



**HARDIN COUNTY**  
Board of Supervisors

**Wednesday, December 9, 2020**

**NOTICE: Public attendance at public meetings is restricted due to COVID-19 concerns. To access and participate in meetings remotely, please call 641-939-8108 for meeting information.**

1. 9:00 A.M. Call To Order  
Courthouse Large Conference Room
2. Pledge Of Allegiance
3. Approval Of Agenda
4. Approval Of Minutes

Documents:

[12-02-2020 MINUTES.PDF](#)  
[12-02-2020 CHAT LOG.PDF](#)

5. Approval Of Claims For Payment

Documents:

[VENDOR PUBLICATION REPORT 12-9-20.PDF](#)

6. Utility Permits & Secondary Roads Department
7. Completed FY 2020 Cost Allocation Plan

Documents:

[HARDIN 2020 BOARD OF SUPERVISORS TRANSMITTAL \(002\).PDF](#)  
[2020 CENTRAL SERVICE COST ALLOCATION PLAN.PDF](#)  
[CERTIFICATION STATEMENT FY 2020.PDF](#)

8. Auditor's Monthly Report

Documents:

[AUDITOR MONTHLY REPORT.PDF](#)

9. Recorder's Monthly Report

Documents:

[RECORDER MONTHLY REPORT.PDF](#)

10. Change Of Status – Assessor's Office

Documents:

[CHANGE OF STATUS - ASSESSOR.PDF](#)

11. Emergency Management Update
12. Public Comments
13. Other Business
14. Adjournment/Recess
15. 9:30 A.M. Drainage  
Courthouse Large Conference Room
16. 10:02 A.M. Public Hearing – FY 2020/2021 Budget Amendment  
Courthouse Large Conference Room

Documents:

[AMENDMENT SPREADSHEET 2020-2021.PDF](#)

17. Adoption Of FY 2020/2021 Budget Amendment

Documents:

[RECORD OF HEARING AND DETERMINATION ON AMENDMENT.PDF](#)

18. Appropriations Resolution Amendment

Documents:

[AMENDMENT RESOLUTION 2021.PDF](#)

19. 10:30 A.M. Meeting With Beth Miller, Re: 2019/2020 Audit  
Courthouse Large Conference Room
- ~~20. 11:30 A.M. FY 2021/2022 Budget Planning Meeting  
Courthouse Large Conference Room~~

HARDIN COUNTY BOARD OF SUPERVISORS  
MINUTES – DECEMBER 2, 2020  
WEDNESDAY - 9:00 A.M.  
COURTHOUSE LARGE CONFERENCE ROOM

Chair Lance Granzow called the meeting to order. The meeting was held electronically due to COVID-19 public health risks. Also in attendance were Supervisors BJ Hoffman and René McClellan; and Carey Callaway-Morton, Pauline Lloyd, Denise Smith, Sara Konrad Baranowski, Abby Flatness, JD Holmes, Dave McDaniel, Julie Duhn, Lori Kadner, Mark Buschkamp, Machel Eichmeier, Donna Juber, Bob Juber, Jolene Pieters, Angela De La Riva, Rocky Reents, Michael Pearce, Thomas Craighton, Taylor Roll, and Angela Silvey.

The Pledge of Allegiance was recited.

McClellan moved, Hoffman seconded to approve the agenda as posted. Motion carried.

Hoffman moved, McClellan seconded to approve the minutes of November 25, 2020. Motion carried.

McClellan moved, Hoffman seconded to approve the December 2, 2020 claims for payment. Motion carried.

Utility Permits: None.

Secondary Roads:

County Engineer Taylor Roll reported the Alden bridge will be intermittently closed to conduct soil borings. In addition, the road crew has been digging out ditches.

Emergency Management Update:

Thomas Craighton, Emergency Management Coordinator, and Rocky Reents, Public Health Coordinator, reported planning is underway for COVID-19 vaccinations. Reents added that the CDC has changed its guidance on quarantining, and more information will be forthcoming.

Public Comments:

Donna Juber urged everyone to wear masks.

Pauline Lloyd commented on inconsistent use of masks and requested a countywide mask mandate.

Other Business: None.

Hoffman moved, McClellan seconded to adjourn. Motion carried.

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Lance Granzow, Chair  
Board of Supervisors

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Jessica Lara  
Hardin County Auditor

Chat Log from 12/02/2020

08:53:40 From Carey Callaway to Hardin County(Privately) : Good morning, Party People! :-)

08:58:10 From Hardin County to Galaxy S10(Privately) : Can we know who you are for the minutes

09:09:36 From Donna-Bob Juber : It's higher than that.

09:09:43 From dmcdaniel@hardincountyia.gov : 3 minutes



Hardin County

# Vendor Publication Report

Payment Date Range: 12/09/2020 - 12/09/2020

Vendor Name	Vendor Number	Total Payments
Agri-Pro Enterprises of Iowa Inc	100558	472.00
Ahlers & Cooney-P.C.	61244V	2,853.80
Airgas North Central	633V	369.56
Alliant Energy	4253V	465.99
C.J. Cooper & Assoc Inc.	62770V	350.00
Caterpillar Financial Services	2434V	3,093.26
Central Iowa Detention Ctr	1103V	15.00
Central Iowa Distr Inc	3043V	1,747.70
Chad Jones	100716	300.00
Cintas Corporation	1545V	208.10
City of Eldora	510V	2,977.52
City of Hubbard	61554V	53.20
Clarion Distributing	227V	644.00
Concrete Inc	3067V	5,050.08
Connection	100698	9,421.89
Connie J Mesch	1020E	50.00
Cooley Pumping LLC	61963V	150.00
Cost Advisory Services Inc.	63526V	4,125.00
Culligan	857V	201.30
Culligan Water	100455	10.00
Eldora Hardware	2647V	34.83
ElectionSource	2425V	2,570.00
Fast Lane Motor Parts LLC	100189	446.40
Frank Dunn	2106V	1,598.00
Greenbelt Home Care	61807V	2,035.64
Grundy Co. Memorial Hospital	62473V	46.00
Hardin Co Historical Soc	1052V	60.00
Hardin Co Solid Waste & Recycling	4322V	35,933.75
Hardin County Ems Council	4839V	8,000.00
Hardin County E-Squad	100672	427.00
IEMA	61836V	150.00
Interstate Batteries	880V	114.49
Iowa County Attorneys Assoc	62828V	350.00
Iowa Regional Utilities Assoc.	62036V	49.96
Kathy Houck	100625	100.00
Ken's Repair	4583V	32.15
LaVelle Lawn Care	63690V	473.00
Mail Services LLC	63827V	796.28
Mason Kelly	100768	58.96
Matthews Repair LLC	100762	40.36
McDowell & Sons Contractors	62529V	106.47
Mend Correctional Care PLLC	2724V	10,625.87
Mid-America Publishing Corp	62056V	947.18
Mindi Michael	100764	130.69
NACCTFO	2534V	75.00
NAPA Auto Parts	617V	1,083.68
Petroblend	1219V	3,603.49
Plumb Supply Company	100765	6,001.00
Quaker Security LLC	100507	2,040.00
Quality Automotive Inc	61237V	48.00
RC Systems- Waterloo Office	2077V	198.74
Schneider Geospatial LLC	100763	2,325.00
Sophie Lupkes	100761	129.15
Stanard & Associates Inc.	61501V	105.00
State Hygienic Laboratory	100039	102.00

**Vendor Publication Report**

**Payment Date Range: 12/09/2020 - 12/09/2020**

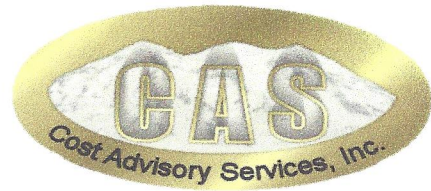
<b>Vendor Name</b>	<b>Vendor Number</b>	<b>Total Payments</b>
Storey Kenworthy	61798V	556.59
Summit Food Service LLC	2332V	5,101.17
Terry's Cemetery Restoration & Repair	100582	5,085.00
Times Citizen	538V	1,041.04
U.S. Cellular	62000V	479.70
Verizon Wireless	63648V	361.60
Verlyn Mensing	100703	60.00
VISA	150V	2,493.65
Walters & Johnson	597V	84.30
Windstream	84V	212.89
Woodley Funeral Services LLC	2557V	2,193.00
<b>Grand Total:</b>	<u>131,065.43</u>	

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Lance Granzow, Chair  
Board of Supervisors

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Jessica Lara  
Hardin County Auditor



December 3, 2020

The Board of Supervisors  
Hardin County Courthouse  
1215 Edgington Ave.  
Eldora, Iowa 50627

**RE: Completed FY 2020 Cost Allocation Plan**

Dear Board Members:

We have completed the **Hardin County** cost allocation plan based on actual expenditures for the year ended June 30, 2020. One bound copy of the plan is enclosed for your files. Additional copies of the plan are being provided to the County Auditor. Also enclosed herein is a standard federal Certification Statement that is required where reimbursement is claimed from federal grant programs. The statement says that to the best of the County's knowledge, the cost allocation plan is correct and was prepared in accordance with the federal cost principles contained in 2 CFR, Part 200. Please have the Board Chairperson sign the statement, retain a copy on file and return the original to me. A copy of the plan will also be placed on file at the central office of the Iowa Department of Human Services (DHS).

The FY 2020 cost allocation plan will result in the following indirect cost recoveries during **FY 2022**.

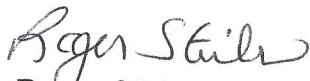
**DHS Local Administrative Expenses**

This category relates to the indirect costs that the county incurs for the local DHS office. These indirect costs include expense items such as audit fees, liability and property insurance, un-billed building space costs, accounting services and legal services. The total indirect costs to be claimed on quarterly Local Administrative Expense (LAE) reports for FY 2022 is \$66,870. This amount includes the required carry-forward adjustment to reconcile actual and projected costs for FY 2020 and is shown on Exhibit B near the beginning of the cost allocation plan. Your actual reimbursement will be the FFP rate in effect for each quarter. We estimate that about 33 percent of the total claims for the year will be reimbursed to the County from federal funds. Accordingly, the **total reimbursement for the year should be about \$22,067**. We will track these payments each quarter and report the actual results to you after the close of the year. A copy of our correspondence to the local office of DHS which provides guidance for claiming these costs on the LAE reports is also enclosed herein for your reference.

The Board of Supervisors  
December 3, 2020  
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Please contact me if you have any questions relating to the cost allocation plan. We are pleased for the confidence that you have placed in us and look forward to being of continuing service to you.

Sincerely,  
**Cost Advisory Services, Inc.**



Roger Stirler  
Senior Associate

Enclosures

Cc: Jessica Lara, County Auditor





# **CENTRAL SERVICE COST ALLOCATION PLAN**

## **HARDIN COUNTY, IOWA**

**FY 2020**





**COST ADVISORY SERVICES, INC.  
HARDIN COUNTY, IOWA - FY 2020  
CENTRAL SERVICE COST ALLOCATION PLAN**

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**COST ADVISORY SERVICES, INC.  
HARDIN COUNTY, IOWA - FY 2020  
CENTRAL SERVICE COST ALLOCATION PLAN**

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**COST ADVISORY SERVICES, INC.  
HARDIN COUNTY, IOWA - FY 2020  
CENTRAL SERVICE COST ALLOCATION PLAN**

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COST ADVISORY SERVICES, INC.  
HARDIN COUNTY, IOWA - FY 2020

SUMMARY OF ALLOCATED COSTS BY DEPARTMENT

SCH. REF.:	1.5	2.5	3.5	4.5	5.5	6.5	7.5	8.5	
DEPARTMENTS RECEIVING ALLOCATIONS	TOTAL	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	OTHER POLICY & ADMINISTRATION	INSURANCE	GENERAL SERVICES	DATA PROCESSING / IT	COUNTY AUDITOR	COUNTY ATTORNEY
Supervisors	\$75,399	\$8,939	\$0	\$555	\$1,971	\$49,154	\$0	\$14,780	\$0
Elections	6,933	0	0	152	613	0	0	6,168	0
Treasurer	85,615	10,288	0	505	2,627	56,575	0	15,619	0
Sheriff	209,911	0	0	4,690	86,480	0	0	118,741	0
Recorder	53,999	7,147	0	213	1,120	39,299	0	6,220	0
Assessor	42,357	5,052	0	341	1,447	27,783	0	7,733	0
Secondary Roads	184,040	0	0	8,084	36,045	0	0	139,911	0
Veterans Affairs	7,949	0	0	77	387	0	0	7,484	0
Conservation	63,998	0	0	993	19,764	0	0	43,241	0
Health Board	1,510	0	0	186	463	0	0	861	0
Genl Welfare Svcs	4,539	0	0	74	374	0	0	4,091	0
Medical Examiner	2,392	0	0	50	124	0	0	2,218	0
District Court	342,710	52,423	0	45	113	288,275	0	1,853	0
Social Services	63,156	0	0	1,392	15	963	0	548	60,238
Case Management	9,576	0	0	0	0	9,576	0	0	0
Mental Health	12,676	0	0	346	1,654	0	0	10,676	0
Chemical Dependency	159	0	0	1	2	0	0	157	0
Contract Law Enforce	761	0	0	128	320	0	0	313	0
Land Use & Bldg	498	0	0	1	1	0	0	496	0
E 911	7,865	0	0	406	1,012	0	0	6,446	0
Emergency Mgmt	11,702	0	0	237	3,486	0	0	7,980	0
Special Appraisal	0	0	0	0	0	0	0	0	0
GIS	1,403	0	0	65	273	0	0	1,065	0
Road Clearing	0	0	0	0	0	0	0	0	0
Weed Commission	8,716	0	0	316	1,147	0	0	7,252	0
Grants - Dept 84	77	0	0	15	36	0	0	26	0
All Other	236,529	9,738	0	3,294	115,511	87,424	0	20,563	0
Subtotal	\$1,453,889	\$93,587	\$0	\$22,495	\$277,108	\$559,049	\$0	\$441,410	\$60,238
Direct Billed	11,613	0	0	0	0	11,613	0	0	0
Unallocated Costs	953,042	0	0	8,107	113,348	117,488	0	331,703	382,397
<b>Total</b>	<b>\$2,418,543</b>	<b>\$93,587</b>	<b>\$0</b>	<b>\$30,602</b>	<b>\$390,456</b>	<b>\$688,150</b>	<b>\$0</b>	<b>\$773,113</b>	<b>\$442,635</b>





