



HARDIN COUNTY
Board of Supervisors

Wednesday, November 24, 2021

NOTICE: Meetings will be held electronically and in-person. To access and participate in meetings remotely, please call 641-939-8108 for Zoom 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:

[11-17-2021 MINUTES.PDF](#)

5. Approval Of Claims For Payment

Documents:

[VENDOR PUBLICATION REPORT 11.24.21.PDF](#)

6. Utility Permits & Secondary Roads Department
7. Approve Contract For BRS-SWAP-C042(108)—FF-42 - Bridge 15163, County Hwy S57 Over Honey Creek

Documents:

[BRS-SWAP-C042\(108\) CONTRACT.PDF](#)

8. Resolution To Execute Contract For BRS-SWAP-C042(108)—FF-42

Documents:

[RESOLUTION TO EXECUTE CONTRACT.PDF](#)

9. Motion To Engage Services Of Dorsey & Whitney For Project Tom
10. Completed FY 2021 Cost Allocation Plan

Documents:

[2021 BOARD OF SUPERVISORS TRANSMITTAL.PDF](#)
[2021 CERTIFICATION STATEMENT.PDF](#)
[2021 CENTRAL SERVICE COST ALLOCATION PLAN.PDF](#)
[2021 DHS TRANSMITTAL.PDF](#)

11. Change To Employee Handbook Re: Sick Leave Benefits Upon Retirement
12. Change Of Status – Property Management

Documents:

[CHANGE OF STATUS - PROPERTY MANAGEMENT.PDF](#)

13. Change Of Status – Sheriff's Office

Documents:

[CHANGE OF STATUS - SHERIFFS OFFICE.PDF](#)

14. Delayed Opening Of County Office Buildings On 12/7/2021
15. Other Business
16. Adjournment/Recess
17. 9:30 A.M. Drainage
Courthouse Large Conference Room

HARDIN COUNTY BOARD OF SUPERVISORS
MINUTES – NOVEMBER 17, 2021
WEDNESDAY - 9:00 A.M.
COURTHOUSE LARGE CONFERENCE ROOM

Chair BJ Hoffman called the meeting to order. Also present were Supervisors René McClellan and Lance Granzow; and Michael Pearce, Robert Nazario, Taylor Roll, Thomas Craighton, Darrell Meyer, Mark Buschkamp, and Angela Silvey. Attending via Zoom: Connie Mesch, Cheryl Lawrence, Pauline Lloyd, Curt Groen, Lisa Lawler, Donna Juber, Matt Rezab, Kristi Swalve, Angela De La Riva, Lori Kadner, Allison Munro, Elaine Loring, JD Holmes, Julie Duhn, and Tifani Eisentrager.

The Pledge of Allegiance was recited.

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

Granzow moved, McClellan seconded to approve the November 17, 2021 claims for payment. Motion carried.

IFADC Update:

Executive Director Mark Buschkamp reported on IFADC leads, projects, and activities.

Secondary Roads:

County Engineer Taylor Roll reported that the letting for a bridge south of New Providence came in at \$200,000 over estimate.

Utility Permits:

McClellan moved, Granzow seconded to approve Hardin County Utility Permit Application UT-21-016, submitted by Alliant Energy (IP&L). Motion carried.

Granzow moved, McClellan seconded to approve the Annual Urban Renewal Report, Fiscal Year 2020-2021. Motion carried.

Other Business:

County Attorney Darrell Meyer recognized employee Cliff Cory for being elected president of the Iowa Organization for Victim Assistance.

McClellan moved, Granzow seconded to adjourn. Motion carried.

BJ Hoffman, Chair
Board of Supervisors

Jolene Pieters
Hardin County Auditor



Vendor Name	Vendor Number	Total Payments
AgVantage FS	690V	8,494.43
Alliant Energy	4253V	10,817.03
Angela De La Riva	100411	213.00
Angela J Silvey	559E	6.80
Axon Enterprise Inc	2935V	375.00
Black Hills Energy	4450V	104.57
Brown Supply Co Inc	686V	2,175.00
Builders FirstSource	677V	2,147.35
Central Iowa Distr Inc	3043V	733.50
CenturyLink 2956	4569V	173.70
Cintas-Chicago	2475V	194.62
City of Iowa Falls	509V	31.43
City of Steamboat Rock	518V	40.00
Concrete Inc	3067V	4,804.92
Cooley Pumping LLC	61963V	36.43
Cost Advisory Services Inc.	63526V	4,125.00
Country Car Shop	63592V	663.55
Culligan - IA Falls	100455	56.80
Devere Company Inc	2570V	149.00
Eldora Hardware	2647V	22.48
GECRB/AMAZON	2403V	122.62
Global Hydraulics & Supply Inc.	100482	102.45
Grundy Co. Memorial Hospital	62473V	332.90
Hy-Vee	589V	5.34
ISSDA	62103V	500.00
Jody L Mesch	58E	40.00
Kathryn A. Weber	100931	8.00
KnowBe4 Inc	2827V	1,143.90
Lawson Products Inc	5826V	1,914.18
Marla Kay Williams	2268V	295.00
Martin Marietta Aggregate	4141V	112,200.00
Matthews Repair LLC	100762	36.49
McKesson Medical Surgical	2735V	1,256.83
Mid-America Publishing Corp	62056V	167.00
Midland Power Cooperative	5999V	1,484.31
Murphy Tractor & Equipment Co., Inc	2286V	522.87
Pitney Bowes Inc-Reserve	773V	5,000.00
Polk County Sheriff	1285V	159.20
Quakerdale	62661V	1,035.00
R.D.'s Plumbing Inc	63077V	113.71
Ray O'Herron Co. Inc.	100539	62.83
SEA, Ltd.	100971	2,548.00
Storey Kenworthy	61798V	24.89
Summit Food Service LLC	2332V	4,363.09
Tele-Difference LLC	100552	345.00
Thomson Reuters West Publishing Corporation	610V	62.47
Times Citizen	538V	441.60
Tyler Swenson	100969	25.00
Van Wall Equipment, Inc.	2924V	68.98
Verlyn Mensing	100703	240.00
VISA	150V	2,351.42
Westhenry Iorger	100965	4,000.00
Ziegler Incorporated	1463V	118.56
Grand Total:	176,456.25	

CONTRACT

Letting Date: Nov 16, 2021

Contract ID: 42-C042-108

Call Order No.: 010

County: HARDIN

Project Engineer: HARDIN COUNTY ENGINEER

Cost Center: 801000

Object Code: 890

DBE Commitment: \$0.00

Contract Work Type: BRIDGE REPLACEMENT - CCS

This agreement made and entered by and between the Contracting Authority,

BOARD OF SUPERVISORS OF HARDIN COUNTY

and Contractor,

PETERSON CONTRACTORS INC.

Vendor ID: PE320

City: REINBECK

State: IA

It is agreed that the notice and instructions to bidders, the proposal filed by the Contractor, the specifications, the plan, if any, for project(s) listed herein, together with Contractor's performance bond, are made a part hereof and together with this instrument constitute the contract. This contract contains all of the terms and conditions agreed upon by the parties hereto.

Contractor, for and in considerations of \$ 858,677.35 payable as set forth in the specifications constituting a part of this contract, agrees to construct various items of work and/or provide various materials or supplies in accordance with the plans and specifications therefore, and in the locations designated in the Notice to Bidders.

Contractor certifies by signature on this contract, under pain of penalties for false certification, that the Contractor has complied with Iowa Code Section 452A.17(8) as amended, if applicable, and Iowa Code Section 91C.5 (Public Registration Number), if applicable.

In consideration of the foregoing, Contracting authority hereby agrees to pay the Contractor promptly and according to the requirements of the specifications the amounts set fourth, subject to the conditions as set forth in the specifications.

It is further understood and agreed that the above work shall also be commenced or completed in accordance with Contract Time of this Contract and assigned Notes.

To accomplish the purpose herein expressed, the Contracting authority and Contractor have signed this and one other identical instrument.

For Federal-Aid Contracts the Contractor certifies that each subcontract is evidenced in writing and that it contains all pertinent provisions and requirements of the contract.



11/19/2021 09:10:32

AASHTOWare Project™ Version 4.5 Revision 027

Page 1 of 4

Contract Project(s)

Contract ID: 42-C042-108

Call Order No.: 010

Letting Date: Nov 16, 2021

Project Number: BRS-SWAP-C042(108)--FF-42

County: HARDIN

Project Work Type: BRIDGE REPLACEMENT - CCS

Accounting ID: 38051

Location: On S57, Over Honey Creek, from 305th St. South 0.2 Miles, S15 T86 R20

Route: S57

Non-Federal Aid - Predetermined Wages are not in Effect

Contract Time

Contract ID: 42-C042-108

Call Order No.: 010

Letting Date: Nov 16, 2021

Site ID	Site Details	Liquidated Damages
00	Late Start Date 07/11/2022 75 WORK DAYS	\$1,000.00

(*) - Indicates Cost Plus Time Site. See Schedule of Items for Cost Per Unit

Notes

Contracts ID: 42-C042-108

Call Order No.: 010

Letting Date: Nov 16, 2021

Notes :

There are no notes for this contract.

Contract Addenda

Contract ID: 42-C042-108**Call Order No.:** 010**Letting Date:** Nov 16, 2021

No Addenda for this Contract.

