

## CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2022 Financials



MARATHON COUNTY, WISCONSIN

COST ALLOCATION PLAN

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# **COST ALLOCATION PLAN OVERVIEW**

## **READING THE COST ALLOCATION PLAN**

This 2 CFR Part 200, Subpart E (formerly known as OMB Circular A-87) Central Services Cost Allocation Plan is a document that distributes the allowable costs of central service departments to grantee departments based on an allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of the costs and benefits provided to recipients (grantees). Central service departments generally incur costs in support of other departments and agencies of the organization. Examples of indirect costs are the office of the administrator, facilities management, fiscal and accountings services, information technology services, human resources, and legal services.

The primary purpose for preparing the Central Services Cost Allocation Plan is to identify the appropriate division and department indirect costs incurred during the fiscal year. The resulting information justifies claims for reimbursement of indirect costs supporting Federally funded services (e.g., Title IV-D Child Support operations, Human Services programs and services, and Nursing Home operations). The steps involved in preparing the Cost Allocation Plan include the following:

- Identification of the departments that exist in large part to provide support to other departments or agencies of the organization. These departments are central service or allocating departments.
- Identification of the departments or agencies of the organization that receive support from other departments. These departments are grantee or receiving departments.
- Accumulation of the allowable actual expenditures of the central service departments that provide support to the grantee departments.
- Collection of appropriate statistics reflecting the distribution of effort for functions performed by central service department to all benefiting departments.

## **ALLOCATION PROCESS**

This cost allocation plan uses a double step-down allocation methodology to allocate allowable costs for each central service department. This methodology recognizes the cross support provided between central service departments. For example, the activities performed by the Finance Department support the Information Technology Department in areas such as payroll, voucher processing, and purchasing goods and services. The Information Technology Department, on the other hand, supports the Finance Department by providing software and hardware as well as generally maintaining and administering applications and systems to support the centrally provided fiscal operations of the organization.

The double-step down methodology requires an initial sequencing of central service departments. In the first step of the double-step methodology, allowable costs (direct expenses and allocated indirect costs) from central service departments are allocated in the sequence departments, divisions and funds are listed in the cost allocation plan; including to the central service departments. The second step in the double step-down methodology fully distributes costs related to the cross support provided between central service departments. In effect, this closes out the central service department after the second step in the double step-down allocation methodology. Once complete, the second step results in the central

services department passing through all costs to the other benefiting departments in the cost allocation plan.

## **ORGANIZATION OF COST ALLOCATION PLAN**

### ***Table of Contents***

The first few pages of the cost allocation plan present the Table of Contents. This provides an overview of the organization of the cost allocation, with the key summary schedules and sections of each central service department listed by page number. This provides a ready resource for quickly finding specifics on how costs have been allocated.

### ***Certification Page***

The Certification Page is a requirement of 2 CFR 200. A responsible official of the organization, typically the chief executive, chief administrative, or chief financial officer, signs this document. The signature certifies that the official has reviewed the cost allocation plan and that the plan complies with 2 CFR 200. The certification page also verifies that the costs included in the cost allocation plan are allowable for allocation to programs supported by Federal awards. It also affirms that costs have not been claimed as both direct and indirect.

### ***Organizational Chart***

The Organizational Chart is a requirement of 2 CFR 200. This part of the cost allocation plan shows the organization of the departments listed as either central services departments or grantee departments.

### ***Summary Schedules***

The cost allocation plan includes several schedules intended to provide summary information regarding the distribution of costs. The main schedules include:

- **Summary of Allocated Costs:** this schedule provides a summary of the costs allocated from each central service department to each grantee department. The rows of the schedule represent the central service departments, while columns at the top of each page show the grantee departments. There are three totals listed with each grantee department.
  - Total Allocated Costs represents the actual costs allocated for the fiscal year.
  - Rollforward Adjustment represents a calculation between estimated costs claimed in a prior fiscal year (generally the Total Allocated Costs from 2 years prior) and the actual costs from the current year. The difference between the Total Allocated Costs from the current year and the same amount from two years prior is the rollforward adjustment. Applying this amount to the calculation of annual indirect costs makes the organization whole when reporting costs over time.
  - Total Proposed Costs represents the total indirect costs to claim in the following fiscal year.
- **Schedule of Fixed Costs:** this schedule provides a summary of the difference between the actual (Total Allocated Costs) costs determined in the current cost allocation plan to the indirect costs

used for reporting during the fiscal year. The difference between the current and prior amounts is the rollforward adjustment. The current year plus/minus the rollforward adjustment represent the proposed costs for the following fiscal year.

- **Schedule of Departmental Costs:** this schedule provides a summary of the calculations made to determine the Total Allocated Costs for each central service. It includes the total expenditures from the organization's financial statements, any cost adjustments made in the development of the plan, identification of disallowed or unallowable costs, and an offset of any amounts directly billed to departments.
- **Schedule of Allocation Basis:** this schedule provides a summary of each central service department broken down into functions. Functions are the specific services provided by the central service department. The right-hand column lists the allocation base for each corresponding function.

### ***Detail Schedules***

The remaining pages of the cost allocation plan contain the detail schedules for each central service department. The detail schedules for each central service department include:

- **Nature and Extent of Services:** This page provides a brief narrative description of the activities performed by the central service department and identifies the functions and the corresponding allocation base.
- **Departmental Costs by Function:** This schedule lists the actual expenditures for the central service department. It also shows any cost adjustments for expenditures, revenues, or transfers to another department, as well as the summary of incoming costs for both the first (1<sup>st</sup> Tier Allocation) and second allocations (2<sup>nd</sup> Tier Allocations). The schedule details costs by function.
- **Functional Cost Allocations:** This schedule provides a breakdown of the distribution, or allocation, of the Total Allocated Costs for each allowable function allocated within the central service department to all benefiting departments included in the cost allocation plan. The schedule provides a summary of the allocation basis and source of the allocation statistics.
- **Summary of Departmental Allocated Costs:** This schedule provides a summary of allocated costs by function to each benefiting department included in the cost allocation plan.

## **COST ALLOCATION PLAN REPORT**

Marathon County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2024 requests for reimbursement and claiming to appropriate Federal, State, and other program funders. This cost allocation plan is based on actual expenditures and revenues for the fiscal year ending December 31, 2022.

This cost allocation plan was compiled in accordance with Title 2 of the Code of Federal Regulations (2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards). A compilation is limited to presenting, in the form of financial reports, information that is the representation of management. DSN has not audited or reviewed the underlying data used in this cost allocation plan and accordingly, does not express an opinion or any other form of assurance on its accuracy.

As is required by 2 CFR 200, Subpart E, Cost Principles, the cost allocation plan is subject to adjustment that may be necessary based upon audit of this report.

**Diversified Services Network, Inc.**



## CERTIFICATE OF COST ALLOCATION PLAN

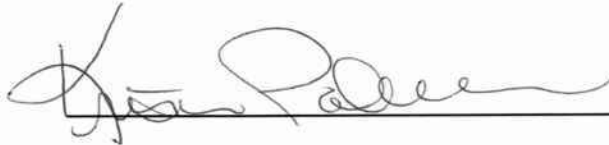
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the fiscal year ended December 31, 2022, are allowable in accordance with the requirements of 2 CFR Part 200 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 Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

**Governmental unit:** Marathon County, Wisconsin

**Signature:**

  
\_\_\_\_\_

**Name of Official:**

Kristi Palmer  
\_\_\_\_\_

**Title:**

Finance Director  
\_\_\_\_\_

**Date of Execution:**

9/21/2023  
\_\_\_\_\_

**MARATHON COUNTY, WISCONSIN  
2022 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2022**

	Child Support	Soc Svcs- Administration	Soc Svcs- Income Maint	Soc Svcs- Programs	Special Education
Central Service Departments					
<b>Building Depreciation</b>	\$ 12,296.90	\$ 48,015.59	\$ -	\$ -	\$ -
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	1,317.45	25,009.04	-	-	-
<b>Information Technology</b>	-	161,035.49	-	-	537.01
<b>Employee Resources</b>	21,589.52	15,775.81	36,702.19	59,487.26	-
<b>Corporation Counsel</b>	30,127.87	41,377.72	-	-	-
<b>County Administrator</b>	5,295.84	5,295.84	5,295.84	5,295.84	599.98
<b>Finance Department</b>	19,437.04	14,899.50	25,314.00	76,380.50	7,619.58
<b>Property &amp; Liability Insurance</b>	-	65,619.98	-	-	-
<b>Facilities &amp; Capital Management</b>	35,517.88	(151,495.61)	-	-	(24,621.15)
<b>County Treasurer</b>	2,322.58	2,517.89	2,958.72	9,286.99	-
<b>Central Services-Communications</b>	2,191.05	29,600.61	3,677.83	6,440.71	3,140.86
<b>Clerk of Courts</b>	2,482.55	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 132,578.68</b>	<b>\$ 257,651.87</b>	<b>\$ 73,948.59</b>	<b>\$ 156,891.30</b>	<b>\$ (12,723.71)</b>
<b>Rollforward</b>	<b>38,583.06</b>	<b>91,412.53</b>	<b>18,260.17</b>	<b>54,419.83</b>	<b>(34,859.35)</b>
<b>Total Proposed Costs</b>	<b>\$ 171,161.75</b>	<b>\$ 349,064.39</b>	<b>\$ 92,208.75</b>	<b>\$ 211,311.13</b>	<b>\$ (47,583.07)</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2022**

	<b>Health Department</b>	<b>NCHCC</b>	<b>ADRC</b>	<b>Juvenile Detention/Shelter Home</b>	<b>County Clerk</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ -	\$ -	\$ -	\$ -	15,522.96
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	10,115.66	-	2,709.18	300.15	1,933.98
<b>Information Technology</b>	84,310.37	-	-	5,370.09	50,680.20
<b>Employee Resources</b>	50,894.23	-	85,574.97	16,192.14	2,218.75
<b>Corporation Counsel</b>	10,745.83	96,387.82	2,149.17	2,149.17	10,745.83
<b>County Administrator</b>	15,887.56	29,875.38	5,295.84	5,295.84	5,295.84
<b>Finance Department</b>	70,748.70	-	103,418.02	8,063.58	25,035.90
<b>Property &amp; Liability Insurance</b>	7,352.21	18,997.45	(28,125.54)	1,476.64	4,188.80
<b>Facilities &amp; Capital Management</b>	104,390.70	2,359,647.39	-	98,067.10	37,107.38
<b>County Treasurer</b>	15,538.17	-	17,733.63	947.58	7,810.43
<b>Central Services-Communications Clerk of Courts</b>	7,996.78 -	- -	14,094.76 -	4,837.61 -	1,229.29 -
<b>Total Allocated Costs</b>	<b>\$ 377,980.21</b>	<b>\$ 2,504,908.03</b>	<b>\$ 202,850.03</b>	<b>\$ 142,699.90</b>	<b>\$ 161,769.35</b>
<b>Rollforward</b>	<b>(5,327.41)</b>	<b>906,935.89</b>	<b>90,562.21</b>	<b>-</b>	<b>-</b>
<b>Total Proposed Costs</b>	<b>\$ 372,652.80</b>	<b>\$ 3,411,843.92</b>	<b>\$ 293,412.25</b>	<b>\$ 142,699.90</b>	<b>\$ 161,769.35</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2022**