**COST ADVISORY SERVICES, INC.  
HARDIN COUNTY, IOWA - FY 2020**

**COMPUTATIONS OF CARRY-FORWARD AND FIXED COSTS**

DEPARTMENTS RECEIVING ALLOCATIONS	TOTAL ACTUAL COSTS ALLOCATED FOR CURRENT YEAR	TOTAL ESTIMATED COSTS FOR THE CURRENT YEAR	CARRY-FORWARD DIFFERENCE (ACTUAL LESS ESTIMATED)	ACTUAL COSTS FOR CURRENT YEAR PLUS CARRY-FORWARD	ADJUSTMENTS	FIXED ALLOCATIONS FOR SECOND YEAR AFTER CURRENT YEAR ACTUAL
Supervisors	\$75,399			\$75,399		\$75,399
Elections	\$6,933			\$6,933		\$6,933
Treasurer	\$85,615			\$85,615		\$85,615
Sheriff	\$209,911			\$209,911		\$209,911
Recorder	\$53,999			\$53,999		\$53,999
Assessor	\$42,357			\$42,357		\$42,357
Secondary Roads	\$184,040			\$184,040		\$184,040
Veterans Affairs	\$7,949			\$7,949		\$7,949
Conservation	\$63,998			\$63,998		\$63,998
Health Board	\$1,510			\$1,510		\$1,510
Genl Welfare Svcs	\$4,539			\$4,539		\$4,539
Medical Examiner	\$2,392			\$2,392		\$2,392
District Court	\$342,710			\$342,710		\$342,710
Round Barn	\$363			\$363		\$363
Social Services	\$63,156	\$59,443	\$3,713	\$66,870		\$66,870
Case Management	9,576			9,576		9,576
Mental Health	\$12,676			\$12,676		\$12,676
Chemical Dependency	\$159			\$159		\$159
Contract Law Enforce	\$761			\$761		\$761
Land Use & Bldg	\$498			\$498		\$498
E 911	\$7,865			\$7,865		\$7,865
Emergency Mgmt	\$11,702			\$11,702		\$11,702
Special Appraisal						
GIS	\$1,403			\$1,403		\$1,403
Road Clearing						
Weed Commission	\$8,716			\$8,716		\$8,716
Grants - Dept 84	\$77			\$77		\$77
All Other	\$236,529			\$236,529		\$236,529



**COST ADVISORY SERVICES, INC.  
HARDIN COUNTY, IOWA - FY 2020**

**RECONCILIATION OF TOTAL COSTS**

	<b>COST PLAN SCHEDULE REFERENCE</b>	<b>TOTAL COST PER FINANCIALS</b>	<b>TOTAL COST ADJUSTMENT ADDITIONS</b>	<b>LESS UNALLOWABLE &amp; EXCLUSIONS</b>	<b>TOTAL COSTS</b>
BUILDING DEPRECIATION	1.2	\$0	\$107,351	\$0	\$107,351
EQUIPMENT DEPRECIATION	2.2	0	41,265	0	\$41,265
OTHER POLICY & ADMINISTRATION	3.2	31,994	4,125	0	\$36,119
INSURANCE	4.2	429,185	0	0	\$429,185
GENERAL SERVICES	5.2	1,040,218	0	(305,496)	\$734,722
DATA PROCESSING / IT	6.2	378,932	0	(280)	\$378,652
COUNTY AUDITOR	7.2	294,834	0	(1,791)	\$293,043
COUNTY ATTORNEY	8.2	398,207	0	0	\$398,207
<b>TOTAL COST FROM FINANCIALS</b>		<u><b>\$2,573,369</b></u>	<u><b>\$152,742</b></u>	<u><b>(\$307,567)</b></u>	<u><b>\$2,418,543</b></u>
<b>TOTAL COST FROM EXHIBIT A</b>					<u><b>\$2,418,543</b></u>
<b>DIFFERENCE</b>					<u><b>\$0</b></u>



**COST ADVISORY SERVICES, INC.  
HARDIN COUNTY, IOWA - FY 2020  
SUMMARY OF ALLOCATED ACTIVITIES AND ALLOCATION BASIS**

<u>Department</u>	<u>Sch.</u>	<u>Allocated Functions</u>	<u>Allocation Basis</u>	<u>Data Source</u>	<u>Function Short Name</u>
<b>BUILDING DEPRECIATION</b>	1.4.1	Courthouse	Usable Square Feet of Space	Building Floor Plans	Crthouse
<b>EQUIPMENT DEPRECIATION</b>	2.4.1	Equipment Depreciation	Central Svc Dept Depr Expenses	Depreciation Schedules	Eqpt Depr
<b>OTHER POLICY &amp; ADMINISTRATION</b>	3.4.1	Annual Audit	Total Departmental Expenditures	Expense Summary by Department	Audit Fee
	3.4.2	Cost Plan Fee	Hours Expended by Consultants	Summary of Consultant Time	Cost Plan
					All Other
<b>INSURANCE</b>	4.4.1	General Liability	Total Adjusted Deptl. Expenditures	Expense Summary by Dept.	Genl Liab
	4.4.2	Workers Compensation	Computed Deptl. Premiums	Expense Summary & Job Classif Rates	Wrk Comp
	4.4.3	Property Insurance	Actual Premiums by Location/Dept.	Property Schedule	Property
	4.4.4	Public Ofcls Liability	Aver. No. of Employees in Depts.	Individual Earnings Summary	Pub Ofcl Lia
	4.4.5	Law Enforce Liability	Direct Allocation to County Sheriff	Direct Allocation	Law Enf Liab
	4.4.6	Safety Coordinator	Aver. No. of Employees in Depts.	Individual Earnings Summary	Sfty Coord
	4.4.7	Unemployment	Departmental Salaries & Wages	Expense Summary by Dept.	Unemploy
				Other Ins	
<b>GENERAL SERVICES</b>	5.4.1	Courthouse	Usable Square Feet of Space	Building Floor Plans	Crthouse
	5.4.2	County Office Bldg	Usable Square Feet of Space	Building Floor Plans	Co Ofc Bldg
					Postage
					Telephone
					Ofc Supplies
					Misc Exp
				Law Enf Ctr	
<b>DATA PROCESSING / IT</b>	6.4.1	Data Processing / IT	Direct Allocation to County Auditor	Direct Allocation	DP / IT
					Other Locatns
<b>COUNTY AUDITOR</b>	7.4.1	Accounting Services	No. of Acctg. Exp. Trans. By Dept.	Transaction Query Report	Acctg Svcs
	7.4.2	Payroll Services	Aver. No. of Employees by Dept.	Individual Earnings Summary	Payroll Svcs
					Genl Govt
<b>COUNTY ATTORNEY</b>	8.4.1	Social Services	Direct Allocation to Social Services	Direct Allocation	Social Svcs
					Genl Govt



**COST ADVISORY SERVICES, INC.  
HARDIN COUNTY, IOWA – FY 2020**

**STATEMENT OF FUNCTION & BENEFIT**

**BUILDING DEPRECIATION**

Hardin County has implemented the provisions of GASB – 34 with regard to recording the costs of capitalized fixed assets and related depreciation expenses. The following building depreciation expenses have been allocated in this plan.

Facility	Description	Allocation Basis
Courthouse Building	Depreciation expense for the Courthouse building based on varying useful lives for the costs of renovations and improvements. Fully depreciated assets are excluded from the depreciation computations.	Usable Square Feet of Space Occupied





COST ADVISORY SERVICES, INC.										
HARDIN COUNTY, IOWA - FY 2020										
BUILDING DEPRECIATION										
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS										
			<u>Line Item</u>		<u>Genl</u>					
			<u>Exp Codes</u>	<u>Total</u>	<u>Admin</u>	<u>Crthouse</u>				
Salaries & Wages				\$0	\$0	\$0				
Employee Benefits				\$0	\$0	\$0				
Other Expense Items:										
<b>Total Departmental Expenditures</b>				\$0	\$0	\$0				
<b>Cost Adjustments:</b>										
Deductions / Exclusions (D & E Codes)										
<i>Specify Other Adjustments:</i>										
<b>Building Depreciation</b>			V	107,351		107,351				
<b>Functional Costs Before Additions</b>				\$107,351	\$0	\$107,351				

COST ADVISORY SERVICES, INC.				
HARDIN COUNTY, IOWA - FY 2020				
BUILDING DEPRECIATION				
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS				
	Alloc.		Genl.	
	Codes	Total	Admin	Crthouse
<b>Costs Before Additions (From Sch. 1.3.1)</b>		\$107,351	\$0	\$107,351
% of Functional Costs Excl. GA		100.00%		100.00%
Reallocate General Admin			0	0
<b>Adjusted Functional Costs</b>		\$107,351	\$0	\$107,351
% of Total Costs Excl. GA		100.00%		100.00%
<b>First Additions:</b>				
Total First Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 1st Additions		0		
Reallocate 1st Incoming AO		0		0
<b>Total for 1st Allocation</b>		\$107,351		\$107,351
<b>Second Additions:</b>				
Total Second Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 2nd Additions		0		
Reallocate 2nd Incoming AO		0		0
<b>Total for 2nd Allocation</b>		0		0
<b>Total Costs</b>		\$107,351		\$107,351

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
BUILDING DEPRECIATION									
DETAIL ALLOCATION OF:					Crthouse				
	First Allocation					Second Allocation			
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services									
Data Processing / IT	90	0.9051%	972		972	90	0.9051%		972
County Auditor	1,185	11.9167%	12,793		12,793	1,185	11.9167%		12,793
County Attorney									
Supervisors	828	8.3266%	8,939		8,939	828	8.3266%		8,939
Elections									
Treasurer	953	9.5837%	10,288		10,288	953	9.5837%		10,288
Sheriff									
Clerk of Court									
Recorder	662	6.6573%	7,147		7,147	662	6.6573%		7,147
Assessor	468	4.7064%	5,052		5,052	468	4.7064%		5,052
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court	4,856	48.8335%	52,423		52,423	4,856	48.8335%		52,423
Round Barn									
Social Services									
Friendship Club									
Case Management									
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt									
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other	902	9.0708%	9,738		9,738	902	9.0708%		9,738
<b>Total</b>	<b>9,944</b>	<b>100.0000%</b>	<b>107,351</b>		<b>107,351</b>	<b>9,944</b>	<b>100.0000%</b>		<b>107,351</b>
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
BUILDING DEPRECIATION									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Crthouse							
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services									
Data Processing / IT	972	972							
County Auditor	12,793	12,793							
County Attorney									
Supervisors	8,939	8,939							
Elections									
Treasurer	10,288	10,288							
Sheriff									
Clerk of Court									
Recorder	7,147	7,147							
Assessor	5,052	5,052							
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court	52,423	52,423							
Round Barn									
Social Services									
Friendship Club									
Case Management									
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt									
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other	9,738	9,738							
Subtotals	107,351	107,351							
Direct Billed									
Total	107,351	107,351							

**COST ADVISORY SERVICES, INC.  
HARDIN COUNTY, IOWA – FY 2020  
STATEMENT OF FUNCTION & BENEFIT**

**EQUIPMENT DEPRECIATION**

Hardin County has implemented the provisions of GASB-34 with regard to recording the costs of fixed assets and related depreciation expenses. The County has adopted a capitalization policy of \$5,000 for individual items of equipment. The following Equipment Depreciation expenses have been allocated in this plan.

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
Equipment Depreciation	Equipment depreciation expense based on varying useful lives for different classes of equipment.	Central Service Department equipment depreciation expenses.

<b>COST ADVISORY SERVICES, INC.</b> <b>HARDIN COUNTY, IOWA - FY 2020</b> <b>EQUIPMENT DEPRECIATION</b>							
<b>COSTS TO BE ALLOCATED</b>							
				<b>First</b> <b>Allocation</b>	<b>Second</b> <b>Allocation</b>	<b>Sub-total</b>	<b>Total</b>
<b>Expenditures per Financial Statement:</b>				\$0			\$0
<b>Deductions:</b>							
<b>Total Deductions</b>				\$0			\$0
<b>Allocated Additions:</b>							
<b>Building Depreciation</b>							
<b>Equipment Depreciation</b>							
<b>Other Policy &amp; Admin</b>							
<b>Insurance</b>							
<b>General Services</b>							
<b>Data Processing / IT</b>							
<b>County Auditor</b>							
<b>County Attorney</b>							
<b>Total Allocated Additions</b>				\$0	\$0	\$0	\$0
<b>Departmental Cost Adjustments:</b>							
<b>Equipment Depreciation</b>				\$41,265			
<b>Total Cost Adjustments</b>				\$41,265			\$41,265
<b>Total Adjusted Expenditures</b>				\$41,265	\$0		\$41,265

COST ADVISORY SERVICES, INC.										
HARDIN COUNTY, IOWA - FY 2020										
EQUIPMENT DEPRECIATION										
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS										
			<u>Line Item</u>	<u>Genl</u>						
			<u>Exp Codes</u>	<u>Total</u>	<u>Admin</u>	<u>Eqpt Depr</u>				
Salaries & Wages				\$0	\$0	\$0				
Employee Benefits				\$0	\$0	\$0				
Other Expense Items:										
<b>Total Departmental Expenditures</b>				\$0	\$0	\$0				
<b>Cost Adjustments:</b>										
Deductions / Exclusions (D & E Codes)										
<i>Specify Other Adjustments:</i>										
<b>Equipment Depreciation</b>			V	41,265		41,265				
<b>Functional Costs Before Additions</b>				\$41,265	\$0	\$41,265				

COST ADVISORY SERVICES, INC.				
HARDIN COUNTY, IOWA - FY 2020				
EQUIPMENT DEPRECIATION				
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS				
	Alloc. Codes	Total	Genl. Admin	Egpt Depr
<b>Costs Before Additions (From Sch. 2.3.1)</b>		\$41,265	\$0	\$41,265
% of Functional Costs Excl. GA		100.00%		100.00%
Reallocate General Admin			0	0
<b>Adjusted Functional Costs</b>		\$41,265	\$0	\$41,265
% of Total Costs Excl. GA		100.00%		100.00%
<b>First Additions:</b>				
Total First Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 1st Additions		0		
Reallocate 1st Incoming AO		0		0
<b>Total for 1st Allocation</b>		\$41,265		\$41,265
<b>Second Additions:</b>				
Total Second Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 2nd Additions		0		
Reallocate 2nd Incoming AO		0		0
<b>Total for 2nd Allocation</b>		0		0
<b>Total Costs</b>		\$41,265		\$41,265



COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
EQUIPMENT DEPRECIATION									
DETAIL ALLOCATION OF:									
Eqpt Depr									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services	10,023	24.2900%	10,023		10,023	10,023	24.2900%		10,023
Data Processing / IT	31,242	75.7100%	31,242		31,242	31,242	75.7100%		31,242
County Auditor									
County Attorney									
Supervisors									
Elections									
Treasurer									
Sheriff									
Clerk of Court									
Recorder									
Assessor									
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club									
Case Management									
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt									
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other									
<b>Total</b>	<b>41,265</b>	<b>100.0000%</b>	<b>41,265</b>		<b>41,265</b>	<b>41,265</b>	<b>100.0000%</b>		<b>41,265</b>
Allocation Base:	Central Svc Dept Depr Expenses								
Source:	Depreciation Schedules								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
EQUIPMENT DEPRECIATION									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Eqpt Depr							
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services	10,023	10,023							
Data Processing / IT	31,242	31,242							
County Auditor									
County Attorney									
Supervisors									
Elections									
Treasurer									
Sheriff									
Clerk of Court									
Recorder									
Assessor									
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club									
Case Management									
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt									
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other									
Subtotals	41,265	41,265							
Direct Billed									
Total	41,265	41,265							

**COST ADVISORY SERVICES, INC.  
 HARDIN COUNTY, IOWA – FY 2020  
 STATEMENT OF FUNCTION & BENEFIT**

**OTHER POLICY & ADMINISTRATION**

The costs of miscellaneous expenses that benefit all County operating departments and programs are budgeted and charged to a non-departmental account. These expenses also benefit federal and state programs conducted by the County and other outside users of County resources.