Contract Specifications List

Contract ID: 42-C042-108

Call Order No.: 010

Letting Date: November 16, 2021

Note	Description
001.2015	<p>*** STANDARD SPECIFICATIONS -- SERIES 2015 ***</p> <p>The Iowa Department of Transportation STANDARD SPECIFICATIONS FOR HIGHWAY AND BRIDGE CONSTRUCTION, SERIES 2015, plus applicable General Supplemental Specifications, Developmental Specifications, Supplemental Specifications AND Special Provisions shall apply to construction work on this contract.</p>
005.15012.01	<p>*** REVISIONS TO GS-15012 ***</p> <p>2601.03, C, 3, b, Seed Mixture.</p> <p>Add note to Table 2601.03-3: * For 2021 construction season only, ryegrass rate may be reduced to 30 pounds per acre as long as the fescue rate is increased to 150 pounds per acre.</p>
500.07.2021	<p>*** WINTER WORK ***</p> <p>Winter work will be allowed during the winter of 2021/2022. No working days will be charged between November 15, 2021 and April 1, 2022.</p>
500.2022	<p>*** NO WINTER FREE TIME ***</p> <p>The free time allowed between November 15 and April 1 will not be permitted on this project during the winter of 2022-2023. The Contractor shall work during the winter on all working days as defined in article 1101.03 'working day'.</p>
GS-15012	<p>GENERAL SUPPLEMENTAL SPECIFICATIONS FOR HIGHWAY AND BRIDGE CONSTRUCTION</p>



Contract Schedule

Contract ID: 42-C042-108

Awarded Vendor: PE320

PETERSON CONTRACTORS INC.

SECTION 0001

ITEMS FOR A 130'-0 X 30'-6 CONTINUOUS CONCRETE SLAB BRIDGE

\$858,677.35

Alt Set ID:

Alt Mbr ID:

Contract Line Number	Item Number Item Description	Item Quantity and Units	Unit Price		Bid Amount	
			Dollars	Cents	Dollars	Cents
0010	2101-0850001 CLEARING AND GRUBBING	0.300 ACRE	17,963.18		5,388.95	
0020	2101-0850002 CLEARING AND GRUBBING	41.500 UNIT	190.69		7,913.64	
0030	2102-2710070 EXCAVATION, CLASS 10, ROADWAY AND BORROW	682.000 CY	9.05		6,172.10	
0040	2104-2710020 EXCAVATION, CLASS 10, CHANNEL	350.000 CY	8.82		3,087.00	
0050	2121-7425020 GRANULAR SHOULDERS, TYPE B	70.000 TON	63.77		4,463.90	
0060	2123-7450020 SHOULDER FINISHING, EARTH	3.000 STA	1,036.11		3,108.33	
0070	2301-0690210 BRIDGE APPROACH, TWO LANE	412.200 SY	174.16		71,788.75	
0080	2401-6745625 REMOVAL OF EXISTING BRIDGE	LUMP SUM			70,163.19	
0090	2402-2720000 EXCAVATION, CLASS 20	120.000 CY	24.07		2,888.40	
0100	2403-0100010 STRUCTURAL CONCRETE (BRIDGE)	330.100 CY	778.98		257,141.30	
0110	2404-7775005 REINFORCING STEEL, EPOXY COATED	79,239.000 LB	1.27		100,633.53	
0120	2414-6424124 CONCRETE OPEN RAILING, TL-4	282.000 LF	66.92		18,871.44	
0130	2501-0201042 PILES, STEEL, HP 10 X 42	2,490.000 LF	46.25		115,162.50	

Contract Schedule

Contract ID: 42-C042-108

Awarded Vendor: PE320

PETERSON CONTRACTORS INC.

SECTION 0001

ITEMS FOR A 130'-0 X 30'-6 CONTINUOUS CONCRETE SLAB BRIDGE

\$858,677.35

Alt Set ID:

Alt Mbr ID:

Contract Line Number	Item Number Item Description	Item Quantity and Units	Unit Price		Bid Amount	
			Dollars	Cents	Dollars	Cents
0140	2501-5478042 CONCRETE ENCASEMENT OF STEEL H PILES, HP 10 X 42 (P10L TYPE 3)	476.400 LF	83.78		39,912.79	
0150	2505-4008120 REMOVAL OF STEEL BEAM GUARDRAIL	238.000 LF	4.00		952.00	
0160	2505-4008420 STEEL BEAM GUARDRAIL BARRIER TRANSITION SECTION, BA-221	4.000 EACH	1,200.00		4,800.00	
0170	2505-4021010 STEEL BEAM GUARDRAIL END ANCHOR, BOLTED	4.000 EACH	300.00		1,200.00	
0180	2505-4021722 STEEL BEAM GUARDRAIL TANGENT END TERMINAL, BA-225	4.000 EACH	2,600.00		10,400.00	
0190	2507-3250005 ENGINEERING FABRIC	817.000 SY	3.78		3,088.26	
0200	2507-6800061 REVTMENT, CLASS E	578.000 TON	55.49		32,073.22	
0210	2510-6745850 REMOVAL OF PAVEMENT	373.800 SY	27.67		10,343.05	
0220	2527-9263109 PAINTED PAVEMENT MARKING, WATERBORNE OR SOLVENT-BASED	9.100 STA	250.00		2,275.00	
0230	2528-2518000 SAFETY CLOSURE	2.000 EACH	125.00		250.00	
0240	2528-8445110 TRAFFIC CONTROL	LUMP SUM			2,600.00	
0250	2533-4980005 MOBILIZATION	LUMP SUM			84,000.00	

Total Bid: \$858,677.35

Doc Express® Document Signing History

Contract: 42-C042-108 Document: BO 010 42-C042-108 211116 CONTRACT

This document is in the process of being signed by all required signatories using the Doc Express® service. Following are the signatures that have occurred so far.

Date	Signed By
	(Signed by Contractor)
	(Local Public Agency View and Sign Performance Bond)
	(Local Public Agency Signed Contract (by Authorized Signatory))
	(Check by Contracts and Specifications Bureau (DOT))
	(Signed by Contracts and Specifications Bureau (DOT))
	(Marked Completed by Contracts and Specifications Bureau (DOT))

RESOLUTION 2021-____

WHEREAS, the Board of Supervisors, hereafter referred to as “the Board”, believes the project BRS-SWAP-C042(108)--FF-42, hereafter referred to as “the project” is in the best interest of Hardin County, Iowa, and the residents thereof. The project is defined as replacing County Bridge 15163 located on County Highway S57 over Honey Creek; and

WHEREAS, the Board has sought appropriate professional guidance for the concept and planning for the project and followed the steps as required by the Code of Iowa for notifications, hearings, and bidding/letting; and

WHEREAS, The Board finds this resolution appropriate and necessary to protect, preserve, and improve the rights, privileges, property, peace, safety, health, welfare, comfort, and convenience of Hardin County and its citizens, all as provided for in and permitted by section 331.301 of the Code of Iowa; and

IT IS THEREFORE RESOLVED by Board to accept the bid from Peterson Contractors, Inc. in the amount of \$858,677.35 and awards the associated contract(s) to the same;

BE IT FURTHER RESOLVED that all other resolutions or parts of resolutions in conflict with this resolution are hereby repealed. If any part of this resolution is adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the resolution or action of The Board as a whole or any part thereof not adjudged invalid or unconstitutional. This resolution shall be in full force and effect from and after the date of its approval as provided by law; and

BE IT FURTHER RESOLVED by the Board of Supervisors of Hardin County, Iowa, that after receiving the necessary contract documents, including but not limited to, the contractor’s bond and certificate of insurance, Taylor Roll, the Engineer for Hardin County, Iowa, be and is hereby designated, authorized, and empowered on behalf of the Board of Supervisors of said County to execute the contracts in connection with the afore awarded construction project let through the DOT for this county.

Dated at Eldora, Hardin County, Iowa, this 24th day of November, 2021.

Board of Supervisors of Hardin County, Iowa

ATTEST:

By _____
County Auditor

SEAL



October 22, 2021

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

RE: Completed FY 2021 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, 2021 and an electronic copy is included. Also included 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 2021 cost allocation plan will result in the following indirect cost recoveries during **FY 2023**.

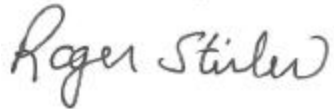
DHS Local Administrative Expenses

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 2023 is \$66,190. This amount includes the required carry-forward adjustment to reconcile actual and projected costs for FY 2021 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 \$21,843**. 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
October 22, 2021
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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.

A handwritten signature in cursive script that reads "Roger Stirler".

Roger Stirler
Senior Associate

Enclosures

Cc: Jolene Pieters, County Auditor



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, 2021, to establish cost allocations or billings for use in FY 2023, 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: _____

CENTRAL SERVICE COST ALLOCATION PLAN

HARDIN COUNTY, IOWA

FY 2021



**COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA - FY 2021
CENTRAL SERVICE COST ALLOCATION PLAN**

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Exhibit D - Summary of Allocated Activities and Allocation Basis	Exhibit D
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**COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA - FY 2021
CENTRAL SERVICE COST ALLOCATION PLAN**

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**COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA - FY 2021
CENTRAL SERVICE COST ALLOCATION PLAN**

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COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA - FY 2021

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	\$48,301	\$11,855	\$0	\$540	\$1,893	\$18,249	\$0	\$15,764	\$0
Elections	12,776	0	0	259	1,047	0	0	11,471	0
Treasurer	56,848	13,645	0	656	2,911	21,004	0	18,632	0
Sheriff	221,934	0	0	5,332	85,407	0	0	131,195	0
Recorder	33,310	9,479	0	271	1,228	14,590	0	7,742	0
Assessor	26,498	6,701	0	366	1,382	10,315	0	7,735	0
Secondary Roads	196,165	0	0	8,691	36,584	0	0	150,890	0
Veterans Affairs	9,182	0	0	108	452	0	0	8,622	0
Conservation	65,277	0	0	1,199	20,091	0	0	43,987	0
Health Board	1,844	0	0	268	664	0	0	912	0
Genl Welfare Svcs	3,875	0	0	62	336	0	0	3,477	0
Medical Examiner	2,896	0	0	86	214	0	0	2,596	0
District Court	178,315	69,528	0	36	88	107,026	0	1,637	0
Social Services	64,161	0	0	1,394	17	1,118	0	515	61,117
Case Management	8,680	0	0	0	0	8,680	0	0	0
Mental Health	13,867	0	0	379	1,684	0	0	11,804	0
Chemical Dependency	145	0	0	1	3	0	0	140	0
Contract Law Enforce	823	0	0	156	386	0	0	281	0
Land Use & Bldg	710	0	0	3	6	0	0	702	0
E 911	7,590	0	0	367	909	0	0	6,315	0
Emergency Mgmt	11,579	0	0	262	3,536	0	0	7,780	0
Special Appraisal	0	0	0	0	0	0	0	0	0
GIS	0	0	0	0	0	0	0	0	0
Road Clearing	0	0	0	0	0	0	0	0	0
Weed Commission	5,492	0	0	237	773	0	0	4,483	0
Grants - Dept 84	0	0	0	0	0	0	0	0	0
All Other	219,344	12,915	0	3,678	137,126	50,586	0	15,039	0
Subtotal	\$1,199,219	\$124,123	\$0	\$24,668	\$298,112	\$231,568	\$0	\$459,631	\$61,117
Direct Billed	10,281	0	0	0	0	10,281	0	0	0
Unallocated Costs	898,195	0	0	10,336	120,471	130,071	0	253,720	383,597
Total	\$2,107,694	\$124,123	\$0	\$35,004	\$418,582	\$371,920	\$0	\$713,351	\$444,714

**COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA - FY 2021**

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	\$48,301			\$48,301		\$48,301
Elections	\$12,776			\$12,776		\$12,776
Treasurer	\$56,848			\$56,848		\$56,848
Sheriff	\$221,934			\$221,934		\$221,934
Recorder	\$33,310			\$33,310		\$33,310
Assessor	\$26,498			\$26,498		\$26,498
Secondary Roads	\$196,165			\$196,165		\$196,165
Veterans Affairs	\$9,182			\$9,182		\$9,182
Conservation	\$65,277			\$65,277		\$65,277
Health Board	\$1,844			\$1,844		\$1,844
Genl Welfare Svcs	\$3,875			\$3,875		\$3,875
Medical Examiner	\$2,896			\$2,896		\$2,896
District Court	\$178,315			\$178,315		\$178,315
Round Barn	\$364			\$364		\$364
Social Services	\$64,161	\$62,131	\$2,030	\$66,190		\$66,190
Case Management	8,680			8,680		8,680
Mental Health	\$13,867			\$13,867		\$13,867
Chemical Dependency	\$145			\$145		\$145
Contract Law Enforce	\$823			\$823		\$823
Land Use & Bldg	\$710			\$710		\$710
E 911	\$7,590			\$7,590		\$7,590
Emergency Mgmt	\$11,579			\$11,579		\$11,579
Special Appraisal						
GIS						
Road Clearing						
Weed Commission	\$5,492			\$5,492		\$5,492
Grants - Dept 84						
All Other	\$219,344			\$219,344		\$219,344

COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA - FY 2021

RECONCILIATION OF TOTAL COSTS

	COST PLAN SCHEDULE REFERENCE	TOTAL COST PER FINANCIALS	TOTAL COST ADJUSTMENT ADDITIONS	LESS UNALLOWABLE & EXCLUSIONS	TOTAL COSTS
BUILDING DEPRECIATION	1.2	\$0	\$142,379	\$0	\$142,379
EQUIPMENT DEPRECIATION	2.2	0	32,614	0	\$32,614
OTHER POLICY & ADMINISTRATION	3.2	36,095	4,125	0	\$40,220
INSURANCE	4.2	454,213	0	0	\$454,213
GENERAL SERVICES	5.2	373,936	0	(734)	\$373,202
DATA PROCESSING / IT	6.2	463,623	0	(46,421)	\$417,203
COUNTY AUDITOR	7.2	247,792	0	0	\$247,792
COUNTY ATTORNEY	8.2	400,073	0	0	\$400,073
TOTAL COST FROM FINANCIALS		<u>\$1,975,732</u>	<u>\$179,118</u>	<u>(\$47,155)</u>	<u>\$2,107,694</u>
TOTAL COST FROM EXHIBIT A					<u>\$2,107,694</u>
DIFFERENCE					<u>\$0</u>

**COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA - FY 2021
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>
BUILDING DEPRECIATION	1.4.1	Courthouse	Usable Square Feet of Space	Building Floor Plans	Crthouse
EQUIPMENT DEPRECIATION	2.4.1	Equipment Depreciation	Central Svc Dept Depr Expenses	Depreciation Schedules	Eqpt Depr
OTHER POLICY & ADMINISTRATION	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
INSURANCE	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	
GENERAL SERVICES	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	
DATA PROCESSING / IT	6.4.1	Data Processing / IT	Direct Allocation to County Auditor	Direct Allocation	DP / IT
					Other Locatns
COUNTY AUDITOR	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
COUNTY ATTORNEY	8.4.1	Social Services	Direct Allocation to Social Services	Direct Allocation	Social Svcs
					Genl Govt

**COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA – FY 2021**

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 2021 BUILDING DEPRECIATION										
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS										
			Line Item		Genl					
			Exp Codes	Total	Admin	Crthouse				
Salaries & Wages				\$0	\$0	\$0				
Employee Benefits				\$0	\$0	\$0				
Other Expense Items:										
Total Departmental Expenditures				\$0	\$0	\$0				
Cost Adjustments:										
Deductions / Exclusions (D & E Codes)										
<i>Specify Other Adjustments:</i>										
Building Depreciation			V	142,379		142,379				
Functional Costs Before Additions				\$142,379	\$0	\$142,379				

COST ADVISORY SERVICES, INC.				
HARDIN COUNTY, IOWA - FY 2021				
BUILDING DEPRECIATION				
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS				
	Alloc.		Genl.	
	Codes	Total	Admin	Crthouse
Costs Before Additions (From Sch. 1.3.1)		\$142,379	\$0	\$142,379
% of Functional Costs Excl. GA		100.00%		100.00%
Reallocate General Admin			0	0
Adjusted Functional Costs		\$142,379	\$0	\$142,379
% of Total Costs Excl. GA		100.00%		100.00%
First Additions:				
Total First Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 1st Additions		0		
Reallocate 1st Incoming AO		0		0
Total for 1st Allocation		\$142,379		\$142,379
Second Additions:				
Total Second Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 2nd Additions		0		
Reallocate 2nd Incoming AO		0		0
Total for 2nd Allocation		0		0
Total Costs		\$142,379		\$142,379

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
BUILDING DEPRECIATION									
DETAIL ALLOCATION OF:				Crthouse					
	First Allocation					Second Allocation			Total
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%	1,289		1,289	90	0.9051%		1,289
County Auditor	1,185	11.9167%	16,967		16,967	1,185	11.9167%		16,967
County Attorney									
Supervisors	828	8.3266%	11,855		11,855	828	8.3266%		11,855
Elections									
Treasurer	953	9.5837%	13,645		13,645	953	9.5837%		13,645
Sheriff									
Clerk of Court									
Recorder	662	6.6573%	9,479		9,479	662	6.6573%		9,479
Assessor	468	4.7064%	6,701		6,701	468	4.7064%		6,701
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court	4,856	48.8335%	69,528		69,528	4,856	48.8335%		69,528
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%	12,915		12,915	902	9.0708%		12,915
Total	9,944	100.0000%	142,379		142,379	9,944	100.0000%		142,379
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
BUILDING DEPRECIATION									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Crthouse							
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services									
Data Processing / IT	1,289	1,289							
County Auditor	16,967	16,967							
County Attorney									
Supervisors	11,855	11,855							
Elections									
Treasurer	13,645	13,645							
Sheriff									
Clerk of Court									
Recorder	9,479	9,479							
Assessor	6,701	6,701							
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court	69,528	69,528							
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	12,915	12,915							
Subtotals	142,379	142,379							
Direct Billed									
Total	142,379	142,379							

**COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA – FY 2021
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.

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

COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2021						
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:						
Total Departmental Expenditures		\$0	\$0	\$0		
Cost Adjustments:						
Deductions / Exclusions (D & E Codes)						
<i>Specify Other Adjustments:</i>						
Equipment Depreciation	V	32,614		32,614		
Functional Costs Before Additions		\$32,614	\$0	\$32,614		

COST ADVISORY SERVICES, INC.				
HARDIN COUNTY, IOWA - FY 2021				
EQUIPMENT DEPRECIATION				
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS				
	Alloc.		Genl.	
	Codes	Total	Admin	Egpt Depr
Costs Before Additions (From Sch. 2.3.1)		\$32,614	\$0	\$32,614
% of Functional Costs Excl. GA		100.00%		100.00%
Reallocate General Admin			0	0
Adjusted Functional Costs		\$32,614	\$0	\$32,614
% of Total Costs Excl. GA		100.00%		100.00%
First Additions:				
Total First Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 1st Additions		0		
Reallocate 1st Incoming AO		0		0
Total for 1st Allocation		\$32,614		\$32,614
Second Additions:				
Total Second Additions		\$0		
Re-alloc. Spec. Functions:				
Total Specific Functions		0		0
All Other 2nd Additions		0		
Reallocate 2nd Incoming AO		0		0
Total for 2nd Allocation		0		0
Total Costs		\$32,614		\$32,614

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
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	8,967	27.4941%	8,967		8,967	8,967	27.4941%		8,967
Data Processing / IT	23,647	72.5059%	23,647		23,647	23,647	72.5059%		23,647
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									
Total	32,614	100.0000%	32,614		32,614	32,614	100.0000%		32,614
Allocation Base:	Central Svc Dept Depr Expenses								
Source:	Depreciation Schedules								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
EQUIPMENT DEPRECIATION									
DEPARTMENTAL ALLOCATION SUMMARY									
	Total								
User Department	Allocations	Eqpt Depr							
Building Depreciation									
Equipment Depreciation									
Other Policy & Admin									
Insurance									
General Services	8,967	8,967							
Data Processing / IT	23,647	23,647							
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	32,614	32,614							
Direct Billed									
Total	32,614	32,614							

**COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA – FY 2021
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 2021.	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 2021									
OTHER POLICY & ADMINISTRATION									
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS									
			Line Item		Genl				
			Exp Codes	Total	Admin	Audit Fee	Cost Plan	All Other	
Salaries & Wages									
% of Total S&W				0.00%					
% of S&W Excl. GA				0.00%					
Employee Benefits									
Other Expense Items:									
Employee Ins.-Co.Contrib.			V	2,200				2,200	
Planning Serv-Reg Council			V	2,071				2,071	
Acct.-Audit.-Cler.Serv.			V	25,850		25,850			
Dues & Memberships			V	5,900				5,900	
Apiary Inspections			V	73				73	
Total Departmental Expenditures				\$36,095	\$0	\$25,850	\$0	\$10,245	
Cost Adjustments:									
Deductions / Exclusions (D & E Codes)									
Specify Other Adjustments:									
Cost Plan Fee			V	4,125			4,125		
Functional Costs Before Additions				\$40,220	\$0	\$25,850	\$4,125	\$10,245	

COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2021						
OTHER POLICY & ADMINISTRATION						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc. Codes	Total	Genl. Admin	Audit Fee	Cost Plan	All Other
Costs Before Additions (From Sch. 3.3.1)		\$40,220	\$0	\$25,850	\$4,125	\$10,245
% of S&W Excl. GA (From Sch. 3.3.1)		0.00%				
% of Functional Costs Excl. GA		100.00%		64.27%	10.26%	25.47%
Reallocate General Admin	S		0	0	0	0
Adjusted Functional Costs		\$40,220	\$0	\$25,850	\$4,125	\$10,245
% of Total Costs Excl. GA		100.00%		64.27%	10.26%	25.47%
First Additions:						
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
Total for 1st Allocation		\$40,220		\$25,850	\$4,125	\$10,245
Second Additions:						
Total Second Additions		\$358				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 2nd Additions		358				
Reallocate 2nd Incoming AO	F	(358)		230	37	91
Total for 2nd Allocation		358		230	37	91
Total Costs		\$40,578		\$26,080	\$4,162	\$10,336

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
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	36,095	0.1961%	51		51				51
Insurance	454,213	2.4681%	638		638	454,213	2.4729%	\$6	644
General Services	373,936	2.0319%	525		525	373,936	2.0359%	5	530
Data Processing / IT	463,623	2.5192%	651		651	463,623	2.5242%	6	657
County Auditor	247,792	1.3464%	348		348	247,792	1.3491%	3	351
County Attorney	400,073	2.1739%	562		562	400,073	2.1782%	5	567
Supervisors	380,956	2.0700%	535		535	380,956	2.0741%	5	540
Elections	182,415	0.9912%	256		256	182,415	0.9931%	2	259
Treasurer	462,600	2.5136%	650		650	462,600	2.5186%	6	656
Sheriff	3,762,299	20.4433%	5,285		5,285	3,762,299	20.4835%	47	5,332
Clerk of Court									
Recorder	191,143	1.0386%	268		268	191,143	1.0407%	2	271
Assessor	258,420	1.4042%	363		363	258,420	1.4069%	3	366
Secondary Roads	6,132,345	33.3215%	8,614		8,614	6,132,345	33.3870%	77	8,691
Veterans Affairs	76,102	0.4135%	107		107	76,102	0.4143%	1	108
Conservation	845,838	4.5961%	1,188		1,188	845,838	4.6051%	11	1,199
Health Board	189,107	1.0276%	266		266	189,107	1.0296%	2	268
Genl Welfare Svcs	43,519	0.2365%	61		61	43,519	0.2369%	1	62
Medical Examiner	60,857	0.3307%	85		85	60,857	0.3313%	1	86
District Court	25,197	0.1369%	35		35	25,197	0.1372%	0	36
Round Barn									
Social Services	4,878	0.0265%	7		7	4,878	0.0266%	0	7
Friendship Club									
Case Management									
Mental Health	267,526	1.4537%	376		376	267,526	1.4565%	3	379
Chemical Dependency	880	0.0048%	1		1	880	0.0048%	0	1
Sanitation	95,750	0.5203%	134		134	95,750	0.5213%	1	136
Contract Law Enforce	110,000	0.5977%	155		155	110,000	0.5989%	1	156
Land Use & Bldg	1,797	0.0098%	3		3	1,797	0.0098%	0	3
E 911	258,972	1.4072%	364		364	258,972	1.4100%	3	367
Emergency Mgmt	184,873	1.0046%	260		260	184,873	1.0065%	2	262
Economic Development	129,659	0.7045%	182		182	129,659	0.7059%	2	184
Special Appraisal									
GIS									
Road Clearing									
Weed Commission	167,204	0.9085%	235		235	167,204	0.9103%	2	237
Grants - Dept 84									
All Other	2,595,485	14.1032%	3,646		3,646	2,595,485	14.1309%	33	3,678
Total	18,403,555	100.0000%	\$25,850		\$25,850	18,367,460	100.0000%	\$230	\$26,080
Allocation Base:	Total Departmental Expenditures								
Source:	Expense Summary by Department								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
OTHER POLICY & ADMINISTRATION									
DETAIL ALLOCATION OF:									
<u>Cost Plan</u>									
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	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%	12	1,387
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%	12	1,387
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	18	100.0000%	\$4,125		\$4,125	18	100.0000%	\$37	\$4,162
Allocation Base:	Hours Expended by Consultants								
Source:	Summary of Consultant Time								

COST ADVISORY SERVICES, INC.			
HARDIN COUNTY, IOWA - FY 2021			
OTHER POLICY & ADMINISTRATION			
DEPARTMENTAL ALLOCATION SUMMARY			
	Total		
User Department	Allocations	Audit Fee	Cost Plan
Building Depreciation			
Equipment Depreciation			
Other Policy & Admin	51	51	
Insurance	1,106	644	462
General Services	761	530	231
Data Processing / IT	888	657	231
County Auditor	1,738	351	1,387
County Attorney	1,029	567	462
Supervisors	540	540	
Elections	259	259	
Treasurer	656	656	
Sheriff	5,332	5,332	
Clerk of Court			
Recorder	271	271	
Assessor	366	366	
Secondary Roads	8,691	8,691	
Veterans Affairs	108	108	
Conservation	1,199	1,199	
Health Board	268	268	
Genl Welfare Svcs	62	62	
Medical Examiner	86	86	
District Court	36	36	
Round Barn			
Social Services	1,394	7	1,387
Friendship Club			
Case Management			
Mental Health	379	379	
Chemical Dependency	1	1	
Sanitation	136	136	
Contract Law Enforce	156	156	
Land Use & Bldg	3	3	
E 911	367	367	
Emergency Mgmt	262	262	
Economic Development	184	184	
Special Appraisal			
GIS			
Road Clearing			
Weed Commission	237	237	
Grants - Dept 84			
All Other	3,678	3,678	
Subtotals	30,242	26,080	4,162
Direct Billed			
Total	\$30,242	\$26,080	\$4,162

**COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA – FY 2021
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:

Item	Description	Allocation Basis
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 2021												
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	
Costs Before Additions (From Sch. 4.3.1)		\$454,213	\$0	\$55,265	\$140,720	\$81,466	\$20,927	\$33,426	\$2,373	\$424	\$119,612	
% of S&W Excl. GA (From Sch. 4.3.1)		0.00%										
% of Functional Costs Excl. GA		100.00%		12.17%	30.98%	17.94%	4.61%	7.36%	0.52%	0.09%	26.33%	
Reallocate General Admin	S		0	0	0	0	0	0	0	0	0	
Adjusted Functional Costs		\$454,213	\$0	\$55,265	\$140,720	\$81,466	\$20,927	\$33,426	\$2,373	\$424	\$119,612	
% of Total Costs Excl. GA		100.00%		12.17%	30.98%	17.94%	4.61%	7.36%	0.52%	0.09%	26.33%	
First Additions:												
Total First Additions		\$1,096										
Re-alloc. Spec. Functions:												
Total Specific Functions		0		0	0	0	0	0	0	0	0	
All Other 1st Additions		1,096										
Reallocate 1st Incoming AO	F	(1,096)		133	340	197	51	81	6	1	289	
Total for 1st Allocation		\$455,309		\$55,398	\$141,060	\$81,663	\$20,977	\$33,507	\$2,379	\$425	\$119,901	
Second Additions:												
Total Second Additions		\$2,164										
Re-alloc. Spec. Functions:												
Total Specific Functions		0		0	0	0	0	0	0	0	0	
All Other 2nd Additions		2,164										
Reallocate 2nd Incoming AO	F	(2,164)		263	670	388	100	159	11	2	570	
Total for 2nd Allocation		2,164		263	670	388	100	159	11	2	570	
Total Costs		\$457,473		\$55,662	\$141,730	\$82,051	\$21,077	\$33,666	\$2,390	\$427	\$120,471	

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
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	36,095	0.2275%	126		126				126
Insurance	454,213	2.8632%	1,586		1,586				1,586
General Services	373,936	2.3572%	1,306		1,306	373,936	2.4324%	6	1,312
Data Processing / IT	463,623	2.9225%	1,619		1,619	463,623	3.0158%	8	1,627
County Auditor	247,792	1.5620%	865		865	247,792	1.6118%	4	870
County Attorney	400,073	2.5219%	1,397		1,397	400,073	2.6024%	7	1,404
Supervisors	380,956	2.4014%	1,330		1,330	380,956	2.4780%	7	1,337
Elections	182,415	1.1499%	637		637	182,415	1.1866%	3	640
Treasurer	462,600	2.9161%	1,615		1,615	462,600	3.0091%	8	1,623
Sheriff	3,762,299	23.7165%	13,139		13,139	3,762,299	24.4729%	64	13,203
Clerk of Court									
Recorder	191,143	1.2049%	668		668	191,143	1.2433%	3	671
Assessor	258,420	1.6290%	902		902	258,420	1.6810%	4	907
Secondary Roads	6,132,345	38.6566%	21,415		21,415	6,132,345	39.8894%	105	21,520
Veterans Affairs	76,102	0.4797%	266		266	76,102	0.4950%	1	267
Conservation	845,838	5.3319%	2,954		2,954	845,838	5.5020%	14	2,968
Health Board	189,107	1.1921%	660		660	189,107	1.2301%	3	664
Genl Welfare Svcs	43,519	0.2743%	152		152	43,519	0.2831%	1	153
Medical Examiner	60,857	0.3836%	213		213	60,857	0.3959%	1	214
District Court	25,197	0.1588%	88		88	25,197	0.1639%	0	88
Round Barn									
Social Services	4,878	0.0308%	17		17	4,878	0.0317%	0	17
Friendship Club									
Case Management									
Mental Health	267,526	1.6864%	934		934	267,526	1.7402%	5	939
Chemical Dependency	880	0.0055%	3		3	880	0.0057%	0	3
Sanitation	95,750	0.6036%	334		334	95,750	0.6228%	2	336
Contract Law Enforce	110,000	0.6934%	384		384	110,000	0.7155%	2	386
Land Use & Bldg	1,797	0.0113%	6		6	1,797	0.0117%	0	6
E 911	258,972	1.6325%	904		904	258,972	1.6846%	4	909
Emergency Mgmt	184,873	1.1654%	646		646	184,873	1.2026%	3	649
Economic Development	85,850	0.5412%	300		300	85,850	0.5584%	1	301
Special Appraisal									
GIS									
Road Clearing									
Weed Commission	167,204	1.0540%	584		584	167,204	1.0876%	3	587
Grants - Dept 84									
All Other	99,402	0.6266%	347		347	99,402	0.6466%	2	349
Total	15,863,662	100.0000%	\$55,398		\$55,398	15,373,355	100.0000%	\$263	\$55,662
Allocation Base:	Total Adjusted Deptl. Expenditures								
Source:	Expense Summary by Dept.								

