

September 29, 2016

ADMINISTRATION COMMITTEE
Douglas County Board of Supervisors
Thursday, October 6, 2016, 9:30 a.m., Courthouse Room 207C
1313 Belknap Street, Superior, Wisconsin

Please call the Chair or County Clerk's Office (715-395-1483) if you are unable to attend.

MEMBERS:	Jim Paine, Chair	Alan Jaques, Vice Chair	Nick Baker
	Mary Lou Bergman	Marvin Finendale	Douglas Finn
	Rosemary Lear	Pat Ryan	Larry Quam

A G E N D A

(Committee to maintain a two-hour meeting limit or take action to continue meeting beyond that time).

1. Roll call.
2. Approval of minutes of the September 1 and September 22, 2016, meetings (attached).
3. Departmental financial reports and goals/objectives for 2016 (budget reports attached; all areas will be listed, although there may not be additional report from each):
 - a. Administration/Human Resources;
 - b. Buildings & Grounds;
 - c. Corporation Counsel;
 - d. County Clerk;
 - e. Finance/Information Services;
 - f. Register of Deeds; and
 - g. Treasurer.
4. Action items/referrals:
 - a. Bond issue pre-approval (to be distributed upon receipt);
 - b. Ordinance establishing County Administrator succession in event of temporary or permanent vacancy (attached);
 - c. Budgetary transfers (to be distributed at meeting, if any); and
 - d. Referral from County Board correspondence – Summary of state taxes and special charges apportioned to Douglas County municipalities for 2016 (attached).
5. Informational: Indirect costs report (attached); and
6. Future agenda items.

ecopy: County Board Supervisors Department Managers S. Nelson (Telegram) K. Lundgren – website

NOTE: Agenda and attachments are available in County Clerk's Office for viewing or at www.douglascountywi.org. Action may be taken on items on the agenda. The County of Douglas complies with the Americans with Disabilities Act of 1990. If you are in need of an accommodation to participate in public meeting process, please contact the Douglas County Clerk's Office at (715) 395-1341 by 4:00 p.m. on the day prior to scheduled meeting. Douglas County will attempt to accommodate any request depending on the amount of notice we receive. TDD (715) 395-7521.

Posted: Courthouse, Government Center, D.C. website



Pamela A. Tafelski 09-29-16

ADMINISTRATION COMMITTEE
Douglas County Board of Supervisors
Thursday, September 1, 2016, 9:30 a.m., Courthouse Room 207C
1313 Belknap Street, Superior, Wisconsin

Meeting called to order by Vice Chair Alan Jaques.

ROLL CALL: Present - Nick Baker, Mary Lou Bergman, Marvin Finendale, Douglas Finn, Rosemary Lear, Pat Ryan, Alan Jaques. Absent - Jim Paine (via teleconference), Larry Quam. Others present – Bruce Thompson, Gayle Wahner, Terry White, Jason Stringer (WECC), Jon Hochkammer (WCA), Andy Lisak, Shelley Nelson (Telegram), Keith Kesler, Doug Dalager, Michele Wick, Candy Anderson, Tracy Ruppe, Linda Corbin, Gerald Moe, Carol Jones, Carolyn Pierce, Sue Hendrickson, Pamela Tafelski (Committee Clerk).

APPROVAL OF MINUTES: Motion by Ryan, Second Bergman, to approve August 4, 2016, meeting minutes. Motion carried.

DEPARTMENTAL FINANCIAL REPORTS AND GOALS/OBJECTIVES FOR 2016: Budget reports attached/reviewed. **Administration/Human Resources:** Updates provided on Superior Business Center, Better Cities Superior Initiative, sales tax revenue 2016, Health Benefits Committee recommendations, and 2017 budget challenges. **Buildings & Grounds:** Progress reported on Udeen Tower, jail elevators cost study, courthouse repairs increased cost projection. **Corporation Counsel:** Work continues with hospitals on mental health commitments procedures and busy with guardianship cases. **Finance/Information Services:** Staff busy with budget season; IS completed global project. **Register of Deeds:** E-recordings continue to increase. **Treasurer:** Issuance of tax certificates underway.

ACTION ITEMS/REFERRALS:

Reclassification of Account Specialist, Clerk of Court: Memo and B-5 form reviewed.

ACTION (RESOLUTION): Motion by Ryan, second Lear, to approve reclassification of Account Specialist in Clerk of Court Department as presented. Motion carried.

Approval of Resolution, Agreement and Ordinance Establishing a Property Assessed Clean Energy Financing “PACE” Program which Enables Property Owners to Obtain Low-Cost, Long-Term Loans for Energy-Efficiency, Renewable Energy and Water Conservation Improvements: Extensive information attached to agenda for review. Paine, via teleconference, explained his recommendation to support PACE Program, joining with other counties. Hochkammer (WCA) and Stringer (WECC) provided in depth experiences and details on PACE participation. County does not approve loans; commission does. League of Municipalities supports the program. Thompson (National Bank of Commerce) noted only concern is appraisals not up to speed on energy improvements and not recognized on appraisals on a business; lender guidelines depend on appraisals to approve loans. Statutes authorize counties to add special charge on delinquent accounts to property tax bill, which ties loans to property. A PACE program administrator is selected by the PACE Commission, and ties no dollars or time commitment from the county.

ACTION (ORDINANCE): Motion by Finn, second Lear, to establish Property Assessed Clean Energy (PACE) Financing program ordinance, with review by Administrator and Corporation Counsel, and forward to County Board. Motion carried unanimously.

ACTION (RESOLUTION): Motion by Baker, second Finn, to support PACE and authorize Joint Exercise of Powers Agreement relating to Wisconsin PACE Commission, with review by Administrator and Corporation Counsel, and forward to County Board. Motion carried unanimously.

Resolution Supporting Better City Initiative Referendum: Progress report by Thompson on City of Superior Common Council referendum resolution for November 8 ballot.

ACTION (RESOLUTION): Motion by Finendale, second Baker, to approve Better City Initiative resolution as presented and forward to County Board. Motion carried unanimously.

Douglas County Courthouse Sign Design: Design options attached/reviewed.

ACTION: Motion by Baker, second Lear, to approve sign option #2, Douglas County, Est. 1854, with smooth face where letters are placed. Motion carried.

Informational: Clerk of Court Fines Collection Report: Attached/reviewed.

MOTION TO CONVENE INTO CLOSED SESSION PURSUANT TO SECTION 19.85(1)(E) OF THE WISCONSIN STATUTES TO GIVE UPDATE ON DEPUTY SHERIFF CONTRACT NEGOTIATIONS. Motion by Lear, second Bergman, to convene into closed session as stated above. Roll call vote taken and passed with 7 Yes, 0 No, 2 Absent. Absent – Paine, Quam. Motion carried unanimously. Adjourned open session at 10:55 a.m.

Submitted by,

Pamela A. Tafelski
Committee Clerk

ADMINISTRATION COMMITTEE
Douglas County Board of Supervisors
Thursday, September 22, 2016, 9:30 a.m., Courthouse Room 207C
1313 Belknap Street, Superior, Wisconsin

Meeting called to order by Chair Jim Paine.

ROLL CALL: Present – Nick Baker, Mary Lou Bergman, Marvin Finendale, Douglas Finn, Rosemary Lear, Pat Ryan, Jim Paine. Absent – Alan Jaques, Larry Quam. Others present – James Taray (Superior Vocations Center), Gayle Wahner, Joan Finckler, Tracy Ruppe, Candy Anderson, Jason Jackman, Mark Fruehauf, Andy Lisak, Jerry Moe, Patricia Schanen, Carol Jones, Keith Kesler, Carolyn Pierce, Tom Dalbec, Shelley Nelson (Telegram), Brian Erickson, Dan Corbin, Mark Liebaert, Sam Pomush, John Robinson, Sue Sandvick, Pam Tafelski (Committee Clerk).

ACTION ITEMS/REFERRALS:

Administrator’s 2017 Budget Presentation/Recommendations/Budget Review: Lisak presented proposed budget in relation to Douglas County’s mission and six priorities established by the County Board. National, state, regional and local economic data summarized and compared with current Douglas County economy. Individual department and program area budgets presented in detail. It was noted the county’s resolution approving \$40,000 payment to Humane Society for Animal Shelter does not indicate funding source.

ACTION: Motion by Finn, second Finendale, to approve \$40,000 payment to Humane Society to come from Land Improvement Account (ATC) funds, and incorporate this action into the Administrator’s recommended 2017 budget. Motion carried.

Committee concerned that \$25,000 and \$58,800 requests from CASDA and Superior Vocations Center (SVC) respectively, not funded this year; Lisak indicated he had discussed this with the agencies. Taray, SVC Director, explained impact on SVC clients should services not be provided. Senior Connections funding discussed; possible reserve of \$400,000 questioned. More detail requested on Information Services Department allocations. Information on internal service funds distributed. Major revenue sources, reserve fund balances, department budget increases/decreases summarized.

ACTION: Motion by Ryan, second Finendale, to extend meeting beyond two hour policy. Motion carried.

2017 proposed budget reflects: levy of \$16,691,166 or 1.79%; tax rate per Mil 5.03, an increase of 0.04% from 2016. Actual tax rates vary by individual tax districts; levy apportioned differently throughout county.

ACTION: Motion by Baker, second Lear, to direct Administrator and Finance Director to adjust budget to fund \$48,000 to \$50,000 for CASDA and Superior Vocations Center. Motion carried.

ACTION (RESOLUTION): Motion by Baker, second Ryan, to approve proposed 2017 budget as presented, with additional funding for CASDA and Superior Vocations Center, and forward to October 25, 2016, County Board budget meeting. Motion carried unanimously.

Meeting recessed 11:58 a.m.; reconvened 12:10 p.m.

Health Insurance 2017 Renewal Rates: Information attached/reviewed. HSA high and higher deductible recommended by Benefits Committee; county contribution \$1,500/\$3,000 and \$3,000/\$6,000 respectively. Total projected cost for HSA participation is \$407,000.

ACTION (RESOLUTION): Motion by Baker, second Finn, to approve 2017 health insurance renewal rates and HSA plans as presented. Motion carried unanimously.

Veterans Service Office New Position Request – Veterans Service Assistant: B-5 attached for review. Position request summarized by Erickson.

ACTION (RESOLUTION): Motion by Ryan, second Bergman, to approve and incorporate into 2017 budget as presented. Motion carried unanimously.

Referred from Extension Education and Recycling Committee - 2017 Responsible Unit Agreement for Recycling Services between Northwest Regional Planning Commission and Douglas County: Agreement attached/reviewed.

ACTION (RESOLUTION): Motion by Bergman, second Ryan, to approve and authorize County Administrator to execute the Agreement as presented. Motion carried unanimously.

Budgetary Transfer: Attached/reviewed for Veterans van purchase.

ACTION (RESOLUTION): Motion by Lear, second Bergman, to approve budgetary transfer as presented. Motion carried unanimously.

FUTURE AGENDA ITEMS: Fringe benefits; Indirect costs report; Senior Connections reserve.

ADJOURNMENT: Motion by Baker, second Ryan, to adjourn. Motion carried. Adjourned at 12:30 p.m.

Submitted by,

Pamela A. Tafelski
Committee Clerk



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
DEPARTMENT SUMMARY
2016**



**Transactions posted as of printing date
9/29/2016**

Department	Prior Year Actual	Amended Budget	Budget through Current Month	Actual Amount	Variance Amount
COUNTY BOARD OF SUPERVISORS	162,120.33	181,991.00	136,493.25	117,226.26	19,266.99
ADMINSTRATION	356,215.96	358,280.00	268,710.00	261,912.41	6,797.59
CORPORATION COUNSEL	52,589.40	104,060.00	78,045.00	43,560.51	34,484.49
REGISTER OF DEEDS	5,765.04	(34,847.00)	(26,135.25)	(26,582.82)	447.57
COUNTY CLERK	202,102.34	237,378.00	178,033.50	178,305.07	(271.57)
COUNTY TREASURER	186,563.63	203,971.00	152,978.25	145,470.81	7,507.44
FINANCE	394,018.20	403,114.00	302,335.50	292,867.02	9,468.48
BUILDING AND GROUNDS	226,772.54	278,332.00	208,749.00	189,926.26	18,822.74
INFORMATION SERVICES	300,317.50	(34,000.00)	(25,500.00)	129,632.11	(155,132.11)



DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
COUNTY BOARD OF SUPERVISORS
 Transactions posted as of printing date
 9/29/2016



	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	-	-	-	-	-
Intergovt. Charges For Serv.	-	-	-	-	-
Miscellaneous Revenues	-	-	-	100.00	(100.00)
Other Financing Sources	-	-	-	-	-
Revenues	-	-		100.00	(100.00)
Expenditures					
Personnel Services	108,932.26	110,541.00	82,905.75	75,647.56	7,258.19
Contractual Services	206.40	900.00	675.00	55.89	619.11
Supplies & Expense	50,651.39	65,500.00	49,125.00	38,921.42	10,203.58
Intra Country Charges	-	-	-	-	-
Fixed Charges	709.00	2,000.00	1,500.00	700.50	799.50
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	1,621.28	3,050.00	2,287.50	2,000.89	286.61
Expenditures	162,120.33	181,991.00	136,493.25	117,326.26	19,166.99
Net Cost	\$ 162,120.33	\$ 181,991.00	\$ 136,493.25	\$ 117,226.26	\$ 19,266.99



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
ADMINISTRATION**



Transactions posted as of printing date
9/29/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	1,511.40	3,000.00	2,250.00	951.18	(1,298.82)
Intergovt. Charges For Serv.	42,998.87	69,000.00	51,750.00	-	(51,750.00)
Miscellaneous Revenues	166.46	-	-	-	-
Other Financing Sources	-	-	-	-	-
Revenues	44,676.73	72,000.00	54,000.00	951.18	(53,048.82)
Expenditures					
Personnel Services	344,928.81	359,169.00	269,376.75	244,509.40	24,867.35
Contractual Services	26,538.70	31,070.00	23,302.50	11,345.14	11,957.36
Supplies & Expense	36,418.33	66,841.00	50,130.75	23,584.75	26,546.00
Intra Country Charges	-	-	-	-	-
Fixed Charges	1,051.00	1,100.00	825.00	1,329.00	(504.00)
Debt Service	-	-	-	-	-
Grants & Contributions	600.00	600.00	450.00	450.00	-
Capital Outlay	-	-	-	-	-
Department Allocation	(8,644.15)	(28,500.00)	(21,375.00)	(18,354.70)	(3,020.30)
Expenditures	400,892.69	430,280.00	322,710.00	262,863.59	59,846.41
Net Cost	\$ 356,215.96	\$ 358,280.00	\$ 268,710.00	\$ 261,912.41	\$ 6,797.59



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
BUILDING AND GROUNDS**



Transactions posted as of printing date
9/29/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	-	-	-	-	-
Intergovt. Charges For Serv.	5,983.02	5,000.00	3,750.00	-	(3,750.00)
Miscellaneous Revenues	316,518.22	306,600.00	229,950.00	200,261.06	(29,688.94)
Other Financing Sources	-	-	-	-	-
Revenues	322,501.24	311,600.00	233,700.00	200,261.06	(33,438.94)
Expenditures					
Personnel Services	363,113.94	382,243.00	286,682.25	282,207.44	4,474.81
Contractual Services	732,104.55	760,500.00	570,375.00	482,000.81	88,374.19
Supplies & Expense	53,802.05	61,130.00	45,847.50	31,283.77	14,563.73
Fixed Charges	49,731.83	62,000.00	46,500.00	61,294.00	(14,794.00)
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	(649,478.59)	(675,941.00)	(506,955.75)	(466,598.70)	(40,357.05)
Expenditures	549,273.78	589,932.00	442,449.00	390,187.32	52,261.68
Net Cost	\$ 226,772.54	\$ 278,332.00	\$ 208,749.00	\$ 189,926.26	\$ 18,822.74



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
CORPORATION COUNSEL**



Transactions posted as of printing date
9/29/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	-	-	-	-	-
Intergovt. Charges For Serv.	170,212.72	157,500.00	118,125.00	139,983.85	21,858.85
Miscellaneous Revenues	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Revenues	170,212.72	157,500.00	118,125.00	139,983.85	21,858.85
Expenditures					
Personnel Services	199,655.26	242,365.00	181,773.75	175,412.03	6,361.72
Contractual Services	13,757.83	6,550.00	4,912.50	1,856.05	3,056.45
Supplies & Expense	3,697.77	6,745.00	5,058.75	2,204.12	2,854.63
Intra Country Charges	-	-	-	-	-
Fixed Charges	719.00	900.00	675.00	791.00	(116.00)
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	4,972.26	5,000.00	3,750.00	3,281.16	468.84
Expenditures	222,802.12	261,560.00	196,170.00	183,544.36	12,625.64
Net Cost	\$ 52,589.40	\$ 104,060.00	\$ 78,045.00	\$ 43,560.51	\$ 34,484.49



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
COUNTY CLERK**



Transactions posted as of printing date
9/29/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	12,790.00	11,250.00	8,437.50	9,860.00	1,422.50
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	12,731.81	14,100.00	10,575.00	13,350.91	2,775.91
Intergovt. Charges For Serv.	20,172.62	32,300.00	24,225.00	15,312.04	(8,912.96)
Miscellaneous Revenues	35,885.89	20,870.00	15,652.50	27,687.59	12,035.09
Other Financing Sources	-	-	-	-	-
Revenues	81,580.32	78,520.00	58,890.00	66,210.54	7,320.54
Expenditures					
Personnel Services	221,402.43	226,109.00	169,581.75	163,567.40	6,014.35
Contractual Services	13,148.16	20,940.00	15,705.00	14,506.34	1,198.66
Supplies & Expense	36,390.96	51,884.00	38,913.00	55,232.78	(16,319.78)
Intra Country Charges	-	-	-	-	-
Fixed Charges	1,080.04	1,800.00	1,350.00	1,262.89	87.11
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	11,661.07	15,165.00	11,373.75	9,946.20	1,427.55
Expenditures	283,682.66	315,898.00	236,923.50	244,515.61	(7,592.11)
Net Cost	\$ 202,102.34	\$ 237,378.00	\$ 178,033.50	\$ 178,305.07	\$ (271.57)



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
FINANCE**



Transactions posted as of printing date
9/29/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ 120.09	\$ -	\$ -	\$ 90.00	\$ 90.00
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	759.00	-	-	15.00	15.00
Intergovt. Charges For Serv.	243,529.96	251,696.00	188,772.00	173,887.05	(14,884.95)
Miscellaneous Revenues	98.28	-	-	3.00	3.00
Other Financing Sources	-	-	-	-	-
Revenues	244,507.33	251,696.00	188,772.00	173,995.05	(14,776.95)
Expenditures					
Personnel Services	527,309.74	536,913.00	402,684.75	392,388.41	10,296.34
Contractual Services	64,840.82	67,110.00	50,332.50	51,546.99	(1,214.49)
Supplies & Expense	22,899.04	29,287.00	21,965.25	8,506.09	13,459.16
Intra Country Charges	-	-	-	-	-
Fixed Charges	1,271.00	2,500.00	1,875.00	1,954.00	(79.00)
Debt Service	-	-	-	-	-
Grants & Contributions	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	22,204.93	19,000.00	14,250.00	12,466.58	1,783.42
Expenditures	638,525.53	654,810.00	491,107.50	466,862.07	24,245.43
Net Cost	\$ 394,018.20	\$ 403,114.00	\$ 302,335.50	\$ 292,867.02	\$ 9,468.48



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
INFORMATION SERVICES**



Transactions posted as of printing date
9/29/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	242.60	100.00	75.00	-	(75.00)
Intergovt. Charges For Serv.	855,116.48	911,898.00	683,923.50	512,441.03	(171,482.47)
Miscellaneous Revenues	-	-	-	-	-
Other Financing Sources	-	34,000.00	25,500.00	-	(25,500.00)
Revenues	855,359.08	945,998.00	709,498.50	512,441.03	(197,057.47)
Expenditures					
Personnel Services	174,519.72	162,759.00	122,069.25	90,995.21	31,074.04
Contractual Services	409,140.96	524,364.00	393,273.00	463,122.46	(69,849.46)
Supplies & Expense	108,362.10	85,475.00	64,106.25	14,530.98	49,575.27
Fixed Charges	129,288.01	139,400.00	104,550.00	73,424.49	31,125.51
Debt Service	-	-	-	-	-
Grants & Contributions	334,365.79	-	-	-	-
Capital Outlay	-	-	-	-	-
Department Allocation	-	-	-	-	-
Expenditures	1,155,676.58	911,998.00	683,998.50	642,073.14	41,925.36
Net Cost	\$ 300,317.50	\$ (34,000.00)	\$ (25,500.00)	\$ 129,632.11	\$ (155,132.11)



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
REGISTER OF DEEDS**



Transactions posted as of printing date
9/29/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ 99,338.63	\$ 157,906.00	\$ 118,430	\$ 104,491.37	\$ (13,938.13)
Intergovernmental Revenues	-	-	-	-	-
Licenses & Permits	3,621.00	4,580.00	3,435.00	3,004.00	(431.00)
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	190,557.61	175,000.00	131,250.00	133,209.75	1,959.75
Intergovt. Charges For Serv.	-	-	-	-	-
Miscellaneous Revenues	3.70	120.00	90.00	2.90	(87.10)
Other Financing Sources	-	-	-	-	-
Revenues	293,520.94	337,606.00	253,204.50	240,708.02	(12,496.48)
Expenditures					
Personnel Services	252,913.67	261,320.00	195,990.00	187,280.26	8,709.74
Contractual Services	23,768.89	18,204.00	13,653.00	14,992.07	(1,339.07)
Supplies & Expense	7,906.31	9,770.00	7,327.50	2,629.61	4,697.89
Intra Country Charges	-	-	-	-	-
Fixed Charges	2,936.21	3,100.00	2,325.00	2,470.70	(145.70)
Debt Service	-	-	-	-	-
Grants & Contributions	5.00	75.00	56.25	-	56.25
Capital Outlay	-	-	-	-	-
Department Allocation	11,755.90	10,290.00	7,717.50	6,752.56	964.94
Expenditures	299,285.98	302,759.00	227,069.25	214,125.20	12,944.05
Net Cost	\$ 5,765.04	\$ (34,847.00)	\$ (26,135.25)	\$ (26,582.82)	\$ 447.57