Other Policy & Administration costs have been allocated as follows:

Item	Description	Allocation Basis
Annual Audit Fee	The costs of the County’s annual financial audit benefit all departments and activities conducted by the County.	Total Expenditures of All County Departments
Cost Plan Fee	The County annually engages the services of a private consulting firm to develop and implement the County’s central service cost allocation plan and the Targeted Case Management indirect cost rate. This function includes the costs paid for those services in FY 2020.	Hours Expended by Consultants in Development and Implementation of Cost Allocation Plan and Indirect Cost Rate Proposal

Other expenses charged to this account have not been allocated in this cost allocation plan.

COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2020						
OTHER POLICY & ADMINISTRATION						
COSTS TO BE ALLOCATED						
			First Allocation	Second Allocation	Sub-total	Total
<b>Expenditures per Financial Statement:</b>			\$31,994			\$31,994
<b>Deductions:</b>						
		<b>Total Deductions</b>	\$0			\$0
<b>Allocated Additions:</b>						
		Building Depreciation	\$0	\$0	\$0	
		Equipment Depreciation	\$0	\$0	0	
		Other Policy & Admin		37	37	
		Insurance		93	93	
		General Services		0	0	
		Data Processing / IT		0	0	
		County Auditor		153	153	
		County Attorney		0	0	
		<b>Total Allocated Additions</b>	\$0	\$283	\$283	\$283
<b>Departmental Cost Adjustments:</b>						
		Cost Plan Fee	\$4,125			
		<b>Total Cost Adjustments</b>	\$4,125			\$4,125
<b>Total Adjusted Expenditures</b>			\$36,119	\$283		\$36,402

<b>COST ADVISORY SERVICES, INC.</b>									
<b>HARDIN COUNTY, IOWA - FY 2020</b>									
<b>OTHER POLICY &amp; ADMINISTRATION</b>									
<b>COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS</b>									
			<b>Line Item</b>	<b>Genl</b>	<b>Audit Fee</b>	<b>Cost Plan</b>	<b>All Other</b>		
			<b>Exp Codes</b>	<b>Admin</b>					
			<b>Total</b>						
<b>Salaries &amp; Wages</b>									
<b>% of Total S&amp;W</b>									
<b>% of S&amp;W Excl. GA</b>									
<b>Employee Benefits</b>									
<b>Other Expense Items:</b>									
<b>Planning Serv-Reg Council</b>			V				2,071		
<b>Acct.-Audit.-Cler.Serv.</b>			V		23,950				
<b>Dues &amp; Memberships</b>			V		5,900			5,900	
<b>Apiary Inspections</b>			V		72			72	
<b>Total Departmental Expenditures</b>					\$31,994	\$0	\$23,950	\$0	\$8,044
<b>Cost Adjustments:</b>									
<b>Deductions / Exclusions (D &amp; E Codes)</b>									
<b>Specify Other Adjustments:</b>									
<b>Cost Plan Fee</b>			V		4,125		4,125		
<b>Functional Costs Before Additions</b>					\$36,119	\$0	\$23,950	\$4,125	\$8,044

COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2020						
OTHER POLICY & ADMINISTRATION						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc.		Genl.			
	Codes	Total	Admin	Audit Fee	Cost Plan	All Other
<b>Costs Before Additions (From Sch. 3.3.1)</b>		\$36,119	\$0	\$23,950	\$4,125	\$8,044
% of S&W Excl. GA (From Sch. 3.3.1)		0.00%				
% of Functional Costs Excl. GA		100.00%		66.31%	11.42%	22.27%
Reallocate General Admin	S		0	0	0	0
<b>Adjusted Functional Costs</b>		\$36,119	\$0	\$23,950	\$4,125	\$8,044
% of Total Costs Excl. GA		100.00%		66.31%	11.42%	22.27%
<b>First Additions:</b>						
Total First Additions		\$0				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 1st Additions		0				
Reallocate 1st Incoming AO	F	0		0	0	0
<b>Total for 1st Allocation</b>		\$36,119		\$23,950	\$4,125	\$8,044
<b>Second Additions:</b>						
Total Second Additions		\$283				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 2nd Additions		283				
Reallocate 2nd Incoming AO	F	(283)		188	32	63
<b>Total for 2nd Allocation</b>		283		188	32	63
<b>Total Costs</b>		\$36,402		\$24,138	\$4,157	\$8,107

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
OTHER POLICY & ADMINISTRATION									
DETAIL ALLOCATION OF:									
				Audit Fee					
	First Allocation				Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin	31,994	0.1560%	37		37				37
Insurance	429,185	2.0925%	501		501	429,185	2.0958%	\$4	505
General Services	1,040,218	5.0717%	1,215		1,215	1,040,218	5.0796%	10	1,224
Data Processing / IT	378,932	1.8475%	442		442	378,932	1.8504%	3	446
County Auditor	294,834	1.4375%	344		344	294,834	1.4397%	3	347
County Attorney	398,207	1.9415%	465		465	398,207	1.9445%	4	469
Supervisors	471,954	2.3011%	551		551	471,954	2.3047%	4	555
Elections	128,853	0.6282%	150		150	128,853	0.6292%	1	152
Treasurer	429,207	2.0926%	501		501	429,207	2.0959%	4	505
Sheriff	3,985,301	19.4307%	4,654		4,654	3,985,301	19.4611%	37	4,690
Clerk of Court									
Recorder	180,984	0.8824%	211		211	180,984	0.8838%	2	213
Assessor	289,910	1.4135%	339		339	289,910	1.4157%	3	341
Secondary Roads	6,868,913	33.4900%	8,021		8,021	6,868,913	33.5424%	63	8,084
Veterans Affairs	65,841	0.3210%	77		77	65,841	0.3215%	1	77
Conservation	843,726	4.1137%	985		985	843,726	4.1201%	8	993
Health Board	157,984	0.7703%	184		184	157,984	0.7715%	1	186
Genl Welfare Svcs	62,862	0.3065%	73		73	62,862	0.3070%	1	74
Medical Examiner	42,378	0.2066%	49		49	42,378	0.2069%	0	50
District Court	38,403	0.1872%	45		45	38,403	0.1875%	0	45
Round Barn									
Social Services	5,173	0.0252%	6		6	5,173	0.0253%	0	6
Friendship Club	59,687	0.2910%	70		70	59,687	0.2915%	1	70
Case Management									
Mental Health	293,592	1.4314%	343		343	293,592	1.4337%	3	346
Chemical Dependency	577	0.0028%	1		1	577	0.0028%	0	1
Sanitation	96,760	0.4718%	113		113	96,760	0.4725%	1	114
Contract Law Enforce	109,000	0.5314%	127		127	109,000	0.5323%	1	128
Land Use & Bldg	494	0.0024%	1		1	494	0.0024%	0	1
E 911	345,282	1.6835%	403		403	345,282	1.6861%	3	406
Emergency Mgmt	200,988	0.9799%	235		235	200,988	0.9815%	2	237
Economic Development	123,750	0.6034%	145		145	123,750	0.6043%	1	146
Special Appraisal									
GIS	55,537	0.2708%	65		65	55,537	0.2712%	1	65
Road Clearing									
Weed Commission	268,542	1.3093%	314		314	268,542	1.3113%	2	316
Grants - Dept 84	12,408	0.0605%	14		14	12,408	0.0606%	0	15
All Other	2,798,850	13.6461%	3,268		3,268	2,798,850	13.6674%	26	3,294
<b>Total</b>	<b>20,510,321</b>	<b>100.0000%</b>	<b>\$23,950</b>		<b>\$23,950</b>	<b>20,478,328</b>	<b>100.0000%</b>	<b>\$188</b>	<b>\$24,138</b>
Allocation Base:	Total Departmental Expenditures								
Source:	Expense Summary by Department								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
OTHER POLICY & ADMINISTRATION									
DETAIL ALLOCATION OF:									
<u>Cost Plan</u>									
First Allocation					Second Allocation				
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance	2	11.1111%	458		458	2	11.1111%	4	462
General Services	1	5.5556%	229		229	1	5.5556%	2	231
Data Processing / IT	1	5.5556%	229		229	1	5.5556%	2	231
County Auditor	6	33.3333%	1,375		1,375	6	33.3333%	11	1,386
County Attorney	2	11.1111%	458		458	2	11.1111%	4	462
Supervisors									
Elections									
Treasurer									
Sheriff									
Clerk of Court									
Recorder									
Assessor									
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court									
Round Barn									
Social Services	6	33.3333%	1,375		1,375	6	33.3333%	11	1,386
Friendship Club									
Case Management									
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt									
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other									
<b>Total</b>	<b>18</b>	<b>100.0000%</b>	<b>\$4,125</b>		<b>\$4,125</b>	<b>18</b>	<b>100.0000%</b>	<b>\$32</b>	<b>\$4,157</b>
Allocation Base:	Hours Expended by Consultants								
Source:	Summary of Consultant Time								



COST ADVISORY SERVICES, INC.			
HARDIN COUNTY, IOWA - FY 2020			
OTHER POLICY & ADMINISTRATION			
DEPARTMENTAL ALLOCATION SUMMARY			
	Total		
User Department	Allocations	Audit Fee	Cost Plan
Building Depreciation			
Equipment Depreciation			
Other Policy & Admin	37	37	
Insurance	967	505	462
General Services	1,455	1,224	231
Data Processing / IT	677	446	231
County Auditor	1,733	347	1,386
County Attorney	931	469	462
Supervisors	555	555	
Elections	152	152	
Treasurer	505	505	
Sheriff	4,690	4,690	
Clerk of Court			
Recorder	213	213	
Assessor	341	341	
Secondary Roads	8,084	8,084	
Veterans Affairs	77	77	
Conservation	993	993	
Health Board	186	186	
Genl Welfare Svcs	74	74	
Medical Examiner	50	50	
District Court	45	45	
Round Barn			
Social Services	1,392	6	1,386
Friendship Club	70	70	
Case Management			
Mental Health	346	346	
Chemical Dependency	1	1	
Sanitation	114	114	
Contract Law Enforce	128	128	
Land Use & Bldg	1	1	
E 911	406	406	
Emergency Mgmt	237	237	
Economic Development	146	146	
Special Appraisal			
GIS	65	65	
Road Clearing			
Weed Commission	316	316	
Grants - Dept 84	15	15	
All Other	3,294	3,294	
Subtotals	28,295	24,138	4,157
Direct Billed			
Total	\$28,295	\$24,138	\$4,157



**COST ADVISORY SERVICES, INC.  
HARDIN COUNTY, IOWA – FY 2020  
STATEMENT OF FUNCTION & BENEFIT**

**INSURANCE**

The costs of the County’s various insurance policies have been budgeted and charged to a non-departmental account. Federal, state and County programs, as well as other outside users of County resources, benefit both directly and indirectly from these expenditures. County departments are not billed directly for these expenses.

The following Insurance costs have been allocated in this cost allocation plan:

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
General Liability	Liability insurance for all County budgetary and non-budgetary funds.	Adjusted Total Departmental Expenditures
Workers Compensation	Workers medial and disability insurance in the event of death, injury or illness occurring on the job.	Computed Premiums for Central Service and Grantee Departments
Real Property Insurance	Insurance for County buildings and their contents.	Actual Premiums Paid by Location
Public Officials Liability	Public officials errors and omissions and fidelity insurance.	Average Number of Employees in All Departments
Law Enforcement Liability	Liability insurance to specifically cover County law enforcement personnel.	Direct allocation to County Sheriff
Safety Coordinator	Costs of the Safety Coordinator / Risk Management position	Average Number of Employees in All Departments
Unemployment	Costs of unemployment claims for former county employees.	Departmental Salaries and Wages

The cost of other insurance coverages, including auto and equipment insurance, have not been allocated in this cost allocation plan.