COST ADVISORY SERVICES, INC.										
HARDIN COUNTY, IOWA - FY 2021										
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										
General Services	3,949	2.8063%	3,959		3,959	3,949	2.8063%	19	3,977	
Data Processing / IT	234	0.1666%	235		235	234	0.1666%	1	236	
County Auditor	295	0.2097%	296		296	295	0.2097%	1	297	
County Attorney	574	0.4082%	576		576	574	0.4082%	3	578	
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	135,667	96.4093%	135,995		135,995	135,667	96.4093%	646	136,641	
Total	140,720	100.0000%	\$141,060		\$141,060	140,720	100.0000%	\$670	\$141,730	
Allocation Base:	Computed Deptl. Premiums									
Source:	Expense Summary & Job Classif Rates									

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
INSURANCE									
DETAIL ALLOCATION OF:									
				Property					
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	24,328	29.8646%	24,388		24,388	24,328	29.8646%	116	24,504
Data Processing / IT									
County Auditor									
County Attorney									
Supervisors									
Elections									
Treasurer									
Sheriff	30,154	37.0165%	30,229		30,229	30,154	37.0165%	144	30,372
Clerk of Court									
Recorder									
Assessor									
Secondary Roads	8,407	10.3203%	8,428		8,428	8,407	10.3203%	40	8,468
Veterans Affairs									
Conservation	15,410	18.9170%	15,448		15,448	15,410	18.9170%	73	15,522
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court									
Round Barn	361	0.4432%	362		362	361	0.4432%	2	364
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%	2,687		2,687	2,680	3.2899%	13	2,699
Economic Development									
Special Appraisal									
GIS									
Road Clearing									
Weed Commission									
Grants - Dept 84									
All Other	121	0.1485%	121		121	121	0.1485%	1	122
Total	81,461	100.0000%	\$81,663		\$81,663	81,461	100.0000%	\$388	\$82,051
Allocation Base:	Actual Premiums by Location/Dept.								
Source:	Property Schedule								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
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	1.92	1.4993%	314		314	1.92	1.4993%	1	316
Data Processing / IT	2.00	1.5592%	327		327	2.00	1.5592%	2	329
County Auditor	3.81	2.9685%	623		623	3.81	2.9685%	3	626
County Attorney	5.00	3.8981%	818		818	5.00	3.8981%	4	822
Supervisors	3.00	2.3388%	491		491	3.00	2.3388%	2	493
Elections	2.19	1.7091%	359		359	2.19	1.7091%	2	360
Treasurer	6.92	5.3973%	1,132		1,132	6.92	5.3973%	5	1,138
Sheriff	43.92	34.2429%	7,183		7,183	43.92	34.2429%	34	7,217
Clerk of Court									
Recorder	3.00	2.3388%	491		491	3.00	2.3388%	2	493
Assessor	2.54	1.9790%	415		415	2.54	1.9790%	2	417
Secondary Roads	35.27	27.4963%	5,768		5,768	35.27	27.4963%	27	5,795
Veterans Affairs	1.00	0.7796%	164		164	1.00	0.7796%	1	164
Conservation	8.62	6.7166%	1,409		1,409	8.62	6.7166%	7	1,416
Health Board									
Genl Welfare Svcs	1.00	0.7796%	164		164	1.00	0.7796%	1	164
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club									
Case Management									
Mental Health	4.00	3.1184%	654		654	4.00	3.1184%	3	657
Chemical Dependency									
Sanitation	1.00	0.7796%	164		164	1.00	0.7796%	1	164
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt	1.00	0.7796%	164		164	1.00	0.7796%	1	164
Economic Development	1.00	0.7796%	164		164	1.00	0.7796%	1	164
Special Appraisal									
GIS									
Road Clearing									
Weed Commission	1.00	0.7796%	164		164	1.00	0.7796%	1	164
Grants - Dept 84									
All Other	0.08	0.0600%	13		13	0.08	0.0600%	0	13
Total	128.27	100.0000%	\$20,977		\$20,977	128.27	100.0000%	\$100	\$21,077
Allocation Base:	Aver. No. of Employees in Depts.								
Source:	Individual Earnings Summary								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
INSURANCE									
DETAIL ALLOCATION OF:				Law Enf 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									
Insurance									
General Services									
Data Processing / IT									
County Auditor									
County Attorney									
Supervisors									
Elections									
Treasurer									
Sheriff	100	100.0000%	33,507		33,507	100	100.0000%	159	33,666
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%	\$33,507		\$33,507	100	100.0000%	\$159	\$33,666
Allocation Base:	Direct Allocation to County Sheriff								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
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	1.92	1.4993%	36		36	1.92	1.4993%	0	36
Data Processing / IT	2.00	1.5592%	37		37	2.00	1.5592%	0	37
County Auditor	3.81	2.9685%	71		71	3.81	2.9685%	0	71
County Attorney	5.00	3.8981%	93		93	5.00	3.8981%	0	93
Supervisors	3.00	2.3388%	56		56	3.00	2.3388%	0	56
Elections	2.19	1.7091%	41		41	2.19	1.7091%	0	41
Treasurer	6.92	5.3973%	128		128	6.92	5.3973%	1	129
Sheriff	43.92	34.2429%	815		815	43.92	34.2429%	4	819
Clerk of Court									
Recorder	3.00	2.3388%	56		56	3.00	2.3388%	0	56
Assessor	2.54	1.9790%	47		47	2.54	1.9790%	0	47
Secondary Roads	35.27	27.4963%	654		654	35.27	27.4963%	3	657
Veterans Affairs	1.00	0.7796%	19		19	1.00	0.7796%	0	19
Conservation	8.62	6.7166%	160		160	8.62	6.7166%	1	161
Health Board									
Genl Welfare Svcs	1.00	0.7796%	19		19	1.00	0.7796%	0	19
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club									
Case Management									
Mental Health	4.00	3.1184%	74		74	4.00	3.1184%	0	75
Chemical Dependency									
Sanitation	1.00	0.7796%	19		19	1.00	0.7796%	0	19
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt	1.00	0.7796%	19		19	1.00	0.7796%	0	19
Economic Development	1.00	0.7796%	19		19	1.00	0.7796%	0	19
Special Appraisal									
GIS									
Road Clearing									
Weed Commission	1.00	0.7796%	19		19	1.00	0.7796%	0	19
Grants - Dept 84									
All Other	0.08	0.0600%	1		1	0.08	0.0600%	0	1
Total	128.27	100.0000%	\$2,379		\$2,379	128.27	100.0000%	\$11	\$2,390
Allocation Base:	Aver. No. of Employees in Depts.								
Source:	Individual Earnings Summary								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
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									
General Services	110,000	1.7383%	7		7	110,000	1.7383%	0	7
Data Processing / IT	111,604	1.7636%	7		7	111,604	1.7636%	0	8
County Auditor	140,511	2.2204%	9		9	140,511	2.2204%	0	9
County Attorney	273,506	4.3221%	18		18	273,506	4.3221%	0	18
Supervisors	113,249	1.7896%	8		8	113,249	1.7896%	0	8
Elections	84,152	1.3298%	6		6	84,152	1.3298%	0	6
Treasurer	315,424	4.9845%	21		21	315,424	4.9845%	0	21
Sheriff	1,930,421	30.5053%	130		130	1,930,421	30.5053%	1	130
Clerk of Court									
Recorder	125,447	1.9824%	8		8	125,447	1.9824%	0	8
Assessor	153,669	2.4283%	10		10	153,669	2.4283%	0	10
Secondary Roads	2,125,267	33.5843%	143		143	2,125,267	33.5843%	1	143
Veterans Affairs	30,902	0.4883%	2		2	30,902	0.4883%	0	2
Conservation	372,441	5.8855%	25		25	372,441	5.8855%	0	25
Health Board									
Genl Welfare Svcs	6,747	0.1066%	0		0	6,747	0.1066%	0	0
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club									
Case Management									
Mental Health	201,330	3.1815%	14		14	201,330	3.1815%	0	14
Chemical Dependency									
Sanitation	49,404	0.7807%	3		3	49,404	0.7807%	0	3
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt	77,826	1.2298%	5		5	77,826	1.2298%	0	5
Economic Development	60,265	0.9523%	4		4	60,265	0.9523%	0	4
Special Appraisal									
GIS									
Road Clearing									
Weed Commission	45,369	0.7169%	3		3	45,369	0.7169%	0	3
Grants - Dept 84									
All Other	616	0.0097%	0		0	616	0.0097%	0	0
Total	6,328,152	100.0000%	\$425		\$425	6,328,152	100.0000%	\$2	\$427
Allocation Base:	Departmental Salaries & Wages								
Source:	Expense Summary by Dept.								