	<b>Judicial</b>	<b>District Attorney</b>	<b>Victim / Witness</b>	<b>Sheriff</b>	<b>Corrections</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ 117,909.79	\$ 31,822.06	\$ 10,432.72	\$ 92,387.46	\$ 707,070.65
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	-	1,202.48	100.05	6,707.09	2,026.47
<b>Information Technology</b>	146,737.64	50,277.44	-	317,909.17	-
<b>Employee Resources</b>	-	25,269.91	4,327.87	152,932.00	58,732.18
<b>Corporation Counsel</b>	2,149.17	2,149.17	-	6,184.64	4,035.47
<b>County Administrator</b>	26,479.27	5,295.84	-	19,283.66	15,887.56
<b>Finance Department</b>	-	21,722.95	2,873.32	137,038.37	48,656.16
<b>Property &amp; Liability Insurance</b>	-	4,303.19	-	42,687.92	-
<b>Facilities &amp; Capital Management</b>	281,861.50	76,070.14	24,939.25	61,154.77	506,299.05
<b>County Treasurer</b>	-	8,460.09	337.95	22,718.54	5,765.03
<b>Central Services-Communications</b>	3,521.33	6,145.15	1,128.31	6,416.64	3,990.84
<b>Clerk of Courts</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 578,658.69</b>	<b>\$ 232,718.43</b>	<b>\$ 44,139.47</b>	<b>\$ 865,420.26</b>	<b>\$ 1,352,463.40</b>
<b>Rollforward</b>	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 578,658.69</b>	<b>\$ 232,718.43</b>	<b>\$ 44,139.47</b>	<b>\$ 865,420.26</b>	<b>\$ 1,352,463.40</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2022**

	<b>Emergency Government</b>	<b>Justice Alternatives 177</b>	<b>Conservation, Planning &amp; Zoning</b>	<b>Parks, Recreation &amp; Forestry</b>	<b>Solid Waste</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ 3,033.44	\$ 2,748.86	\$ -	\$ -	\$ -
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	181.22	253.90	2,628.66	9,223.43	2,859.73
<b>Information Technology</b>	11,075.81	14,969.12	98,809.61	53,566.62	25,105.16
<b>Employee Resources</b>	3,238.04	1,079.48	35,817.08	70,112.52	15,459.56
<b>Corporation Counsel</b>	2,149.17	-	4,298.33	2,149.17	4,298.33
<b>County Administrator</b>	13,987.79	15,887.56	19,283.66	19,399.70	24,579.51
<b>Finance Department</b>	4,234.89	3,537.02	44,135.87	147,719.06	28,122.30
<b>Property &amp; Liability Insurance</b>	(2,254.01)	-	8,499.57	(45,908.93)	(25,547.77)
<b>Facilities &amp; Capital Management</b>	20,196.41	6,571.10	60,654.43	22,174.11	-
<b>County Treasurer</b>	630.47	440.66	9,304.56	22,201.15	6,380.75
<b>Central Services-Communications</b>	590.47	614.65	9,663.85	17,533.95	45.25
<b>Clerk of Courts</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 57,063.70</b>	<b>\$ 46,102.34</b>	<b>\$ 293,095.61</b>	<b>\$ 318,170.76</b>	<b>\$ 81,302.82</b>
<b>Rollforward</b>	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 57,063.70</b>	<b>\$ 46,102.34</b>	<b>\$ 293,095.61</b>	<b>\$ 318,170.76</b>	<b>\$ 81,302.82</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2022**

	Central Wisconsin				
	Highway	Airport	UW Extension	UW Dormitory	Library
Central Service Departments					
<b>Building Depreciation</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	18,280.91	2,012.36	407.75	113.26	2,187.62
<b>Information Technology</b>	258,032.70	5,907.10	17,788.41	-	9,733.28
<b>Employee Resources</b>	89,711.59	25,428.02	-	-	54,981.87
<b>Corporation Counsel</b>	2,149.17	6,447.50	-	-	4,298.33
<b>County Administrator</b>	19,283.66	5,295.84	8,691.95	-	10,591.71
<b>Finance Department</b>	117,066.05	19,281.14	4,976.28	1,382.30	65,953.22
<b>Property &amp; Liability Insurance</b>	(84,487.50)	(35,879.04)	1,015.65	10,374.00	(18,835.67)
<b>Facilities &amp; Capital Management</b>	272,998.19	-	18,376.71	-	338,705.40
<b>County Treasurer</b>	14,260.16	3,616.19	1,129.98	175.60	9,519.34
<b>Central Services-Communications</b>	2,504.06	-	860.77	-	6,070.34
<b>Clerk of Courts</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 709,798.99</b>	<b>\$ 32,109.10</b>	<b>\$ 53,247.49</b>	<b>\$ 12,045.17</b>	<b>\$ 483,205.46</b>
<b>Rollforward</b>	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 709,798.99</b>	<b>\$ 32,109.10</b>	<b>\$ 53,247.49</b>	<b>\$ 12,045.17</b>	<b>\$ 483,205.46</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2022**

	<b>Veterans</b>	<b>Register of Deeds</b>	<b>Other Departments / Programs</b>	<b>Total Allocated Costs</b>
Central Service Departments				
<b>Building Depreciation</b>	\$ -	\$ 28,303.52	\$ 168,564.07	\$ <b>1,238,108.02</b>
<b>Equipment Depreciation</b>	-	-	-	-
<b>Special Accounting</b>	132.14	1,438.45	1,337.45	<b>92,478.44</b>
<b>Information Technology</b>	5,034.46	52,828.23	38,933.13	<b>1,408,641.03</b>
<b>Employee Resources</b>	3,238.43	5,397.38	7,556.33	<b>841,717.13</b>
<b>Corporation Counsel</b>	-	2,149.17	299,159.05	<b>535,300.04</b>
<b>County Administrator</b>	5,295.84	5,295.84	585,026.52	<b>882,999.76</b>
<b>Finance Department</b>	2,910.91	19,747.03	36,554.80	<b>1,056,828.51</b>
<b>Property &amp; Liability Insurance</b>	893.12	1,903.00	1,100.97	<b>(72,625.96)</b>
<b>Facilities &amp; Capital Management</b>	4,993.34	67,659.13	593,129.94	<b>4,814,397.15</b>
<b>County Treasurer</b>	357.61	6,142.38	4,303.68	<b>174,860.11</b>
<b>Central Services-Communications</b>	983.17	1,508.20	20,142.35	<b>154,928.82</b>
<b>Clerk of Courts</b>	-	-	-	<b>2,482.55</b>
<b>Total Allocated Costs</b>	<b>\$ 23,839.03</b>	<b>\$ 192,372.34</b>	<b>\$ 1,755,808.28</b>	<b>\$ 11,130,115.62</b>
<b>Rollforward</b>	-	-	-	<b>1,159,986.93</b>
<b>Total Proposed Costs</b>	<b>\$ 23,839.03</b>	<b>\$ 192,372.34</b>	<b>\$ 1,755,808.28</b>	<b>\$ 12,290,102.55</b>



**SCHEDULE OF FIXED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2022**

<b>Grantee Department</b>	<b>Final Costs 2022</b>	<b>Fixed Costs 2020</b>	<b>Rollforward</b>	<b>Adjustments</b>	<b>Actual Costs with Rollforward</b>
Child Support	\$ 132,578.68	\$ 93,995.62	\$ 38,583.06	\$ -	\$ 171,161.75
Soc Svcs- Administration	257,651.87	166,239.34	91,412.53	-	349,064.39
Soc Svcs- Income Maint	73,948.59	55,688.42	18,260.17	-	92,208.75
Soc Svcs- Programs	156,891.30	102,471.47	54,419.83	-	211,311.13
Special Education	(12,723.71)	22,135.64	(34,859.35)	-	(47,583.07)
Health Department	377,980.21	383,307.62	(5,327.41)	-	372,652.80
NCHCC	2,504,908.03	1,597,972.14	906,935.89	-	3,411,843.92
ADRC	202,850.03	112,287.82	90,562.21	-	293,412.25
Juvenile Detention/Shelter Home	142,699.90	-	-	-	142,699.90
County Clerk	161,769.35	-	-	-	161,769.35
Judicial	578,658.69	-	-	-	578,658.69
District Attorney	232,718.43	-	-	-	232,718.43
Victim / Witness	44,139.47	-	-	-	44,139.47
Sheriff	865,420.26	-	-	-	865,420.26
Corrections	1,352,463.40	-	-	-	1,352,463.40
Emergency Government	57,063.70	-	-	-	57,063.70
Justice Alternatives 177	46,102.34	-	-	-	46,102.34
Conservation, Planning & Zoning	293,095.61	-	-	-	293,095.61
Parks, Recreation & Forestry	318,170.76	-	-	-	318,170.76
Solid Waste	81,302.82	-	-	-	81,302.82
Highway	709,798.99	-	-	-	709,798.99
Central Wisconsin Airport	32,109.10	-	-	-	32,109.10
UW Extension	53,247.49	-	-	-	53,247.49
UW Dormitory	12,045.17	-	-	-	12,045.17
Library	483,205.46	-	-	-	483,205.46
Veterans	23,839.03	-	-	-	23,839.03
Register of Deeds	192,372.34	-	-	-	192,372.34
Other Departments / Programs	1,755,808.28	-	-	-	1,755,808.28
<b>Total</b>	<b>\$ 11,130,115.62</b>	<b>\$ 2,534,098.07</b>	<b>\$ 1,159,986.93</b>	<b>\$ -</b>	<b>\$ 12,290,102.55</b>

**SCHEDULE OF DEPARTMENTAL COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2022**

<u>Central Service Department</u>	<u>Expenditures</u>	<u>Cost Adjustments</u>	<u>Disallowed / Capitalized</u>	<u>Direct Billings</u>	<u>Total Allocated Costs</u>
Building Depreciation	\$ -	\$ 1,394,358.43	\$ -	\$ -	\$ 1,394,358.43
Equipment Depreciation	-	42,189.81	-	-	42,189.81
Special Accounting	-	115,104.00	-	-	115,104.00
Information Technology	1,760,000.00	2,418,846.50	(2,041,294.17)	-	2,137,552.33
Employee Resources	700,959.99	3,942.36	-	(17,513.34)	687,389.01
Corporation Counsel	899,717.60	-	-	(416,186.24)	483,531.36
County Administrator	959,547.34	(41,195.43)	258,133.00	-	1,176,484.91
Finance Department	889,153.56	(116,343.00)	(23,620.20)	(44,099.00)	705,091.36
Property & Liability Insurance	678,629.06	(131,839.39)	-	(557,602.00)	(10,812.33)
Facilities & Capital Management	5,403,466.54	12,878,788.38	(12,885,846.31)	(587,329.55)	4,809,079.06
County Treasurer	584,838.30	(54,712,734.10)	54,289,018.15	-	161,122.35
Central Services-Communications	186,169.72	989.00	-	(45,123.60)	142,035.12
Clerk of Courts	3,589,673.97	(2,187,283.22)	(1,384,519.64)	(17,190.35)	680.76
less unallocated Incoming costs					(713,690.55)
<b>Total</b>	<b>\$ 15,652,156.08</b>	<b>\$ (40,335,176.66)</b>	<b>\$ 38,211,870.82</b>	<b>\$ (1,685,044.08)</b>	<b>\$ 11,130,115.62</b>