COST ADVISORY SERVICES, INC.							
HARDIN COUNTY, IOWA - FY 2020							
INSURANCE							
COSTS TO BE ALLOCATED							
			First	Second			
			Allocation	Allocation		Sub-total	Total
<b>Expenditures per Financial Statement:</b>			\$429,185				\$429,185
<b>Deductions:</b>							
		<b>Total Deductions</b>	\$0				\$0
<b>Allocated Additions:</b>							
		<b>Building Depreciation</b>	0	0		\$0	
		<b>Equipment Depreciation</b>	0	0		0	
		<b>Other Policy &amp; Admin</b>	959	8		967	
		<b>Insurance</b>		1,263		1,263	
		<b>General Services</b>		0		0	
		<b>Data Processing / IT</b>		0		0	
		<b>County Auditor</b>		662		662	
		<b>County Attorney</b>		0		0	
		<b>Total Allocated Additions</b>	\$959	\$1,932		\$2,891	\$2,891
<b>Departmental Cost Adjustments:</b>							
		<b>Total Cost Adjustments</b>	\$0				\$0
<b>Total Adjusted Expenditures</b>			\$430,144	\$1,932			\$432,076

COST ADVISORY SERVICES, INC.												
HARDIN COUNTY, IOWA - FY 2020												
INSURANCE												
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS												
	Line Item	Genl										
	Exp Codes	Admin	Genl Liab	Wrk Comp	Property	Pub Ofcl Lia	Law Enf Liab	Sfty Coord	Unemploy	Other Ins		
Salaries & Wages	V	\$2,000						\$2,000				
% of Total S&W		100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		
% of S&W Excl. GA		100.00%		0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%		
Employee Benefits	S	\$340						340				
Other Expense Items:												
State Unemployment Contrib.	V	1,565								1,565		
Safety & Protect.Supplies	V	2,675						2,675				
Tort Liability Ins.	V	421,762		52,634	120,541	81,466	19,346	35,186				112,589
Fidelity & Sec.Bond Prem.	V	843					843					
<b>Total Departmental Expenditures</b>		\$429,185	\$0	\$52,634	\$120,541	\$81,466	\$20,189	\$35,186	\$5,015	\$1,565	\$112,589	
Cost Adjustments:												
Deductions / Exclusions (D & E Codes)												
Specify Other Adjustments:												
<b>Functional Costs Before Additions</b>		\$429,185	\$0	\$52,634	\$120,541	\$81,466	\$20,189	\$35,186	\$5,015	\$1,565	\$112,589	

COST ADVISORY SERVICES, INC.												
HARDIN COUNTY, IOWA - FY 2020												
INSURANCE												
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS												
	Alloc. Codes	Total	Genl. Admin	Genl Liab	Wrk Comp	Property	Pub Ofcl Lia	Law Enf Liab	Sfty Coord	Unemploy	Other Ins	
<b>Costs Before Additions (From Sch. 4.3.1)</b>		\$429,185	\$0	\$52,634	\$120,541	\$81,466	\$20,189	\$35,186	\$5,015	\$1,565	\$112,589	
% of S&W Excl. GA (From Sch. 4.3.1)		100.00%		0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	
% of Functional Costs Excl. GA		100.00%		12.26%	28.09%	18.98%	4.70%	8.20%	1.17%	0.36%	26.23%	
Reallocate General Admin	S		0	0	0	0	0	0	0	0	0	
<b>Adjusted Functional Costs</b>		\$429,185	\$0	\$52,634	\$120,541	\$81,466	\$20,189	\$35,186	\$5,015	\$1,565	\$112,589	
% of Total Costs Excl. GA		100.00%		12.26%	28.09%	18.98%	4.70%	8.20%	1.17%	0.36%	26.23%	
<b>First Additions:</b>												
Total First Additions		\$959										
Re-alloc. Spec. Functions:												
Total Specific Functions		0		0	0	0	0	0	0	0	0	
All Other 1st Additions		959										
Reallocate 1st Incoming AO	F	(959)		118	269	182	45	79	11	3	252	
<b>Total for 1st Allocation</b>		\$430,144		\$52,752	\$120,810	\$81,648	\$20,234	\$35,265	\$5,026	\$1,568	\$112,841	
<b>Second Additions:</b>												
Total Second Additions		\$1,932										
Re-alloc. Spec. Functions:												
Total Specific Functions		0		0	0	0	0	0	0	0	0	
All Other 2nd Additions		1,932										
Reallocate 2nd Incoming AO	F	(1,932)		237	543	367	91	158	23	7	507	
<b>Total for 2nd Allocation</b>		1,932		237	543	367	91	158	23	7	507	
<b>Total Costs</b>		\$432,076		\$52,989	\$121,353	\$82,015	\$20,325	\$35,423	\$5,049	\$1,576	\$113,348	

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
INSURANCE									
DETAIL ALLOCATION OF:									
Gen Liab									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin	31,994	0.1770%	93		93				93
Insurance	429,185	2.3741%	1,252		1,252				1,252
General Services	1,040,218	5.7542%	3,035		3,035	1,040,218	5.9048%	14	3,049
Data Processing / IT	378,932	2.0961%	1,106		1,106	378,932	2.1510%	5	1,111
County Auditor	294,834	1.6309%	860		860	294,834	1.6736%	4	864
County Attorney	398,207	2.2028%	1,162		1,162	398,207	2.2604%	5	1,167
Supervisors	471,954	2.6107%	1,377		1,377	471,954	2.6791%	6	1,384
Elections	128,853	0.7128%	376		376	128,853	0.7314%	2	378
Treasurer	429,207	2.3742%	1,252		1,252	429,207	2.4364%	6	1,258
Sheriff	3,985,301	22.0454%	11,629		11,629	3,985,301	22.6226%	54	11,683
Clerk of Court									
Recorder	180,984	1.0011%	528		528	180,984	1.0274%	2	531
Assessor	289,910	1.6037%	846		846	289,910	1.6457%	4	850
Secondary Roads	6,868,913	37.9967%	20,044		20,044	6,868,913	38.9914%	92	20,136
Veterans Affairs	65,841	0.3642%	192		192	65,841	0.3737%	1	193
Conservation	843,726	4.6672%	2,462		2,462	843,726	4.7894%	11	2,473
Health Board	157,984	0.8739%	461		461	157,984	0.8968%	2	463
Genl Welfare Svcs	62,862	0.3477%	183		183	62,862	0.3568%	1	184
Medical Examiner	42,378	0.2344%	124		124	42,378	0.2406%	1	124
District Court	38,403	0.2124%	112		112	38,403	0.2180%	1	113
Round Barn									
Social Services	5,173	0.0286%	15		15	5,173	0.0294%	0	15
Friendship Club	59,687	0.3302%	174		174	59,687	0.3388%	1	175
Case Management									
Mental Health	293,592	1.6241%	857		857	293,592	1.6666%	4	861
Chemical Dependency	577	0.0032%	2		2	577	0.0033%	0	2
Sanitation	96,760	0.5352%	282		282	96,760	0.5493%	1	284
Contract Law Enforce	109,000	0.6030%	318		318	109,000	0.6187%	1	320
Land Use & Bldg	494	0.0027%	1		1	494	0.0028%	0	1
E 911	345,282	1.9100%	1,008		1,008	345,282	1.9600%	5	1,012
Emergency Mgmt	200,988	1.1118%	586		586	200,988	1.1409%	3	589
Economic Development	62,210	0.3441%	182		182	62,210	0.3531%	1	182
Special Appraisal									
GIS	55,537	0.3072%	162		162	55,537	0.3153%	1	163
Road Clearing									
Weed Commission	268,542	1.4855%	784		784	268,542	1.5244%	4	787
Grants - Dept 84	12,408	0.0686%	36		36	12,408	0.0704%	0	36
All Other	427,728	2.3661%	1,248		1,248	427,728	2.4280%	6	1,254
<b>Total</b>	<b>18,077,661</b>	<b>100.0000%</b>	<b>\$52,752</b>		<b>\$52,752</b>	<b>17,616,482</b>	<b>100.0000%</b>	<b>\$237</b>	<b>\$52,989</b>
Allocation Base:	Total Adjusted Deptl. Expenditures								
Source:	Expense Summary by Dept.								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
INSURANCE									
DETAIL ALLOCATION OF:				Wrk Comp					
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance	8	0.0081%	10		10				10
General Services	4,852	4.7947%	5,793		5,793	4,852	4.7951%	26	5,819
Data Processing / IT	153	0.1509%	182		182	153	0.1509%	1	183
County Auditor	425	0.4200%	507		507	425	0.4201%	2	510
County Attorney	587	0.5804%	701		701	587	0.5805%	3	704
Supervisors									
Elections									
Treasurer									
Sheriff									
Clerk of Court									
Recorder									
Assessor									
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club									
Case Management									
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt									
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other	95,179	94.0458%	113,617		113,617	95,179	94.0535%	510	114,128
<b>Total</b>	<b>101,205</b>	<b>100.0000%</b>	<b>\$120,810</b>		<b>\$120,810</b>	<b>101,197</b>	<b>100.0000%</b>	<b>\$543</b>	<b>\$121,353</b>
Allocation Base:	Computed Deptl. Premiums								
Source:	Expense Summary & Job Classif Rates								



COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
INSURANCE									
DETAIL ALLOCATION OF:									
				Property					
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services	24,328	29.8646%	24,384		24,384	24,328	29.8646%	110	24,493
Data Processing / IT									
County Auditor									
County Attorney									
Supervisors									
Elections									
Treasurer									
Sheriff	30,154	37.0165%	30,223		30,223	30,154	37.0165%	136	30,359
Clerk of Court									
Recorder									
Assessor									
Secondary Roads	8,407	10.3203%	8,426		8,426	8,407	10.3203%	38	8,464
Veterans Affairs									
Conservation	15,410	18.9170%	15,445		15,445	15,410	18.9170%	69	15,515
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court									
Round Barn	361	0.4432%	362		362	361	0.4432%	2	363
Social Services									
Friendship Club									
Case Management									
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt	2,680	3.2899%	2,686		2,686	2,680	3.2899%	12	2,698
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other	121	0.1485%	121		121	121	0.1485%	1	122
<b>Total</b>	<b>81,461</b>	<b>100.0000%</b>	<b>\$81,648</b>		<b>\$81,648</b>	<b>81,461</b>	<b>100.0000%</b>	<b>\$367</b>	<b>\$82,015</b>
Allocation Base:	Actual Premiums by Location/Dept.								
Source:	Property Schedule								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
INSURANCE									
DETAIL ALLOCATION OF:									
				Pub Ofcl Lia					
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services	1.88	1.3992%	283		283	1.88	1.3992%	1	284
Data Processing / IT	1.27	0.9423%	191		191	1.27	0.9423%	1	192
County Auditor	3.85	2.8555%	578		578	3.85	2.8555%	3	580
County Attorney	4.88	3.6265%	734		734	4.88	3.6265%	3	737
Supervisors	3.00	2.2273%	451		451	3.00	2.2273%	2	453
Elections	1.19	0.8852%	179		179	1.19	0.8852%	1	180
Treasurer	6.96	5.1685%	1,046		1,046	6.96	5.1685%	5	1,050
Sheriff	45.88	34.0662%	6,893		6,893	45.88	34.0662%	31	6,924
Clerk of Court									
Recorder	3.00	2.2273%	451		451	3.00	2.2273%	2	453
Assessor	3.00	2.2273%	451		451	3.00	2.2273%	2	453
Secondary Roads	35.50	26.3564%	5,333		5,333	35.50	26.3564%	24	5,357
Veterans Affairs	1.00	0.7424%	150		150	1.00	0.7424%	1	151
Conservation	9.04	6.7105%	1,358		1,358	9.04	6.7105%	6	1,364
Health Board									
Genl Welfare Svcs	1.00	0.7424%	150		150	1.00	0.7424%	1	151
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club	3.46	2.5700%	520		520	3.46	2.5700%	2	522
Case Management									
Mental Health	4.00	2.9697%	601		601	4.00	2.9697%	3	604
Chemical Dependency									
Sanitation	1.42	1.0565%	214		214	1.42	1.0565%	1	215
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt	1.00	0.7424%	150		150	1.00	0.7424%	1	151
Economic Development	0.92	0.6853%	139		139	0.92	0.6853%	1	139
Special Appraisal									
GIS	0.54	0.3998%	81		81	0.54	0.3998%	0	81
Road Clearing									
Weed Commission	1.85	1.3706%	277		277	1.85	1.3706%	1	279
Grants - Dept 84									
All Other	0.04	0.0286%	6		6	0.04	0.0286%	0	6
<b>Total</b>	<b>134.69</b>	<b>100.0000%</b>	<b>\$20,234</b>		<b>\$20,234</b>	<b>134.69</b>	<b>100.0000%</b>	<b>\$91</b>	<b>\$20,325</b>
Allocation Base:	Aver. No. of Employees in Depts.								
Source:	Individual Earnings Summary								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
INSURANCE									
DETAIL ALLOCATION OF:									
				Law Enf Liab					
User Department	First Allocation					Second Allocation			Total Allocated
	Allocation Units	% of Total Alloc. Units	First Allocation	Less Dir. Billed \$	Net First Allocation	Allocation Units	% of Total Alloc. Units	Second Allocation	
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services									
Data Processing / IT									
County Auditor									
County Attorney									
Supervisors									
Elections									
Treasurer									
Sheriff	100	100.0000%	35,265		35,265	100	100.0000%	158	35,423
Clerk of Court									
Recorder									
Assessor									
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club									
Case Management									
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt									
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other									
<b>Total</b>	<b>100</b>	<b>100.0000%</b>	<b>\$35,265</b>		<b>\$35,265</b>	<b>100</b>	<b>100.0000%</b>	<b>\$158</b>	<b>\$35,423</b>
Allocation Base:	Direct Allocation to County Sheriff								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
INSURANCE									
DETAIL ALLOCATION OF:									
Sfty Coord									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services	1.88	1.3992%	70		70	1.88	1.3992%	0	71
Data Processing / IT	1.27	0.9423%	47		47	1.27	0.9423%	0	48
County Auditor	3.85	2.8555%	144		144	3.85	2.8555%	1	144
County Attorney	4.88	3.6265%	182		182	4.88	3.6265%	1	183
Supervisors	3.00	2.2273%	112		112	3.00	2.2273%	1	112
Elections	1.19	0.8852%	44		44	1.19	0.8852%	0	45
Treasurer	6.96	5.1685%	260		260	6.96	5.1685%	1	261
Sheriff	45.88	34.0662%	1,712		1,712	45.88	34.0662%	8	1,720
Clerk of Court									
Recorder	3.00	2.2273%	112		112	3.00	2.2273%	1	112
Assessor	3.00	2.2273%	112		112	3.00	2.2273%	1	112
Secondary Roads	35.50	26.3564%	1,325		1,325	35.50	26.3564%	6	1,331
Veterans Affairs	1.00	0.7424%	37		37	1.00	0.7424%	0	37
Conservation	9.04	6.7105%	337		337	9.04	6.7105%	2	339
Health Board									
Genl Welfare Svcs	1.00	0.7424%	37		37	1.00	0.7424%	0	37
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club	3.46	2.5700%	129		129	3.46	2.5700%	1	130
Case Management									
Mental Health	4.00	2.9697%	149		149	4.00	2.9697%	1	150
Chemical Dependency									
Sanitation	1.42	1.0565%	53		53	1.42	1.0565%	0	53
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt	1.00	0.7424%	37		37	1.00	0.7424%	0	37
Economic Development	0.92	0.6853%	34		34	0.92	0.6853%	0	35
Special Appraisal									
GIS	0.54	0.3998%	20		20	0.54	0.3998%	0	20
Road Clearing									
Weed Commission	1.85	1.3706%	69		69	1.85	1.3706%	0	69
Grants - Dept 84									
All Other	0.04	0.0286%	1		1	0.04	0.0286%	0	1
<b>Total</b>	<b>134.69</b>	<b>100.0000%</b>	<b>\$5,026</b>		<b>\$5,026</b>	<b>134.69</b>	<b>100.0000%</b>	<b>\$23</b>	<b>\$5,049</b>
Allocation Base:	Aver. No. of Employees in Depts.								
Source:	Individual Earnings Summary								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
INSURANCE									
DETAIL ALLOCATION OF:									
Unemploy									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance	2,000	0.0252%	0		0				0
General Services	99,541	1.2531%	20		20	99,541	1.2534%	0	20
Data Processing / IT	79,592	1.0020%	16		16	79,592	1.0022%	0	16
County Auditor	179,461	2.2592%	35		35	179,461	2.2597%	0	36
County Attorney	268,231	3.3767%	53		53	268,231	3.3775%	0	53
Supervisors	112,805	1.4201%	22		22	112,805	1.4204%	0	22
Elections	55,485	0.6985%	11		11	55,485	0.6987%	0	11
Treasurer	290,682	3.6593%	57		57	290,682	3.6602%	0	58
Sheriff	1,872,348	23.5703%	370		370	1,872,348	23.5763%	2	371
Clerk of Court									
Recorder	122,215	1.5385%	24		24	122,215	1.5389%	0	24
Assessor	161,273	2.0302%	32		32	161,273	2.0307%	0	32
Secondary Roads	3,818,762	48.0731%	754		754	3,818,762	48.0852%	3	757
Veterans Affairs	30,421	0.3830%	6		6	30,421	0.3831%	0	6
Conservation	366,882	4.6185%	72		72	366,882	4.6197%	0	73
Health Board									
Genl Welfare Svcs	6,448	0.0812%	1		1	6,448	0.0812%	0	1
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club	35,722	0.4497%	7		7	35,722	0.4498%	0	7
Case Management									
Mental Health	198,873	2.5035%	39		39	198,873	2.5042%	0	39
Chemical Dependency									
Sanitation	39,907	0.5024%	8		8	39,907	0.5025%	0	8
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt	50,000	0.6294%	10		10	50,000	0.6296%	0	10
Economic Development	46,154	0.5810%	9		9	46,154	0.5812%	0	9
Special Appraisal									
GIS	43,807	0.5515%	9		9	43,807	0.5516%	0	9
Road Clearing									
Weed Commission	62,792	0.7905%	12		12	62,792	0.7907%	0	12
Grants - Dept 84									
All Other	262	0.0033%	0		0	262	0.0033%	0	0
<b>Total</b>	<b>7,943,664</b>	<b>100.0000%</b>	<b>\$1,568</b>		<b>\$1,568</b>	<b>7,941,664</b>	<b>100.0000%</b>	<b>\$7</b>	<b>\$1,576</b>
Allocation Base:	Departmental Salaries & Wages								
Source:	Expense Summary by Dept.								

