

CENTRAL SERVICES COST ALLOCATION PLAN

DUNN COUNTY
WISCONSIN

Based on 2011 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 2013 based on actual expenditures and offsetting revenues occurring during fiscal year 2011.

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 2011. When the 2011 fixed costs are compared to the 2009 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2011 fixed costs the resulting total is referred to as the Proposed Cost for 2013. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

CERTIFICATE OF COST ALLOCATION PLAN

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

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2011 are allowable in accordance with requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal Awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental unit: Dunn County, Wisconsin

Signature:

Tonya Kusmirek

Name of Official:

Tonya Kusmirek

Title:

Finance Manager

Date of Execution:

07-09-12

DUNN COUNTY, WISCONSON

COST ALLOCATION PLAN

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**SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2011**

Central Service Departments	Child Support	Human Services	Health Care Center	Nursing Services
Building Use	\$ 11,882	\$ 10,023	\$ -	\$ 13,165
Equipment Use	-	-	-	-
Other Expenses	7,252	55,066	96,019	26,089
Telephone System	149	739	-	253
Facilities Operations	19,761	167,252	-	102,582
Transportation Pool	208	15,056	441	7,417
Corporation Counsel	15,106	125,050	13,101	4,367
Management Information Systems	39,754	320,447	317,567	100,696
Risk Management	1,670	17,706	-	10,880
Department of Administration	11,618	184,833	54,812	61,941
County Treasurer	1,488	12,844	13,724	7,346
County Clerk	1,849	29,516	11,440	8,493
Family Court Commissioner	2,038	-	-	-
Total Allocated Costs	112,775	938,533	507,104	343,228
Rollforward Adjustment	21,707	129,711	235,157	46,552
Total Proposed Costs	\$ 134,482	\$ 1,068,243	\$ 742,261	\$ 389,780



**SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2011**

Central Service Departments	District Attorney	Sheriff	County Jail	Emergency Management
Building Use	\$ 12,613	\$ 68,487	\$ 224,232	\$ 1,672
Equipment Use	-	-	-	-
Other Expenses	5,533	63,947	49,075	1,601
Telephone System	105	170	168	16
Facilities Operations	20,977	113,898	372,911	2,781
Transportation Pool	104	-	86	-
Corporation Counsel	2,183	10,917	5,770	2,183
Management Information Systems	1,800	248,963	90,513	257
Risk Management	2,139	65,289	4,168	433
Department of Administration	16,380	81,672	51,935	3,743
County Treasurer	395	4,703	3,631	132
County Clerk	2,773	6,644	6,452	924
Family Court Commissioner	-	-	-	-
Total Allocated Costs	65,002	664,690	808,941	13,741
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 65,002	\$ 664,690	\$ 808,941	\$ 13,741



**SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2011**

Central Service Departments	Clerk of Court	Courts and Judicial Services	Highway	UW-Extension
Building Use	\$ 17,729	\$ 83,850	\$ -	\$ 2,294
Equipment Use	-	-	-	-
Other Expenses	12,789	3,982	54,377	1,872
Telephone System	146	89	96	76
Facilities Operations	29,484	139,448	-	17,873
Transportation Pool	10	-	122	335
Corporation Counsel	2,183	2,183	6,550	-
Management Information Systems	10,286	4,371	33,428	23,914
Risk Management	3,185	(74)	643	819
Department of Administration	34,279	7,642	30,965	7,899
County Treasurer	2,021	588	5,046	906
County Clerk	18,259	3,313	4,844	1,657
Family Court Commissioner	-	20,155	-	-
Total Allocated Costs	130,371	265,548	136,072	57,644
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 130,371	\$ 265,548	\$ 136,072	\$ 57,644



**SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2011**

Central Service Departments	Veterans	Planning, Zoning, LCC, Surveyor	Solid Waste & Recycling (ENS)	Register of Deeds
Building Use	\$ 1,547	\$ 2,294	\$ -	\$ 3,216
Equipment Use	-	-	-	-
Other Expenses	2,171	12,537	3,093	4,109
Telephone System	50	145	-	44
Facilities Operations	12,056	17,873	-	25,057
Transportation Pool	414	399	115	48
Corporation Counsel	2,183	17,467	2,183	4,367
Management Information Systems	14,143	91,805	-	31,628
Risk Management	168	11,520	1,914	784
Department of Administration	13,844	75,568	27,681	6,549
County Treasurer	2,712	3,699	9,430	5,616
County Clerk	732	2,023	7,569	192
Family Court Commissioner	-	-	-	-
Total Allocated Costs	50,020	235,328	51,986	81,610
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 50,020	\$ 235,328	\$ 51,986	\$ 81,610



**SUMMARY OF ALLOCATED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2011**

	Comm / Emergency Plan	Other Departments	Total Allocated Costs
Central Service Departments			
Building Use	\$ 8,654	\$ 71,896	\$ 533,553
Equipment Use	-	-	-
Other Expenses	11,764	5,523	416,799
Telephone System	45	155	2,443
Facilities Operations	14,585	277,751	1,334,288
Transportation Pool	46	762	25,563
Corporation Counsel	2,183	-	217,980
Management Information Systems	192,854	22,274	1,544,699
Risk Management	13,621	199,504	334,370
Department of Administration	24,315	262,475	958,152
County Treasurer	981	6,186	81,450
County Clerk	1,657	7,725	116,061
Family Court Commissioner	-	-	22,193
Total Allocated Costs	270,706	854,252	5,587,551
Rollforward Adjustment	-	-	433,126
Total Proposed Costs	\$ 270,706	\$ 854,252	\$ 6,020,677



**SCHEDULE OF FIXED COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2011**

<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	\$ -	\$ 553,045	\$ -	\$ -	\$ 553,045
Equipment Use	-	170,038	-	-	170,038
Other Expenses	465,918	-	-	-	465,918
Telephone System	3,968	-	-	(3,258)	709
Facilities Operations	1,582,221	(200)	-	(250,233)	1,331,788
Transportation Pool	23,524	-	-	-	23,524
Corporation Counsel	341,697	-	-	-	307,547
Management Information Systems	1,512,479	-	-	(34,150)	1,482,303
Risk Management	287,689	(76,033)	-	(30,176)	211,656
Department of Administration	1,115,984	(32,054)	(111,374)	-	972,557
County Treasurer	238,897	-	(161,534)	-	77,363
County Clerk	236,592	-	(128,802)	-	107,790
Family Court Commissioner	28,998	-	-	(11,809)	17,189
less unallocated incoming costs					(133,875)
	<u>\$ 5,837,965</u>	<u>\$ 614,796</u>	<u>\$ (401,709)</u>	<u>\$ (329,626)</u>	<u>\$ 5,587,551</u>



**SCHEDULE OF DEPARTMENTAL COSTS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2011**

<u>Grantee Department</u>	<u>Final Costs 2011</u>	<u>Fixed Costs 2009</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	112,774.75	91,068	21,706.75	134,481.50
Human Services	938,532.58	808,822	129,710.58	1,068,243.16
Health Care Center	507,103.88	271,947	235,156.88	742,260.77
Nursing Services	343,227.99	296,676	46,551.99	389,779.97
District Attorney	65,002.10	-	-	65,002.10
Sheriff	664,690.49	-	-	664,690.49
County Jail	808,940.62	-	-	808,940.62
Emergency Management	13,741.18	-	-	13,741.18
Clerk of Court	130,370.52	-	-	130,370.52
Courts and Judicial Services	265,547.69	-	-	265,547.69
Highway	136,072.29	-	-	136,072.29
UW-Extension	57,644.26	-	-	57,644.26
Veterans	50,020.39	-	-	50,020.39
Planning, Zoning, LCC, Surveyor	235,327.99	-	-	235,327.99
Solid Waste & Recycling (ENS)	51,986.26	-	-	51,986.26
Register of Deeds	81,609.71	-	-	81,609.71
Comm / Emergency Plan	270,706.13	-	-	270,706.13
Other Departments	854,251.72	-	-	854,251.72
	<u>5,587,550.54</u>	<u>1,468,513</u>	<u>433,126.20</u>	<u>6,020,676.74</u>



**SCHEDULE OF ALLOCATION BASIS
DUNN COUNTY, WISCONSIN
FISCAL YEAR 2011**

Number	Departmental Function	Allocation Base
1	Building Use 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	Equipment Use Equipment Use Charge	Equipment Inventory Depreciation by Central Services Department effective 12/31/2011
3	Other Expenses General Audit Cost Allocation Plan Pension Obligation Bond	Voucher and Receipt Transactions during a Sample Period in 2011 for Departments not Direct Billed for Audit Services Number of Departmental Cost Functions Analyzed State Pension Retirement Payments by Department During 2011 w/o Pension Obligation Debt
4	Telephone System Phone System	VoIP Telephone Charges by Department During 2011
5	Facilities Operations 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	Transportation Pool Central Transportation	Transportation Use (Mileage) by Participating Department During 2011
7	Corporation Counsel Departmental Counseling Child Support	Allocation to Benefiting Department Based on Services Provided During 2011 Direct Allocation to Benefiting Department
8	Management Information Systems Operations	Work Order and Project Hours by Benefiting Department during 2011
9	Risk Management Property Insurance Employee 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	Department of Administration Financial Management Human Resources Payroll Purchasing Mail & General Services Risk Management Department Specific	Accounts Payable Transactions by Department During 2011 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 2011 Number of Employees by Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
11	County Treasurer Receipts Disbursements	General Receipts Processed by Department During 2011 Disbursement Processed by Department During 2011
12	County Clerk General Accounting	Accounts Payable Checks by Department During 2009 with Highway weighted @ 25% and HCC & Human Services Weighted @50%
13	Family Court Commissioner Child Support Courts and Judicial Services	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department



**DEPARTMENT 1
FISCAL 2011**

DUNN COUNTY, WISCONSIN

BUILDING USE

NATURE AND EXTENT OF SERVICES

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

Administrative Center originally served as the County Courthouse and City Hall for the City of Menomonie and continues to provide many of the governmental central services and support. According to historical records, this property was originally constructed in 1960 for \$903,624. The County's Fixed Asset Report lists the value of this facility at \$3,511,252. 2011 Depreciation Expense is reported at \$3,472.32.

Annex serves as the primary Human Services facility for Dunn County. This building was purchased in 1982 for \$462,500 and with improvements its value is recorded at \$500,650, with 2011 Depreciation Expense of \$10,013.

Maintenance Shop was constructed in 1985 for \$42,466 and with improvements its value is reported at \$74,450, with 2011 Depreciation Expense of \$1,489.

Judicial Center was constructed in 1998. Historical records report improvements bringing the value of this property to \$13,065,133. The 2011 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 2011**

DUNN COUNTY, WISCONSIN

BUILDING USE

DEPARTMENTAL COSTS BY FUNCTION

Department: Building Use

Functions:	Total	Administrative Center	Annex	Maintenance Shop	Judicial Building
Cost Adjustments:					
Building Depreciation	276,276.98	3,472.32	10,013.00	1,489.00	261,302.66
Interest Expense	276,768.23	52,252.03			224,516.21
Total Cost Adjustments	553,045.21	55,724.35	10,013.00	1,489.00	485,818.87
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	553,045.21	55,724.35	10,013.00	1,489.00	485,818.87
2nd Allocation					
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Other Expenses	527.57	53.16	9.55	1.42	463.44
Telephone System	-	-	-	-	-
Facilities Operations	-	-	-	-	-
Transportation Pool	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Management Information Systems	-	-	-	-	-
Risk Management	-	-	-	-	-
Department of Administration	-	-	-	-	-
County Treasurer	-	-	-	-	-
County Clerk	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Total 2nd Allocation	527.57	53.16	9.55	1.42	463.44
Total 2nd Tier Allocation	527.57	53.16	9.55	1.42	463.44
Unallocated	-	-	-	-	-
Total Incoming Costs	527.57	53.16	9.55	1.42	463.44
Total Allocated Cost	553,572.78	55,777.50	10,022.55	1,490.42	486,282.31



**DEPARTMENT 1
FISCAL 2011**

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

Department: Building Use
Function: Administrative Center

Total 1st Tier Allocation \$ 55,724.35
Total 2nd Tier Allocation \$ 53.16
Total Allocated Cost \$ 55,777.50

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	440	1.29%	721.20	-			
Corporation Counsel	1,396	4.11%	2,288.18	-	721.20	0.69	721.89
Management Information Systems	3,213	9.45%	5,266.42	-	2,288.18	2.18	2,290.36
Department of Administration	3,197	9.40%	5,240.19	-	5,266.42	5.02	5,271.44
County Treasurer	960	2.82%	1,573.53	-	5,240.19	5.00	5,245.19
County Clerk	998	2.94%	1,635.82	-	1,573.53	1.50	1,575.03
Nursing Services	8,024	23.60%	13,152.11	-	1,635.82	1.56	1,637.38
UW-Extension	1,398	4.11%	2,291.46	-	13,152.11	12.55	13,164.65
Veterans	943	2.77%	1,545.67	-	2,291.46	2.19	2,293.64
Planning, Zoning, LCC, Surveyor	1,398	4.11%	2,291.46	-	1,545.67	1.47	1,547.14
Register of Deeds	1,960	5.77%	3,212.63	-	2,291.46	2.19	2,293.64
Other Departments	10,070	29.62%	16,505.70	-	3,212.63	3.06	3,215.69
Total	33,997	100.00%	55,724.35	-	55,724.35	53.16	55,777.50

Allocation Basis:

Usable Square Footage by Benefiting Department

Allocation Source:

Square Footage Measurements Provided by Maintenance and Finance Departments



**DEPARTMENT 1
FISCAL 2011**

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

Department: Building Use
Function: Annex

Total 1st Tier Allocation \$ 10,013.00
Total 2nd Tier Allocation \$ 9.55
Total Allocated Cost \$ 10,022.55

	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	9.55	10,022.55
Total	13,888	100.00%	10,013.00	-	10,013.00	9.55	10,022.55

Allocation Basis: Direct Allocation to Benefiting Department

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



**DEPARTMENT 1
FISCAL 2011**

**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 \$ 1.42
Total Allocated Cost \$ 1,490.42

	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	1.42	1,490.42
Total	1,350	100.00%	1,489.00	-	1,489.00	1.42	1,490.42

Allocation Basis:

Usable Square Footage by Benefiting Department

Allocation Source:

Square Footage Measurements Provided by Maintenance and Finance departments



**DEPARTMENT 1
FISCAL 2011**

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

Department: Building Use
Function: Judicial Building

Total 1st Tier Allocation \$ 485,818.87
Total 2nd Tier Allocation \$ 463.44
Total Allocated Cost \$ 486,282.31

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Family Court Commissioner	340.0	0.37%	1,785.92	-	1,785.92	1.70	1,787.63
Child Support	2,260.0	2.44%	11,871.15	-	11,871.15	11.32	11,882.47
District Attorney	2,399.0	2.59%	12,601.28	-	12,601.28	12.02	12,613.30
Sheriff	13,026.0	14.08%	68,421.94	-	68,421.94	65.27	68,487.21
County Jail	42,648.0	48.11%	224,018.02	-	224,018.02	213.70	224,231.72
Emergency Management	318.0	0.34%	1,670.37	-	1,670.37	1.59	1,671.96
Clerk of Court	3,372.0	3.65%	17,712.17	-	17,712.17	16.90	17,729.07
Courts and Judicial Services	15,948.0	17.24%	83,770.39	-	83,770.39	79.91	83,850.30
Comm / Emergency Plan	1,646.0	1.78%	8,645.98	-	8,645.98	8.25	8,654.23
Other Departments	10,532.0	11.39%	55,321.65	-	55,321.65	52.77	55,374.43
Total	92,489.0	100.00%	485,818.87	-	485,818.87	463.44	486,282.31

Allocation Basis: Usable square footage by Benefiting Department

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



**DEPARTMENT 1
FISCAL 2011**

DUNN COUNTY, WISCONSIN

BUILDING USE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Use

<u>Grantee Department</u>	Total	Administrative Center	Annex	Maintenance Shop	Judicial Building
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Other Expenses	-	-	-	-	-
Telephone System	-	-	-	-	-
Facilities Operations	-	-	-	-	-
Transportation Pool	2,212.31	721.89	-	-	-
Corporation Counsel	-	-	-	1,490.42	-
Management Information Systems	2,290.36	2,290.36	-	-	-
Risk Management	5,271.44	5,271.44	-	-	-
Department of Administration	-	-	-	-	-
County Treasurer	5,245.19	5,245.19	-	-	-
County Clerk	1,575.03	1,575.03	-	-	-
Family Court Commissioner	1,637.38	1,637.38	-	-	-
Child Support	1,787.63	-	-	-	-
Human Services	11,882.47	-	-	-	1,787.63
Health Care Center	10,022.55	-	10,022.55	-	11,882.47
Nursing Services	-	-	-	-	-
District Attorney	13,164.65	13,164.65	-	-	-
Sheriff	12,613.30	-	-	-	-
County Jail	68,487.21	-	-	-	12,613.30
Emergency Management	224,231.72	-	-	-	68,487.21
Clerk of Court	1,671.96	-	-	-	224,231.72
Courts and Judicial Services	17,729.07	-	-	-	1,671.96
Highway	83,850.30	-	-	-	17,729.07
UW-Extension	-	-	-	-	83,850.30
Veterans	2,293.64	2,293.64	-	-	-
Planning, Zoning, LCC, Surveyor	1,547.14	1,547.14	-	-	-
Solid Waste & Recycling (ENS)	2,293.64	2,293.64	-	-	-
Register of Deeds	-	-	-	-	-
Comm / Emergency Plan	3,215.69	3,215.69	-	-	-
Other Departments	8,654.23	-	-	-	-
	71,895.87	16,521.44	-	-	8,654.23
					55,374.43
	553,572.78	55,777.50	10,022.55	1,490.42	486,282.31



**DEPARTMENT 2
FISCAL 2011**

**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 \$170,037.93 was recorded as allowable depreciation for the central services departments during 2011. Costs have been allocated based on these departmental depreciation records.