**SCHEDULE OF ALLOCATION BASIS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2022**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>	<b>Allocation Source</b>
<b>1</b>	<b>Building Depreciation</b>		
	Courthouse Complex	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	Health & Social Services Bldg.	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management, Finance, and Social Services Departments
	West Building	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
<b>2</b>	<b>Equipment Depreciation</b>		
Equipment Depreciation	2022 Depreciation Expense by Central Service Department	Fixed Asset Management System and Depreciation Records effective 12/31/2022 - Finance Department	
<b>3</b>	<b>Special Accounting</b>		
	General Audit	Payroll, Accounts Payable and Cash Receipts Transactions Processed by Departments Not Direct Billed for Audit Services During 2022	Finance Department Records and Reports
	Department Specific Audit	Direct Allocation to Benefiting Departments based on 2021 Audit Costs Incurred, but not Billed in 2022	Finance Department Records and Reports
	Cost Allocation Plan	Number of Weighted Departmental Functions Analyzed in 2021 Cost Plan	FY2021 Indirect Cost Allocation Plan Prepared During 2022
<b>4</b>	<b>Information Technology</b>		
IT Services	Distribution of Work Hours Support by Benefiting Department During 2022	City-County Data Center Records	
<b>5</b>	<b>Employee Resources</b>		
	Personnel Administration	Number of Employees by Department	County Personnel and Payroll Records
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records & Reports
<b>6</b>	<b>Corporation Counsel</b>		
	Departmental Support	Weighted Values of Time / Effort to Benefiting Department During 2022 for Departments Not Directly Billed	Corporation Counsel Analysis
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	Social Services	Direct Allocation to Benefiting Department	County Financial Records and Reports

**SCHEDULE OF ALLOCATION BASIS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2022**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>	<b>Allocation Source</b>
	NCHC Services	Direct Allocation to Benefiting Department	County Financial Records and Reports
<b>7</b>	<b>County Administrator</b>		
	Department Oversight	Time/Effort by Benefiting Department During 2022	Time/Effort Analysis using County Administrator's Department Personnel Activity Reports (PARs)
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records & Reports
<b>8</b>	<b>Finance Department</b>		
	Accounting & Budgets	Number of Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2022	County Financial Records & Reports
	Payroll	Number of Payroll Disbursements Processed by Department During 2022	County Financial Records & Reports
	Department Specific	Direct Allocation to Benefiting Department	Employee Personnel Activity Reports (PARs) and Financial Records and Reports
	General Government	Unallocated	
<b>9</b>	<b>Property &amp; Liability Insurance</b>		
	Property & Casualty Insurance	Property & Liability Insurance Premiums Identified by Department During 2022	County Financial Records and Reports and Analysis of Insurance Charges by Department
<b>10</b>	<b>Facilities &amp; Capital Management</b>		
	Courthouse / Annex	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	Health & Social Services Bldg.	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management, Finance, and Social Services Departments
	212 River Drive Bldg.	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	210 River Drive Bldg.	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	USDA Bldg.	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments

**SCHEDULE OF ALLOCATION BASIS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2022**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>	<b>Allocation Source</b>
	Juvenile Detention & Shelter Home	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	West Street Property	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	Public Safety Bldg.	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	University Center	Direct Allocation to Benefiting Department	Maintenance Department Records
	Highway	Direct Allocation to Benefiting Department	Maintenance Department Records
	Library	Direct Allocation to Benefiting Department	Maintenance Department Records
	North Central Health Care	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	Miscellaneous Properties	Direct Allocation to Benefiting Departments Based on Staff Effort and Direct Expenses	Completed 2022 Personnel Activity Reports and County Financial Records & Reports
<b>11</b>	<b>County Treasurer</b>		
	General Receipts	General Receipts Processed by Treasurer's Office During 2022, with Department Entered Weighted 70% Less	County Financial Records and Reports
	Banking & Disbursements	Total Payroll and Accounts Payable Disbursements Processed by Department During 2022	County Financial Records and Reports
	General Government	Unallocated	
<b>12</b>	<b>Central Services-Communications</b>		
	Telephone Services	Telephone Extensions by Department on County Phone System	City-County Data Center Reports
	Mail Processing General Postage	Number of Employees by Department Not Direct Billed for Postage/Delivery Services	County Personnel, Financial, and Central Services Department Records and Reports
	Postage - Billed	Postage Charges by Benefiting Department During 2022	County Financial Records and Reports
	Printing	Printing Fees paid by Department During 2022	County Financial Records and Reports

**SCHEDULE OF ALLOCATION BASIS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2022**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>	<b>Allocation Source</b>
<b>13</b>	<b>Clerk of Courts</b>		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	

**DEPARTMENT 1  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
NATURE AND EXTENT OF SERVICES**

Marathon County owns various buildings throughout the County. This chapter identifies the allowable costs for facilities that house central service departments as identified in this cost allocation plan. GASB compliant fixed asset records identify the following properties and 2022 depreciation expense as indicated below.

- **Courthouse Complex:** This facility houses the primary functions of County government. The 2022 depreciation expense for Courthouse and Courthouse Annex buildings and improvements totaled \$1,225,253.91.
- **Health and Social Services Building:** This facility houses the County's Social Services and Child Support programs. The 2022 depreciation expense totaled \$67,272.63.
- **West Building:** This facility functions as miscellaneous storage for the County. The 2022 depreciation expense totaled \$25,262.81. This amount is allocated directly to Other Departments/Programs.

Additionally, the County issued debt to fund various facility improvements. The interest expense on this debt is allowable and has been included here for allocation with the appropriate facility.

Related facility costs are allocated to each department based on usable square footage.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Total	Courthouse Complex	Health & Social Services Bldg.	West Building
<b>Cost Adjustments:</b>				
Building Depreciation Expense	\$ 1,317,789.35	\$ 1,225,253.91	\$ 67,272.63	\$ 25,262.81
Interest Expense	76,569.08	66,342.06	10,227.02	-
<b>Total Cost Adjustments</b>	<b>\$ 1,394,358.43</b>	<b>\$ 1,291,595.97</b>	<b>\$ 77,499.65</b>	<b>\$ 25,262.81</b>
<b>Incoming Costs</b>				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 1,394,358.43</b>	<b>\$ 1,291,595.97</b>	<b>\$ 77,499.65</b>	<b>\$ 25,262.81</b>
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	479.70	444.35	26.66	8.69
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	479.70	444.35	26.66	8.69
<b>Total 2nd Tier Allocation</b>	<b>\$ 479.70</b>	<b>\$ 444.35</b>	<b>\$ 26.66</b>	<b>\$ 8.69</b>
Unallocated	-	-	-	-
Total Incoming Costs	479.70	444.35	26.66	8.69
<b>Total Allocated Cost</b>	<b>\$ 1,394,838.13</b>	<b>\$ 1,292,040.32</b>	<b>\$ 77,526.31</b>	<b>\$ 25,271.50</b>



**DEPARTMENT 1  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Building Depreciation  
**Function:** Courthouse Complex

Total 1st Tier Allocation           \$ 1,291,595.97  
Total 2nd Tier Allocation                 444.35  

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Total Allocated Cost                   \$ 1,292,040.32

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	3,269	1.64%	21,136.29	-	21,136.29	7.27	21,143.56
Corporation Counsel	3,016	1.51%	19,500.47	-	19,500.47	6.71	19,507.18
County Administrator	1,176	0.59%	7,603.63	-	7,603.63	2.62	7,606.25
Finance Department	1,728	0.87%	11,172.68	-	11,172.68	3.84	11,176.53
Property & Liability Insurance	378	0.19%	2,444.02	-	2,444.02	0.84	2,444.87
Facilities & Capital Management	2,077	1.04%	13,429.20	-	13,429.20	4.62	13,433.82
County Treasurer	1,014	0.51%	6,556.19	-	6,556.19	2.26	6,558.45
Central Services-Communications	2,045	1.02%	13,222.30	-	13,222.30	4.55	13,226.85
Clerk of Courts	9,529	4.77%	61,611.41	-	61,611.41	21.20	61,632.60
County Clerk	2,400	1.20%	15,517.62	-	15,517.62	5.34	15,522.96
Judicial	18,230	9.13%	117,869.24	-	117,869.24	40.55	117,909.79
District Attorney	4,920	2.46%	31,811.12	-	31,811.12	10.94	31,822.06
Victim / Witness	1,613	0.81%	10,429.13	-	10,429.13	3.59	10,432.72
Sheriff	14,284	7.15%	92,355.69	-	92,355.69	31.77	92,387.46
Corrections	109,320	54.73%	706,827.48	-	706,827.48	243.17	707,070.65
Emergency Government	469	0.23%	3,032.40	-	3,032.40	1.04	3,033.44
Justice Alternatives 177	425	0.21%	2,747.91	-	2,747.91	0.95	2,748.86
Register of Deeds	4,376	2.19%	28,293.79	-	28,293.79	9.73	28,303.52
Other Departments / Programs	19,493	9.76%	126,035.38	-	126,035.38	43.36	126,078.74
<b>Total</b>	<b>199,762</b>	<b>100.00%</b>	<b>\$ 1,291,595.97</b>	<b>\$ -</b>	<b>\$ 1,291,595.97</b>	<b>\$ 444.35</b>	<b>\$ 1,292,040.32</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

**Allocation Source:** Square Footage Measurements Provided by Facilities Management and Finance Departments

DEPARTMENT 1  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation  
Function: Health & Social Services Bldg.

Total 1st Tier Allocation \$ 77,499.65  
Total 2nd Tier Allocation 26.66  
**Total Allocated Cost \$ 77,526.31**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	2,686	15.86%	12,292.67	-	12,292.67	4.23	12,296.90
Soc Svcs- Administration	10,488	61.93%	47,999.07	-	47,999.07	16.51	48,015.59
Other Departments / Programs	3,760	22.20%	17,207.91	-	17,207.91	5.92	17,213.83
<b>Total</b>	<b>16,934</b>	<b>100.00%</b>	<b>\$ 77,499.65</b>	<b>\$ -</b>	<b>\$ 77,499.65</b>	<b>\$ 26.66</b>	<b>\$ 77,526.31</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

**Allocation Source:** Square Footage Measurements Provided by Facilities Management, Finance, and Social Services Departments

DEPARTMENT 1  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation  
Function: West Building

Total 1st Tier Allocation \$ 25,262.81  
Total 2nd Tier Allocation 8.69  
**Total Allocated Cost \$ 25,271.50**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Other Departments / Programs	1,804	100.00%	25,262.81	-	25,262.81	8.69	25,271.50
<b>Total</b>	<b>1,804</b>	<b>100.00%</b>	<b>\$ 25,262.81</b>	<b>\$ -</b>	<b>\$ 25,262.81</b>	<b>\$ 8.69</b>	<b>\$ 25,271.50</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

**Allocation Source:** Square Footage Measurements Provided by Facilities Management and Finance Departments

**DEPARTMENT 1  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Building Depreciation**

<b>Grantee Department</b>	<b>Total</b>	<b>Courthouse Complex</b>	<b>Health &amp; Social Services Bldg.</b>	<b>West Building</b>
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	<b>21,143.56</b>	21,143.56	-	-
Corporation Counsel	<b>19,507.18</b>	19,507.18	-	-
County Administrator	<b>7,606.25</b>	7,606.25	-	-
Finance Department	<b>11,176.53</b>	11,176.53	-	-
Property & Liability Insurance	<b>2,444.87</b>	2,444.87	-	-
Facilities & Capital Management	<b>13,433.82</b>	13,433.82	-	-
County Treasurer	<b>6,558.45</b>	6,558.45	-	-
Central Services-Communications	<b>13,226.85</b>	13,226.85	-	-
Clerk of Courts	<b>61,632.60</b>	61,632.60	-	-
Child Support	<b>12,296.90</b>	-	12,296.90	-
Soc Svcs- Administration	<b>48,015.59</b>	-	48,015.59	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Juvenile Detention/Shelter Home	-	-	-	-
County Clerk	<b>15,522.96</b>	15,522.96	-	-
Judicial	<b>117,909.79</b>	117,909.79	-	-
District Attorney	<b>31,822.06</b>	31,822.06	-	-
Victim / Witness	<b>10,432.72</b>	10,432.72	-	-
Sheriff	<b>92,387.46</b>	92,387.46	-	-
Corrections	<b>707,070.65</b>	707,070.65	-	-
Emergency Government	<b>3,033.44</b>	3,033.44	-	-
Justice Alternatives 177	<b>2,748.86</b>	2,748.86	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-
Central Wisconsin Airport	-	-	-	-