COST ADVISORY SERVICES, INC.								
HARDIN COUNTY, IOWA - FY 2021								
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	126	126						
Insurance	1,586	1,586						
General Services	30,153	1,312	3,977	24,504	316		36	7
Data Processing / IT	2,236	1,627	236		329		37	8
County Auditor	1,873	870	297		626		71	9
County Attorney	2,916	1,404	578		822		93	18
Supervisors	1,893	1,337			493		56	8
Elections	1,047	640			360		41	6
Treasurer	2,911	1,623			1,138		129	21
Sheriff	85,407	13,203		30,372	7,217	33,666	819	130
Clerk of Court								
Recorder	1,228	671			493		56	8
Assessor	1,382	907			417		47	10
Secondary Roads	36,584	21,520		8,468	5,795		657	143
Veterans Affairs	452	267			164		19	2
Conservation	20,091	2,968		15,522	1,416		161	25
Health Board	664	664						
Genl Welfare Svcs	336	153			164		19	0
Medical Examiner	214	214						
District Court	88	88						
Round Barn	364			364				
Social Services	17	17						
Friendship Club								
Case Management								
Mental Health	1,684	939			657		75	14
Chemical Dependency	3	3						
Sanitation	522	336			164		19	3
Contract Law Enforce	386	386						
Land Use & Bldg	6	6						
E 911	909	909						
Emergency Mgmt	3,536	649		2,699	164		19	5
Economic Development	488	301			164		19	4
Special Appraisal								
GIS								
Road Clearing								
Weed Commission	773	587			164		19	3
Grants - Dept 84								
All Other	137,126	349	136,641	122	13		1	0
Subtotals	337,002	55,662	141,730	82,051	21,077	33,666	2,390	427
Direct Billed								
Total	\$337,002	\$55,662	\$141,730	\$82,051	\$21,077	\$33,666	\$2,390	\$427

**COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA – FY 2021
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:

Item	Description	Allocation Basis
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 2021							
GENERAL SERVICES							
COSTS TO BE ALLOCATED							
				First	Second		
				Allocation	Allocation	Sub-total	Total
Expenditures per Financial Statement:				\$373,936			\$373,936
Deductions:							
		Misc. Expense-Breakroom		(\$734)			
		Total Deductions		(\$734)			(\$734)
Allocated Additions:							
		Building Depreciation		0	0	\$0	
		Equipment Depreciation		8,967	0	8,967	
		Other Policy & Admin		754	7	761	
		Insurance		30,010	143	30,153	
		General Services			0	0	
		Data Processing / IT			0	0	
		County Auditor			11,955	11,955	
		County Attorney			0	0	
		Total Allocated Additions		\$39,731	\$12,104	\$51,836	\$51,836
Departmental Cost Adjustments:							
		Total Cost Adjustments		\$0			\$0
Total Adjusted Expenditures				\$412,933	\$12,104		\$425,038

COST ADVISORY SERVICES, INC.											
HARDIN COUNTY, IOWA - FY 2021											
GENERAL SERVICES											
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS											
	Line Item		Genl								
	Exp Codes	Total	Admin	Crthouse	Co Ofc Bldg	Postage	Telephone	Ofc Supplies	Misc Exp	Law Enf Ctr	
Salaries & Wages	V	\$110,000		\$73,700	\$27,500	\$0	\$0	\$0	\$0	\$8,800	
% of Total S&W		100.00%	0.00%	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	\$45,960		30,793	11,490	0	0	0	0	3,677	
Other Expense Items:											
Parts	V	3,994		3,994							
County Car Expenses	V	48		48							
Office Supplies	V	4,817						4,817			
Photocopy & Dup. Serv.	V	34,429							34,429		
Postage & Mailing	V	44,898				44,898					
Employee Mileage & Subs.	V	440		440							
Telephone Service	V	24,118					24,118				
Electric Light & Power	V	63,762		41,638	22,124						
Water & Sewer	V	2,973		2,179	794						
Buildings-Repair & Maint.	V	2,201			2,201						
Buildings-Repair & Maint-General Repair	V	11,473		11,473							
Buildings-Repair & Maint-Other County O	V	6,941		6,941							
Fixed Plant Equipment	V	12,940		9,714	3,226						
Boiler Maintenance	V	262		262							
Landscaping	V	2,914		2,914							
Sanitation Disp.Serv.	V	1,032			1,032						
Misc. Expense-Breakroom	D	734	734								
Total Departmental Expenditures											
		\$373,936	\$734	\$184,096	\$68,367	\$44,898	\$24,118	\$4,817	\$34,429	\$12,477	
Cost Adjustments:											
Deductions / Exclusions (D & E Codes)											
		(734)	(734)								
Specify Other Adjustments:											
Functional Costs Before Additions											
		\$373,202	\$0	\$184,096	\$68,367	\$44,898	\$24,118	\$4,817	\$34,429	\$12,477	

COST ADVISORY SERVICES, INC.											
HARDIN COUNTY, IOWA - FY 2021											
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	
Costs Before Additions (From Sch. 5.3.1)		\$373,202	\$0	\$184,096	\$68,367	\$44,898	\$24,118	\$4,817	\$34,429	\$12,477	
% 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%		49.33%	18.32%	12.03%	6.46%	1.29%	9.23%	3.34%	
Reallocate General Admin	S		0	0	0	0	0	0	0	0	
Adjusted Functional Costs		\$373,202	\$0	\$184,096	\$68,367	\$44,898	\$24,118	\$4,817	\$34,429	\$12,477	
% of Total Costs Excl. GA		100.00%		49.33%	18.32%	12.03%	6.46%	1.29%	9.23%	3.34%	
First Additions:											
Total First Additions		\$39,731									
Re-alloc. Spec. Functions:											
Equipment Depreciation	V	8,967		5,797			3,170				
Property	P	24,388		20,116	4,052		221				
Total Specific Functions		33,355		25,913	4,052	0	3,390	0	0	0	
All Other 1st Additions		6,376									
Reallocate 1st Incoming AO	F	(6,376)		3,145	1,168	767	412	82	588	213	
Total for 1st Allocation		\$412,933		\$213,155	\$73,587	\$45,665	\$27,920	\$4,899	\$35,017	\$12,690	
Second Additions:											
Total Second Additions		\$12,104									
Re-alloc. Spec. Functions:											
Property	P	116		96	19		1				
Total Specific Functions		116		96	19	0	1	0	0	0	
All Other 2nd Additions		11,989									
Reallocate 2nd Incoming AO	F	(11,989)		5,914	2,196	1,442	775	155	1,106	401	
Total for 2nd Allocation		12,104		6,009	2,215	1,442	776	155	1,106	401	
Total Costs		\$425,038		\$219,164	\$75,803	\$47,108	\$28,696	\$5,054	\$36,123	\$13,091	

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
GENERAL SERVICES									
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%	1,929		1,929	90	0.9051%	54	1,984
County Auditor	1,185	11.9167%	25,401		25,401	1,185	11.9167%	716	26,117
County Attorney									
Supervisors	828	8.3266%	17,749		17,749	828	8.3266%	500	18,249
Elections									
Treasurer	953	9.5837%	20,428		20,428	953	9.5837%	576	21,004
Sheriff									
Clerk of Court									
Recorder	662	6.6573%	14,190		14,190	662	6.6573%	400	14,590
Assessor	468	4.7064%	10,032		10,032	468	4.7064%	283	10,315
Secondary Roads									
Veterans Affairs									
Conservation									
Health Board									
Genl Welfare Svcs									
Medical Examiner									
District Court	4,856	48.8335%	104,091		104,091	4,856	48.8335%	2,935	107,026
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%	19,335		19,335	902	9.0708%	545	19,880
Total	9,944	100.0000%	\$213,155		\$213,155	9,944	100.0000%	\$6,009	\$219,164
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.

HARDIN COUNTY, IOWA - FY 2021

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%	24,286		24,286	2,300	33.0033%	731	25,017
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%	11,066	(10,281)	785	1,048	15.0380%	333	1,118
Friendship Club									
Case Management	798	11.4507%	8,426		8,426	798	11.4507%	254	8,680
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%	29,809		29,809	2,823	40.5080%	897	30,706
Total	6,969	100.0000%	\$73,587	(\$10,281)	\$63,306	6,969	100.0000%	\$2,215	\$65,521
Allocation Base:	Usable Square Feet of Space								
Source:	Building Floor Plans								

COST ADVISORY SERVICES, INC.			
HARDIN COUNTY, IOWA - FY 2021			
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	1,984	1,984	
County Auditor	26,117	26,117	
County Attorney	25,017		25,017
Supervisors	18,249	18,249	
Elections			
Treasurer	21,004	21,004	
Sheriff			
Clerk of Court			
Recorder	14,590	14,590	
Assessor	10,315	10,315	
Secondary Roads			
Veterans Affairs			
Conservation			
Health Board			
Genl Welfare Svcs			
Medical Examiner			
District Court	107,026	107,026	
Round Barn			
Social Services	1,118		1,118
Friendship Club			
Case Management	8,680		8,680
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	50,586	19,880	30,706
Subtotals	284,686	219,164	65,521
Direct Billed	10,281		10,281
Total	\$294,967	\$219,164	\$75,803

**COST ADVISORY SERVICES, INC.
 HARDIN COUNTY, IOWA – FY 2021
 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:

Item	Description	Allocation Basis
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 2021						
DATA PROCESSING / IT						
COSTS TO BE ALLOCATED						
			First Allocation	Second Allocation	Sub-total	Total
Expenditures per Financial Statement:			\$463,623			\$463,623
Deductions:						
	Major Equipment & Infrastructure		(\$46,400)			
	Office Equip. & Furniture		(\$21)			
	Total Deductions		(\$46,421)			(\$46,421)
Allocated Additions:						
	Building Depreciation		\$1,289	\$0	\$1,289	
	Equipment Depreciation		23,647	0	23,647	
	Other Policy & Admin		880	8	888	
	Insurance		2,226	11	2,236	
	General Services		1,929	54	1,984	
	Data Processing / IT			0	0	
	County Auditor			8,209	8,209	
	County Attorney			0	0	
	Total Allocated Additions		\$29,971	\$8,282	\$38,253	\$38,253
Departmental Cost Adjustments:						
	Total Cost Adjustments		\$0			\$0
Total Adjusted Expenditures			\$447,173	\$8,282		\$455,455

COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2021						
DATA PROCESSING / IT						
COSTS TO BE ALLOCATED BY FUNCTION BEFORE ALLOCATED ADDITIONS						
	Line Item	Genl				
	Exp Codes	Admin	DP / IT	Other Locatns		
Total						
Salaries & Wages	V	\$111,604		\$111,604	\$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	\$47,184		47,184	0	
Other Expense Items:						
Maintenance Agreement	V	164,018		164,018		
Office Supplies	V	1,965		1,965		
It Supplies	V	817		817		
Telephone Service	V	4,125		4,125		
Information Technology-Software & Devel	V	37,195		37,195		
Educational & Training Services	V	(839)		(839)		
Equip. Repair & Maint.	V	830		830		
Computer Equipment	V	50,203		50,203		
Dues & Memberships	V	100		100		
Major Equipment & Infrastructure	D	46,400	46,400			
Office Equip. & Furniture	D	21	21			
Total Departmental Expenditures		\$463,623	\$46,421	\$417,203	\$0	
Cost Adjustments:						
Deductions / Exclusions (D & E Codes)		(46,421)	(46,421)			
Specify Other Adjustments:						
Functional Costs Before Additions		\$417,203	\$0	\$417,203	\$0	

COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2021						
DATA PROCESSING / IT						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc. Codes	Total	Genl. Admin	DP / IT	Other Locatns	
Costs Before Additions (From Sch. 6.3.1)		\$417,203	\$0	\$417,203	\$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	
Adjusted Functional Costs		\$417,203	\$0	\$417,203	\$0	
% of Total Costs Excl. GA		100.00%		100.00%	0.00%	
First Additions:						
Total First Additions		\$29,971				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	
All Other 1st Additions		29,971				
Reallocate 1st Incoming AO	F	(29,971)		29,971	0	
Total for 1st Allocation		\$447,173		\$447,173	\$0	
Second Additions:						
Total Second Additions		\$8,282				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	
All Other 2nd Additions		8,282				
Reallocate 2nd Incoming AO	F	(8,282)		8,282	0	
Total for 2nd Allocation		8,282		8,282	0	
Total Costs		\$455,455		\$455,455	\$0	

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
DATA PROCESSING / IT									
DETAIL ALLOCATION OF:				DP / IT					
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	100	100.0000%	447,173		447,173	100	100.0000%	8,282	455,455
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%	\$447,173		\$447,173	100	100.0000%	\$8,282	\$455,455
Allocation Base:	Direct Allocation to County Auditor								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
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	455,455	455,455							
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	455,455	455,455							
Direct Billed									
Total	\$455,455	\$455,455							

**COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA – FY 2021
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:

Item	Description	Allocation Basis
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 2021 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	\$140,511	\$50,346	\$22,992	\$37,125	\$30,048	
% of Total S&W		100.00%	35.83%	16.36%	26.42%	21.38%	
% of S&W Excl. GA		100.00%		25.50%	41.17%	33.33%	
Employee Benefits	S	\$91,911	32,933	15,040	24,284	19,655	
Other Expense Items:							
Office Supplies	S	1,932	692	316	510	413	
Publications, Notices, Ads	S	4,707	1,686	770	1,244	1,007	
Telephone Service	S	580	208	95	153	124	
Educational & Training Services	S	983	352	161	260	210	
Dues & Memberships	S	279	100	46	74	60	
Miscellaneous-Corrections	S	6,890	2,469	1,127	1,820	1,473	
Total Departmental Expenditures		\$247,792	\$88,786	\$40,547	\$65,469	\$52,990	
Cost Adjustments:							
Deductions / Exclusions (D & E Codes)		0	0				
Specify Other Adjustments:							
Functional Costs Before Additions		\$247,792	\$88,786	\$40,547	\$65,469	\$52,990	

COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2021						
COUNTY AUDITOR						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc. Codes	Total	Genl. Admin	Acctg Svcs	Payroll Svcs	Genl Govt
Costs Before Additions (From Sch. 7.3.1)		\$247,792	\$88,786	\$40,547	\$65,469	\$52,990
% of S&W Excl. GA (From Sch. 7.3.1)		100.00%		25.50%	41.17%	33.33%
% of Functional Costs Excl. GA		100.00%		25.50%	41.17%	33.33%
Reallocate General Admin	S		(88,786)	22,641	36,557	29,588
Adjusted Functional Costs		\$247,792	\$0	\$63,187	\$102,026	\$82,578
% of Total Costs Excl. GA		100.00%		25.50%	41.17%	33.33%
First Additions:						
Total First Additions		\$493,128				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 1st Additions		493,128				
Reallocate 1st Incoming AO	F	(493,128)		125,749	203,042	164,338
Total for 1st Allocation		\$740,920		\$188,936	\$305,068	\$246,916
Second Additions:						
Total Second Additions		\$20,418				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	0
All Other 2nd Additions		20,418				
Reallocate 2nd Incoming AO	F	(20,418)		5,207	8,407	6,804
Total for 2nd Allocation		20,418		5,207	8,407	6,804
Total Costs		\$761,338		\$194,143	\$313,475	\$253,720

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
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	8	0.0962%	182		182				182
Insurance	25	0.3005%	568		568				568
General Services	325	3.9067%	7,381		7,381				7,381
Data Processing / IT	152	1.8271%	3,452		3,452				3,452
County Auditor	103	1.2381%	2,339		2,339				2,339
County Attorney	147	1.7670%	3,339		3,339	147	1.9076%	99	3,438
Supervisors	360	4.3274%	8,176		8,176	360	4.6717%	243	8,419
Elections	261	3.1374%	5,928		5,928	261	3.3870%	176	6,104
Treasurer	72	0.8655%	1,635		1,635	72	0.9343%	49	1,684
Sheriff	1,012	12.1649%	22,984		22,984	1,012	13.1326%	684	23,668
Clerk of Court									
Recorder	17	0.2044%	386		386	17	0.2206%	11	398
Assessor	65	0.7813%	1,476		1,476	65	0.8435%	44	1,520
Secondary Roads	2,760	33.1771%	62,684		62,684	2,760	35.8162%	1,865	64,548
Veterans Affairs	264	3.1735%	5,996		5,996	264	3.4259%	178	6,174
Conservation	979	11.7682%	22,234		22,234	979	12.7044%	661	22,896
Health Board	39	0.4688%	886		886	39	0.5061%	26	912
Genl Welfare Svcs	44	0.5289%	999		999	44	0.5710%	30	1,029
Medical Examiner	111	1.3343%	2,521		2,521	111	1.4404%	75	2,596
District Court	70	0.8414%	1,590		1,590	70	0.9084%	47	1,637
Round Barn									
Social Services	22	0.2645%	500		500	22	0.2855%	15	515
Friendship Club									
Case Management									
Mental Health	86	1.0338%	1,953		1,953	86	1.1160%	58	2,011
Chemical Dependency	6	0.0721%	136		136	6	0.0779%	4	140
Sanitation	60	0.7212%	1,363		1,363	60	0.7786%	41	1,403
Contract Law Enforce	12	0.1442%	273		273	12	0.1557%	8	281
Land Use & Bldg	30	0.3606%	681		681	30	0.3893%	20	702
E 911	270	3.2456%	6,132		6,132	270	3.5038%	182	6,315
Emergency Mgmt	228	2.7407%	5,178		5,178	228	2.9587%	154	5,332
Economic Development	69	0.8294%	1,567		1,567	69	0.8954%	47	1,614
Special Appraisal									
GIS									
Road Clearing									
Weed Commission	87	1.0458%	1,976		1,976	87	1.1290%	59	2,035
Grants - Dept 84									
All Other	635	7.6331%	14,422		14,422	635	8.2403%	429	14,851
Total	8,319	100.0000%	\$188,936		\$188,936	7,706	100.0000%	\$5,207	\$194,143
Allocation Base:	No. of Acctg. Exp. Trans. By Dept.								
Source:	Transaction Query Report								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
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	1.92	1.4993%	4,574		4,574				4,574
Data Processing / IT	2.00	1.5592%	4,757		4,757				4,757
County Auditor	3.81	2.9685%	9,056		9,056				9,056
County Attorney	5.00	3.8981%	11,892		11,892	5.00	4.1481%	349	12,240
Supervisors	3.00	2.3388%	7,135		7,135	3.00	2.4888%	209	7,344
Elections	2.19	1.7091%	5,214		5,214	2.19	1.8188%	153	5,367
Treasurer	6.92	5.3973%	16,465		16,465	6.92	5.7435%	483	16,948
Sheriff	43.92	34.2429%	104,464		104,464	43.92	36.4391%	3,063	107,527
Clerk of Court									
Recorder	3.00	2.3388%	7,135		7,135	3.00	2.4888%	209	7,344
Assessor	2.54	1.9790%	6,037		6,037	2.54	2.1059%	177	6,214
Secondary Roads	35.27	27.4963%	83,882		83,882	35.27	29.2597%	2,460	86,342
Veterans Affairs	1.00	0.7796%	2,378		2,378	1.00	0.8296%	70	2,448
Conservation	8.62	6.7166%	20,490		20,490	8.62	7.1474%	601	21,091
Health Board									
Genl Welfare Svcs	1.00	0.7796%	2,378		2,378	1.00	0.8296%	70	2,448
Medical Examiner									
District Court									
Round Barn									
Social Services									
Friendship Club									
Case Management									
Mental Health	4.00	3.1184%	9,513		9,513	4.00	3.3184%	279	9,792
Chemical Dependency									
Sanitation	1.00	0.7796%	2,378		2,378	1.00	0.8296%	70	2,448
Contract Law Enforce									
Land Use & Bldg									
E 911									
Emergency Mgmt	1.00	0.7796%	2,378		2,378	1.00	0.8296%	70	2,448
Economic Development	1.00	0.7796%	2,378		2,378	1.00	0.8296%	70	2,448
Special Appraisal									
GIS									
Road Clearing									
Weed Commission	1.00	0.7796%	2,378		2,378	1.00	0.8296%	70	2,448
Grants - Dept 84									
All Other	0.08	0.0600%	183		183	0.08	0.0638%	5	188
Total	128.27	100.0000%	\$305,068		\$305,068	120.54	100.0000%	\$8,407	\$313,475
Allocation Base:	Aver. No. of Employees by Dept.								
Source:	Individual Earnings Summary								

COST ADVISORY SERVICES, INC.			
HARDIN COUNTY, IOWA - FY 2021			
COUNTY AUDITOR			
DEPARTMENTAL ALLOCATION SUMMARY			
	Total		
User Department	Allocations	Acctg Svcs	Payroll Svcs
Building Depreciation			
Equipment Depreciation			
Other Policy & Admin	182	182	
Insurance	568	568	
General Services	11,955	7,381	4,574
Data Processing / IT	8,209	3,452	4,757
County Auditor	11,395	2,339	9,056
County Attorney	15,678	3,438	12,240
Supervisors	15,764	8,419	7,344
Elections	11,471	6,104	5,367
Treasurer	18,632	1,684	16,948
Sheriff	131,195	23,668	107,527
Clerk of Court			
Recorder	7,742	398	7,344
Assessor	7,735	1,520	6,214
Secondary Roads	150,890	64,548	86,342
Veterans Affairs	8,622	6,174	2,448
Conservation	43,987	22,896	21,091
Health Board	912	912	
Genl Welfare Svcs	3,477	1,029	2,448
Medical Examiner	2,596	2,596	
District Court	1,637	1,637	
Round Barn			
Social Services	515	515	
Friendship Club			
Case Management			
Mental Health	11,804	2,011	9,792
Chemical Dependency	140	140	
Sanitation	3,851	1,403	2,448
Contract Law Enforce	281	281	
Land Use & Bldg	702	702	
E 911	6,315	6,315	
Emergency Mgmt	7,780	5,332	2,448
Economic Development	4,062	1,614	2,448
Special Appraisal			
GIS			
Road Clearing			
Weed Commission	4,483	2,035	2,448
Grants - Dept 84			
All Other	15,039	14,851	188
Subtotals	507,618	194,143	313,475
Direct Billed			
Total	\$507,618	\$194,143	\$313,475

**COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA – FY 2021
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:

Item	Description	Allocation Basis
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 2021									
COUNTY ATTORNEY									
COSTS TO BE ALLOCATED									
				First	Second				
				Allocation	Allocation	Sub-total		Total	
Expenditures per Financial Statement:				\$400,073				\$400,073	
Deductions:									
Total Deductions				\$0				\$0	
Allocated Additions:									
Building Depreciation				\$0	\$0	\$0			
Equipment Depreciation				0	0	0			
Other Policy & Admin				1,020	9	1,029			
Insurance				2,902	14	2,916			
General Services				24,286	731	25,017			
Data Processing / IT				0	0	0			
County Auditor				15,230	448	15,678			
County Attorney					0	0			
Total Allocated Additions				\$43,438	\$1,202	\$44,641		\$44,641	
Departmental Cost Adjustments:									
Total Cost Adjustments				\$0				\$0	
Total Adjusted Expenditures				\$443,512	\$1,202			\$444,714	

COST ADVISORY SERVICES, INC.						
HARDIN COUNTY, IOWA - FY 2021						
COUNTY ATTORNEY						
COSTS TO BE ALLOCATED BY FUNCTION INCLUDING ALLOCATED ADDITIONS						
	Alloc.		Genl.			
	Codes	Total	Admin	Social Svcs	Genl Govt	
Costs Before Additions (From Sch. 8.3.1)		\$400,073	\$25,831	\$51,432	\$322,810	
% of S&W Excl. GA (From Sch. 8.3.1)		100.00%		13.74%	86.26%	
% of Functional Costs Excl. GA		100.00%		13.74%	86.26%	
Reallocate General Admin	S		(25,831)	3,550	22,281	
Adjusted Functional Costs		\$400,073	\$0	\$54,982	\$345,092	
% of Total Costs Excl. GA		100.00%		13.74%	86.26%	
First Additions:						
Total First Additions		\$43,438				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	
All Other 1st Additions		43,438				
Reallocate 1st Incoming AO	F	(43,438)		5,970	37,469	
Total for 1st Allocation		\$443,512		\$60,951	\$382,560	
Second Additions:						
Total Second Additions		\$1,202				
Re-alloc. Spec. Functions:						
Total Specific Functions		0		0	0	
All Other 2nd Additions		1,202				
Reallocate 2nd Incoming AO	F	(1,202)		165	1,037	
Total for 2nd Allocation		1,202		165	1,037	
Total Costs		\$444,714		\$61,117	\$383,597	

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
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%	60,951		60,951	100	100.0000%	165	61,117
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%	\$60,951		\$60,951	100	100.0000%	\$165	\$61,117
Allocation Base:	Direct Allocation to Social Services								
Source:	Direct Allocation								

COST ADVISORY SERVICES, INC.									
HARDIN COUNTY, IOWA - FY 2021									
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	61,117	61,117							
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	61,117	61,117							
Direct Billed									
Total	\$61,117	\$61,117							



October 22, 2021

Patty Hill
County DHS Office
2300 Superior St., Ste. #1
Webster City, Iowa 50595

RE: County LAE Reports – FY 2023

Dear Patty:

We have completed the **Hardin County** Cost Allocation Plan based on actual costs for the year ended June 30, 2021. The cost allocation plan is prepared in accordance with the federal cost principles contained in 2 CFR, Part 200. The results of this plan (shown on the enclosed Exhibit B) will be used in **FY 2023** to claim indirect costs that the County incurred for Social Services administration. Copies of the plan are now being provided to the Board of Supervisors and the County Auditor. The plan will also be placed on file at the central office of DHS prior to September 30, 2022.

For the four quarters beginning with the quarter ending September 30, 2022, please include a line item on the County's Local Administrative Expense reports to claim one-fourth of the annual indirect cost amount, or **\$16,547.50 per quarter**. If you wish, a copy of this letter can be attached to the report in support of this claim. We also ask that you provide us with a copy of all future LAE reports as they are submitted. An unsigned copy will suffice and can be sent as an e-mail attachment to the address shown below. We would also like to be notified of any changes that may occur in the staff that have responsibility for these reports.

Please contact me anytime you have a question regarding indirect costs or if we can otherwise be of assistance to you.

Sincerely,
Cost Advisory Services, Inc.

A handwritten signature in cursive script that reads "Roger Stirlor".

Roger Stirlor
Senior Associate

Enclosure

Cc: Board of Supervisors
Jolene Pieters, County Auditor

**COST ADVISORY SERVICES, INC.
HARDIN COUNTY, IOWA - FY 2021**

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	\$48,301			\$48,301		\$48,301
Elections	\$12,776			\$12,776		\$12,776
Treasurer	\$56,848			\$56,848		\$56,848
Sheriff	\$221,934			\$221,934		\$221,934
Recorder	\$33,310			\$33,310		\$33,310
Assessor	\$26,498			\$26,498		\$26,498
Secondary Roads	\$196,165			\$196,165		\$196,165
Veterans Affairs	\$9,182			\$9,182		\$9,182
Conservation	\$65,277			\$65,277		\$65,277
Health Board	\$1,844			\$1,844		\$1,844
Genl Welfare Svcs	\$3,875			\$3,875		\$3,875
Medical Examiner	\$2,896			\$2,896		\$2,896
District Court	\$178,315			\$178,315		\$178,315
Round Barn	\$364			\$364		\$364
Social Services	\$64,161	\$62,131	\$2,030	\$66,190		\$66,190
Case Management	8,680			8,680		8,680
Mental Health	\$13,867			\$13,867		\$13,867
Chemical Dependency	\$145			\$145		\$145
Contract Law Enforce	\$823			\$823		\$823
Land Use & Bldg	\$710			\$710		\$710
E 911	\$7,590			\$7,590		\$7,590
Emergency Mgmt	\$11,579			\$11,579		\$11,579
Special Appraisal						
GIS						
Road Clearing						
Weed Commission	\$5,492			\$5,492		\$5,492
Grants - Dept 84						
All Other	\$219,344			\$219,344		\$219,344



HARDIN COUNTY

Courthouse

HARDIN COUNTY COURTHOUSE
1215 EDGINGTON AVE.
ELDORA, IA 50627

HARDIN COUNTY Employee Change of Status Report

FILED

NOV 16 2021

HARDIN COUNTY AUDITOR

Please enter the following change(s) as of 11/16/21
Date

Name: MASON Kelley

Department: Property Mgt.

Address: _____

Position: ASS.

Fund: _____

Salary/Hourly Rate: _____

Weekly Scheduled Hours: _____

This position is: Exempt Non-Exempt

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

Reason of Change:

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

Other: _____

Dates of Employment: _____ to _____
From To

Last Day of Work 11/19/21
(if applicable)

Beyond the last day of work, the following vacation time was (or will be paid): _____ to _____
From To

Authorized by: Jody R Mesch
Elected Official or Department Head

11/16/21
Date

Authorized by: _____
Board of Supervisors

_____ Date



HARDIN COUNTY Courthouse

HARDIN COUNTY COURTHOUSE
1215 EDGINGTON AVE.
ELDORA, IA 50627

HARDIN COUNTY Employee Change of Status Report

Please enter the following change(s) as of 10/17/2021
Date

Name: David Michael Burk
Address: 710 10th Street
Eldora Iowa 50627
City State Zip Code

Department: Sheriff
Position: P/T Deputy
Salary/Hourly Rate: \$21.22

Fund: 0001-05-1000-000-10108

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


Reason of Change:

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

Other: _____

Dates of Employment: _____ to _____ Last Day of Work _____
From To (if applicable)

Beyond the last day of work, the following vacation time was (or will be paid): _____ to _____
From To

Authorized by:  _____
Elected Official or Department Head Date

Authorized by: _____
Board of Supervisors Date