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



**DEPARTMENT 2
FISCAL 2011**

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

Department: Equipment Use

Functions:	Total	Equipment Use Charge
Cost Adjustments:		
Equipment Use Charge	170,037.93	170,037.93
Total Cost Adjustments	<u>170,037.93</u>	<u>170,037.93</u>
Incoming Costs		
1st Allocation		
Building Use	-	-
Total 1st Allocation	-	-
Unallocated	<u>-</u>	<u>-</u>
Total 1st Tier Allocation	170,037.93	170,037.93
2nd Allocation		
Equipment Use	-	-
Other Expenses	131.89	131.89
Telephone System	-	-
Facilities Operations	-	-
Transportation Pool	-	-
Corporation Counsel	-	-
Management Information Systems	-	-
Risk Management	-	-
Department of Administration	-	-
County Treasurer	-	-
County Clerk	-	-
Family Court Commissioner	-	-
Building Use	-	-
Total 2nd Allocation	<u>131.89</u>	<u>131.89</u>
Total 2nd Tier Allocation	131.89	131.89
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	<u><u>170,169.82</u></u>	<u><u>170,169.82</u></u>
Sequoia Consulting Group		



**DEPARTMENT 2
FISCAL 2011**

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

Department: Equipment Use
Function: Equipment Use Charge

Total 1st Tier Allocation \$ 170,037.93
Total 2nd Tier Allocation \$ 131.89
Total Allocated Cost \$ 170,169.82

	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	1.09%	1,860.00	-	1,860.00	1.44	1,861.44
Facilities Operations	36,167.39	21.27%	36,167.39	-	36,167.39	28.05	36,195.44
Management Information Systems	130,622.94	76.82%	130,622.94	-	130,622.94	101.32	130,724.26
Department of Administration	1,387.60	0.82%	1,387.60	-	1,387.60	1.08	1,388.68
Total	170,037.93	100.00%	170,037.93	-	170,037.93	131.89	170,169.82

Allocation Basis: Equipment Inventory Depreciation by Central Services Department effective 12/31/2011

Allocation Source: Fixed Asset Management System Records



**DEPARTMENT 2
FISCAL 2011**

**DUNN COUNTY, WISCONSIN
EQUIPMENT USE CHARGE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Equipment Use

<u>Grantee Department</u>	Total	Equipment Use Charge
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	1,861.44	-
Facilities Operations	36,195.44	1,861.44
Transportation Pool	-	36,195.44
Corporation Counsel	-	-
Management Information Systems	-	-
Risk Management	130,724.26	130,724.26
Department of Administration	-	-
County Treasurer	1,388.68	1,388.68
County Clerk	-	-
Family Court Commissioner	-	-
Child Support	-	-
Human Services	-	-
Health Care Center	-	-
Nursing Services	-	-
District Attorney	-	-
Sheriff	-	-
County Jail	-	-
Emergency Management	-	-
Clerk of Court	-	-
Courts and Judicial Services	-	-
Highway	-	-
UW-Extension	-	-
Veterans	-	-
Planning, Zoning, LCC, Surveyor	-	-
Solid Waste & Recycling (ENS)	-	-
Register of Deeds	-	-
Comm / Emergency Plan	-	-
Other Departments	-	-
	<u>170,169.82</u>	<u>170,169.82</u>



**DEPARTMENT 3
FISCAL 2011**

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

NATURE AND EXTENT OF SERVICES

General Audit

A local CPA firm audits the financial records and books of Dunn County annually. Human Services/Aging, Solid Waste, Highway and the Health Care Center are direct billed for their portion of audit services. Costs for the General Audit as applied to those departments not directly billed are allocated based on the number of voucher and receipt transactions by department during a sample period in 2011.

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 2010 Cost Allocation Plan that was prepared during 2011.

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 2011.

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



**DEPARTMENT 3
FISCAL 2011**

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

DEPARTMENTAL COSTS BY FUNCTION

Department: Other Expenses

Functions:	Total	General & Administrative	General Audit	Cost Allocation Plan	Pension Obligation Bond
Expenditures:					
Audit Fees	27,000.00		27,000.00		
Cost Allocation Plan Services	4,880.00			4,880.00	
Pension Obligation Bond Principle	300,000.00				300,000.00
Pension Obligation Bond Interest	134,037.50				134,037.50
Total Expenditures	465,917.50	-	27,000.00	4,880.00	434,037.50
Disallowed / Capitalized	-	-			
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Use	-				
Equipment Use	-				
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	465,917.50	-	27,000.00	4,880.00	434,037.50
2nd Allocation					
Other Expenses	395.68		22.93	4.14	368.60
Telephone System	-				
Facilities Operations	-				
Transportation Pool	-				
Corporation Counsel	-				
Management Information Systems	-				
Risk Management	-				
Department of Administration	-				
County Treasurer	-				
County Clerk	-				
Family Court Commissioner	-				
Building Use	-				
Equipment Use	-				
Total 2nd Allocation	395.68	-	22.93	4.14	368.60
Total 2nd Tier Allocation	395.68	-	22.93	4.14	368.60
Unallocated	-				
Total Incoming Costs	395.68		22.93	4.14	368.60
Total Allocated Cost	466,313.18	-	27,022.93	4,884.14	434,406.10



**DEPARTMENT 3
FISCAL 2011**

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

Department: Other Expenses
Function: General Audit

Total 1st Tier Allocation	\$	27,000.00
Total 2nd Tier Allocation		<u>22.93</u>
Total Allocated Cost	\$	27,022.93

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	47	6.56%	1,769.87		1,769.87	1.50	1,771.38
Corporation Counsel	3	0.42%	112.97		112.97	0.10	113.07
Risk Management	4	0.56%	150.63		150.63	0.13	150.76
Department of Administration	57	7.95%	2,146.44		2,146.44	1.82	2,148.27
County Treasurer	108	15.06%	4,066.95		4,066.95	3.45	4,070.40
County Clerk	24	3.35%	903.77		903.77	0.77	904.53
Child Support	15	2.09%	564.85		564.85	0.48	565.33
Nursing Services	72	10.04%	2,711.30		2,711.30	2.30	2,713.60
District Attorney	15	2.09%	564.85		564.85	0.48	565.33
Sheriff	48	6.69%	1,807.53		1,807.53	1.54	1,809.07
County Jail	45	6.28%	1,694.56		1,694.56	1.44	1,696.00
Emergency Management	5	0.70%	188.28		188.28	0.16	188.44
Clerk of Court	100	13.95%	3,765.69		3,765.69	3.20	3,768.89
Courts and Judicial Services	19	2.65%	715.48		715.48	0.61	716.09
UW-Extension	12	1.67%	451.88		451.88	0.38	452.27
Veterans	16	2.23%	602.51		602.51	0.51	603.02
Planning, Zoning, LCC, Surveyor	25	3.49%	941.42		941.42	0.80	942.22
Register of Deeds	26	3.63%	979.08		979.08	0.83	979.91
Comm / Emergency Plan	11	1.53%	414.23		414.23	0.35	414.58
Other Departments	65	9.07%	2,447.70		2,447.70	2.08	2,449.78
			-		-	-	-
Total	717	100.00%	27,000.00	-	27,000.00	22.93	27,022.93

Allocation Basis:

Voucher and Receipt Transactions during a Sample Period in 2011 for Departments not Direct Billed for Audit Services

Allocation Source:

Accounting Records & Reports



**DEPARTMENT 3
FISCAL 2011**

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		4.14
Total Allocated Cost	\$	4,884.14

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
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	0.14	132.03
Facilities Operations	6	16.22%	791.35		791.35	0.86	792.21
Transportation Pool	1	2.70%	131.89		131.89	0.14	132.03
Corporation Counsel	2	5.41%	263.78		263.78	0.29	264.07
Management Information Systems	1	2.70%	131.89		131.89	0.14	132.03
Risk Management	3	8.11%	395.68		395.68	0.43	396.10
Department of Administration	8	21.62%	1,055.14		1,055.14	1.14	1,056.28
County Treasurer	3	8.11%	395.68		395.68	0.43	396.10
County Clerk	2	5.41%	263.78		263.78	0.29	264.07
Family Court Commissioner	2	5.41%	263.78		263.78	0.29	264.07
Total	37	100.00%	4,880.00	-	4,880.00	4.14	4,884.14

Allocation Basis: Number of Departmental Cost Functions Analyzed

Allocation Source: 2010 Cost Allocation Plan - Prepared During 2011



**DEPARTMENT 3
FISCAL 2011**

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

FUNCTIONAL COST ALLOCATIONS

Department: Other Expenses
Function: Pension Obligation Bond

Total 1st Tier Allocation \$ 434,037.50
Total 2nd Tier Allocation 368.60
Total Allocated Cost \$ 434,406.10

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	59,815.18	2.43%	10,533.50		10,533.50	8.95	10,542.45
Corporation Counsel	19,404.78	0.79%	3,417.20		3,417.20	2.60	3,420.10
Management Information Systems	55,515.49	2.25%	9,776.32		9,776.32	8.30	9,784.62
Department of Administration	37,297.40	1.51%	6,568.10		6,568.10	5.58	6,573.68
County Treasurer	17,420.87	0.71%	3,067.83		3,067.83	2.61	3,070.43
County Clerk	11,800.79	0.48%	2,078.13		2,078.13	1.76	2,079.89
Child Support	37,940.40	1.54%	6,681.33		6,681.33	5.67	6,687.01
Human Services	312,431.96	12.68%	55,019.52		55,019.52	46.72	55,066.24
Health Care Center	544,787.90	22.10%	95,937.58		95,937.58	81.47	96,019.05
Nursing Services	132,623.89	5.38%	23,355.17		23,355.17	19.83	23,375.01
District Attorney	28,185.81	1.14%	4,963.54		4,963.54	4.22	4,967.76
Sheriff	352,554.08	14.30%	62,085.05		62,085.05	52.73	62,137.78
County Jail	269,818.73	10.91%	47,339.19		47,339.19	40.20	47,379.39
Emergency Management	8,012.29	0.33%	1,410.97		1,410.97	1.20	1,412.17
Clerk of Court	51,178.99	2.08%	9,012.66		9,012.66	7.65	9,020.31
Courts and Judicial Services	18,528.61	0.75%	3,262.90		3,262.90	2.77	3,265.67
Highway	308,522.50	12.52%	54,331.06		54,331.06	46.14	54,377.20
UW-Extension	8,057.70	0.33%	1,418.97		1,418.97	1.21	1,420.17
Veterans	8,894.42	0.36%	1,566.31		1,566.31	1.33	1,567.64
Planning, Zoning, LCC, Surveyor	65,783.08	2.67%	11,584.45		11,584.45	9.84	11,594.29
Solid Waste & Recycling (ENS)	17,549.30	0.71%	3,090.45		3,090.45	2.62	3,093.07
Register of Deeds	17,755.83	0.72%	3,126.82		3,126.82	2.66	3,129.47
Comm / Emergency Plan	64,395.46	2.61%	11,340.09		11,340.09	9.63	11,349.72
Other Departments	17,435.22	0.71%	3,070.36		3,070.36	2.61	3,072.96
Total	2,464,710.68	100.00%	434,037.50	-	434,037.50	368.60	434,406.10

Allocation Basis: State Pension Retirement Payments by Department During 2011 w/o Pension Obligation Debt

Allocation Source: 2011 Financial Records and Reports



**DEPARTMENT 3
FISCAL 2011**

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Other Expenses

<u>Grantee Department</u>	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	132.03	-	132.03	-
Facilities Operations	13,106.03	1,771.38	792.21	10,542.45
Transportation Pool	132.03	-	132.03	-
Corporation Counsel	3,797.24	113.07	264.07	3,420.10
Management Information Systems	9,916.66	-	132.03	9,784.62
Risk Management	546.86	150.76	396.10	-
Department of Administration	9,778.22	2,148.27	1,056.28	6,573.68
County Treasurer	7,536.94	4,070.40	396.10	3,070.43
County Clerk	3,248.50	904.53	264.07	2,079.89
Family Court Commissioner	264.07	-	264.07	-
Child Support	7,252.34	565.33	-	6,687.01
Human Services	55,066.24	-	-	55,066.24
Health Care Center	96,019.05	-	-	96,019.05
Nursing Services	26,088.61	2,713.60	-	23,375.01
District Attorney	5,533.09	565.33	-	4,967.76
Sheriff	63,946.84	1,809.07	-	62,137.78
County Jail	49,075.39	1,696.00	-	47,379.39
Emergency Management	1,600.61	188.44	-	1,412.17
Clerk of Court	12,789.20	3,768.89	-	9,020.31
Courts and Judicial Services	3,981.76	716.09	-	3,265.67
Highway	54,377.20	-	-	54,377.20
UW-Extension	1,872.44	452.27	-	1,420.17
Veterans	2,170.67	603.02	-	1,567.64
Planning, Zoning, LCC, Surveyor	12,536.51	942.22	-	11,594.29
Solid Waste & Recycling (ENS)	3,093.07	-	-	3,093.07
Register of Deeds	4,109.38	979.91	-	3,129.47
Comm / Emergency Plan	11,764.30	414.58	-	11,349.72
Other Departments	5,522.74	2,449.78	-	3,072.96
466,313.18	27,022.93	4,884.14	434,406.10	



**DEPARTMENT 4
FISCAL 2011**

**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 \$3,793.53 was paid on debt service for this system during 2011. Additionally telephone system operating costs of \$174 have been identified and are allocated based on the Voice over IP (VoIP) charges by participating department during 2011.

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

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



**DEPARTMENT 4
FISCAL 2011**

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

Department: Telephone System				
Functions:	Total	General & Administrative	Phone System	
Expenditures:				
Interest Expense - Telephone System	3,793.53		3,793.53	
Telephone Operating Expenses	174.00		174.00	
	-	-	-	
Total Expenditures	3,967.53	-	3,967.53	
Disallowed / Capitalized				
General & Administrative Allocation	-	-	-	
Incoming Costs				
1st Allocation				
Building Use	-		-	
Equipment Use	1,860.00		1,860.00	
Other Expenses	131.89		131.89	
	-	-	-	
Total 1st Allocation	1,991.89	-	1,991.89	
Unallocated	-			
Total 1st Tier Allocation	5,959.42	-	5,959.42	
2nd Allocation				
Building Use	-		-	
Equipment Use	1.44		1.44	
Other Expenses	0.14		0.14	
Telephone System	-		-	
Facilities Operations	-		-	
Transportation Pool	-		-	
Corporation Counsel	-		-	
Management Information Systems	-		-	
Risk Management	-		-	
Department of Administration	-		-	
County Treasurer	-		-	
County Clerk	-		-	
Family Court Commissioner	-		-	
	-	-	-	
Total 2nd Allocation	1.59	-	1.59	
Unallocated	-			
Total 2nd Tier Allocation	1.59	-	1.59	
Total Incoming Costs	1,993.48	-	1,993.48	
Total Allocated Cost	5,961.01	-	5,961.01	



**DEPARTMENT 4
FISCAL 2011**

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

Department: Telephone System
Function: Phone System

Total 1st Tier Allocation	\$ 5,959.42
Total 2nd Tier Allocation	1.59
Total Allocated Cost	\$ 5,961.01

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	36.88	1.13%	67.45	(36.88)	30.57	0.02	30.59
Corporation Counsel	53.55	1.64%	97.94	(53.55)	44.39	0.03	44.42
Management Information Systems	61.19	1.88%	111.92	(61.19)	50.73	0.03	50.76
Department of Administration	81.98	2.52%	149.94	(81.98)	67.96	0.04	68.00
County Treasurer	55.26	1.70%	101.07	(55.26)	45.81	0.03	45.84
County Clerk	23.98	0.74%	43.86	(23.98)	19.88	0.01	19.89
Child Support	179.12	5.50%	327.61	(179.12)	148.49	0.09	148.58
Human Services	890.65	27.33%	1,628.99	(890.65)	738.34	0.43	738.77
Nursing Services	305.39	9.37%	558.56	(305.39)	253.17	0.15	253.31
District Attorney	126.72	3.89%	231.77	(126.72)	105.05	0.06	105.11
Sheriff	204.51	6.28%	374.05	(204.51)	169.54	0.10	169.64
County Jail	202.25	6.21%	369.91	(202.25)	167.66	0.10	167.76
Emergency Management	18.78	0.58%	34.35	(18.78)	15.57	0.01	15.58
Clerk of Court	175.49	5.39%	320.97	(175.49)	145.48	0.09	145.57
Courts and Judicial Services	105.77	3.28%	195.28	(105.77)	88.51	0.05	88.56
Highway	116.10	3.56%	212.35	(116.10)	96.25	0.06	96.30
UW-Extension	91.18	2.80%	166.77	(91.18)	75.59	0.04	75.63
Veterans	59.80	1.84%	109.37	(59.80)	49.57	0.03	49.60
Planning, Zoning, LCC, Surveyor	174.31	5.35%	318.81	(174.31)	144.50	0.08	144.59
Register of Deeds	52.55	1.61%	96.11	(52.55)	43.56	0.03	43.59
Comm / Emergency Plan	54.78	1.68%	100.19	(54.78)	45.41	0.03	45.44
Other Departments	187.07	5.74%	342.15	(187.07)	155.08	0.09	155.17
	-	-	-	-	-	-	-
Total	3,258.31	100.00%	5,959.42	(3,258.31)	2,701.11	1.59	2,702.70

Allocation Basis:

VoIP Telephone Charges by Department During 2011

Allocation Source:

Finance Department Records & Reports



**DEPARTMENT 4
FISCAL 2011**

DUNN COUNTY, WISCONSIN

TELEPHONE SYSTEM

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Telephone System

<u>Grantee Department</u>	<u>Total</u>	<u>Phone System</u>
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	-	-
Transportation Pool	30.59	30.59
Corporation Counsel	-	-
Management Information Systems	44.42	44.42
Risk Management	50.76	50.76
Department of Administration	-	-
County Treasurer	68.00	68.00
County Clerk	45.84	45.84
Family Court Commissioner	19.89	19.89
Child Support	-	-
Human Services	148.58	148.58
Health Care Center	738.77	738.77
Nursing Services	-	-
District Attorney	253.31	253.31
Sheriff	105.11	105.11
County Jail	169.64	169.64
Emergency Management	167.76	167.76
Clerk of Court	15.58	15.58
Courts and Judicial Services	145.57	145.57
Highway	88.56	88.56
UW-Extension	96.30	96.30
Veterans	75.63	75.63
Planning, Zoning, LCC, Surveyor	49.60	49.60
Solid Waste & Recycling (ENS)	144.59	144.59
Register of Deeds	-	-
Comm / Emergency Plan	43.59	43.59
Other Departments	45.44	45.44
	155.17	155.17
	<u>2,702.70</u>	<u>2,702.70</u>



**DEPARTMENT 5
FISCAL 2011**

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

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

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

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

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



**DEPARTMENT 5
FISCAL 2011**

DUNN COUNTY, WISCONSIN

MAINTENANCE

DEPARTMENTAL COSTS BY FUNCTION

Department: **Facilities Operations**

Functions:	Total	General & Administrative	Government Center	Annex (HS)	Judicial Center
Expenditures:					
Salaries & Wages	543,786.53	101,198.67	119,959.31	56,608.18	191,575.99
Fringe Benefits	352,046.95	65,515.94	77,661.56	36,648.09	124,026.14
Maintenance Contracts	25,033.69	-	7,754.74	2,527.11	14,751.84
Water	39,851.38	-	7,837.69	1,705.43	22,469.11
Heat & Lights	326,328.85	-	94,883.06	15,730.32	209,406.82
Garbage Removal	8,324.00	-	1,794.00	825.00	5,325.00
Telecommunications	1,102.97	-	1,102.97	-	-
Motor Vehicle R&M/Fuel	20,119.51	-	9,805.08	-	1,634.06
Ground Improvements	14,598.54	-	2,271.27	5,300.65	4,803.62
Building Repair & Maintenance	128,523.03	-	18,361.79	4,605.87	88,173.25
Contractual / Consulting Services	22,013.75	-	-	-	-
Office Supplies	471.42	-	471.42	-	-
Clothing & Uniforms	539.28	-	539.28	-	-
Operating Supplies & Expenditures	2,401.68	-	-	-	-
In-REM Properties	1,898.94	-	-	-	-
Machinery & Equipment	-	-	-	-	-
Licensed Vehicles	-	-	-	-	-
Buildings & Improvements	95,170.00	-	-	-	-
Total Expenditures	1,582,220.52	166,714.61	342,442.17	123,950.65	662,365.84
Cost Adjustments:					
Donations	(200.00)	(200.00)	-	-	-
Total Cost Adjustments	(200.00)	(200.00)	-	-	-
Disallowed / Capitalized	-	-	-	-	-
General & Administrative Allocation	(0.00)	(166,514.61)	45,132.23	21,297.67	72,076.54
Incoming Costs					
1st Allocation					
Building Use	2,210.20	-	599.05	282.69	956.70
Equipment Use	36,167.39	-	9,802.83	4,625.91	15,655.21
Other Expenses	13,094.73	-	3,549.20	1,674.85	5,668.11
Telephone System	30.57	-	8.29	3.91	13.23
Total 1st Allocation	51,502.89	-	13,959.38	6,587.36	22,293.24
Total 1st Tier Allocation	1,633,523.41	-	401,533.78	151,835.67	756,735.62
2nd Allocation					
Building Use	2.11	-	0.59	0.28	0.94
Equipment Use	28.05	-	7.83	3.70	12.51
Other Expenses	11.31	-	3.16	1.49	5.04
Telephone System	0.02	-	0.01	0.00	0.01
Facilities Operations	38,195.46	-	10,665.72	5,033.10	17,033.24
Transportation Pool	90.94	-	25.39	11.98	40.56
Corporation Counsel	6,161.85	-	1,720.64	811.96	2,747.87
Management Information Systems	14,513.91	-	4,052.87	1,912.53	6,472.47
Risk Management	10,083.57	-	2,815.74	1,328.73	4,498.76
Department of Administration	38,805.55	-	10,836.08	5,113.49	17,305.31
County Treasurer	1,436.28	-	401.07	189.26	640.51
County Clerk	7,664.32	-	2,140.19	1,009.94	3,417.90
Family Court Commissioner	-	-	-	-	-
Total 2nd Allocation	116,993.35	-	32,669.28	15,416.47	52,173.11
Total 2nd Tier Allocation	116,993.35	-	32,669.28	15,416.47	52,173.11
Total Incoming Costs	168,496.25	-	46,628.66	22,003.82	74,466.35
Total Allocated Cost	1,750,516.77	-	434,203.06	167,252.14	808,908.73



**DEPARTMENT 5
FISCAL 2011**

DUNN COUNTY, WISCONSIN

MAINTENANCE

DEPARTMENTAL COSTS BY FUNCTION

Department:	Facilities Operations		
	Miscellaneous Facilities	Maintenance Shop	Records Storage
Functions:			
Expenditures:			
Salaries & Wages	61,447.88	12,996.50	
Fringe Benefits	39,781.31	8,413.92	
Maintenance Contracts			
Water	7,199.24	649.91	
Heat & Lights	931.55	2,985.47	2,391.63
Garbage Removal	380.00		
Telecommunications			
Motor Vehicle R&M/Fuel	8,480.37		
Ground Improvements	2,223.00		
Building Repair & Maintenance	14,232.07	1,550.84	1,599.21
Contractual / Consulting Services	22,013.75		
Office Supplies	-		-
Clothing & Uniforms	-		-
Operating Supplies & Expenditures	1,027.20		1,374.48
In-REM Properties	1,898.94		
Machinery & Equipment			
Licensed Vehicles			
Buildings & Improvements	95,170.00		
Total Expenditures	254,785.30	26,596.64	5,365.32
Cost Adjustments:			
Donations			
Total Cost Adjustments	-	-	-
Disallowed / Capitalized			
General & Administrative Allocation	23,118.50	4,889.67	-
Incoming Costs			
1st Allocation			
Building Use	306.86	64.90	-
Equipment Use	5,021.40	1,062.05	-
Other Expenses	1,818.04	384.52	-
Telephone System	4.24	0.90	-
Total 1st Allocation	7,150.54	1,512.37	-
Total 1st Tier Allocation	285,054.35	32,998.68	5,365.32
2nd Allocation			
Building Use	0.30	-	-
Equipment Use	4.01	-	-
Other Expenses	1.62	-	-
Telephone System	0.00	-	-
Facilities Operations	5,463.40	-	-
Transportation Pool	13.01	-	-
Corporation Counsel	881.38	-	-
Management Information Systems	2,076.04	-	-
Risk Management	1,442.33	-	-
Department of Administration	5,550.67	-	-
County Treasurer	205.44	-	-
County Clerk	1,096.29	-	-
Family Court Commissioner	-	-	-
Total 2nd Allocation	16,734.49	-	-
Total 2nd Tier Allocation	16,734.49	-	-
Total Incoming Costs	23,885.04	1,512.37	-
Total Allocated Cost	301,788.84	32,998.68	5,365.32



**DEPARTMENT 5
FISCAL 2011**

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

Department: Facilities Operations
Function: Government Center

Total 1st Tier Allocation \$ 401,533.78
Total 2nd Tier Allocation \$ 32,669.28
Total Allocated Cost \$ 434,203.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	440	1.29%	5,196.78	-	5,196.78	-	5,196.78
Corporation Counsel	1396	4.11%	16,487.96	-	16,487.96	1,359.07	17,847.03
Management Information Systems	3213	9.45%	37,948.29	-	37,948.29	3,128.00	41,076.29
Department of Administration	3197	9.40%	37,759.32	-	37,759.32	3,112.43	40,871.74
County Treasurer	960	2.82%	11,338.42	-	11,338.42	934.60	12,273.03
County Clerk	998	2.94%	11,787.24	-	11,787.24	971.60	12,758.84
Nursing Services	8024	23.60%	94,770.33	-	94,770.33	7,811.73	102,582.07
UW-Extension	1398	4.11%	16,511.58	-	16,511.58	1,361.02	17,872.60
Veterans	943	2.77%	11,137.64	-	11,137.64	918.05	12,055.69
Planning, Zoning, LCC, Surveyor	1398	4.11%	16,511.58	-	16,511.58	1,361.02	17,872.60
Register of Deeds	1960	5.77%	23,149.28	-	23,149.28	1,908.15	25,057.43
Other Departments	10070	29.62%	118,935.35	(235,524.00)	(116,588.65)	9,803.61	(106,785.04)
Total	33,997	100.00%	401,533.78	(235,524.00)	166,009.78	32,669.28	198,679.06

Allocation Basis: Usable Square Footage by Benefiting Department

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



**DEPARTMENT 5
FISCAL 2011**

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

Department: Facilities Operations
Function: Annex (HS)

Total 1st Tier Allocation	\$	151,835.67
Total 2nd Tier Allocation	\$	<u>15,416.47</u>
Total Allocated Cost	\$	167,252.14

	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%	151,835.67	-	151,835.67	15,416.47	167,252.14
Total	<u>13,888</u>	<u>100.00%</u>	<u>151,835.67</u>	<u>-</u>	<u>151,835.67</u>	<u>15,416.47</u>	<u>167,252.14</u>

Allocation Basis: Direct Allocation to Benefiting Department

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



**DEPARTMENT 5
FISCAL 2011**

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

Department: Facilities Operations
Function: Judicial Center

Total 1st Tier Allocation \$ 756,735.62
Total 2nd Tier Allocation \$ 52,173.11
Total Allocated Cost \$ 808,908.73

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Family Court Commissioner	340.0	0.37%	2,781.18	-	2,781.18	191.75	2,972.93
Child Support	2,260.0	2.44%	18,486.69	-	18,486.69	1,274.56	19,761.26
District Attorney	2,399.0	2.59%	19,623.71	-	19,623.71	1,352.96	20,976.66
Sheriff	13,026.0	14.08%	106,552.07	-	106,552.07	7,346.23	113,898.29
County Jail	42,648.0	45.10%	348,858.63	-	348,858.63	24,052.05	372,910.68
Emergency Management	318.0	0.34%	2,601.23	-	2,601.23	179.34	2,780.57
Clerk of Court	3,372.0	3.64%	27,582.80	-	27,582.80	1,901.70	29,484.50
Courts and Judicial Services	15,948.0	17.24%	130,453.89	-	130,453.89	8,994.14	139,448.03
Comm / Emergency Plan	1,668.0	1.80%	13,644.16	-	13,644.16	940.70	14,584.86
Other Departments	10,532.0	11.38%	86,151.26	-	86,151.26	5,939.70	92,090.96
Total	92,511.0	100.00%	756,735.62	-	756,735.62	52,173.11	808,908.73

Allocation Basis: Usable square footage by Benefiting Department

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



**DEPARTMENT 5
FISCAL 2011**

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

Department: Facilities Operations
Function: Miscellaneous Facilities

Total 1st Tier Allocation \$ 285,054.35
Total 2nd Tier Allocation \$ 16,734.49
Total Allocated Cost \$ 301,788.84

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Other Departments	100	100.00%	285,054.35	(14,709.00)	270,345.35	16,734.49	287,079.84
Total	100	100.00%	285,054.35	(14,709.00)	270,345.35	16,734.49	287,079.84

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



**DEPARTMENT 5
FISCAL 2011**

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

Department: Facilities Operations
Function: Maintenance Shop

Total 1st Tier Allocation	\$ 32,998.68
Total 2nd Tier Allocation	\$ -
Total Allocated Cost	\$ 32,998.68

	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%	32,998.68		32,998.68	-	32,998.68
Total	1,350	100.00%	32,998.68	-	32,998.68	-	32,998.68

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



**DEPARTMENT 5
FISCAL 2011**

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

Department: Facilities Operations
Function: Records Storage

Total 1st Tier Allocation \$ 5,365.32
Total 2nd Tier Allocation \$ -
Total Allocated Cost \$ 5,365.32

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Other Departments	100	100.00%	5,365.32		5,365.32	-	5,365.32
Total	100	100.00%	5,365.32	-	5,365.32	-	5,365.32

Allocation Basis: Direct Allocation to Benefiting Departments

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



**DEPARTMENT 5
FISCAL 2011**

DUNN COUNTY, WISCONSIN

MAINTENANCE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities Operations

<u>Grantee Department</u>	<u>Total</u>	<u>Government Center</u>	<u>Annex (HS)</u>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	38,195.46	5,196.78	-
Transportation Pool	-	-	-
Corporation Counsel	17,847.03	17,847.03	-
Management Information Systems	41,076.29	41,076.29	-
Risk Management	-	-	-
Department of Administration	40,871.74	40,871.74	-
County Treasurer	12,273.03	12,273.03	-
County Clerk	12,758.84	12,758.84	-
Family Court Commissioner	2,972.93	-	-
Child Support	19,761.26	-	-
Human Services	167,252.14	-	167,252.14
Health Care Center	-	-	-
Nursing Services	102,582.07	102,582.07	-
District Attorney	20,976.66	-	-
Sheriff	113,898.29	-	-
County Jail	372,910.68	-	-
Emergency Management	2,780.57	-	-
Clerk of Court	29,484.50	-	-
Courts and Judicial Services	139,448.03	-	-
Highway	-	-	-
UW-Extension	17,872.60	17,872.60	-
Veterans	12,055.69	12,055.69	-
Planning, Zoning, LCC, Surveyor	17,872.60	17,872.60	-
Solid Waste & Recycling (ENS)	-	-	-
Register of Deeds	25,057.43	25,057.43	-
Comm / Emergency Plan	14,584.86	-	-
Other Departments	277,751.08	(106,785.04)	-
	<u>1,500,283.77</u>	<u>198,679.06</u>	<u>167,252.14</u>



**DEPARTMENT 5
FISCAL 2011**

DUNN COUNTY, WISCONSIN

MAINTENANCE

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	-	-	32,998.68	-
Transportation Pool	-	-	-	-
Corporation Counsel	-	-	-	-
Management Information Systems	-	-	-	-
Risk Management	-	-	-	-
Department of Administration	-	-	-	-
County Treasurer	-	-	-	-
County Clerk	-	-	-	-
Family Court Commissioner	2,972.93	-	-	-
Child Support	19,761.26	-	-	-
Human Services	-	-	-	-
Health Care Center	-	-	-	-
Nursing Services	-	-	-	-
District Attorney	20,976.66	-	-	-
Sheriff	113,898.29	-	-	-
County Jail	372,910.68	-	-	-
Emergency Management	2,780.57	-	-	-
Clerk of Court	29,484.50	-	-	-
Courts and Judicial Services	139,448.03	-	-	-
Highway	-	-	-	-
UW-Extension	-	-	-	-
Veterans	-	-	-	-
Planning, Zoning, LCC, Surveyor	-	-	-	-
Solid Waste & Recycling (ENS)	-	-	-	-
Register of Deeds	-	-	-	-
Comm / Emergency Plan	14,584.86	-	-	-
Other Departments	92,090.96	287,079.84	-	5,365.32
<hr/>				
	808,908.73	287,079.84	32,998.68	5,365.32
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**DEPARTMENT 6
FISCAL 2011**

**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 2011 including vehicle repair and maintenance, have been identified and are allocated based on 2011 utilization (mileage by participating department).

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



**DEPARTMENT 6
FISCAL 2011**

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

Department: Transportation Pool

Functions:	Total	General & Administrative	Central Transportation
Expenditures:			
Motor Vehicle Repair & Maintenance	23,524.18	-	23,524.18
Total Expenditures	23,524.18	-	23,524.18
Disallowed / Capitalized	-	-	-
General & Administrative Allocation	-	-	-
Incoming Costs			
1st Allocation			
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	131.89	-	131.89
Telephone System	-	-	-
Facilities Operations	-	-	-
Total 1st Allocation	131.89	-	131.89
General & Administrative Allocation	-	-	-
Total 1st Tier Allocation	23,656.07	-	23,656.07
2nd Allocation			
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	0.14	-	0.14
Telephone System	-	-	-
Facilities Operations	-	-	-
Transportation Pool	-	-	-
Corporation Counsel	-	-	-
Management Information Systems	-	-	-
Risk Management	3,449.04	-	3,449.04
Department of Administration	-	-	-
County Treasurer	-	-	-
County Clerk	-	-	-
Family Court Commissioner	-	-	-
Total 2nd Allocation	3,449.18	-	3,449.18
General & Administrative Allocation	-	-	-
Total 2nd Tier Allocation	3,449.18	-	3,449.18
Total Incoming Costs	3,581.08	-	3,581.08
Total Allocated Cost	\$ 27,105.26	\$ -	\$ 27,105.26



**DEPARTMENT 6
FISCAL 2011**

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

Department: Transportation Pool
Function: Central Transportation

Total 1st Tier Allocation \$ 23,656.07
Total 2nd Tier Allocation \$ 3,449.18
Total Allocated Cost \$ 27,105.26

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	514	0.38%	90.94		90.94	-	90.94
Corporation Counsel	379	0.28%	67.06		67.06	9.81	76.87
Management Information Systems	4,904	3.67%	867.66		867.66	127.00	994.66
Department of Administration	1,874	1.40%	331.56		331.56	48.53	380.09
Child Support	1,024	0.77%	181.17		181.17	26.52	207.69
Human Services	74,233	55.52%	13,133.95		13,133.95	1,922.39	15,056.34
Health Care Center	2,174	1.63%	384.64		384.64	56.30	440.94
Nursing Services	36,570	27.35%	6,470.28		6,470.28	947.04	7,417.32
District Attorney	511	0.38%	90.41		90.41	13.23	103.64
County Jail	424	0.32%	75.02		75.02	10.98	86.00
Clerk of Court	48	0.04%	8.49		8.49	1.24	9.74
Highway	602	0.45%	106.51		106.51	15.59	122.10
UW-Extension	1,654	1.24%	292.64		292.64	42.83	335.47
Veterans	2,042	1.53%	361.29		361.29	52.88	414.17
Planning, Zoning, LCC, Surveyor	1,967	1.47%	348.02		348.02	50.94	398.96
Solid Waste & Recycling (ENS)	567	0.42%	100.32		100.32	14.68	115.00
Register of Deeds	235	0.18%	41.58		41.58	6.09	47.66
Comm / Emergency Plan	226	0.17%	39.99		39.99	5.85	45.84
Other Departments	3,756	2.81%	664.54		664.54	97.27	761.81
Total	133,704	100.00%	23,656.07	-	23,656.07	3,449.18	27,105.26

Allocation Basis:

Transportation Use (Mileage) by Participating Department During 2011

Allocation Source:

Finance Department Records and Reports



**DEPARTMENT 6
FISCAL 2011**

DUNN COUNTY, WISCONSIN

TRANSPORTATION POOL

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Transportation Pool

<u>Grantee Department</u>	<u>Total</u>	<u>Central Transportation</u>
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	90.94	90.94
Transportation Pool	-	-
Corporation Counsel	76.87	76.87
Management Information Systems	994.66	994.66
Risk Management	-	-
Department of Administration	380.09	380.09
County Treasurer	-	-
County Clerk	-	-
Family Court Commissioner	-	-
Child Support	207.69	207.69
Human Services	15,056.34	15,056.34
Health Care Center	440.94	440.94
Nursing Services	7,417.32	7,417.32
District Attorney	103.64	103.64
Sheriff	-	-
County Jail	86.00	86.00
Emergency Management	-	-
Clerk of Court	9.74	9.74
Courts and Judicial Services	-	-
Highway	122.10	122.10
UW-Extension	335.47	335.47
Veterans	414.17	414.17
Planning, Zoning, LCC, Surveyor	398.96	398.96
Solid Waste & Recycling (ENS)	115.00	115.00
Register of Deeds	47.66	47.66
Comm / Emergency Plan	45.84	45.84
Other Departments	761.81	761.81
	<hr/> 27,105.26 <hr/>	<hr/> 27,105.26 <hr/>



**DEPARTMENT 7
FISCAL 2011**

**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 2011 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 2011**

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

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Counseling	Child Support
Expenditures:				
Salaries & Wages	226,319.82	46,938.73	154,663.08	24,718.01
Fringe Benefits	86,360.83	17,911.24	59,017.51	9,432.09
Prosecution / Legal Expense	12,592.91		12,592.91	
Contractual Consulting	1,534.84		1,534.84	
Office Supplies	1,223.79	1,223.79		
Postage	8.80	8.80		
Process Service	55.00		55.00	
Subscriptions & Dues	1,404.32	1,404.32		
Law Research	8,765.08		8,765.08	
Conferences	559.00	559.00		
Reports, Indices, Abstracts	2,290.00	2,290.00		
Operating Expenditures	583.00	583.00		
Total Expenditures	341,697.39	70,918.88	236,628.41	34,150.10
Disallowed / Capitalized		(2,290.00)		
General & Administrative Allocation	0.00	(70,918.88)	61,974.72	8,944.16
Incoming Costs				
1st Allocation				
Building Use	2,288.18		1,418.67	869.51
Equipment Use	-	-	-	-
Other Expenses	3,793.95	787.43	2,627.34	379.18
Telephone System	44.39	9.21	30.74	4.44
Facilities Operations	16,487.96	3,422.06	11,418.06	1,647.85
Transportation Pool	67.06	13.92	46.44	6.70
Total 1st Allocation	22,681.54	4,232.62	15,541.25	2,907.67
General & Administrative Allocation	0.00	(4,232.62)	3,698.81	533.81
Unallocated	-			
Total 1st Tier Allocation	364,378.93	(2,290.00)	317,843.18	46,535.74
2nd Allocation				
Building Use	2.18		1.35	0.83
Equipment Use	-	-	-	-
Other Expenses	3.28	0.68	2.27	0.33
Telephone System	0.03	0.01	0.02	0.00
Facilities Operations	1,359.07	282.07	941.17	135.83
Transportation Pool	9.81	2.04	6.80	0.98
Corporation Counsel	12,713.73	2,638.72	8,804.37	1,270.64
Management Information Systems	1,964.29	407.69	1,360.29	196.32
Risk Management	292.51	60.71	202.56	29.23
Department of Administration	4,576.55	949.86	3,169.30	457.39
County Treasurer	118.65	24.62	82.16	11.86
County Clerk	527.44	109.47	365.25	52.71
Family Court Commissioner	-	-	-	-
Total 2nd Allocation	21,567.53	4,475.86	14,935.54	2,156.12
General & Administrative Allocation	0.00	(4,475.86)	3,911.37	564.49
Unallocated	-			
Total 2nd Tier Allocation	21,567.53	-	18,846.92	2,720.61
Total Incoming Costs	44,249.07	-	38,086.97	6,162.09
Total Allocated Cost	383,656.46	(2,290.00)	336,690.10	49,256.36



**DEPARTMENT 7
FISCAL 2011**

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

Department: Corporation Counsel
Function: Departmental Counseling

Total 1st Tier Allocation \$ 317,843.18
Total 2nd Tier Allocation \$ 18,846.92
Total Allocated Cost \$ 336,690.10

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	3,012.44	1.94%	6,161.85		6,161.85	-	6,161.85
Corporation Counsel	6,215.56	4.00%	12,713.73		12,713.73	-	12,713.73
Management Information Systems	1,004.15	0.65%	2,053.96		2,053.96	129.48	2,183.44
Risk Management	6,024.89	3.88%	12,323.72		12,323.72	776.89	13,100.61
Department of Administration	35,145.17	22.62%	71,888.33		71,888.33	4,531.84	76,420.17
County Treasurer	7,674.11	4.94%	15,697.15		15,697.15	989.55	16,686.70
County Clerk	3,012.44	1.94%	6,161.85		6,161.85	388.44	6,550.29
Human Services	57,509.92	37.01%	117,634.72		117,634.72	7,415.69	125,050.42
Health Care Center	6,024.89	3.88%	12,323.72		12,323.72	776.89	13,100.61
Nursing Services	2,008.30	1.29%	4,107.91		4,107.91	258.96	4,366.88
District Attorney	1,004.15	0.65%	2,053.96		2,053.96	129.48	2,183.44
Sheriff	5,020.74	3.23%	10,269.76		10,269.76	647.41	10,917.17
County Jail	2,653.37	1.71%	5,427.38		5,427.38	342.14	5,769.53
Emergency Management	1,004.15	0.65%	2,053.96		2,053.96	129.48	2,183.44
Clerk of Court	1,004.15	0.65%	2,053.96		2,053.96	129.48	2,183.44
Courts and Judicial Services	1,004.15	0.65%	2,053.96		2,053.96	129.48	2,183.44
Highway	3,012.44	1.94%	6,161.85		6,161.85	388.44	6,550.29
Veterans	1,004.15	0.65%	2,053.96		2,053.96	129.48	2,183.44
Planning, Zoning, LCC, Surveyor	8,033.18	5.17%	16,431.62		16,431.62	1,035.85	17,467.46
Solid Waste & Recycling (ENS)	1,004.15	0.65%	2,053.96		2,053.96	129.48	2,183.44
Register of Deeds	2,008.30	1.29%	4,107.91		4,107.91	258.96	4,366.88
Comm / Emergency Plan	1,004.15	0.65%	2,053.96		2,053.96	129.48	2,183.44
Total	155,388.95	100.00%	317,843.18	-	317,843.18	18,846.92	336,690.10

Allocation Basis: Allocation to Benefiting Department Based on Services Provided During 2011

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



**DEPARTMENT 7
FISCAL 2011**

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

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 46,535.74
Total 2nd Tier Allocation 2,720.61
Total Allocated Cost \$ 49,256.36

	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%	46,535.74	(34,150.10)	12,385.64	2,720.61	15,106.26
Total	<u>100</u>	<u>100.00%</u>	<u>46,535.74</u>	<u>(34,150.10)</u>	<u>12,385.64</u>	<u>2,720.61</u>	<u>15,106.26</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports and Cooperative Agreements



**DEPARTMENT 7
FISCAL 2011**

**DUNN COUNTY, WISCONSIN
CORPORATION COUNSEL**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

<u>Grantee Department</u>	Total	Departmental Counseling	Child Support
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	6,161.85	6,161.85	-
Transportation Pool	-	-	-
Corporation Counsel	12,713.73	12,713.73	-
Management Information Systems	2,183.44	2,183.44	-
Risk Management	13,100.61	13,100.61	-
Department of Administration	76,420.17	76,420.17	-
County Treasurer	16,686.70	16,686.70	-
County Clerk	6,550.29	6,550.29	-
Family Court Commissioner	-	-	-
Child Support	15,106.26	-	15,106.26
Human Services	125,050.42	125,050.42	-
Health Care Center	13,100.61	13,100.61	-
Nursing Services	4,366.88	4,366.88	-
District Attorney	2,183.44	2,183.44	-
Sheriff	10,917.17	10,917.17	-
County Jail	5,769.53	5,769.53	-
Emergency Management	2,183.44	2,183.44	-
Clerk of Court	2,183.44	2,183.44	-
Courts and Judicial Services	2,183.44	2,183.44	-
Highway	6,550.29	6,550.29	-
UW-Extension	-	-	-
Veterans	2,183.44	2,183.44	-
Planning, Zoning, LCC, Surveyor	17,467.46	17,467.46	-
Solid Waste & Recycling (ENS)	2,183.44	2,183.44	-
Register of Deeds	4,366.88	4,366.88	-
Comm / Emergency Plan	2,183.44	2,183.44	-
Other Departments	-	-	-
	351,796.36	336,690.10	15,106.26



**DEPARTMENT 8
FISCAL 2011**

**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 2011.

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

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



**DEPARTMENT 8
FISCAL 2011**

DUNN COUNTY, WISCONSIN

MANAGEMENT INFORMATION SYSTEMS

DEPARTMENTAL COSTS BY FUNCTION
Department: Management Information Systems

Functions:	Total	General & Administrative	Operations
Expenditures:			
Salaries & Wages	550,248.81		550,248.81
Fringe Benefits	254,032.24		254,032.24
Maintenance Contracts	556,640.53		556,640.53
Support	29,913.58		29,913.58
Telephone	27,409.52		27,409.52
Cell Phone	725.62		725.62
Internet Access	25,341.76		25,341.76
Wide Area Network (WAN)	8,640.00		8,640.00
Telephone Installation /Repair	1,328.00		1,328.00
Contractual / Consulting Services	17,475.00		17,475.00
Office Supplies	7,021.87		7,021.87
Dues & Subscriptions	176.88		176.88
Conferences & Education	26,162.17		26,162.17
Addressing Expenses	1,426.21		1,426.21
Operating Expenditures	5,936.71		5,936.71
Total Expenditures	1,512,478.90	-	1,512,478.90
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Use	5,266.42	-	5,266.42
Equipment Use	130,622.94	-	130,622.94
Other Expenses	9,908.21	-	9,908.21
Telephone System	50.73	-	50.73
Facilities Operations	37,948.29	-	37,948.29
Transportation Pool	867.66	-	867.66
Corporation Counsel	2,053.96	-	2,053.96
Total 1st Allocation	186,718.20	-	186,718.20
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	1,699,197.10	-	1,699,197.10
2nd Allocation			
Building Use	5.02	-	5.02
Equipment Use	101.32	-	101.32
Other Expenses	8.45	-	8.45
Telephone System	0.03	-	0.03
Facilities Operations	3,128.00	-	3,128.00
Transportation Pool	127.00	-	127.00
Corporation Counsel	129.48	-	129.48
Management Information Systems	1,319,619.95	-	1,319,619.95
Risk Management	1,114.11	-	1,114.11
Department of Administration	23,545.47	-	23,545.47
County Treasurer	280.43	-	280.43
County Clerk	-	-	-
Family Court Commissioner	-	-	-
Total 2nd Allocation	1,348,059.26	-	1,348,059.26
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	1,348,059.26	-	1,348,059.26
Total Incoming Costs	1,534,777.46	-	1,534,777.46
Total Allocated Cost	\$ 3,047,256.36	\$ -	\$ 3,047,256.36



**DEPARTMENT 8
FISCAL 2011**

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

Department: Management Information Systems
Function: Operations

Total 1st Tier Allocation \$ 1,699,197.10
Total 2nd Tier Allocation \$ 1,348,059.26
Total Allocated Cost \$ 3,047,256.36

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	66.50	0.85%	14,513.91	-	14,513.91	-	14,513.91
Corporation Counsel	9.00	0.12%	1,964.29	-	1,964.29	-	1,964.29
Management Information Systems	6,046.25	77.66%	1,319,619.95	-	1,319,619.95	-	1,319,619.95
Department of Administration	101.50	1.30%	22,152.81	-	22,152.81	82,245.62	104,398.43
County Treasurer	24.00	0.31%	5,238.10	-	5,238.10	19,447.24	24,685.34
County Clerk	7.00	0.09%	1,527.78	-	1,527.78	5,672.11	7,199.89
Child Support	38.65	0.50%	8,435.53	-	8,435.53	31,318.16	39,753.69
Human Services	311.55	4.00%	67,997.12	-	67,997.12	252,449.50	320,446.62
Health Care Center	308.75	3.97%	67,388.01	-	67,388.01	250,180.65	317,566.66
Nursing Services	97.90	1.26%	21,367.09	-	21,367.09	79,328.54	100,695.63
District Attorney	1.75	0.02%	381.94	-	381.94	1,418.03	1,799.97
Sheriff	242.05	3.11%	52,828.67	-	52,828.67	196,134.34	248,963.01
County Jail	88.00	1.13%	19,206.38	-	19,206.38	71,306.55	90,512.93
Emergency Management	0.25	0.00%	54.56	-	54.56	202.58	257.14
Clerk of Court	10.00	0.13%	2,182.54	-	2,182.54	8,103.02	10,285.56
Courts and Judicial Services	4.25	0.05%	927.58	-	927.58	3,443.78	4,371.36
Highway	32.50	0.42%	7,093.26	-	7,093.26	26,334.81	33,428.07
UW-Extension	23.25	0.30%	5,074.41	-	5,074.41	18,839.51	23,913.93
Veterans	13.75	0.18%	3,001.00	-	3,001.00	11,141.65	14,142.64
Planning, Zoning, LCC, Surveyor	98.25	1.26%	21,443.48	(9,251.00)	12,192.48	79,612.14	91,804.63
Register of Deeds	30.75	0.39%	6,711.32	-	6,711.32	24,916.78	31,628.10
Comm / Emergency Plan	187.50	2.41%	40,922.68	-	40,922.68	151,931.57	192,854.25
Other Departments	42.00	0.54%	9,166.68	(20,925.00)	(11,758.32)	34,032.67	22,274.35
Total	7,785.40	100.00%	1,699,197.10	(30,176.00)	1,669,021.10	1,348,059.26	3,017,080.36

Allocation Basis: Work Order and Project Hours by Benefiting Department during 2011

Allocation Source: Time/Effort Analysis by MIS Department Manager



**DEPARTMENT 8
FISCAL 2011**

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

Department: Management Information Systems

Grantee Department	Total	Operations
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	14,513.91	14,513.91
Transportation Pool	-	-
Corporation Counsel	1,964.29	1,964.29
Management Information Systems	1,319,619.95	1,319,619.95
Risk Management	-	-
Department of Administration	104,398.43	104,398.43
County Treasurer	24,685.34	24,685.34
County Clerk	7,199.89	7,199.89
Family Court Commissioner	-	-
Child Support	39,753.69	39,753.69
Human Services	320,446.62	320,446.62
Health Care Center	317,566.66	317,566.66
Nursing Services	100,695.63	100,695.63
District Attorney	1,799.97	1,799.97
Sheriff	248,963.01	248,963.01
County Jail	90,512.93	90,512.93
Emergency Management	257.14	257.14
Clerk of Court	10,285.56	10,285.56
Courts and Judicial Services	4,371.36	4,371.36
Highway	33,428.07	33,428.07
UW-Extension	23,913.93	23,913.93
Veterans	14,142.64	14,142.64
Planning, Zoning, LCC, Surveyor	91,804.63	91,804.63
Solid Waste & Recycling (ENS)	-	-
Register of Deeds	31,628.10	31,628.10
Comm / Emergency Plan	192,854.25	192,854.25
Other Departments	22,274.35	22,274.35
	<hr/>	<hr/>
	3,017,080.36	3,017,080.36
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**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 and Highway are directly charged for premiums related to their operations. For plan purposes these direct billed amounts have been appropriately used to reduce the amount of premium allocations. Insurance costs allocated in this chapter are:

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

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



**DEPARTMENT 9
FISCAL 2011**

DUNN COUNTY, WISCONSIN

RISK MANAGEMENT

DEPARTMENTAL COSTS BY FUNCTION

Department: Risk Management

Functions:	Total	General & Administrative	Property Insurance	Employee Liability	Department Specific
Expenditures:					
Property Claims	77,344.07				77,344.07
Property Insurance	23,369.60		11,949.60		11,420.00
Liability Insurance	91,678.44			54,203.98	37,474.46
Employee Bonds	2,540.00			2,240.00	300.00
Unemployment Compensation	25,244.69				25,244.69
Employee Safety	1,824.92			1,824.92	
Deductible Fund Escrow	65,687.00				65,687.00
Total Expenditures	287,688.72	-	11,949.60	58,268.90	217,470.22
Cost Adjustments:					
Liability Insurance Revenue	(22,015.00)			(13,016.15)	(8,998.85)
Property Insurance Revenue	(54,018.00)		(27,621.08)		(26,396.92)
Total Cost Adjustments	(76,033.00)	-	(27,621.08)	(13,016.15)	(35,395.77)
Disallowed / Capitalized	-				
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Use	-				
Equipment Use	-				
Other Expenses	546.30		22.69	110.65	412.96
Telephone System	-				
Facilities Operations	-				
Transportation Pool	-				
Corporation Counsel	12,323.72		511.89	2,496.06	9,315.77
Management Information Systems	-				
Total 1st Allocation	12,870.03	-	534.58	2,606.71	9,728.73
General & Administrative Allocation	-				
Unallocated	-				
Total 1st Tier Allocation	224,525.75	-	(15,136.90)	47,859.46	191,803.18
2nd Allocation					
Building Use	-				
Equipment Use	-				
Other Expenses	0.56		0.02	0.11	0.42
Telephone System	-				
Facilities Operations	-				
Transportation Pool	-				
Corporation Counsel	776.89		32.27	157.35	587.27
Management Information Systems	-				
Risk Management	-				
Department of Administration	126,111.00		5,238.22	25,542.71	95,330.07
County Treasurer	722.83		30.02	146.40	546.40
County Clerk	-				
Family Court Commissioner	-				
Total 2nd Allocation	127,611.27	-	5,300.53	25,846.58	96,464.16
General & Administrative Allocation	-				
Unallocated	-				
Total 2nd Tier Allocation	127,611.27	-	5,300.53	25,846.58	96,464.16
Total Incoming Costs	140,481.30	-	5,835.11	28,453.29	106,192.90
Total Allocated Cost	\$ 352,137.02	\$ -	\$ (9,836.37)	\$ 73,706.04	\$ 288,267.35



**DEPARTMENT 9
FISCAL 2011**

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

Department: Risk Management
Function: Property Insurance

Total 1st Tier Allocation \$ (15,136.90)
Total 2nd Tier Allocation \$ 5,300.53
Total Allocated Cost \$ (9,836.37)

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	1,790	1.14%	(172.86)		(172.86)	-	(172.86)
Corporation Counsel	1,396	0.89%	(134.81)		(134.81)	-	(134.81)
Management Information Systems	3,213	2.05%	(310.28)		(310.28)	-	(310.28)
Department of Administration	3,197	2.04%	(308.73)		(308.73)	112.71	(196.02)
County Treasurer	960	0.61%	(92.71)		(92.71)	33.85	(58.86)
County Clerk	998	0.64%	(96.38)		(96.38)	35.18	(61.19)
Family Court Commissioner	340	0.22%	(32.83)		(32.83)	11.99	(20.85)
Child Support	2,260	1.44%	(218.25)		(218.25)	79.68	(138.57)
Human Services	13,888	8.86%	(1,341.16)		(1,341.16)	489.63	(851.53)
Nursing Services	8,024	5.12%	(774.87)		(774.87)	282.89	(491.99)
District Attorney	2,399	1.53%	(231.67)		(231.67)	84.58	(147.09)
Sheriff	13,026	8.31%	(1,257.92)		(1,257.92)	459.24	(798.68)
County Jail	42,648	27.21%	(4,118.50)		(4,118.50)	1,503.57	(2,614.93)
Emergency Management	318	0.20%	(30.71)		(30.71)	11.21	(19.50)
Clerk of Court	3,372	2.15%	(325.63)		(325.63)	118.88	(206.75)
Courts and Judicial Services	15,948	10.17%	(1,540.09)		(1,540.09)	562.25	(977.84)
UW-Extension	1,398	0.89%	(135.00)		(135.00)	49.29	(85.72)
Veterans	943	0.60%	(91.07)		(91.07)	33.25	(57.82)
Planning, Zoning, LCC, Surveyor	1,398	0.89%	(135.00)		(135.00)	49.29	(85.72)
Register of Deeds	1,960	1.25%	(189.28)		(189.28)	69.10	(120.18)
Comm / Emergency Plan	1,668	1.06%	(161.08)		(161.08)	58.81	(102.27)
Other Departments	35602	22.71%	(3,438.07)		(3,438.07)	1,255.16	(2,182.91)
Total	156,746	100.00%	(15,136.90)	-	(15,136.90)	5,300.53	(9,836.37)

Allocation Basis: Usable Square Footage by Departments Not Direct Billed
Allocation Source: Maintenance and Finance Departments



**DEPARTMENT 9
FISCAL 2011**

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

Department: Risk Management
Function: Employee Liability

Total 1st Tier Allocation \$ 47,859.46
Total 2nd Tier Allocation \$ 25,846.58
Total Allocated Cost \$ 73,706.04

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	14.00	4.17%	1,994.14		1,994.14	-	1,994.14
Corporation Counsel	3.00	0.89%	427.32		427.32	-	427.32
Management Information Systems	10.00	2.98%	1,424.39		1,424.39	-	1,424.39
Department of Administration	7.00	2.08%	997.07		997.07	585.52	1,582.59
County Treasurer	4.00	1.19%	569.76		569.76	334.58	904.34
County Clerk	3.00	0.89%	427.32		427.32	250.94	678.25
Child Support	8.00	2.38%	1,139.51		1,139.51	669.17	1,808.68
Human Services	69.00	20.54%	9,828.28		9,828.28	5,771.57	15,599.85
Nursing Services	32.00	9.52%	4,558.04		4,558.04	2,676.67	7,234.71
District Attorney	6.00	1.79%	854.63		854.63	501.88	1,356.51
Sheriff	49.00	14.58%	6,979.50		6,979.50	4,098.65	11,078.15
County Jail	30.00	8.93%	4,273.17		4,273.17	2,509.38	6,782.54
Emergency Management	2.00	0.60%	284.88		284.88	167.29	452.17
Clerk of Court	15.00	4.46%	2,136.58		2,136.58	1,254.69	3,391.27
Courts and Judicial Services	4.00	1.19%	569.76		569.76	334.58	904.34
UW-Extension	4.00	1.19%	569.76		569.76	334.58	904.34
Veterans	1.00	0.30%	142.44		142.44	83.65	226.08
Planning, Zoning, LCC, Surveyor	15.00	4.46%	2,136.58		2,136.58	1,254.69	3,391.27
Solid Waste & Recycling (ENS)	4.00	1.19%	569.76		569.76	334.58	904.34
Register of Deeds	4.00	1.19%	569.76		569.76	334.58	904.34
Comm / Emergency Plan	13.00	3.87%	1,851.71		1,851.71	1,087.40	2,939.10
Other Departments	39.00	11.61%	5,555.12		5,555.12	3,262.19	8,817.31
Total	336.00	100.00%	47,859.46	-	47,859.46	25,846.58	73,706.04

Allocation Basis: Number of Employees by Departments Not Direct Billed

Allocation Source: Personnel Records and Reports



**DEPARTMENT 9
FISCAL 2011**

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

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

Total 1st Tier Allocation \$ 191,803.18
Total 2nd Tier Allocation \$ 96,464.16
Total Allocated Cost \$ 288,267.35

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	9,367.94	4.31%	8,262.28		8,262.28	-	8,262.28
Transportation Pool	3,910.59	1.80%	3,449.04		3,449.04	-	3,449.04
Human Services	2,184.00	1.00%	1,926.23		1,926.23	1,031.76	2,958.00
Nursing Services	3,055.00	1.40%	2,694.43		2,694.43	1,443.24	4,137.67
District Attorney	686.00	0.32%	605.03		605.03	324.08	929.11
Sheriff	40,615.76	18.68%	35,822.05		35,822.06	19,187.68	55,009.74
Highway	475.00	0.22%	418.94		418.94	224.40	643.34
Planning, Zoning, LCC, Surveyor	6,065.00	2.79%	5,349.17		5,349.17	2,865.22	8,214.40
Solid Waste & Recycling (ENS)	745.76	0.34%	657.74		657.74	352.31	1,010.05
Comm / Emergency Plan	7,962.41	3.66%	7,022.64		7,022.64	3,761.60	10,784.24
Other Departments	142,402.78	65.48%	125,595.61		125,595.61	67,273.86	192,869.47
Total	217,470.24	100.00%	191,803.18	-	191,803.18	96,464.16	288,267.35

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



**DEPARTMENT 9
FISCAL 2011**

DUNN COUNTY, WISCONSIN

RISK MANAGEMENT

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department:	Risk Management			
<u>Grantee Department</u>	Total	Property Insurance	Employee Liability	Department Specific
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
Facilities Operations	10,083.57	(172.86)	1,994.14	8,262.28
Transportation Pool	3,449.04	-	-	3,449.04
Corporation Counsel	292.51	(134.81)	427.32	-
Management Information Systems	1,114.11	(310.28)	1,424.39	-
Risk Management	-	-	-	-
Department of Administration	1,386.57	(196.02)	1,582.59	-
County Treasurer	845.48	(58.86)	904.34	-
County Clerk	617.06	(61.19)	678.25	-
Family Court Commissioner	(20.85)	(20.85)	-	-
Child Support	1,670.11	(138.57)	1,808.68	-
Human Services	17,706.31	(851.53)	15,599.85	2,958.00
Health Care Center	-	-	-	-
Nursing Services	10,880.40	(491.99)	7,234.71	4,137.67
District Attorney	2,138.53	(147.09)	1,356.51	929.11
Sheriff	65,289.21	(798.68)	11,078.15	55,009.74
County Jail	4,167.61	(2,614.93)	6,782.54	-
Emergency Management	432.67	(19.50)	452.17	-
Clerk of Court	3,184.52	(206.75)	3,391.27	-
Courts and Judicial Services	(73.50)	(977.84)	904.34	-
Highway	643.34	-	-	643.34
UW-Extension	818.62	(85.72)	904.34	-
Veterans	168.27	(57.82)	226.08	-
Planning, Zoning, LCC, Surveyor	11,519.95	(85.72)	3,391.27	8,214.40
Solid Waste & Recycling (ENS)	1,914.39	-	904.34	1,010.05
Register of Deeds	784.16	(120.18)	904.34	-
Comm / Emergency Plan	13,621.07	(102.27)	2,939.10	10,784.24
Other Departments	199,503.86	(2,182.91)	8,817.31	192,869.47
	<u>352,137.02</u>	<u>(9,836.37)</u>	<u>73,706.04</u>	<u>288,267.35</u>



**DEPARTMENT 10
FISCAL 2011**

**DUNN COUNTY, WISCONSIN
DEPARTMENT OF ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

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

- **Financial Management** – Costs related to the operations of the accounting, budgeting, audits, and related general ledger system are allocated based on the number of accounts payable transactions by department during 2011.
- **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 2011 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 2011.
- **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 2011**

**DUNN COUNTY, WISCONSIN
DEPARTMENT OF ADMINISTRATION
DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	General & Administrative	Financial Management	Human Resources	Payroll
Expenditures:					
Salaries & Wages	414,541.37	140,114.98	58,450.33	47,672.26	48,501.34
Fringe Benefits	180,945.29	61,159.51	25,513.29	20,808.71	21,170.60
Maintenance Contracts	3,721.24	3,721.24	-	-	-
Contractual / Consulting Services	207,992.36	-	348.80	-	-
Accounting and Auditing	43,348.85	-	43,348.85	-	-
Office Supplies	2,408.64	2,408.64	-	-	-
Copier Supplies	1,271.00	1,271.00	-	-	-
Publications	2,411.51	2,411.51	-	-	-
Subscriptions & Dues	3,459.75	1,578.93	250.00	767.85	-
Conferences & Education	10,110.59	4,947.72	2,931.05	1,182.00	-
Vehicle Allowance	6,410.66	6,410.66	-	-	-
Program Related Travel	2,271.99	1,337.47	702.71	136.95	-
Operating Expenditures	213.77	-	213.77	-	-
Recruitment	2,893.41	-	-	2,893.41	-
Labor Relations	350.00	-	-	350.00	-
Compensated Absences	166,309.60	-	-	-	-
Miscellaneous Central Services	367.09	-	-	-	-
Telephone	219.44	-	45.44	-	-
Postage	66,737.58	-	-	-	-
Total Expenditures	1,115,984.14	225,361.66	131,804.24	73,811.19	69,671.94
Cost Adjustments:					
Reallocation of Telephone to Chapter 4	(174.00)	-	-	-	-
Reallocation of Audit Costs to Chapter 3	(31,880.00)	-	(31,880.00)	-	-
Total Cost Adjustments	(32,054.00)	-	(31,880.00)	-	-
Disallowed / Capitalized	(111,373.54)	-	-	-	-
General & Administrative Allocation	-	(225,361.66)	47,999.99	39,148.93	39,829.78
Incoming Costs					
1st Allocation					
Building Use	5,240.19	-	1,116.11	910.30	926.14
Equipment Use	1,387.60	-	295.55	241.05	245.24
Other Expenses	9,769.68	-	2,080.85	1,697.15	1,726.67
Telephone System	67.96	-	14.48	11.81	12.01
Facilities Operations	37,759.32	-	8,042.39	6,559.40	6,673.47
Transportation Pool	331.56	-	70.62	57.60	58.60
Corporation Counsel	71,888.33	-	15,311.56	12,488.15	12,705.34
Management Information Systems	22,152.81	-	4,718.35	3,848.30	3,915.22
Risk Management	688.34	-	146.61	119.56	121.66
Total 1st Allocation	149,285.79	-	31,796.52	25,933.33	26,384.35
Unallocated	(33,149.56)	-	-	-	-
General & Administrative Allocation	-	(33,149.56)	-	-	-
Total 1st Tier Allocation	1,088,692.83	-	179,720.75	138,693.45	135,886.07
2nd Allocation					
Building Use	5.00	-	1.06	0.87	0.86
Equipment Use	1.08	-	0.23	0.19	0.19
Other Expenses	8.54	-	1.82	1.48	1.51
Telephone System	0.04	-	0.01	0.01	0.01
Facilities Operations	3,112.43	-	662.92	540.66	550.08
Transportation Pool	48.53	-	10.34	8.43	8.58
Corporation Counsel	4,531.84	-	965.24	787.25	800.94
Management Information Systems	82,245.62	-	17,517.57	14,287.36	14,535.86
Risk Management	698.23	-	148.72	121.29	123.40
Department of Administration	22,671.39	2,591.02	-	20,080.37	-
County Treasurer	2,200.68	-	468.72	382.29	388.94
County Clerk	8,537.89	-	1,818.49	1,483.17	1,508.96
Family Court Commissioner	-	-	-	-	-
Total 2nd Allocation	124,061.27	2,591.02	21,595.12	37,693.42	17,919.36
Unallocated	(22,979.62)	-	-	-	-
General & Administrative Allocation	-	(2,591.02)	551.86	450.10	457.93
Total 2nd Tier Allocation	101,081.44	-	22,146.99	38,143.52	18,377.29
Total Incoming Costs	217,217.67	-	53,943.51	64,076.85	44,761.63
Total Allocated Cost	\$ 1,189,774.27	\$ -	\$ 201,867.74	\$ 177,036.97	\$ 154,263.35



**DEPARTMENT 10
FISCAL 2011**

**DUNN COUNTY, WISCONSIN
DEPARTMENT OF ADMINISTRATION
DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	Purchasing	Mali & General Services	Risk Management	Department Specific	General Government
Expenditures:						
Salaries & Wages	414,541.37	16,167.11	829.08	41,968.68	11,607.16	49,330.42
Fringe Benefits	180,945.29	7,056.87	361.89	18,275.47	5,068.47	21,532.49
Maintenance Contracts	3,721.24					
Contractual / Consulting Services	207,992.36			6,800.00	200,843.56	
Accounting and Auditing	43,348.65					
Office Supplies	2,408.64					
Copier Supplies	1,271.00					
Publications	2,411.51					
Subscriptions & Dues	3,459.75			862.96		
Conferences & Education	10,110.59			1,049.82		
Vehicle Allowance	8,410.66					
Program Related Travel	2,271.99			94.86		
Operating Expenditures	213.77					
Recruitment	2,893.41					
Labor Relations	350.00					
Compensated Absences	166,308.60				166,309.60	
Miscellaneous Central Services	367.09		367.09			
Telephone	219.44		174.00			
Postage	66,737.58		66,737.58			
Total Expenditures	1,115,984.14	23,223.98	68,469.64	68,951.79	383,826.79	70,862.91
Cost Adjustments:						
Reallocation of Telephone to Chapter 4	(174.00)		(174.00)			
Reallocation of Audit Costs to Chapter 3	(31,880.00)					
Total Cost Adjustments	(32,054.00)		(174.00)			
Disallowed / Capitalized	(111,373.54)					(111,373.54)
General & Administrative Allocation		13,276.59	680.85	34,382.97	9,531.91	40,510.53
Incoming Costs						
1st Allocation						
Building Use	5,240.19	308.71	15.83	799.49	221.64	941.97
Equipment Use	1,387.60	81.75	4.19	211.70	58.69	249.43
Other Expenses	9,769.68	575.56	29.52	1,490.54	413.22	1,756.18
Telephone System	67.96	4.00	0.21	10.37	2.87	12.22
Facilities Operations	37,759.32	2,224.49	114.08	5,760.86	1,597.07	6,787.55
Transportation Pool	331.56	19.53	1.00	50.59	14.02	59.60
Corporation Counsel	71,888.33	4,235.11	217.19	10,967.86	3,040.59	12,922.53
Management Information Systems	22,152.81	1,305.07	66.93	3,379.81	936.98	3,982.15
Risk Management	688.34	40.55	2.08	105.02	29.11	123.73
Total 1st Allocation	149,285.79	8,794.78	451.01	22,776.23	6,314.20	26,835.38
Unallocated	(33,149.56)				(6,314.20)	(26,835.38)
General & Administrative Allocation						
Total 1st Tier Allocation	1,088,692.83	45,295.36	69,427.51	126,111.00	393,358.70	
2nd Allocation						
Building Use	5.00	0.29	0.02	0.76	0.21	0.90
Equipment Use	1.08	0.06	0.00	0.15	0.05	0.19
Other Expenses	8.54	0.50	0.03	1.30	0.36	1.54
Telephone System	0.04	0.00	0.00	0.01	0.00	0.01
Facilities Operations	3,112.43	183.36	9.40	474.85	131.64	559.48
Transportation Pool	48.53	2.88	0.15	7.40	2.05	8.72
Corporation Counsel	4,531.84	266.88	13.69	691.41	181.68	814.64
Management Information Systems	82,245.62	4,845.23	248.48	12,548.05	3,478.67	14,784.33
Risk Management	698.23	41.13	2.11	106.53	29.53	125.51
Department of Administration	22,671.39					
County Treasurer	2,200.68	129.65	6.65	335.75	93.08	395.59
County Clerk	8,537.89	502.99	25.79	1,302.61	361.12	1,534.76
Family Court Commissioner						
Total 2nd Allocation	124,061.27	5,973.12	308.31	15,468.85	4,288.39	18,226.67
Unallocated	(22,979.82)				(4,288.39)	(18,691.43)
General & Administrative Allocation		152.64	7.83	395.31	109.59	465.76
Total 2nd Tier Allocation	101,081.44	6,125.76	314.14	15,864.15	109.59	(0.00)
Total Incoming Costs	217,217.67	14,920.54	765.16	38,640.39	109.59	(0.00)
Total Allocated Cost	\$ 1,189,774.27	\$ 51,421.12	\$ 69,741.65	\$ 141,975.15	\$ 393,468.29	(0.00)



**DEPARTMENT 10
FISCAL 2011**

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

Department: Department of Administration
Function: Financial Management

Total 1st Tier Allocation \$ 179,720.75
Total 2nd Tier Allocation 22,146.99
Total Allocated Cost \$ 201,867.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	465	4.20%	7,553.34	-	7,553.34		7,553.34
Corporation Counsel	32	0.29%	519.80	-	519.80		519.80
Department of Administration	518	4.68%	8,414.26	-	8,414.26		8,414.26
County Treasurer	159	1.44%	2,582.75	-	2,582.75	350.42	2,933.17
County Clerk	53	0.48%	860.92	-	860.92	116.81	977.72
Child Support	106	0.96%	1,721.84	-	1,721.84	233.61	1,955.45
Human Services	3,385	30.59%	54,985.06	-	54,985.06	7,460.20	62,445.26
Health Care Center	1,312	11.86%	21,311.79	-	21,311.79	2,891.52	24,203.30
Nursing Services	487	4.40%	7,910.70	-	7,910.70	1,073.30	8,984.00
District Attorney	159	1.44%	2,582.75	-	2,582.75	350.42	2,933.17
Sheriff	381	3.44%	6,188.87	-	6,188.87	839.69	7,028.55
County Jail	370	3.34%	6,010.18	-	6,010.18	815.44	6,825.63
Emergency Management	53	0.48%	860.92	-	860.92	116.81	977.72
Clerk of Court	1,047	9.46%	17,007.20	-	17,007.20	2,307.48	19,314.68
Courts and Judicial Services	190	1.72%	3,086.31	-	3,086.31	418.74	3,505.05
Highway	1,111	10.04%	18,046.80	-	18,046.80	2,448.53	20,495.33
UW-Extension	95	0.86%	1,543.16	-	1,543.16	209.37	1,752.53
Veterans	42	0.38%	682.24	-	682.24	92.56	774.80
Planning, Zoning, LCC, Surveyor	116	1.05%	1,884.27	-	1,884.27	255.65	2,139.93
Solid Waste & Recycling (ENS)	434	3.92%	7,049.78	-	7,049.78	956.49	8,006.28
Register of Deeds	11	0.10%	178.68	-	178.68	24.24	202.92
Comm / Emergency Plan	95	0.86%	1,543.16	-	1,543.16	209.37	1,752.53
Other Departments	443	4.00%	7,195.98	-	7,195.98	976.33	8,172.30
Total	11,064	100.00%	179,720.75	-	179,720.75	22,146.99	201,867.74

Allocation Basis: Accounts Payable Transactions by Department During 2011

Allocation Source: Personnel Records and Reports



**DEPARTMENT 10
FISCAL 2011**

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

Department: Department of Administration
Function: Human Resources

Total 1st Tier Allocation \$ 138,893.45
Total 2nd Tier Allocation 38,143.52
Total Allocated Cost \$ 177,036.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	14.00	4.37%	6,069.00	-	6,069.00		6,069.00
Corporation Counsel	3.00	0.94%	1,300.50	-	1,300.50		1,300.50
Management Information Systems	10.00	3.12%	4,335.00	-	4,335.00		4,335.00
Department of Administration	7.00	2.18%	3,034.50	-	3,034.50		3,034.50
County Treasurer	4.00	1.25%	1,734.00	-	1,734.00	532.73	2,266.73
County Clerk	3.00	0.94%	1,300.50	-	1,300.50	399.55	1,700.05
Child Support	8.00	2.50%	3,468.00	-	3,468.00	1,065.46	4,533.46
Human Services	69.00	21.54%	29,911.51	-	29,911.51	9,189.60	39,101.12
Health Care Center	16.90	5.27%	7,326.15	-	7,326.15	2,250.79	9,576.94
Nursing Services	32.00	9.99%	13,872.00	-	13,872.00	4,261.85	18,133.85
District Attorney	6.00	1.87%	2,601.00	-	2,601.00	799.10	3,400.10
Sheriff	49.00	15.29%	21,241.51	-	21,241.51	6,525.95	27,767.46
County Jail	30.00	9.36%	13,005.00	-	13,005.00	3,995.48	17,000.48
Emergency Management	2.00	0.62%	867.00	-	867.00	266.37	1,133.37
Clerk of Court	15.00	4.68%	6,502.50	-	6,502.50	1,997.74	8,500.24
Courts and Judicial Services	4.00	1.25%	1,734.00	-	1,734.00	532.73	2,266.73
Highway	6.50	2.03%	2,817.75	-	2,817.75	865.69	3,683.44
UW-Extension	4.00	1.25%	1,734.00	-	1,734.00	532.73	2,266.73
Veterans	1.00	0.31%	433.50	-	433.50	133.18	566.68
Planning, Zoning, LCC, Surveyor	15.00	4.68%	6,502.50	-	6,502.50	1,997.74	8,500.24
Solid Waste & Recycling (ENS)	4.00	1.25%	1,734.00	-	1,734.00	532.73	2,266.73
Register of Deeds	4.00	1.25%	1,734.00	-	1,734.00	532.73	2,266.73
Comm / Emergency Plan	13.00	4.06%	5,635.50	-	5,635.50	1,731.37	7,366.88
Total	320.40	100.00%	138,893.45	-	138,893.45	38,143.52	177,036.97

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 2011**

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

Department: Department of Administration
Function: Payroll

Total 1st Tier Allocation \$ 135,886.07
Total 2nd Tier Allocation 18,377.29
Total Allocated Cost \$ 154,263.35

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	364	3.75%	5,089.78	-	5,089.78	-	5,089.78
Corporation Counsel	78	0.80%	1,090.67	-	1,090.67	-	1,090.67
Management Information Systems	260	2.68%	3,635.56	-	3,635.56	-	3,635.56
Department of Administration	182	1.87%	2,544.89	-	2,544.89	-	2,544.89
County Treasurer	104	1.07%	1,454.22	-	1,454.22	216.35	1,670.57
County Clerk	78	0.80%	1,090.67	-	1,090.67	162.26	1,252.93
Child Support	208	2.14%	2,908.45	-	2,908.45	432.70	3,341.15
Human Services	1,794	18.46%	25,085.37	-	25,085.37	3,732.04	28,817.41
Health Care Center	1,099	11.30%	15,360.24	-	15,360.24	2,285.20	17,645.44
Nursing Services	832	8.56%	11,633.79	-	11,633.79	1,730.80	13,364.60
District Attorney	156	1.61%	2,181.34	-	2,181.34	324.53	2,505.86
Sheriff	1,274	13.11%	17,814.25	-	17,814.25	2,650.29	20,464.54
County Jail	780	8.03%	10,906.68	-	10,906.68	1,622.63	12,529.31
Emergency Management	52	0.54%	727.11	-	727.11	108.18	835.29
Clerk of Court	390	4.01%	5,453.34	-	5,453.34	811.31	6,264.65
Courts and Judicial Services	104	1.07%	1,454.22	-	1,454.22	216.35	1,670.57
Highway	423	4.35%	5,907.79	-	5,907.79	878.92	6,786.71
UW-Extension	104	1.07%	1,454.22	-	1,454.22	216.35	1,670.57
Veterans	26	0.27%	363.56	-	363.56	54.09	417.64
Planning, Zoning, LCC, Surveyor	390	4.01%	5,453.34	-	5,453.34	811.31	6,264.65
Solid Waste & Recycling (ENS)	104	1.07%	1,454.22	-	1,454.22	216.35	1,670.57
Register of Deeds	104	1.07%	1,454.22	-	1,454.22	216.35	1,670.57
Comm / Emergency Plan	338	3.48%	4,726.23	-	4,726.23	703.14	5,429.37
Other Departments	475	4.89%	6,641.89	-	6,641.89	988.14	7,630.03
Total	9,718.0	100.00%	135,886.07	-	135,886.07	18,377.29	154,263.35

Allocation Basis:

Payroll Checks / Direct Deposits by Dept in 2011 with HCC & Highway weighted at 25% - Less Effort Required

Allocation Source:

Financial and Payroll Records/Reports



**DEPARTMENT 10
FISCAL 2011**

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

Department: Department of Administration
Function: Purchasing

Total 1st Tier Allocation \$ 45,295.36
Total 2nd Tier Allocation 6,125.76
Total Allocated Cost \$ 51,421.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	8.00	2.95%	1,337.13	-	1,337.13	-	1,337.13
Corporation Counsel	1.00	0.37%	167.14	-	167.14	-	167.14
Management Information Systems	40.00	14.76%	6,685.66	-	6,685.66	-	6,685.66
Department of Administration	31.00	11.44%	5,181.39	-	5,181.39	-	5,181.39
County Clerk	8.00	2.95%	1,337.13	-	1,337.13	256.58	1,593.71
Human Services	17.00	6.27%	2,841.41	-	2,841.41	545.22	3,386.63
Health Care Center	17.00	6.27%	2,841.41	-	2,841.41	545.22	3,386.63
Nursing Services	8.00	2.95%	1,337.13	-	1,337.13	256.58	1,593.71
District Attorney	2.00	0.74%	334.28	-	334.28	64.14	398.43
Sheriff	29.00	10.70%	4,847.10	-	4,847.10	930.09	5,777.19
Emergency Management	4.00	1.48%	668.57	-	668.57	128.29	796.85
Clerk of Court	1.00	0.37%	167.14	-	167.14	32.07	199.21
Courts and Judicial Services	1.00	0.37%	167.14	-	167.14	32.07	199.21
UW-Extension	1.00	0.37%	167.14	-	167.14	32.07	199.21
Planning, Zoning, LCC, Surveyor	17.00	6.27%	2,841.41	-	2,841.41	545.22	3,386.63
Solid Waste & Recycling (ENS)	79.00	29.15%	13,204.18	-	13,204.18	2,533.69	15,737.87
Register of Deeds	2.00	0.74%	334.28	-	334.28	64.14	398.43
Other Departments	5.00	1.85%	835.71	-	835.71	160.36	996.07
Total	271.00	100.00%	45,295.36	-	45,295.36	6,125.76	51,421.12

Allocation Basis: Number of Purchase Orders by Department During 2011

Allocation Source: County Purchasing Director



**DEPARTMENT 10
FISCAL 2011**

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

Department: Department of Administration
Function: Mail & General Services

Total 1st Tier Allocation \$ 69,427.51
Total 2nd Tier Allocation 314.14
Total Allocated Cost \$ 69,741.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	14.00	10.07%	6,992.70	-	6,992.70	-	6,992.70
Corporation Counsel	3.00	2.16%	1,498.44	-	1,498.44	-	1,498.44
Management Information Systems	10.00	7.19%	4,994.78	-	4,994.78	-	4,994.78
Department of Administration	7.00	5.04%	3,496.35	-	3,496.35	-	3,496.35
County Treasurer	4.00	2.88%	1,997.91	-	1,997.91	11.97	2,009.88
County Clerk	3.00	2.16%	1,498.44	-	1,498.44	8.98	1,507.41
Nursing Services	32.00	23.02%	15,983.31	-	15,983.31	95.74	16,079.05
UW-Extension	4.00	2.88%	1,997.91	-	1,997.91	11.97	2,009.88
Veterans	1.00	0.72%	499.48	-	499.48	2.99	502.47
Planning, Zoning, LCC, Surveyor	15.00	10.79%	7,492.18	-	7,492.18	44.88	7,537.05
Register of Deeds	4.00	2.88%	1,997.91	-	1,997.91	11.97	2,009.88
Comm / Emergency Plan	13.00	9.35%	6,493.22	-	6,493.22	38.89	6,532.11
Other Departments	29.00	20.86%	14,484.88	-	14,484.88	86.76	14,571.64
Total	139.00	100.00%	69,427.51	-	69,427.51	314.14	69,741.65

Allocation Basis: Number of Employees by Benefiting Department

Allocation Source: Financial and Personnel Records/Reports



**DEPARTMENT 10
FISCAL 2011**

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

Department: Department of Administration
Function: Risk Management

Total 1st Tier Allocation	\$	126,111.00
Total 2nd Tier Allocation		<u>15,864.15</u>
Total Allocated Cost	\$	141,975.15

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Risk Management	100	100.00%	126,111.00	-	126,111.00	-	126,111.00
Other Departments		0.00%	-	-	-	15,864.15	15,864.15
<hr/>							
Total	100	100.00%	126,111.00	-	126,111.00	15,864.15	141,975.15

Allocation Basis: Direct Allocation to Benefiting Department

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



**DEPARTMENT 10
FISCAL 2011**

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

Department: Department of Administration
Function: Department Specific

Total 1st Tier Allocation	\$ 393,358.70
Total 2nd Tier Allocation	109.59
Total Allocated Cost	\$ 393,468.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	10,979.90	2.99%	11,763.59	-	11,763.59	-	11,763.59
Management Information Systems	3,635.01	0.99%	3,894.46	-	3,894.46	-	3,894.46
Child Support	1,668.14	0.45%	1,787.20	-	1,787.20	0.52	1,787.72
Human Services	47,665.92	12.98%	51,068.07	-	51,068.07	14.82	51,082.89
Nursing Services	3,532.25	0.96%	3,784.36	-	3,784.36	1.10	3,785.46
District Attorney	6,665.06	1.82%	7,140.78	-	7,140.78	2.07	7,142.85
Sheriff	19,254.16	5.24%	20,628.42	-	20,628.42	5.99	20,634.41
County Jail	14,537.56	3.96%	15,575.18	-	15,575.18	4.52	15,579.70
Veterans	10,808.00	2.94%	11,579.42	-	11,579.42	3.36	11,582.78
Planning, Zoning, LCC, Surveyor	44,545.76	12.13%	47,725.21	-	47,725.21	13.85	47,739.06
Comm / Emergency Plan	3,017.85	0.82%	3,233.25	-	3,233.25	0.94	3,234.19
Other Departments	200,843.56	54.70%	215,178.75	-	215,178.75	62.43	215,241.19
Total	367,153.17	100.00%	393,358.70	-	393,358.70	109.59	393,468.29

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial and Payroll Records/Reports



**DEPARTMENT 10
FISCAL 2011**

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Department of Administration

<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	-	-	-	-
Facilities Operations	38,805.55	7,553.34	6,069.00	5,089.78
Transportation Pool	-	-	-	-
Corporation Counsel	4,576.55	519.80	1,300.50	1,090.67
Management Information Systems	23,545.47	-	4,335.00	3,635.56
Risk Management	126,111.00	-	-	-
Department of Administration	22,671.39	8,414.26	3,034.50	2,544.89
County Treasurer	8,880.36	2,933.17	2,266.73	1,670.57
County Clerk	7,031.82	977.72	1,700.05	1,252.93
Family Court Commissioner	-	-	-	-
Child Support	11,617.78	1,955.45	4,533.46	3,341.15
Human Services	184,833.31	62,445.26	39,101.12	28,817.41
Health Care Center	54,812.32	24,203.30	9,576.94	17,645.44
Nursing Services	61,940.67	8,984.00	18,133.85	13,364.60
District Attorney	16,380.41	2,933.17	3,400.10	2,505.86
Sheriff	81,672.15	7,028.55	27,767.46	20,464.54
County Jail	51,935.12	6,825.63	17,000.48	12,529.31
Emergency Management	3,743.23	977.72	1,133.37	835.29
Clerk of Court	34,278.79	19,314.68	8,500.24	6,264.65
Courts and Judicial Services	7,641.57	3,505.05	2,266.73	1,670.57
Highway	30,965.48	20,495.33	3,683.44	6,786.71
UW-Extension	7,898.93	1,752.53	2,266.73	1,670.57
Veterans	13,844.38	774.80	566.68	417.64
Planning, Zoning, LCC, Surveyor	75,567.57	2,139.93	8,500.24	6,264.65
Solid Waste & Recycling (ENS)	27,681.46	8,006.28	2,266.73	1,670.57
Register of Deeds	6,548.54	202.92	2,266.73	1,670.57
Comm / Emergency Plan	24,315.07	1,752.53	7,366.88	5,429.37
Other Departments	262,475.38	8,172.30	-	7,630.03
	<u>1,189,774.27</u>	<u>201,867.74</u>	<u>177,036.97</u>	<u>154,263.35</u>



**DEPARTMENT 10
FISCAL 2011**

DUNN COUNTY, WISCONSIN

DEPARTMENT OF ADMINISTRATION

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

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	1,337.13	6,992.70	-	11,763.59
Transportation Pool	-	-	-	-
Corporation Counsel	167.14	1,498.44	-	-
Management Information Systems	6,685.66	4,994.78	-	3,894.46
Risk Management	-	-	126,111.00	-
Department of Administration	5,181.39	3,496.35	-	-
County Treasurer	-	2,009.88	-	-
County Clerk	1,593.71	1,507.41	-	-
Family Court Commissioner	-	-	-	-
Child Support	-	-	-	1,787.72
Human Services	3,386.63	-	-	51,082.89
Health Care Center	3,386.63	-	-	-
Nursing Services	1,593.71	16,079.05	-	3,785.46
District Attorney	398.43	-	-	7,142.85
Sheriff	5,777.19	-	-	20,634.41
County Jail	-	-	-	15,579.70
Emergency Management	796.85	-	-	-
Clerk of Court	199.21	-	-	-
Courts and Judicial Services	199.21	-	-	-
Highway	-	-	-	-
UW-Extension	199.21	2,009.88	-	-
Veterans	-	502.47	-	11,582.78
Planning, Zoning, LCC, Surveyor	3,386.63	7,537.05	-	47,739.06
Solid Waste & Recycling (ENS)	15,737.87	-	-	-
Register of Deeds	398.43	2,009.88	-	-
Comm / Emergency Plan	-	6,532.11	-	3,234.19
Other Departments	996.07	14,571.64	15,864.15	215,241.19
	51,421.12	69,741.65	141,975.15	393,468.29



**DEPARTMENT 11
FISCAL 2011**

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 2011.
- **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 2011.

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



**DEPARTMENT 11
FISCAL 2011**

DUNN COUNTY, WISCONSIN

COUNTY TREASURER

DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements	General Government
Expenditures:					
Salaries & Wages	147,096.08	18,357.59	29,904.63	12,326.65	86,507.20
Fringe Benefits	74,283.76	9,268.12	15,097.82	6,223.30	43,674.52
Office Machine Repair	204.22	204.22	-	-	-
Office Supplies	1,602.55	1,602.55	-	-	-
Operating Supplies & Expenses	6,649.75	6,649.75	-	-	-
Publications	954.50	954.50	-	-	-
Dues	100.00	100.00	-	-	-
Conferences	676.40	676.40	-	-	-
Program Related Travel	331.40	331.40	-	-	-
Office Equipment - Capital Expenditure	3,956.56	3,956.56	-	-	-
Illegal/Uncollectible Tax Exp	3,061.65	-	-	-	3,061.65
Total Expenditures	238,896.87	42,101.09	45,002.46	18,549.95	133,243.37
Disallowed / Capitalized	(161,533.85)	-	-	-	(161,533.85)
General & Administrative Allocation	-	(42,101.09)	9,779.65	4,031.16	28,290.28
Incoming Costs					
1st Allocation					
Building Use	1,573.53	-	365.52	150.66	1,057.35
Equipment Use	-	-	-	-	-
Other Expenses	7,530.45	-	1,749.25	721.04	5,060.17
Telephone System	45.81	-	10.64	4.39	30.78
Facilities Operations	11,338.42	-	2,633.80	1,085.65	7,618.98
Transportation Pool	-	-	-	-	-
Corporation Counsel	15,697.15	-	3,846.29	1,502.99	10,547.87
Management Information Systems	5,238.10	-	1,216.76	501.55	3,519.80
Risk Management	477.05	-	110.81	45.66	320.58
Department of Administration	7,768.89	-	1,804.63	743.87	5,220.38
Total 1st Allocation	49,669.41	-	11,537.70	4,755.82	33,375.89
Unallocated	(33,375.89)	-	-	-	(33,375.89)
General & Administrative Allocation	-	-	-	-	-
Total 1st Tier Allocation	93,656.74	-	66,319.80	27,336.94	-
2nd Allocation					
Building Use	1.50	-	0.35	0.14	1.01
Equipment Use	-	-	-	-	-
Other Expenses	6.49	-	1.51	0.62	4.36
Telephone System	0.03	-	0.01	0.00	0.02
Facilities Operations	934.60	-	217.10	89.49	628.02
Transportation Pool	-	-	-	-	-
Corporation Counsel	989.55	-	229.86	94.75	664.94
Management Information Systems	19,447.24	-	4,517.40	1,862.06	13,067.78
Risk Management	368.43	-	85.58	35.28	247.57
Department of Administration	1,111.47	-	258.18	106.42	746.86
County Treasurer	17,089.51	-	3,969.72	1,636.31	11,483.48
County Clerk	2,620.70	-	608.76	250.93	1,761.01
Family Court Commissioner	-	-	-	-	-
Total 2nd Allocation	42,569.51	-	9,888.46	4,076.01	28,605.04
Unallocated	(28,605.04)	-	-	-	(28,605.04)
General & Administrative Allocation	-	-	-	-	-
Total 2nd Tier Allocation	13,964.47	-	9,888.46	4,076.01	-
Total Incoming Costs	30,257.99	-	21,426.16	8,831.83	-
Total Allocated Cost	\$ 107,621.21	\$ -	\$ 76,208.27	\$ 31,412.95	\$ -



**DEPARTMENT 11
FISCAL 2011**

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

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation \$ 66,319.80
Total 2nd Tier Allocation \$ 9,888.46
Total Allocated Cost \$ 76,208.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	3	0.82%	542.12		542.12	-	542.12
Risk Management	4	1.09%	722.83		722.83	-	722.83
Department of Administration	8	2.18%	1,445.66		1,445.66	-	1,445.66
County Treasurer	93	25.34%	16,805.84		16,805.84	-	16,805.84
County Clerk	19	5.18%	3,433.45		3,433.45	725.41	4,158.86
Child Support	5	1.36%	903.54		903.54	190.90	1,094.44
Human Services	29	7.90%	5,240.53		5,240.53	1,107.20	6,347.73
Health Care Center	30	8.17%	5,421.24		5,421.24	1,145.38	6,566.62
Nursing Services	26	7.08%	4,698.41		4,698.41	992.66	5,691.07
Sheriff	12	3.27%	2,168.49		2,168.49	458.15	2,626.65
County Jail	10	2.72%	1,807.08		1,807.08	381.79	2,188.87
Clerk of Court	1	0.27%	180.71		180.71	38.18	218.89
Courts and Judicial Services	1	0.27%	180.71		180.71	38.18	218.89
Highway	7	1.91%	1,264.96		1,264.96	267.26	1,532.21
UW-Extension	3	0.82%	542.12		542.12	114.54	656.66
Veterans	12	3.27%	2,168.49		2,168.49	458.15	2,626.65
Planning, Zoning, LCC, Surveyor	14	3.81%	2,529.91		2,529.91	534.51	3,064.42
Solid Waste & Recycling (ENS)	40	10.90%	7,228.32		7,228.32	1,527.18	8,755.49
Register of Deeds	25	6.81%	4,517.70		4,517.70	954.48	5,472.18
Comm / Emergency Plan	2	0.54%	361.42		361.42	76.36	437.77
Other Departments	23	6.27%	4,156.28		4,156.28	878.13	5,034.41
Total	367	100.00%	66,319.80	-	66,319.80	9,888.46	76,208.27

Allocation Basis: General Receipts Processed by Department During 2011

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 11
FISCAL 2011**

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

Department: County Treasurer
Function: Disbursements

Total 1st Tier Allocation \$ 27,336.94
Total 2nd Tier Allocation \$ 4,076.01
Total Allocated Cost \$ 31,412.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	829	3.27%	894.15		894.15	-	894.15
Corporation Counsel	110	0.43%	118.65		118.65	-	118.65
Management Information Systems	260	1.03%	280.43		280.43	-	280.43
Department of Administration	700	2.76%	755.02		755.02	-	755.02
County Treasurer	263	1.04%	283.67		283.67	-	283.67
County Clerk	131	0.52%	141.30		141.30	23.03	164.33
Child Support	314	1.24%	338.68		338.68	55.21	393.89
Human Services	5,179	20.43%	5,586.03		5,586.03	910.57	6,496.60
Health Care Center	5,706	22.51%	6,154.45		6,154.45	1,003.22	7,157.67
Nursing Services	1,319	5.20%	1,422.66		1,422.66	231.91	1,654.57
District Attorney	315	1.24%	339.76		339.76	55.38	395.14
Sheriff	1,655	6.53%	1,785.07		1,785.07	290.98	2,076.05
County Jail	1,150	4.54%	1,240.38		1,240.38	202.19	1,442.57
Emergency Management	105	0.41%	113.25		113.25	18.46	131.71
Clerk of Court	1,437	5.67%	1,549.94		1,549.94	252.65	1,802.59
Courts and Judicial Services	294	1.16%	317.11		317.11	51.69	368.80
Highway	2,801	11.05%	3,021.14		3,021.14	492.47	3,513.61
UW-Extension	199	0.79%	214.64		214.64	34.99	249.63
Veterans	68	0.27%	73.34		73.34	11.96	85.30
Planning, Zoning, LCC, Surveyor	506	2.00%	545.77		545.77	88.96	634.73
Solid Waste & Recycling (ENS)	538	2.12%	580.28		580.28	94.59	674.87
Register of Deeds	115	0.45%	124.04		124.04	20.22	144.26
Comm / Emergency Plan	433	1.71%	467.03		467.03	76.13	543.16
Other Departments	918	3.62%	990.15		990.15	161.40	1,151.55
		-	-		-	-	-
Total	25,345	100.00%	27,336.94	-	27,336.94	4,076.01	31,412.95

Allocation Basis: Disbursement Processed by Department During 2011

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 11
FISCAL 2011**

DUNN COUNTY, WISCONSIN

COUNTY TREASURER

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

<u>Grantee Department</u>	Total	Receipts	Disbursements
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	1,436.28	542.12	894.15
Transportation Pool	-	-	-
Corporation Counsel	118.65	-	118.65
Management Information Systems	280.43	-	280.43
Risk Management	722.83	722.83	-
Department of Administration	2,200.68	1,445.66	755.02
County Treasurer	17,089.51	16,805.84	283.67
County Clerk	4,323.19	4,158.86	164.33
Family Court Commissioner	-	-	-
Child Support	1,488.32	1,094.44	393.89
Human Services	12,844.33	6,347.73	6,496.60
Health Care Center	13,724.29	6,566.62	7,157.67
Nursing Services	7,345.64	5,691.07	1,654.57
District Attorney	395.14	-	395.14
Sheriff	4,702.70	2,626.65	2,076.05
County Jail	3,631.45	2,188.87	1,442.57
Emergency Management	131.71	-	131.71
Clerk of Court	2,021.48	218.89	1,802.59
Courts and Judicial Services	587.68	218.89	368.80
Highway	5,045.82	1,532.21	3,513.61
UW-Extension	906.29	656.66	249.63
Veterans	2,711.95	2,626.65	85.30
Planning, Zoning, LCC, Surveyor	3,699.15	3,064.42	634.73
Solid Waste & Recycling (ENS)	9,430.37	8,755.49	674.87
Register of Deeds	5,616.44	5,472.18	144.26
Comm / Emergency Plan	980.93	437.77	543.16
Other Departments	6,185.96	5,034.41	1,151.55
	107,621.21	76,208.27	31,412.95



**DEPARTMENT 12
FISCAL 2011**

**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 2011. (Note: the Highway (25%), Human Services (50%) and Health Care Center (50%) are weighted at the percentages indicated to reflect the reduced amount of work required for these departments.

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



**DEPARTMENT 12
FISCAL 2011**

DUNN COUNTY, WISCONSIN

COUNTY CLERK

DEPARTMENTAL COSTS BY FUNCTION

Department: County Clerk

Functions:	Total	General & Administrative	General Accounting	General Government
Expenditures:				
Salaries & Wages	96,277.32	38,703.48	37,066.77	20,507.07
Fringe Benefits	63,887.93	25,682.95	24,596.85	13,608.13
Office Supplies	1,570.62	1,570.62	-	-
Printing & Duplicating	61,364.72	-	675.25	60,689.47
Dues & Subscriptions	3,944.46	-	50.00	3,894.46
Conferences & Education	266.60	266.60	-	-
Program Related Travel	29.42	29.42	-	-
Legislative Support	4,063.95	-	-	4,063.95
Operating Expenditures	921.08	-	-	921.08
Rents & Leases	1,051.92	1,051.92	-	-
Capital Equipment	3,213.50	3,213.50	-	-
Total Expenditures	236,591.52	70,518.49	62,388.87	103,684.16
Disallowed / Capitalized	(128,801.95)	-	-	(128,801.95)
General & Administrative Allocation	-	(70,518.49)	45,400.70	25,117.79
Incoming Costs				
1st Allocation				
Building Use	1,635.82	-	1,053.16	582.66
Equipment Use	-	-	-	-
Other Expenses	3,245.68	-	2,089.61	1,156.07
Telephone System	19.88	-	12.80	7.08
Facilities Operations	11,787.24	-	7,568.77	4,198.46
Transportation Pool	-	-	-	-
Corporation Counsel	6,161.85	-	3,967.08	2,194.77
Management Information Systems	1,527.78	-	983.60	544.18
Risk Management	330.94	-	213.06	117.88
Department of Administration	6,087.65	-	3,919.31	2,168.35
County Treasurer	3,574.75	-	2,301.47	1,273.28
Total 1st Allocation	34,371.58	-	22,128.86	12,242.72
General & Administrative Allocation	-	-	-	-
Unallocated	(12,242.72)	-	-	(12,242.72)
Total 1st Tier Allocation	129,918.43	-	129,918.43	-
2nd Allocation				
Building Use	1.56	-	1.00	0.56
Equipment Use	-	-	-	-
Other Expenses	2.82	-	1.81	1.00
Telephone System	0.01	-	0.01	0.00
Facilities Operations	971.60	-	625.53	346.07
Transportation Pool	-	-	-	-
Corporation Counsel	389.44	-	250.08	138.36
Management Information Systems	5,672.11	-	3,651.78	2,020.33
Risk Management	286.12	-	184.21	101.91
Department of Administration	944.17	-	607.87	336.30
County Treasurer	748.44	-	481.66	266.59
County Clerk	873.57	-	562.41	311.15
Family Court Commissioner	-	-	-	-
Total 2nd Allocation	9,868.84	-	6,366.56	3,522.28
General & Administrative Allocation	-	-	-	-
Unallocated	(3,522.28)	-	-	(3,522.28)
Total 2nd Tier Allocation	6,366.56	-	6,366.56	-
Total Incoming Costs	28,495.43	-	28,495.43	-
Total Allocated Cost	\$ 136,285.00	\$ -	\$ 136,285.00	\$ -



**DEPARTMENT 12
FISCAL 2011**

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

Department: County Clerk
Function: General Accounting

Total 1st Tier Allocation \$ 129,918.43
Total 2nd Tier Allocation \$ 6,366.56
Total Allocated Cost \$ 136,285.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	465.0	5.90%	7,664.32		7,664.32	-	7,664.32
Corporation Counsel	32.0	0.41%	527.44		527.44	-	527.44
Department of Administration	518.0	6.57%	8,537.89		8,537.89	-	8,537.89
County Treasurer	159.0	2.02%	2,620.70		2,620.70	-	2,620.70
County Clerk	53.0	0.67%	873.57		873.57	-	873.57
Child Support	106.0	1.34%	1,747.13		1,747.13	101.40	1,848.54
Human Services	1,692.5	21.47%	27,896.47		27,896.47	1,619.08	29,515.55
Health Care Center	656.0	8.32%	10,812.46		10,812.46	627.54	11,440.00
Nursing Services	487.0	6.18%	8,026.93		8,026.93	465.88	8,492.81
District Attorney	159.0	2.02%	2,620.70		2,620.70	152.10	2,772.81
Sheriff	381.0	4.83%	6,279.80		6,279.80	364.47	6,644.27
County Jail	370.0	4.69%	6,098.49		6,098.49	353.95	6,452.44
Emergency Management	53.0	0.67%	873.57		873.57	50.70	924.27
Clerk of Court	1,047.0	13.28%	17,257.08		17,257.08	1,001.58	18,258.66
Courts and Judicial Services	190.0	2.41%	3,131.66		3,131.66	181.76	3,313.42
Highway	277.8	3.52%	4,577.99		4,577.99	265.70	4,843.69
UW-Extension	95.0	1.21%	1,565.83		1,565.83	90.88	1,656.71
Veterans	42.0	0.53%	692.26		692.26	40.18	732.44
Planning, Zoning, LCC, Surveyor	116.0	1.47%	1,911.96		1,911.96	110.97	2,022.93
Solid Waste & Recycling (ENS)	434.0	5.51%	7,153.36		7,153.36	415.17	7,568.54
Register of Deeds	11.0	0.14%	181.31		181.31	10.52	191.83
Comm / Emergency Plan	95.0	1.21%	1,565.83		1,565.83	90.88	1,656.71
Other Departments	443.0	5.62%	7,301.71		7,301.71	423.78	7,725.49
Total	7,882.3	100.00%	129,918.43	-	129,918.43	6,366.56	136,285.00

Allocation Basis: AP Checks by Department During 2011 with Highway weighted @ 25% and HHC & Human Services @50%

Allocation Source: Finance Department Accounting Records and Reports



**DEPARTMENT 12
FISCAL 2011**

DUNN COUNTY, WISCONSIN

COUNTY CLERK

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS
Department: County Clerk

<u>Grantee Department</u>	<u>Total</u>	<u>General Accounting</u>
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	7,664.32	7,664.32
Transportation Pool	-	-
Corporation Counsel	527.44	527.44
Management Information Systems	-	-
Risk Management	-	-
Department of Administration	8,537.89	8,537.89
County Treasurer	2,620.70	2,620.70
County Clerk	873.57	873.57
Family Court Commissioner	-	-
Child Support	1,848.54	1,848.54
Human Services	29,515.55	29,515.55
Health Care Center	11,440.00	11,440.00
Nursing Services	8,492.81	8,492.81
District Attorney	2,772.81	2,772.81
Sheriff	6,644.27	6,644.27
County Jail	6,452.44	6,452.44
Emergency Management	924.27	924.27
Clerk of Court	18,258.66	18,258.66
Courts and Judicial Services	3,313.42	3,313.42
Highway	4,843.69	4,843.69
UW-Extension	1,656.71	1,656.71
Veterans	732.44	732.44
Planning, Zoning, LCC, Surveyor	2,022.93	2,022.93
Solid Waste & Recycling (ENS)	7,568.54	7,568.54
Register of Deeds	191.83	191.83
Comm / Emergency Plan	1,656.71	1,656.71
Other Departments	7,725.49	7,725.49
	<u>136,285.00</u>	<u>136,285.00</u>



**DEPARTMENT 13
FISCAL 2011**

**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.

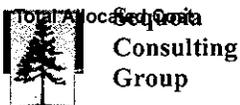


**DEPARTMENT 13
FISCAL 2011**

**DUNN COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION**

Department: Family Court Commissioner

Functions:	Total	General & Administrative	Child Support	Courts and Judicial Services
Expenditures:				
Family Court Commissioner Fees	28,998.00		11,809.00	17,189.00
Total Expenditures	28,998.00	-	11,809.00	17,189.00
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Use	1,785.92		727.29	1,058.63
Equipment Use	-		-	-
Other Expenses	263.78		107.42	156.36
Telephone System	-		-	-
Facilities Operations	2,781.18		1,132.60	1,648.59
Transportation Pool	-		-	-
Corporation Counsel	-		-	-
Management Information Systems	-		-	-
Risk Management	(32.83)		(13.37)	(19.46)
Department of Administration	-		-	-
County Treasurer	-		-	-
County Clerk	-		-	-
Total 1st Allocation	4,798.06	-	1,953.94	2,844.12
General & Administrative Allocation	-			
Unallocated	-			
Total 1st Tier Allocation	33,796.06	-	13,762.94	20,033.12
2nd Allocation				
Family Court Commissioner	-	-	-	-
Building Use	1.70	-	0.69	1.01
Equipment Use	-	-	-	-
Other Expenses	0.29	-	0.12	0.17
Telephone System	-	-	-	-
Facilities Operations	191.75	-	78.09	113.66
Transportation Pool	-	-	-	-
Corporation Counsel	-	-	-	-
Management Information Systems	-	-	-	-
Risk Management	11.99	-	4.88	7.11
Department of Administration	-	-	-	-
County Treasurer	-	-	-	-
County Clerk	-	-	-	-
Total 2nd Allocation	205.72	-	83.78	121.95
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	205.72	-	83.78	121.95
Total Incoming Costs	5,003.78	-	2,037.72	2,966.07
Total Allocation	\$ 34,001.78	\$ -	\$ 13,846.72	\$ 20,155.07



**DEPARTMENT 13
FISCAL 2011**

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

Department: Family Court Commissioner
Function: Child Support

Total 1st Tier Allocation \$ 13,762.94
Total 2nd Tier Allocation \$ 83.78
Total Allocated Cost \$ 13,846.72

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100	100.00%	13,762.94	(11,809.00)	1,953.94	83.78	2,037.72
Total	100	100.00%	13,762.94	(11,809.00)	1,953.94	83.78	2,037.72

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports



**DEPARTMENT 13
FISCAL 2011**

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

Department: Family Court Commissioner
Function: Courts and Judicial Services

Total 1st Tier Allocation \$ 20,033.12
Total 2nd Tier Allocation \$ 121.95
Total Allocated Cost \$ 20,155.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Courts and Judicial Services	100	100.00%	20,033.12		20,033.12	121.95	20,155.07
Total	100	100.00%	20,033.12	-	20,033.12	121.95	20,155.07

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports



**DEPARTMENT 13
FISCAL 2011**

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

Department: Family Court Commissioner

<u>Grantee Department</u>	Total	Child Support	Courts and Judicial Services
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	-	-	-
Transportation Pool	-	-	-
Corporation Counsel	-	-	-
Management Information Systems	-	-	-
Risk Management	-	-	-
Department of Administration	-	-	-
County Treasurer	-	-	-
County Clerk	-	-	-
Family Court Commissioner	-	-	-
Child Support	2,037.72	2,037.72	-
Human Services	-	-	-
Health Care Center	-	-	-
Nursing Services	-	-	-
District Attorney	-	-	-
Sheriff	-	-	-
County Jail	-	-	-
Emergency Management	-	-	-
Clerk of Court	-	-	-
Courts and Judicial Services	20,155.07	-	20,155.07
Highway	-	-	-
UW-Extension	-	-	-
Veterans	-	-	-
Planning, Zoning, LCC, Surveyor	-	-	-
Solid Waste & Recycling (ENS)	-	-	-
Register of Deeds	-	-	-
Comm / Emergency Plan	-	-	-
	<u>22,192.78</u>	<u>2,037.72</u>	<u>20,155.07</u>