DEPARTMENT 1  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Courthouse Complex	Health & Social Services Bldg.	West Building
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	-	-	-	-
Register of Deeds	28,303.52	28,303.52	-	-
Other Departments / Programs	168,564.07	126,078.74	17,213.83	25,271.50
<b>Total</b>	<b>\$ 1,394,838.13</b>	<b>\$ 1,292,040.32</b>	<b>\$ 77,526.31</b>	<b>\$ 25,271.50</b>

**DEPARTMENT 2  
FISCAL 2022**

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

Marathon County records fixed asset depreciation in accordance with Generally Accepted Accounting Principles and Practices and reports depreciation compliant with GASB in its Fixed Asset Account Group. A total of \$42,189.81 was recorded as depreciation for the central services departments during 2022. This amount is allocated to the benefiting department based on the 2022 depreciation expense.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
<b>Cost Adjustments:</b>		
Equipment Depreciation Expense	\$ 42,189.81	\$ 42,189.81
<b>Total Cost Adjustments</b>	<b>\$ 42,189.81</b>	<b>\$ 42,189.81</b>
<b>Incoming Costs</b>		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 42,189.81</b>	<b>\$ 42,189.81</b>
2nd Allocation		
Equipment Depreciation	-	-
Special Accounting	159.90	159.90
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Building Depreciation	-	-
Total 2nd Allocation	159.90	159.90
<b>Total 2nd Tier Allocation</b>	<b>\$ 159.90</b>	<b>\$ 159.90</b>
Unallocated	-	-
Total Incoming Costs	-	-
<b>Total Allocated Cost</b>	<b>\$ 42,349.71</b>	<b>\$ 42,349.71</b>

DEPARTMENT 2  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation  
Function: Equipment Depreciation

Total 1st Tier Allocation           \$ 42,189.81  
Total 2nd Tier Allocation           159.90  
**Total Allocated Cost           \$ 42,349.71**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities & Capital Management	42,189.81	100.00%	42,189.81	-	42,189.81	159.90	42,349.71
<b>Total</b>	<b>42,189.81</b>	<b>100.00%</b>	<b>\$ 42,189.81</b>	<b>\$ -</b>	<b>\$ 42,189.81</b>	<b>\$ 159.90</b>	<b>\$ 42,349.71</b>

**Allocation Basis:** 2022 Depreciation Expense by Central Service Department

**Allocation Source:** Fixed Asset Management System and Depreciation Records effective 12/31/2022 - Finance Department



DEPARTMENT 2  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	Total	Equipment Depreciation
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	<b>42,349.71</b>	42,349.71
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	-	-
Juvenile Detention/Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Victim / Witness	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	-	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-
Solid Waste	-	-
Highway	-	-

DEPARTMENT 2  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	Total	Equipment Depreciation
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
<b>Total</b>	<b>\$ 42,349.71</b>	<b>\$ 42,349.71</b>

**DEPARTMENT 3  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN**

**SPECIAL ACCOUNTING**

**NATURE AND EXTENT OF SERVICES**

Marathon County contracts with an independent audit and consulting firm to perform an annual audit the County's financial records. Audit fees are direct billed to several departments. Costs of the general audit have been allocated to departments not direct billed based on the number of accounts payable and cash receipts processed during 2022.

Amounts billed to departments for audit services have been added back for indirect cost purposes. The direct billed amounts during 2022 are used as the allocation basis. Amounts previously direct billed have been appropriately offset against allocated costs. Note, the County did not bill departments during 2022, but did identify their share of audit costs. This has been used as the basis of allocation to be consistent with prior years.

The County also retains a consulting firm to prepare an indirect cost allocation plan. The plan is necessary to recover the cost of administrative services provided to Federal programs by the County. The fee for this service is allocated based on the number of weighted functions analyzed in each department as indicated in the FY2021 plan that was prepared during 2022.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
DEPARTMENTAL COSTS BY FUNCTION

Department: Special Accounting

Functions:	Total	General & Administrative	General Audit
<b>Cost Adjustments:</b>			
Independent Audit (From Finance)	\$ 107,029.00	\$ -	\$ 45,345.06
Indirect Cost Allocation Plan (From Finance)	8,075.00	-	-
<b>Total Cost Adjustments</b>	<b>\$ 115,104.00</b>	<b>\$ -</b>	<b>\$ 45,345.06</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Total 1st Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 115,104.00</b>	<b>\$ -</b>	<b>\$ 45,345.06</b>
2nd Allocation			
Special Accounting	319.80	-	125.99
Information Technology	-	-	-
Employee Resources	-	-	-
Corporation Counsel	-	-	-
County Administrator	4,920.05	-	1,938.25
Finance Department	-	-	-
Property & Liability Insurance	-	-	-
Facilities & Capital Management	-	-	-
County Treasurer	-	-	-
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Total 2nd Allocation	5,239.85	-	2,064.23

DEPARTMENT 3  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
DEPARTMENTAL COSTS BY FUNCTION

Department: Special Accounting

Functions:	<u>Total</u>	<u>General &amp; Administrative</u>	<u>General Audit</u>
<b>Total 2nd Tier Allocation</b>	\$ 5,239.85	\$ -	\$ 2,064.23
Unallocated	-	-	-
Total Incoming Costs	5,239.85	-	2,064.23
<b>Total Allocated Cost</b>	<u>\$ 120,343.85</u>	<u>\$ -</u>	<u>\$ 47,409.29</u>

DEPARTMENT 3  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
DEPARTMENTAL COSTS BY FUNCTION

Department: Special Accounting

Functions:	Department Specific Audit	Cost Allocation Plan
<b>Cost Adjustments:</b>		
Independent Audit (From Finance)	\$ 61,683.94	\$ -
Indirect Cost Allocation Plan (From Finance)	-	8,075.00
<b>Total Cost Adjustments</b>	<b>\$ 61,683.94</b>	<b>\$ 8,075.00</b>
General & Administrative Allocation	-	-
Disallowed / Capitalized	-	-
<b>Incoming Costs</b>		
1st Allocation		
Building Depreciation	-	-
Equipment Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 61,683.94</b>	<b>\$ 8,075.00</b>
2nd Allocation		
Special Accounting	171.38	22.44
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	2,636.64	345.16
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Building Depreciation	-	-
Equipment Depreciation	-	-
Total 2nd Allocation	2,808.02	367.60

DEPARTMENT 3  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
DEPARTMENTAL COSTS BY FUNCTION

Department: Special Accounting

Functions:	Department Specific Audit	Cost Allocation Plan
<b>Total 2nd Tier Allocation</b>	<b>\$ 2,808.02</b>	<b>\$ 367.60</b>
Unallocated	-	-
Total Incoming Costs	2,808.02	367.60
<b>Total Allocated Cost</b>	<b>\$ 64,491.96</b>	<b>\$ 8,442.60</b>

**DEPARTMENT 3  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Special Accounting  
**Function:** General Audit

Total 1st Tier Allocation           \$ 45,345.06  
Total 2nd Tier Allocation           2,064.23  
**Total Allocated Cost               \$ 47,409.29**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	1,003	2.00%	905.47	-	905.47	41.22	946.69
Corporation Counsel	254	0.51%	229.30	-	229.30	10.44	239.74
County Administrator	186	0.37%	167.91	-	167.91	7.64	175.56
Finance Department	266	0.53%	240.14	-	240.14	10.93	251.07
Property & Liability Insurance	192	0.38%	173.33	-	173.33	7.89	181.22
Facilities & Capital Management	3,481	6.93%	3,142.53	-	3,142.53	143.06	3,285.59
County Treasurer	11,409	22.71%	10,299.66	-	10,299.66	468.87	10,768.53
Central Services-Communications	75	0.15%	67.71	-	67.71	3.08	70.79
Clerk of Courts	3,712	7.39%	3,351.07	-	3,351.07	152.55	3,503.62
Juvenile Detention/Shelter Home	318	0.63%	287.08	-	287.08	13.07	300.15
County Clerk	2,049	4.08%	1,849.77	-	1,849.77	84.21	1,933.98
District Attorney	1,274	2.54%	1,150.12	-	1,150.12	52.36	1,202.48
Victim / Witness	106	0.21%	95.69	-	95.69	4.36	100.05
Sheriff	7,106	14.15%	6,415.06	-	6,415.06	292.03	6,707.09
Corrections	2,147	4.27%	1,938.24	-	1,938.24	88.23	2,026.47
Emergency Government	192	0.38%	173.33	-	173.33	7.89	181.22
Justice Alternatives 177	269	0.54%	242.84	-	242.84	11.05	253.90
Conservation, Planning & Zoning	2,785	5.54%	2,514.20	-	2,514.20	114.45	2,628.66
Parks, Recreation & Forestry	9,772	19.45%	8,821.83	-	8,821.83	401.59	9,223.43
UW Extension	432	0.86%	390.00	-	390.00	17.75	407.75
UW Dormitory	120	0.24%	108.33	-	108.33	4.93	113.26
Veterans	140	0.28%	126.39	-	126.39	5.75	132.14
Register of Deeds	1,524	3.03%	1,375.82	-	1,375.82	62.63	1,438.45
Other Departments / Programs	1,417	2.82%	1,279.22	-	1,279.22	58.23	1,337.45
<b>Total</b>	<b>50,229</b>	<b>100.00%</b>	<b>\$ 45,345.06</b>	<b>\$ -</b>	<b>\$ 45,345.06</b>	<b>\$ 2,064.23</b>	<b>\$ 47,409.29</b>

**Allocation Basis:** Payroll, Accounts Payable and Cash Receipts Transactions Processed by Departments Not Direct Billed for Audit Services During 2022

**Allocation Source:** Finance Department Records and Reports



**DEPARTMENT 3  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Special Accounting  
**Function:** Department Specific Audit

Total 1st Tier Allocation	\$ 61,683.94
Total 2nd Tier Allocation	<u>2,808.02</u>
<b>Total Allocated Cost</b>	<b>\$ 64,491.96</b>

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Child Support	1,260.09	2.04%	1,260.09	-	1,260.09	57.36	1,317.45
Soc Svcs- Administration	23,920.13	38.78%	23,920.13	-	23,920.13	1,088.91	25,009.04
Health Department	9,675.22	15.69%	9,675.22	-	9,675.22	440.44	10,115.66
ADRC	2,591.22	4.20%	2,591.22	-	2,591.22	117.96	2,709.18
Solid Waste	2,735.22	4.43%	2,735.22	-	2,735.22	124.51	2,859.73
Highway	17,484.95	28.35%	17,484.95	-	17,484.95	795.96	18,280.91
Central Wisconsin Airport	1,924.74	3.12%	1,924.74	-	1,924.74	87.62	2,012.36
Library	2,092.37	3.39%	2,092.37	-	2,092.37	95.25	2,187.62
<b>Total</b>	<b>61,683.94</b>	<b>100.00%</b>	<b>\$ 61,683.94</b>	<b>\$ -</b>	<b>\$ 61,683.94</b>	<b>\$ 2,808.02</b>	<b>\$ 64,491.96</b>

**Allocation Basis:** Direct Allocation to Benefiting Departments based on 2021 Audit Costs Incurred, but not Billed in 2022

**Allocation Source:** Finance Department Records and Reports

**DEPARTMENT 3  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Special Accounting  
**Function:** Cost Allocation Plan

Total 1st Tier Allocation	\$ 8,075.00
Total 2nd Tier Allocation	<u>367.60</u>
<b>Total Allocated Cost</b>	<b>\$ 8,442.60</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Building Depreciation	4.50	5.94%	479.70	-	479.70	-	479.70
Equipment Depreciation	1.50	1.98%	159.90	-	159.90	-	159.90
Special Accounting	3.00	3.96%	319.80	-	319.80	-	319.80
Information Technology	1.00	1.32%	106.60	-	106.60	5.51	112.11
Employee Resources	4.50	5.94%	479.70	-	479.70	24.78	504.48
Corporation Counsel	7.00	9.24%	746.20	-	746.20	38.55	784.75
County Administrator	1.50	1.98%	159.90	-	159.90	8.26	168.16
Finance Department	6.00	7.92%	639.60	-	639.60	33.04	672.65
Property & Liability Insurance	2.00	2.64%	213.20	-	213.20	11.01	224.22
Facilities & Capital Management	32.50	42.90%	3,464.52	-	3,464.52	178.98	3,643.50
County Treasurer	3.75	4.95%	399.75	-	399.75	20.65	420.40
Central Services-Communications	6.00	7.92%	639.60	-	639.60	33.04	672.65
Clerk of Courts	2.50	3.30%	266.50	-	266.50	13.77	280.27
<b>Total</b>	<b>75.75</b>	<b>100.00%</b>	<b>\$ 8,075.00</b>	<b>\$ -</b>	<b>\$ 8,075.00</b>	<b>\$ 367.60</b>	<b>\$ 8,442.60</b>

**Allocation Basis:** Number of Weighted Departmental Functions Analyzed in 2021 Cost Plan

**Allocation Source:** FY2021 Indirect Cost Allocation Plan Prepared During 2022

**DEPARTMENT 3  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Special Accounting**

<b>Grantee Department</b>	<b>Total</b>	<b>General Audit</b>	<b>Department Specific Audit</b>	<b>Cost Allocation Plan</b>
Building Depreciation	\$ 479.70	\$ -	\$ -	\$ 479.70
Equipment Depreciation	159.90	-	-	159.90
Special Accounting	319.80	-	-	319.80
Information Technology	112.11	-	-	112.11
Employee Resources	1,451.18	946.69	-	504.48
Corporation Counsel	1,024.50	239.74	-	784.75
County Administrator	343.72	175.56	-	168.16
Finance Department	923.71	251.07	-	672.65
Property & Liability Insurance	405.44	181.22	-	224.22
Facilities & Capital Management	6,929.09	3,285.59	-	3,643.50
County Treasurer	11,188.94	10,768.53	-	420.40
Central Services-Communications	743.44	70.79	-	672.65
Clerk of Courts	3,783.89	3,503.62	-	280.27
Child Support	1,317.45	-	1,317.45	-
Soc Svcs- Administration	25,009.04	-	25,009.04	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	10,115.66	-	10,115.66	-
NCHCC	-	-	-	-
ADRC	2,709.18	-	2,709.18	-
Juvenile Detention/Shelter Home	300.15	300.15	-	-
County Clerk	1,933.98	1,933.98	-	-
Judicial	-	-	-	-
District Attorney	1,202.48	1,202.48	-	-
Victim / Witness	100.05	100.05	-	-
Sheriff	6,707.09	6,707.09	-	-
Corrections	2,026.47	2,026.47	-	-
Emergency Government	181.22	181.22	-	-
Justice Alternatives 177	253.90	253.90	-	-
Conservation, Planning & Zoning	2,628.66	2,628.66	-	-
Parks, Recreation & Forestry	9,223.43	9,223.43	-	-
Solid Waste	2,859.73	-	2,859.73	-
Highway	18,280.91	-	18,280.91	-
Central Wisconsin Airport	2,012.36	-	2,012.36	-

DEPARTMENT 3  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Special Accounting

Grantee Department	Total	General Audit	Department Specific Audit	Cost Allocation Plan
UW Extension	407.75	407.75	-	-
UW Dormitory	113.26	113.26	-	-
Library	2,187.62	-	2,187.62	-
Veterans	132.14	132.14	-	-
Register of Deeds	1,438.45	1,438.45	-	-
Other Departments / Programs	1,337.45	1,337.45	-	-
<b>Total</b>	<b>\$ 120,343.85</b>	<b>\$ 47,409.29</b>	<b>\$ 64,491.96</b>	<b>\$ 8,442.60</b>

**DEPARTMENT 4  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
NATURE AND EXTENT OF SERVICES**

Marathon County and the City of Wausau are provided with Data Processing services through the operations of the City-County Data Center Commission. During 2022 Marathon County was assessed \$1,760,000 for its share of services and support.

Costs are allocated based on the number of hours of support by benefiting department during 2022 as identified on the Work Distribution report provided by the City-County Data Center Commission, excluding the North Central Health Care Center which is directly billed for these services.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	IT Services
<b>Expenditures:</b>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Contracted Services - Operations	1,760,000.00	-	1,760,000.00
<b>Total Expenditures</b>	<b>\$ 1,760,000.00</b>	<b>\$ -</b>	<b>\$ 1,760,000.00</b>
<b>Cost Adjustments:</b>			
Recurring CIP-Video Server Storage Upgrade	24,033.65	-	24,033.65
Recurring CIP-Data Processing Equipment	15,126.00	-	15,126.00
Recurring CIP-Software Programs	42,130.63	-	42,130.63
Recurring CIP-Upgrade Network	72,580.30	-	72,580.30
Recurring CIP-Upgrade P.C.s	147,264.29	-	147,264.29
CIP-Computer Hardware/Software-Small Projects	72,223.34	-	72,223.34
CIP-Computer Hardware/Software-Software Prog.	46,239.29	-	46,239.29
CIP-Computer Hardware/Cayenta Upgrade	1,995,054.88	-	1,995,054.88
Interest Expense (2019A GO Note)	4,194.12	-	4,194.12
<b>Total Cost Adjustments</b>	<b>\$ 2,418,846.50</b>	<b>\$ -</b>	<b>\$ 2,418,846.50</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	(2,041,294.17)	-	(2,041,294.17)
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	106.60	-	106.60
<b>Total 1st Allocation</b>	<b>106.60</b>	<b>-</b>	<b>106.60</b>
Unallocated	-	-	-

**DEPARTMENT 4  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION**

**Department: Information Technology**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>IT Services</b>
<b>Total 1st Tier Allocation</b>	<b>\$ 2,137,658.93</b>	<b>\$ -</b>	<b>\$ 2,137,658.93</b>
2nd Allocation			
Information Technology	-	-	-
Employee Resources	717.56	-	717.56
Corporation Counsel	6,059.48	-	6,059.48
County Administrator	162,475.21	-	162,475.21
Finance Department	-	-	-
Property & Liability Insurance	(2,824.51)	-	(2,824.51)
Facilities & Capital Management	333.12	-	333.12
County Treasurer	-	-	-
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	5.51	-	5.51
<b>Total 2nd Allocation</b>	<b>166,766.37</b>	<b>-</b>	<b>166,766.37</b>
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 166,766.37</b>	<b>\$ -</b>	<b>\$ 166,766.37</b>
Total Incoming Costs	166,872.97	-	166,872.97
<b>Total Allocated Cost</b>	<b>\$ 2,304,425.30</b>	<b>\$ -</b>	<b>\$ 2,304,425.30</b>

**DEPARTMENT 4  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
FUNCTIONAL COST ALLOCATIONS**

**Department: Information Technology  
Function: IT Services**

Total 1st Tier Allocation           \$ 2,137,658.93  
Total 2nd Tier Allocation           166,766.37  
  
Total Allocated Cost                **\$ 2,304,425.30**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	176.50	2.06%	43,961.43	-	43,961.43	3,429.59	47,391.02
Corporation Counsel	21.00	0.24%	5,230.54	-	5,230.54	408.05	5,638.59
County Administrator	554.50	6.46%	138,111.13	-	138,111.13	10,774.54	148,885.67
Finance Department	1,878.20	21.88%	467,809.43	-	467,809.43	36,495.48	504,304.90
Facilities & Capital Management	81.25	0.95%	20,237.20	-	20,237.20	1,578.78	21,815.98
County Treasurer	624.75	7.28%	155,608.53	-	155,608.53	12,139.57	167,748.10
Soc Svcs- Administration	599.75	6.99%	149,381.70	-	149,381.70	11,653.80	161,035.49
Special Education	2.00	0.02%	498.15	-	498.15	38.86	537.01
Health Department	314.00	3.66%	78,209.01	-	78,209.01	6,101.36	84,310.37
Juvenile Detention/Shelter Home	20.00	0.23%	4,981.47	-	4,981.47	388.62	5,370.09
County Clerk	188.75	2.20%	47,012.58	-	47,012.58	3,667.62	50,680.20
Judicial	546.50	6.37%	136,118.54	-	136,118.54	10,619.09	146,737.64
District Attorney	187.25	2.18%	46,638.97	-	46,638.97	3,638.47	50,277.44
Sheriff	1,184.00	13.80%	294,902.76	-	294,902.76	23,006.41	317,909.17
Emergency Government	41.25	0.48%	10,274.27	-	10,274.27	801.53	11,075.81
Justice Alternatives 177	55.75	0.65%	13,885.84	-	13,885.84	1,083.28	14,969.12
Conservation, Planning & Zoning	368.00	4.29%	91,658.97	-	91,658.97	7,150.64	98,809.61
Parks, Recreation & Forestry	199.50	2.32%	49,690.12	-	49,690.12	3,876.50	53,566.62
Solid Waste	93.50	1.09%	23,288.35	-	23,288.35	1,816.81	25,105.16
Highway	961.00	11.20%	239,359.42	-	239,359.42	18,673.28	258,032.70
Central Wisconsin Airport	22.00	0.26%	5,479.61	-	5,479.61	427.48	5,907.10
UW Extension	66.25	0.77%	16,501.10	-	16,501.10	1,287.31	17,788.41
Library	36.25	0.42%	9,028.91	-	9,028.91	704.38	9,733.28
Veterans	18.75	0.22%	4,670.12	-	4,670.12	364.33	5,034.46
Register of Deeds	196.75	2.29%	49,005.17	-	49,005.17	3,823.07	52,828.23
Other Departments / Programs	145.00	1.69%	36,115.62	-	36,115.62	2,817.51	38,933.13
<b>Total</b>	<b>8,582.45</b>	<b>100.00%</b>	<b>\$ 2,137,658.93</b>	<b>\$ -</b>	<b>\$ 2,137,658.93</b>	<b>\$ 166,766.37</b>	<b>\$ 2,304,425.30</b>

**Allocation Basis:** Distribution of Work Hours Support by Benefiting Department During 2022

**Allocation Source:** City-County Data Center Records





DEPARTMENT 4  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	IT Services
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	<b>47,391.02</b>	47,391.02
Corporation Counsel	<b>5,638.59</b>	5,638.59
County Administrator	<b>148,885.67</b>	148,885.67
Finance Department	<b>504,304.90</b>	504,304.90
Property & Liability Insurance	-	-
Facilities & Capital Management	<b>21,815.98</b>	21,815.98
County Treasurer	<b>167,748.10</b>	167,748.10
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	<b>161,035.49</b>	161,035.49
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	<b>537.01</b>	537.01
Health Department	<b>84,310.37</b>	84,310.37
NCHCC	-	-
ADRC	-	-
Juvenile Detention/Shelter Home	<b>5,370.09</b>	5,370.09
County Clerk	<b>50,680.20</b>	50,680.20
Judicial	<b>146,737.64</b>	146,737.64
District Attorney	<b>50,277.44</b>	50,277.44
Victim / Witness	-	-
Sheriff	<b>317,909.17</b>	317,909.17
Corrections	-	-
Emergency Government	<b>11,075.81</b>	11,075.81
Justice Alternatives 177	<b>14,969.12</b>	14,969.12
Conservation, Planning & Zoning	<b>98,809.61</b>	98,809.61
Parks, Recreation & Forestry	<b>53,566.62</b>	53,566.62
Solid Waste	<b>25,105.16</b>	25,105.16
Highway	<b>258,032.70</b>	258,032.70
Central Wisconsin Airport	<b>5,907.10</b>	5,907.10

DEPARTMENT 4  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	<u>Total</u>	<u>IT Services</u>
UW Extension	<b>17,788.41</b>	17,788.41
UW Dormitory	-	-
Library	<b>9,733.28</b>	9,733.28
Veterans	<b>5,034.46</b>	5,034.46
Register of Deeds	<b>52,828.23</b>	52,828.23
Other Departments / Programs	<b>38,933.13</b>	38,933.13
	<hr/>	<hr/>
<b>Total</b>	<b>\$ 2,304,425.30</b>	<b>\$ 2,304,425.30</b>

**DEPARTMENT 5  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN**

**EMPLOYEE RESOURCES**

**NATURE AND EXTENT OF SERVICES**

The Marathon County Employee Resources Department is responsible for the coordination of manpower needs analysis, staff planning, recruitment and selection, wage and salary administration, advisory services to management and employees, employee and management training, and personnel records management.