**DOUGLAS COUNTY ADMINISTRATION COMMITTEE
SCHEDULE OF REVENUES AND EXPENDITURES
COUNTY TREASURER**



Transactions posted as of printing date
9/29/2016

	Prior Year Actual	2016 Amended Budget	Budget through Current Month	2016 Actual Amount	Variance Amount
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenues	27,478.44	27,700.00	20,775.00	16,922.60	(3,852.40)
Licenses & Permits	-	-	-	-	-
Fines Forfeits & Penalties	-	-	-	-	-
Public Charges For Services	21,980.69	23,000.00	17,250.00	18,608.31	1,358.31
Intergovt. Charges For Serv.	12,091.23	12,000.00	9,000.00	-	(9,000.00)
Miscellaneous Revenues	1,571.41	-	-	2,027.79	2,027.79
Other Financing Sources	-	-	-	-	-
Revenues	63,121.77	62,700.00	47,025.00	37,558.70	(9,466.30)
Expenditures					
Personnel Services	180,903.24	185,686.00	139,264.50	141,934.77	(2,670.27)
Contractual Services	15,238.43	15,520.00	11,640.00	2,001.33	9,638.67
Supplies & Expense	10,816.63	17,900.00	13,425.00	6,584.59	6,840.41
Intra Country Charges	-	-	-	-	-
Fixed Charges	14,883.44	21,200.00	15,900.00	15,434.79	465.21
Debt Service	-	-	-	-	-
Grants & Contributions	-	200.00	150.00	(89.50)	239.50
Capital Outlay	-	-	-	-	-
Department Allocation	27,843.66	26,165.00	19,623.75	17,163.53	2,460.22
Expenditures	249,685.40	266,671.00	200,003.25	183,029.51	16,973.74
Net Cost	\$ 186,563.63	\$ 203,971.00	\$ 152,978.25	\$ 145,470.81	\$ 7,507.44

INVESTMENTS

MONTH/YEAR- AUG 2016

BANK	RATE		BEG BALANCE	PURCHASE	RETIRE	END BALANCE
SCCU Savings	0.000%		57.86	0.00	0.00	57.86
HFCU Savings	0.000%		10.00	0.00	0.00	10.00
BMO BANK CKG2 - ANALYSIS CHARGE	0.250%		0.00	1,079.40	1,079.40	-
BMO BANK MM	0.250%		6,647,648.48	10,190.33	3,498,000.00	3,159,838.81
NBC MM	0.120%		12,683.27	520,642.42	674.76	532,650.93
TIMBERWOOD MM	0.200%		151,874.87	27.46	0.00	151,902.33
ST POOL GENERAL	0.420%		17,015,473.35	5,376.50	11,000,000.00	6,020,849.85
ST POOL HIGHWAY BOND	0.420%		2.62	0.00	0.00	2.62
SUBTOTAL			23,827,750.45	537,316.11	14,499,754.16	9,865,312.40
CD - CITZ12-1 (Merit)	8/14/16	1.200%	1,000,000.00	49,088.88	1,049,088.88	-
CD - CVB14-1	2/18/17	0.850%	250,000.00	0.00	0.00	250,000.00
CD - CVB14-2	8/18/16	0.850%	250,000.00	4,290.71	254,290.71	-
CD - CVB16-1	8/18/18	0.850%	0.00	254,290.71	0.00	254,290.71
CD - 1stMERIT15-1	8/17/17	0.700%	1,014,066.97	0.00	0.00	1,014,066.97
CD - 1stMERIT16-1	8/19/19	0.750%	0.00	500,000.00	0.00	500,000.00
CD - NBC13-2	6/4/19 can call 6/4/16	0.850%	0.00	0.00	0.00	-
CD - NBC12-4	3/14/16	0.500%	0.00	0.00	0.00	-
CD - NBC15-2	10/26/18 callable quart	1.200%	500,000.00	0.00	0.00	500,000.00
CD - NBC16-1	9/14/17	0.650%	512,657.56	0.00	0.00	512,657.56
CD - NBC16-2	6/04/19	1.210%	2,000,000.00	0.00	0.00	2,000,000.00
CD - NBC16-3	9/02/19	1.050%	0.00	0.00	0.00	-
CD - SCCU	4/9/17	0.750%	247,836.12	0.00	0.00	247,836.12
CD-TIMBERWOOD1	1/23/17	0.6500%	250,000.00	409.59	409.59	250,000.00
CD-TIMBERWOOD3	5/24/18	0.6516%	252,445.18	0.00	0.00	252,445.18
CD's SubTotals			6,277,005.83	808,079.89	1,303,789.18	5,781,296.54
SUBTOTAL			30,104,756.28	1,345,396.00	15,803,543.34	15,646,608.94
CD-BMO15-1 (1-16)	1/22/16 1 year CD	0.4500%	0.00	0.00	0.00	-
CD-BMO15-2 (7-16)	7/28 & 1/28 Interest 1	0.5500%	0.00	0.00	0.00	-
CD-BMO15-3 (1-18)	7/28 & 1/28 Interest	1.3500%	0.00	0.00	0.00	-
CD-BMO15-4 (7-16)	7/28 & 1/28 Interest 1	0.5500%	0.00	0.00	0.00	-
CD-BMO15-5 (4-16)	7/28 & 1/28 Interest	0.5500%	0.00	0.00	0.00	-
CD-BMO15-6 (1-17)	7/28 & 1/28 Interest	0.7500%	248,000.00	0.00	0.00	248,000.00
CD-BMO15-8 (1-17)	7/29 & 1/29 Interest	0.8500%	248,000.00	0.00	0.00	248,000.00
CD-BMO15-11 (8/17)	8/13 & 2/03 Interest	0.8500%	248,000.00	1,051.11	1,051.11	248,000.00
CD-BMO15-12 (6-17)	12/17 & 6/17 Interest	1.1000%	248,000.00	0.00	0.00	248,000.00
CD-BMO15-13 (12/17)	12/24 & 6/24 Interest	1.2500%	127,000.00	0.00	0.00	127,000.00
CD-BMO15-14 (6/29/16)	1 year CD	0.5500%	0.00	0.00	0.00	-
CD-BMO15-15 (7/29/16)	1 year CD	0.6000%	0.00	0.00	0.00	-
CD-BMO15-16 (10/31/16)	15 month	0.7000%	248,000.00	865.62	865.62	248,000.00
CD-BMO15-17 (8/17)	2 year CD	1.2000%	248,000.00	1,483.92	1,483.92	248,000.00
CD-BMO15-18 (9/17)	2 year CD	1.1000%	248,000.00	0.00	0.00	248,000.00
CD-BMO15-19 (10/17)	2 year CD	1.2000%	248,000.00	252.76	252.76	248,000.00
CD-BMO15-20 (12/28/15)	3/28 & 9/28 Interest	1.1230%	0.00	0.00	0.00	-
CD-BMO16-1	2/18 2/3 & 8/3 Interest 2	1.1500%	248,000.00	1,422.09	1,422.09	248,000.00
CD-BMO16-2	10/17 4/6 & 10/6 Interest 1	0.8500%	248,000.00	0.00	0.00	248,000.00
CD-BMO16-3	05/10/2017	0.7500%	248,000.00	0.00	0.00	248,000.00
CD-BMO16-4	11/10/16 6 month CD	0.5000%	248,000.00	0.00	0.00	248,000.00
CD-BMO16-5	05/11/18 5/11 & 11/11 Interest	1.0000%	248,000.00	0.00	0.00	248,000.00
CD-BMO16-6	05/23/18 2 year CD	1.0000%	248,000.00	210.63	210.63	248,000.00
CD-BMO16-7	07/07/17 1 year CD	0.7500%	248,000.00	0.00	0.00	248,000.00
CD-BMO16-8	10/27/17 13 month CD	0.8000%	200,000.00	0.00	0.00	200,000.00
CD-BMO16-9	07/27/18 2 yr CD	0.9000%	200,000.00	0.00	0.00	200,000.00
CD-BMO16-10	07/27/18 2 yr CD	0.9000%	200,000.00	152.88	152.88	200,000.00
CD-BMO16-11	08/19/18 2 yr CD	1.0500%	0.00	248,000.00	0.00	248,000.00
BMO CD's SubTotals			4,447,000.00	253,439.01	5,439.01	4,695,000.00
SUBTOTAL	Next Call Maturity		34,551,756.28	1,598,835.01	15,808,982.35	20,341,608.94
BMO STEP UP AGCY BOND 13-3 cusip*3D	1.0000%		715,079.44	3,575.00	3,575.00	715,079.44
BMO STEP UP AGCY BOND 15-5 cusip*WC	1.3000%		0.00	0.00	0.00	-
BMO STEP UP AGCY BOND 15-6 cusip*R7	0.7500%		0.00	0.00	0.00	-
BMO STEP UP AGCY BOND 15-7 cusip*4B	0.5000%		0.00	0.00	0.00	-
BMO STEP UP AGCY BOND 16-1 cusip*TY	1.4200%		250,000.00	0.00	0.00	250,000.00
BMO STEP UP AGCY BOND 16-2 cusip*JU	0.7500%		400,000.00	0.00	0.00	400,000.00
BMO STEP UP AGCY BOND 16-3 cusip*SD	1.1300%		0.00	350,000.00	0.00	350,000.00
StepUps SubTotals			1,365,079.44	353,575.00	3,575.00	1,715,079.44
SUBTOTAL			35,916,835.72	1,952,410.01	15,812,557.35	22,056,688.38
ST POOL W/C	0.420%		900,774.78	324.63	0.00	901,099.41
ST POOL HLTH INS	0.420%		1,216,975.89	438.58	0.00	1,217,414.47
MERIT BANK - W/C MM	0.190%		0.00	0.00	0.00	-
MERIT BANK - HEALTH INS MM	0.190%		0.00	0.00	0.00	-
TOTAL			38,034,586.39	1,953,173.22	15,812,557.35	24,175,202.26

INTEREST ON INVESTMENTS

MONTH/YEAR- AUG 2016

BANK	BEG BALANCE	EARNED	RECEIVED	END BALANCE
SCCU Savings	0.00	0.00	0.00	-
HFCU Savings	0.00	0.00	0.00	-
BMO BANK CKG2 - INTEREST EARNED	0.00	420.44	420.44	-
BMO BANK MM	0.00	1,176.32	1,176.32	-
NBC MM	0.00	57.57	57.57	-
TIMBERWOOD MM	0.00	27.46	27.46	-
ST POOL GENERAL	0.00	5,376.50	5,376.50	0.00
ST POOL HIGHWAY BOND	0.00	0.00	0.00	-
SUBTOTAL	0.00	7,058.29	7,058.29	0.00
CD - CITZ12-1	47,572.63	1,516.25	49,088.88	0.00
CD - CVB14-1	3,587.02	180.48	0.00	3,767.50
CD - CVB14-2	4,151.04	139.66	4,290.71	0.00
CD - CVB16-1	0.00	76.98	0.00	76.98
CD - 1stMERIT15-1	6,787.30	602.88	0.00	7,390.18
CD - 1stMERIT16-1	0.00	123.29	0.00	123.29
CD - NBC13-2	0.00	0.00	0.00	0.00
CD - NBC12-4	(0.00)	0.00	0.00	(0.00)
CD - NBC15-2	65.75	509.59	0.00	575.34
CD - NBC16-1	1,269.02	283.02	0.00	1,552.04
CD - NBC16-2	3,646.57	2,055.34	0.00	5,701.91
CD - NBC16-3	0.00	0.00	0.00	0.00
CD - SCCU	479.37	157.87	0.00	637.24
CD-TIMBERWOOD1	307.15	138.01	409.59	35.57
CD-TIMBERWOOD3	479.40	171.52	0.00	650.92
CD's SubTotals	68,345.25	5,954.89	53,789.18	20,510.96
SUBTOTAL	68,345.25	13,013.18	60,847.47	20,510.96
CD-BMO15-1	0.00	0.00	0.00	0.00
CD-BMO15-2	(0.00)	0.00	0.00	(0.00)
CD-BMO15-3	(0.00)	0.00	0.00	(0.00)
CD-BMO15-4	(0.00)	0.00	0.00	(0.00)
CD-BMO15-5	(0.00)	0.00	0.00	(0.00)
CD-BMO15-6	10.19	157.97	0.00	168.16
CD-BMO15-8	5.81	179.04	0.00	184.85
CD-BMO15-11	976.07	179.04	1,051.11	104.00
CD-BMO15-12	283.99	231.69	0.00	515.68
CD-BMO15-13	160.94	134.83	0.00	295.77
CD-BMO15-14	0.00	0.00	0.00	0.00
CD-BMO15-15	(0.00)	0.00	0.00	(0.00)
CD-BMO15-16	761.66	147.44	865.62	43.48
CD-BMO15-17	1,386.10	252.76	1,483.92	154.94
CD-BMO15-18	919.29	231.69	0.00	1,150.98
CD-BMO15-19	179.38	252.76	252.76	179.38
CD-BMO15-20	(0.00)	0.00	0.00	(0.00)
CD-BMO16-1	1,390.82	242.22	1,422.09	210.95
CD-BMO16-2	675.72	179.04	0.00	854.76
CD-BMO16-3	417.86	157.97	0.00	575.83
CD-BMO16-4	278.58	105.32	0.00	383.90
CD-BMO16-5	557.15	210.63	0.00	767.78
CD-BMO16-6	61.15	210.63	210.63	61.15
CD-BMO16-7	117.21	157.97	0.00	275.18
CD-BMO16-8	100.82	135.89	0.00	236.71
CD-BMO16-9	24.66	152.88	0.00	177.54
CD-BMO16-10	19.73	152.88	152.88	19.73
CD-BMO16-11	0.00	7.13	0.00	7.13
BMO CD's SubTotals	8,327.13	3,479.78	5,439.01	6,367.90
SUBTOTAL	76,672.38	16,492.97	66,286.48	26,878.87
BMO STEP UP AGENCY BOND 13-3	3,098.97	607.33	3,575.00	131.30
BMO STEP UP AGENCY BOND 15-5	0.00	0.00	0.00	0.00
BMO STEP UP AGENCY BOND 15-6	(0.00)	0.00	0.00	(0.00)
BMO STEP UP AGENCY BOND 15-7	(0.00)	0.00	0.00	(0.00)
BMO STEP UP AGENCY BOND 16-1	1,196.31	301.51	0.00	1,497.82
BMO STEP UP AGENCY BOND 16-2	206.68	278.58	0.00	485.26
BMO STEP UP AGENCY BOND 16-3	0.00	86.68	0.00	86.68
StepUps SubTotals	4,501.96	1,274.09	3,575.00	2,201.06
SUBTOTAL	81,174.34	17,767.05	69,861.48	29,079.92
ST POOL W/C	(0.00)	324.63	324.63	(0.00)
ST POOL HLTH INS	0.00	438.58	438.58	0.00
MERIT BANK - W/C MM	0.00	0.00	0.00	-
MERIT BANK - HEALTH INS MM	0.00	0.00	0.00	-
TOTAL	81,174.34	18,530.26	70,624.69	29,079.92



**DOUGLAS COUNTY, WISCONSIN
TREASURER'S MONTHLY REPORT
ACCOUNT BALANCES
As of 8/31/16**



ACCOUNT	PRINCIPAL 2016	PRINCIPAL 2015	INTEREST 2016	INTEREST 2015
CASH AND INVESTMENTS				
Cash:				
Cash on Hand	\$ 15,811	\$ 18,655		
Petty Cash	8,965	9,565		
Checking:				
General Fund--M & I	\$ 1,219,662	\$ 1,103,654	2,992	4,853
Payroll--NBC	21,142	4,982		
Forestry--NBC	470,889	432,878	26	84
Short Term Investments				
State Trust Fund	6,020,850	270	20,579	
General Fund CDs	10,476,297	9,609,260	67,172	44,915
StepUps CDs	1,715,079	3,315,079	12,457	20,828
General Fund Savings Account	68	68	-	-
General Fund Money Markets	3,844,392	8,837,474	9,937	22,572
Rural Housing	20,158	17,994		
CASH AND INVESTMENTS	\$ 23,813,313	\$ 23,349,879	\$ 113,163	\$ 93,252
RESTRICTED CASH AND INVESTMENTS				
Checking:				
Huber Law Trust	\$ 50,132	\$ 31,389		
Clerk of Court Trust	23,042	23,027		
Short Term Investments:				
State Trust Fund - Health Insurance	1,217,414	1,213,890	2,733	1,575
Clerk of Courts	951,916	465,299	472	423
Drug Investigation	212,998	206,111		
Land Conservation	106,141	103,221	36	68
Long Term Investments:				
Money-Market - Workers' Compensation	901,099	898,491	2,023	1,166
CD-Land Conservation	250,000	250,000	2,145	1,666
Certificates of Deposit - Worker's Comp	-	-	-	-
RESTRICTED CASH AND INVESTMENTS	\$ 3,712,742	\$ 3,191,428	\$ 7,409	\$ 4,898
OUTSTANDING LONG-TERM DEBT				
General Obligation Debt Payable	\$ 27,088,731	\$ 25,930,195		
Note Payable-(Unfunded Pension Liability)	5,297,511	5,535,709		
Liability Accrued Compensated Absences	2,142,214	2,134,247		
OUTSTANDING LONG-TERM DEBT	\$ 34,528,456	\$ 33,600,151		



DOUGLAS COUNTY, WISCONSIN
TREASURER'S MONTHLY REPORT
ACCOUNT BALANCES
As of 8/31/16
(Continued)



ACCOUNT	2016	2015
RECEIVABLES		
Tax Certificates and Deeds:		
Tax Certificate - Current Year		
Delinquent Real Estate Taxes 2008-Sale of 2009	791	791
Delinquent Real Estate Taxes 2009-Sale of 2010	819	819
Delinquent Real Estate Taxes 2010-Sale of 2011	866	1,571
Delinquent Real Estate Taxes 2011-Sale of 2012	2,043	6,728
Delinquent Real Estate Taxes 2012-Sale of 2013	9,141	311,296
Delinquent Real Estate Taxes 2013-Sale of 2014	357,942	1,096,239
Delinquent Real Estate Taxes 2014-Sale of 2015	851,392	
Forest and Cropland Taxes	1,473	4,065
Allowance for Uncollectable Taxes	(10,000)	(10,000)
Tax Clearing		
Real Estate-Charge Backs		-
Tax Deeds Receivable	94,213	93,794
Allowance for Uncollectable Tax Deeds	(68,839)	(91,479)
Tax Certificates and Deeds	1,239,841	1,413,824
Property Tax	2,120,755	2,382,018
Assessments	554,434	945,921
Accounts	8,643,363	8,041,941
Tax Installment Contracts	1,360	(18,210)
Due from other Governments	3,823,774	4,455,105
Accrued Interest	78,617	106,767
RECEIVABLES	\$ 16,462,144	\$ 17,327,366

County Ordinance 1.32

THE COUNTY BOARD OF SUPERVISORS OF THE COUNTY OF DOUGLAS DOES ORDAIN AS FOLLOWS:

SECTION I. PURPOSE

This ordinance will determine the succession of those statutory powers of the Douglas County Administrator defined under Wisconsin Statutes 59.18 (2) in the event of a temporary or permanent vacancy of his or her office.

SECTION II. DEFINITIONS

- A. An absence is a period of ten (10) days or less in which the Administrator may be incapable of fully exercising all of the powers and duties of his or her office but otherwise maintains control of the office through advance planning, regular communication with County leadership and the public, or other reasonable means.
- B. A temporary vacancy is a period of not less ten (10) days in which the Administrator or the County Board Chair determines that the Administrator is or will be incapable of exercising the powers and duties of his or her office but is expected to resume said powers and duties within a reasonable time period.
- C. A permanent vacancy as defined by Wisconsin Statutes 59.18 (7)(8) is one in which the Administrator will not return to the powers and duties of his or her office.
- D. An Acting Administrator is a person appointed and confirmed by the Douglas County Board to exercise the statutory power of the Administrator under Wisconsin Statutes 59.18 (2) until such time as the Administrator resumes the powers and duties of his or her office.

SECTION III. PROCEDURE

- A. When either the Administrator or the County Board Chairperson determines that a temporary vacancy has occurred or will occur in the office of the Administrator, the County Board Chair will appoint an Acting Administrator.
- B. No person shall serve as Acting Administrator for longer than thirty (30) days without the approval of a majority of the Douglas County Board in a regular meeting or an emergency meeting called for the purpose of creating an Acting Administrator.
- C. The County Board Chairperson may appoint any County Board Supervisor to the office of Acting Administrator but such person may serve for no longer than fifteen (15) days unless he or she has resigned from the County Board.
- D. The Acting Administrator shall serve until such time as the Administrator returns to the powers and duties of his or her office or, in the event of a permanent vacancy, an Administrator is appointed by the majority vote of the Douglas County Board.

SECTION IV. EFFECTIVE DATE

This ordinance shall take effect upon passage and publication.



WISCONSIN DEPARTMENT OF
ADMINISTRATION

SCOTT WALKER
GOVERNOR

SCOTT A. NEITZEL
SECRETARY

Division of Executive Budget and Finance
State Controller's Office
Post Office Box 7932
Madison, WI 53707-7932
Voice (608) 266-1694
Fax (608) 266-7734
www.doa.state.wi.us/debf/

August 22, 2016

SEPTEMBER 2016

2

Dear County Clerk:

Pursuant to the provisions of section 70.63 of the Wisconsin Statutes, I hereby certify the attached summary of the state taxes and special charges to be apportioned to the towns, cities, and villages within your county for the year 2016.

As stipulated in subchapter IV of chapter 74 of Wisconsin Statutes, payment of amounts due for these taxes and state special charges must be made to the State Controller's Office, P.O. Drawer 115, Milwaukee, Wisconsin 53293, on the settlement dates provided in said subchapter.

The Forestation State Tax is determined by the Department of Revenue, pursuant to section 70.58 of the Wisconsin Statutes. Any questions concerning the Property Valuation or the Forestation Rate, please contact Mary Gawryleski at the Department of Revenue at (608) 261-5275.

Any questions concerning the Special Charges for Charitable and Penal Purposes, please contact Zachary Miescke at the Department of Health Services at (608) 266-8159.

Any questions concerning the Special Charges for Fire Suppression, please contact Mark Hetzel at the Department of Natural Resources at (608) 266-5894.

Should you have any other questions, please contact Bill Newman at this office at (608) 266-2240.

Thank you for your cooperation and assistance.

Sincerely,

Jeffery Anderson, CPA
State Controller

JA:bn
Enclosure

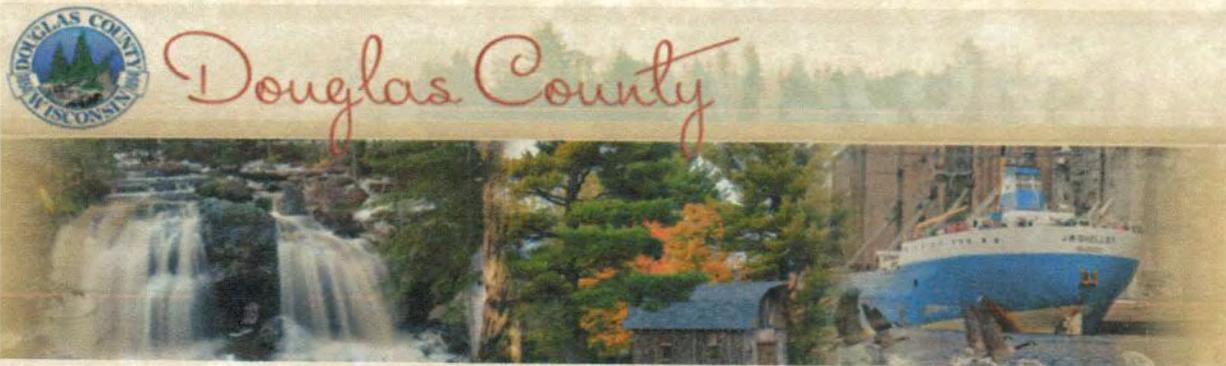
DOUGLAS COUNTY
Prepared by State Controller's Office
Statement of Valuation of Taxable Property of the Counties of
The State of Wisconsin, Determined by the Department of Revenue
for 2016, and the Apportionment of Taxes and Special Charges
for 2016, Collection in 2017

Forestry Mill Tax Sec 70.58-2		
Property Valuation	\$3,370,328,800.00	
State Forestry Tax Rate	<u>0.000169706</u>	
		\$571,965.02
Special Charges Upon County For Charitable and Penal Purposes		
Cost of Proceedings - Charges	\$900.00	
Cost of Proceedings - Credits	<u>\$0.00</u>	
		\$900.00
Other Special Charges to County		\$0.00
		<hr/>
Total of All Taxes and Special Charges		<u><u>\$572,865.02</u></u>

CENTRAL SERVICES COST ALLOCATION PLAN

DOUGLAS COUNTY, WISCONSIN

Based on 2015 Financials



Sequoia Consulting Group

1402 Trotta Court

Waunakee, WI 53597

Telephone: (608) 217-8193

dennym@sequoiawI.com

Cost Allocation Plan Overview

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

An indirect cost allocation plan distributes the allowable costs of central services departments to grantee departments based on allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of cost and benefit provided to its recipients (grantees). A central services department typically provides services primarily to other departments. For example, as a central services department - the County Finance Department will typically provide accounting, payroll, and other fiscal services to all county departments or agencies but seldom, if ever, directly to the citizens of the County. Likewise, the Finance Department receives services and support from the County Treasurer, Data Processing, Personnel, 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) however; typically the second iteration will distribute the balance of costs necessary for an accurately calculated plan.