COST ADVISORY SERVICES, INC.								
HARDIN COUNTY, IOWA - FY 2020								
INSURANCE								
DEPARTMENTAL ALLOCATION SUMMARY								
	Total							
User Department	Allocations	Genl Liab	Wrk Comp	Property	Pub Ofcl Lia	Law Enf Liab	Sfty Coord	Unemploy
Building Depreciation								
Equipment Depreciation								
Other Policy & Admin	93	93						
Insurance	1,263	1,252	10					0
General Services	33,736	3,049	5,819	24,493	284		71	20
Data Processing / IT	1,549	1,111	183		192		48	16
County Auditor	2,134	864	510		580		144	36
County Attorney	2,845	1,167	704		737		183	53
Supervisors	1,971	1,384			453		112	22
Elections	613	378			180		45	11
Treasurer	2,627	1,258			1,050		261	58
Sheriff	86,480	11,683		30,359	6,924	35,423	1,720	371
Clerk of Court								
Recorder	1,120	531			453		112	24
Assessor	1,447	850			453		112	32
Secondary Roads	36,045	20,136		8,464	5,357		1,331	757
Veterans Affairs	387	193			151		37	6
Conservation	19,764	2,473		15,515	1,364		339	73
Health Board	463	463						
Genl Welfare Svcs	374	184			151		37	1
Medical Examiner	124	124						
District Court	113	113						
Round Barn	363			363				
Social Services	15	15						
Friendship Club	834	175			522		130	7
Case Management								
Mental Health	1,654	861			604		150	39
Chemical Dependency	2	2						
Sanitation	560	284			215		53	8
Contract Law Enforce	320	320						
Land Use & Bldg	1	1						
E 911	1,012	1,012						
Emergency Mgmt	3,486	589		2,698	151		37	10
Economic Development	365	182			139		35	9
Special Appraisal								
GIS	273	163			81		20	9
Road Clearing								
Weed Commission	1,147	787			279		69	12
Grants - Dept 84	36	36						
All Other	115,511	1,254	114,128	122	6		1	0
Subtotals	318,729	52,989	121,353	82,015	20,325	35,423	5,049	1,576
Direct Billed								
Total	\$318,729	\$52,989	\$121,353	\$82,015	\$20,325	\$35,423	\$5,049	\$1,576

**COST ADVISORY SERVICES, INC.  
HARDIN COUNTY, IOWA – FY 2020  
STATEMENT OF FUNCTION & BENEFIT**

**GENERAL SERVICES – BUILDING OPERATIONS**

Building operations expenses, including custodial and maintenance salaries and wages, utilities, and other expenses required to maintain and operate County facilities, are budgeted and charged to the County’s General Basic Fund. Federal and state programs, and other outside occupants of the facilities, may benefit either directly from these costs or indirectly from allocations to those central service activities that in turn benefit those outside users of County resources.

Costs have been allocated as follows:

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
Courthouse Building	Maintenance & custodial salaries and wages, electricity, natural gas, water and sewer, maintenance and repairs, and other operating costs applicable to the Courthouse facility. Costs include incoming allocations of other central services, including property insurance.	Usable Square Feet of Space Occupied by Departments
County Office Building	Maintenance & custodial salaries and wages, electricity, natural gas, water and sewer, maintenance and repairs, and other operating costs applicable to the Office Building facility. Costs include incoming allocations of other central services, including property insurance. Direct-billed costs for occupancy by the local office of DHS in the Office Building have been credited to the allocation to Social Services on Schedule 5.4.2.	Usable Square Feet of Space Occupied by Departments

Other costs charged to the General Services accounts, including telephone and postage expenses, have not been allocated in this cost allocation plan.

COST ADVISORY SERVICES, INC.							
HARDIN COUNTY, IOWA - FY 2020							
GENERAL SERVICES							
COSTS TO BE ALLOCATED							
				First	Second		
				Allocation	Allocation	Sub-total	Total
<b>Expenditures per Financial Statement:</b>				\$1,040,218			\$1,040,218
<b>Deductions:</b>							
		<b>Bldgs &amp; Grounds Projects</b>		(\$250)			
		<b>Misc. Expense-Breakroom</b>		(\$725)			
		<b>Buildings-Repair &amp; Main</b>		(\$304,521)			
		<b>Total Deductions</b>		(\$305,496)			(\$305,496)
<b>Allocated Additions:</b>							
		<b>Building Depreciation</b>		0	0	\$0	
		<b>Equipment Depreciation</b>		10,023	0	10,023	
		<b>Other Policy &amp; Admin</b>		1,444	11	1,455	
		<b>Insurance</b>		33,585	151	33,736	
		<b>General Services</b>			0	0	
		<b>Data Processing / IT</b>			0	0	
		<b>County Auditor</b>			11,504	11,504	
		<b>County Attorney</b>			0	0	
		<b>Total Allocated Additions</b>		\$45,052	\$11,666	\$56,718	\$56,718
<b>Departmental Cost Adjustments:</b>							
		<b>Total Cost Adjustments</b>		\$0			\$0
<b>Total Adjusted Expenditures</b>				\$779,775	\$11,666		\$791,441



COST ADVISORY SERVICES, INC. HARDIN COUNTY, IOWA - FY 2020 GENERAL SERVICES											
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS											
Line Item	Genl	Crthouse	Co Ofc Bldg	Postage	Telephone	Ofc Supplies	Misc Exp	Law Enf Ctr			
Exp Codes	Admin										
Total											
Salaries & Wages	V	\$99,541	\$66,692	\$24,885	\$0	\$0	\$0	\$0	\$7,963		
% of Total S&W		100.00%	67.00%	25.00%	0.00%	0.00%	0.00%	0.00%	8.00%		
% of S&W Excl. GA		100.00%	67.00%	25.00%	0.00%	0.00%	0.00%	0.00%	8.00%		
Employee Benefits	S	\$53,722	35,994	13,431	0	0	0	0	4,298		
Other Expense Items:											
Parts	V	5,858	5,858								
County Car Expenses	V	47	47								
Office Supplies	V	5,077				5,077					
Photocopy & Dup. Serv.	V	35,345							35,345		
Postage & Mailing	V	35,169			35,169						
Employee Mileage & Subs.	V	480	480								
Telephone Service	V	22,898				22,898					
Electric Light & Power	V	61,114	38,784	22,330							
Water & Sewer	V	6,054	5,179	875							
Buildings-Repair & Maint.	V	386,790	381,771	5,019							
Buildings-Repair & Maint-General Repair	V	4,573	4,573								
Buildings-Repair & Maint-Other County O	V	311,944	304,521	7,423							
Fixed Plant Equipment	V	6,522	3,259	3,263							
Boiler Maintenance	V	255	255								
Landscaping	V	2,823	2,823								
Sanitation Disp.Serv.	V	1,032	1,032								
Bldgs & Grounds Projects	D	250	250								
Misc. Expense-Breakroom	D	725	725								
<b>Total Departmental Expenditures</b>		\$1,040,218	\$305,496	\$546,746	\$77,226	\$35,169	\$22,898	\$5,077	\$35,345	\$12,261	
Cost Adjustments:											
Deductions / Exclusions (D & E Codes)		(305,496)	(305,496)								
Specify Other Adjustments:											
<b>Functional Costs Before Additions</b>		\$734,722	\$0	\$546,746	\$77,226	\$35,169	\$22,898	\$5,077	\$35,345	\$12,261	

COST ADVISORY SERVICES, INC.											
HARDIN COUNTY, IOWA - FY 2020											
GENERAL SERVICES											
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS											
	Alloc. Codes	Total	Genl. Admin	Crthouse	Co Ofc Bldg	Postage	Telephone	Ofc Supplies	Misc Exp	Law Enf Ctr	
<b>Costs Before Additions (From Sch. 5.3.1)</b>		\$734,722	\$0	\$546,746	\$77,226	\$35,169	\$22,898	\$5,077	\$35,345	\$12,261	
% of S&W Excl. GA (From Sch. 5.3.1)		100.00%		67.00%	25.00%	0.00%	0.00%	0.00%	0.00%	8.00%	
% of Functional Costs Excl. GA		100.00%		74.42%	10.51%	4.79%	3.12%	0.69%	4.81%	1.67%	
Reallocate General Admin	S		0	0	0	0	0	0	0	0	
<b>Adjusted Functional Costs</b>		\$734,722	\$0	\$546,746	\$77,226	\$35,169	\$22,898	\$5,077	\$35,345	\$12,261	
% of Total Costs Excl. GA		100.00%		74.42%	10.51%	4.79%	3.12%	0.69%	4.81%	1.67%	
<b>First Additions:</b>											
Total First Additions		\$45,052									
Re-alloc. Spec. Functions:											
<b>Equipment Depreciation</b>	V	10,023		6,854			3,170				
<b>Property</b>	P	24,384		20,112	4,051		221				
Total Specific Functions		34,407		26,966	4,051	0	3,390	0	0	0	
All Other 1st Additions		10,645									
Reallocate 1st Incoming AO	F	(10,645)		7,921	1,119	510	332	74	512	178	
<b>Total for 1st Allocation</b>		\$779,775		\$581,633	\$82,397	\$35,679	\$26,620	\$5,150	\$35,857	\$12,439	
<b>Second Additions:</b>											
Total Second Additions		\$11,666									
Re-alloc. Spec. Functions:											
<b>Property</b>	P	110		90	18		1				
Total Specific Functions		110		90	18	0	1	0	0	0	
All Other 2nd Additions		11,557									
Reallocate 2nd Incoming AO	F	(11,557)		8,600	1,215	553	360	80	556	193	
<b>Total for 2nd Allocation</b>		11,666		8,690	1,233	553	361	80	556	193	
<b>Total Costs</b>		\$791,441		\$590,323	\$83,630	\$36,232	\$26,981	\$5,230	\$36,413	\$12,632	

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
GENERAL SERVICES									
DETAIL ALLOCATION OF:									
Crthouse									
First Allocation					Second Allocation				
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services									
Data Processing / IT	90	0.9051%	5,264		5,264	90	0.9051%	79	5,343
County Auditor	1,185	11.9167%	69,312		69,312	1,185	11.9167%	1,036	70,347
County Attorney									
Supervisors	828	8.3266%	48,430		48,430	828	8.3266%	724	49,154
Elections									
Treasurer	953	9.5837%	55,742		55,742	953	9.5837%	833	56,575
Sheriff									
Clerk of Court									
Recorder	662	6.6573%	38,721		38,721	662	6.6573%	579	39,299
Assessor	468	4.7064%	27,374		27,374	468	4.7064%	409	27,783
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court	4,856	48.8335%	284,032		284,032	4,856	48.8335%	4,244	288,275
Round Barn									
Social Services									
Friendship Club									
Case Management									
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt									
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other	902	9.0708%	52,759		52,759	902	9.0708%	788	53,547
<b>Total</b>	<b>9,944</b>	<b>100.0000%</b>	<b>\$581,633</b>		<b>\$581,633</b>	<b>9,944</b>	<b>100.0000%</b>	<b>\$8,690</b>	<b>\$590,323</b>
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.

HARDIN COUNTY, IOWA - FY 2020

GENERAL SERVICES

DETAIL ALLOCATION OF:									
				Co Ofc Bldg					
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services									
Data Processing / IT									
County Auditor									
County Attorney	2,300	33.0033%	27,194		27,194	2,300	33.0033%	407	27,601
Supervisors									
Elections									
Treasurer									
Sheriff									
Clerk of Court									
Recorder									
Assessor									
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court									
Round Barn									
Social Services	1,048	15.0380%	12,391	(11,613)	778	1,048	15.0380%	185	963
Friendship Club									
Case Management	798	11.4507%	9,435		9,435	798	11.4507%	141	9,576
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt									
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other	2,823	40.5080%	33,377		33,377	2,823	40.5080%	499	33,877
<b>Total</b>	<b>6,969</b>	<b>100.0000%</b>	<b>\$82,397</b>	<b>(\$11,613)</b>	<b>\$70,783</b>	<b>6,969</b>	<b>100.0000%</b>	<b>\$1,233</b>	<b>\$72,016</b>
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.			
HARDIN COUNTY, IOWA - FY 2020			
GENERAL SERVICES			
DEPARTMENTAL ALLOCATION SUMMARY			
	Total		
User Department	Allocations	Crthouse	Co Ofc Bldg
Building Depreciation			
Equipment Depreciation			
Other Policy & Admin			
Insurance			
General Services			
Data Processing / IT	5,343	5,343	
County Auditor	70,347	70,347	
County Attorney	27,601		27,601
Supervisors	49,154	49,154	
Elections			
Treasurer	56,575	56,575	
Sheriff			
Clerk of Court			
Recorder	39,299	39,299	
Assessor	27,783	27,783	
Secondary Roads			
Veterans Affairs			
Conservation			
Health Board			
Genl Welfare Svcs			
Medical Examiner			
District Court	288,275	288,275	
Round Barn			
Social Services	963		963
Friendship Club			
Case Management	9,576		9,576
Mental Health			
Chemical Dependency			
Sanitation			
Contract Law Enforce			
Land Use & Bldg			
E 911			
Emergency Mgmt			
Economic Development			
Special Appraisal			
GIS			
Road Clearing			
Weed Commission			
Grants - Dept 84			
All Other	87,424	53,547	33,877
Subtotals	662,340	590,323	72,016
Direct Billed	11,613		11,613
Total	\$673,953	\$590,323	\$83,630



**COST ADVISORY SERVICES, INC.  
HARDIN COUNTY, IOWA – FY 2020  
STATEMENT OF FUNCTION & BENEFIT**

**DATA PROCESSING / IT DEPARTMENT**

The costs of Data Processing Services benefit various county departments and are budgeted and charged to a separate account in the General Basic Fund. These expenses benefit, both directly and indirectly, all departments and programs throughout the County, including federal, state and other outside users of County resources.