The Employee Resources Department also provides direct services and support to departments. These costs have been analyzed and are allocated directly to the benefiting department based on 2022 activity. Amounts previously direct billed have been appropriately offset against allocated costs.

All other general Employee Resources costs have been analyzed and are allocated to benefiting departments based on the number of employees by department. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 5  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
EMPLOYEE RESOURCES  
DEPARTMENTAL COSTS BY FUNCTION**

**Department: Employee Resources**

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
<b>Expenditures:</b>				
Salaries & Wages	\$ 449,892.43	\$ -	\$ 444,149.09	\$ 5,743.34
Fringe Benefits	137,604.38	-	135,847.72	1,756.66
Medical / Dental Fees	15,968.54	-	-	15,968.54
Professional Services - Training	16,308.41	-	-	16,308.41
Other Professional Services	41,319.71	-	25,864.25	15,455.46
Testing Services	(203.00)	-	(203.00)	-
Wellness Incentives	700.00	-	700.00	-
Sundry Repair & Maintenance Svcs	9,484.00	-	9,484.00	-
Paper, Stationery & Forms	97.20	97.20	-	-
Printing / Duplicating	1,753.56	1,753.56	-	-
Office Supplies	1,360.64	1,360.64	-	-
Data Processing Equipment	12,605.23	12,605.23	-	-
Membership Dues	329.00	329.00	-	-
Registration /Tuition Fees	732.17	732.17	-	-
Advertising	4,769.93	-	4,769.93	-
Lodging	229.00	229.00	-	-
Meeting Expenses	536.77	536.77	-	-
Other Operating Supplies	7,472.02	-	7,472.02	-
<b>Total Expenditures</b>	<b>\$ 700,959.99</b>	<b>\$ 17,643.57</b>	<b>\$ 628,084.01</b>	<b>\$ 55,232.41</b>
<b>Cost Adjustments:</b>				
Interest & Dividends on Invest	786.47	-	786.47	-
Hlth/Dental Prm Ret/Cobra/Other	(133.40)	-	(133.40)	-
Add Back Billed Medical/Dental Fees	2,720.30	-	-	2,720.30
Add Back Billed Other Prof Services	568.99	-	-	568.99
<b>Total Cost Adjustments</b>	<b>\$ 3,942.36</b>	<b>\$ -</b>	<b>\$ 653.07</b>	<b>\$ 3,289.29</b>
General & Administrative Allocation	0.00	(17,643.57)	17,418.33	225.24
Disallowed / Capitalized	-	-	-	-

**Incoming Costs**

DEPARTMENT 5  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
EMPLOYEE RESOURCES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Employee Resources

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
1st Allocation				
Building Depreciation	21,136.29	-	19,427.84	1,708.44
Equipment Depreciation	-	-	-	-
Special Accounting	1,385.18	-	1,273.21	111.96
Information Technology	43,961.43	-	40,408.03	3,553.40
Total 1st Allocation	66,482.90	-	61,109.09	5,373.81
<b>Total 1st Tier Allocation</b>	<b>\$ 771,385.25</b>	<b>\$ -</b>	<b>\$ 707,264.50</b>	<b>\$ 64,120.75</b>
2nd Allocation				
Building Depreciation	7.27	-	6.68	0.59
Equipment Depreciation	-	-	-	-
Special Accounting	66.00	-	60.67	5.33
Information Technology	3,429.59	-	3,152.37	277.21
Employee Resources	5,943.40	-	5,462.99	480.40
Corporation Counsel	5,812.44	-	5,342.62	469.82
County Administrator	119,104.29	-	109,477.10	9,627.19
Finance Department	13,268.01	-	12,195.56	1,072.45
Property & Liability Insurance	2,127.93	-	1,955.93	172.00
Facilities & Capital Management	49,328.00	-	45,340.82	3,987.18
County Treasurer	5,494.43	-	5,050.31	444.11
Central Services-Communications	2,481.77	-	2,281.17	200.60
Clerk of Courts	-	-	-	-
Total 2nd Allocation	207,063.14	-	190,326.24	16,736.90
<b>Total 2nd Tier Allocation</b>	<b>\$ 207,063.14</b>	<b>\$ -</b>	<b>\$ 190,326.24</b>	<b>\$ 16,736.90</b>
Total Incoming Costs	273,546.04	-	251,435.33	22,110.70
<b>Total Allocated Cost</b>	<b>\$ 978,448.39</b>	<b>\$ -</b>	<b>\$ 897,590.74</b>	<b>\$ 80,857.64</b>

**DEPARTMENT 5  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
EMPLOYEE RESOURCES  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Employee Resources  
**Function:** Personnel Administration

Total 1st Tier Allocation           \$ 707,264.50  
Total 2nd Tier Allocation           190,326.24  
  
**Total Allocated Cost               \$ 897,590.74**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	7.00	0.84%	5,943.40	-	5,943.40	-	5,943.40
Corporation Counsel	7.00	0.84%	5,943.40	-	5,943.40	1,612.93	7,556.33
County Administrator	5.00	0.60%	4,245.29	-	4,245.29	1,152.10	5,397.38
Finance Department	9.00	1.08%	7,641.51	-	7,641.51	2,073.77	9,715.29
Property & Liability Insurance	2.00	0.24%	1,698.11	-	1,698.11	460.84	2,158.95
Facilities & Capital Management	36.00	4.32%	30,566.05	-	30,566.05	8,295.09	38,861.14
County Treasurer	4.00	0.48%	3,396.23	-	3,396.23	921.68	4,317.90
Central Services-Communications	1.00	0.12%	849.06	-	849.06	230.42	1,079.48
Clerk of Courts	36.00	4.32%	30,566.05	-	30,566.05	8,295.09	38,861.14
Child Support	20.00	2.40%	16,981.14	-	16,981.14	4,608.38	21,589.52
Soc Svcs- Administration	13.00	1.56%	11,037.74	-	11,037.74	2,995.45	14,033.19
Soc Svcs- Income Maint	34.00	4.08%	28,867.94	-	28,867.94	7,834.25	36,702.19
Soc Svcs- Programs	53.00	6.36%	45,000.02	-	45,000.02	12,212.22	57,212.24
Health Department	45.00	5.40%	38,207.57	-	38,207.57	10,368.86	48,576.43
ADRC	79.00	9.48%	67,075.51	-	67,075.51	18,203.11	85,278.62
Juvenile Detention/Shelter Home	15.00	1.80%	12,735.86	-	12,735.86	3,456.29	16,192.14
County Clerk	2.00	0.24%	1,698.11	-	1,698.11	460.84	2,158.95
District Attorney	17.00	2.04%	14,433.97	-	14,433.97	3,917.13	18,351.10
Victim / Witness	4.00	0.48%	3,396.23	-	3,396.23	921.68	4,317.90
Sheriff	120.00	14.41%	101,886.84	-	101,886.84	27,650.30	129,537.14
Corrections	46.00	5.52%	39,056.62	-	39,056.62	10,599.28	49,655.91
Emergency Government	2.00	0.24%	1,698.11	-	1,698.11	460.84	2,158.95
Justice Alternatives 177	1.00	0.12%	849.06	-	849.06	230.42	1,079.48
Conservation, Planning & Zoning	31.00	3.72%	26,320.77	-	26,320.77	7,142.99	33,463.76
Parks, Recreation & Forestry	63.00	7.56%	53,490.59	-	53,490.59	14,516.41	68,007.00
Solid Waste	14.00	1.68%	11,886.80	-	11,886.80	3,225.87	15,112.67
Highway	76.00	9.12%	64,528.33	-	64,528.33	17,511.86	82,040.19
Central Wisconsin Airport	23.00	2.76%	19,528.31	-	19,528.31	5,299.64	24,827.95
Library	53.00	6.36%	45,000.02	(6,500.00)	38,500.02	12,212.22	50,712.24
Veterans	3.00	0.36%	2,547.17	-	2,547.17	691.26	3,238.43
Register of Deeds	5.00	0.60%	4,245.29	-	4,245.29	1,152.10	5,397.38
Other Departments / Programs	7.00	0.84%	5,943.40	-	5,943.40	1,612.93	7,556.33
<b>Total</b>	<b>833.00</b>	<b>100.00%</b>	<b>\$ 707,264.50</b>	<b>\$ (6,500.00)</b>	<b>\$ 700,764.50</b>	<b>\$ 190,326.24</b>	<b>\$ 891,090.74</b>

**Allocation Basis:** Number of Employees by Department

**Allocation Source:** County Personnel and Payroll Records



**DEPARTMENT 5  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
EMPLOYEE RESOURCES  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Employee Resources  
**Function:** Department Specific

Total 1st Tier Allocation	\$ 64,120.75
Total 2nd Tier Allocation	<u>16,736.90</u>
<b>Total Allocated Cost</b>	<b>\$ 80,857.64</b>

<u>Grantee Department</u>	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
Information Technology	7,500.00	12.82%	8,217.56	(7,500.00)	717.56	-	717.56
Corporation Counsel	1,485.00	2.54%	1,627.08	-	1,627.08	487.13	2,114.21
County Administrator	35.00	0.06%	38.35	-	38.35	11.48	49.83
Finance Department	28.95	0.05%	31.72	-	31.72	9.50	41.22
Facilities & Capital Management	139.60	0.24%	152.96	-	152.96	45.79	198.75
Clerk of Courts	1,549.00	2.65%	1,697.20	-	1,697.20	508.13	2,205.33
Soc Svcs- Administration	1,224.00	2.09%	1,341.11	-	1,341.11	401.51	1,742.62
Soc Svcs- Programs	1,597.95	2.73%	1,750.83	-	1,750.83	524.18	2,275.02
Health Department	1,628.00	2.78%	1,783.76	-	1,783.76	534.04	2,317.80
ADRC	482.40	0.82%	528.55	(390.45)	138.10	158.24	296.35
County Clerk	42.00	0.07%	46.02	-	46.02	13.78	59.80
District Attorney	4,859.71	8.30%	5,324.66	-	5,324.66	1,594.15	6,918.82
Victim / Witness	7.00	0.01%	7.67	-	7.67	2.30	9.97
Sheriff	16,545.44	28.27%	18,128.42	(161.05)	17,967.37	5,427.48	23,394.85
Corrections	6,375.09	10.89%	6,985.02	-	6,985.02	2,091.25	9,076.28
Emergency Government	757.94	1.30%	830.46	-	830.46	248.63	1,079.09
Conservation, Planning & Zoning	1,652.95	2.82%	1,811.10	-	1,811.10	542.23	2,353.32
Parks, Recreation & Forestry	2,005.99	3.43%	2,197.91	(750.43)	1,447.48	658.03	2,105.52
Solid Waste	818.71	1.40%	897.04	(818.71)	78.33	268.57	346.90
Highway	5,388.32	9.21%	5,903.85	-	5,903.85	1,767.56	7,671.40
Central Wisconsin Airport	1,399.70	2.39%	1,533.62	(1,392.70)	140.92	459.15	600.07
Library	2,998.95	5.12%	3,285.87	-	3,285.87	983.76	4,269.63
<b>Total</b>	<b>58,521.70</b>	<b>100.00%</b>	<b>\$ 64,120.75</b>	<b>\$ (11,013.34)</b>	<b>\$ 53,107.41</b>	<b>\$ 16,736.90</b>	<b>\$ 69,844.30</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

**Allocation Source:** County Financial Records & Reports

**DEPARTMENT 5  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
EMPLOYEE RESOURCES  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Employee Resources**

<b>Grantee Department</b>	<b>Total</b>	<b>Personnel Administration</b>	<b>Department Specific</b>
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	<b>717.56</b>	-	717.56
Employee Resources	<b>5,943.40</b>	5,943.40	-
Corporation Counsel	<b>9,670.54</b>	7,556.33	2,114.21
County Administrator	<b>5,447.21</b>	5,397.38	49.83
Finance Department	<b>9,756.50</b>	9,715.29	41.22
Property & Liability Insurance	<b>2,158.95</b>	2,158.95	-
Facilities & Capital Management	<b>39,059.89</b>	38,861.14	198.75
County Treasurer	<b>4,317.90</b>	4,317.90	-
Central Services-Communications	<b>1,079.48</b>	1,079.48	-
Clerk of Courts	<b>41,066.47</b>	38,861.14	2,205.33
Child Support	<b>21,589.52</b>	21,589.52	-
Soc Svcs- Administration	<b>15,775.81</b>	14,033.19	1,742.62
Soc Svcs- Income Maint	<b>36,702.19</b>	36,702.19	-
Soc Svcs- Programs	<b>59,487.26</b>	57,212.24	2,275.02
Special Education	-	-	-
Health Department	<b>50,894.23</b>	48,576.43	2,317.80
NCHCC	-	-	-
ADRC	<b>85,574.97</b>	85,278.62	296.35
Juvenile Detention/Shelter Home	<b>16,192.14</b>	16,192.14	-
County Clerk	<b>2,218.75</b>	2,158.95	59.80
Judicial	-	-	-
District Attorney	<b>25,269.91</b>	18,351.10	6,918.82
Victim / Witness	<b>4,327.87</b>	4,317.90	9.97
Sheriff	<b>152,932.00</b>	129,537.14	23,394.85
Corrections	<b>58,732.18</b>	49,655.91	9,076.28
Emergency Government	<b>3,238.04</b>	2,158.95	1,079.09
Justice Alternatives 177	<b>1,079.48</b>	1,079.48	-
Conservation, Planning & Zoning	<b>35,817.08</b>	33,463.76	2,353.32
Parks, Recreation & Forestry	<b>70,112.52</b>	68,007.00	2,105.52
Solid Waste	<b>15,459.56</b>	15,112.67	346.90
Highway	<b>89,711.59</b>	82,040.19	7,671.40



DEPARTMENT 5  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
EMPLOYEE RESOURCES  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Resources

Grantee Department	Total	Personnel Administration	Department Specific
Central Wisconsin Airport	25,428.02	24,827.95	600.07
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	54,981.87	50,712.24	4,269.63
Veterans	3,238.43	3,238.43	-
Register of Deeds	5,397.38	5,397.38	-
Other Departments / Programs	7,556.33	7,556.33	-
<b>Total</b>	<b>\$ 960,935.05</b>	<b>\$ 891,090.74</b>	<b>\$ 69,844.30</b>

**DEPARTMENT 6  
FISCAL 2022**

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

The Office of the Corporation Counsel is responsible for providing legal services to County departments and officials. The Counsel and staff furnish legal advice, process litigation and represents the County Board. This office also participates in representing the County's collective bargaining interests. In addition, the Corporation Counsel provides direct support to the Child Support Program, Social Services Department, and North Central Health Care (NCHC). Costs are functionalized and allocated as follows:

- **Departmental Support:** This function includes costs related to time spent providing legal assistance to County departments not specifically allocated elsewhere in this chapter. Allocation is based on a detailed analysis of effort expended by the Corporation Counsel and departmental staff. Note that costs related to services provided to the County Board and its committees have been identified and allocated to "Other Departments/ Programs" thereby being removing them from further allocation in this plan. Amounts previously direct billed have been appropriately offset against allocated costs.
- **Child Support:** This function includes costs related to time spent aiding the Child Support program under a cooperative agreement. Allocation is based on a detailed analysis of monthly claims based on the cooperative agreement between these offices. Amounts previously direct billed have been appropriately offset against allocated costs.
- **Social Services:** This function includes costs related to time spent aiding the Social Services Department. Amounts previously direct billed have been appropriately offset against allocated costs.
- **NCHC Services:** NCHC is directly billed for services provided by the Office of the Corporation Counsel. This amount is used as the basis of allocation. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 6  
FISCAL 2022**

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

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support	Child Support
<b>Expenditures:</b>				
Salaries & Wages	\$ 641,371.16	\$ 47,288.85	\$ 271,615.15	\$ 95,332.08
Fringe Benefits	231,711.23	16,798.31	79,191.34	42,785.24
Telephone	75.00	75.00	-	-
Office Machines & Equipment Repair	5,360.00	5,360.00	-	-
Process Service	363.97	-	363.97	-
Paper/Stationery Forms	534.66	534.66	-	-
Printing / Duplicating	2,514.32	2,514.32	-	-
Office Supplies	1,738.12	1,738.12	-	-
Books & Directories	491.96	491.96	-	-
Software Supplies	400.00	400.00	-	-
Subscriptions	8,237.55	8,237.55	-	-
Membership Dues	3,163.51	3,163.51	-	-
Registration /Tuition Fees	2,955.90	2,955.90	-	-
Filing Fees	70.55	70.55	-	-
Personal Auto Mileage	132.21	132.21	-	-
Lodging	597.46	597.46	-	-
<b>Total Expenditures</b>	<b>899,717.60</b>	<b>90,358.40</b>	<b>351,170.46</b>	<b>138,117.32</b>
<b>Cost Adjustments:</b>				
	-	-	-	-
<b>Total Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	-	(90,358.40)	41,311.97	14,499.77
Disallowed / Capitalized	-	-	-	-
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	19,500.47	-	8,461.00	3,327.76
Equipment Depreciation	-	-	-	-
Special Accounting	975.51	-	423.26	166.47
Information Technology	5,230.54	-	2,269.46	892.59
Employee Resources	7,570.48	-	3,284.73	1,291.90
<b>Total 1st Allocation</b>	<b>33,276.99</b>	<b>-</b>	<b>14,438.46</b>	<b>5,678.73</b>

DEPARTMENT 6  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support	Child Support
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>932,994.59</b>	-	<b>406,920.88</b>	<b>158,295.81</b>
2nd Allocation				
Building Depreciation	6.71	-	2.91	1.14
Equipment Depreciation	-	-	-	-
Special Accounting	48.99	-	21.26	8.36
Information Technology	408.05	-	177.05	69.63
Employee Resources	2,100.07	-	911.19	358.38
Corporation Counsel	-	-	-	-
County Administrator	32,290.74	-	14,010.53	5,510.42
Finance Department	6,118.35	-	2,654.67	1,044.10
Property & Liability Insurance	3,239.59	-	1,405.62	552.84
Facilities & Capital Management	10,797.73	-	4,685.00	1,842.64
County Treasurer	733.09	-	318.08	125.10
Central Services-Communications	2,559.44	-	1,110.51	436.77
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>58,302.75</b>	-	<b>25,296.81</b>	<b>9,949.38</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>58,302.75</b>	-	<b>25,296.81</b>	<b>9,949.38</b>
Total Incoming Costs	91,579.75	-	39,735.26	15,628.10
<b>Total Allocated Cost</b>	<b>991,297.35</b>	-	<b>432,217.69</b>	<b>168,245.19</b>

DEPARTMENT 6  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Social Services	NCHC Services
<b>Expenditures:</b>		
Salaries & Wages	\$ 130,929.41	\$ 96,205.67
Fringe Benefits	58,761.41	34,174.93
Telephone	-	-
Office Machines & Equipment Repair	-	-
Process Service	-	-
Paper/Stationery Forms	-	-
Printing / Duplicating	-	-
Office Supplies	-	-
Books & Directories	-	-
Software Supplies	-	-
Subscriptions	-	-
Membership Dues	-	-
Registration /Tuition Fees	-	-
Filing Fees	-	-
Personal Auto Mileage	-	-
Lodging	-	-
<b>Total Expenditures</b>	<b>189,690.82</b>	<b>130,380.60</b>
<b>Cost Adjustments:</b>		
	-	-
<b>Total Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	19,914.03	14,632.64
Disallowed / Capitalized	-	-
<b>Incoming Costs</b>		
1st Allocation		
Building Depreciation	4,570.36	3,141.35
Equipment Depreciation	-	-
Special Accounting	228.63	157.15
Information Technology	1,225.89	842.59
Employee Resources	1,774.30	1,219.54
Total 1st Allocation	7,799.18	5,360.63

DEPARTMENT 6  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Social Services	NCHC Services
General & Administrative Allocation	-	-
Unallocated	-	-
<b>Total 1st Tier Allocation</b>	<b>217,404.03</b>	<b>150,373.87</b>
2nd Allocation		
Building Depreciation	1.57	1.08
Equipment Depreciation	-	-
Special Accounting	11.48	7.89
Information Technology	95.64	65.73
Employee Resources	492.20	338.30
Corporation Counsel	-	-
County Administrator	7,568.03	5,201.75
Finance Department	1,433.97	985.61
Property & Liability Insurance	759.27	521.87
Facilities & Capital Management	2,530.68	1,739.42
County Treasurer	171.82	118.09
Central Services-Communications	599.86	412.30
Clerk of Courts	-	-
<b>Total 2nd Allocation</b>	<b>13,664.51</b>	<b>9,392.06</b>
General & Administrative Allocation	-	-
Unallocated	-	-
<b>Total 2nd Tier Allocation</b>	<b>13,664.51</b>	<b>9,392.06</b>
Total Incoming Costs	21,463.69	14,752.69
<b>Total Allocated Cost</b>	<b>231,068.54</b>	<b>159,765.92</b>

**DEPARTMENT 6  
FISCAL 2022**

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

**Department:** Corporation Counsel  
**Function:** Departmental Support

Total 1st Tier Allocation \$ 406,920.88  
Total 2nd Tier Allocation 25,296.81

**Total Allocated Cost \$ 432,217.69**

<u>Grantee Department</u>	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
Information Technology	4,558.08	1.49%	6,059.48	-	6,059.48	-	6,059.48
Employee Resources	4,372.25	1.43%	5,812.44	-	5,812.44	-	5,812.44
County Administrator	7,596.80	2.48%	10,099.13	-	10,099.13	646.69	10,745.83
Finance Department	1,519.36	0.50%	2,019.83	-	2,019.83	129.34	2,149.17
Property & Liability Insurance	1,519.36	0.50%	2,019.83	-	2,019.83	129.34	2,149.17
Facilities & Capital Management	1,519.36	0.50%	2,019.83	-	2,019.83	129.34	2,149.17
County Treasurer	4,558.08	1.49%	6,059.48	-	6,059.48	388.02	6,447.50
Clerk of Courts	3,038.72	0.99%	4,039.65	-	4,039.65	258.68	4,298.33
Health Department	7,596.80	2.48%	10,099.13	-	10,099.13	646.69	10,745.83
ADRC	1,519.36	0.50%	2,019.83	-	2,019.83	129.34	2,149.17
Juvenile Detention/Shelter Home	1,519.36	0.50%	2,019.83	-	2,019.83	129.34	2,149.17
County Clerk	7,596.80	2.48%	10,099.13	-	10,099.13	646.69	10,745.83
Judicial	1,519.36	0.50%	2,019.83	-	2,019.83	129.34	2,149.17
District Attorney	1,519.36	0.50%	2,019.83	-	2,019.83	129.34	2,149.17
Sheriff	4,372.25	1.43%	5,812.44	-	5,812.44	372.20	6,184.64
Corrections	2,852.89	0.93%	3,792.61	-	3,792.61	242.86	4,035.47
Emergency Government	1,519.36	0.50%	2,019.83	-	2,019.83	129.34	2,149.17
Conservation, Planning & Zoning	3,038.72	0.99%	4,039.65	-	4,039.65	258.68	4,298.33
Parks, Recreation & Forestry	1,519.36	0.50%	2,019.83	-	2,019.83	129.34	2,149.17
Solid Waste	3,038.72	0.99%	4,039.65	-	4,039.65	258.68	4,298.33
Highway	1,519.36	0.50%	2,019.83	-	2,019.83	129.34	2,149.17
Central Wisconsin Airport	4,558.08	1.49%	6,059.48	-	6,059.48	388.02	6,447.50
Library	3,038.72	0.99%	4,039.65	-	4,039.65	258.68	4,298.33
Register of Deeds	1,519.36	0.50%	2,019.83	-	2,019.83	129.34	2,149.17
Other Departments / Programs	229,165.38	74.87%	304,650.85	(25,000.00)	279,650.85	19,508.20	299,159.05
<b>Total</b>	<b>306,095.25</b>	<b>100.00%</b>	<b>\$ 406,920.88</b>	<b>\$ (25,000.00)</b>	<b>\$ 381,920.88</b>	<b>\$ 25,296.81</b>	<b>\$ 407,217.69</b>

**Allocation Basis:** Weighted Values of Time / Effort to Benefiting Department During 2022 for Departments Not Directly Billed

**Allocation Source:** Corporation Counsel Analysis

DEPARTMENT 6  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel  
Function: Child Support

Total 1st Tier Allocation \$ 158,295.81  
Total 2nd Tier Allocation 9,949.38

**Total Allocated Cost \$ 168,245.19**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	100	100.00%	158,295.81	(138,117.32)	20,178.49	9,949.38	30,127.87
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>\$ 158,295.81</b>	<b>\$ (138,117.32)</b>	<b>\$ 20,178.49</b>	<b>\$ 9,949.38</b>	<b>\$ 30,127.87</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

**Allocation Source:** Monthly Child Support Expenditure Reports



DEPARTMENT 6  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel  
Function: Social Services

Total 1st Tier Allocation \$ 217,404.03  
Total 2nd Tier Allocation 13,664.51  
**Total Allocated Cost \$ 231,068.54**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Soc Svcs- Administration	100	100.00%	217,404.03	(189,690.82)	27,713.21	13,664.51	41,377.72
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>\$ 217,404.03</b>	<b>\$ (189,690.82)</b>	<b>\$ 27,713.21</b>	<b>\$ 13,664.51</b>	<b>\$ 41,377.72</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

**Allocation Source:** County Financial Records and Reports

DEPARTMENT 6  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel  
Function: NCHC Services

Total 1st Tier Allocation \$ 150,373.87  
Total 2nd Tier Allocation 9,392.06  
  
Total Allocated Cost \$ 159,765.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
NCHCC	100	100.00%	150,373.87	(63,378.10)	86,995.77	9,392.06	96,387.82
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>\$ 150,373.87</b>	<b>\$ (63,378.10)</b>	<b>\$ 86,995.77</b>	<b>\$ 9,392.06</b>	<b>\$ 96,387.82</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

**DEPARTMENT 6  
FISCAL 2022**

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

**Department: Corporation Counsel**

<b>Grantee Department</b>	<b>Total</b>	<b>Departmental Support</b>	<b>Child Support</b>	<b>Social Services</b>
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	<b>6,059.48</b>	6,059.48	-	-
Employee Resources	<b>5,812.44</b>	5,812.44	-	-
Corporation Counsel	-	-	-	-
County Administrator	<b>10,745.83</b>	10,745.83	-	-
Finance Department	<b>2,149.17</b>	2,149.17	-	-
Property & Liability Insurance	<b>2,149.17</b>	2,149.17	-	-
Facilities & Capital Management	<b>2,149.17</b>	2,149.17	-	-
County Treasurer	<b>6,447.50</b>	6,447.50	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	<b>4,298.33</b>	4,298.33	-	-
Child Support	<b>30,127.87</b>	-	30,127.87	-
Soc Svcs- Administration	<b>41,377.72</b>	-	-	41,377.72
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	<b>10,745.83</b>	10,745.83	-	-
NCHCC	<b>96,387.82</b>	-	-	-
ADRC	<b>2,149.17</b>	2,149.17	-	-
Juvenile Detention/Shelter Home	<b>2,149.17</b>	2,149.17	-	-
County Clerk	<b>10,745.83</b>	10,745.83	-	-
Judicial	<b>2,149.17</b>	2,149.17	-	-
District Attorney	<b>2,149.17</b>	2,149.17	-	-
Victim / Witness	-	-	-	-
Sheriff	<b>6,184.64</b>	6,184.64	-	-
Corrections	<b>4,035.47</b>	4,035.47	-	-
Emergency Government	<b>2,149.17</b>	2,149.17	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	<b>4,298.33</b>	4,298.33	-	-
Parks, Recreation & Forestry	<b>2,149.17</b>	2,149.17	-	-
Solid Waste	<b>4,298.33</b>	4,298.33	-	-
Highway	<b>2,149.17</b>	2,149.17	-	-
Central Wisconsin Airport	<b>6,447.50</b>	6,447.50	-	-
UW Extension	-	-	-	-

DEPARTMENT 6  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Departmental Support	Child Support	Social Services
UW Dormitory	-	-	-	-
Library	<b>4,298.33</b>	4,298.33	-	-
Veterans	-	-	-	-
Register of Deeds	<b>2,149.17</b>	2,149.17	-	-
Other Departments / Programs	<b>299,159.05</b>	299,159.05	-	-
<b>Total</b>	<b>\$ 575,111.11</b>	<b>\$ 407,217.69</b>	<b>\$ 30,127.87</b>	<b>\$ 41,377.72</b>

DEPARTMENT 6  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	<u>NCHC Services</u>
Building Depreciation	\$ -
Equipment Depreciation	-
Special Accounting	-
Information Technology	-
Employee Resources	-
Corporation Counsel	-
County Administrator	-
Finance Department	-
Property & Liability Insurance	-
Facilities & Capital Management	-
County Treasurer	-
Central Services-Communications	-
Clerk of Courts	-
Child Support	-
Soc Svcs- Administration	-
Soc Svcs- Income Maint	-
Soc Svcs- Programs	-
Special Education	-
Health Department	-
NCHCC	96,387.82
ADRC	-
Juvenile Detention/Shelter Home	-
County Clerk	-
Judicial	-
District Attorney	-
Victim / Witness	-
Sheriff	-
Corrections	-
Emergency Government	-
Justice Alternatives 177	-
Conservation, Planning & Zoning	-
Parks, Recreation & Forestry	-
Solid Waste	-
Highway	-
Central Wisconsin Airport	-
UW Extension	-

DEPARTMENT 6  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

<b>Grantee Department</b>	<b><u>NCHC Services</u></b>
UW Dormitory	-
Library	-
Veterans	-
Register of Deeds	-
Other Departments / Programs	-
	<hr/>
<b>Total</b>	<b><u><u>\$ 96,387.82</u></u></b>

**DEPARTMENT 7  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
NATURE AND EXTENT OF SERVICES**

The County Administrator serves as the Chief Operating Officer for Marathon County. This office coordinates and directs all administrative and management functions of the County not otherwise vested by law in boards or commissions or in other elected officials and fulfilling other duties as assigned by the County Board of Supervisors.

Time spent by the County Administrator's Office providing direction/support to County departments have been allocated based on an analysis of effort expended by staff to benefiting departments. Costs related to providing service to the County Board and its Committees have been allocated to "Other Departments/Programs" and are thereby effectively disallowed for further plan allocation.

The County Administrator's office also coordinates outside resources that benefit the operations of specific departments. Costs have been analyzed and allocated directly to the benefiting department based on 2022 activity.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 7  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
DEPARTMENTAL COSTS BY FUNCTION**

**Department: County Administrator**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Department Oversight</b>	<b>Department Specific</b>
<b>Expenditures:</b>				
Salaries & Wages	\$ 346,852.25	\$ -	\$ 346,852.25	\$ -
Fringe Benefits	133,232.50	-	133,232.50	-
Management Training/Development	1,556.80	-	1,556.80	-
Other Professional Services	148,448.86	3,343.00	19,474.63	125,631.23
Class Compensation Study	87,450.00	-	-	87,450.00
Telephone	458.60	-	458.60	-
Office Machines R&M	816.32	-	816.32	-
Sundry Contractual Services	1,894.13	-	-	1,894.13
Paper, Stationery & Forms	39.99	-	39.99	-
Printing / Duplicating	744.19	-	744.19	-
Training Serv Operations	342.47	-	342.47	-
Training - Lean	1,863.50	-	1,863.50	-
Office Supplies	861.11	-	861.11	-
Subscriptions	448.98	-	448.98	-
Membership Dues	2,299.48	-	2,299.48	-
Registration /Tuition Fees	3,678.20	-	3,678.20	-
Personal Auto Mileage	235.75	-	235.75	-
Commercial Travel	1,419.19	-	1,419.19	-
Meals	87.50	-	87.50	-
Lodging	325.00	-	325.00	-
Meeting Expenses	214.71	-	214.71	-
Meeting Expenses-Training	1,100.60	-	1,100.60	-
Public Education Supplies	1,124.19	-	571.61	552.58
Support Community Prj Contract	223,133.00	-	-	223,133.00
Prizes/Awards	920.02	-	920.02	-
<b>Total Expenditures</b>	<b>\$ 959,547.34</b>	<b>\$ 3,343.00</b>	<b>\$ 517,543.40</b>	<b>\$ 438,660.94</b>
<b>Cost Adjustments:</b>				
General Property Taxes	(258,133.00)	(258,133.00)	-	-
Promotional Items-Sale of Merchandise	(17.53)	-	-	(17.53)
Improvements-Legal Fees	13,815.08	-	-	13,815.08
Improvements-Other Prof Services	5,600.00	-	-	5,600.00
Improvements-Small Projects	196,566.70	-	-	196,566.70
Improvements-Special Projects	973.32	-	-	973.32



**DEPARTMENT 7  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
DEPARTMENTAL COSTS BY FUNCTION**

**Department: County Administrator**

Functions:	Total	General & