	7,696.92
Other Departments	<b>62,187.14</b>	12,938.06	-	-	49,249.08
	<b>488,957.73</b>	<b>44,951.98</b>	<b>10,023.82</b>	<b>1,490.61</b>	<b>432,491.32</b>



**DEPARTMENT 2  
FISCAL 2013**

**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 \$175,935.99 was recorded as allowable depreciation for the central services departments during 2013. Costs have been allocated based on these departmental depreciation records.

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



**DEPARTMENT 2  
FISCAL 2013**

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

**Department: Equipment Use**

Functions:	Total	Equipment Use Charge
Cost Adjustments:		
Equipment Use Charge	175,935.99	175,935.99
<b>Total Cost Adjustments</b>	<u>175,935.99</u>	<u>175,935.99</u>
Incoming Costs		
1st Allocation		
Building Use	-	-
<b>Total 1st Allocation</b>	<u>-</u>	<u>-</u>
Unallocated	-	-
<b>Total 1st Tier Allocation</b>	<b>175,935.99</b>	<b>175,935.99</b>
2nd Allocation		
Equipment Use	-	-
Other Expenses	131.89	131.89
Telephone System	-	-
Facilities Operations	-	-
Central Transportation	-	-
Corporation Counsel	-	-
Information Technology	-	-
Risk Management	-	-
DOA & County Manager	-	-
County Treasurer	-	-
County Clerk	-	-
Family Court Commissioner	-	-
Building Use	<u>-</u>	<u>-</u>
<b>Total 2nd Allocation</b>	<b>131.89</b>	<b>131.89</b>
<b>Total 2nd Tier Allocation</b>	<b>131.89</b>	<b>131.89</b>
Unallocated	-	-
<b>Total Incoming Costs</b>	<u>-</u>	<u>-</u>
<b>Total Allocated Cost</b>	<b><u>176,067.88</u></b>	<b><u>176,067.88</u></b>



**DEPARTMENT 2  
FISCAL 2013**

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

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

Total 1st Tier Allocation \$ 175,935.99  
Total 2nd Tier Allocation \$ 131.89  

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Total Allocated Cost \$ 176,067.88

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Telephone System	1,860.00	1.06%	1,860.00	-	1,860.00	1.39	1,861.39
Facilities Operations	48,787.73	27.73%	48,787.73	-	48,787.73	36.57	48,824.30
Information Technology	123,900.66	70.42%	123,900.66	-	123,900.66	92.88	123,993.54
DOA & County Manager	1,387.60	0.79%	1,387.60	-	1,387.60	1.04	1,388.64
<b>Total</b>	<b>175,935.99</b>	<b>100.00%</b>	<b>175,935.99</b>	<b>-</b>	<b>175,935.99</b>	<b>131.89</b>	<b>176,067.88</b>

Allocation Basis: Equipment Inventory Depreciation by Central Services Department effective 12/31/2013  
Allocation Source: Fixed Asset Management System Records



**DEPARTMENT 2  
FISCAL 2013**

**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	<b>1,861.39</b>	1,861.39
Facilities Operations	<b>48,824.30</b>	48,824.30
Central Transportation	-	-
Corporation Counsel	-	-
Information Technology	<b>123,993.54</b>	123,993.54
Risk Management	-	-
DOA & County Manager	<b>1,388.64</b>	1,388.64
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	-	-
Transit	-	-
UW-Extension	-	-
Veterans	-	-
Planning, Zoning, LCC, Surveyor	-	-
Solid Waste & Recycling (ENS)	-	-
Register of Deeds	-	-
Comm / Emergency Plan	-	-
Other Departments	-	-
	<b>176,067.88</b>	<b>176,067.88</b>

**DEPARTMENT 3  
FISCAL 2013**

**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/Recycling, Transit, Highway, Health Care Center, Insurance Funds and Jail Assessment Fund 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 2013.

**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 2012 Cost Allocation Plan that was prepared during 2013.

**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 2013.

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



**DEPARTMENT 3  
FISCAL 2013**

**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	30,850.89		30,850.89		
Cost Allocation Plan Services	4,880.00			4,880.00	
Pension Obligation Bond Principle	380,000.00				380,000.00
Pension Obligation Bond Interest	100,212.50				100,212.50
<b>Total Expenditures</b>	<b>515,943.39</b>	<b>-</b>	<b>30,850.89</b>	<b>4,880.00</b>	<b>480,212.50</b>
Disallowed / Capitalized	-	-			
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Use	-		-	-	-
Equipment Use	-		-	-	-
<b>Total 1st Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unallocated	-				
<b>Total 1st Tier Allocation</b>	<b>515,943.39</b>	<b>-</b>	<b>30,850.89</b>	<b>4,880.00</b>	<b>480,212.50</b>
2nd Allocation					
Other Expenses	395.68		23.66	3.74	368.27
Telephone System	-		-	-	-
Facilities Operations	-		-	-	-
Central Transportation	-		-	-	-
Corporation Counsel	-		-	-	-
Information Technology	-		-	-	-
Risk Management	-		-	-	-
DOA & County Manager	-		-	-	-
County Treasurer	-		-	-	-
County Clerk	-		-	-	-
Family Court Commissioner	-		-	-	-
Building Use	-		-	-	-
Equipment Use	-		-	-	-
<b>Total 2nd Allocation</b>	<b>395.68</b>	<b>-</b>	<b>23.66</b>	<b>3.74</b>	<b>368.27</b>
<b>Total 2nd Tier Allocation</b>	<b>395.68</b>	<b>-</b>	<b>23.66</b>	<b>3.74</b>	<b>368.27</b>
Unallocated	-				
Total Incoming Costs	395.68	-	23.66	3.74	368.27
<b>Total Allocated Cost</b>	<b>516,339.07</b>	<b>-</b>	<b>30,874.55</b>	<b>4,883.74</b>	<b>480,580.77</b>



**DEPARTMENT 3  
FISCAL 2013**

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

**Department: Other Expenses  
Function: General Audit**

Total 1st Tier Allocation	\$	30,850.89
Total 2nd Tier Allocation		<u>23.66</u>
Total Allocated Cost	\$	30,874.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Telephone System	7	1.36%	419.33		419.33	0.32	419.65
Facilities Operations	34	6.60%	2,036.76		2,036.76	1.56	2,038.32
Corporation Counsel	3	0.58%	179.71		179.71	0.14	179.85
Information Technology	10	1.94%	599.05		599.05	0.46	599.51
Risk Management	3	0.58%	179.71		179.71	0.14	179.85
DOA & County Manager	87	16.89%	5,211.70		5,211.70	4.00	5,215.70
County Treasurer	95	18.45%	5,690.94		5,690.94	4.36	5,695.31
County Clerk	24	4.66%	1,437.71		1,437.71	1.10	1,438.81
District Attorney	7	1.36%	419.33		419.33	0.32	419.65
Sheriff	21	4.08%	1,258.00		1,258.00	0.96	1,258.96
County Jail	36	6.99%	2,156.57		2,156.57	1.65	2,158.22
Emergency Management	13	2.52%	778.76		778.76	0.60	779.36
Clerk of Court	87	16.89%	5,211.70		5,211.70	4.00	5,215.70
Courts and Judicial Services	19	3.69%	1,138.19		1,138.19	0.87	1,139.06
UW-Extension	3	0.58%	179.71		179.71	0.14	179.85
Veterans	5	0.97%	299.52		299.52	0.23	299.75
Register of Deeds	29	5.63%	1,737.23		1,737.23	1.33	1,738.57
Other Departments	32	6.21%	1,916.95		1,916.95	1.47	1,918.42
		-	-		-	-	-
<b>Total</b>	<b>515</b>	<b>100.00%</b>	<b>30,850.89</b>	<b>-</b>	<b>30,850.89</b>	<b>23.66</b>	<b>30,874.55</b>

Allocation Basis:

Voucher and Receipt Transactions during a Sample Period in 2013 for Departments not Direct Billed for Audit Services

Allocation Source:

Accounting Records & Reports



**DEPARTMENT 3  
FISCAL 2013**

**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	3.74
Total Allocated Cost	\$ 4,883.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Building Use	4	10.81%	527.57		527.57	-	527.57
Equipment Use	1	2.70%	131.89		131.89	-	131.89
Other Expenses	3	8.11%	395.68		395.68	-	395.68
Telephone System	1	2.70%	131.89		131.89	0.13	132.02
Facilities Operations	6	16.22%	791.35		791.35	0.77	792.13
Central Transportation	1	2.70%	131.89		131.89	0.13	132.02
Corporation Counsel	2	5.41%	263.78		263.78	0.26	264.04
Information Technology	1	2.70%	131.89		131.89	0.13	132.02
Risk Management	3	8.11%	395.68		395.68	0.39	396.06
DOA & County Manager	8	21.62%	1,055.14		1,055.14	1.03	1,056.17
County Treasurer	3	8.11%	395.68		395.68	0.39	396.06
County Clerk	2	5.41%	263.78		263.78	0.26	264.04
Family Court Commissioner	2	5.41%	263.78		263.78	0.26	264.04
<b>Total</b>	<b>37</b>	<b>100.00%</b>	<b>4,880.00</b>	<b>-</b>	<b>4,880.00</b>	<b>3.74</b>	<b>4,883.74</b>

Allocation Basis: Number of Departmental Cost Functions Analyzed  
 Allocation Source: 2012 Cost Allocation Plan - Prepared During 2013

**DEPARTMENT 3  
FISCAL 2013**

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

**Department: Other Expenses  
Function: Pension Obligation Bond**

Total 1st Tier Allocation	\$ 480,212.50
Total 2nd Tier Allocation	368.27
Total Allocated Cost	\$ 480,580.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	33,085.25	2.02%	9,712.84		9,712.84	7.45	9,720.29
Corporation Counsel	14,381.37	0.88%	4,221.94		4,221.94	3.24	4,225.18
Information Technology	34,311.15	2.10%	10,072.72		10,072.72	7.72	10,080.45
DOA & County Manager	38,748.07	2.37%	11,375.27		11,375.27	8.72	11,383.99
County Treasurer	8,354.67	0.51%	2,452.68		2,452.68	1.88	2,454.56
County Clerk	5,960.77	0.36%	1,749.90		1,749.90	1.34	1,751.25
Child Support	21,750.57	1.33%	6,385.32		6,385.32	4.90	6,390.21
Human Services	184,155.92	11.26%	54,062.66		54,062.66	41.46	54,104.12
Health Care Center	330,649.80	20.21%	97,068.86		97,068.86	74.44	97,143.31
Nursing Services	80,228.00	4.90%	23,552.53		23,552.53	18.06	23,570.60
District Attorney	13,440.55	0.82%	3,945.74		3,945.74	3.03	3,948.77
Sheriff	164,451.54	10.05%	48,278.04		48,278.04	37.02	48,315.06
County Jail	345,241.34	21.11%	101,352.50		101,352.50	77.73	101,430.23
Emergency Management	5,816.87	0.36%	1,707.66		1,707.66	1.31	1,708.97
Clerk of Court	35,758.26	2.19%	10,497.55		10,497.55	8.05	10,505.60
Courts and Judicial Services	10,902.28	0.67%	3,200.58		3,200.58	2.45	3,203.04
Highway	183,761.04	11.23%	53,946.73		53,946.73	41.37	53,988.10
Transit	4,077.87	0.25%	1,197.14		1,197.14	0.92	1,198.06
UW-Extension	2,783.88	0.17%	817.26		817.26	0.63	817.89
Veterans	6,765.42	0.41%	1,986.12		1,986.12	1.52	1,987.65
Planning, Zoning, LCC, Surveyor	49,651.25	3.04%	14,576.12		14,576.12	11.18	14,587.30
Solid Waste & Recycling (ENS)	11,403.11	0.70%	3,347.61		3,347.61	2.57	3,350.18
Register of Deeds	9,420.83	0.58%	2,765.67		2,765.67	2.12	2,767.79
Comm / Emergency Plan	36,762.61	2.25%	10,792.40		10,792.40	8.28	10,800.68
Other Departments	3,905.83	0.24%	1,146.63		1,146.63	0.88	1,147.51
<b>Total</b>	<b>1,635,768.25</b>	<b>100.00%</b>	<b>480,212.50</b>	<b>-</b>	<b>480,212.50</b>	<b>368.27</b>	<b>480,580.77</b>

Allocation Basis: State Pension Retirement Payments by Department During 2013 w/o Pension Obligation Debt

Allocation Source: 2013 Financial Records and Reports and County CFO

**DEPARTMENT 3  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**OTHER EXPENSES**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Other Expenses

Grantee Department	Total	General Audit	Cost Allocation Plan	Pension Obligation Bond
Building Use	527.57	-	527.57	-
Equipment Use	131.89	-	131.89	-
Other Expenses	395.68	-	395.68	-
Telephone System	551.68	419.65	132.02	-
Facilities Operations	12,550.73	2,038.32	792.13	9,720.29
Central Transportation	132.02	-	132.02	-
Corporation Counsel	4,669.07	179.85	264.04	4,225.18
Information Technology	10,811.98	599.51	132.02	10,080.45
Risk Management	575.91	179.85	396.06	-
DOA & County Manager	17,655.86	5,215.70	1,056.17	11,383.99
County Treasurer	8,545.93	5,695.31	396.06	2,454.56
County Clerk	3,454.10	1,438.81	264.04	1,751.25
Family Court Commissioner	264.04	-	264.04	-
Child Support	6,390.21	-	-	6,390.21
Human Services	54,104.12	-	-	54,104.12
Health Care Center	97,143.31	-	-	97,143.31
Nursing Services	23,570.60	-	-	23,570.60
District Attorney	4,368.42	419.65	-	3,948.77
Sheriff	49,574.03	1,258.96	-	48,315.06
County Jail	103,588.45	2,158.22	-	101,430.23
Emergency Management	2,488.33	779.36	-	1,708.97
Clerk of Court	15,721.30	5,215.70	-	10,505.60
Courts and Judicial Services	4,342.10	1,139.06	-	3,203.04
Highway	53,988.10	-	-	53,988.10
Transit	1,198.06	-	-	1,198.06
UW-Extension	997.74	179.85	-	817.89
Veterans	2,287.40	299.75	-	1,987.65
Planning, Zoning, LCC, Surveyor	14,587.30	-	-	14,587.30
Solid Waste & Recycling (ENS)	3,350.18	-	-	3,350.18
Register of Deeds	4,506.36	1,738.57	-	2,767.79
Comm / Emergency Plan	10,800.68	-	-	10,800.68
Other Departments	3,065.93	1,918.42	-	1,147.51
	<b>516,339.07</b>	<b>30,874.55</b>	<b>4,883.74</b>	<b>480,580.77</b>

**DEPARTMENT 4  
FISCAL 2013**

**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 \$3,022.45 was paid on debt service for this system during 2013. Additionally telephone system operating costs of \$147 have been identified and are allocated based on the Voice over IP (VoIP) charges by participating department during 2013.