Allowable costs have been allocated as follows:

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
Data Processing	Costs of supporting and maintaining the County’s Data Processing System. The costs allocated include the Hardin County share of IT expenses that were charged to Department 09.	Allocated directly to the County Auditor for subsequent re-allocation of a portion of the expenses to users of Accounting and Payroll services

COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2020						
DATA PROCESSING / IT						
COSTS TO BE ALLOCATED						
			First Allocation	Second Allocation	Sub-total	Total
<b>Expenditures per Financial Statement:</b>			\$378,932			\$378,932
<b>Deductions:</b>						
	<b>Office Equip. &amp; Furniture</b>		(\$280)			
	<b>Total Deductions</b>		(\$280)			(\$280)
<b>Allocated Additions:</b>						
	<b>Building Depreciation</b>		\$972	\$0	\$972	
	<b>Equipment Depreciation</b>		31,242	0	31,242	
	<b>Other Policy &amp; Admin</b>		672	5	677	
	<b>Insurance</b>		1,542	7	1,549	
	<b>General Services</b>		5,264	79	5,343	
	<b>Data Processing / IT</b>			0	0	
	<b>County Auditor</b>			8,865	8,865	
	<b>County Attorney</b>			0	0	
	<b>Total Allocated Additions</b>		\$39,691	\$8,956	\$48,647	\$48,647
<b>Departmental Cost Adjustments:</b>						
	<b>Total Cost Adjustments</b>		\$0			\$0
<b>Total Adjusted Expenditures</b>			\$418,343	\$8,956		\$427,299



COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2020						
DATA PROCESSING / IT						
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS						
	<u>Line Item</u>		<u>Genl</u>			
	<u>Exp Codes</u>	<u>Total</u>	<u>Admin</u>	<u>DP / IT</u>	<u>Other Locatns</u>	
Salaries & Wages	V	\$79,592		\$79,592	\$0	
% of Total S&W		100.00%	0.00%	100.00%	0.00%	
% of S&W Excl. GA		100.00%		100.00%	0.00%	
Employee Benefits	S	\$44,183		44,183	0	
<b>Other Expense Items:</b>						
Maintenance Agreement	V	167,294		167,294		
Office Supplies	V	3,424		3,424		
It Supplies	V	154		154		
Employee Mileage & Subs.	V	900		900		
Telephone Service	V	4,776		4,776		
Information Technology-Software & Devel	V	6,459		6,459		
Educational & Training Services	V	60		60		
Equip. Repair & Maint.	V	2,277		2,277		
Computer Equipment	V	69,363		69,363		
Dues & Memberships	V	169		169		
Office Equip. & Furniture	D	280	280			
<b>Total Departmental Expenditures</b>		<b>\$378,932</b>	<b>\$280</b>	<b>\$378,652</b>	<b>\$0</b>	
<b>Cost Adjustments:</b>						
Deductions / Exclusions (D & E Codes)		(280)	(280)			
<b>Specify Other Adjustments:</b>						
<b>Functional Costs Before Additions</b>		<b>\$378,652</b>	<b>\$0</b>	<b>\$378,652</b>	<b>\$0</b>	

COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2020						
DATA PROCESSING / IT						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc. Codes	Total	Genl. Admin	DP / IT	Other Locatns	
<b>Costs Before Additions (From Sch. 6.3.1)</b>		\$378,652	\$0	\$378,652	\$0	
% of S&W Excl. GA (From Sch. 6.3.1)		100.00%		100.00%	0.00%	
% of Functional Costs Excl. GA		100.00%		100.00%	0.00%	
Reallocate General Admin	S		0	0	0	
<b>Adjusted Functional Costs</b>		\$378,652	\$0	\$378,652	\$0	
% of Total Costs Excl. GA		100.00%		100.00%	0.00%	
<b>First Additions:</b>						
Total First Additions		\$39,691				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	
All Other 1st Additions		39,691				
Reallocate 1st Incoming AO	F	(39,691)		39,691	0	
<b>Total for 1st Allocation</b>		\$418,343		\$418,343	\$0	
<b>Second Additions:</b>						
Total Second Additions		\$8,956				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	
All Other 2nd Additions		8,956				
Reallocate 2nd Incoming AO	F	(8,956)		8,956	0	
<b>Total for 2nd Allocation</b>		8,956		8,956	0	
<b>Total Costs</b>		\$427,299		\$427,299	\$0	

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
DATA PROCESSING / IT									
DETAIL ALLOCATION OF:									
DP / IT									
First Allocation									
Second Allocation									
	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
User Department	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services									
Data Processing / IT									
County Auditor	100	100.0000%	418,343		418,343	100	100.0000%	8,956	427,299
County Attorney									
Supervisors									
Elections									
Treasurer									
Sheriff									
Clerk of Court									
Recorder									
Assessor									
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club									
Case Management									
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt									
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other									
Total	100	100.0000%	\$418,343		\$418,343	100	100.0000%	\$8,956	\$427,299
Allocation Base:	Direct Allocation to County Auditor								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
DATA PROCESSING / IT									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	DP / IT							
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services									
Data Processing / IT									
County Auditor	427,299	427,299							
County Attorney									
Supervisors									
Elections									
Treasurer									
Sheriff									
Clerk of Court									
Recorder									
Assessor									
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club									
Case Management									
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt									
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other									
Subtotals	427,299	427,299							
Direct Billed									
Total	\$427,299	\$427,299							

**COST ADVISORY SERVICES, INC.  
HARDIN COUNTY, IOWA – FY 2020  
STATEMENT OF FUNCTION & BENEFIT**

**COUNTY AUDITOR**

The County Auditor is the County’s chief financial officer. Duties of the Office include the performance of payroll and employee benefit administration services, accounts payable claims processing services, other duties necessary for the maintenance of the County’s formal accounting records, real property transfer services, clerking for the Board of Supervisors, voter registration, and elections administration. The costs of payroll and accounting services benefit all County departments and programs as well as federal, state and other outside users of County resources.

General Administrative expenses of the Auditor’s Office include the salary and related support costs for the County Auditor. These costs were identified and allocated among all benefited activities of the Office based on the total salaries and wages of those supervised activities prior to the allocations of allowable services as stated below. Therefore, the costs of the allocated Payroll and Accounting activities do include appropriate shares of the departmental General Administrative expenses.

Allowable costs of the Payroll and Accounting activities have been allocated as follows:

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
Payroll Services	Costs of performing payroll services and administering the County’s employee benefit programs.	Average Number of Employees in All County Departments
Accounting Services	Costs of performing accounts payable claims processing services and for maintaining the County’s formal accounting records.	Number of Non-payroll Expenditure Transactions Processed for County Budgetary and Non-budgetary Departments

All other costs of the Auditor’s Office have been excluded from allocation in this cost allocation plan.

COST ADVISORY SERVICES, INC.							
HARDIN COUNTY, IOWA - FY 2020							
COUNTY AUDITOR							
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS							
	Line Item		Genl				
	Exp Codes	Total	Admin	Acctg Svcs	Payroll Svcs	Genl Govt	
Salaries & Wages	V	\$179,461	\$64,127	\$30,840	\$37,605	\$46,889	
% of Total S&W		100.00%	35.73%	17.18%	20.95%	26.13%	
% of S&W Excl. GA		100.00%		26.74%	32.61%	40.66%	
Employee Benefits	S	\$98,189	35,086	16,874	20,575	25,655	
<b>Other Expense Items:</b>							
Office Supplies	S	2,249	804	387	471	588	
Publications, Notices, Ads	S	89	32	15	19	23	
Employee Mileage & Subs.	S	1,289	460	221	270	337	
Telephone Service	S	320	114	55	67	84	
Educational & Training Services	S	6,952	2,484	1,195	1,457	1,816	
Equip. Repair & Maint.	S	972	347	167	204	254	
Dues & Memberships	S	405	145	70	85	106	
Miscellaneous-Corrections	S	3,117	1,114	536	653	814	
Office Equip. & Furniture	D	1,791	1,791				
<b>Total Departmental Expenditures</b>		<b>\$294,834</b>	<b>\$106,504</b>	<b>\$50,358</b>	<b>\$61,405</b>	<b>\$76,566</b>	
<b>Cost Adjustments:</b>							
Deductions / Exclusions (D & E Codes)		(1,791)	(1,791)				
<b>Specify Other Adjustments:</b>							
<b>Functional Costs Before Additions</b>		<b>\$293,043</b>	<b>\$104,713</b>	<b>\$50,358</b>	<b>\$61,405</b>	<b>\$76,566</b>	

COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2020						
COUNTY AUDITOR						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc.		Genl.			
	Codes	Total	Admin	Acctg Svcs	Payroll Svcs	Genl Govt
<b>Costs Before Additions (From Sch. 7.3.1)</b>		\$293,043	\$104,713	\$50,358	\$61,405	\$76,566
% of S&W Excl. GA (From Sch. 7.3.1)		100.00%		26.74%	32.61%	40.66%
% of Functional Costs Excl. GA		100.00%		26.74%	32.61%	40.66%
Reallocate General Admin	S		(104,713)	28,000	34,142	42,571
<b>Adjusted Functional Costs</b>		\$293,043	\$0	\$78,358	\$95,547	\$119,137
% of Total Costs Excl. GA		100.00%		26.74%	32.61%	40.66%
<b>First Additions:</b>						
Total First Additions		\$504,291				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 1st Additions		504,291				
Reallocate 1st Incoming AO	F	(504,291)		134,845	164,425	205,021
<b>Total for 1st Allocation</b>		\$797,334		\$213,204	\$259,972	\$324,158
<b>Second Additions:</b>						
Total Second Additions		\$18,558				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 2nd Additions		18,558				
Reallocate 2nd Incoming AO	F	(18,558)		4,962	6,051	7,545
<b>Total for 2nd Allocation</b>		18,558		4,962	6,051	7,545
<b>Total Costs</b>		\$815,892		\$218,166	\$266,023	\$331,703

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
COUNTY AUDITOR									
DETAIL ALLOCATION OF:									
Acctg Svcs									
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin	6	0.0716%	153		153				153
Insurance	26	0.3104%	662		662				662
General Services	309	3.6896%	7,866		7,866				7,866
Data Processing / IT	252	3.0090%	6,415		6,415				6,415
County Auditor	44	0.5254%	1,120		1,120				1,120
County Attorney	130	1.5522%	3,309		3,309	130	1.6800%	83	3,393
Supervisors	339	4.0478%	8,630		8,630	339	4.3810%	217	8,847
Elections	146	1.7433%	3,717		3,717	146	1.8868%	94	3,810
Treasurer	71	0.8478%	1,807		1,807	71	0.9175%	46	1,853
Sheriff	1,073	12.8119%	27,316		27,316	1,073	13.8666%	688	28,004
Clerk of Court									
Recorder	11	0.1313%	280		280	11	0.1422%	7	287
Assessor	69	0.8239%	1,757		1,757	69	0.8917%	44	1,801
Secondary Roads	2,671	31.8925%	67,996		67,996	2,671	34.5180%	1,713	69,709
Veterans Affairs	211	2.5194%	5,371		5,371	211	2.7268%	135	5,507
Conservation	972	11.6060%	24,744		24,744	972	12.5614%	623	25,368
Health Board	33	0.3940%	840		840	33	0.4265%	21	861
Genl Welfare Svcs	81	0.9672%	2,062		2,062	81	1.0468%	52	2,114
Medical Examiner	85	1.0149%	2,164		2,164	85	1.0985%	55	2,218
District Court	71	0.8478%	1,807		1,807	71	0.9175%	46	1,853
Round Barn									
Social Services	21	0.2507%	535		535	21	0.2714%	13	548
Friendship Club	109	1.3015%	2,775		2,775	109	1.4086%	70	2,845
Case Management									
Mental Health	106	1.2657%	2,698		2,698	106	1.3699%	68	2,766
Chemical Dependency	6	0.0716%	153		153	6	0.0775%	4	157
Sanitation	70	0.8358%	1,782		1,782	70	0.9046%	45	1,827
Contract Law Enforce	12	0.1433%	305		305	12	0.1551%	8	313
Land Use & Bldg	19	0.2269%	484		484	19	0.2455%	12	496
E 911	247	2.9493%	6,288		6,288	247	3.1920%	158	6,446
Emergency Mgmt	230	2.7463%	5,855		5,855	230	2.9723%	148	6,003
Economic Development	31	0.3701%	789		789	31	0.4006%	20	809
Special Appraisal									
GIS									
Road Clearing									
Weed Commission	138	1.6478%	3,513		3,513	138	1.7834%	89	3,602
Grants - Dept 84	1	0.0119%	25		25	1	0.0129%	1	26
All Other	785	9.3731%	19,984		19,984	785	10.1447%	503	20,487
<b>Total</b>	<b>8,375</b>	<b>100.0000%</b>	<b>\$213,204</b>		<b>\$213,204</b>	<b>7,738</b>	<b>100.0000%</b>	<b>\$4,962</b>	<b>\$218,166</b>
Allocation Base:	No. of Acctg. Exp. Trans. By Dept.								
Source:	Transaction Query Report								



COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
COUNTY AUDITOR									
DETAIL ALLOCATION OF:									
					Payroll Svcs				
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services	1.88	1.3992%	3,638		3,638				3,638
Data Processing / IT	1.27	0.9423%	2,450		2,450				2,450
County Auditor	3.85	2.8555%	7,424		7,424				7,424
County Attorney	4.88	3.6265%	9,428		9,428	4.88	3.8253%	231	9,659
Supervisors	3.00	2.2273%	5,790		5,790	3.00	2.3494%	142	5,933
Elections	1.19	0.8852%	2,301		2,301	1.19	0.9337%	57	2,358
Treasurer	6.96	5.1685%	13,437		13,437	6.96	5.4518%	330	13,766
Sheriff	45.88	34.0662%	88,563		88,563	45.88	35.9337%	2,174	90,737
Clerk of Court									
Recorder	3.00	2.2273%	5,790		5,790	3.00	2.3494%	142	5,933
Assessor	3.00	2.2273%	5,790		5,790	3.00	2.3494%	142	5,933
Secondary Roads	35.50	26.3564%	68,519		68,519	35.50	27.8012%	1,682	70,202
Veterans Affairs	1.00	0.7424%	1,930		1,930	1.00	0.7831%	47	1,978
Conservation	9.04	6.7105%	17,445		17,445	9.04	7.0783%	428	17,874
Health Board									
Genl Welfare Svcs	1.00	0.7424%	1,930		1,930	1.00	0.7831%	47	1,978
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club	3.46	2.5700%	6,681		6,681	3.46	2.7108%	164	6,845
Case Management									
Mental Health	4.00	2.9697%	7,720		7,720	4.00	3.1325%	190	7,910
Chemical Dependency									
Sanitation	1.42	1.0565%	2,747		2,747	1.42	1.1145%	67	2,814
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt	1.00	0.7424%	1,930		1,930	1.00	0.7831%	47	1,978
Economic Development	0.92	0.6853%	1,782		1,782	0.92	0.7229%	44	1,825
Special Appraisal									
GIS	0.54	0.3998%	1,039		1,039	0.54	0.4217%	26	1,065
Road Clearing									
Weed Commission	1.85	1.3706%	3,563		3,563	1.85	1.4458%	87	3,651
Grants - Dept 84									
All Other	0.04	0.0286%	74		74	0.04	0.0301%	2	76
<b>Total</b>	<b>134.69</b>	<b>100.0000%</b>	<b>\$259,972</b>		<b>\$259,972</b>	<b>127.69</b>	<b>100.0000%</b>	<b>\$6,051</b>	<b>\$266,023</b>
Allocation Base:	Aver. No. of Employees by Dept.								
Source:	Individual Earnings Summary								

COST ADVISORY SERVICES, INC.			
HARDIN COUNTY, IOWA - FY 2020			
COUNTY AUDITOR			
DEPARTMENTAL ALLOCATION SUMMARY			
	Total		
User Department	Allocations	Acctg Svcs	Payroll Svcs
Building Depreciation			
Equipment Depreciation			
Other Policy & Admin	153	153	
Insurance	662	662	
General Services	11,504	7,866	3,638
Data Processing / IT	8,865	6,415	2,450
County Auditor	8,544	1,120	7,424
County Attorney	13,052	3,393	9,659
Supervisors	14,780	8,847	5,933
Elections	6,168	3,810	2,358
Treasurer	15,619	1,853	13,766
Sheriff	118,741	28,004	90,737
Clerk of Court			
Recorder	6,220	287	5,933
Assessor	7,733	1,801	5,933
Secondary Roads	139,911	69,709	70,202
Veterans Affairs	7,484	5,507	1,978
Conservation	43,241	25,368	17,874
Health Board	861	861	
Genl Welfare Svcs	4,091	2,114	1,978
Medical Examiner	2,218	2,218	
District Court	1,853	1,853	
Round Barn			
Social Services	548	548	
Friendship Club	9,690	2,845	6,845
Case Management			
Mental Health	10,676	2,766	7,910
Chemical Dependency	157	157	
Sanitation	4,641	1,827	2,814
Contract Law Enforce	313	313	
Land Use & Bldg	496	496	
E 911	6,446	6,446	
Emergency Mgmt	7,980	6,003	1,978
Economic Development	2,634	809	1,825
Special Appraisal			
GIS	1,065		1,065
Road Clearing			
Weed Commission	7,252	3,602	3,651
Grants - Dept 84	26	26	
All Other	20,563	20,487	76
Subtotals	484,189	218,166	266,023
Direct Billed			
Total	\$484,189	\$218,166	\$266,023

**COST ADVISORY SERVICES, INC.  
 HARDIN COUNTY, IOWA – FY 2020  
 STATEMENT OF FUNCTION & BENEFIT**

**COUNTY ATTORNEY**

The County Attorney is the chief legal officer of the County and serves as legal adviser to all County Departments. Certain costs of the Attorney’s Office are eligible for reimbursement to the County from Federal programs. Specifically, the costs related to effort expended by the Office in providing civil services to Children in Need of Assistance cases are allowable for partial reimbursement.

Allowable costs of ChINA cases have been determined based on an analysis of professional staff effort expended. The resultant costs were then allocated as follows:

<b>Item</b>	<b>Description</b>	<b>Allocation Basis</b>
Social Services	Costs of providing eligible services to Children in Need of Assistance cases.	Direct Allocation to Social Services

All other costs of the County Attorney’s Office, including all costs of prosecutorial duties and costs related to juvenile delinquency actions, have been excluded from allocation in this cost allocation plan.

COST ADVISORY SERVICES, INC.											
HARDIN COUNTY, IOWA - FY 2020											
COUNTY ATTORNEY											
COSTS TO BE ALLOCATED											
							First	Second			
							Allocation	Allocation			
									Sub-total	Total	
<b>Expenditures per Financial Statement:</b>							\$398,207				\$398,207
<b>Deductions:</b>											
							\$0			\$0	
<b>Allocated Additions:</b>											
							\$0	\$0	\$0		
							0	0	0		
							923	7	931		
							2,832	13	2,845		
							27,194	407	27,601		
							0	0	0		
							12,737	315	13,052		
								0	0		
							\$43,686	\$742	\$44,428	\$44,428	
<b>Departmental Cost Adjustments:</b>											
							\$0			\$0	
<b>Total Adjusted Expenditures</b>							\$441,893	\$742		\$442,635	

COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2020						
COUNTY ATTORNEY						
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS						
	Line Item	Genl				
	<u>Exp Codes</u>	<u>Total</u>	<u>Admin</u>	<u>Social Svcs</u>	<u>Genl Govt</u>	
<b>Salaries &amp; Wages</b>	V	\$268,231	\$25,244	\$33,068	\$209,919	
% of Total S&W		100.00%	9.41%	12.33%	78.26%	
% of S&W Excl. GA		100.00%		13.61%	86.39%	
<b>Employee Benefits</b>	S	\$108,671	10,227	13,397	85,046	
<b>Other Expense Items:</b>						
Office Supplies	S	893	84	110	699	
Employee Mileage & Subs.	S	875	82	108	685	
Information Technology	S	9,217	867	1,136	7,213	
Educational & Training Services	S	1,795	169	221	1,405	
Legal & Ct.Related Serv.	S	7,381	695	910	5,777	
Animal Neglect Care	S	276	26	34	216	
Office Equipment	S	332	31	41	260	
Dues & Memberships	S	537	0	73	464	
<b>Total Departmental Expenditures</b>		\$398,207	\$37,425	\$49,099	\$311,683	
<b>Cost Adjustments:</b>						
Deductions / Exclusions (D & E Codes)		0	0			
<b>Specify Other Adjustments:</b>						
<b>Functional Costs Before Additions</b>		\$398,207	\$37,425	\$49,099	\$311,683	

COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2020						
COUNTY ATTORNEY						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc.		Genl.			
	Codes	Total	Admin	Social Svcs	Genl Govt	
<b>Costs Before Additions (From Sch. 8.3.1)</b>		\$398,207	\$37,425	\$49,099	\$311,683	
% of S&W Excl. GA (From Sch. 8.3.1)		100.00%		13.61%	86.39%	
% of Functional Costs Excl. GA		100.00%		13.61%	86.39%	
Reallocate General Admin	S		(37,425)	5,093	32,332	
<b>Adjusted Functional Costs</b>		\$398,207	\$0	\$54,192	\$344,015	
% of Total Costs Excl. GA		100.00%		13.61%	86.39%	
<b>First Additions:</b>						
Total First Additions		\$43,686				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	
All Other 1st Additions		43,686				
Reallocate 1st Incoming AO	F	(43,686)		5,945	37,741	
<b>Total for 1st Allocation</b>		\$441,893		\$60,137	\$381,756	
<b>Second Additions:</b>						
Total Second Additions		\$742				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	
All Other 2nd Additions		742				
Reallocate 2nd Incoming AO	F	(742)		101	641	
<b>Total for 2nd Allocation</b>		742		101	641	
<b>Total Costs</b>		\$442,635		\$60,238	\$382,397	

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
COUNTY ATTORNEY									
DETAIL ALLOCATION OF:				Social Svcs					
First Allocation					Second Allocation				
User Department	Allocation	% of Total	First	Less Dir.	Net First	Allocation	% of Total	Second	Total
	Units	Alloc. Units	Allocation	Billed \$	Allocation	Units	Alloc. Units	Allocation	Allocated
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services									
Data Processing / IT									
County Auditor									
County Attorney									
Supervisors									
Elections									
Treasurer									
Sheriff									
Clerk of Court									
Recorder									
Assessor									
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court									
Round Barn									
Social Services	100	100.0000%	60,137		60,137	100	100.0000%	101	60,238
Friendship Club									
Case Management									
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt									
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other									
<b>Total</b>	<b>100</b>	<b>100.0000%</b>	<b>\$60,137</b>		<b>\$60,137</b>	<b>100</b>	<b>100.0000%</b>	<b>\$101</b>	<b>\$60,238</b>
Allocation Base:	Direct Allocation to Social Services								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2020									
COUNTY ATTORNEY									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Social Svcs							
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services									
Data Processing / IT									
County Auditor									
County Attorney									
Supervisors									
Elections									
Treasurer									
Sheriff									
Clerk of Court									
Recorder									
Assessor									
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court									
Round Barn									
Social Services	60,238	60,238							
Friendship Club									
Case Management									
Mental Health									
Chemical Dependency									
Sanitation									
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt									
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other									
Subtotals	60,238	60,238							
Direct Billed									
Total	\$60,238	\$60,238							



**CERTIFICATION OF COST ALLOCATION PLAN**

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

- (1) All costs included in this proposal based on the Fiscal Year ended June 30, 2020, to establish cost allocations or billings for use in FY 2022, are allowable in accordance with the requirements of 2 CFR, Part 200, et al. "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards", 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 to the best of my knowledge.

Governmental Unit: Hardin County

Signature: \_\_\_\_\_

Printed Name of Official: \_\_\_\_\_

Title: \_\_\_\_\_

Date of Execution: \_\_\_\_\_

## County Auditor's Report of Fees Collected

State of IOWA                                 ) SS:  
County of                                     ) Hardin County

To the Board of Supervisors of HARDIN COUNTY:

I, Jessica Lara, Auditor of the above named County and State, do hereby certify that the following is a true and correct statement of the fees collected by me in my office for the period of 11/1/2020 through 11/30/2020 and the same has been paid to the County Treasurer:

	No. Doc.	Fees collected
4150 Passport fees	0	\$0.00
4150 Photo fees	1	\$15.00
	Total	\$15.00

All of which is respectfully submitted.

\_\_\_\_\_  
Jessica Lara  
Hardin County Auditor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chairperson, Board of Supervisors

\_\_\_\_\_  
Date

**FILED**

DEC 02 2020

**HARDIN COUNTY AUDITOR**

**COUNTY RECORDER'S REPORT OF FEES COLLECTED**  
(See Chapter 342, Code)

State of IOWA                    )  
County of                        )     SS:  
                                     )     HARDIN COUNTY

TO: The Board of Supervisors of HARDIN COUNTY

I, LORI S. KADNER, Recorder of the above-named County and State, do hereby certify that the following is a true and correct statement of the fees collected by me in my office for the period of November 1, 2020 through November 30, 2020 and the same has been paid to the County Treasurer.

All of which is respectfully submitted.

        Cheryl A. Lawrence, Deputy                                     Dec. 2, 2020          
        LORI S. KADNER                     COUNTY RECORDER                     DATED

\_\_\_\_\_  
JESSICA LARA                     COUNTY AUDITOR

\_\_\_\_\_  
CHAIRMAN                     BOARD OF SUPERVISORS

# Recorder's Monthly Report to the Treasurer

11/01/2020 to 11/30/2020

## Liability

Account Number	Description	Net
0001-1-07-8000-400000-2	Use Tax-DOR	(\$90.00)
0001-1-07-8000-400000-3	State Sales Tax-DOR	(\$1,344.00)
0001-1-07-8000-400000-4	Local Option Tax-DOR	(\$224.00)
0001-1-07-8000-401000-1	Snowmobile Registration Fees-State	(\$438.00)
0001-1-07-8000-401001	Snowmobile Titles - State	(\$45.50)
0001-1-07-8000-401002	Snowmobile Liens - State	(\$6.50)
0001-1-07-8000-402000	RVVRS Boat Registration Fees - State	(\$125.10)
0001-1-07-8000-402001-1	RVVRS Boat Titles - State	(\$4.50)
0001-1-07-8000-402001-2	RVVRS Boat Titles - DOR	(\$15.00)
0001-1-07-8000-403000-1	Hunting & Fishing Fees-State	(\$497.00)
0001-1-07-8000-404000-2	Real Estate Transfer Tax-State	(\$12,953.41)
0001-1-07-8000-406000-1	Vitals Certified Copies-State	(\$858.00)
0001-1-07-8000-407000-1	ATV Registration Fees-State	(\$264.50)
0001-1-07-8000-407000-2	ATV Titles-State	(\$45.50)
0001-1-07-8000-407000-3	ATV Liens-State	(\$6.50)
0001-1-07-8000-413001-1	Marriage License-State	(\$124.00)
<b>Total</b>		<b>(\$17,041.51)</b>

## Revenue

Account Number	Description	Net
0001-1-07-8000-400000	Recording of Instruments	(\$5,985.00)
0001-1-07-8000-400000-1	Over Payment	(\$20.80)
0001-1-07-8000-401000	Snowmobile Writing Fees (\$5.00)-County	(\$40.00)
0001-1-07-8000-402001	RVVRS Boat Titles - County	(\$15.00)
0001-1-07-8000-403000	Hunting & Fishing Fees-County	(\$37.75)
0001-1-07-8000-404000	Real Estate Transfer Tax-County	(\$2,700.19)
0001-1-07-8000-406000	Vitals Certified Copies-County	(\$312.00)
0001-1-07-8000-407000	ATV Writing Fees(\$5.00)-County	(\$40.00)
0001-1-07-8000-408000	RVVRS Writing Fees - County	(\$53.75)
0001-1-07-8000-410000	Auditor's Transfer Fees - \$5.00	(\$485.00)
0001-1-07-8000-413001	Marriage License-County	(\$16.00)
0001-1-07-8000-550000	Photocopy/Fax Fees	(\$232.00)
0024-1-07-0000-414000	Document Management Fees	(\$303.00)
5410-1-07-0000-416000	Electronic Transaction Fees	(\$303.00)
<b>Total</b>		<b>(\$10,543.49)</b>
<b>Grand Total</b>		<b>(\$27,585.00)</b>

# Recorder's Monthly Report to the Treasurer

11/01/2020 to 11/30/2020

## Range Summary

Range	Account	Net
<b>Department of Revenue</b>		
	0001-1-07-8000-400000-4 Local Option Tax-DOR	(\$224.00)
	0001-1-07-8000-400000-3 State Sales Tax-DOR	(\$1,344.00)
	0001-1-07-8000-400000-2 Use Tax-DOR	(\$90.00)
	0001-1-07-8000-402001-2 RVVRS Boat Titles - DOR	(\$15.00)
	0001-1-07-8000-404000-2 Real Estate Transfer Tax-State	(\$12,953.41)
<b>Department of Revenue</b>		<b>(\$14,626.41)</b>
<b>Hunting and Fishing</b>		
	0001-1-07-8000-403000 Hunting & Fishing Fees-County	(\$37.75)
	0001-1-07-8000-403000-1 Hunting & Fishing Fees-State	(\$497.00)
<b>Hunting and Fishing</b>		<b>(\$534.75)</b>
<b>Marriage Application</b>		
	0001-1-07-8000-413001-1 Marriage License-State	(\$124.00)
	0001-1-07-8000-413001 Marriage License-County	(\$16.00)
<b>Marriage Application</b>		<b>(\$140.00)</b>
<b>RVVRS County</b>		
	0001-1-07-8000-408000 RVVRS Writing Fees - County	(\$53.75)
	0001-1-07-8000-401000 Snowmobile Writing Fees (\$5.00)-County	(\$40.00)
	0001-1-07-8000-402001 RVVRS Boat Titles - County	(\$15.00)
	0001-1-07-8000-407000 ATV Writing Fees(\$5.00)-County	(\$40.00)
<b>RVVRS County</b>		<b>(\$148.75)</b>
<b>RVVRS State</b>		
	0001-1-07-8000-401002 Snowmobile Liens - State	(\$6.50)
	0001-1-07-8000-401001 Snowmobile Titles - State	(\$45.50)
	0001-1-07-8000-402000 RVVRS Boat Registration Fees - State	(\$125.10)
	0001-1-07-8000-402001-1 RVVRS Boat Titles - State	(\$4.50)
	0001-1-07-8000-407000-2 ATV Titles-State	(\$45.50)
	0001-1-07-8000-407000-1 ATV Registration Fees-State	(\$264.50)
	0001-1-07-8000-401000-1 Snowmobile Registration Fees-State	(\$438.00)
	0001-1-07-8000-407000-3 ATV Liens-State	(\$6.50)
<b>RVVRS State</b>		<b>(\$936.10)</b>
<b>Transfer Tax</b>		
	0001-1-07-8000-404000 Real Estate Transfer Tax-County	(\$2,700.19)
	0001-1-07-8000-404000-2 Real Estate Transfer Tax-State	(\$12,953.41)
<b>Transfer Tax</b>		<b>(\$15,653.60)</b>
<b>Vitals Certified Copies</b>		
	0001-1-07-8000-406000-1 Vitals Certified Copies-State	(\$858.00)
	0001-1-07-8000-406000 Vitals Certified Copies-County	(\$312.00)
<b>Vitals Certified Copies</b>		<b>(\$1,170.00)</b>



# HARDIN COUNTY

## Courthouse

HARDIN COUNTY COURTHOUSE  
1215 EDGINGTON AVE.  
ELDORA, IA 50627

**FILED**

DEC 09 2020

### HARDIN COUNTY Employee Change of Status Report

HARDIN COUNTY AUDITOR

Please enter the following change(s) as of 12/31/2020  
Date

Name: Donald Knoell  
Address: 906 12th Street  
Eldora IA 50627-1348  
City State Zip Code

Department: Assessor's Office  
Position: Assessor  
Salary/Hourly Rate: \$72,798

Fund: 69000

Status:  Full-time  Permanent Part-time  Temporary/Seasonal Part-time

Reason of Change:

- Hired
  - Promotion
  - Demotion
  - Pay Increase
  - Leave of Absence
  - Resignation
  - Retirement
  - Layoff
  - Discharge
- \_\_\_\_\_ Dates

Other: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dates of Employment: 01/13/1980 to 12/31/2020 Last Day of Work 12/31/2020  
From To (if applicable)

Beyond the last day of work, the following vacation time was (or will be paid): 225 HRS to 12/31/2020  
From To

Authorized by: Donald Knoell 12-2-2020  
Elected Official or Department Head Date

Authorized by: \_\_\_\_\_  
Board of Supervisors Date

**Amendment FY21 -- Hearing (December 9, 2020 @ 10:02 AM)**

Line item	Budget FY		Net Change	
	Before Amendment	After Amendment		
<b>Expense by Service Area</b>				
<b>Service Area 1 Public Safety &amp; Legal Services</b>				
Sheriff			\$100,000.00	Medical
Sheriff			\$270.00	Wellness payout
Sheriff			\$145,000.00	Squad cars ordered in June
<b>TOTAL</b>			<b>\$245,270.00</b>	
<b>Service Area 3 Physical Health &amp; Social Services</b>				
0001-21-3200-000-25000			\$2,000.00	Van drivers
0001-21-3210-000-24900			\$25,000.00	Gasoline for van
0001-23-3020-000-100000			\$12,000.00	Sanitation
<b>TOTAL</b>			<b>\$39,000.00</b>	
<b>Service Area 4 MH/MR/DD</b>				
MH			\$286.00	Wellness payout
<b>TOTAL</b>			<b>\$286.00</b>	
<b>Service Area 6 County Environment &amp; Ed</b>				
0003-35-6410-000-44400			\$2,000.00	Pioneer Cemetery derecho damage
0001-22-6120-000-44918			\$23,359.00	FEMA repairs to parks
Conservation			\$108.00	Wellness payout
0003-35-6410-000-44400			\$2,000.00	cemetery cleanup
<b>TOTAL</b>			<b>\$27,467.00</b>	
<b>Service Area 7 Roads &amp; Transportation</b>				
7010			\$135,000.00	Engineering
7110			\$370,000.00	Roads

7140			<b>\$90,000.00</b>	Road Clearing	
engineer			<b>\$1,453.00</b>	Wellness payout	
<b>TOTAL</b>			<b>\$596,453.00</b>		
<b>Service Area 8 Govt Service to Residents</b>					
0002-02-8000-000-10108			<b>\$6,000.00</b>	PT Wages Elections	
0002-02-8000-000-26400			<b>\$13,000.00</b>	Election Supplies COVID	
0002-02-8000-000-26441			<b>\$7,627.00</b>	Election Supplies COVID	
Auditor			<b>\$108.00</b>	Wellness payout	
<b>TOTAL</b>			<b>\$26,735.00</b>		
<b>Service Area 9 Administration</b>					
0001-01-9000-000-49600			<b>\$1,000.00</b>	Payroll refunds/corrections	
Supervisors			<b>\$1,453.00</b>	Wellness payout	
<b>TOTAL</b>			<b>\$2,453.00</b>		
<b>Service Area 10 Operating Trans Out</b>					
<b>TOTAL</b>			<b>\$0.00</b>		
<b>Service Area 10 Capital Projects</b>					
5412-22-0210-000-61000			<b>\$23,275.00</b>	Repairs, Derecho, fence, pillars	
Conservation					
<b>TOTAL</b>			<b>\$23,275.00</b>		
<b>Service Area 10 Debt Service</b>					



TOTAL			\$0.00		960,939.00
<b>Grand Total Expenses</b>					
<b>Revenue by Revenue Code</b>					
<b>Revenue Code Section 1 Other County Taxes</b>					
Total			\$0.00		
<b>Revenue Code Section 2 Intergovernmental</b>					
0002-2-02-8000-275000			\$15,400.00	HAVA	
0001-2-21-3210-276100			\$5,600.00	100+ women who care	
Total			\$21,000.00		
<b>Revenue Code Section 3 Licenses &amp; Permits</b>					
Total			\$0.00		
<b>Revenue Code Section 4 Charges for Services-Statutory</b>					
Total			\$0.00		
<b>Revenue Code Section 5 Charges for Services-Non-Statutory</b>					
Total			\$0.00		
<b>Revenue Code Section 6 Use of Money &amp; Property</b>					
Total			\$0.00		
<b>Revenue Code Section 8 Miscellaneous</b>					
0002-4-01-9000-849000			\$3,983.00	Wellness Revenue	
0002-4-02-8000-815000			\$6,615.00	CTCL	
0001-4-01-9000-849000			\$7,100.00	County Auction	
0001-4-01-9000-849010			\$13,835.00	Insurance Reim. Conservation	

Total			\$31,533.00	
Revenue Code Section 9 Other Financing Sources-Operating Transfers				
Total			\$0.00	
Revenue Code Section 9 Other Financing Sources-Debt Proceeds				
Total			\$0.00	
<b>GRAND TOTAL REVENUES</b>				<b>52,533.00</b>





## Budget Amendments Rec'd

01	Board of Supervisors	
02	Auditor	
03	Treasurer	
04	County Attorney	
05	Sheriff	
06	Clerk of Court	
07	Recorder	
08	Assessor	
10	Memorial Hall	
12	Homemakers	
13	Hazmat	
15	Fairgrounds	
17	REAP	
18	Dispisal Grounds	
19	E-911	
20	Secondary Rd	
21	Veterans Affairs	
22	Conservation	
23	Public Health	
24	Substance Abuse	
25	Human Services	
26	Weed Commissioner	
28	Medical Examiner	
34	Historical Society	
39	County Assistance Funds	
51	General Services	
54	Unemployment	
56	Libraries	
60	Mental Health	
61	Targeted Case Mgmt	
62	General Assistance	
63	HIPAA	
65	Sanitarian	
66	Planner/Grant Writer	
68	IT	
69	Planning & Zoning	
70	Emergency Mgmt	
74	GIS	
75	MH & Disability II	
76	Old Park Schl Operations	
89	89 Non-Dept	
99	99-Non-Dept	

<b>COUNTY NAME:</b> Hardin	<b>RECORD OF HEARING AND DETERMINATION ON THE AMENDMENT TO COUNTY BUDGET</b>	<b>COUNTY NO.:</b> 42
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Date budget amendment was adopted: 12/9/2020	For Fiscal Year Ending: June 30, 2021
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The County Board of Supervisors met on the date specified immediately above to adopt an amendment to the current County budget as summarized below. The amendment was adopted after compliance with the public notice, public hearing, and public meeting provisions as required by law.

Iowa Department of Management Form 653 A-R Sheet 2 of 2 (revised 05/01/14)		Total Budget as Certified or Last Amended	Adopted Current Amendment	Total Budget After Current Amendment
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property	1	9,422,425	0	9,422,425
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Less: Credits to Taxpayers	3	346,700	0	346,700
Net Current Property Taxes	4	9,075,725	0	9,075,725
Delinquent Property Tax Revenue	5	0	0	0
Penalties, Interest & Costs on Taxes	6	3,000	0	3,000
Other County Taxes/TIF Tax Revenues	7	1,136,161	0	1,136,161
Intergovernmental	8	6,885,906	21,000	6,906,906
Licenses & Permits	9	36,200	0	36,200
Charges for Service	10	479,100	0	479,100
Use of Money & Property	11	244,880	0	244,880
Miscellaneous	12	1,515,843	31,533	1,547,376
<b>Subtotal Revenues</b>	13	19,376,815	52,533	19,429,348
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	2,122,717	0	2,122,717
Proceeds of Fixed Asset Sales	16	0	0	0
<b>Total Revenues &amp; Other Sources</b>	17	21,499,532	52,533	21,552,065
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety & Legal Services	18	5,629,898	245,270	5,875,168
Physical Health & Social Services	19	539,954	39,000	578,954
Mental Health, ID & DD	20	943,917	286	944,203
County Environment & Education	21	1,160,555	27,467	1,188,022
Roads & Transportation	22	7,123,321	596,453	7,719,774
Government Services to Residents	23	798,142	20,735	818,877
Administration	24	2,526,096	2,453	2,528,549
Nonprogram Current	25	388,482	0	388,482
Debt Service	26	1,905,136	0	1,905,136
Capital Projects	27	521,400	23,275	544,675
<b>Subtotal Expenditures</b>	28	21,536,901	954,939	22,491,840
Other Financing Uses:				
Operating Transfers Out	29	2,122,717	0	2,122,717
Refunded Debt/Payments to Escrow	30	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31	23,659,618	954,939	24,614,557
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	(2,160,086)	(902,406)	(3,062,492)
Beginning Fund Balance - July 1,	33	7,272,085	0	7,272,085
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	0	0	0
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	5,111,999	(902,406)	4,209,593
<b>Total Ending Fund Balance - June 30,</b>	40	5,111,999	(902,406)	4,209,593

Date original budget adopted: 03/25/20	Date(s) current budget was subsequently amended:
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The below-signed certify that proof of publication of the hearing notice and proposed amendment is on file for each official County newspaper, that all public hearing notices were published not less than 10, nor more than 20 days prior to the public hearing, and that adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.

Board Chairperson (signature)

County Auditor (signature)

WHEREUPON Board Member \_\_\_\_\_ moved that the following Resolution be adopted:

**APPROPRIATIONS RESOLUTION AMENDMENT**

RESOLUTION No. 2020 - \_\_\_\_\_

On December 9, 2020, a budget hearing for an amendment was held. The budget amendment was approved and the following appropriation amendments shall be made as deemed necessary:

Office or Department	Amended Appropriation Amount
Sheriff	+\$245270
Veteran's Affairs	+ \$27000
Environmental Health/Zoning	+ \$12,000
Pioneer Cemetery	+ \$4000
Conservation	+ \$46742
Secondary Roads	+\$596453
Auditor	+ \$26735
Board of Supervisors	+ \$2453
Mental Health	+ \$286

Motion was seconded by Board Member \_\_\_\_\_ and after due consideration thereof, the roll was called and the following Board Members voted:

AYES: \_\_\_\_\_  
NAYS: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_

Whereupon, the Chair of the Board of Supervisors declared said Resolution duly passed and adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Lance Granzow, Chairman  
Board of Supervisors

ATTEST:

\_\_\_\_\_  
Jessica Lara  
Hardin County Auditor