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

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

CERTIFICATE OF COST ALLOCATION PLAN

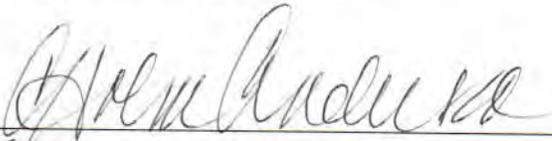
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

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

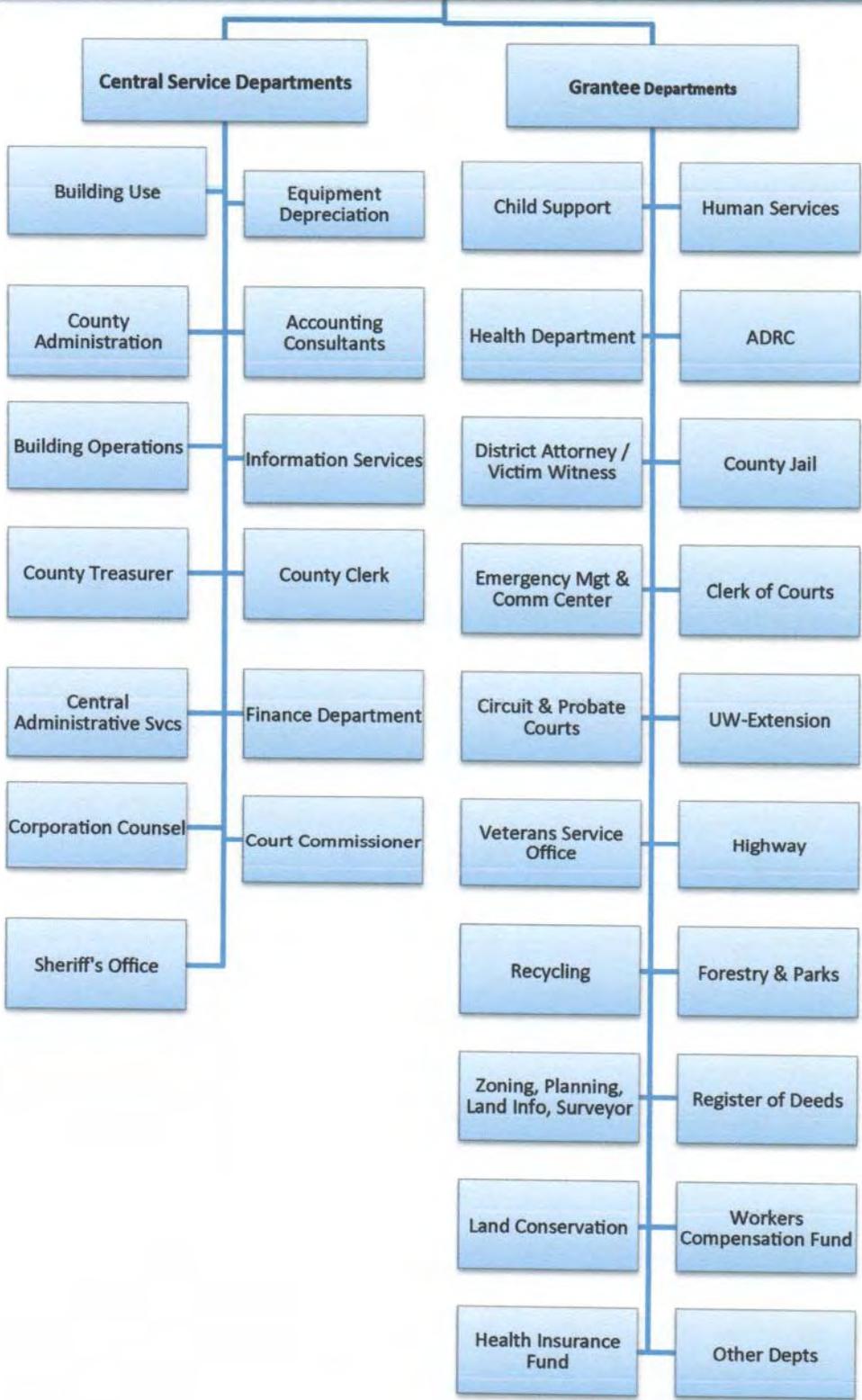
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as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

I declare that the foregoing is true and correct.

Governmental unit: Douglas County, Wisconsin

Signature: 
Name of Official: Candace Holm Anderson
Title: Finance Director
Date of Execution: May 23, 2016

**DOUGLAS COUNTY, WI
2015 ORGANIZATIONAL CHART**



DOUGLAS COUNTY, WISCONSIN

COST ALLOCATION PLAN

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DOUGLAS COUNTY, WISCONSIN

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DOUGLAS COUNTY, WISCONSIN

COST ALLOCATION PLAN

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

Central Service Departments	Child Support	Human Services	Health Department	ADRC	District Attorney, Victim Witness	County Jail
Building Use	\$ 5,546	\$ 210,727	\$ 86,795	\$ 22,202	\$ 5,260	\$ 1,097,936
Equipment Depreciation	-	-	-	-	-	-
County Administration	13,751	75,750	9,773	-	7,972	60,253
Accounting & Consulting Services	1,348	7,091	1,501	13	439	1,903
Building Operations	1,695	(4,990)	(10,163)	(1,520)	29,108	(75,150)
Information Services	12,884	64,806	13,170	-	4,866	24,370
County Treasurer	188	16,855	9,460	66	602	6,243
County Clerk	-	-	-	-	-	-
Central Administrative Services	765	716	254	-	227	564
Finance Department	14,614	107,151	16,355	167	3,628	34,503
Corporation Counsel	7,621	10,115	-	-	-	-
Court Commissioner	29,592	-	-	-	-	-
Sheriff	579	-	-	-	-	-
Total Allocated Costs	88,583	488,222	127,145	20,928	52,101	1,150,622
Rollforward Adjustment	(2,951)	93,119	(690)	-	-	-
Total Proposed Costs	\$ 85,632	\$ 581,340	\$ 126,454	\$ 20,928	\$ 52,101	\$ 1,150,622



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

Central Service Departments	Emergency Mgt & Comm Center	Clerk of Courts	Circuit & Probate Courts	UW-Extension	Veterans Service Office	Highway
Building Use	\$ 55,225	\$ 9,194	\$ 19,468	\$ 5,078	\$ 10,685	\$ -
Equipment Depreciation	-	-	-	-	-	-
County Administration	24,070	16,840	5,267	2,417	2,858	57,169
Accounting & Consulting Services	1,011	756	450	142	209	10,905
Building Operations	(1,780)	50,885	107,742	28,103	3,490	-
Information Services	10,484	7,438	5,088	2,631	2,778	76,146
County Treasurer	2,544	3,494	769	657	1,128	6,452
County Clerk	-	-	-	-	-	-
Central Administrative Services	15	686	289	79	70	70
Finance Department	8,398	12,120	2,923	1,452	1,532	94,236
Corporation Counsel	1,125	-	-	-	-	2,249
Court Commissioner	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total Allocated Costs	101,093	101,413	141,995	40,559	22,751	247,227
Rollforward Adjustment	-	-	-	-	-	-
Total Proposed Costs	\$ 101,093	\$ 101,413	\$ 141,995	\$ 40,559	\$ 22,751	\$ 247,227



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

Central Service Departments	Recycling	Forestry & Parks	Zoning, Planning, Land Info, Survey	Register of Deeds	Land Conservation	Workers Compensation Fund
Building Use	\$ 103	\$ -	\$ 4,564	\$ 6,943	\$ 1,279	\$ -
Equipment Depreciation	-	-	-	-	-	-
County Administration	996	27,198	11,869	6,772	2,696	(5,583)
Accounting & Consulting Services	108	1,904	1,265	583	189	400
Building Operations	571	-	20,835	38,426	7,080	-
Information Services	919	13,326	9,769	5,027	1,401	2,872
County Treasurer	270	3,474	87,646	4,676	395	11,754
County Clerk	-	-	14,809	-	-	431
Central Administrative Services	388	289	325	92	17	-
Finance Department	721	25,995	7,122	3,870	1,384	10,154
Corporation Counsel	-	2,249	6,748	-	-	101
Court Commissioner	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total Allocated Costs	4,075	74,435	164,952	66,390	14,442	20,130
Rollforward Adjustment	-	-	-	-	-	-
Total Proposed Costs	\$ 4,075	\$ 74,435	\$ 164,952	\$ 66,390	\$ 14,442	\$ 20,130



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

	Health Insurance Fund	All Other Departments	Total Allocated Costs
Central Service Departments			
Building Use	\$ -	\$ 279,931	\$ 1,820,937
Equipment Depreciation	-	-	-
County Administration	(5,462)	1,033	315,639
Accounting & Consulting Services	762	355	31,338
Building Operations	-	27,669	222,001
Information Services	5,335	15,013	278,323
County Treasurer	13,285	6,244	176,200
County Clerk	431	(3,306)	12,365
Central Administrative Services	-	112	4,958
Finance Department	11,084	11,369	368,776
Corporation Counsel	101	7,085	37,394
Court Commissioner	-	-	29,592
Sheriff	-	-	579
Total Allocated Costs	25,535	345,505	3,298,102
Rollforward Adjustment	-	-	89,477
Total Proposed Costs	\$ 25,535	\$ 345,505	\$ 3,387,580



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

<u>Grantee Department</u>	<u>Final Costs 2015</u>	<u>Fixed Costs 2013</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	88,583.14	91,534.00	(2,950.86)	85,632.28
Human Services	488,221.65	395,103.00	93,118.65	581,340.30
Health Department	127,144.66	127,835.00	(690.34)	126,454.32
ADRC	20,927.81	-	-	20,927.81
District Attorney, Victim Witness	52,100.51	-	-	52,100.51
County Jail	1,150,621.59	-	-	1,150,621.59
Emergency Mgt & Comm Center	101,092.71	-	-	101,092.71
Clerk of Courts	101,412.90	-	-	101,412.90
Circuit & Probate Courts	141,995.44	-	-	141,995.44
UW-Extension	40,558.54	-	-	40,558.54
Veterans Service Office	22,751.16	-	-	22,751.16
Highway	247,227.38	-	-	247,227.38
Recycling	4,075.31	-	-	4,075.31
Forestry & Parks	74,435.04	-	-	74,435.04
Zoning, Planning, Land Info, Survey	164,951.65	-	-	164,951.65
Register of Deeds	66,389.86	-	-	66,389.86
Land Conservation	14,442.26	-	-	14,442.26
Workers Compensation Fund	20,129.81	-	-	20,129.81
Health Insurance Fund	25,535.41	-	-	25,535.41
All Other Departments	345,505.23	-	-	345,505.23
	<u>3,298,102.07</u>	<u>614,472.00</u>	<u>89,477.45</u>	<u>3,387,579.52</u>



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

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Use	\$ -	\$ 2,078,419	\$ -	\$ -	\$ 2,078,419
Equipment Depreciation	-	197,405	-	-	197,405
County Administration	478,163	(1,678)	(3,267)	(119,468)	353,749
Accounting & Consulting Services	56,060	-	-	-	56,060
Building Operations	1,798,787	(950,892)	-	(703,193)	144,702
Information Services	1,155,677	(855,360)	-	(838)	299,479
County Treasurer	272,626	(40,931)	(42,843)	(42,513)	146,339
County Clerk	323,424	(67,788)	(209,519)	(41,358)	4,759
Central Administrative Services	91,710	(91,740)	-	-	(30)
Finance Department	672,391	(57,037)	-	(261,855)	353,499
Corporation Counsel	222,801	-	-	(179,257)	43,544
Court Commissioner	203,134	(6,467)	(69,555)	(127,112)	-
Sheriff	3,955,435	-	(3,953,304)	(1,731)	401
less unallocated Incoming costs					(380,224)
	<u>\$ 9,230,207</u>	<u>\$ 203,932</u>	<u>\$ (4,278,488)</u>	<u>\$ (1,477,324)</u>	<u>\$ 3,298,102</u>

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

Department	Departmental Function	Allocation Basis
1	Building Use Courthouse Government Center Parking Lot Improvements	Usable square footage by Courthouse Department Usable square footage by Government Center Department Usable square footage of Courthouse-Government Center Complex
2	Equipment Depreciation Equipment Depreciation	Equipment Depreciation Expense by Department - 2015
3	County Administration Administrative Coordinator Personnel Services Department Specific	Full Time Equivalent Employees by Department during 2015 Number of Employees by Department during 2015 Direct Allocation to Benefiting Department
4	Accounting & Consulting Services Audit Cost Allocation Plan	Accounting Transactions by department during 2015 Number of Functions Analyzed by Department in 2014 Cost Allocation Plan Prepared in 2015
5	Building Operations Courthouse Government Center	Usable square footage by Courthouse Department Usable square footage by Government Center Department excluding City occupied space
6	Information Services System Operations Department Specific	MIS Charges and Telephone Charges by Department for 2015 Direct Allocation to Benefiting Department
7	County Treasurer Receipts Disbursements Department Support	General Receipts Processed by department during 2015 Total Disbursements by Department During 2015 Direct Allocation to Benefiting Department
8	County Clerk Departmental Support	Time Reports for 2015 Activity by Department
9	Central Administrative Services Central Admin Services	Postal Service & Copy Charges by Department During 2015
10	Finance Department Accounting & Budgets Payroll Departmental Support	Accounting Transactions by department during 2015 Total Payroll Disbursements Processed During 2015 with various departments weighted 75% due to less effort req Direct Allocation to Benefiting Department
11	Corporation Counsel General Counseling Services Child Support Department Specific	Relative Effort Expended by Department during 2015 Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
12	Court Commissioner Child Support	Direct Allocation to Benefiting Department
13	Sheriff Department Specific	Direct Allocation to Benefiting Department



**DEPARTMENT 1
FISCAL 2015**

DOUGLAS COUNTY, WISCONSIN

BUILDING USE

NATURE AND EXTENT OF SERVICES

Douglas County owns and operates various buildings throughout the County. The cornerstone of County operations is located in the Courthouse. Historical records indicated that this facility was initially constructed in 1919-1920 at a cost of \$498,422 - excluding land and equipment. Subsequent improvements and renovations (including land improvements to the adjacent parking lots) have brought the value of the Courthouse to over \$9,127,016. GASB-S34 records show \$73,107.16 as 2015 depreciation. Allowable costs are allocated to departments based on usable square footage of occupied space during 2015.

In 1999 the County started construction of a new Government Center. This facility houses the Sheriff's Department, Jail, Health and Human Services, Maintenance and Emergency Government department offices. In addition, through an agreement with the City of Superior, the County and City have arranged for a lease arrangement for this facility to provide space for most City offices including the Police Department located adjacent to County Sheriff offices. The value of this new facility as of December 31, 2015 is reported at over \$43,364,432. Allowable depreciation of \$1,155,353.10 is allocated to departments based on usable square footage of occupied space during 2015.

The County Courthouse and Government Center Complex shares various parking areas developed through many years of ground improvements. The total value of this construction and improvements (excluding land) as of December 31, 2015 is valued at over \$1,903,950. Allowable depreciation of \$105,486.37 is allocated to departments based on usable square footage of occupied space during 2015.

Douglas County issued various notes and bonds to finance the cost of Courthouse improvements and the construction of the Government Center. During 2015, Douglas County paid \$744,472.77 in Debt Service Interest on the Government Center. Allowable interest expense is also allocated based on usable square footage by benefiting department during 2015.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 1
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
BUILDING USE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Building Use

Functions:	Total	Courthouse	Government Center	Parking Lot Improvements
Cost Adjustments:				
Building Use Charge	1,333,946.63	73,107.16	1,155,353.10	105,486.37
Interest Expense	744,472.77		744,472.77	
Total Cost Adjustments	2,078,419.40	73,107.16	1,899,825.87	105,486.37
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	2,078,419.40	73,107.16	1,899,825.87	105,486.37
2nd Allocation				
Building Use	-	-	-	-
Equipment Depreciation	-	-	-	-
County Administration	-	-	-	-
Accounting & Consulting Services	568.13	19.98	519.31	28.83
Building Operations	-	-	-	-
Information Services	-	-	-	-
County Treasurer	-	-	-	-
County Clerk	-	-	-	-
Central Administrative Services	-	-	-	-
Finance Department	-	-	-	-
Corporation Counsel	-	-	-	-
Court Commissioner	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	568.13	19.98	519.31	28.83
Total 2nd Tier Allocation	568.13	19.98	519.31	28.83
Unallocated	-			
Total Incoming Costs	568.13	19.98	519.31	28.83
Total Allocated Cost	2,078,987.53	73,127.14	1,900,345.18	105,515.20



**DEPARTMENT 1
FISCAL 2015**

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

Department: Building Use
Function: Courthouse

Total 1st Tier Allocation \$ 73,107.16
Total 2nd Tier Allocation \$ 19.98
Total Allocated Cost \$ 73,127.14

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Administration	61	0.13%	96.29	-	96.29	0.03	96.32
Building Operations	1,106	2.39%	1,745.91	-	1,745.91	0.48	1,746.39
Information Services	3,857	8.33%	6,088.58	-	6,088.58	1.66	6,090.24
County Treasurer	3,101	6.70%	4,895.17	-	4,895.17	1.34	4,896.51
County Clerk	3,225	6.96%	5,090.92	-	5,090.92	1.39	5,092.31
Central Administrative Services	228	0.49%	359.92	-	359.92	0.10	360.01
Finance Department	2,273	4.91%	3,588.11	-	3,588.11	0.98	3,589.09
Court Commissioner	2,900	6.26%	4,577.88	-	4,577.88	1.25	4,579.13
Child Support	2,688	5.80%	4,243.22	-	4,243.22	1.16	4,244.38
Human Services	816	1.76%	1,288.12	-	1,288.12	0.35	1,288.47
District Attorney, Victim Witness	2,549	5.50%	4,023.80	-	4,023.80	1.10	4,024.90
Emergency Mgt & Comm Center	173	0.37%	273.09	-	273.09	0.07	273.17
Clerk of Courts	4,456	9.62%	7,034.15	-	7,034.15	1.92	7,036.07
Circuit & Probate Courts	9,435	20.37%	14,893.89	-	14,893.89	4.07	14,897.97
UW-Extension	2,461	5.31%	3,884.88	-	3,884.88	1.06	3,885.95
Recycling	50	0.11%	78.93	-	78.93	0.02	78.95
Zoning, Planning, Land Info, Survey	2,212	4.78%	3,491.82	-	3,491.82	0.95	3,492.77
Register of Deeds	3,365	7.27%	5,311.92	-	5,311.92	1.45	5,313.37
Land Conservation	620	1.34%	978.72	-	978.72	0.27	978.99
All Other Departments	736	1.59%	1,161.83	-	1,161.83	0.32	1,162.15
Total	46,312	100.00%	73,107.16	-	73,107.16	19.98	73,127.14

Allocation Basis: Usable square footage by Courthouse Department
Allocation Source: Square footage measurements provided by Finance and Maintenance Departments

**DEPARTMENT 1
FISCAL 2015**

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

Department: Building Use
Function: Government Center

Total 1st Tier Allocation	\$	1,899,825.87
Total 2nd Tier Allocation	\$	519.31
Total Allocated Cost	\$	1,900,345.18

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Administration	917	0.53%	10,156.71	-	10,156.71	2.78	10,159.49
Building Operations	14490	8.45%	160,491.57	-	160,491.57	43.87	160,535.44
Corporation Counsel	800	0.47%	8,860.82	-	8,860.82	2.42	8,863.24
Sheriff	3120	1.82%	34,557.19	-	34,557.19	9.45	34,566.64
Human Services	18078	10.54%	200,232.34	-	200,232.34	54.73	200,287.07
Health Department	7506	4.38%	83,136.63	-	83,136.63	22.72	83,159.35
ADRC	1920	1.12%	21,265.96	-	21,265.96	5.81	21,271.78
County Jail	94949	55.36%	1,051,657.28	-	1,051,657.28	287.46	1,051,944.74
Emergency Mgt & Comm Center	4745	2.77%	52,555.73	-	52,555.73	14.37	52,570.09
Veterans Service Office	924	0.54%	10,234.24	-	10,234.24	2.80	10,237.04
All Other Departments	24077	14.04%	266,677.40	-	266,677.40	72.89	266,750.29
Total	171,526	100.00%	1,899,825.87	-	1,899,825.87	519.31	1,900,345.18

Allocation Basis: Usable square footage by Government Center Department

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

**DEPARTMENT 1
FISCAL 2015**

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

Department: Building Use
Function: Parking Lot Improvements

Total 1st Tier Allocation	\$	105,486.37
Total 2nd Tier Allocation	\$	28.83
Total Allocated Cost	\$	105,515.20

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
County Administration	978	0.45%	473.59	-	473.59	0.13	473.72
Building Operations	15,596	7.16%	7,552.24	-	7,552.24	2.06	7,554.31
Information Services	3,857	1.77%	1,867.72	-	1,867.72	0.51	1,868.23
County Treasurer	3,101	1.42%	1,501.64	-	1,501.64	0.41	1,502.05
County Clerk	3,225	1.48%	1,561.68	-	1,561.68	0.43	1,562.11
Central Administrative Services	228	0.10%	110.41	-	110.41	0.03	110.44
Finance Department	2,273	1.04%	1,100.68	-	1,100.68	0.30	1,100.98
Corporation Counsel	800	0.37%	387.39	-	387.39	0.11	387.50
Court Commissioner	2,900	1.33%	1,404.30	-	1,404.30	0.38	1,404.69
Sheriff	3,120	1.43%	1,510.84	-	1,510.84	0.41	1,511.25
Child Support	2,688	1.23%	1,301.64	-	1,301.64	0.36	1,302.00
Human Services	18,894	8.67%	9,149.27	-	9,149.27	2.50	9,151.77
Health Department	7506	3.45%	3,634.72	-	3,634.72	0.99	3,635.72
ADRC	1920	0.88%	929.75	-	929.75	0.25	930.00
District Attorney, Victim Witness	2,549	1.17%	1,234.33	-	1,234.33	0.34	1,234.67
County Jail	94,949	43.59%	45,978.32	-	45,978.32	12.57	45,990.89
Emergency Mgt & Comm Center	4,918	2.26%	2,381.50	-	2,381.50	0.65	2,382.15
Clerk of Courts	4,456	2.05%	2,157.78	-	2,157.78	0.59	2,158.37
Circuit & Probate Courts	9,435	4.33%	4,568.83	-	4,568.83	1.25	4,570.07
UW-Extension	2,461	1.13%	1,191.72	-	1,191.72	0.33	1,192.05
Veterans Service Office	924	0.42%	447.44	-	447.44	0.12	447.56
Recycling	50	0.02%	24.21	-	24.21	0.01	24.22
Zoning, Planning, Land Info, Survey	2,212	1.02%	1,071.14	-	1,071.14	0.29	1,071.44
Register of Deeds	3,365	1.54%	1,629.48	-	1,629.48	0.45	1,629.92
Land Conservation	620	0.28%	300.23	-	300.23	0.08	300.31
All Other Departments	24,813	11.39%	12,015.50	-	12,015.50	3.28	12,018.79
Total	217,838	100.00%	105,486.37	-	105,486.37	28.83	105,515.20

Allocation Basis: Usable square footage of Courthouse-Government Center Complex
Allocation Source: Square footage measurements provided by Maintenance and Finance Departments

**DEPARTMENT 1
FISCAL 2015**

DOUGLAS COUNTY, WISCONSIN

BUILDING USE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Use

<u>Grantee Department</u>	Total	Courthouse	Government Center	Parking Lot Improvements
Building Use	-	-	-	-
Equipment Depreciation	-	-	-	-
County Administration	10,729.53	96.32	10,159.49	473.72
Accounting & Consulting Services	-	-	-	-
Building Operations	169,836.13	1,746.39	160,535.44	7,554.31
Information Services	7,958.48	6,090.24	-	1,868.23
County Treasurer	6,398.56	4,896.51	-	1,502.05
County Clerk	6,654.42	5,092.31	-	1,562.11
Central Administrative Services	470.45	360.01	-	110.44
Finance Department	4,690.07	3,589.09	-	1,100.98
Corporation Counsel	9,250.74	-	8,863.24	387.50
Court Commissioner	5,983.82	4,579.13	-	1,404.69
Sheriff	36,077.89	-	34,566.64	1,511.25
Child Support	5,546.38	4,244.38	-	1,302.00
Human Services	210,727.32	1,288.47	200,287.07	9,151.77
Health Department	86,795.07	-	83,159.35	3,635.72
ADRC	22,201.78	-	21,271.78	930.00
District Attorney, Victim Witness	5,259.57	4,024.90	-	1,234.67
County Jail	1,097,935.63	-	1,051,944.74	45,990.89
Emergency Mgt & Comm Center	55,225.42	273.17	52,570.09	2,382.15
Clerk of Courts	9,194.45	7,036.07	-	2,158.37
Circuit & Probate Courts	19,468.04	14,897.97	-	4,570.07
UW-Extension	5,077.99	3,885.95	-	1,192.05
Veterans Service Office	10,684.60	-	10,237.04	447.56
Highway	-	-	-	-
Recycling	103.17	78.95	-	24.22
Forestry & Parks	-	-	-	-
Zoning, Planning, Land Info, Survey	4,564.21	3,492.77	-	1,071.44
Register of Deeds	6,943.29	5,313.37	-	1,629.92
Land Conservation	1,279.30	978.99	-	300.31
Workers Compensation Fund	-	-	-	-
Health Insurance Fund	-	-	-	-
All Other Departments	279,931.23	1,162.15	266,750.29	12,018.79
	2,078,987.53	73,127.14	1,900,345.18	105,515.20

**DEPARTMENT 2
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES**

Douglas County maintains a fixed asset system to record its assets and calculate annual depreciation in accordance with Generally Accepted Accounting Principles and Practices. Additionally, these reports are reviewed annual by an outside auditing firm.

A total of \$197,404.99 was recorded as 2015 depreciation expense for the Central Services Departments that do not operate as Internal Service Funds.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 2
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION**

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Use Charge	197,404.99	197,404.99
Total Cost Adjustments	<u>197,404.99</u>	<u>197,404.99</u>
Incoming Costs	-	-
1st Allocation		
Building Use	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	197,404.99	197,404.99
2nd Allocation		
Equipment Depreciation	-	-
County Administration	-	-
Accounting & Consulting Services	189.38	189.38
Building Operations	-	-
Information Services	-	-
County Treasurer	-	-
County Clerk	-	-
Central Administrative Services	-	-
Finance Department	-	-
Corporation Counsel	-	-
Court Commissioner	-	-
Sheriff	-	-
Building Use	-	-
Total 2nd Allocation	189.38	189.38
Total 2nd Tier Allocation	189.38	189.38
Unallocated	-	-
Total Incoming Costs	189.38	189.38
Total Allocated Cost	<u>197,594.37</u>	<u>197,594.37</u>



**DEPARTMENT 2
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS**

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 197,404.99
Total 2nd Tier Allocation \$ 189.38

Total Allocated Cost \$ 197,594.37

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
County Treasurer	2,185.82	1.11%	2,185.82	-	2,185.82	2.10	2,187.92
County Clerk	487.81	0.25%	487.81	-	487.81	0.47	488.28
Sheriff	194,731.36	98.65%	194,731.36	-	194,731.36	186.81	194,918.17
Total	197,404.99	100.00%	197,404.99	-	197,404.99	189.38	197,594.37

Allocation Basis: Equipment Depreciation Expense by Department - 2015

Allocation Source: Fixed Asset Management System Records



**DEPARTMENT 2
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Equipment Depreciation

<u>Grantee Department</u>	Total	Equipment Depreciation
County Administration	-	-
Building Operations	-	-
Information Services	-	-
County Treasurer	2,187.92	2,187.92
County Clerk	488.28	488.28
Central Administrative Services	-	-
Finance Department	-	-
Corporation Counsel	-	-
Court Commissioner	-	-
Sheriff	194,918.17	194,918.17
	<hr/>	<hr/>
	197,594.37	197,594.37
	<hr/>	<hr/>



**DEPARTMENT 3
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
COUNTY ADMINISTRATION
NATURE AND EXTENT OF SERVICES**

The Department of Administration is responsible for the coordination and direction of all administrative and management functions of the County not otherwise vested by law to other County Officials. Additionally, this Department is responsible for the functions of Human Resources and administration of the County's self-insurance funds. Costs associated with the Civil Service Commission and other committee activity have been classified as General Governmental, or have been allocated to "All Other" and are appropriately disallowed from further allocation. Costs for this Department have been identified and allocated as follows:

- **Administrative Coordinator** – Costs associated with the general day-to-day administration of the County are allocated based on the number of full-time equivalent employees (FTE) by department.
- **Personnel Services** – Costs associated with the Human Resources related activities including maintaining personnel records and reports, contract negotiations, mediation, fringe benefit administration and employee communication are allocated to departments based on the number of full-time and part-time employees by department.
- **Department Specific** – Various personnel related costs associated with; risk management, recruitment and labor relations - including HR Assessment Charges - have been identified based on personnel and financial records and are allocated to benefiting departments accordingly.

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

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 3
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
COUNTY ADMINISTRATION
DEPARTMENTAL COSTS BY FUNCTION**

Department: County Administration

Functions:	Total	General & Administrative	Administrative Coordinator	Personnel Services	Department Specific	General Governmental
Expenditures:						
Salaries, Wages, Personnel Services	328,675.52		140,045.00	111,364.00	77,266.52	-
Fringe Benefits	93,522.00		44,733.00		14,838.24	-
Professional Services	18,186.00		-	18,186.00		-
Medical Services	4,450.00		-	4,450.00		-
Office Supplies and Expenses	7,585.00		1,066.00		6,518.00	1.00
Postage	255.00		37.00		205.00	13.00
Advertising / Recruitment	14,049.00		3,000.00		9,008.00	2,043.00
Committee Travel & Expenses	1,000.00		-	-	-	1,000.00
Telephone & Cellular Service	2,120.00		1,386.00		734.00	-
Internet	203.00		106.00		97.00	-
Dues & Subscriptions	5,181.00		4,512.00		669.00	-
Training & Seminars	5,834.00		3,202.00		2,632.00	-
Travel	2,200.00		1,606.00		405.00	189.00
Maintenance Agreement	1,579.00		-	1,579.00		-
Printing & Duplicating	316.00		-	313.00		3.00
Insurance	1,051.00		1,051.00		-	-
HR Assessment	(27,688.00)		-	-	(27,688.00)	-
Information Services	19,044.00		3,341.00		15,684.00	19.00
Employee Recognition	600.00		-	600.00		-
Total Expenditures	478,162.52	-	204,085.00	187,380.24	83,429.28	3,268.00
Cost Adjustments:						
Supplies and Expenses	(62.00)		(62.00)			
General Donations	(105.00)	(105.00)				
Vending / Coffee Revenues	(1,511.00)			(1,511.00)		
Total Cost Adjustments	(1,678.00)	(105.00)	(62.00)	(1,511.00)	-	-
Disallowed / Capitalized	(3,267.28)					(3,267.28)
General & Administrative Allocation	0.00	105.00	(44.82)	(41.15)	(18.32)	(0.72)
Incoming Costs						
1st Allocation						
Building Use	10,726.60		4,578.23	4,203.49	1,871.56	73.31
Equipment Depreciation	-		-	-	-	-
Total 1st Allocation	10,726.60	-	4,578.23	4,203.49	1,871.56	73.31
Unallocated	(73.31)					(73.31)
Total 1st Tier Allocation	483,870.52	-	208,556.41	190,031.58	85,282.52	0.00
2nd Allocation						
County Administration	4,586.80		1,957.70	1,797.46	800.30	31.35
Accounting & Consulting Services	1,753.21		748.29	687.04	305.90	11.98
Building Operations	3,888.29		1,659.56	1,523.73	678.42	26.57
Information Services	7,436.26		3,173.88	2,914.09	1,297.47	50.82
County Treasurer	657.91		280.80	257.82	114.79	4.50
County Clerk	-		-	-	-	-
Central Administrative Services	13.61		5.81	5.33	2.37	0.09
Finance Department	3,506.56		1,496.64	1,374.14	611.82	23.97
Corporation Counsel	16,411.11		7,004.44	6,431.11	2,863.39	112.16
Court Commissioner	-		-	-	-	-
Sheriff	-		-	-	-	-
Building Use	2.93		1.25	1.15	0.51	0.02
Equipment Depreciation	-		-	-	-	-
Total 2nd Allocation	38,256.68	-	16,328.37	14,991.86	6,674.98	261.47
Unallocated	(261.47)					(261.47)
Total 2nd Tier Allocation	37,995.22	-	16,328.37	14,991.86	6,674.98	-
Total Incoming Costs	48,648.50		20,906.60	19,195.35	8,546.55	-
Total Allocated Cost	521,865.74	-	224,884.78	205,023.45	91,957.50	-

**DEPARTMENT 3
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
COUNTY ADMINISTRATION
FUNCTIONAL COST ALLOCATIONS**

Department: County Administration
Function: Administrative Coordinator

Total 1st Tier Allocation \$ 208,556.41
Total 2nd Tier Allocation 16,328.37
Total Allocated Cost \$ 224,884.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Administration	3.50	1.20%	2,498.11		2,498.11	-	2,498.11
Building Operations	6.20	2.12%	4,425.22		4,425.22	350.66	4,775.88
Information Services	2.00	0.68%	1,427.49		1,427.49	113.12	1,540.61
County Treasurer	4.50	1.54%	3,211.85		3,211.85	254.51	3,466.37
County Clerk	4.00	1.37%	2,854.98		2,854.98	226.23	3,081.21
Central Administrative Services	0.50	0.17%	356.87		356.87	28.28	385.15
Finance Department	3.70	1.27%	2,640.86		2,640.86	209.27	2,850.12
Corporation Counsel	3.00	1.03%	2,141.24		2,141.24	169.67	2,310.91
Court Commissioner	2.00	0.68%	1,427.49		1,427.49	113.12	1,540.61
Sheriff	33.50	11.46%	23,910.47		23,910.47	1,894.70	25,805.17
Child Support	10.10	3.46%	7,208.83		7,208.83	571.24	7,780.07
Human Services	55.60	19.03%	39,684.25		39,684.25	3,144.64	42,828.89
Health Department	7.20	2.46%	5,138.97		5,138.97	407.22	5,546.19
District Attorney, Victim Witness	5.50	1.88%	3,925.60		3,925.60	311.07	4,236.67
County Jail	45.00	15.40%	32,118.54		32,118.54	2,545.12	34,663.67
Emergency Mgt & Comm Center	16.80	5.75%	11,990.92		11,990.92	950.18	12,941.10
Clerk of Courts	10.50	3.59%	7,494.33		7,494.33	593.86	8,088.19
Circuit & Probate Courts	4.00	1.37%	2,854.98		2,854.98	226.23	3,081.21
UW-Extension	1.50	0.51%	1,070.62		1,070.62	84.84	1,155.46
Veterans Service Office	2.00	0.68%	1,427.49		1,427.49	113.12	1,540.61
Highway	38.80	13.28%	27,693.32		27,693.32	2,194.46	29,887.78
Recycling	0.50	0.17%	356.87		356.87	28.28	385.15
Forestry & Parks	15.90	5.44%	11,348.55		11,348.55	899.28	12,247.83
Zoning, Planning, Land Info, Survey	8.50	2.91%	6,066.84		6,066.84	480.75	6,547.58
Register of Deeds	4.80	1.64%	3,425.98		3,425.98	271.48	3,697.46
Land Conservation	2.00	0.68%	1,427.49		1,427.49	113.12	1,540.61
All Other Departments	0.60	0.21%	428.25		428.25	33.93	462.18
Total	292.20	100.00%	208,556.41	-	208,556.41	16,328.37	224,884.78

Allocation Basis:

Full Time Equivalent Employees by Department during 2015

Allocation Source:

Personnel and Financial Records and Reports



**DEPARTMENT 3
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
COUNTY ADMINISTRATION
FUNCTIONAL COST ALLOCATIONS**

Department: County Administration
Function: Personnel Services

Total 1st Tier Allocation \$ 190,031.58
Total 2nd Tier Allocation 14,991.86
Total Allocated Cost \$ 205,023.45

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
County Administration	4	1.27%	2,413.10		2,413.10	-	2,413.10
Building Operations	6	1.90%	3,619.65		3,619.65	289.23	3,908.88
Information Services	2	0.63%	1,206.55		1,206.55	96.41	1,302.96
County Treasurer	4	1.27%	2,413.10		2,413.10	192.82	2,605.92
County Clerk	5	1.59%	3,016.37		3,016.37	241.03	3,257.40
Finance Department	7	2.22%	4,222.92		4,222.92	337.44	4,560.36
Corporation Counsel	3	0.95%	1,809.82		1,809.82	144.62	1,954.44
Court Commissioner	2	0.63%	1,206.55		1,206.55	96.41	1,302.96
Sheriff	34	10.79%	20,511.35		20,511.35	1,638.98	22,150.33
Child Support	10	3.17%	6,032.75		6,032.75	482.05	6,514.80
Human Services	55	17.46%	33,180.12		33,180.12	2,651.29	35,831.41
Health Department	7	2.22%	4,222.92		4,222.92	337.44	4,560.36
District Attorney, Victim Witness	6	1.90%	3,619.65		3,619.65	289.23	3,908.88
County Jail	44	13.97%	26,544.09		26,544.09	2,121.04	28,665.13
Emergency Mgt & Comm Center	17	5.40%	10,255.67		10,255.67	819.49	11,075.16
Clerk of Courts	14	4.44%	8,445.85		8,445.85	674.87	9,120.72
Circuit & Probate Courts	4	1.27%	2,413.10		2,413.10	192.82	2,605.92
UW-Extension	2	0.63%	1,206.55		1,206.55	96.41	1,302.96
Veterans Service Office	2	0.63%	1,206.55		1,206.55	96.41	1,302.96
Highway	45	14.29%	27,147.37		27,147.37	2,169.24	29,316.61
Recycling	1	0.32%	603.27		603.27	48.21	651.48
Forestry & Parks	24	7.62%	14,478.60		14,478.60	1,156.93	15,635.53
Zoning, Planning, Land Info, Survey	9	2.86%	5,429.47		5,429.47	433.85	5,863.32
Register of Deeds	5	1.59%	3,016.37		3,016.37	241.03	3,257.40
Land Conservation	2	0.63%	1,206.55		1,206.55	96.41	1,302.96
All Other Departments	1	0.32%	603.27		603.27	48.21	651.48
Total	315	100.00%	190,031.58	-	190,031.58	14,991.86	205,023.45

Allocation Basis: Number of Employees by Department during 2015

Allocation Source: Personnel and Financial Records and Reports

**DEPARTMENT 3
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
COUNTY ADMINISTRATION
FUNCTIONAL COST ALLOCATIONS**

Department: County Administration
Function: Department Specific

Total 1st Tier Allocation	\$	85,282.52
Total 2nd Tier Allocation		6,674.98
Total Allocated Cost	\$	91,957.50

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Administration	(453.24)	-0.36%	(305.53)	(18.88)	(324.41)	-	(324.41)
Building Operations	(42.40)	-0.03%	(28.58)	(254.92)	(283.50)	(2.23)	(285.73)
Information Services	(268.03)	-0.21%	(180.68)		(180.68)	(14.09)	(194.77)
County Treasurer	2,023.49	1.60%	1,364.03	(1,560.54)	(196.52)	106.38	(90.14)
County Clerk	195.30	0.15%	131.65	(280.82)	(149.17)	10.27	(138.90)
Finance Department	(149.18)	-0.12%	(100.56)	(454.50)	(555.06)	(7.84)	(582.91)
Corporation Counsel	3,317.38	2.62%	2,236.23	(2,490.39)	(254.16)	174.40	(79.76)
Court Commissioner	(233.37)	-0.18%	(157.31)		(157.31)	(12.27)	(169.58)
Sheriff	9,601.54	7.59%	6,472.35	(10,082.54)	(3,610.19)	504.78	(3,105.42)
Child Support	1,366.27	1.08%	921.00	(1,536.46)	(615.47)	71.83	(543.64)
Human Services	12,678.75	10.02%	8,546.68	(12,123.77)	(3,577.09)	666.55	(2,910.54)
Health Department	2,600.02	2.06%	1,752.66	(2,223.06)	(470.40)	136.69	(333.71)
District Attorney, Victim Witness	3,346.10	2.64%	2,255.59	(2,604.98)	(349.39)	175.91	(173.48)
County Jail	2,123.28	1.68%	1,431.29	(4,619.04)	(3,187.75)	111.63	(3,076.12)
Emergency Mgt & Comm Center	9,107.65	7.20%	6,139.42	(6,564.29)	(424.87)	478.81	53.94
Clerk of Courts	668.32	0.53%	450.51	(854.98)	(404.47)	35.14	(369.33)
Circuit & Probate Courts	(578.00)	-0.46%	(389.63)		(389.63)	(30.39)	(420.01)
UW-Extension	10.82	0.01%	7.30	(49.71)	(42.42)	0.57	(41.85)
Veterans Service Office	5,482.19	4.33%	3,695.51	(3,969.36)	(273.84)	288.21	14.37
Highway	11,329.79	8.96%	7,637.35	(10,267.98)	(2,630.63)	595.63	(2,034.99)
Recycling	(55.86)	-0.04%	(37.65)		(37.65)	(2.94)	(40.59)
Forestry & Parks	5,254.31	4.15%	3,541.90	(4,503.86)	(961.96)	276.23	(685.73)
Zoning, Planning, Land Info, Survey	735.35	0.58%	495.69	(1,076.21)	(580.51)	38.66	(541.85)
Register of Deeds	(103.64)	-0.08%	(69.86)	(107.53)	(177.39)	(5.45)	(182.84)
Land Conservation	(202.95)	-0.16%	(136.81)		(136.81)	(10.67)	(147.48)
Workers Compensation Fund	27,505.74	21.74%	18,541.48	(25,570.05)	(7,028.58)	1,446.04	(5,582.53)
Health Insurance Fund	31,365.42	24.79%	21,143.26	(28,253.92)	(7,110.66)	1,648.96	(5,461.70)
All Other Departments	(110.89)	-0.09%	(74.75)		(74.75)	(5.83)	(80.58)
Total	126,514.16	100.00%	85,282.52	(119,467.79)	(34,185.27)	6,674.98	(27,510.28)

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Analysis of Financial Records and Reports and Time Records 2015

**DEPARTMENT 3
FISCAL 2015**

DOUGLAS COUNTY, WISCONSIN

COUNTY ADMINISTRATION

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Administration

<u>Grantee Department</u>	<u>Total</u>	<u>Administrative Coordinator</u>	<u>Personnel Services</u>	<u>Department Specific</u>
Building Use	-	-	-	-
Equipment Depreciation	-	-	-	-
County Administration	4,586.80	2,498.11	2,413.10	(324.41)
Accounting & Consulting Services	-	-	-	-
Building Operations	8,399.03	4,775.88	3,908.88	(285.73)
Information Services	2,648.80	1,540.61	1,302.96	(194.77)
County Treasurer	5,982.15	3,466.37	2,605.92	(90.14)
County Clerk	6,199.71	3,081.21	3,257.40	(138.90)
Central Administrative Services	385.15	385.15	-	-
Finance Department	6,847.58	2,850.12	4,560.36	(562.91)
Corporation Counsel	4,185.59	2,310.91	1,954.44	(79.76)
Court Commissioner	2,673.99	1,540.61	1,302.96	(169.58)
Sheriff	44,850.08	25,805.17	22,150.33	(3,105.42)
Child Support	13,751.23	7,780.07	6,514.80	(543.64)
Human Services	75,749.76	42,828.89	35,831.41	(2,910.54)
Health Department	9,772.84	5,546.19	4,560.36	(333.71)
ADRC	-	-	-	-
District Attorney, Victim Witness	7,972.07	4,236.67	3,908.88	(173.48)
County Jail	60,252.67	34,663.67	28,665.13	(3,076.12)
Emergency Mgt & Comm Center	24,070.21	12,941.10	11,075.16	53.94
Clerk of Courts	16,839.58	8,088.19	9,120.72	(369.33)
Circuit & Probate Courts	5,267.12	3,081.21	2,605.92	(420.01)
UW-Extension	2,416.57	1,155.46	1,302.96	(41.85)
Veterans Service Office	2,857.94	1,540.61	1,302.96	14.37
Highway	57,169.40	29,887.78	29,316.61	(2,034.99)
Recycling	996.04	385.15	651.48	(40.59)
Forestry & Parks	27,197.63	12,247.83	15,635.53	(685.73)
Zoning, Planning, Land Info, Survey	11,869.05	6,547.58	5,863.32	(541.85)
Register of Deeds	6,772.02	3,697.46	3,257.40	(182.84)
Land Conservation	2,696.09	1,540.61	1,302.96	(147.48)
Workers Compensation Fund	(5,582.53)	-	-	(5,582.53)
Health Insurance Fund	(5,461.70)	-	-	(5,461.70)
All Other Departments	1,033.08	462.18	651.48	(80.58)
	402,397.95	224,884.78	205,023.45	(27,510.28)



**DEPARTMENT 4
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
SPECIAL ACCOUNTING AND CONSULTING SERVICES
NATURE AND EXTENT OF SERVICES**

Three distinct functions are included with the Finance Department's financials and are presented in this chapter for appropriate cost allocation presentation.

- **Auditing** - An independent consulting firm prepares the annual audit for Douglas County. Additionally, during 2015 this firm also provided consulting services for the Accounting department. The costs of these services are allocated to departments based on the number of accounting transactions during 2015.
- **Cost Allocation Plan** - The County also retained the services of a consulting firm to prepare its Indirect Cost Allocation Plan. This plan is necessary for the identification and eventual reimbursement of administrative program costs applicable to various federally funded programs. Costs associated with this study have been allocated based on departmental functions analyzed in the 2014 cost allocation plan – prepared during 2015.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 4
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
SPECIAL ACCOUNTING AND CONSULTING SERVICES
DEPARTMENTAL COSTS BY FUNCTION**

Department: Accounting & Consulting Services

Functions:	Total	General & Administrative	Audit	Cost Allocation Plan
Expenditures:				
Annual Audit Services	50,000.00		50,000.00	
Cost Allocation Plan	6,060.00			6,060.00
	-	-	-	-
Total Expenditures	56,060.00	-	50,000.00	6,060.00
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Use	-		-	-
Equipment Depreciation	-		-	-
County Administration	-		-	-
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	56,060.00	-	50,000.00	6,060.00
2nd Allocation				
Building Use	-		-	-
Equipment Depreciation	-		-	-
County Administration	-		-	-
Accounting & Consulting Services	378.75		337.81	40.94
Building Operations	-		-	-
Information Services	-		-	-
County Treasurer	-		-	-
County Clerk	-		-	-
Central Administrative Services	-		-	-
Finance Department	-		-	-
Corporation Counsel	-		-	-
Court Commissioner	-		-	-
Sheriff	-		-	-
Total 2nd Allocation	378.75	-	337.81	40.94
Unallocated	-			
Total 2nd Tier Allocation	378.75	-	337.81	40.94
Total Incoming Costs	378.75	-	337.81	40.94
Total Allocated Cost	56,438.75	-	50,337.81	6,100.94



**DEPARTMENT 4
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
SPECIAL ACCOUNTING AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS**

Department: Accounting & Consulting Services
Function: Audit

Total 1st Tier Allocation	\$ 50,000.00
Total 2nd Tier Allocation	337.81
Total Allocated Cost	\$ 50,337.81

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
County Administration	17,881	1.61%	806.33		806.33	-	806.33
Building Operations	11,902	1.07%	536.71		536.71	3.69	540.40
Information Services	13,696	1.24%	617.61		617.61	4.24	621.85
County Treasurer	44,953	4.05%	2,027.13		2,027.13	13.92	2,041.05
County Clerk	8,666	0.78%	390.79		390.79	2.68	393.47
Central Administrative Services	1,791	0.16%	80.76		80.76	0.55	81.32
Finance Department	256,221	23.11%	11,554.12		11,554.12	79.34	11,633.46
Corporation Counsel	4,596	0.41%	207.25		207.25	1.42	208.68
Court Commissioner	4,767	0.43%	214.96		214.96	1.48	216.44
Sheriff	54,118	4.88%	2,440.42		2,440.42	16.76	2,457.17
Child Support	29,678	2.68%	1,338.31		1,338.31	9.19	1,347.50
Human Services	156,183	14.09%	7,042.97		7,042.97	48.36	7,091.34
Health Department	33,064	2.98%	1,491.00		1,491.00	10.24	1,501.24
ADRC	280	0.03%	12.63		12.63	0.09	12.71
District Attorney, Victim Witness	9,658	0.87%	435.52		435.52	2.99	438.51
County Jail	41,919	3.78%	1,890.31		1,890.31	12.98	1,903.29
Emergency Mgt & Comm Center	22,276	2.01%	1,004.52		1,004.52	6.90	1,011.42
Clerk of Courts	16,648	1.50%	750.73		750.73	5.16	755.89
Circuit & Probate Courts	9,921	0.89%	447.38		447.38	3.07	450.45
UW-Extension	3,134	0.28%	141.33		141.33	0.97	142.30
Veterans Service Office	4,614	0.42%	208.07		208.07	1.43	209.49
Highway	240,185	21.66%	10,830.99		10,830.99	74.38	10,905.37
Recycling	2,377	0.21%	107.19		107.19	0.74	107.93
Forestry & Parks	41,943	3.78%	1,891.39		1,891.39	12.99	1,904.38
Zoning, Planning, Land Info, Survey	27,868	2.51%	1,256.69		1,256.69	8.63	1,265.32
Register of Deeds	12,849	1.16%	579.42		579.42	3.98	583.40
Land Conservation	4,173	0.38%	188.18		188.18	1.29	189.47
Workers Compensation Fund	8,813	0.79%	397.42		397.42	2.73	400.15
Health Insurance Fund	16,786	1.51%	756.95		756.95	5.20	762.15
All Other Departments	7,826	0.71%	352.91		352.91	2.42	355.33
Total	1,108,786	100.00%	50,000.00	-	50,000.00	337.81	50,337.81

Allocation Basis: Accounting Transactions by department during 2015

Allocation Source: Financial Records and Reports

**DEPARTMENT 4
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
SPECIAL ACCOUNTING AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS**

Department: Accounting & Consulting Services
Function: Cost Allocation Plan

Total 1st Tier Allocation	\$ 6,060.00
Total 2nd Tier Allocation	<u>40.94</u>
Total Allocated Cost	\$ 6,100.94

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Building Use	3	9.38%	568.13		568.13	-	568.13
Equipment Depreciation	1	3.13%	189.38		189.38	-	189.38
County Administration	5	15.63%	946.88		946.88	-	946.88
Accounting & Consulting Services	2	6.25%	378.75		378.75	-	378.75
Building Operations	2	6.25%	378.75		378.75	3.90	382.65
Information Services	2	6.25%	378.75		378.75	3.90	382.65
County Treasurer	4	12.50%	757.50		757.50	7.80	765.30
County Clerk	2	6.25%	378.75		378.75	3.90	382.65
Central Administrative Services	1	3.13%	189.38		189.38	1.95	191.32
Finance Department	3	9.38%	568.13		568.13	5.85	573.97
Corporation Counsel	3	9.38%	568.13		568.13	5.85	573.97
Court Commissioner	2	6.25%	378.75		378.75	3.90	382.65
Sheriff	2	6.25%	378.75		378.75	3.90	382.65
Total	32	100.00%	6,060.00	-	6,060.00	40.94	6,100.94

Allocation Basis: Number of Functions Analyzed by Department in 2014 Cost Allocation Plan Prepared in 2015

Allocation Source: 2014 Indirect Cost Allocation Plan

**DEPARTMENT 4
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
SPECIAL ACCOUNTING AND CONSULTING SERVICES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Accounting & Consulting Services

<u>Grantee Department</u>	Total	Audit	Cost Allocation Plan
Building Use	568.13	-	568.13
Equipment Depreciation	189.38	-	189.38
County Administration	1,753.21	806.33	946.88
Accounting & Consulting Services	378.75	-	378.75
Building Operations	923.05	540.40	382.65
Information Services	1,004.50	621.85	382.65
County Treasurer	2,806.35	2,041.05	765.30
County Clerk	776.12	393.47	382.65
Central Administrative Services	272.64	81.32	191.32
Finance Department	12,207.44	11,633.46	573.97
Corporation Counsel	782.65	208.68	573.97
Court Commissioner	599.09	216.44	382.65
Sheriff	2,839.82	2,457.17	382.65
Child Support	1,347.50	1,347.50	-
Human Services	7,091.34	7,091.34	-
Health Department	1,501.24	1,501.24	-
ADRC	12.71	12.71	-
District Attorney, Victim Witness	438.51	438.51	-
County Jail	1,903.29	1,903.29	-
Emergency Mgt & Comm Center	1,011.42	1,011.42	-
Clerk of Courts	755.89	755.89	-
Circuit & Probate Courts	450.45	450.45	-
UW-Extension	142.30	142.30	-
Veterans Service Office	209.49	209.49	-
Highway	10,905.37	10,905.37	-
Recycling	107.93	107.93	-
Forestry & Parks	1,904.38	1,904.38	-
Zoning, Planning, Land Info, Survey	1,265.32	1,265.32	-
Register of Deeds	583.40	583.40	-
Land Conservation	189.47	189.47	-
Workers Compensation Fund	400.15	400.15	-
Health Insurance Fund	762.15	762.15	-
All Other Departments	355.33	355.33	-
	56,438.75	50,337.81	6,100.94



**DEPARTMENT 5
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
BUILDING OPERATIONS
NATURE AND EXTENT OF SERVICES**

The Douglas County Buildings and Grounds Department is responsible for providing janitorial and maintenance services for all of the County properties. Most of the County's operations are located in the County Courthouse and the Government Center.

Costs for personnel, maintenance, operations and janitorial supplies/services are tracked for both the Courthouse and Government Center through the County's accounting system. Allowable costs are allocated to departments in each facility based on usable square footage during 2015. Direct charges to departments have been appropriately offset against allocated costs.

Law enforcement and Human Services activities are primarily located in the Government Center - which also serves as the City of Superior City Hall and Police Department operations. Charges to the City have been applied to the operational cost of the Government Center with the balance of allowable costs allocated to the remaining County departments based on usable square footage, excluding the space occupied by the City. Direct charges, including the 'rent' paid by the City of Superior, have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 5
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
BUILDING OPERATIONS
DEPARTMENTAL COSTS BY FUNCTION**

Department: Building Operations

Functions:	Total	General & Administrative	Courthouse	Government Center
Expenditures:				
Salaries & Wages	233,804.69		131,925.69	101,879.00
Fringe Benefits	135,278.83		81,089.83	54,189.00
Electric	299,275.00		71,830.00	227,445.00
Natural Gas	97,950.00		23,517.00	74,433.00
Water & Sewer	100,445.00		24,107.00	76,338.00
Telephone, Fax & Cellular	3,002.00		2,144.00	858.00
Maintenance Agreement	47,640.00		9,423.00	38,217.00
Other Outside Services	29,458.00		8,232.00	21,226.00
Buildings Services	86,078.00		30,366.00	55,712.00
Building Maintenance & Supplies	28,931.00		9,967.00	18,964.00
Postage	130.00		130.00	-
Janitorial Supplies	23,703.00		8,566.00	15,137.00
Taxes	131.00		-	131.00
Cleaning Services	58,579.00		1,070.00	57,509.00
Insurance	49,801.00		11,110.00	38,491.00
Gas & Oil	4,540.00		1,204.00	3,336.00
Printing & Duplicating	22.00		22.00	-
Furniture & Fixtures	5,254.00		-	5,254.00
Office Supplies	556.00		556.00	-
Travel, Training & Publications	344.00		-	344.00
Information Services	12,416.00		7,049.00	5,367.00
Capital Projects	581,648.00	581,648.00	-	-
Total Expenditures	1,798,786.52	581,648.00	422,308.52	794,830.00
Cost Adjustments:				
Rent from City of Superior	(287,571.00)			(287,571.00)
Adjustment for Self-Insurance Direct Billed	(5,970.52)		(5,970.52)	
Capital Projects Revenue / Co-pay	(628,388.00)	(628,388.00)		
Miscellaneous Revenue	(28,962.00)		(4,653.00)	(24,309.00)
Total Cost Adjustments	(950,891.52)	(628,388.00)	(10,623.52)	(311,880.00)
Disallowed / Capitalized	-		-	-
General & Administrative Allocation	-	46,740.00	(26,373.32)	(20,366.68)
Incoming Costs				
1st Allocation				
Building Use	169,789.72		95,804.86	73,984.86
Equipment Depreciation	-		-	-
County Administration	7,761.37		4,379.40	3,381.97
Accounting & Consulting Services	915.46		516.56	398.91
Total 1st Allocation	178,466.55	-	100,700.82	77,765.74
Unallocated	-		-	-
Total 1st Tier Allocation	1,026,361.55	-	486,012.49	540,349.08
2nd Allocation				
Building Use	46.41		26.19	20.22
Equipment Depreciation	-		-	-
County Administration	637.66		359.81	277.86
Accounting & Consulting Services	7.58		4.28	3.31
Building Operations	62,932.23		35,509.89	27,422.35
Information Services	4,884.48		2,756.09	2,128.38
County Treasurer	1,097.44		619.23	478.20
County Clerk	(34.46)		(19.44)	(15.02)
Central Administrative Services	4.96		2.80	2.16
Finance Department	3,876.78		2,187.50	1,689.28
Corporation Counsel	558.20		314.97	243.23
Court Commissioner	-		-	-
Sheriff	-		-	-
Total 2nd Allocation	74,011.29	-	41,761.31	32,249.98
Unallocated	-		-	-
Total 2nd Tier Allocation	74,011.29	-	41,761.31	32,249.98
Total Incoming Costs	252,477.85	-	142,462.13	110,015.72
Total Allocated Cost	1,100,372.85	-	527,773.81	572,599.04



**DEPARTMENT 5
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
BUILDING OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: Building Operations
Function: Courthouse

Total 1st Tier Allocation \$ 486,012.49
Total 2nd Tier Allocation \$ 41,761.31
Total Allocated Cost \$ 527,773.81

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Administration	61	0.13%	640.15	-	640.15	-	640.15
Building Operations	1,106	2.39%	11,606.71	-	11,606.71	-	11,606.71
Information Services	3,857	8.33%	40,476.55	(20,000.00)	20,476.55	3,567.91	24,044.47
County Treasurer	3,101	6.70%	32,542.86	-	32,542.86	2,868.58	35,411.43
County Clerk	3,225	6.96%	33,844.15	-	33,844.15	2,983.28	36,827.43
Central Administrative Services	228	0.49%	2,392.70	(4,000.00)	(1,607.30)	210.91	(1,396.39)
Finance Department	2,273	4.91%	23,853.57	-	23,853.57	2,102.64	25,956.20
Court Commissioner	2,900	6.26%	30,433.50	-	30,433.50	2,682.64	33,116.14
Child Support	2,688	5.80%	28,208.71	(29,000.00)	(791.29)	2,486.53	1,695.24
Human Services	816	1.76%	8,563.36	-	8,563.36	754.84	9,318.20
District Attorney, Victim Witness	2,549	5.50%	26,750.00	-	26,750.00	2,357.95	29,107.95
Emergency Mgt & Comm Center	173	0.37%	1,815.52	-	1,815.52	160.03	1,975.55
Clerk of Courts	4,456	9.62%	46,762.65	-	46,762.65	4,122.02	50,884.66
Circuit & Probate Courts	9,435	20.37%	99,013.82	-	99,013.82	8,727.83	107,741.65
UW-Extension	2,461	5.31%	25,826.50	-	25,826.50	2,276.54	28,103.04
Recycling	50	0.11%	524.72	-	524.72	46.25	570.97
Zoning, Planning, Land Info, Survey	2,212	4.78%	23,213.41	(4,425.00)	18,788.41	2,046.21	20,834.62
Register of Deeds	3,365	7.27%	35,313.35	-	35,313.35	3,112.79	38,426.14
Land Conservation	620	1.34%	6,506.47	-	6,506.47	573.53	7,080.00
All Other Departments	736	1.59%	7,723.81	-	7,723.81	680.84	8,404.65
Total	46,312	100.00%	486,012.49	(57,425.00)	428,587.49	41,761.31	470,348.81

Allocation Basis: Usable square footage by Courthouse Department
Allocation Source: Square footage measurements provided by Finance and Maintenance Departments

**DEPARTMENT 5
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
BUILDING OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: Building Operations
Function: Government Center

Total 1st Tier Allocation \$ 540,349.06
Total 2nd Tier Allocation \$ 32,249.98
Total Allocated Cost \$ 572,599.04

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
County Administration	917	0.60%	3,248.14		3,248.14	-	3,248.14
Building Operations	14490	9.50%	51,325.53		51,325.53	-	51,325.53
Corporation Counsel	800	0.52%	2,833.71		2,833.71	188.13	3,021.83
Sheriff	3120	2.05%	11,051.46	(60,408.00)	(49,356.54)	733.69	(48,622.85)
Human Services	18078	11.85%	64,034.71	(82,594.00)	(18,559.29)	4,251.18	(14,308.12)
Health Department	7506	4.92%	26,587.26	(38,515.00)	(11,927.74)	1,765.09	(10,162.65)
ADRC	1920	1.26%	6,800.90	(8,772.00)	(1,971.10)	451.50	(1,519.60)
County Jail	94949	62.24%	336,322.12	(433,800.00)	(97,477.88)	22,327.98	(75,149.90)
Emergency Mgt & Comm Center	4745	3.11%	16,807.43	(21,679.00)	(4,871.57)	1,115.82	(3,755.75)
Veterans Service Office	924	0.61%	3,272.93		3,272.93	217.29	3,490.22
All Other Departments	5100	3.34%	18,064.89		18,064.89	1,199.30	19,264.19
		-	-		-	-	-
Total	152,549	100.00%	540,349.06	(645,768.00)	(105,418.94)	32,249.98	(73,168.96)

Allocation Basis: Usable square footage by Government Center Department excluding City occupied space

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

**DEPARTMENT 5
FISCAL 2015**

DOUGLAS COUNTY, WISCONSIN

BUILDING OPERATIONS

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: **Building Operations**

<u>Grantee Department</u>	Total	Courthouse	Government Center
Building Use	-	-	-
Equipment Depreciation	-	-	-
County Administration	3,888.29	640.15	3,248.14
Accounting & Consulting Services	-	-	-
Building Operations	62,932.23	11,606.71	51,325.53
Information Services	24,044.47	24,044.47	-
County Treasurer	35,411.43	35,411.43	-
County Clerk	36,827.43	36,827.43	-
Central Administrative Services	(1,396.39)	(1,396.39)	-
Finance Department	25,956.20	25,956.20	-
Corporation Counsel	3,021.83	-	3,021.83
Court Commissioner	33,116.14	33,116.14	-
Sheriff	(48,622.85)	-	(48,622.85)
Child Support	1,695.24	1,695.24	-
Human Services	(4,989.92)	9,318.20	(14,308.12)
Health Department	(10,162.65)	-	(10,162.65)
ADRC	(1,519.60)	-	(1,519.60)
District Attorney, Victim Witness	29,107.95	29,107.95	-
County Jail	(75,149.90)	-	(75,149.90)
Emergency Mgt & Comm Center	(1,780.20)	1,975.55	(3,755.75)
Clerk of Courts	50,884.66	50,884.66	-
Circuit & Probate Courts	107,741.65	107,741.65	-
UW-Extension	28,103.04	28,103.04	-
Veterans Service Office	3,490.22	-	3,490.22
Highway	-	-	-
Recycling	570.97	570.97	-
Forestry & Parks	-	-	-
Zoning, Planning, Land Info, Survey	20,834.62	20,834.62	-
Register of Deeds	38,426.14	38,426.14	-
Land Conservation	7,080.00	7,080.00	-
Workers Compensation Fund	-	-	-
Health Insurance Fund	-	-	-
All Other Departments	27,668.84	8,404.65	19,264.19
	397,179.85	470,348.81	(73,168.96)



**DEPARTMENT 6
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
INFORMATION SYSTEMS
NATURE AND EXTENT OF SERVICES**

Douglas County operates full service Information Systems Department enabling user departments to take advantage of up-to-date technology and effective data systems management. This Department operates as an Internal Service Fund charging all departments for data processing and telecommunications services.

Departmental charges and miscellaneous revenues have been included to offset expenses. Indirect costs are then allocated based on the direct billings to departments during 2015.

During 2015, IS also provided additional assistance to the Child Support department. Related costs have been identified and appropriately allocated. Direct-billed amounts have been offset against total allocated costs leaving only the indirect costs for this activity.

Ref.: 2 CFR 200 Subpart E.



DEPARTMENT 6

FISCAL 2015

**DOUGLAS COUNTY, WISCONSIN
INFORMATION SYSTEMS
DEPARTMENTAL COSTS BY FUNCTION**

Department: Information Services

Functions:	Total	General & Administrative	System Operations	Department Specific
Expenditures:				
Salaries, Wages, Personnel Services	135,471.00		134,820.49	650.51
Fringe Benefits	39,050.00		38,862.49	187.51
Maintenance Agreement	208,044.00		208,044.00	
Internet	25,555.00		25,555.00	
Computer Software	49,032.00		49,032.00	
Other Contractual Services	63,180.00		63,180.00	
Supplies and Expenses	3,606.00		3,606.00	
Operating Supplies	19,588.00		19,588.00	
Computer Supplies	73,351.00		73,351.00	
Printing & Duplicating	4.00		4.00	
Data Processing	108,756.00		108,756.00	
Telephone	1,964.00		1,964.00	
Cellar Phone / Pager Service	1.00		1.00	
Buildings & Offices	20,000.00		20,000.00	
Postage	109.00		109.00	
Freight & Shipping	545.00		545.00	
Equipment	1,640.00		1,640.00	
Equipment Repair & Maintenance	4,414.00		4,414.00	
Travel	568.00		568.00	
Training & Publications	6,095.00		6,095.00	
Advertising	82.00		82.00	
Sales Tax	1.00		1.00	
Insurance	2,589.00		2,589.00	
Net Loss on Sale of Fixed Assets	334,366.00		334,366.00	
Depreciation Expense	57,666.00		57,666.00	
Total Expenditures	1,155,677.00	-	1,154,838.98	838.02
Cost Adjustments:				
Miscellaneous Revenues	(302.00)		(302.00)	
Hardware - General Government	(298,745.00)		(298,745.00)	
Departmental Charges	(556,313.00)		(556,313.00)	
Total Cost Adjustments	(855,360.00)	-	(855,360.00)	-
Disallowed / Capitalized	-		-	
General & Administrative Allocation	-		-	
Incoming Costs				
1st Allocation				
Building Use	7,956.30		7,950.53	5.77
Equipment Depreciation	-		-	-
County Administration	2,453.36		2,451.58	1.78
Accounting & Consulting Services	996.36		995.64	0.72
Building Operations	20,476.55		20,461.71	14.85
Total 1st Allocation	31,882.56	-	31,859.46	23.12
General & Administrative Allocation	-		-	
Total 1st Tier Allocation	332,199.58	-	331,338.44	861.14
2nd Allocation				
Building Use	2.17		2.17	0.00
Equipment Depreciation	-		-	-
County Administration	195.44		195.29	0.14
Accounting & Consulting Services	8.14		8.13	0.01
Building Operations	3,567.91		3,565.32	2.59
Information Services	-		-	-
County Treasurer	1,061.41		1,060.64	0.77
County Clerk	-		-	-
Central Administrative Services	5.30		5.29	0.00
Finance Department	1,963.00		1,961.58	1.42
Corporation Counsel	558.20		557.80	0.40
Court Commissioner	-		-	-
Sheriff	-		-	-
Total 2nd Allocation	7,361.57	-	7,356.24	5.34
General & Administrative Allocation	-		-	
Total 2nd Tier Allocation	7,361.57	-	7,356.24	5.34
Total Incoming Costs	39,244.16	-	39,215.70	28.46
Total Allocated Cost	\$ 339,561.16	\$ -	\$ 338,694.68	\$ 866.48



**DEPARTMENT 6
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS**

Department: Information Services
Function: System Operations

Total 1st Tier Allocation \$ 331,338.44
Total 2nd Tier Allocation \$ 7,356.24
Total Allocated Cost \$ 338,694.68

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Administration	11,855.77	2.24%	7,436.26		7,436.26	-	7,436.26
Building Operations	7,787.41	1.47%	4,884.48		4,884.48	-	4,884.48
County Treasurer	18,394.68	3.48%	11,537.64		11,537.64	266.05	11,803.69
County Clerk	7,532.07	1.43%	4,724.32		4,724.32	108.94	4,833.26
Central Administrative Services	790.54	0.15%	495.85		495.85	11.43	507.28
Finance Department	13,081.93	2.48%	8,205.34		8,205.34	189.21	8,394.55
Corporation Counsel	2,931.26	0.55%	1,838.57		1,838.57	42.40	1,880.96
Court Commissioner	3,069.76	0.58%	1,925.44		1,925.44	44.40	1,969.84
Sheriff	29,126.04	5.51%	18,268.64		18,268.64	421.26	18,689.90
Child Support	20,034.13	3.79%	12,565.95		12,565.95	289.76	12,855.71
Human Services	100,992.28	19.12%	63,345.10		63,345.10	1,460.88	64,805.78
Health Department	20,523.27	3.89%	12,872.75		12,872.75	296.83	13,169.59
District Attorney, Victim Witness	7,583.07	1.44%	4,756.31		4,756.31	109.68	4,865.98
County Jail	37,978.58	7.19%	23,821.20		23,821.20	549.29	24,370.49
Emergency Mgt & Comm Center	16,337.74	3.09%	10,247.47		10,247.47	236.30	10,483.77
Clerk of Courts	11,591.36	2.19%	7,270.42		7,270.42	167.65	7,438.06
Circuit & Probate Courts	7,928.62	1.50%	4,973.05		4,973.05	114.67	5,087.72
UW-Extension	4,100.54	0.78%	2,571.97		2,571.97	59.31	2,631.28
Veterans Service Office	4,329.25	0.82%	2,715.42		2,715.42	62.62	2,778.04
Highway	118,664.47	22.46%	74,429.58		74,429.58	1,716.27	76,145.85
Recycling	1,431.78	0.27%	898.05		898.05	20.71	918.76
Forestry & Parks	20,766.52	3.93%	13,025.33		13,025.33	300.35	13,325.68
Zoning, Planning, Land Info, Survey	15,223.71	2.88%	9,548.72		9,548.72	220.18	9,768.91
Register of Deeds	7,833.90	1.48%	4,913.63		4,913.63	113.30	5,026.94
Land Conservation	2,183.87	0.41%	1,369.78		1,369.78	31.59	1,401.37
Workers Compensation Fund	4,476.19	0.85%	2,807.59		2,807.59	64.74	2,872.33
Health Insurance Fund	8,313.66	1.57%	5,214.55		5,214.55	120.24	5,334.80
All Other Departments	23,396.68	4.43%	14,675.03		14,675.03	338.39	15,013.43
Total	528,259.08	100.00%	331,338.44	-	331,338.44	7,356.24	338,694.68

Allocation Basis: MIS Charges and Telephone Charges by Department for 2015
Allocation Source: Financial Records and Reports

**DEPARTMENT 6
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS**

Department: Information Services
Function: Department Specific

Total 1st Tier Allocation \$ 861.14
Total 2nd Tier Allocation \$ 5.34
Total Allocated Cost \$ 866.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100.00	100.00%	861.14	(838.02)	23.12	5.34	28.46
Total	100.00	100.00%	861.14	(838.02)	23.12	5.34	28.46

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: 2015 Child Support Claim Reports and County Financial Reports

**DEPARTMENT 6
FISCAL 2015**

DOUGLAS COUNTY, WISCONSIN

INFORMATION SYSTEMS

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Services

<u>Grantee Department</u>	Total	System Operations	Department Specific
Building Use	-	-	-
Equipment Depreciation	-	-	-
County Administration	7,436.26	7,436.26	-
Accounting & Consulting Services	-	-	-
Building Operations	4,884.48	4,884.48	-
Information Services	-	-	-
County Treasurer	11,803.69	11,803.69	-
County Clerk	4,833.26	4,833.26	-
Central Administrative Services	507.28	507.28	-
Finance Department	8,394.55	8,394.55	-
Corporation Counsel	1,880.96	1,880.96	-
Court Commissioner	1,969.84	1,969.84	-
Sheriff	18,689.90	18,689.90	-
Child Support	12,884.17	12,855.71	28.46
Human Services	64,805.78	64,805.78	-
Health Department	13,169.59	13,169.59	-
ADRC	-	-	-
District Attorney, Victim Witness	4,865.98	4,865.98	-
County Jail	24,370.49	24,370.49	-
Emergency Mgt & Comm Center	10,483.77	10,483.77	-
Clerk of Courts	7,438.06	7,438.06	-
Circuit & Probate Courts	5,087.72	5,087.72	-
UW-Extension	2,631.28	2,631.28	-
Veterans Service Office	2,778.04	2,778.04	-
Highway	76,145.85	76,145.85	-
Recycling	918.76	918.76	-
Forestry & Parks	13,325.68	13,325.68	-
Zoning, Planning, Land Info, Survey	9,768.91	9,768.91	-
Register of Deeds	5,026.94	5,026.94	-
Land Conservation	1,401.37	1,401.37	-
Workers Compensation Fund	2,872.33	2,872.33	-
Health Insurance Fund	5,334.80	5,334.80	-
All Other Departments	15,013.43	15,013.43	-
	338,723.14	338,694.68	28.46

**DEPARTMENT 7
FISCAL 2015**

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

The Douglas County Treasurer collects taxes and handles all investments for the County. Additionally, the operations of the Property Tax Lister are included with the County Treasurer's operations. Costs associated with these activities are considered General Governmental and are appropriately disallowed from allocation in this plan.

The County Treasurer also handles all check disbursement, reconciles all bank statements, manages all funds received by the County and provides support to various departments.

The Electronic Time Card reporting completed by staff assigned to this Department identify time/effort as related to the following three key activity areas:

- **Receipts** – Associated costs are allocated based on the number of general receipts processed by department during 2015;
- **Disbursements** – Associated costs related to disbursing cash, recording and reconciling checking accounts, and related functions are allocated based on the number of total disbursements (general and payroll) issued by department during 2015;
- **Department Specific** – Costs associated with providing support to various department/programs have been identified based on information provided in the Department staff's time reports and have been allocated accordingly. Amounts direct charged to these departments have been offset against allocated costs.
- **General Governmental** – Associated costs, including the processing of tax payments and providing tax payers assistance, investing County funds, etc., have been appropriately identified and excluded from further allocation.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 7
FISCAL 2015**

DOUGLAS COUNTY, WISCONSIN

COUNTY TREASURER

DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements	Department Support	General Government
Expenditures:						
Salaries, Wages, Personnel Services	154,348.92	74,993.58	12,425.10	11,770.09	32,391.42	22,768.73
Fringe Benefits	59,394.34	30,298.46	5,019.91	4,755.28	10,121.80	9,198.89
Clerical Services	2,616.00	-	-	-	-	2,616.00
Repair and Maintenance Services	153.00	153.00	-	-	-	-
Bank Charges	11,573.00	11,573.00	-	-	-	-
Telephone	953.00	953.00	-	-	-	-
Printing & Duplicating	11.00	11.00	-	-	-	-
Internet	97.00	97.00	-	-	-	-
Postage	4,249.00	4,249.00	-	-	-	-
Publication of Legal Notices	20.00	-	-	-	-	20.00
Other Contractual Services	1,520.00	-	-	-	-	1,520.00
Office Supplies and Expenses	5,441.00	5,441.00	-	-	-	-
Information Services	27,844.00	27,844.00	-	-	-	-
Travel & Training	996.00	996.00	-	-	-	-
Insurance	3,310.00	3,310.00	-	-	-	-
Membership Dues	100.00	100.00	-	-	-	-
Total Expenditures	272,626.26	160,019.04	17,445.01	16,525.37	42,513.22	36,123.61
Cost Adjustments:						
State Grants	(3,123.00)	-	-	-	-	(3,123.00)
General Government Revenue	(846.00)	(846.00)	-	-	-	-
Other Miscellaneous Revenue	(1,591.00)	(1,591.00)	-	-	-	-
Public Charges	(9,444.00)	-	-	-	-	(9,444.00)
Charges to Local Governments	(25,927.00)	-	-	-	-	(25,927.00)
Total Cost Adjustments	(40,931.00)	(2,437.00)	-	-	-	(38,494.00)
Disallowed / Capitalized	(42,843.24)	-	-	-	-	(42,843.24)
General & Administrative Allocation	-	(157,582.04)	24,673.48	23,372.78	64,322.15	45,213.63
Incoming Costs						
1st Allocation						
Building Use	6,396.81	3,106.02	514.94	487.80	1,342.42	943.62
Equipment Depreciation	2,185.82	1,062.03	175.96	166.68	458.71	322.44
County Administration	5,428.44	2,637.52	436.99	413.95	1,139.20	800.77
Accounting & Consulting Services	2,784.63	1,352.97	224.16	212.35	584.38	410.77
Building Operations	32,542.86	15,811.61	2,619.70	2,481.60	6,829.39	4,800.55
Information Services	11,537.64	5,605.80	928.78	879.82	2,421.27	1,701.97
Total 1st Allocation	60,876.19	29,577.94	4,900.54	4,642.20	12,775.38	8,980.13
General & Administrative Allocation	-	(29,577.94)	4,631.18	4,387.04	12,073.18	8,486.54
Unallocated	(17,466.67)	-	-	-	-	(17,466.67)
Total 1st Tier Allocation	232,261.54	-	51,650.20	48,927.40	131,683.94	-
2nd Allocation						
Building Use	1.75	0.85	0.14	0.13	0.37	0.26
Equipment Depreciation	2.10	1.02	0.17	0.16	0.44	0.31
County Administration	553.71	269.03	44.57	42.22	116.20	81.68
Accounting & Consulting Services	21.72	10.55	1.75	1.66	4.56	3.20
Building Operations	2,868.58	1,393.76	230.92	218.75	601.99	423.16
Information Services	266.05	129.26	21.42	20.29	55.83	39.25
County Treasurer	19,645.09	9,544.97	1,581.43	1,498.06	4,122.69	2,897.94
County Clerk	-	-	-	-	-	-
Central Administrative Services	237.62	115.45	19.13	18.12	49.87	35.05
Finance Department	6,074.18	2,951.27	488.97	463.20	1,274.72	896.03
Corporation Counsel	4,465.81	2,169.71	359.48	340.53	937.15	658.74
Court Commissioner	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total 2nd Allocation	34,136.40	16,585.87	2,747.98	2,603.12	7,163.81	5,035.62
General & Administrative Allocation	-	(16,585.87)	2,596.94	2,460.04	6,770.05	4,758.84
Unallocated	(9,794.46)	-	-	-	-	(9,794.46)
Total 2nd Tier Allocation	24,341.95	-	5,344.92	5,063.16	13,933.87	-
Total Incoming Costs	67,751.47	-	14,876.64	14,092.40	38,782.43	-
Total Allocated Cost	256,603.49	-	56,995.13	53,990.56	145,617.80	-



**DEPARTMENT 7
FISCAL 2015**

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

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation \$ 51,650.20
Total 2nd Tier Allocation \$ 5,344.92
Total Allocated Cost \$ 56,995.13

	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Grantee Department							
County Administration	23	0.19%	97.44		97.44	-	97.44
Building Operations	45	0.37%	190.64		190.64	-	190.64
Information Services	34	0.28%	144.04		144.04	-	144.04
County Treasurer	2,561	21.01%	10,849.42		10,849.42	-	10,849.42
County Clerk	1,274	10.45%	5,397.18		5,397.18	714.60	6,111.78
Central Administrative Services	92	0.75%	389.75		389.75	51.60	441.35
Finance Department	50	0.41%	211.82		211.82	28.05	239.87
Court Commissioner	156	1.28%	660.88		660.88	87.50	748.38
Sheriff	591	4.85%	2,503.71		2,503.71	331.50	2,835.21
Child Support	40	0.33%	169.46		169.46	22.44	191.89
Human Services	1,584	12.99%	6,710.46		6,710.46	888.48	7,598.94
Health Department	1,740	14.27%	7,371.34		7,371.34	975.99	8,347.32
ADRC	5	0.04%	21.18		21.18	2.80	23.99
District Attorney, Victim Witness	3	0.02%	12.71		12.71	1.68	14.39
County Jail	447	3.67%	1,893.67		1,893.67	250.73	2,144.40
Emergency Mgt & Comm Center	96	0.79%	406.69		406.69	53.85	460.54
Clerk of Courts	154	1.26%	652.41		652.41	86.38	738.79
Circuit & Probate Courts	4	0.03%	16.95		16.95	2.24	19.19
UW-Extension	60	0.49%	254.18		254.18	33.65	287.84
Veterans Service Office	142	1.16%	601.57		601.57	79.65	681.22
Highway	48	0.39%	203.35		203.35	26.92	230.27
Recycling	20	0.16%	84.73		84.73	11.22	95.95
Forestry & Parks	16	0.13%	67.78		67.78	8.97	76.76
Zoning, Planning, Land Info, Survey	995	8.16%	4,215.22		4,215.22	558.11	4,773.33
Register of Deeds	866	7.10%	3,668.72		3,668.72	485.75	4,154.47
Land Conservation	21	0.17%	88.96		88.96	11.78	100.74
Workers Compensation Fund	-	0.00%	-		-	-	-
Health Insurance Fund	316	2.59%	1,338.70		1,338.70	177.25	1,515.95
All Other Departments	809	6.64%	3,427.25		3,427.25	453.78	3,881.03
Total	12,192	100.00%	51,650.20	-	51,650.20	5,344.92	56,995.13

Allocation Basis: General Receipts Processed by department during 2015

Allocation Source: County Treasurer and Finance Department Records

**DEPARTMENT 7
FISCAL 2015**

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

Department: County Treasurer
Function: Disbursements

Total 1st Tier Allocation \$ 48,927.40
Total 2nd Tier Allocation 5,063.16
Total Allocated Cost \$ 53,990.56

	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Grantee Department							
County Administration	212	1.15%	560.47		560.47	-	560.47
Building Operations	343	1.85%	906.80		906.80	-	906.80
Information Services	347	1.87%	917.37		917.37	-	917.37
County Treasurer	3,327	17.98%	8,795.67		8,795.67	-	8,795.67
County Clerk	175	0.95%	462.65		462.65	62.06	524.71
Central Administrative Services	28	0.15%	74.02		74.02	9.93	83.95
Finance Department	356	1.92%	941.17		941.17	126.24	1,067.41
Corporation Counsel	110	0.59%	290.81		290.81	39.01	329.82
Court Commissioner	92	0.50%	243.22		243.22	32.62	275.85
Sheriff	1,229	6.64%	3,249.14		3,249.14	435.82	3,684.96
Child Support	395	2.13%	1,044.27		1,044.27	140.07	1,184.34
Human Services	3,087	16.68%	8,161.18		8,161.18	1,094.69	9,255.86
Health Department	371	2.00%	980.82		980.82	131.56	1,112.38
ADRC	14	0.08%	37.01		37.01	4.96	41.98
District Attorney, Victim Witness	196	1.06%	518.17		518.17	69.50	587.67
County Jail	1,367	7.39%	3,613.97		3,613.97	484.76	4,098.73
Emergency Mgt & Comm Center	695	3.76%	1,837.39		1,837.39	246.46	2,083.84
Clerk of Courts	919	4.97%	2,429.58		2,429.58	325.89	2,755.47
Circuit & Probate Courts	250	1.35%	660.93		660.93	88.65	749.58
UW-Extension	123	0.66%	325.18		325.18	43.62	368.80
Veterans Service Office	149	0.81%	393.91		393.91	52.84	446.75
Highway	2,075	11.21%	5,485.73		5,485.73	735.82	6,221.55
Recycling	58	0.31%	153.34		153.34	20.57	173.90
Forestry & Parks	1,133	6.12%	2,995.34		2,995.34	401.78	3,397.12
Zoning, Planning, Land Info, Survey	375	2.03%	991.40		991.40	132.98	1,124.38
Register of Deeds	174	0.94%	460.01		460.01	61.70	521.71
Land Conservation	98	0.53%	259.08		259.08	34.75	293.84
Workers Compensation Fund	8	0.04%	21.15		21.15	2.84	23.99
Health Insurance Fund	13	0.07%	34.37		34.37	4.61	38.98
All Other Departments	788	4.26%	2,083.25		2,083.25	279.43	2,362.69
Total	18,507	100.00%	48,927.40	-	48,927.40	5,063.16	53,990.56

Allocation Basis: Total Disbursements by Department During 2015

Allocation Source: Finance and Treasurer Department Records

**DEPARTMENT 7
FISCAL 2015**

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

Department: County Treasurer
Function: Department Support

Total 1st Tier Allocation \$ 131,683.94
Total 2nd Tier Allocation 13,933.87
Total Allocated Cost \$ 145,617.80

	Allocated		Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
	Allocation Units	Percentage					
<u>Grantee Department</u>							
Finance Department	(377.21)	-0.89%	(1,168.41)	377.21	(791.19)	(123.63)	(914.83)
Child Support	(489.99)	-1.15%	(1,517.72)	489.99	(1,027.74)	(160.59)	(1,188.33)
Zoning, Planning, Land Info, Survey	33,707.45	79.29%	104,408.24	(33,707.45)	70,700.79	11,047.74	81,748.53
Workers Compensation Fund	4,836.48	11.38%	14,980.91	(4,836.48)	10,144.43	1,585.17	11,729.61
Health Insurance Fund	4,836.48	11.38%	14,980.91	(4,836.48)	10,144.43	1,585.17	11,729.61
		-	-		-	-	-
Total	<u>42,513.22</u>	<u>100.00%</u>	<u>131,683.94</u>	<u>(42,513.22)</u>	<u>89,170.72</u>	<u>13,933.87</u>	<u>103,104.59</u>

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Finance and Treasurer Department Records



**DEPARTMENT 7
FISCAL 2015**

DOUGLAS COUNTY, WISCONSIN

COUNTY TREASURER

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

<u>Grantee Department</u>	<u>Total</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Department Support</u>
Building Use	-	-	-	-
Equipment Depreciation	-	-	-	-
County Administration	657.91	97.44	560.47	-
Accounting & Consulting Services	-	-	-	-
Building Operations	1,097.44	190.64	906.80	-
Information Services	1,061.41	144.04	917.37	-
County Treasurer	19,645.09	10,849.42	8,795.67	-
County Clerk	6,636.48	6,111.78	524.71	-
Central Administrative Services	525.31	441.35	83.95	-
Finance Department	392.45	239.87	1,067.41	(914.83)
Corporation Counsel	329.82	-	329.82	-
Court Commissioner	1,024.23	748.38	275.85	-
Sheriff	6,520.17	2,835.21	3,684.96	-
Child Support	187.91	191.89	1,184.34	(1,188.33)
Human Services	16,854.81	7,598.94	9,255.86	-
Health Department	9,459.71	8,347.32	1,112.38	-
ADRC	65.96	23.99	41.98	-
District Attorney, Victim Witness	602.07	14.39	587.67	-
County Jail	6,243.12	2,144.40	4,098.73	-
Emergency Mgt & Comm Center	2,544.39	460.54	2,083.84	-
Clerk of Courts	3,494.26	738.79	2,755.47	-
Circuit & Probate Courts	768.77	19.19	749.58	-
UW-Extension	656.63	287.84	368.80	-
Veterans Service Office	1,127.97	681.22	446.75	-
Highway	6,451.82	230.27	6,221.55	-
Recycling	269.85	95.95	173.90	-
Forestry & Parks	3,473.87	76.76	3,397.12	-
Zoning, Planning, Land Info, Survey	87,646.23	4,773.33	1,124.38	81,748.53
Register of Deeds	4,676.18	4,154.47	521.71	-
Land Conservation	394.58	100.74	293.84	-
Workers Compensation Fund	11,753.59	-	23.99	11,729.61
Health Insurance Fund	13,284.54	1,515.95	38.98	11,729.61
All Other Departments	6,243.71	3,881.03	2,362.69	-
	214,090.27	56,995.13	53,990.56	103,104.59



**DEPARTMENT 8
FISCAL 2015**

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

The Office of Douglas County Clerk serves as the executive secretary to the County Board of Supervisors, is the Election Commissioner for the County, and is responsible for issuance of marriage licenses and managing other permit related activities. These costs are classified as “General Governmental” and are disallowed for purposes of indirect cost plan allocation.

In addition to providing service to the general public, the County Clerk’s office also serves County departments by providing assistance in the liability and workers compensation insurance programs and provides general support to various departments. The activities of this department have been divided into the following functions:

- **Departmental Support** – Expenditures related to supporting self-insurance funds, and other specific departmental effort have been identified and allocated based on direct departmental effort during 2015 as reported on the employee time reporting system. Amounts previously billed have been appropriately offset against allocated costs.
- **General Government** – Cost associated with the election responsibilities, licensing, service to the County Board and committees, and other services provided directly to the general public have been so identified and are assigned to this category to prevent further allocation of these costs within this plan.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 8
FISCAL 2015**

DOUGLAS COUNTY, WISCONSIN

COUNTY CLERK

**Department: County Clerk
DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	General & Administrative	Departmental Support	General Governmental
Expenditures:				
Salaries & Wages	187,585.85		32,898.27	154,687.58
Fringe Benefits	73,564.70		8,941.09	64,623.61
Boards and Committees	80.00			80.00
Telephone & Fax Charges	1,171.00	1,171.00		-
Equipment Repair & Maintenance	13,183.00	549.00		12,634.00
Computer Services - Elections	10,982.00			10,982.00
Internet	116.00	116.00		-
Other Professional Services	250.00			250.00
Office Supplies & Expenses	6,175.00	6,007.00		168.00
Postage	1,915.00	1,746.00		169.00
Dues & Subscriptions	308.00	308.00		-
Printing & Duplication	10,068.00	537.00		9,531.00
Publication of Legal Notices	3,450.00	-		3,450.00
Taxes, Bad Debt Expense	187.00			187.00
Travel, Training, Meals, Mileage, etc.	1,834.00	1,806.00		28.00
Insurance	893.00	893.00		-
Information Services	11,661.00	11,257.00		404.00
Total Expenditures	323,423.55	24,390.00	41,839.36	257,194.19
Cost Adjustments:				
Clerk Fees	(12,672.00)			(12,672.00)
Election Related Revenue	(42,326.00)			(42,326.00)
Licenses	(12,790.00)			(12,790.00)
Total Cost Adjustments	(67,788.00)	-	-	(67,788.00)
General & Administrative Allocation	-	(24,390.00)	4,277.45	20,112.55
Disallowed / Capitalized	(209,518.74)	-	-	(209,518.74)
Incoming Costs				
1st Allocation				
Building Use	6,652.60	-	1,166.71	5,485.89
Equipment Depreciation	487.81	-	85.55	402.26
County Administration	5,722.19	-	1,003.54	4,718.64
Accounting & Consulting Services	769.54	-	134.96	634.58
Building Operations	33,844.15	-	5,935.49	27,908.66
Information Services	4,724.32	-	828.54	3,895.78
County Treasurer	5,859.83	-	1,027.68	4,832.15
Total 1st Allocation	58,060.43	-	10,182.47	47,877.96
General & Administrative Allocation	-	-	-	-
Unallocated	(47,877.96)	-	-	(47,877.96)
Total 1st Tier Allocation	56,299.29	-	56,299.29	-
2nd Allocation				
Building Use	1.82	-	0.32	1.50
Equipment Depreciation	0.47	-	0.08	0.39
County Administration	477.53	-	83.75	393.78
Accounting & Consulting Services	6.58	-	1.15	5.43
Building Operations	2,983.28	-	523.20	2,460.08
Information Services	108.94	-	19.11	89.83
County Treasurer	776.66	-	136.21	640.45
County Clerk	-	-	-	-
Central Administrative Services	107.24	-	18.81	88.43
Finance Department	3,114.56	-	546.22	2,568.34
Corporation Counsel	4,465.61	-	783.17	3,682.44
Court Commissioner	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	12,042.68	-	2,112.01	9,930.67
General & Administrative Allocation	-	-	-	-
Unallocated	(9,930.67)	-	-	(9,930.67)
Total 2nd Tier Allocation	2,112.01	-	2,112.01	-
Total Incoming Costs	12,294.48	-	12,294.48	-
Total Unallocated Cost	\$ 58,411.30	\$ -	\$ 58,411.30	\$ -



**Sequoia
Consulting
Group**

**DEPARTMENT 8
FISCAL 2015**

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

Department: County Clerk
Function: Departmental Support

Total 1st Tier Allocation \$ 56,299.29
Total 2nd Tier Allocation \$ 2,112.01
Total Allocated Cost \$ 58,411.30

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Operations	(95.39)	-0.23%	(129.85)	95.39	(34.46)	-	(34.46)
Central Administrative Services	11,457.39	27.70%	15,596.45	(11,457.39)	4,139.06	583.74	4,722.80
Zoning, Planning, Land Info, Survey	35,925.50	86.86%	48,903.84	(35,925.50)	12,978.35	1,830.36	14,808.70
Workers Compensation Fund	1,045.91	2.53%	1,423.75	(1,045.91)	377.84	53.29	431.13
Health Insurance Fund	1,045.91	2.53%	1,423.75	(1,045.91)	377.84	53.29	431.13
All Other Departments	(8,021.01)	-19.39%	(10,918.66)	8,021.01	(2,897.65)	(408.66)	(3,306.31)
Total	41,358.30	100.00%	56,299.29	(41,358.30)	14,940.99	2,112.01	17,053.00

Allocation Basis: Time Reports for 2015 Activity by Department

Allocation Source: Personnel Activity Reports (PARs) and Accounting Records and Reports

**DEPARTMENT 8
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
COUNTY CLERK**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Clerk

<u>Grantee Department</u>	Total	Departmental Support
Building Use	-	-
Equipment Depreciation	-	-
County Administration	-	-
Accounting & Consulting Services	-	-
Building Operations	(34.46)	(34.46)
Information Services	-	-
County Treasurer	-	-
County Clerk	-	-
Central Administrative Services	4,722.80	4,722.80
Finance Department	-	-
Corporation Counsel	-	-
Court Commissioner	-	-
Sheriff	-	-
Child Support	-	-
Human Services	-	-
Health Department	-	-
ADRC	-	-
District Attorney, Victim Witness	-	-
County Jail	-	-
Emergency Mgt & Comm Center	-	-
Clerk of Courts	-	-
Circuit & Probate Courts	-	-
UW-Extension	-	-
Veterans Service Office	-	-
Highway	-	-
Recycling	-	-
Forestry & Parks	-	-
Zoning, Planning, Land Info, Survey	14,808.70	14,808.70
Register of Deeds	-	-
Land Conservation	-	-
Workers Compensation Fund	431.13	431.13
Health Insurance Fund	431.13	431.13
All Other Departments	(3,306.31)	(3,306.31)
	17,053.00	17,053.00

**DEPARTMENT 9
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
CENTRAL ADMINISTRATIVE SERVICES (SUPPLY ROOM)
NATURE AND EXTENT OF SERVICES**

Administrative Support Services including photocopying, faxing and mail related services are made available to all County departments from the Central Administrative Services Department. Costs of this Internal Service Fund have been allocated to user department based on departmental billings during 2015.

Revenues have been appropriately applied as an offset to expenditures leaving only indirect costs available for allocation.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 9
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
CENTRAL ADMINISTRATIVE SERVICES (SUPPLY ROOM)
DEPARTMENTAL COSTS BY FUNCTION**

Department: Central Administrative Services

Functions:	Total	General & Administrative	Central Admin Services
Expenditures:			
Salaries, Wages, Personnel Services	89.00		89.00
Fringe Benefits	11,458.00		11,458.00
Xerox Corp	7,388.00		7,388.00
Other Contractual Services	4,323.00		4,323.00
Postage	12.00		12.00
Telephone & Fax	48.00		48.00
Printing & Duplicating	47.00		47.00
Repair and Maintenance	4,521.00		4,521.00
Operating Supplies	894.00		894.00
Office Supplies and Expenses	1,089.00		1,089.00
Taxes	24.00		24.00
Insurance	232.00		232.00
Buildings & Offices	4,000.00		4,000.00
Supplies for Resale	56,342.00		56,342.00
Information Services	1,243.00		1,243.00
	-		-
Total Expenditures	91,710.00	-	91,710.00
Departmental Cost Adjustments:			
Operations Revenue	(91,740.00)		(91,740.00)
Total Cost Adjustments	(91,740.00)	-	(91,740.00)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Use	470.32		470.32
Equipment Depreciation	-		-
County Administration	356.87		356.87
Accounting & Consulting Services	270.14		270.14
Building Operations	(1,607.30)		(1,607.30)
Information Services	495.85		495.85
County Treasurer	463.77		463.77
County Clerk	4,139.06		4,139.06
	-		-
Total 1st Allocation	4,588.72	-	4,588.72
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	4,558.72	-	4,558.72
2nd Allocation			
Building Use	0.13		0.13
Equipment Depreciation	-		-
County Administration	28.28		28.28
Accounting & Consulting Services	2.50		2.50
Building Operations	210.91		210.91
Information Services	11.43		11.43
County Treasurer	61.53		61.53
County Clerk	583.74		583.74
Central Administrative Services	-		-
Finance Department	166.03		166.03
Corporation Counsel	-		-
Court Commissioner	-		-
Sheriff	-		-
	-		-
Total 2nd Allocation	1,064.56	-	1,064.56
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	1,064.56	-	1,064.56
Total Incoming Costs	5,653.28	-	5,653.28
Total Allocated Cost	\$ 5,623.28	\$ -	\$ 5,623.28



**DEPARTMENT 9
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
CENTRAL ADMINISTRATIVE SERVICES (SUPPLY ROOM)
FUNCTIONAL COST ALLOCATIONS**

Department: Central Administrative Services
Function: Central Admin Services

Total 1st Tier Allocation \$ 4,558.72
Total 2nd Tier Allocation \$ 1,064.56
Total Allocated Cost \$ 5,623.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Administration	74.53	0.30%	13.61	-	13.61	-	13.61
Building Operations	27.18	0.11%	4.96	-	4.96	-	4.96
Information Services	29.00	0.12%	5.30	-	5.30	-	5.30
County Treasurer	1,301.09	5.21%	237.62	-	237.62	-	237.62
County Clerk	587.19	2.35%	107.24	-	107.24	-	107.24
Finance Department	267.36	1.07%	48.83	-	48.83	12.41	61.23
Corporation Counsel	263.79	1.06%	48.18	-	48.18	12.24	60.42
Court Commissioner	246.01	0.99%	44.93	-	44.93	11.42	56.34
Sheriff	516.08	2.07%	94.25	-	94.25	23.95	118.20
Child Support	3,340.36	13.38%	610.06	-	610.06	155.00	765.06
Human Services	3,127.88	12.53%	571.25	-	571.25	145.14	716.39
Health Department	1,108.00	4.44%	202.36	-	202.36	51.41	253.77
District Attorney, Victim Witness	990.30	3.97%	180.86	-	180.86	45.95	226.81
County Jail	2,461.56	9.86%	449.56	-	449.56	114.22	563.78
Emergency Mgt & Comm Center	65.00	0.26%	11.87	-	11.87	3.02	14.89
Clerk of Courts	2,996.59	12.00%	547.27	-	547.27	139.05	686.32
Circuit & Probate Courts	1,260.17	5.05%	230.15	-	230.15	58.47	288.62
UW-Extension	345.73	1.39%	63.14	-	63.14	16.04	79.18
Veterans Service Office	307.64	1.23%	56.18	-	56.18	14.27	70.46
Highway	306.00	1.23%	55.89	-	55.89	14.20	70.08
Recycling	1,694.00	6.79%	309.38	-	309.38	78.60	387.98
Forestry & Parks	1,263.00	5.06%	230.66	-	230.66	58.61	289.27
Zoning, Planning, Land Info, Survey	1,418.22	5.68%	259.01	-	259.01	65.81	324.82
Register of Deeds	400.00	1.60%	73.05	-	73.05	18.56	91.61
Land Conservation	75.76	0.30%	13.84	-	13.84	3.52	17.35
All Other Departments	488.80	1.96%	89.27	-	89.27	22.68	111.95
	-	0.00%	-	-	-	-	-
Total	24,961.24	100.00%	4,558.72	-	4,558.72	1,064.56	5,623.28

Allocation Basis: Postal Service & Copy Charges by Department During 2015

Allocation Source: Financial and Accounting Records and Reports

**DEPARTMENT 9
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
CENTRAL ADMINISTRATIVE SERVICES (SUPPLY ROOM)
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Central Administrative Services

<u>Grantee Department</u>	Total	Central Admin Services
Building Use	-	-
Equipment Depreciation	-	-
County Administration	13.61	13.61
Accounting & Consulting Services	-	-
Building Operations	4.96	4.96
Information Services	5.30	5.30
County Treasurer	237.62	237.62
County Clerk	107.24	107.24
Central Administrative Services	-	-
Finance Department	61.23	61.23
Corporation Counsel	60.42	60.42
Court Commissioner	56.34	56.34
Sheriff	118.20	118.20
Child Support	765.06	765.06
Human Services	716.39	716.39
Health Department	253.77	253.77
ADRC	-	-
District Attorney, Victim Witness	226.81	226.81
County Jail	563.78	563.78
Emergency Mgt & Comm Center	14.89	14.89
Clerk of Courts	686.32	686.32
Circuit & Probate Courts	288.62	288.62
UW-Extension	79.18	79.18
Veterans Service Office	70.46	70.46
Highway	70.08	70.08
Recycling	387.98	387.98
Forestry & Parks	289.27	289.27
Zoning, Planning, Land Info, Survey	324.82	324.82
Register of Deeds	91.61	91.61
Land Conservation	17.35	17.35
Workers Compensation Fund	-	-
Health Insurance Fund	-	-
All Other Departments	111.95	111.95
	<hr/> 5,623.28	<hr/> 5,623.28



**DEPARTMENT 10
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
FINANCE DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The Douglas County Finance Department manages the general accounting and budget preparation, prepares payroll and maintains related reports and coordinates the County's Risk Management program. In addition this Department provides specialized support to departments upon request. Costs have been assigned to the following functions based on an analysis of expenditures and recorded time/effort as reported on the real time reporting system. Functionalized costs are allocated as follows:

- **Accounting & Budgets** – Costs related to the preparation of the annual budget and general accounting systems are allocated based on the number of accounting transactions by department during 2015.
- **Payroll** – Costs related to the preparation of payroll and the various payroll reports and registers related to both payroll and fringe benefit computation are allocated based on the number of payroll checks processed by department during 2015. Human Services, Health, Information Services, Sheriff, Jail, Emergency Operations Center & Communications, Forestry, and the Highway Department all input their payroll data and accordingly their allocation has been weighted at 75% to reflect the reduced effort required.
- **Accounting Support** – Direct time spent providing special support/analysis to departments are identified based on information contained in the real time reporting/payroll system. Associated costs are identified based on this direct effort calculation. Direct-billed amounts have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 10
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Departmental Support
Expenditures:					
Salaries, Wages, Personnel Services	420,005.08	154,497.93	36,517.00	52,285.00	176,705.15
Fringe Benefits	141,169.85	10,655.80	25,626.00	19,738.00	85,150.05
Audit and Accounting Services (Moved to Chapt 4)	56,060.00	56,060.00			
Telephone	877.00	513.00	118.00	246.00	
Maintenance Agreement	5,464.00	5,464.00			
Postage	779.00	779.00			
Office Supplies and Expenses	7,367.00	5,416.00	1,074.00	877.00	
Printing & Duplication	44.00	44.00			
Mileage	0.00				
Other Computer Supplies	2919.00	2,919.00			
Training & Seminars	11,614.00	11,525.00	89.00		
Insurance	1,271.00	1,271.00			
Internet	532.00	532.00			
Taxes, Penalties	176.00			176.00	
Information Systems	22,205.00	20,077.00	2,128.00		
Other Professional Services	1,908.00	1,658.00		250.00	
Total Expenditures	672,390.94	271,411.73	65,552.00	73,572.00	261,855.21
Adjustments:					
Audit Services (Moved to Chapter 4)	(56,060.00)	(56,060.00)			
Miscellaneous Revenue	(977.00)	(218.00)		(759.00)	
Total Cost Adjustments	(57,037.00)	(56,278.00)	-	(759.00)	-
Disallowed / Capitalized					
	-				
General & Administrative Allocation					
	-	(215,133.73)	29,588.80	42,365.21	143,179.72
Incoming Costs					
1st Allocation					
Building Use	4,688.79		644.88	923.34	3,120.57
Equipment Depreciation	-				
County Administration	6,308.72		867.68		
Accounting & Consulting Services	12,122.25		1,667.26	2,387.17	4,198.69
Building Operations	23,853.57		3,280.74	4,697.36	8,067.82
Information Services	8,205.34		1,126.54	1,615.84	15,875.46
County Treasurer	361.79		49.76	71.25	5,460.97
County Clerk	-				240.79
Central Administrative Services	48.83		6.72	9.62	
Total 1st Allocation	55,589.29	-	7,645.57	10,946.92	36,996.80
General & Administrative Allocation					
	-	-	-	-	-
Unallocated					
	-				
Total 1st Tier Allocation					
	670,943.22	-	102,786.37	126,125.14	442,031.72
2nd Allocation					
Building Use	1.28		0.18	0.25	0.85
Equipment Depreciation	-				
County Administration	538.86		74.11	106.12	358.63
Accounting & Consulting Services	85.19		11.72	16.78	56.70
Building Operations	2,102.64		289.19	414.06	1,399.38
Information Services	189.21		26.02	37.26	125.92
County Treasurer	30.66		4.22	6.04	20.40
County Clerk	-				
Central Administrative Services	12.41		1.71	2.44	8.26
Finance Department	26,721.14		3,675.14	5,262.06	17,783.94
Corporation Counsel	1,116.40		153.55	219.85	743.01
Court Commissioner	-				
Sheriff	-				
Total 2nd Allocation	30,797.78	-	4,235.83	6,064.85	20,497.10
General & Administrative Allocation					
	-	-	-	-	-
Unallocated					
	-				
Total 2nd Tier Allocation					
	30,797.78	-	4,235.83	6,064.85	20,497.10
Total Incoming Costs					
	86,387.07	-	11,881.40	17,011.77	57,493.89
Total Allocated Cost					
	\$ 701,741.00	\$ -	\$ 107,022.20	\$ 132,189.99	\$ 462,528.81



**DEPARTMENT 10
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS**

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 102,786.37
Total 2nd Tier Allocation \$ 4,235.83
Total Allocated Cost \$ 107,022.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Administration	17,881	1.61%	1,657.60		1,657.60	-	1,657.60
Building Operations	11,902	1.07%	1,103.34		1,103.34	-	1,103.34
Information Services	13,696	1.24%	1,269.64		1,269.64	-	1,269.64
County Treasurer	44,953	4.05%	4,167.22		4,167.22	-	4,167.22
County Clerk	8,666	0.78%	803.35		803.35	-	803.35
Central Administrative Services	1,791	0.16%	166.03		166.03	-	166.03
Finance Department	256,221	23.11%	23,752.13		23,752.13	-	23,752.13
Corporation Counsel	4,596	0.41%	426.06		426.06	25.83	451.89
Court Commissioner	4,767	0.43%	441.91		441.91	26.79	468.70
Sheriff	54,118	4.88%	5,016.83		5,016.83	304.16	5,320.99
Child Support	29,678	2.68%	2,751.20		2,751.20	166.80	2,918.00
Human Services	156,183	14.09%	14,478.43		14,478.43	877.78	15,356.22
Health Department	33,064	2.98%	3,065.09		3,065.09	185.83	3,250.92
ADRC	280	0.03%	25.96		25.96	1.57	27.53
District Attorney, Victim Witness	9,658	0.87%	895.31		895.31	54.28	949.59
County Jail	41,919	3.78%	3,885.96		3,885.96	235.59	4,121.56
Emergency Mgt & Comm Center	22,276	2.01%	2,065.02		2,065.02	125.20	2,190.22
Clerk of Courts	16,648	1.50%	1,543.30		1,543.30	93.57	1,636.86
Circuit & Probate Courts	9,921	0.89%	919.69		919.69	55.76	975.45
UW-Extension	3,134	0.28%	290.53		290.53	17.61	308.14
Veterans Service Office	4,614	0.42%	427.73		427.73	25.93	453.66
Highway	240,185	21.66%	22,265.56		22,265.56	1,349.89	23,615.46
Recycling	2,377	0.21%	220.35		220.35	13.36	233.71
Forestry & Parks	41,943	3.78%	3,888.19		3,888.19	235.73	4,123.92
Zoning, Planning, Land Info, Survey	27,868	2.51%	2,583.41		2,583.41	156.62	2,740.04
Register of Deeds	12,849	1.16%	1,191.12		1,191.12	72.21	1,263.34
Land Conservation	4,173	0.38%	386.84		386.84	23.45	410.30
Workers Compensation Fund	8,813	0.79%	816.98		816.98	49.53	866.51
Health Insurance Fund	16,786	1.51%	1,556.09		1,556.09	94.34	1,650.43
All Other Departments	7,826	0.71%	725.48		725.48	43.98	769.47
Total	1,108,786	100.00%	102,786.37	-	102,786.37	4,235.83	107,022.20

Allocation Basis: Accounting Transactions by department during 2015

Allocation Source: Financial Records and Reports



**DEPARTMENT 10
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS**

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 126,125.14
Total 2nd Tier Allocation \$ 6,064.85
Total Allocated Cost \$ 132,189.99

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Administration	104	1.47%	1,848.96		1,848.96	-	1,848.96
Building Operations	156	2.20%	2,773.45		2,773.45	-	2,773.45
Information Services	39	0.55%	693.36		693.36	-	693.36
County Treasurer	104	1.47%	1,848.96		1,848.96	-	1,848.96
County Clerk	130	1.83%	2,311.21		2,311.21	-	2,311.21
Finance Department	167	2.35%	2,969.01		2,969.01	-	2,969.01
Corporation Counsel	78	1.10%	1,386.72		1,386.72	73.98	1,460.70
Court Commissioner	52	0.73%	924.48		924.48	49.32	973.80
Sheriff	626	8.82%	11,120.45		11,120.45	593.28	11,713.73
Child Support	260	3.66%	4,622.41		4,622.41	246.61	4,869.02
Human Services	1,073	15.12%	19,067.44		19,067.44	1,017.25	20,084.69
Health Department	137	1.92%	2,426.77		2,426.77	129.47	2,556.23
District Attorney, Victim Witness	143	2.02%	2,542.33		2,542.33	135.63	2,677.96
County Jail	828	11.67%	14,720.60		14,720.60	785.35	15,505.95
Emergency Mgt & Comm Center	332	4.67%	5,893.57		5,893.57	314.42	6,208.00
Clerk of Courts	338	4.76%	6,009.13		6,009.13	320.59	6,329.72
Circuit & Probate Courts	104	1.47%	1,848.96		1,848.96	98.64	1,947.61
UW-Extension	52	0.73%	924.48		924.48	49.32	973.80
Veterans Service Office	52	0.73%	924.48		924.48	49.32	973.80
Highway	868	12.23%	15,427.29		15,427.29	823.05	16,250.34
Recycling	26	0.37%	462.24		462.24	24.66	486.90
Forestry & Parks	446	6.28%	7,920.32		7,920.32	422.55	8,342.87
Zoning, Planning, Land Info, Survey	234	3.30%	4,160.17		4,160.17	221.95	4,382.11
Register of Deeds	130	1.83%	2,311.21		2,311.21	123.30	2,434.51
Land Conservation	52	0.73%	924.48		924.48	49.32	973.80
All Other Departments	566	7.98%	10,062.63		10,062.63	536.84	10,599.47
Total	7,094	100.00%	126,125.14	-	126,125.14	6,064.85	132,189.99

Allocation Basis: Total Payroll Disbursements Processed During 2015 with various departments weighted 75% due to less effort required
Allocation Source: Financial Records and Reports from the Finance Department

**DEPARTMENT 10
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS**

Department: Finance Department
Function: Departmental Support

Total 1st Tier Allocation \$ 442,031.72
Total 2nd Tier Allocation \$ 20,497.10
Total Allocated Cost \$ 462,528.81

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	84.29	0.03%	142.29	(84.29)	58.00	-	58.00
Sheriff	6,912.26	2.64%	11,688.43	(6,912.26)	4,756.17	541.24	5,297.41
Child Support	8,907.60	3.40%	15,036.71	(8,907.60)	6,129.11	697.48	6,826.59
Human Services	93,569.88	35.73%	157,953.15	(93,569.88)	64,383.27	7,326.68	71,709.95
Health Department	13,763.37	5.26%	23,233.63	(13,763.37)	9,470.26	1,077.69	10,547.95
ADRC	181.93	0.07%	307.11	(181.93)	125.18	14.25	139.43
County Jail	19,409.47	7.41%	32,764.68	(19,409.47)	13,355.21	1,519.79	14,875.00
Veterans Service Office	136.98	0.05%	231.23	(136.98)	94.25	10.73	104.98
Clerk of Courts	5,419.12	2.07%	9,147.89	(5,419.12)	3,728.77	424.33	4,153.10
UW-Extension	221.30	0.08%	373.57	(221.30)	152.27	17.33	169.60
Highway	70,943.85	27.09%	119,758.67	(70,943.85)	48,814.82	5,555.02	54,369.84
Forestry & Parks	17,652.13	6.74%	29,798.15	(17,652.13)	12,146.02	1,382.19	13,528.21
Register of Deeds	224.99	0.09%	379.80	(224.99)	154.81	17.62	172.43
Workers Compensation Fund	12,119.14	4.63%	20,458.04	(12,119.14)	8,338.90	948.95	9,287.85
Health Insurance Fund	12,308.90	4.70%	20,778.36	(12,308.90)	8,469.47	963.81	9,433.27
All Other Departments	-	0.00%	-	-	-	-	-
Total	261,855.21	100.00%	442,031.72	(261,855.21)	180,176.51	20,497.10	200,673.61

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports for 2015

**DEPARTMENT 10
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department:	Finance Department			
<u>Grantee Department</u>	Total	Accounting & Budgets	Payroll	Departmental Support
Building Use	-	-	-	-
Equipment Depreciation	-	-	-	-
County Administration	3,506.56	1,657.60	1,848.96	-
Accounting & Consulting Services	-	-	-	-
Building Operations	3,876.78	1,103.34	2,773.45	-
Information Services	1,963.00	1,269.64	693.36	-
County Treasurer	6,074.18	4,167.22	1,848.96	58.00
County Clerk	3,114.56	803.35	2,311.21	-
Central Administrative Services	166.03	166.03	-	-
Finance Department	26,721.14	23,752.13	2,969.01	-
Corporation Counsel	1,912.59	451.89	1,460.70	-
Court Commissioner	1,442.50	468.70	973.80	-
Sheriff	22,332.13	5,320.99	11,713.73	5,297.41
Child Support	14,613.61	2,918.00	4,869.02	6,826.59
Human Services	107,150.86	15,356.22	20,084.69	71,709.95
Health Department	16,355.10	3,250.92	2,556.23	10,547.95
ADRC	166.96	27.53	-	139.43
District Attorney, Victim Witness	3,627.55	949.59	2,677.96	-
County Jail	34,502.50	4,121.56	15,505.95	14,875.00
Emergency Mgt & Comm Center	8,398.22	2,190.22	6,208.00	-
Clerk of Courts	12,119.68	1,636.86	6,329.72	4,153.10
Circuit & Probate Courts	2,923.06	975.45	1,947.61	-
UW-Extension	1,451.54	308.14	973.80	169.60
Veterans Service Office	1,532.44	453.66	973.80	104.98
Highway	94,235.64	23,615.46	16,250.34	54,369.84
Recycling	720.61	233.71	486.90	-
Forestry & Parks	25,995.00	4,123.92	8,342.87	13,528.21
Zoning, Planning, Land Info, Survey	7,122.15	2,740.04	4,382.11	-
Register of Deeds	3,870.27	1,263.34	2,434.51	172.43
Land Conservation	1,384.10	410.30	973.80	-
Workers Compensation Fund	10,154.36	866.51	-	9,287.85
Health Insurance Fund	11,083.71	1,650.43	-	9,433.27
All Other Departments	11,368.94	769.47	10,599.47	-
	439,885.80	107,022.20	132,189.99	200,673.61



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

The Douglas County Corporation Counsel has the responsibility to review contracts and provides non-criminal legal advice and related services to County departments and the County Board. In addition this office also provides specific services to the Child Support and Human Services programs. Activity has been allocated as follows:

- **General Counseling Services** – Costs associated with the providing review of contracts and related general counseling service to departments have been allocated based on an analysis of time/effort to benefiting departments during 2015 as provided by the Corporation Counsel. Services to the County Board and related committee activity have been assigned to “Other” and are therefore void of further allocation.
- **Child Support Services** – 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.
- **Department Specific** – Costs associated with the Human Services and the self-funded Insurance programs have been identified based on information provided in the County’s financial reports. Direct billings have been appropriately credited against allocated costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 11
FISCAL 2015**

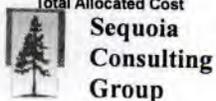
DOUGLAS COUNTY, WISCONSIN

CORPORATION COUNSEL

DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	General Counseling Services	Child Support	Department Specific
Expenditures:					
Salaries, Wages, Personnel Services	139,479.00		22,496.00	49,615.93	67,367.07
Fringe Benefits	60,175.00		6,147.68	24,963.34	29,063.98
Legal & Professional Services	13,294.00		13,294.00		
Subscriptions & Dues	1,648.00		1,648.00		
Telephone	159.00	159.00			
Postage	1,080.00	1,080.00			
Internet	106.00	106.00			
Cellular Phone/Pager Service	120.00				
Operating Supplies Charged to Child Support	-	(8,246.32)		8,246.32	
Office Supplies and Expenses	881.00	881.00			
Insurance	719.00	719.00			
Information Services	4,972.00	4,972.00			
Maintenance Agreements	79.00	79.00			
Printing & Duplication	89.00	89.00			
Total Expenditures	222,801.00	(41.32)	43,585.68	82,825.59	96,431.05
Disallowed / Capitalized	-				
General & Administrative Allocation	-	41.32	(10.34)	-	(30.98)
Incoming Costs					
1st Allocation					
Building Use	9,248.21	-	1,491.61	3,289.80	4,466.80
Equipment Depreciation	-	-	-	-	-
County Administration	3,696.90	-	596.26	1,315.07	1,785.57
Accounting & Consulting Services	775.38	-	125.06	275.82	374.50
Building Operations	2,833.71	-	457.04	1,008.02	1,368.65
Information Services	1,838.57	-	296.53	654.02	888.01
County Treasurer	290.81	-	46.90	103.45	140.46
County Clerk	-	-	-	-	-
Central Administrative Services	48.18	-	7.77	17.14	23.27
Finance Department	1,812.78	-	292.38	644.85	875.56
Total 1st Allocation	20,544.53	-	3,313.54	7,308.17	9,922.82
General & Administrative Allocation	-				
Total 1st Tier Allocation	243,345.53	-	46,888.88	90,133.76	106,322.89
2nd Allocation					
Building Use	2.53	-	0.41	0.90	1.22
Equipment Depreciation	-	-	-	-	-
County Administration	488.69	-	78.82	173.84	236.03
Accounting & Consulting Services	7.27	-	1.17	2.59	3.51
Building Operations	188.13	-	30.34	66.92	90.86
Information Services	42.40	-	6.84	15.08	20.48
County Treasurer	39.01	-	6.29	13.88	18.84
County Clerk	-	-	-	-	-
Central Administrative Services	12.24	-	1.97	4.35	5.91
Finance Department	99.81	-	16.10	35.51	48.21
Corporation Counsel	-	-	-	-	-
Court Commissioner	-	-	-	-	-
Sheriff	-	-	-	-	-
Total 2nd Allocation	880.08	-	141.94	313.06	425.07
General & Administrative Allocation	-				
Total 2nd Tier Allocation	880.08	-	141.94	313.06	425.07
Total Incoming Costs	21,424.60	-	3,455.49	7,621.23	10,347.89
Total Allocated Cost	\$ 244,225.60	\$ -	\$ 47,030.82	\$ 90,446.82	\$ 106,747.96



**DEPARTMENT 11
FISCAL 2015**

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

Department: Corporation Counsel
Function: General Counseling Services

Total 1st Tier Allocation \$ 46,888.88
Total 2nd Tier Allocation 141.94
Total Allocated Cost \$ 47,030.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
County Administration	7.35	35.00%	16,411.11	-	16,411.11		16,411.11
Building Operations	0.25	1.19%	558.20	-	558.20		558.20
Information Services	0.25	1.19%	558.20	-	558.20		558.20
County Treasurer	2.00	9.52%	4,465.61	-	4,465.61		4,465.61
County Clerk	2.00	9.52%	4,465.61	-	4,465.61		4,465.61
Finance Department	0.50	2.38%	1,116.40	-	1,116.40		1,116.40
Emergency Mgt & Comm Center	0.50	2.38%	1,116.40	-	1,116.40	8.20	1,124.61
Highway	1.00	4.76%	2,232.80	-	2,232.80	16.41	2,249.21
Forestry & Parks	1.00	4.76%	2,232.80	-	2,232.80	16.41	2,249.21
Zoning, Planning, Land Info, Survey	3.00	14.29%	6,698.41	-	6,698.41	49.23	6,747.64
All Other Departments	3.15	15.00%	7,033.33	-	7,033.33	51.69	7,085.02
			-	-	-	-	-
Total	21.00	100.00%	46,888.88	-	46,888.88	141.94	47,030.82

Allocation Basis: Relative Effort Expended by Department during 2015

Allocation Source: Corporation Counsel Time Analysis

**DEPARTMENT 11
FISCAL 2015**

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

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 90,133.76
Total 2nd Tier Allocation 313.06
Total Allocated Cost \$ 90,446.82

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Child Support	100	100.00%	90,133.76	(82,825.59)	7,308.17	313.06	7,621.23
Total	100	100.00%	90,133.76	(82,825.59)	7,308.17	313.06	7,621.23

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports



**DEPARTMENT 11
FISCAL 2015**

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

Department: Corporation Counsel
Function: Department Specific

Total 1st Tier Allocation	\$	106,322.89
Total 2nd Tier Allocation		<u>425.07</u>
Total Allocated Cost	\$	106,747.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	94,546.87	98.05%	104,245.43	(94,546.87)	9,698.56	416.76	10,115.33
Workers Compensation Fund	942.09	0.98%	1,038.73	(942.09)	96.64	4.15	100.79
Health Insurance Fund	942.09	0.98%	1,038.73	(942.09)	96.64	4.15	100.79
Total	<u>96,431.05</u>	<u>100.00%</u>	<u>106,322.89</u>	<u>(96,431.05)</u>	<u>9,891.84</u>	<u>425.07</u>	<u>10,316.91</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Reports /Records for 2014



**DEPARTMENT 11
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Corporation Counsel

<u>Grantee Department</u>	Total	General Counseling Services	Child Support	Department Specific
Building Use	-	-	-	-
Equipment Depreciation	-	-	-	-
County Administration	16,411.11	16,411.11	-	-
Accounting & Consulting Services	-	-	-	-
Building Operations	558.20	558.20	-	-
Information Services	558.20	558.20	-	-
County Treasurer	4,465.61	4,465.61	-	-
County Clerk	4,465.61	4,465.61	-	-
Central Administrative Services	-	-	-	-
Finance Department	1,116.40	1,116.40	-	-
Corporation Counsel	-	-	-	-
Court Commissioner	-	-	-	-
Sheriff	-	-	-	-
Child Support	7,621.23	-	7,621.23	-
Human Services	10,115.33	-	-	10,115.33
Health Department	-	-	-	-
ADRC	-	-	-	-
District Attorney, Victim Witness	-	-	-	-
County Jail	-	-	-	-
Emergency Mgt & Comm Center	1,124.61	1,124.61	-	-
Clerk of Courts	-	-	-	-
Circuit & Probate Courts	-	-	-	-
UW-Extension	-	-	-	-
Veterans Service Office	-	-	-	-
Highway	2,249.21	2,249.21	-	-
Recycling	-	-	-	-
Forestry & Parks	2,249.21	2,249.21	-	-
Zoning, Planning, Land Info, Survey	6,747.64	6,747.64	-	-
Register of Deeds	-	-	-	-
Land Conservation	-	-	-	-
Workers Compensation Fund	100.79	-	-	100.79
Health Insurance Fund	100.79	-	-	100.79
All Other Departments	7,085.02	7,085.02	-	-
	64,968.96	47,030.82	7,621.23	10,316.91



**DEPARTMENT 12
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
COURT COMMISSIONER
NATURE AND EXTENT OF SERVICES**

The Douglas County Family Court Commissioner provides direct support to the judicial branch of government in family law matters. In addition, this department provides direct support to the Child Support program.

Costs associated with the general operations of the Family Court Commissioner have been identified as General Governmental and appropriately disallowed.

Costs associated with the Child Support program have been identified based on direct services provided as reported on the monthly Child Support claim reports and related Indirect Costs have been allocated accordingly. Direct charges have been appropriately credited against allocated costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 12
FISCAL 2015**

DOUGLAS COUNTY, WISCONSIN

COURT COMMISSIONER

DEPARTMENTAL COSTS BY FUNCTION

Department: Court Commissioner

Functions:	General & Administrative	Child Support	General Government
Expenditures:			
Salaries, Wages, Personnel Services	125,230.00	79,072.11	46,157.89
Fringe Benefits	59,951.00	37,853.97	22,097.03
Professional / Legal Services	4,866.00		4,866.00
Transcription	2,371.00		2,371.00
Operating Expenses Charged to Child Support	-	10,185.49	(10,185.49)
Office Supplies and Expenses	2,015.00		2,015.00
Telephone	926.00		926.00
Postage	870.00		870.00
Other Outside Services	502.00		502.00
Dues & Subscriptions	1,001.00		1,001.00
Training and Seminars	867.00		867.00
Insurance	535.00		535.00
Information Services	4,000.00		4,000.00
Total Expenditures	203,134.00	127,111.57	76,022.43
Cost Adjustments:			
Court and Hearing Fees & Costs	(6,467.00)		(6,467.00)
Total Cost Adjustments	(6,467.00)		(6,467.00)
Disallowed / Capitalized	(69,555.43)		(69,555.43)
General & Administrative Allocation	-	-	-
Incoming Costs			
1st Allocation			
Building Use	5,982.18	3,777.24	2,204.94
Equipment Depreciation	-	-	-
County Administration	2,476.73	1,563.84	912.88
Accounting & Consulting Services	593.71	374.88	218.83
Building Operations	30,433.50	19,216.17	11,217.33
Information Services	1,925.44	1,215.75	709.69
County Treasurer	904.10	570.86	333.24
County Clerk	-	-	-
Central Administrative Services	44.93	28.37	16.56
Finance Department	1,366.39	862.76	503.63
Corporation Counsel	-	-	-
Total 1st Allocation	43,726.98	27,609.88	16,117.11
General & Administrative Allocation	-	-	-
Unallocated	(16,117.11)		(16,117.11)
Total 1st Tier Allocation	154,721.45	154,721.45	-
2nd Allocation			
Building Use	1.64	1.03	0.60
Equipment Depreciation	-	-	-
County Administration	197.26	124.55	72.71
Accounting & Consulting Services	5.38	3.39	1.98
Building Operations	2,682.64	1,693.86	988.78
Information Services	44.40	28.03	16.36
County Treasurer	120.13	75.85	44.28
County Clerk	-	-	-
Central Administrative Services	11.42	7.21	4.21
Finance Department	76.11	48.06	28.05
Corporation Counsel	-	-	-
Court Commissioner	-	-	-
Sheriff	-	-	-
Total 2nd Allocation	3,138.96	1,981.99	1,156.97
General & Administrative Allocation	-	-	-
Unallocated	(1,156.97)		(1,156.97)
Total 2nd Tier Allocation	1,981.99	1,981.99	-
Total Incoming Costs	29,591.86	29,591.86	-
Total Allocated Cost	\$ 156,703.43	\$ 156,703.43	\$ -



**DEPARTMENT 12
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
COURT COMMISSIONER
FUNCTIONAL COST ALLOCATIONS**

Department: Court Commissioner
Function: Child Support

Total 1st Tier Allocation \$ 154,721.45
Total 2nd Tier Allocation \$ 1,981.99
Total Allocated Cost \$ 156,703.43

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100.00	100.00%	154,721.45	(127,111.57)	27,609.88	1,981.99	29,591.86
Total	100.00	100.00%	154,721.45	(127,111.57)	27,609.88	1,981.99	29,591.86

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



**DEPARTMENT 12
FISCAL 2015**

DOUGLAS COUNTY, WISCONSIN

COURT COMMISSIONER

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Court Commissioner

<u>Grantee Department</u>	<u>Total</u>	<u>Child Support</u>
Building Use	-	-
Equipment Depreciation	-	-
County Administration	-	-
Accounting & Consulting Services	-	-
Building Operations	-	-
Information Services	-	-
County Treasurer	-	-
County Clerk	-	-
Central Administrative Services	-	-
Finance Department	-	-
Corporation Counsel	-	-
Court Commissioner	-	-
Sheriff	-	-
Child Support	29,591.86	29,591.86
Human Services	-	-
Health Department	-	-
ADRC	-	-
District Attorney, Victim Witness	-	-
County Jail	-	-
Emergency Mgt & Comm Center	-	-
Clerk of Courts	-	-
Circuit & Probate Courts	-	-
UW-Extension	-	-
Veterans Service Office	-	-
Highway	-	-
Recycling	-	-
Forestry & Parks	-	-
Zoning, Planning, Land Info, Survey	-	-
Register of Deeds	-	-
Land Conservation	-	-
Workers Compensation Fund	-	-
Health Insurance Fund	-	-
All Other Departments	-	-
	<hr/> 29,591.86	<hr/> 29,591.86



**DEPARTMENT 13
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
SHERIFF'S DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The Douglas County Sheriff's Department provides customary law enforcement services including the operations of the County Jail. In addition, this department provides direct support to the Child Support and other County programs – serving subpoenas and conducting investigations.

Costs associated with the general operations of the Sheriff's Department have been identified as General Governmental and appropriately disallowed.

Costs associated with subpoena service on behalf of the Child Support Department has been identified based on direct services provided and related Indirect Costs have been allocated accordingly. Direct charges have been appropriately credited against allocated costs.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 13
FISCAL 2015**

DOUGLAS COUNTY, WISCONSIN

SHERIFF'S DEPARTMENT

DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff

Functions:	Total	General & Administrative	Department Specific	General Government
Expenditures:				
Salaries & Wages	2,160,138.00	333,994.00	1,171.09	1,824,972.91
Fringe Benefits	1,031,860.00	159,543.07	559.41	871,757.52
Per Diem	258.00	-	-	258.00
Professional Services	19,082.00	-	-	19,082.00
Repair and Maintenance Services	107,832.00	1,934.00	-	105,898.00
Small Items of Equipment	1,932.00	1,932.00	-	-
Electric	184.00	-	-	184.00
Telephone	6,019.00	2,045.00	-	3,974.00
Cellular Phone, Pager & Internet	24,822.00	13,436.00	-	11,386.00
Postage	1,863.00	1,863.00	-	-
Other Contractual Services	9,706.00	18.00	-	9,688.00
Office Supplies	8,906.00	8,474.00	-	432.00
Training & Publications	12,614.00	2,095.00	-	10,519.00
Travel, Dues	17,445.00	650.00	-	16,795.00
Clothing & Firearms	18,165.00	-	-	18,165.00
Operating Supplies & Expenses	54,684.00	2,863.00	-	51,821.00
Repair Parts and Maintenance	34,985.00	-	-	34,985.00
Insurance	36,865.00	36,840.00	-	25.00
Gas, Diesel & Oil	77,691.00	-	-	77,691.00
Equipment & Machinery	3,239.00	3,239.00	-	-
Information Systems	50,889.00	50,889.00	-	-
Confidential Funds	16,505.00	-	-	16,505.00
Buildings & Offices	5,265.00	5,265.00	-	-
Zoning	(2,996.00)	-	-	(2,996.00)
Human Services	(30.00)	-	-	(30.00)
Buildings & Grounds Services	62,850.00	55,545.00	-	7,305.00
Investigation Task Force	41,094.00	-	-	41,094.00
Capital Outlay	153,568.00	-	-	153,568.00
Total Expenditures	3,955,435.00	680,625.07	1,730.50	3,273,079.43
Disallowed / Capitalized	(3,953,303.64)	(55,545.00)	-	(3,897,758.64)
General & Administrative Allocation	-	(625,080.07)	400.86	624,679.21
Incoming Costs				
1st Allocation				
Building Use	36,068.03	-	23.13	36,044.90
Equipment Depreciation	194,731.36	-	124.88	194,606.48
County Administration	40,811.62	-	26.17	40,785.45
Accounting & Consulting Services	2,819.17	-	1.81	2,817.36
Building Operations	(49,356.54)	-	(31.65)	(49,324.89)
Information Services	18,268.64	-	11.72	18,256.93
County Treasurer	5,752.85	-	3.69	5,749.16
County Clerk	-	-	-	-
Central Administrative Services	94.25	-	0.06	94.19
Finance Department	20,893.45	-	13.40	20,880.05
Corporation Counsel	-	-	-	-
Court Commissioner	-	-	-	-
Total 1st Allocation	270,082.83	-	173.20	269,909.63
General & Administrative Allocation	-	-	-	-
Unallocated	(269,909.63)	-	-	(269,909.63)
Total 1st Tier Allocation	2,304.56	-	2,304.56	-
2nd Allocation				
Building Use	9.86	-	0.01	9.85
Equipment Depreciation	186.81	-	0.12	186.69
County Administration	4,038.46	-	2.59	4,035.87
Accounting & Consulting Services	20.66	-	0.01	20.64
Building Operations	733.69	-	0.47	733.22



**Sequoia
Consulting
Group**

**DEPARTMENT 13
FISCAL 2015**

DOUGLAS COUNTY, WISCONSIN

SHERIFF'S DEPARTMENT

DEPARTMENTAL COSTS BY FUNCTION (Continued)

Information Services	421.26		0.27	420.99
County Treasurer	767.32		0.49	766.83
County Clerk	-		-	-
Central Administrative Services	23.95		0.02	23.93
Finance Department	1,438.67		0.92	1,437.75
Corporation Counsel	-		-	-
Court Commissioner	-		-	-
Sheriff	-		-	-
Total 2nd Allocation	7,640.67	-	4.90	7,635.77
General & Administrative Allocation	-	-	-	-
Unallocated	(7,635.77)			(7,635.77)
Total 2nd Tier Allocation	4.90	-	4.90	-
Total Incoming Costs	178.10	-	178.10	-
Total Allocated Cost	\$ 2,309.46	\$ -	\$ 2,309.46	\$ (0.00)



**DEPARTMENT 13
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
SHERIFF'S DEPARTMENT
FUNCTIONAL COST ALLOCATIONS**

Department: Sheriff
Function: Department Specific

Total 1st Tier Allocation \$ 2,304.56
Total 2nd Tier Allocation \$ 4.90
Total Allocated Cost \$ 2,309.46

	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%	2,304.56	(1,730.50)	574.06	4.90	578.96
Total	100	100.00%	2,304.56	(1,730.50)	574.06	4.90	578.96

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports

**DEPARTMENT 13
FISCAL 2015**

**DOUGLAS COUNTY, WISCONSIN
SHERIFF'S DEPARTMENT
SUMMARY OF ALLOCATED COSTS**

Department: Sheriff

<u>Grantee Department</u>	Total	Department Specific
Building Use	-	-
Equipment Depreciation	-	-
County Administration	-	-
Accounting & Consulting Services	-	-
Building Operations	-	-
Information Services	-	-
County Treasurer	-	-
County Clerk	-	-
Central Administrative Services	-	-
Finance Department	-	-
Corporation Counsel	-	-
Court Commissioner	-	-
Sheriff	-	-
Child Support	578.96	578.96
Human Services	-	-
Health Department	-	-
ADRC	-	-
District Attorney, Victim Witness	-	-
County Jail	-	-
Emergency Mgt & Comm Center	-	-
Clerk of Courts	-	-
Circuit & Probate Courts	-	-
UW-Extension	-	-
Veterans Service Office	-	-
Highway	-	-
Recycling	-	-
Forestry & Parks	-	-
Zoning, Planning, Land Info, Survey	-	-
Register of Deeds	-	-
Land Conservation	-	-
Workers Compensation Fund	-	-
Health Insurance Fund	-	-
All Other Departments	-	-
	<hr/> 578.96	<hr/> 578.96