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



**DEPARTMENT 4  
FISCAL 2013**

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

<b>Department:</b>		<b>Telephone System</b>		
<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Phone System</b>	
<b>Expenditures:</b>				
Interest Expense - Telephone System	3,022.45			3,022.45
Telephone Operating Expenses	147.00			147.00
	-	-		
<b>Total Expenditures</b>	<b>3,169.45</b>	-		<b>3,169.45</b>
<b>Disallowed / Capitalized</b>				
General & Administrative Allocation	-	-		-
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Use	-			-
Equipment Use	1,860.00			1,860.00
Other Expenses	551.22			551.22
<b>Total 1st Allocation</b>	<b>2,411.22</b>	-		<b>2,411.22</b>
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>5,580.67</b>	-		<b>5,580.67</b>
<b>2nd Allocation</b>				
Building Use	-			-
Equipment Use	1.39			1.39
Other Expenses	0.45			0.45
Telephone System	-			-
Facilities Operations	-			-
Central Transportation	-			-
Corporation Counsel	-			-
Information Technology	-			-
Risk Management	-			-
DOA & County Manager	2,858.06			2,858.06
County Treasurer	107.97			107.97
County Clerk	1,052.40			1,052.40
Family Court Commissioner	-			-
<b>Total 2nd Allocation</b>	<b>4,020.28</b>	-		<b>4,020.28</b>
Unallocated	-			
<b>Total 2nd Tier Allocation</b>	<b>4,020.28</b>	-		<b>4,020.28</b>
<b>Total Incoming Costs</b>	<b>6,431.50</b>	-		<b>6,431.50</b>
<b>Total Allocated Cost</b>	<b>9,600.95</b>	-		<b>9,600.95</b>



**DEPARTMENT 4  
FISCAL 2013**

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

Department: Telephone System  
Function: Phone System

Total 1st Tier Allocation	\$	5,580.67
Total 2nd Tier Allocation		4,020.28
Total Allocated Cost	\$	9,600.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	319.66	1.00%	55.77		55.77	40.17	95.94
Corporation Counsel	568.87	1.78%	99.24		99.24	71.50	170.74
Information Technology	709.27	2.22%	123.74		123.74	89.14	212.88
DOA & County Manager	735.87	2.30%	128.38		128.38	92.48	220.86
County Treasurer	580.67	1.82%	101.30		101.30	72.98	174.28
County Clerk	262.42	0.82%	45.78		45.78	32.98	78.76
Child Support	1,810.16	5.66%	315.80		315.80	227.50	543.30
Human Services	7,746.98	24.22%	1,351.53		1,351.53	973.63	2,325.17
Nursing Services	3,222.70	10.07%	562.23		562.23	405.03	967.26
District Attorney	1,673.47	5.23%	291.95		291.95	210.32	502.27
Sheriff	1,839.78	5.75%	320.97		320.97	231.22	552.19
County Jail	1,989.57	6.22%	347.10		347.10	250.05	597.15
Emergency Management	226.87	0.71%	39.58		39.58	28.51	68.09
Clerk of Court	1,614.38	5.05%	281.64		281.64	202.89	484.54
Courts and Judicial Services	975.42	3.05%	170.17		170.17	122.59	292.76
Highway	1,154.27	3.61%	201.37		201.37	145.07	346.44
Transit	371.25	1.16%	64.77		64.77	46.66	111.43
UW-Extension	869.09	2.72%	151.62		151.62	109.23	260.85
Veterans	522.58	1.63%	91.17		91.17	65.68	156.85
Planning, Zoning, LCC, Surveyor	1,953.97	6.11%	340.89		340.89	245.57	586.46
Solid Waste & Recycling (ENS)	260.87	0.82%	45.51		45.51	32.79	78.30
Register of Deeds	580.53	1.81%	101.28		101.28	72.96	174.24
Comm / Emergency Plan	399.54	1.25%	69.70		69.70	50.21	119.92
Other Departments	1,600.22	5.00%	279.17		279.17	201.11	480.29
		-	-	-	-	-	-
<b>Total</b>	<b>31,988.41</b>	<b>100.00%</b>	<b>5,580.67</b>	<b>-</b>	<b>5,580.67</b>	<b>4,020.28</b>	<b>9,600.95</b>

Allocation Basis: VoIP Telephone Charges by Department During 2013

Allocation Source: Finance Department Records & Reports



**DEPARTMENT 4  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**TELEPHONE SYSTEM**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Telephone System**

<u>Grantee Department</u>	<b>Total</b>	Phone System
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	<b>95.94</b>	95.94
Central Transportation	-	-
Corporation Counsel	<b>170.74</b>	170.74
Information Technology	<b>212.88</b>	212.88
Risk Management	-	-
DOA & County Manager	<b>220.86</b>	220.86
County Treasurer	<b>174.28</b>	174.28
County Clerk	<b>78.76</b>	78.76
Family Court Commissioner	-	-
Child Support	<b>543.30</b>	543.30
Human Services	<b>2,325.17</b>	2,325.17
Health Care Center	-	-
Nursing Services	<b>967.26</b>	967.26
District Attorney	<b>502.27</b>	502.27
Sheriff	<b>552.19</b>	552.19
County Jail	<b>597.15</b>	597.15
Emergency Management	<b>68.09</b>	68.09
Clerk of Court	<b>484.54</b>	484.54
Courts and Judicial Services	<b>292.76</b>	292.76
Highway	<b>346.44</b>	346.44
Transit	<b>111.43</b>	111.43
UW-Extension	<b>260.85</b>	260.85
Veterans	<b>156.85</b>	156.85
Planning, Zoning, LCC, Surveyor	<b>586.46</b>	586.46
Solid Waste & Recycling (ENS)	<b>78.30</b>	78.30
Register of Deeds	<b>174.24</b>	174.24
Comm / Emergency Plan	<b>119.92</b>	119.92
Other Departments	<b>480.29</b>	480.29
	<b>9,600.95</b>	<b>9,600.95</b>



**DEPARTMENT 5  
FISCAL 2013**

**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, 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 2013**

**DUNN COUNTY, WISCONSIN**

**FACILITIES OPERATIONS**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: Facilities Operations

Functions:	Total	General & Administrative	Government Center	Annex (HS)	Judicial Center
<b>Expenditures:</b>					
Salaries & Wages	499,536.13	100,706.48	84,771.28	44,408.76	190,972.66
Fringe Benefits	279,300.72	56,307.03	47,397.33	24,829.83	106,776.67
Maintenance Contracts	45,851.17		6,125.19	1,547.94	13,708.90
Water	40,508.16		7,028.81	1,820.32	18,997.40
Heat & Lights	318,472.21		89,160.42	17,253.78	175,535.08
Garbage Removal	8,761.90		1,753.25	560.00	5,048.65
Telecommunications	799.86		799.86		
Motor Vehicle R&M/Fuel	10,061.20		7,300.65		367.21
Ground Improvements	19,458.03		4,194.54	3,348.54	9,262.46
Building Repair & Maintenance	119,345.28		24,969.74	4,545.75	73,162.66
Contractual / Consulting Services	28.95				28.95
Office Supplies	1,588.16		751.36		
Clothing & Uniforms	829.21		829.21		
Operating Supplies & Expenditures	4,811.81				
In-REM Properties	2,323.03				
Buidlings & Improvements	31,575.00				
<b>Total Expenditures</b>	<b>1,383,250.82</b>	<b>157,013.51</b>	<b>275,081.64</b>	<b>98,314.93</b>	<b>593,860.64</b>
<b>Cost Adjustments:</b>					
Donations	(200.00)	(200.00)			
<b>Total Cost Adjustments</b>	<b>(200.00)</b>	<b>(200.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disallowed / Capitalized	(31,575.00)				
General & Administrative Allocation	0.00	(156,813.51)	33,330.73	17,460.82	75,087.43
<b>Incoming Costs</b>					
<b>1st Allocation</b>					
Building Use	2,070.16		440.01	230.51	991.26
Equipment Use	48,787.73		10,369.84	5,432.40	23,361.16
Other Expenses	12,540.95		2,665.58	1,396.41	6,005.01
Telephone System	55.77		11.85	6.21	26.70
<b>Total 1st Allocation</b>	<b>63,454.60</b>	<b>-</b>	<b>13,487.28</b>	<b>7,065.52</b>	<b>30,384.13</b>
<b>Total 1st Tier Allocation</b>	<b>1,414,930.42</b>	<b>-</b>	<b>321,899.65</b>	<b>122,841.27</b>	<b>699,332.20</b>
<b>2nd Allocation</b>					
Building Use	2.24		0.49	0.26	1.11
Equipment Use	36.57		8.06	4.22	18.16
Other Expenses	9.79		2.16	1.13	4.86
Telephone System	40.17		8.86	4.64	19.95
Facilities Operations	38,895.92		8,574.48	4,491.88	19,316.59
Central Transportation	200.29		44.15	23.13	99.47
Corporation Counsel	5,390.33		1,188.28	622.50	2,676.96
Information Technology	1,900.24		418.90	219.45	943.70
Risk Management	2,965.69		653.78	342.49	1,472.83
DOA & County Manager	42,327.04		9,330.86	4,888.12	21,020.56
County Treasurer	859.08		189.38	99.21	426.64
County Clerk	5,101.85		1,124.69	589.18	2,533.69
Family Court Commissioner	-		-	-	-
<b>Total 2nd Allocation</b>	<b>97,729.21</b>	<b>-</b>	<b>21,544.10</b>	<b>11,286.21</b>	<b>48,534.52</b>
<b>Total 2nd Tier Allocation</b>	<b>97,729.21</b>	<b>-</b>	<b>21,544.10</b>	<b>11,286.21</b>	<b>48,534.52</b>
Total Incoming Costs	161,183.81	-	35,031.38	18,351.74	78,918.66
<b>Total Allocated Cost</b>	<b>1,512,659.63</b>	<b>-</b>	<b>343,443.75</b>	<b>134,127.48</b>	<b>747,866.73</b>



**DEPARTMENT 5  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**FACILITIES OPERATIONS**

**DEPARTMENTAL COSTS BY FUNCTION (continued)**

Department:	Facilities Operations		
	Functions:	Miscellaneous Facilities	Maintenance Shop
<b>Expenditures:</b>			
Salaries & Wages	64,390.21	14,286.73	
Fringe Benefits	36,001.86	7,988.00	
Maintenance Contracts	24,469.14		
Water	11,992.60	669.03	
Heat & Lights	32,252.44	2,336.60	1,933.89
Garbage Removal	1,400.00		
Telecommunications			
Motor Vehicle R&M/Fuel	2,393.34		
Ground Improvements	2,652.49		
Building Repair & Maintenance	14,302.88	1,559.06	805.19
Contractual / Consulting Services			
Office Supplies			836.80
Clothing & Uniforms			
Operating Supplies & Expenditures	3,398.77		1,413.04
In-REM Properties	2,323.03		
Buidlings & Improvements	31,575.00		
	-	-	-
<b>Total Expenditures</b>	<b>227,151.76</b>	<b>26,839.42</b>	<b>4,988.92</b>
<b>Cost Adjustments:</b>			
Donations			
	-	-	-
<b>Total Cost Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disallowed / Capitalized	(31,575.00)		
General & Administrative Allocation	25,317.21	5,617.32	-
<b>Incoming Costs</b>			
1st Allocation			
Building Use	334.22	74.16	-
Equipment Use	7,876.68	1,747.66	-
Other Expenses	2,024.71	449.24	-
Telephone System	9.00	2.00	-
	-	-	-
<b>Total 1st Allocation</b>	<b>10,244.61</b>	<b>2,273.05</b>	<b>-</b>
<b>Total 1st Tier Allocation</b>	<b>231,138.58</b>	<b>34,729.79</b>	<b>4,988.92</b>
<b>2nd Allocation</b>			
Building Use	0.37	-	-
Equipment Use	6.12	-	-
Other Expenses	1.64	-	-
Telephone System	6.73	-	-
Facilities Operations	6,512.97	-	-
Central Transportation	33.54	-	-
Corporation Counsel	902.59	-	-
Information Technology	318.19	-	-
Risk Management	496.59	-	-
DOA & County Manager	7,087.50	-	-
County Treasurer	143.85	-	-
County Clerk	854.28	-	-
Family Court Commissioner	-	-	-
	-	-	-
<b>Total 2nd Allocation</b>	<b>16,364.37</b>	<b>-</b>	<b>-</b>
<b>Total 2nd Tier Allocation</b>	<b>16,364.37</b>	<b>-</b>	<b>-</b>
Total Incoming Costs	26,608.98	2,273.05	-
<b>Total Allocated Cost</b>	<b>247,502.96</b>	<b>34,729.79</b>	<b>4,988.92</b>



**DEPARTMENT 5  
FISCAL 2013**

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

Department: Facilities Operations  
Function: Government Center

Total 1st Tier Allocation \$ 321,899.65  
Total 2nd Tier Allocation \$ 21,544.10  
Total Allocated Cost \$ 343,443.75

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	440	1.29%	4,166.13	-	4,166.13	-	4,166.13
Corporation Counsel	1,396	4.11%	13,217.99	-	13,217.99	896.25	14,114.24
Information Technology	2,970	8.74%	28,121.36	-	28,121.36	1,906.78	30,028.15
DOA & County Manager	3,197	9.40%	30,270.71	-	30,270.71	2,052.52	32,323.23
County Treasurer	960	2.82%	9,089.73	-	9,089.73	616.33	9,706.07
County Clerk	998	2.94%	9,449.54	-	9,449.54	640.73	10,090.27
Nursing Services	8,024	23.60%	75,975.02	-	75,975.02	5,151.53	81,126.55
Transit	528	1.55%	4,999.35	-	4,999.35	338.98	5,338.34
UW-Extension	1,398	4.11%	13,236.92	-	13,236.92	897.54	14,134.46
Veterans	943	2.77%	8,928.77	-	8,928.77	605.42	9,534.19
Planning, Zoning, LCC, Surveyor	1,398	4.11%	13,236.92	-	13,236.92	897.54	14,134.46
Register of Deeds	1,960	5.77%	18,558.21	-	18,558.21	1,258.35	19,816.56
Other Departments	9,785	28.78%	92,649.00	(248,249.00)	(155,600.00)	6,282.12	(149,317.88)
<b>Total</b>	<b>33,997</b>	<b>100.00%</b>	<b>321,899.65</b>	<b>(248,249.00)</b>	<b>73,650.65</b>	<b>21,544.10</b>	<b>95,194.75</b>

Allocation Basis: Usable Square Footage by Benefiting Department

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



**DEPARTMENT 5  
FISCAL 2013**

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

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

Total 1st Tier Allocation           \$     122,841.27  
Total 2nd Tier Allocation           \$     11,286.21  
Total Allocated Cost               \$     134,127.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Human Services	13,888	100.00%	122,841.27	-	122,841.27	11,286.21	134,127.48
<b>Total</b>	<b>13,888</b>	<b>100.00%</b>	<b>122,841.27</b>	<b>-</b>	<b>122,841.27</b>	<b>11,286.21</b>	<b>134,127.48</b>

Allocation Basis: Direct Allocation to Benefiting Department

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



**DEPARTMENT 5  
FISCAL 2013**

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

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

Total 1st Tier Allocation \$ 699,332.20  
Total 2nd Tier Allocation \$ 48,534.52  
Total Allocated Cost \$ 747,866.73

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Family Court Commissioner	340.0	0.37%	2,570.82	-	2,570.82	178.42	2,749.24
Child Support	2,260.0	2.44%	17,088.42	-	17,088.42	1,185.96	18,274.38
District Attorney	2,399.0	2.59%	18,139.43	-	18,139.43	1,258.90	19,398.33
Sheriff	13,026.0	14.08%	98,492.81	-	98,492.81	6,835.52	105,328.33
County Jail	42,648.0	46.11%	322,472.08	-	322,472.08	22,379.96	344,852.04
Emergency Management	318.0	0.34%	2,404.48	-	2,404.48	166.87	2,571.35
Clerk of Court	3,372.0	3.65%	25,496.53	-	25,496.53	1,769.49	27,266.02
Courts and Judicial Services	15,948.0	17.24%	120,586.77	-	120,586.77	8,368.87	128,955.64
Comm / Emergency Plan	1,646.0	1.78%	12,445.81	-	12,445.81	863.75	13,309.57
Other Departments	10,532.0	11.39%	79,635.06	-	79,635.06	5,526.77	85,161.83
<b>Total</b>	<b>92,489.0</b>	<b>100.00%</b>	<b>699,332.20</b>	<b>-</b>	<b>699,332.20</b>	<b>48,534.52</b>	<b>747,866.73</b>

Allocation Basis: Usable square footage by Benefiting Department

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



**DEPARTMENT 5  
FISCAL 2013**

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

Department: Facilities Operations  
Function: Miscellaneous Facilities

Total 1st Tier Allocation \$ 231,138.58  
Total 2nd Tier Allocation \$ 16,364.37  
Total Allocated Cost \$ 247,502.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments	100	100.00%	231,138.58	(12,000.00)	219,138.58	16,364.37	235,502.96
Total	100	100.00%	231,138.58	(12,000.00)	219,138.58	16,364.37	235,502.96

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



**DEPARTMENT 5  
FISCAL 2013**

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

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

Total 1st Tier Allocation           \$   34,729.79  
Total 2nd Tier Allocation           \$           -  
Total Allocated Cost               \$   34,729.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	1,350	100.00%	34,729.79		34,729.79	-	34,729.79
<b>Total</b>	<b>1,350</b>	<b>100.00%</b>	<b>34,729.79</b>	<b>-</b>	<b>34,729.79</b>	<b>-</b>	<b>34,729.79</b>

Allocation Basis: Usable Square Footage by Benefiting Department

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



**DEPARTMENT 5  
FISCAL 2013**

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

Department: Facilities Operations  
Function: Records Storage

Total 1st Tier Allocation \$ 4,988.92  
Total 2nd Tier Allocation \$ -  
Total Allocated Cost \$ 4,988.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
Grantee Department							
Other Departments	100	100.00%	4,988.92		4,988.92	-	4,988.92
<hr/>							
Total	100	100.00%	4,988.92	-	4,988.92	-	4,988.92

Allocation Basis: Direct Allocation to Benefiting Departments

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



**DEPARTMENT 5  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**FACILITIES OPERATIONS**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Facilities Operations**

<u>Grantee Department</u>	<b>Total</b>	<b>Government Center</b>	<b>Annex (HS)</b>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	<b>38,895.92</b>	4,166.13	-
Central Transportation	-	-	-
Corporation Counsel	<b>14,114.24</b>	14,114.24	-
Information Technology	<b>30,028.15</b>	30,028.15	-
Risk Management	-	-	-
DOA & County Manager	<b>32,323.23</b>	32,323.23	-
County Treasurer	<b>9,706.07</b>	9,706.07	-
County Clerk	<b>10,090.27</b>	10,090.27	-
Family Court Commissioner	<b>2,749.24</b>	-	-
Child Support	<b>18,274.38</b>	-	-
Human Services	<b>134,127.48</b>	-	134,127.48
Health Care Center	-	-	-
Nursing Services	<b>81,126.55</b>	81,126.55	-
District Attorney	<b>19,398.33</b>	-	-
Sheriff	<b>105,328.33</b>	-	-
County Jail	<b>344,852.04</b>	-	-
Emergency Management	<b>2,571.35</b>	-	-
Clerk of Court	<b>27,266.02</b>	-	-
Courts and Judicial Services	<b>128,955.64</b>	-	-
Highway	-	-	-
Transit	<b>5,338.34</b>	5,338.34	-
UW-Extension	<b>14,134.46</b>	14,134.46	-
Veterans	<b>9,534.19</b>	9,534.19	-
Planning, Zoning, LCC, Surveyor	<b>14,134.46</b>	14,134.46	-
Solid Waste & Recycling (ENS)	-	-	-
Register of Deeds	<b>19,816.56</b>	19,816.56	-
Comm / Emergency Plan	<b>13,309.57</b>	-	-
Other Departments	<b>176,335.82</b>	(149,317.88)	-
	<hr/> <b>1,252,410.63</b> <hr/>	<hr/> <b>95,194.75</b> <hr/>	<hr/> <b>134,127.48</b> <hr/>



**DEPARTMENT 5  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**FACILITIES OPERATIONS**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department:	Facilities Operations			
<u>Grantee Department</u>	Judicial Center	Miscellaneous Facilities	Maintenance Shop	Records Storage
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
Facilities Operations	-	-	34,729.79	-
Central Transportation	-	-	-	-
Corporation Counsel	-	-	-	-
Information Technology	-	-	-	-
Risk Management	-	-	-	-
DOA & County Manager	-	-	-	-
County Treasurer	-	-	-	-
County Clerk	-	-	-	-
Family Court Commissioner	2,749.24	-	-	-
Child Support	18,274.38	-	-	-
Human Services	-	-	-	-
Health Care Center	-	-	-	-
Nursing Services	-	-	-	-
District Attorney	19,398.33	-	-	-
Sheriff	105,328.33	-	-	-
County Jail	344,852.04	-	-	-
Emergency Management	2,571.35	-	-	-
Clerk of Court	27,266.02	-	-	-
Courts and Judicial Services	128,955.64	-	-	-
Highway	-	-	-	-
Transit	-	-	-	-
UW-Extension	-	-	-	-
Veterans	-	-	-	-
Planning, Zoning, LCC, Surveyor	-	-	-	-
Solid Waste & Recycling (ENS)	-	-	-	-
Register of Deeds	-	-	-	-
Comm / Emergency Plan	13,309.57	-	-	-
Other Departments	85,161.83	235,502.96	-	4,988.92
	<u>747,866.73</u>	<u>235,502.96</u>	<u>34,729.79</u>	<u>4,988.92</u>



**DEPARTMENT 6  
FISCAL 2013**

**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 2013 including vehicle repair and maintenance, have been identified and are allocated based on 2013 utilization (mileage by participating department).

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



**DEPARTMENT 6  
FISCAL 2013**

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

**Department: Central Transportation**

Functions:	Total	General & Administrative	Central Transportation
Expenditures:			
Motor Vehicle Repair & Maintenance	23,122.69	-	23,122.69
		-	-
<b>Total Expenditures</b>	<b>23,122.69</b>	<b>-</b>	<b>23,122.69</b>
Disallowed / Capitalized	-		
General & Administrative Allocation	-		
Incoming Costs			
1st Allocation			
Building Use	-		-
Equipment Use	-		-
Other Expenses	131.89		131.89
Telephone System	-		-
Facilities Operations	-		-
<b>Total 1st Allocation</b>	<b>131.89</b>	<b>-</b>	<b>131.89</b>
General & Administrative Allocation	-	-	-
<b>Total 1st Tier Allocation</b>	<b>23,254.58</b>	<b>-</b>	<b>23,254.58</b>
2nd Allocation			
Building Use	-		-
Equipment Use	-		-
Other Expenses	0.13		0.13
Telephone System	-		-
Facilities Operations	-		-
Central Transportation	-		-
Corporation Counsel	-		-
Information Technology	-		-
Risk Management	-		-
DOA & County Manager	-		-
County Treasurer	-		-
County Clerk	-		-
Family Court Commissioner	-		-
<b>Total 2nd Allocation</b>	<b>0.13</b>	<b>-</b>	<b>0.13</b>
General & Administrative Allocation	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>0.13</b>	<b>-</b>	<b>0.13</b>
Total Incoming Costs	132.02	-	132.02
<b>Total Allocated Cost</b>	<b>\$ 23,254.71</b>	<b>\$ -</b>	<b>\$ 23,254.71</b>



**DEPARTMENT 6  
FISCAL 2013**

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

Department: Central Transportation  
Function: Central Transportation

Total 1st Tier Allocation \$ 23,254.58  
Total 2nd Tier Allocation \$ 0.13  
Total Allocated Cost \$ 23,254.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	978	0.86%	200.29		200.29	-	200.29
Corporation Counsel	92	0.08%	18.84		18.84	0.00	18.84
Information Technology	3,987	3.51%	816.51		816.51	0.00	816.52
DOA & County Manager	1,541	1.36%	315.59		315.59	0.00	315.59
County Treasurer	52	0.05%	10.65		10.65	0.00	10.65
Child Support	246	0.22%	50.38		50.38	0.00	50.38
Human Services	68,750	60.55%	14,079.60		14,079.60	0.08	14,079.68
Health Care Center	1,560	1.37%	319.48		319.48	0.00	319.48
Nursing Services	26,575	23.40%	5,442.40		5,442.40	0.03	5,442.44
District Attorney	1,814	1.60%	371.50		371.50	0.00	371.50
Highway	447	0.39%	91.54		91.54	0.00	91.54
UW-Extension	877	0.77%	179.60		179.60	0.00	179.61
Veterans	1,491	1.31%	305.35		305.35	0.00	305.35
Planning, Zoning, LCC, Surveyor	2,582	2.27%	528.78		528.78	0.00	528.78
Solid Waste & Recycling (ENS)	548	0.48%	112.23		112.23	0.00	112.23
Register of Deeds	1,002	0.88%	205.20		205.20	0.00	205.20
Comm / Emergency Plan	393	0.35%	80.48		80.48	0.00	80.48
Other Departments	616	0.54%	126.15		126.15	0.00	126.15
<b>Total</b>	<b>113,551</b>	<b>100.00%</b>	<b>23,254.58</b>	<b>-</b>	<b>23,254.58</b>	<b>0.13</b>	<b>23,254.71</b>

Allocation Basis: Transportation Use (Mileage) by Participating Department During 2013

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 6  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**TRANSPORTATION POOL**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Central Transportation**

<u>Grantee Department</u>	<b>Total</b>	<b>Central Transportation</b>
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	<b>200.29</b>	200.29
Central Transportation	-	-
Corporation Counsel	<b>18.84</b>	18.84
Information Technology	<b>816.52</b>	816.52
Risk Management	-	-
DOA & County Manager	<b>315.59</b>	315.59
County Treasurer	<b>10.65</b>	10.65
County Clerk	-	-
Family Court Commissioner	-	-
Child Support	<b>50.38</b>	50.38
Human Services	<b>14,079.68</b>	14,079.68
Health Care Center	<b>319.48</b>	319.48
Nursing Services	<b>5,442.44</b>	5,442.44
District Attorney	<b>371.50</b>	371.50
Sheriff	-	-
County Jail	-	-
Emergency Management	-	-
Clerk of Court	-	-
Courts and Judicial Services	-	-
Highway	<b>91.54</b>	91.54
Transit	-	-
UW-Extension	<b>179.61</b>	179.61
Veterans	<b>305.35</b>	305.35
Planning, Zoning, LCC, Surveyor	<b>528.78</b>	528.78
Solid Waste & Recycling (ENS)	<b>112.23</b>	112.23
Register of Deeds	<b>205.20</b>	205.20
Comm / Emergency Plan	<b>80.48</b>	80.48
Other Departments	<b>126.15</b>	126.15
	<hr/> <b>23,254.71</b> <hr/>	<hr/> <b>23,254.71</b> <hr/>



**DEPARTMENT 7  
FISCAL 2013**

**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 2013 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.



**DEPARTMENT 7  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN  
CORPORATION COUNSEL**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Counseling	Child Support
<b>Expenditures:</b>				
Salaries & Wages	220,815.81	45,775.12	152,824.25	22,216.44
Fringe Benefits	84,033.81	17,420.21	58,158.90	8,454.70
Prosecution / Legal Expense	10,633.51		10,633.51	
Filing Fees	90.00		90.00	
Office Supplies	1,044.39	1,044.39		
Postage	120.68	120.68		
Subscriptions & Dues	13,567.75	13,567.75		
Law Research	10,393.22		10,393.22	
Conferences, Travel, Training	1,249.54	1,249.54		
Reports, Indices, Abstracts	2,477.51	2,477.51		
Operating Expenditures	613.00	613.00		
<b>Total Expenditures</b>	<b>345,039.22</b>	<b>82,268.20</b>	<b>232,099.88</b>	<b>30,671.14</b>
<b>Disallowed / Capitalized</b>				
General & Administrative Allocation	0.00	(82,268.20)	72,665.69	9,602.50
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Use	1,843.85		1,143.18	700.66
Equipment Use	-	-	-	-
Other Expenses	4,665.44	1,112.39	3,138.33	414.72
Telephone System	99.24	23.66	66.76	8.82
Facilities Operations	13,217.99	3,151.58	8,891.43	1,174.97
Central Transportation	18.84	4.49	12.67	1.67
<b>Total 1st Allocation</b>	<b>19,845.36</b>	<b>4,292.13</b>	<b>13,252.38</b>	<b>2,300.85</b>
General & Administrative Allocation	0.00	(4,292.13)	3,791.14	500.99
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>364,884.58</b>	<b>-</b>	<b>321,809.10</b>	<b>43,075.47</b>
<b>2nd Allocation</b>				
Building Use	1.99		1.23	0.76
Equipment Use	-	-	-	-
Other Expenses	3.63	0.87	2.44	0.32
Telephone System	71.50	17.05	48.09	6.36
Facilities Operations	896.25	213.69	602.89	79.67
Central Transportation	0.00	0.00	0.00	0.00
Corporation Counsel	12,259.40	2,923.03	8,246.61	1,089.76
Information Technology	558.89	133.26	375.95	49.68
Risk Management	1,089.28	259.72	732.73	96.83
DOA & County Manager	27,485.25	6,553.35	18,488.69	2,443.21
County Treasurer	137.31	32.74	92.37	12.21
County Clerk	446.13	106.37	300.10	39.66
Family Court Commissioner	-	-	-	-
<b>Total 2nd Allocation</b>	<b>42,949.63</b>	<b>10,240.07</b>	<b>28,891.12</b>	<b>3,818.45</b>
General & Administrative Allocation	0.00	(10,240.07)	9,044.83	1,195.24
Unallocated	-			
<b>Total 2nd Tier Allocation</b>	<b>42,949.63</b>	<b>-</b>	<b>37,935.94</b>	<b>5,013.69</b>
Total Incoming Costs	62,794.99	-	54,979.47	7,815.52
<b>Total Allocated Cost</b>	<b>407,834.21</b>	<b>-</b>	<b>359,745.04</b>	<b>48,089.16</b>



**DEPARTMENT 7  
FISCAL 2013**

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

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

Total 1st Tier Allocation \$ 321,809.10  
Total 2nd Tier Allocation \$ 37,935.94  
Total Allocated Cost \$ 359,745.04

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	2,551.49	1.68%	5,390.33		5,390.33	-	5,390.33
Corporation Counsel	5,802.93	3.81%	12,259.40		12,259.40	-	12,259.40
Information Technology	1,450.73	0.95%	3,064.84		3,064.84	382.26	3,447.10
Risk Management	5,703.22	3.74%	12,048.75		12,048.75	1,502.77	13,551.52
DOA & County Manager	32,768.59	21.51%	69,227.65		69,227.65	8,634.34	77,861.99
County Treasurer	6,903.69	4.53%	14,584.89		14,584.89	1,819.08	16,403.97
County Clerk	2,001.11	1.31%	4,227.59		4,227.59	527.28	4,754.87
Human Services	54,272.33	35.63%	114,656.93		114,656.93	14,300.46	128,957.39
Health Care Center	5,102.99	3.35%	10,780.69		10,780.69	1,344.61	12,125.30
Nursing Services	850.50	0.56%	1,796.79		1,796.79	224.10	2,020.89
District Attorney	850.50	0.56%	1,796.79		1,796.79	224.10	2,020.89
Sheriff	4,852.72	3.19%	10,251.96		10,251.96	1,278.66	11,530.63
County Jail	2,651.20	1.74%	5,600.98		5,600.98	698.58	6,299.56
Emergency Management	850.50	0.56%	1,796.79		1,796.79	224.10	2,020.89
Clerk of Court	850.50	0.56%	1,796.79		1,796.79	224.10	2,020.89
Courts and Judicial Services	850.50	0.56%	1,796.79		1,796.79	224.10	2,020.89
Highway	2,551.49	1.68%	5,390.33		5,390.33	672.30	6,062.64
Planning, Zoning, LCC, Surveyor	10,806.21	7.09%	22,829.44		22,829.44	2,847.38	25,676.82
Solid Waste & Recycling (ENS)	850.50	0.56%	1,796.79		1,796.79	224.10	2,020.89
Register of Deeds	1,701.00	1.12%	3,593.57		3,593.57	448.20	4,041.77
Comm / Emergency Plan	850.50	0.56%	1,796.79		1,796.79	224.10	2,020.89
Other Departments	7,253.66	0.05	15,324.24		15,324.24	1,911.30	17,235.54
<b>Total</b>	<b>152,326.86</b>	<b>100.00%</b>	<b>321,809.10</b>	<b>-</b>	<b>321,809.10</b>	<b>37,935.94</b>	<b>359,745.04</b>

Allocation Basis: Allocation to Benefiting Department Based on Services Provided During 2013

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



**DEPARTMENT 7  
FISCAL 2013**

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

Department: Corporation Counsel  
Function: Child Support

Total 1st Tier Allocation \$ 43,075.47  
Total 2nd Tier Allocation 5,013.69  
Total Allocated Cost \$ 48,089.16

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100	100.00%	43,075.47	(30,671.14)	12,404.33	5,013.69	17,418.02
Total	100	100.00%	43,075.47	(30,671.14)	12,404.33	5,013.69	17,418.02

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports and Cooperative Agreements

**DEPARTMENT 7  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN  
CORPORATION COUNSEL**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Corporation Counsel**

<u>Grantee Department</u>	<b>Total</b>	<b>Departmental Counseling</b>	<b>Child Support</b>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	<b>5,390.33</b>	5,390.33	-
Central Transportation	-	-	-
Corporation Counsel	<b>12,259.40</b>	12,259.40	-
Information Technology	<b>3,447.10</b>	3,447.10	-
Risk Management	<b>13,551.52</b>	13,551.52	-
DOA & County Manager	<b>77,861.99</b>	77,861.99	-
County Treasurer	<b>16,403.97</b>	16,403.97	-
County Clerk	<b>4,754.87</b>	4,754.87	-
Family Court Commissioner	-	-	-
Child Support	<b>17,418.02</b>	-	17,418.02
Human Services	<b>128,957.39</b>	128,957.39	-
Health Care Center	<b>12,125.30</b>	12,125.30	-
Nursing Services	<b>2,020.89</b>	2,020.89	-
District Attorney	<b>2,020.89</b>	2,020.89	-
Sheriff	<b>11,530.63</b>	11,530.63	-
County Jail	<b>6,299.56</b>	6,299.56	-
Emergency Management	<b>2,020.89</b>	2,020.89	-
Clerk of Court	<b>2,020.89</b>	2,020.89	-
Courts and Judicial Services	<b>2,020.89</b>	2,020.89	-
Highway	<b>6,062.64</b>	6,062.64	-
Transit	-	-	-
UW-Extension	-	-	-
Veterans	-	-	-
Planning, Zoning, LCC, Surveyor	<b>25,676.82</b>	25,676.82	-
Solid Waste & Recycling (ENS)	<b>2,020.89</b>	2,020.89	-
Register of Deeds	<b>4,041.77</b>	4,041.77	-
Comm / Emergency Plan	<b>2,020.89</b>	2,020.89	-
Other Departments	<b>17,235.54</b>	17,235.54	-
	<b>377,163.07</b>	<b>359,745.04</b>	<b>17,418.02</b>



**DEPARTMENT 8  
FISCAL 2013**

**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 2013.

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

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



**DEPARTMENT 8  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**MANAGEMENT INFORMATION SYSTEMS**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: Information Technology

Functions:	Total	General & Administrative	IT Operations
<b>Expenditures:</b>			
Salaries & Wages	537,541.63		537,541.63
Fringe Benefits	235,619.81		235,619.81
Maintenance Contracts	690,380.80		690,380.80
Support	10,960.91		10,960.91
Telephone	77,442.51		77,442.51
Cell Phone	8,377.24		8,377.24
Internet Access	31,893.40		31,893.40
Telephone Installation /Repair	1,119.90		1,119.90
Contractual / Consulting Services	19,453.00		19,453.00
Office Supplies	3,488.83		3,488.83
Subscriptions & Dues	1,575.00		1,575.00
Conferences & Education	6,048.16		6,048.16
Addressing Expense	87.35		87.35
Operatng Expenditures	1,433.56		1,433.56
	-		-
<b>Total Expenditures</b>	<b>1,625,422.10</b>	<b>-</b>	<b>1,625,422.10</b>
General & Administrative Allocation	-		-
Disallowed / Capitalized	(87.35)		(87.35)
<b>Incoming Costs</b>			
<b>1st Allocation</b>			
Building Use	3,922.80	-	3,922.80
Equipment Use	123,900.66	-	123,900.66
Other Expenses	10,803.66	-	10,803.66
Telephone System	123.74	-	123.74
Facilities Operations	28,121.36	-	28,121.36
Central Transportation	816.51	-	816.51
Corporation Counsel	3,064.84	-	3,064.84
<b>Total 1st Allocation</b>	<b>170,753.58</b>	<b>-</b>	<b>170,753.58</b>
General & Administrative Allocation	-		-
Unallocated	-		-
<b>Total 1st Tier Allocation</b>	<b>1,796,088.33</b>	<b>-</b>	<b>1,796,088.33</b>
<b>2nd Allocation</b>			
Building Use	4.24	-	4.24
Equipment Use	92.88	-	92.88
Other Expenses	8.31	-	8.31
Telephone System	89.14	-	89.14
Facilities Operations	1,906.78	-	1,906.78
Central Transportation	0.00	-	0.00
Corporation Counsel	382.26	-	382.26
Information Technology	692,194.53	-	692,194.53
Risk Management	3,988.24	-	3,988.24
DOA & County Manager	46,508.83	-	46,508.83
County Treasurer	2,061.73	-	2,061.73
County Clerk	-	-	-
Family Court Commissioner	-	-	-
<b>Total 2nd Allocation</b>	<b>747,236.94</b>	<b>-</b>	<b>747,236.94</b>
General & Administrative Allocation	-		-
Unallocated	-		-
<b>Total 2nd Tier Allocation</b>	<b>747,236.94</b>	<b>-</b>	<b>747,236.94</b>
<b>Total Incoming Costs</b>	<b>917,990.52</b>	<b>-</b>	<b>917,990.52</b>
<b>Total Allocated Cost</b>	<b>\$ 2,543,325.27</b>	<b>\$ -</b>	<b>\$ 2,543,325.27</b>



**DEPARTMENT 8  
FISCAL 2013**

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

**Department: Information Technology  
Function: IT Operations**

Total 1st Tier Allocation \$ 1,796,088.33  
Total 2nd Tier Allocation \$ 747,236.94  
Total Allocated Cost \$ 2,543,325.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	17.00	0.11%	1,900.24	-	1,900.24	-	1,900.24
Corporation Counsel	5.00	0.03%	558.89	-	558.89	-	558.89
Information Technology	6,270.00	39.02%	700,852.54	(8,658.01)	692,194.53	-	692,194.53
DOA & County Manager	5,396.00	33.58%	603,157.94	-	603,157.94	412,437.34	1,015,595.28
County Treasurer	96.00	0.60%	10,730.76	-	10,730.76	7,337.65	18,068.41
County Clerk	15.00	0.09%	1,676.68	-	1,676.68	1,146.51	2,823.19
Child Support	54.00	0.34%	6,036.05	-	6,036.05	4,127.43	10,163.48
Human Services	503.25	3.13%	56,252.64	-	56,252.64	38,465.36	94,718.00
Health Care Center	2,832.00	17.62%	316,557.32	-	316,557.32	216,460.81	533,018.13
Nursing Services	116.00	0.72%	12,966.33	-	12,966.33	8,866.33	21,832.66
District Attorney	8.00	0.05%	894.23	-	894.23	611.47	1,505.70
Sheriff	309.00	1.92%	34,539.62	-	34,539.62	23,618.08	58,157.70
Emergency Management	22.00	0.14%	2,459.13	-	2,459.13	1,681.55	4,140.68
Clerk of Court	11.00	0.07%	1,229.57	-	1,229.57	840.77	2,070.34
Courts and Judicial Services	4.00	0.02%	447.11	-	447.11	305.74	752.85
Highway	36.00	0.22%	4,024.03	-	4,024.03	2,751.62	6,775.65
Transit	38.00	0.24%	4,247.59	-	4,247.59	2,904.49	7,152.08
UW-Extension	4.00	0.02%	447.11	-	447.11	305.74	752.85
Veterans	16.00	0.10%	1,788.46	-	1,788.46	1,222.94	3,011.40
Solid Waste & Recycling (ENS)	121.00	0.75%	13,525.22	-	13,525.22	9,248.50	22,773.73
Register of Deeds	36.00	0.22%	4,024.03	-	4,024.03	2,751.62	6,775.65
Comm / Emergency Plan	143.00	0.89%	15,984.36	-	15,984.36	10,930.05	26,914.40
Other Departments	16.00	0.10%	1,788.46	(33,350.08)	(31,561.62)	1,222.94	(30,338.68)
<b>Total</b>	<b>16,068.25</b>	<b>100.00%</b>	<b>1,796,088.33</b>	<b>(42,008.09)</b>	<b>1,754,080.24</b>	<b>747,236.94</b>	<b>2,501,317.18</b>

Allocation Basis: Work Order Project Hours by Benefiting Department during 2013

Allocation Source: Time/Effort Analysis by MIS Department Manager

**DEPARTMENT 8  
FISCAL 2013**

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

**Department: Information Technology**

<u>Grantee Department</u>	<b>Total</b>	<b>IT Operations</b>
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	<b>1,900.24</b>	1,900.24
Central Transportation	-	-
Corporation Counsel	<b>558.89</b>	558.89
Information Technology	<b>692,194.53</b>	692,194.53
Risk Management	-	-
DOA & County Manager	<b>1,015,595.28</b>	1,015,595.28
County Treasurer	<b>18,068.41</b>	18,068.41
County Clerk	<b>2,823.19</b>	2,823.19
Family Court Commissioner	-	-
Child Support	<b>10,163.48</b>	10,163.48
Human Services	<b>94,718.00</b>	94,718.00
Health Care Center	<b>533,018.13</b>	533,018.13
Nursing Services	<b>21,832.66</b>	21,832.66
District Attorney	<b>1,505.70</b>	1,505.70
Sheriff	<b>58,157.70</b>	58,157.70
County Jail	-	-
Emergency Management	<b>4,140.68</b>	4,140.68
Clerk of Court	<b>2,070.34</b>	2,070.34
Courts and Judicial Services	<b>752.85</b>	752.85
Highway	<b>6,775.65</b>	6,775.65
Transit	<b>7,152.08</b>	7,152.08
UW-Extension	<b>752.85</b>	752.85
Veterans	<b>3,011.40</b>	3,011.40
Planning, Zoning, LCC, Surveyor	-	-
Solid Waste & Recycling (ENS)	<b>22,773.73</b>	22,773.73
Register of Deeds	<b>6,775.65</b>	6,775.65
Comm / Emergency Plan	<b>26,914.40</b>	26,914.40
Other Departments	<b>(30,338.68)</b>	(30,338.68)
	<hr/> <b>2,501,317.18</b> <hr/>	<hr/> <b>2,501,317.18</b> <hr/>



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

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

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

Ref.: OMB Circular A-87, Attachment B, Sections 25 and 29.



**DEPARTMENT 9  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**RISK MANAGEMENT**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: Risk Management

Functions:	Total	General & Administrative	Property Insurance	General Liability	Department Specific
<b>Expenditures:</b>					
Property Claims	51,241.91				51,241.91
Property Insurance	25,793.10		25,793.10		
Liability Insurance	92,179.94			92,179.94	
Employee Bonds	2,618.00			2,618.00	
Unemployment Compensation	10,263.51				10,263.51
Employee Safety	372.22			372.22	
Deductible Fund	54,211.00		54,211.00		
<b>Total Expenditures</b>	<b>236,679.68</b>	<b>-</b>	<b>80,004.10</b>	<b>95,170.16</b>	<b>61,505.42</b>
<b>Cost Adjustments:</b>					
Liability Insurance Revenue	(17,118.11)			(17,118.11)	
Property Insurance Revenue	(40,651.08)		(40,651.08)		
<b>Total Cost Adjustments</b>	<b>(57,769.19)</b>	<b>-</b>	<b>(40,651.08)</b>	<b>(17,118.11)</b>	<b>-</b>
Disallowed / Capitalized	-				
General & Administrative Allocation	-	-	-	-	-
<b>Incoming Costs</b>					
<b>1st Allocation</b>					
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Other Expenses	575.39		194.50	231.37	149.53
Telephone System	-		-	-	-
Facilities Operations	-		-	-	-
Central Transportation	-		-	-	-
Corporation Counsel	12,048.75		4,072.80	4,844.87	3,131.08
Information Technology	-		-	-	-
<b>Total 1st Allocation</b>	<b>12,624.14</b>	<b>-</b>	<b>4,267.30</b>	<b>5,076.23</b>	<b>3,280.61</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
<b>Total 1st Tier Allocation</b>	<b>191,534.63</b>	<b>-</b>	<b>43,620.32</b>	<b>83,128.28</b>	<b>64,786.03</b>
<b>2nd Allocation</b>					
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Other Expenses	0.52		0.18	0.21	0.14
Telephone System	-		-	-	-
Facilities Operations	-		-	-	-
Central Transportation	-		-	-	-
Corporation Counsel	1,502.77		507.98	604.27	390.52
Information Technology	-		-	-	-
Risk Management	-		-	-	-
DOA & County Manager	27,508.57		9,298.64	11,061.34	7,148.59
County Treasurer	344.51		116.45	138.53	89.53
County Clerk	148.71		50.27	59.80	38.64
Family Court Commissioner	-		-	-	-
<b>Total 2nd Allocation</b>	<b>29,505.08</b>	<b>-</b>	<b>9,973.51</b>	<b>11,864.15</b>	<b>7,667.42</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
<b>Total 2nd Tier Allocation</b>	<b>29,505.08</b>	<b>-</b>	<b>9,973.51</b>	<b>11,864.15</b>	<b>7,667.42</b>
Total Incoming Costs	42,129.22	-	14,240.81	16,940.38	10,948.03
<b>Total Allocated Cost</b>	<b>\$ 221,039.71</b>	<b>\$ -</b>	<b>\$ 53,593.83</b>	<b>\$ 94,992.43</b>	<b>\$ 72,453.45</b>

**DEPARTMENT 9  
FISCAL 2013**

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

Department: Risk Management  
Function: Property Insurance

Total 1st Tier Allocation \$ 43,620.32  
Total 2nd Tier Allocation \$ 9,973.51  
Total Allocated Cost \$ 53,593.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	1,790	1.27%	552.99		552.99	-	552.99
Corporation Counsel	1,396	0.99%	431.27		431.27	-	431.27
Information Technology	2,970	2.10%	917.54		917.54	-	917.54
DOA & County Manager	3,197	2.26%	987.66		987.66	236.12	1,223.78
County Treasurer	960	0.68%	296.58		296.58	70.90	367.48
County Clerk	998	0.71%	308.32		308.32	73.71	382.02
Family Court Commissioner	340	0.24%	105.04		105.04	25.11	130.15
Child Support	2,260	1.60%	698.19		698.19	166.91	865.11
Human Services	13,888	9.84%	4,290.48		4,290.48	1,025.71	5,316.19
Nursing Services	8,024	5.68%	2,478.89		2,478.89	592.62	3,071.51
District Attorney	2,399	1.70%	741.13		741.13	177.18	918.31
Sheriff	13,026	9.23%	4,024.18		4,024.18	962.05	4,986.23
County Jail	42,648	30.20%	13,175.44		13,175.44	3,149.81	16,325.25
Emergency Management	318	0.23%	98.24		98.24	23.49	121.73
Clerk of Court	3,372	2.39%	1,041.73		1,041.73	249.04	1,290.77
Courts and Judicial Services	15,948	11.29%	4,926.89		4,926.89	1,177.86	6,104.74
UW-Extension	1,398	0.99%	431.89		431.89	103.25	535.14
Veterans	943	0.67%	291.33		291.33	69.65	360.97
Planning, Zoning, LCC, Surveyor	1,398	0.99%	431.89		431.89	103.25	535.14
Register of Deeds	1,960	1.39%	605.51		605.51	144.76	750.27
Comm / Emergency Plan	1,646	1.17%	508.51		508.51	121.57	630.07
Other Departments	20317	14.39%	6,276.62		6,276.62	1,500.53	7,777.15
<b>Total</b>	<b>141,196</b>	<b>100.00%</b>	<b>43,620.32</b>	<b>-</b>	<b>43,620.32</b>	<b>9,973.51</b>	<b>53,593.83</b>

Allocation Basis: Usable Square Footage by Departments Not Direct Billed

Allocation Source: Maintenance and Finance Departments



**DEPARTMENT 9  
FISCAL 2013**

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

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

Total 1st Tier Allocation \$ 83,128.28  
Total 2nd Tier Allocation \$ 11,864.15  
Total Allocated Cost \$ 94,992.43

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	11.00	2.90%	2,412.69		2,412.69	-	2,412.69
Corporation Counsel	3.00	0.79%	658.01		658.01	-	658.01
Information Technology	14.00	3.69%	3,070.70		3,070.70	-	3,070.70
DOA & County Manager	10.00	2.64%	2,193.36		2,193.36	338.01	2,531.37
County Treasurer	3.00	0.79%	658.01		658.01	101.40	759.41
County Clerk	4.00	1.06%	877.34		877.34	135.20	1,012.55
Child Support	7.00	1.85%	1,535.35		1,535.35	236.61	1,771.96
Human Services	69.00	18.21%	15,134.17		15,134.17	2,332.27	17,466.44
Nursing Services	29.00	7.65%	6,360.74		6,360.74	980.23	7,340.97
District Attorney	7.00	1.85%	1,535.35		1,535.35	236.61	1,771.96
Sheriff	54.00	14.25%	11,844.14		11,844.14	1,825.25	13,669.39
County Jail	31.00	8.18%	6,799.41		6,799.41	1,047.83	7,847.24
Emergency Management	2.00	0.53%	438.67		438.67	67.60	506.27
Clerk of Court	14.00	3.69%	3,070.70		3,070.70	473.21	3,543.92
Courts and Judicial Services	4.00	1.06%	877.34		877.34	135.20	1,012.55
UW-Extension	8.00	2.11%	1,754.69		1,754.69	270.41	2,025.09
Veterans	2.00	0.53%	438.67		438.67	67.60	506.27
Planning, Zoning, LCC, Surveyor	16.00	4.22%	3,509.37		3,509.37	540.82	4,050.19
Solid Waste & Recycling (ENS)	4.00	1.06%	877.34		877.34	135.20	1,012.55
Register of Deeds	4.00	1.06%	877.34		877.34	135.20	1,012.55
Comm / Emergency Plan	13.00	3.43%	2,851.37		2,851.37	439.41	3,290.78
Other Departments	70.00	18.47%	15,353.51		15,353.51	2,366.07	17,719.58
			-		-	-	-
<b>Total</b>	<b>379.00</b>	<b>100.00%</b>	<b>83,128.28</b>	<b>-</b>	<b>83,128.28</b>	<b>11,864.15</b>	<b>94,992.43</b>

Allocation Basis: Number of Employees by Departments Not Direct Billed

Allocation Source: Personnel Records and Reports



**DEPARTMENT 9  
FISCAL 2013**

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

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

Total 1st Tier Allocation \$ 64,786.03  
Total 2nd Tier Allocation \$ 7,667.42  
Total Allocated Cost \$ 72,453.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Human Services	3,155.99	5.13%	3,324.33		3,324.33	393.43	3,717.76
Nursing Services	1,564.21	2.54%	1,647.64		1,647.64	195.00	1,842.64
Sheriff	15,696.04	25.52%	16,533.24		16,533.24	1,956.71	18,489.95
Clerk of Court	310.50	0.50%	327.06		327.06	38.71	365.77
Transit	1,033.71	1.68%	1,088.85		1,088.85	128.87	1,217.71
Comm / Emergency Plan	222.31	0.36%	234.16		234.16	27.71	261.88
Other Departments	39,522.67	64.26%	41,630.75		41,630.75	4,926.99	46,557.74
<b>Total</b>	<b>61,505.42</b>	<b>100.00%</b>	<b>64,786.03</b>	<b>-</b>	<b>64,786.03</b>	<b>7,667.42</b>	<b>72,453.45</b>

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



**DEPARTMENT 9  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**RISK MANAGEMENT**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department:	Risk Management			
<u>Grantee Department</u>	Total	Property Insurance	General Liability	Department Specific
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
Facilities Operations	2,965.69	552.99	2,412.69	-
Central Transportation	-	-	-	-
Corporation Counsel	1,089.28	431.27	658.01	-
Information Technology	3,988.24	917.54	3,070.70	-
Risk Management	-	-	-	-
DOA & County Manager	3,755.15	1,223.78	2,531.37	-
County Treasurer	1,126.89	367.48	759.41	-
County Clerk	1,394.57	382.02	1,012.55	-
Family Court Commissioner	130.15	130.15	-	-
Child Support	2,637.06	865.11	1,771.96	-
Human Services	26,500.40	5,316.19	17,466.44	3,717.76
Health Care Center	-	-	-	-
Nursing Services	12,255.12	3,071.51	7,340.97	1,842.64
District Attorney	2,690.27	918.31	1,771.96	-
Sheriff	37,145.57	4,986.23	13,669.39	18,489.95
County Jail	24,172.49	16,325.25	7,847.24	-
Emergency Management	628.00	121.73	506.27	-
Clerk of Court	5,200.45	1,290.77	3,543.92	365.77
Courts and Judicial Services	7,117.29	6,104.74	1,012.55	-
Highway	-	-	-	-
Transit	1,217.71	-	-	1,217.71
UW-Extension	2,560.24	535.14	2,025.09	-
Veterans	867.25	360.97	506.27	-
Planning, Zoning, LCC, Surveyor	4,585.33	535.14	4,050.19	-
Solid Waste & Recycling (ENS)	1,012.55	-	1,012.55	-
Register of Deeds	1,762.82	750.27	1,012.55	-
Comm / Emergency Plan	4,182.73	630.07	3,290.78	261.88
Other Departments	72,054.48	7,777.15	17,719.58	46,557.74
	<b>221,039.71</b>	<b>53,593.83</b>	<b>94,992.43</b>	<b>72,453.45</b>

**DEPARTMENT 10  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION**

**NATURE AND EXTENT OF SERVICES**

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

- **Financial Management** – Costs related to the operations of the accounting, budgeting, audits, and related general ledger system are allocated based on the number of accounts payable transactions by department during 2013.
- **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 2013 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 2013.
- **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.



**DEPARTMENT 10  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION**

**DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	General & Administrative	Financial Management	Human Resources	Payroll
<b>Expenditures:</b>					
Salaries & Wages	432,475.49	110,670.48	73,866.81	54,924.39	83,943.49
Fringe Benefits	198,315.25	50,748.87	33,872.24	25,186.04	38,492.99
Maintenance Contracts	4,973.56	4,973.56	-	-	-
Contractual Services	43.10	-	-	43.10	-
Accounting and Auditing Services	35,730.89	-	35,730.89	-	-
Office Supplies	3,066.36	3,066.36	-	-	-
Copier Supplies	989.60	989.60	-	-	-
Actuarial Studies	8,450.00	-	8,450.00	-	-
Subscriptions & Dues	3,657.66	1,562.45	275.00	910.03	-
Conferences & Education	8,266.76	4,031.39	2,138.05	823.00	-
Vehicle Allowance	6,805.63	6,805.63	-	-	-
Program Related Travel	2,488.55	169.27	2,232.22	-	-
Operating Expenditures	1,247.01	-	1,247.01	-	-
Recruitment	5,234.96	-	-	5,234.96	-
Labor Relations	4,408.48	-	-	4,408.48	-
Compensated Absences	195,451.74	-	-	-	-
Miscellaneous	2,111.47	-	-	-	-
Telephone	147.00	-	-	-	-
Postage	61,598.92	-	-	-	-
<b>Total Expenditures</b>	<b>975,462.43</b>	<b>183,017.61</b>	<b>157,812.23</b>	<b>91,529.99</b>	<b>122,436.48</b>
<b>Cost Adjustments:</b>					
Reallocation of Telephone to Chapter 4	(147.00)	-	-	-	-
Reallocation of Audit Costs to Chapter 3	(35,730.89)	-	(35,730.89)	-	-
<b>Total Cost Adjustments</b>	<b>(35,877.89)</b>	<b>-</b>	<b>(35,730.89)</b>	<b>-</b>	<b>-</b>
Disallowed / Capitalized	(152,685.13)	-	-	-	-
General & Administrative Allocation	-	(183,017.61)	42,009.69	31,236.71	47,740.52
<b>Incoming Costs</b>					
<b>1st Allocation</b>					
Building Use	4,222.62	-	969.26	720.70	1,101.48
Equipment Use	1,387.60	-	318.51	236.83	361.96
Other Expenses	17,642.11	-	4,049.55	3,011.08	4,601.98
Telephone System	128.38	-	29.47	21.91	33.49
Facilities Operations	30,270.71	-	6,948.31	5,166.48	7,896.18
Central Transportation	315.59	-	72.44	53.86	82.32
Corporation Counsel	69,227.65	7,187.12	-	62,040.53	-
Information Technology	603,157.94	-	138,448.30	102,944.58	157,334.98
Risk Management	3,181.02	-	730.17	542.92	829.78
<b>Total 1st Allocation</b>	<b>729,533.62</b>	<b>7,187.12</b>	<b>151,566.00</b>	<b>174,738.90</b>	<b>172,242.16</b>
Unallocated	(164,251.22)	-	-	-	-
General & Administrative Allocation	-	(7,187.12)	1,649.72	1,226.67	1,874.77
<b>Total 1st Tier Allocation</b>	<b>1,352,181.81</b>	<b>-</b>	<b>317,306.75</b>	<b>298,732.28</b>	<b>344,293.93</b>
<b>2nd Allocation</b>					
Building Use	4.56	-	1.05	0.78	1.19
Equipment Use	1.04	-	0.24	0.18	0.27
Other Expenses	13.75	-	3.16	2.35	3.59
Telephone System	92.48	-	21.23	15.78	24.12
Facilities Operations	2,052.52	-	471.13	350.32	535.40
Central Transportation	0.00	-	0.00	0.00	0.00
Corporation Counsel	8,634.34	896.41	-	7,737.94	-
Information Technology	412,437.34	-	94,670.47	70,393.15	107,585.12
Risk Management	574.13	-	131.78	97.99	149.76
DOA & County Manager	71,218.51	-	16,347.43	12,155.29	18,577.49
County Treasurer	5,369.08	-	1,232.41	916.37	1,400.54
County Clerk	9,300.00	-	2,134.71	1,587.29	2,425.92
Family Court Commissioner	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>509,697.77</b>	<b>896.41</b>	<b>115,013.62</b>	<b>93,257.43</b>	<b>130,703.41</b>
Unallocated	(123,573.29)	-	-	-	-
General & Administrative Allocation	-	(896.41)	205.76	152.99	233.83
<b>Total 2nd Tier Allocation</b>	<b>386,124.48</b>	<b>-</b>	<b>115,219.38</b>	<b>93,410.42</b>	<b>130,937.24</b>
Total Incoming Costs	951,406.88	-	268,435.10	269,376.00	305,054.18
<b>Total Allocated Cost</b>	<b>\$ 1,738,306.29</b>	<b>\$ -</b>	<b>\$ 432,526.13</b>	<b>\$ 392,142.70</b>	<b>\$ 475,231.17</b>



**DEPARTMENT 10  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION**

**DEPARTMENTAL COSTS BY FUNCTION (continued)**

Functions:	Total	Purchasing	Mail & General Services	Risk Management	Department Specific	General Government
<b>Expenditures:</b>						
Salaries & Wages	432,475.49	23,786.15		6,054.66	3,935.53	75,293.98
Fringe Benefits	198,315.25	10,907.34		2,776.41	1,804.67	34,526.69
Maintenance Contracts	4,973.56			-		
Contractual Services	43.10			-		
Accounting and Auditing Services	35,730.89			-		
Office Supplies	3,066.36			-		
Copier Supplies	989.60			-		
Actuarial Studies	8,450.00			-		
Subscriptions & Dues	3,657.66			910.18		
Conferences & Education	8,266.76			1,274.32		
Vehicle Allowance	6,805.63			-		
Program Related Travel	2,488.55			87.06		
Operating Expenditures	1,247.01			-		
Recruitment	5,234.96			-		
Labor Relations	4,408.48			-		
Compensated Absences	195,451.74			-	195,451.74	
Miscellaneous	2,111.47		2,068.36	43.11		
Telephone	147.00		147.00			
Postage	61,598.92		61,598.92			
	-					
<b>Total Expenditures</b>	<b>975,462.43</b>	<b>34,693.49</b>	<b>63,814.28</b>	<b>11,145.74</b>	<b>201,191.94</b>	<b>109,820.67</b>
<b>Cost Adjustments:</b>						
Reallocation of Telephone to Chapter 4	(147.00)		(147.00)			
Reallocation of Audit Costs to Chapter 3	(35,730.89)					
	-					
<b>Total Cost Adjustments</b>	<b>(35,877.89)</b>	<b>-</b>	<b>(147.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Disallowed / Capitalized</b>	<b>(152,685.13)</b>	<b>-</b>	<b>-</b>	<b>(43.11)</b>	<b>-</b>	<b>(152,642.02)</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>	<b>13,527.71</b>	<b>-</b>	<b>3,443.42</b>	<b>2,238.22</b>	<b>42,821.35</b>
<b>Incoming Costs</b>						
<b>1st Allocation</b>						
Building Use	4,222.62	312.11	-	79.45	51.64	987.98
Equipment Use	1,387.60	102.56	-	26.11	16.97	324.66
Other Expenses	17,642.11	1,304.01	-	331.93	215.75	4,127.79
Telephone System	128.38	9.49	-	2.42	1.57	30.04
Facilities Operations	30,270.71	2,237.45	-	569.53	370.20	7,082.56
Central Transportation	315.59	23.33	-	5.94	3.86	73.84
Corporation Counsel	69,227.65		-			
Information Technology	603,157.94	44,582.30	-	11,348.22	7,376.34	141,123.23
Risk Management	3,181.02	235.12	-	59.85	38.90	744.28
	-					
<b>Total 1st Allocation</b>	<b>729,533.62</b>	<b>48,806.38</b>	<b>-</b>	<b>12,423.44</b>	<b>8,075.24</b>	<b>154,494.38</b>
<b>Unallocated</b>	<b>(164,251.22)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8,075.24)</b>	<b>(156,175.98)</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>	<b>531.23</b>	<b>-</b>	<b>135.22</b>	<b>87.90</b>	<b>1,681.60</b>
<b>Total 1st Tier Allocation</b>	<b>1,352,181.81</b>	<b>97,558.82</b>	<b>63,667.28</b>	<b>27,104.71</b>	<b>203,518.05</b>	<b>(0.00)</b>
<b>2nd Allocation</b>						
Building Use	4.56	0.34	-	0.09	0.06	1.07
Equipment Use	1.04	0.08	-	0.02	0.01	0.24
Other Expenses	13.75	1.02	-	0.26	0.17	3.22
Telephone System	92.48	6.84	-	1.74	1.13	21.64
Facilities Operations	2,052.52	151.71	-	38.62	25.10	480.24
Central Transportation	0.00	0.00	-	0.00	0.00	0.00
Corporation Counsel	8,634.34		-			
Information Technology	412,437.34	30,485.22	-	7,759.87	5,043.92	96,499.58
Risk Management	574.13	42.44	-	10.80	7.02	134.33
DOA & County Manager	71,218.51	5,264.10	-	1,339.95	870.97	16,663.27
County Treasurer	5,369.08	396.85	-	101.02	65.66	1,256.23
County Clerk	9,300.00	687.41	-	174.98	113.73	2,175.96
Family Court Commissioner	-	-	-	-	-	-
	-					
<b>Total 2nd Allocation</b>	<b>509,697.77</b>	<b>37,036.00</b>	<b>-</b>	<b>9,427.35</b>	<b>6,127.77</b>	<b>117,235.78</b>
<b>Unallocated</b>	<b>(123,573.29)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(6,127.77)</b>	<b>(117,445.51)</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>	<b>66.26</b>	<b>-</b>	<b>16.87</b>	<b>10.96</b>	<b>209.74</b>
<b>Total 2nd Tier Allocation</b>	<b>386,124.48</b>	<b>37,102.26</b>	<b>-</b>	<b>9,444.21</b>	<b>10.96</b>	<b>(0.00)</b>
<b>Total Incoming Costs</b>	<b>951,406.88</b>	<b>86,439.87</b>	<b>-</b>	<b>22,002.88</b>	<b>98.86</b>	<b>(0.00)</b>
<b>Total Allocated Cost</b>	<b>\$ 1,738,306.29</b>	<b>\$ 134,661.07</b>	<b>\$ 63,667.28</b>	<b>\$ 36,548.92</b>	<b>\$ 203,529.01</b>	<b>\$ (0.00)</b>



**DEPARTMENT 10  
FISCAL 2013**

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

Department: DOA & County Manager  
Function: Financial Management

Total 1st Tier Allocation	\$ 317,306.75
Total 2nd Tier Allocation	115,219.38
Total Allocated Cost	\$ 432,526.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Telephone System	92	0.90%	2,858.06	-	2,858.06	-	2,858.06
Facilities Operations	446	4.37%	13,855.38	-	13,855.38	-	13,855.38
Corporation Counsel	39	0.38%	1,211.57	-	1,211.57	-	1,211.57
Risk Management	13	0.13%	403.86	-	403.86	-	403.86
DOA & County Manager	813	7.96%	25,256.55	-	25,256.55	-	25,256.55
County Treasurer	656	6.42%	20,379.21	-	20,379.21	8,578.36	28,957.57
County Clerk	79	0.77%	2,454.20	-	2,454.20	1,033.06	3,487.27
Child Support	131	1.28%	4,069.63	-	4,069.63	1,713.06	5,782.68
Human Services	1,770	17.33%	54,986.58	-	54,986.58	23,145.87	78,132.46
Health Care Center	1,455	14.25%	45,200.83	-	45,200.83	19,026.69	64,227.53
Nursing Services	406	3.97%	12,612.74	-	12,612.74	5,309.17	17,921.91
District Attorney	92	0.90%	2,858.06	-	2,858.06	1,203.06	4,061.12
Sheriff	262	2.57%	8,139.26	-	8,139.26	3,426.11	11,565.37
County Jail	354	3.47%	10,997.32	-	10,997.32	4,629.17	15,626.49
Emergency Management	118	1.16%	3,665.77	-	3,665.77	1,543.06	5,208.83
Clerk of Court	1,114	10.91%	34,607.37	-	34,607.37	14,567.52	49,174.89
Courts and Judicial Services	236	2.31%	7,331.54	-	7,331.54	3,086.12	10,417.66
Highway	1,337	13.09%	41,535.06	-	41,535.06	17,483.64	59,018.70
Transit	118	1.16%	3,665.77	-	3,665.77	1,543.06	5,208.83
UW-Extension	26	0.25%	807.71	-	807.71	340.00	1,147.71
Veterans	26	0.25%	807.71	-	807.71	340.00	1,147.71
Planning, Zoning, LCC, Surveyor	92	0.90%	2,858.06	-	2,858.06	1,203.06	4,061.12
Solid Waste & Recycling (ENS)	354	3.47%	10,997.32	-	10,997.32	4,629.17	15,626.49
Register of Deeds	26	0.25%	807.71	-	807.71	340.00	1,147.71
Other Departments	159	1.56%	4,939.47	-	4,939.47	2,079.21	7,018.68
<b>Total</b>	<b>10,214</b>	<b>100.00%</b>	<b>317,306.75</b>	<b>-</b>	<b>317,306.75</b>	<b>115,219.38</b>	<b>432,526.13</b>

Allocation Basis: Accounts Payable Transactions by Department During 2013

Allocation Source: Personnel Records and Reports



**DEPARTMENT 10  
FISCAL 2013**

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

Department: DOA & County Manager  
Function: Human Resources

Total 1st Tier Allocation	\$	298,732.28
Total 2nd Tier Allocation		<u>93,410.42</u>
Total Allocated Cost	\$	392,142.70

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	11.00	3.27%	9,777.02	-	9,777.02		9,777.02
Corporation Counsel	3.00	0.89%	2,666.46	-	2,666.46		2,666.46
Information Technology	14.00	4.17%	12,443.47	-	12,443.47	-	12,443.47
DOA & County Manager	10.00	2.98%	8,888.20	-	8,888.20	-	8,888.20
County Treasurer	3.00	0.89%	2,666.46	-	2,666.46	940.06	3,606.52
County Clerk	4.00	1.19%	3,555.28	-	3,555.28	1,253.41	4,808.69
Child Support	7.00	2.08%	6,221.74	-	6,221.74	2,193.47	8,415.21
Human Services	69.00	20.53%	61,328.55	-	61,328.55	21,621.33	82,949.89
Health Care Center	18.30	5.44%	16,265.40	-	16,265.40	5,734.35	21,999.75
Nursing Services	29.00	8.63%	25,775.77	-	25,775.77	9,087.23	34,863.00
District Attorney	7.00	2.08%	6,221.74	-	6,221.74	2,193.47	8,415.21
Sheriff	54.00	16.07%	47,996.26	-	47,996.26	16,921.04	64,917.30
County Jail	31.00	9.22%	27,553.41	-	27,553.41	9,713.93	37,267.34
Emergency Management	2.00	0.60%	1,777.64	-	1,777.64	626.71	2,404.34
Clerk of Court	14.00	4.17%	12,443.47	-	12,443.47	4,386.94	16,830.41
Courts and Judicial Services	4.00	1.19%	3,555.28	-	3,555.28	1,253.41	4,808.69
Highway	5.80	1.73%	5,155.15	-	5,155.15	1,817.45	6,972.60
Transit	1.00	0.30%	888.82	-	888.82	313.35	1,202.17
UW-Extension	8.00	2.38%	7,110.56	-	7,110.56	2,506.82	9,617.38
Veterans	2.00	0.60%	1,777.64	-	1,777.64	626.71	2,404.34
Planning, Zoning, LCC, Surveyor	16.00	4.76%	14,221.11	-	14,221.11	5,013.64	19,234.76
Solid Waste & Recycling (ENS)	4.00	1.19%	3,555.28	-	3,555.28	1,253.41	4,808.69
Register of Deeds	4.00	1.19%	3,555.28	-	3,555.28	1,253.41	4,808.69
Comm / Emergency Plan	13.00	3.87%	11,554.66	-	11,554.66	4,073.58	15,628.24
Other Departments	2.00	0.60%	1,777.64	-	1,777.64	626.71	2,404.34
<b>Total</b>	<b>336.10</b>	<b>100.00%</b>	<b>298,732.28</b>	<b>-</b>	<b>298,732.28</b>	<b>93,410.42</b>	<b>392,142.70</b>

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

Allocation Source: Financial and Payroll Records/Reports

**DEPARTMENT 10  
FISCAL 2013**

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

Department: DOA & County Manager  
Function: Payroll

Total 1st Tier Allocation	\$ 344,293.93
Total 2nd Tier Allocation	130,937.24
Total Allocated Cost	\$ 475,231.17

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	286	3.05%	10,495.42	-	10,495.42	-	10,495.42
Corporation Counsel	78	0.83%	2,862.39	-	2,862.39	-	2,862.39
Information Technology	354	3.77%	12,990.84	-	12,990.84	-	12,990.84
DOA & County Manager	255	2.72%	9,357.81	-	9,357.81	-	9,357.81
County Treasurer	78	0.83%	2,862.39	-	2,862.39	1,214.54	4,076.93
County Clerk	104	1.11%	3,816.52	-	3,816.52	1,619.39	5,435.91
Child Support	182	1.94%	6,678.91	-	6,678.91	2,833.94	9,512.84
Human Services	1,622	17.29%	59,523.00	-	59,523.00	25,256.30	84,779.29
Health Care Center	1,106	11.79%	40,578.02	-	40,578.02	17,217.73	57,795.75
Nursing Services	674	7.18%	24,733.97	-	24,733.97	10,494.91	35,228.88
District Attorney	182	1.94%	6,678.91	-	6,678.91	2,833.94	9,512.84
Sheriff	1,174	12.51%	43,082.61	-	43,082.61	18,280.45	61,363.07
County Jail	741	7.90%	27,192.69	-	27,192.69	11,538.17	38,730.86
Emergency Management	52	0.55%	1,908.26	-	1,908.26	809.70	2,717.96
Clerk of Court	364	3.88%	13,357.81	-	13,357.81	5,667.87	19,025.69
Courts and Judicial Services	104	1.11%	3,816.52	-	3,816.52	1,619.39	5,435.91
Highway	333	3.55%	12,229.37	-	12,229.37	5,189.06	17,418.43
Transit	26	0.28%	954.13	-	954.13	404.85	1,358.98
UW-Extension	213	2.27%	7,816.52	-	7,816.52	3,316.64	11,133.16
Veterans	52	0.55%	1,908.26	-	1,908.26	809.70	2,717.96
Planning, Zoning, LCC, Surveyor	416	4.43%	15,266.07	-	15,266.07	6,477.57	21,743.64
Solid Waste & Recycling (ENS)	104	1.11%	3,816.52	-	3,816.52	1,619.39	5,435.91
Register of Deeds	104	1.11%	3,816.52	-	3,816.52	1,619.39	5,435.91
Comm / Emergency Plan	332	3.54%	12,183.50	-	12,183.50	5,169.60	17,353.10
Other Departments	446	4.75%	16,366.99	-	16,366.99	6,944.70	23,311.69
<b>Total</b>	<b>9,382.0</b>	<b>100.00%</b>	<b>344,293.93</b>	<b>-</b>	<b>344,293.93</b>	<b>130,937.24</b>	<b>475,231.17</b>

Allocation Basis: Payroll Checks / Direct Deposits by Dept in 2013 with HCC & Highway weighted at 25% - Less Effort Required

Allocation Source: Financial and Payroll Records/Reports

**DEPARTMENT 10  
FISCAL 2013**

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

Department: DOA & County Manager  
Function: Purchasing

Total 1st Tier Allocation \$ 97,558.82  
Total 2nd Tier Allocation 37,102.26  
Total Allocated Cost \$ 134,661.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	9.00	2.57%	2,508.66	-	2,508.66	-	2,508.66
Information Technology	54.00	15.43%	15,051.93	-	15,051.93	-	15,051.93
DOA & County Manager	84.00	24.00%	23,414.12	-	23,414.12	-	23,414.12
County Clerk	13.00	3.71%	3,623.61	-	3,623.61	2,376.01	5,999.62
Human Services	15.00	4.29%	4,181.09	-	4,181.09	2,741.55	6,922.64
Health Care Center	10.00	2.86%	2,787.39	-	2,787.39	1,827.70	4,615.09
Nursing Services	4.00	1.14%	1,114.96	-	1,114.96	731.08	1,846.04
District Attorney	1.00	0.29%	278.74	-	278.74	182.77	461.51
Sheriff	36.00	10.29%	10,034.62	-	10,034.62	6,579.71	16,614.33
Emergency Management	1.00	0.29%	278.74	-	278.74	182.77	461.51
Clerk of Court	1.00	0.29%	278.74	-	278.74	182.77	461.51
Transit	6.00	1.71%	1,672.44	-	1,672.44	1,096.62	2,769.06
UW-Extension	9.00	2.57%	2,508.66	-	2,508.66	1,644.93	4,153.58
Planning, Zoning, LCC, Surveyor	18.00	5.14%	5,017.31	-	5,017.31	3,289.86	8,307.17
Solid Waste & Recycling (ENS)	88.00	25.14%	24,529.07	-	24,529.07	16,083.74	40,612.81
Register of Deeds	1.00	0.29%	278.74	-	278.74	182.77	461.51
<b>Total</b>	<b>350.00</b>	<b>100.00%</b>	<b>97,558.82</b>	<b>-</b>	<b>97,558.82</b>	<b>37,102.26</b>	<b>134,661.07</b>

Allocation Basis: Number of Purchase Orders by Department During 2013

Allocation Source: County Purchasing Director



**DEPARTMENT 10  
FISCAL 2013**

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

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

Total 1st Tier Allocation \$ 27,104.71  
Total 2nd Tier Allocation 9,444.21  
Total Allocated Cost \$ 36,548.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Risk Management	100	100.00%	27,104.71	-	27,104.71	-	27,104.71
Other Departments		0.00%	-	-	-	9,444.21	9,444.21
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>27,104.71</b>	<b>-</b>	<b>27,104.71</b>	<b>9,444.21</b>	<b>36,548.92</b>

Allocation Basis: Direct Allocation to Benefiting Department

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



**DEPARTMENT 10  
FISCAL 2013**

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

**Department: DOA & County Manager  
Function: Department Specific**

Total 1st Tier Allocation \$ 203,518.05  
Total 2nd Tier Allocation 10.96  
Total Allocated Cost \$ 203,529.01

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	964.34	0.47%	958.55	-	958.55	-	958.55
Corporation Counsel	19,571.86	9.56%	19,454.28	-	19,454.28	-	19,454.28
County Treasurer	13,765.94	6.72%	13,683.24	-	13,683.24	0.82	13,684.06
Human Services	82,225.87	40.16%	81,731.88	-	81,731.88	4.89	81,736.77
Nursing Services	33,562.22	16.39%	33,360.59	-	33,360.59	2.00	33,362.59
Sheriff	16,875.29	8.24%	16,773.91	-	16,773.91	1.00	16,774.91
County Jail	17,841.19	8.71%	17,734.01	-	17,734.01	1.06	17,735.07
Register of Deeds	13,149.33	6.42%	13,070.33	-	13,070.33	0.78	13,071.12
Other Departments	6,792.08	3.32%	6,751.28	-	6,751.28	0.40	6,751.68
		-	-			-	
<b>Total</b>	<b>204,748.12</b>	<b>100.00%</b>	<b>203,518.05</b>	<b>-</b>	<b>203,518.05</b>	<b>10.96</b>	<b>203,529.01</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial and Payroll Records/Reports

**DEPARTMENT 10  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: DOA & County Manager

<u>Grantee Department</u>	<u>Total</u>	<u>Financial Management</u>	<u>Human Resources</u>	<u>Payroll</u>
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	2,858.06	2,858.06	-	-
Facilities Operations	42,327.04	13,855.38	9,777.02	10,495.42
Central Transportation	-	-	-	-
Corporation Counsel	27,485.25	1,211.57	2,666.46	2,862.39
Information Technology	46,508.83	-	12,443.47	12,990.84
Risk Management	27,508.57	403.86	-	-
DOA & County Manager	71,218.51	25,256.55	8,888.20	9,357.81
County Treasurer	51,615.63	28,957.57	3,606.52	4,076.93
County Clerk	21,452.22	3,487.27	4,808.69	5,435.91
Family Court Commissioner	-	-	-	-
Child Support	23,710.73	5,782.68	8,415.21	9,512.84
Human Services	334,521.05	78,132.46	82,949.89	84,779.29
Health Care Center	148,638.12	64,227.53	21,999.75	57,795.75
Nursing Services	135,697.75	17,921.91	34,863.00	35,228.88
District Attorney	22,450.68	4,061.12	8,415.21	9,512.84
Sheriff	171,234.98	11,565.37	64,917.30	61,363.07
County Jail	109,359.76	15,626.49	37,267.34	38,730.86
Emergency Management	10,792.64	5,208.83	2,404.34	2,717.96
Clerk of Court	85,492.50	49,174.89	16,830.41	19,025.69
Courts and Judicial Services	20,662.26	10,417.66	4,808.69	5,435.91
Highway	83,409.73	59,018.70	6,972.60	17,418.43
Transit	10,539.04	5,208.83	1,202.17	1,358.98
UW-Extension	29,493.31	1,147.71	9,617.38	11,133.16
Veterans	7,130.38	1,147.71	2,404.34	2,717.96
Planning, Zoning, LCC, Surveyor	60,229.64	4,061.12	19,234.76	21,743.64
Solid Waste & Recycling (ENS)	66,483.90	15,626.49	4,808.69	5,435.91
Register of Deeds	26,645.67	1,147.71	4,808.69	5,435.91
Comm / Emergency Plan	38,573.73	-	15,628.24	17,353.10
Other Departments	62,266.32	7,018.68	2,404.34	23,311.69
	<b>1,738,306.29</b>	<b>432,526.13</b>	<b>392,142.70</b>	<b>475,231.17</b>



**DEPARTMENT 10  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS (continued)**

Department: Department of Administration

<u>Grantee Department</u>	Purchasing	Mail & General Services	Risk Management	Department Specific
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
Facilities Operations	2,508.66	4,732.03	-	958.55
Central Transportation	-	-	-	-
Corporation Counsel	-	1,290.55	-	19,454.28
Information Technology	15,051.93	6,022.58	-	-
Risk Management	-	-	27,104.71	-
DOA & County Manager	23,414.12	4,301.84	-	-
County Treasurer	-	1,290.55	-	13,684.06
County Clerk	5,999.62	1,720.74	-	-
Family Court Commissioner	-	-	-	-
Child Support	-	-	-	-
Human Services	6,922.64	-	-	81,736.77
Health Care Center	4,615.09	-	-	-
Nursing Services	1,846.04	12,475.35	-	33,362.59
District Attorney	461.51	-	-	-
Sheriff	16,614.33	-	-	16,774.91
County Jail	-	-	-	17,735.07
Emergency Management	461.51	-	-	-
Clerk of Court	461.51	-	-	-
Courts and Judicial Services	-	-	-	-
Highway	-	-	-	-
Transit	2,769.06	-	-	-
UW-Extension	4,153.58	3,441.47	-	-
Veterans	-	860.37	-	-
Planning, Zoning, LCC, Surveyor	8,307.17	6,882.95	-	-
Solid Waste & Recycling (ENS)	40,612.81	-	-	-
Register of Deeds	461.51	1,720.74	-	13,071.12
Comm / Emergency Plan	-	5,592.40	-	-
Other Departments	-	13,335.71	9,444.21	6,751.68
	134,661.07	63,667.28	36,548.92	203,529.01



**DEPARTMENT 11  
FISCAL 2013**

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

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

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

- **General Receipts:** Costs related to the receipting of monies are allocated to benefiting departments based on the number of receipts processed during a sample period in 2013.
- **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 2013.

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



**DEPARTMENT 11  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**COUNTY TREASURER**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements	General Government
<b>Expenditures:</b>					
Salaries & Wages	127,557.86	6,633.01	26,149.36	12,628.23	82,147.26
Fringe Benefits	43,327.04	2,253.01	8,882.04	4,289.38	27,902.61
Office Machine Repair	728.95	728.95			
Office Supplies	3,138.34	3,138.34			
Operating Supplies & Expenses	5,298.21	5,298.21			
Publications	1,018.49	1,018.49			
Dues	129.97	129.97			
Conferences, Training & Education	745.31	745.31			
Program Related Travel	193.79	193.79			
Office Equipment	439.54	439.54			
Illegal/Uncollectible Tax Exp	858.70				858.70
<b>Total Expenditures</b>	<b>183,436.20</b>	<b>20,578.61</b>	<b>35,031.40</b>	<b>16,917.61</b>	<b>110,908.58</b>
Disallowed / Capitalized	(124,888.14)				(124,888.14)
General & Administrative Allocation	-	(20,578.61)	4,450.02	2,149.03	13,979.57
<b>Incoming Costs</b>					
<b>1st Allocation</b>					
Building Use	1,267.97		274.19	132.42	861.37
Equipment Use	-		-	-	-
Other Expenses	8,539.30		1,846.58	891.76	5,800.96
Telephone System	101.30		21.91	10.58	68.82
Facilities Operations	9,089.73		1,965.61	949.24	6,174.88
Central Transportation	10.65		2.30	1.11	7.23
Corporation Counsel	14,584.89		3,153.91	1,523.11	9,907.88
Information Technology	10,730.76		2,320.47	1,120.62	7,289.67
Risk Management	954.58		206.42	99.69	648.47
DOA & County Manager	40,881.85		8,840.48	4,269.31	27,772.06
<b>Total 1st Allocation</b>	<b>86,161.03</b>	<b>-</b>	<b>18,631.87</b>	<b>8,997.83</b>	<b>58,531.34</b>
Unallocated	(58,531.34)				(58,531.34)
General & Administrative Allocation					
<b>Total 1st Tier Allocation</b>	<b>86,177.76</b>	<b>-</b>	<b>58,113.29</b>	<b>28,064.47</b>	<b>-</b>
<b>2nd Allocation</b>					
Building Use	1.37		0.30	0.14	0.93
Equipment Use	-		-	-	-
Other Expenses	6.63		1.43	0.69	4.51
Telephone System	72.98		15.78	7.62	49.58
Facilities Operations	616.33		133.28	64.36	418.69
Central Transportation	0.00		0.00	0.00	0.00
Corporation Counsel	1,819.08		393.37	189.97	1,235.75
Information Technology	7,337.65		1,586.73	766.27	4,984.65
Risk Management	172.30		37.26	17.99	117.05
DOA & County Manager	10,733.78		2,321.12	1,120.93	7,291.72
County Treasurer	8,269.64		1,788.27	863.60	5,617.77
County Clerk	7,504.06		1,622.71	783.65	5,097.69
Family Court Commissioner	-		-	-	-
<b>Total 2nd Allocation</b>	<b>36,533.84</b>	<b>-</b>	<b>7,900.25</b>	<b>3,815.24</b>	<b>24,818.34</b>
Unallocated	(24,818.34)				(24,818.34)
General & Administrative Allocation					
<b>Total 2nd Tier Allocation</b>	<b>11,715.49</b>	<b>-</b>	<b>7,900.25</b>	<b>3,815.24</b>	<b>-</b>
Total Incoming Costs	39,345.19	-	26,532.12	12,813.07	-
<b>Total Allocated Cost</b>	<b>\$ 97,893.25</b>	<b>\$ -</b>	<b>\$ 66,013.54</b>	<b>\$ 31,879.71</b>	<b>\$ -</b>



**DEPARTMENT 11  
FISCAL 2013**

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

Department: County Treasurer  
Function: Receipts

Total 1st Tier Allocation	\$ 58,113.29
Total 2nd Tier Allocation	\$ 7,900.25
Total Allocated Cost	\$ 66,013.54

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Information Technology	10	2.83%	1,646.27		1,646.27	-	1,646.27
Risk Management	2	0.57%	329.25		329.25	-	329.25
DOA & County Manager	25	7.08%	4,115.67		4,115.67	-	4,115.67
County Treasurer	45	12.75%	7,408.21		7,408.21	-	7,408.21
County Clerk	18	5.10%	2,963.28		2,963.28	524.74	3,488.02
Child Support	2	0.57%	329.25		329.25	58.30	387.56
Human Services	42	11.90%	6,914.33		6,914.33	1,224.39	8,138.72
Health Care Center	35	9.92%	5,761.94		5,761.94	1,020.33	6,782.27
Nursing Services	40	11.33%	6,585.08		6,585.08	1,166.09	7,751.16
Sheriff	1	0.28%	164.63		164.63	29.15	193.78
County Jail	9	2.55%	1,481.64		1,481.64	262.37	1,744.01
Emergency Management	4	1.13%	658.51		658.51	116.61	775.12
Clerk of Court	2	0.57%	329.25		329.25	58.30	387.56
Courts and Judicial Services	1	0.28%	164.63		164.63	29.15	193.78
Highway	15	4.25%	2,469.40		2,469.40	437.28	2,906.69
Transit	9	2.55%	1,481.64		1,481.64	262.37	1,744.01
UW-Extension	1	0.28%	164.63		164.63	29.15	193.78
Veterans	3	0.85%	493.88		493.88	87.46	581.34
Planning, Zoning, LCC, Surveyor	10	2.83%	1,646.27		1,646.27	291.52	1,937.79
Solid Waste & Recycling (ENS)	32	9.07%	5,268.06		5,268.06	932.87	6,200.93
Register of Deeds	27	7.65%	4,444.93		4,444.93	787.11	5,232.04
Other Departments	20	5.67%	3,292.54		3,292.54	583.04	3,875.58
<b>Total</b>	<b>353</b>	<b>100.00%</b>	<b>58,113.29</b>	<b>-</b>	<b>58,113.29</b>	<b>7,900.25</b>	<b>66,013.54</b>

Allocation Basis: General Receipts Processed by Department During a Sample Period in 2013

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 11  
FISCAL 2013**

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

Department: County Treasurer  
Function: Disbursements

Total 1st Tier Allocation	\$ 28,064.47
Total 2nd Tier Allocation	\$ 3,815.24
Total Allocated Cost	\$ 31,879.71

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Telephone System	92	0.38%	107.97		107.97	-	107.97
Facilities Operations	732	3.06%	859.08		859.08	-	859.08
Corporation Counsel	117	0.49%	137.31		137.31	-	137.31
Information Technology	354	1.48%	415.46		415.46	-	415.46
Risk Management	13	0.05%	15.26		15.26	-	15.26
DOA & County Manager	1,068	4.47%	1,253.41		1,253.41	-	1,253.41
County Treasurer	734	3.07%	861.43		861.43	-	861.43
County Clerk	183	0.77%	214.77		214.77	33.56	248.33
Child Support	313	1.31%	367.34		367.34	57.40	424.74
Human Services	3,392	14.18%	3,980.88		3,980.88	622.09	4,602.96
Health Care Center	5,878	24.58%	6,898.46		6,898.46	1,078.02	7,976.48
Nursing Services	1,080	4.52%	1,267.50		1,267.50	198.07	1,465.57
District Attorney	274	1.15%	321.57		321.57	50.25	371.82
Sheriff	1,436	6.01%	1,685.30		1,685.30	263.36	1,948.66
County Jail	1,095	4.58%	1,285.10		1,285.10	200.82	1,485.92
Emergency Management	170	0.71%	199.51		199.51	31.18	230.69
Clerk of Court	1,478	6.18%	1,734.59		1,734.59	271.06	2,005.65
Courts and Judicial Services	340	1.42%	399.03		399.03	62.36	461.38
Highway	2,670	11.17%	3,133.53		3,133.53	489.67	3,623.21
Transit	144	0.60%	169.00		169.00	26.41	195.41
UW-Extension	239	1.00%	280.49		280.49	43.83	324.32
Veterans	78	0.33%	91.54		91.54	14.31	105.85
Planning, Zoning, LCC, Surveyor	508	2.12%	596.19		596.19	93.17	689.36
Solid Waste & Recycling (ENS)	458	1.92%	537.51		537.51	84.00	621.51
Register of Deeds	130	0.54%	152.57		152.57	23.84	176.41
Comm / Emergency Plan	332	1.39%	389.64		389.64	60.89	450.53
Other Departments	605	2.53%	710.03		710.03	110.96	820.99
		-	-		-	-	-
<b>Total</b>	<b>23,913</b>	<b>100.00%</b>	<b>28,064.47</b>	<b>-</b>	<b>28,064.47</b>	<b>3,815.24</b>	<b>31,879.71</b>

Allocation Basis: Disbursement Processed by Department During 2013

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 11  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**COUNTY TREASURER**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: County Treasurer**

<u>Grantee Department</u>	<b>Total</b>	<b>Receipts</b>	<b>Disbursements</b>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	<b>107.97</b>	-	107.97
Facilities Operations	<b>859.08</b>	-	859.08
Central Transportation	-	-	-
Corporation Counsel	<b>137.31</b>	-	137.31
Information Technology	<b>2,061.73</b>	1,646.27	415.46
Risk Management	<b>344.51</b>	329.25	15.26
DOA & County Manager	<b>5,369.08</b>	4,115.67	1,253.41
County Treasurer	<b>8,269.64</b>	7,408.21	861.43
County Clerk	<b>3,736.36</b>	3,488.02	248.33
Family Court Commissioner	-	-	-
Child Support	<b>812.30</b>	387.56	424.74
Human Services	<b>12,741.69</b>	8,138.72	4,602.96
Health Care Center	<b>14,758.75</b>	6,782.27	7,976.48
Nursing Services	<b>9,216.73</b>	7,751.16	1,465.57
District Attorney	<b>371.82</b>	-	371.82
Sheriff	<b>2,142.44</b>	193.78	1,948.66
County Jail	<b>3,229.93</b>	1,744.01	1,485.92
Emergency Management	<b>1,005.81</b>	775.12	230.69
Clerk of Court	<b>2,393.21</b>	387.56	2,005.65
Courts and Judicial Services	<b>655.16</b>	193.78	461.38
Highway	<b>6,529.89</b>	2,906.69	3,623.21
Transit	<b>1,939.42</b>	1,744.01	195.41
UW-Extension	<b>518.10</b>	193.78	324.32
Veterans	<b>687.18</b>	581.34	105.85
Planning, Zoning, LCC, Surveyor	<b>2,627.15</b>	1,937.79	689.36
Solid Waste & Recycling (ENS)	<b>6,822.44</b>	6,200.93	621.51
Register of Deeds	<b>5,408.45</b>	5,232.04	176.41
Comm / Emergency Plan	<b>450.53</b>	-	450.53
Other Departments	<b>4,696.57</b>	3,875.58	820.99
	<b><u>97,893.25</u></b>	<b><u>66,013.54</u></b>	<b><u>31,879.71</u></b>



**DEPARTMENT 12  
FISCAL 2013**

**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 2013.

Note: the Highway has been weighted at 25% to reflect the reduced amount of work required for this department. Additionally, during 2013 accounts payable activity was completely transferred to the Financial Services unit in the Department of Administration.

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

**DEPARTMENT 12  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**COUNTY CLERK**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: County Clerk

Functions:	Total	General & Administrative	General Accounting	General Government
<b>Expenditures:</b>				
Salaries & Wages	91,166.88	17,595.21	40,478.09	33,093.58
Fringe Benefits	55,042.72	10,623.24	24,438.97	19,980.51
Office Supplies	2,458.26	2,458.26	-	-
Printing & Duplicating	47,245.04	895.00	-	46,350.04
Dues & Subscriptions	4,113.14	50.00	-	4,063.14
Legislative Support	2,031.96	-	-	2,031.96
Operating Expenditures	2,320.34	915.04	-	1,405.30
Rents & Leases	1,283.35	1,283.35	-	-
<b>Total Expenditures</b>	<b>205,661.69</b>	<b>33,820.10</b>	<b>64,917.06</b>	<b>106,924.52</b>
Disallowed / Capitalized	(122,137.28)	-	-	(122,137.28)
General & Administrative Allocation	0.00	(33,820.10)	18,607.34	15,212.76
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Use	1,318.17	-	725.24	592.93
Equipment Use	-	-	-	-
Other Expenses	3,451.40	-	1,898.91	1,552.49
Telephone System	45.78	-	25.19	20.59
Facilities Operations	9,449.54	-	5,199.00	4,250.53
Central Transportation	-	-	-	-
Corporation Counsel	4,227.59	-	2,325.96	1,901.63
Information Technology	1,676.68	-	922.49	754.19
Risk Management	1,185.66	-	652.33	533.33
DOA & County Manager	15,170.35	-	8,346.51	6,823.84
County Treasurer	3,178.05	-	1,748.52	1,429.53
<b>Total 1st Allocation</b>	<b>39,703.21</b>	<b>-</b>	<b>21,844.15</b>	<b>17,859.07</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(17,859.07)	-	-	(17,859.07)
<b>Total 1st Tier Allocation</b>	<b>105,368.55</b>	<b>-</b>	<b>105,368.55</b>	<b>-</b>
<b>2nd Allocation</b>				
Building Use	1.42	-	0.78	0.64
Equipment Use	-	-	-	-
Other Expenses	2.70	-	1.49	1.22
Telephone System	32.98	-	18.15	14.84
Facilities Operations	640.73	-	352.52	288.21
Central Transportation	-	-	-	-
Corporation Counsel	527.28	-	290.10	237.18
Information Technology	1,146.51	-	630.79	515.72
Risk Management	208.91	-	114.94	93.97
DOA & County Manager	6,281.87	-	3,456.20	2,825.68
County Treasurer	558.30	-	307.17	251.13
County Clerk	903.69	-	497.20	406.49
Family Court Commissioner	-	-	-	-
<b>Total 2nd Allocation</b>	<b>10,304.41</b>	<b>-</b>	<b>5,669.34</b>	<b>4,635.07</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(4,635.07)	-	-	(4,635.07)
<b>Total 2nd Tier Allocation</b>	<b>5,669.34</b>	<b>-</b>	<b>5,669.34</b>	<b>-</b>
Total Incoming Costs	27,513.49	-	27,513.49	-
<b>Total Allocated Cost</b>	<b>\$ 111,037.89</b>	<b>\$ -</b>	<b>\$ 111,037.89</b>	<b>\$ -</b>



**DEPARTMENT 12  
FISCAL 2013**

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

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

Total 1st Tier Allocation \$ 105,368.55  
Total 2nd Tier Allocation \$ 5,669.34  
Total Allocated Cost \$ 111,037.89

	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated	
	Allocation Units	Percentage					
<b>Grantee Department</b>							
Telephone System	92.0	1.00%	1,052.40	1,052.40	-	1,052.40	
Facilities Operations	446.0	4.84%	5,101.85	5,101.85	-	5,101.85	
Corporation Counsel	39.0	0.42%	446.13	446.13	-	446.13	
Risk Management	13.0	0.14%	148.71	148.71	-	148.71	
DOA & County Manager	813.0	8.83%	9,300.00	9,300.00	-	9,300.00	
County Treasurer	656.0	7.12%	7,504.06	7,504.06	-	7,504.06	
County Clerk	79.0	0.86%	903.69	903.69	-	903.69	
Child Support	131.0	1.42%	1,498.52	1,498.52	105.00	1,603.52	
Human Services	1770.0	19.22%	20,247.23	20,247.23	1,418.69	21,665.92	
Health Care Center	1455.0	15.80%	16,643.91	16,643.91	1,166.21	17,810.12	
Nursing Services	406.0	4.41%	4,644.28	4,644.28	325.42	4,969.70	
District Attorney	92.0	1.00%	1,052.40	1,052.40	73.74	1,126.14	
Sheriff	262.0	2.84%	2,997.05	2,997.05	210.00	3,207.05	
County Jail	354.0	3.84%	4,049.45	4,049.45	283.74	4,333.18	
Emergency Management	118.0	1.28%	1,349.82	1,349.82	94.58	1,444.39	
Clerk of Court	1114.0	12.09%	12,743.17	12,743.17	892.89	13,636.07	
Courts and Judicial Services	236.0	2.56%	2,699.63	2,699.63	189.16	2,888.79	
Highway	334.3	3.63%	3,823.52	3,823.52	267.91	4,091.43	
Transit	118.0	1.28%	1,349.82	1,349.82	94.58	1,444.39	
UW-Extension	26.0	0.28%	297.42	297.42	20.84	318.26	
Veterans	26.0	0.28%	297.42	297.42	20.84	318.26	
Planning, Zoning, LCC, Surveyor	92.0	1.00%	1,052.40	1,052.40	73.74	1,126.14	
Solid Waste & Recycling (ENS)	354.0	3.84%	4,049.45	4,049.45	283.74	4,333.18	
Register of Deeds	26.0	0.28%	297.42	297.42	20.84	318.26	
Comm / Emergency Plan	0.0	0.00%	-	-	-	-	
Other Departments	159.0	1.73%	1,818.82	1,818.82	127.44	1,946.26	
<b>Total</b>	<b>9,211.25</b>	<b>100.00%</b>	<b>105,368.55</b>	<b>-</b>	<b>105,368.55</b>	<b>5,669.34</b>	<b>111,037.89</b>

Allocation Basis: AP Checks by Department During 2013 with Highway weighted @ 25% for Reduced Effort Required

Allocation Source: Finance Department Accounting Records and Reports



**DEPARTMENT 12  
FISCAL 2013**

**DUNN COUNTY, WISCONSIN**

**COUNTY CLERK**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**  
Department: County Clerk

<u>Grantee Department</u>	<b>Total</b>	<b>General Accounting</b>
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	<b>1,052.40</b>	1,052.40
Facilities Operations	<b>5,101.85</b>	5,101.85
Central Transportation	-	-
Corporation Counsel	<b>446.13</b>	446.13
Information Technology	-	-
Risk Management	<b>148.71</b>	148.71
DOA & County Manager	<b>9,300.00</b>	9,300.00
County Treasurer	<b>7,504.06</b>	7,504.06
County Clerk	<b>903.69</b>	903.69
Family Court Commissioner	-	-
Child Support	<b>1,603.52</b>	1,603.52
Human Services	<b>21,665.92</b>	21,665.92
Health Care Center	<b>17,810.12</b>	17,810.12
Nursing Services	<b>4,969.70</b>	4,969.70
District Attorney	<b>1,126.14</b>	1,126.14
Sheriff	<b>3,207.05</b>	3,207.05
County Jail	<b>4,333.18</b>	4,333.18
Emergency Management	<b>1,444.39</b>	1,444.39
Clerk of Court	<b>13,636.07</b>	13,636.07
Courts and Judicial Services	<b>2,888.79</b>	2,888.79
Highway	<b>4,091.43</b>	4,091.43
Transit	<b>1,444.39</b>	1,444.39
UW-Extension	<b>318.26</b>	318.26
Veterans	<b>318.26</b>	318.26
Planning, Zoning, LCC, Surveyor	<b>1,126.14</b>	1,126.14
Solid Waste & Recycling (ENS)	<b>4,333.18</b>	4,333.18
Register of Deeds	<b>318.26</b>	318.26
Comm / Emergency Plan	-	-
Other Departments	<b>1,946.26</b>	1,946.26
	<hr/> <b>111,037.89</b> <hr/>	<hr/> <b>111,037.89</b> <hr/>

**DEPARTMENT 13  
FISCAL 2013**

**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.

**DEPARTMENT 13  
FISCAL 2013**

**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	34,416.59		7,431.00	26,985.59
<b>Total Expenditures</b>	<b>34,416.59</b>	<b>-</b>	<b>7,431.00</b>	<b>26,985.59</b>
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Use	1,588.17		342.91	1,245.26
Equipment Use	-		-	-
Other Expenses	263.78		56.95	206.83
Telephone System	-		-	-
Facilities Operations	2,570.82		555.08	2,015.75
Central Transportation	-		-	-
Corporation Counsel	-		-	-
Information Technology	-		-	-
Risk Management	105.04		22.68	82.36
DOA & County Manager	-		-	-
County Treasurer	-		-	-
County Clerk	-		-	-
<b>Total 1st Allocation</b>	<b>4,527.82</b>	<b>-</b>	<b>977.62</b>	<b>3,550.20</b>
General & Administrative Allocation	-			
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>38,944.41</b>	<b>-</b>	<b>8,408.62</b>	<b>30,535.79</b>
2nd Allocation				
Family Court Commissioner	-	-	-	-
Building Use	1.72	-	0.37	1.35
Equipment Use	-	-	-	-
Other Expenses	0.26	-	0.06	0.20
Telephone System	-	-	-	-
Facilities Operations	178.42	-	38.52	139.90
Central Transportation	-	-	-	-
Corporation Counsel	-	-	-	-
Information Technology	-	-	-	-
Risk Management	25.11	-	5.42	19.69
DOA & County Manager	-	-	-	-
County Treasurer	-	-	-	-
County Clerk	-	-	-	-
<b>Total 2nd Allocation</b>	<b>205.50</b>	<b>-</b>	<b>44.37</b>	<b>161.13</b>
General & Administrative Allocation				
Unallocated	-			
<b>Total 2nd Tier Allocation</b>	<b>205.50</b>	<b>-</b>	<b>44.37</b>	<b>161.13</b>
Total Incoming Costs	4,733.32	-	1,021.99	3,711.33
<b>Total Allocated Cost</b>	<b>\$ 39,149.91</b>	<b>\$ -</b>	<b>\$ 8,452.99</b>	<b>\$ 30,696.92</b>



**DEPARTMENT 13  
FISCAL 2013**

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

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

Total 1st Tier Allocation           \$ 8,408.62  
Total 2nd Tier Allocation         \$ 44.37  
  
Total Allocated Cost               \$ 8,452.99

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100	100.00%	8,408.62	(7,431.00)	977.62	44.37	1,021.99
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>8,408.62</b>	<b>(7,431.00)</b>	<b>977.62</b>	<b>44.37</b>	<b>1,021.99</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports

**DEPARTMENT 13  
FISCAL 2013**

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

Department: Family Court Commissioner  
Function: Courts and Judicial Services

Total 1st Tier Allocation \$ 30,535.79  
Total 2nd Tier Allocation \$ 161.13  
Total Allocated Cost \$ 30,696.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Courts and Judicial Services	100	100.00%	30,535.79		30,535.79	161.13	30,696.92
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>30,535.79</b>	<b>-</b>	<b>30,535.79</b>	<b>161.13</b>	<b>30,696.92</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports



**DEPARTMENT 13  
FISCAL 2013**

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

**Department: Family Court Commissioner**

<u>Grantee Department</u>	<b>Total</b>	<b>Child Support</b>	<b>Courts and Judicial Services</b>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	-	-	-
Central Transportation	-	-	-
Corporation Counsel	-	-	-
Information Technology	-	-	-
Risk Management	-	-	-
DOA & County Manager	-	-	-
County Treasurer	-	-	-
County Clerk	-	-	-
Family Court Commissioner	-	-	-
Child Support	<b>1,021.99</b>	1,021.99	-
Human Services	-	-	-
Health Care Center	-	-	-
Nursing Services	-	-	-
District Attorney	-	-	-
Sheriff	-	-	-
County Jail	-	-	-
Emergency Management	-	-	-
Clerk of Court	-	-	-
Courts and Judicial Services	<b>30,696.92</b>	-	30,696.92
Highway	-	-	-
Transit	-	-	-
UW-Extension	-	-	-
Veterans	-	-	-
Planning, Zoning, LCC, Surveyor	-	-	-
Solid Waste & Recycling (ENS)	-	-	-
Register of Deeds	-	-	-
Comm / Emergency Plan	-	-	-
	<b><u>31,718.91</u></b>	<b><u>1,021.99</u></b>	<b><u>30,696.92</u></b>

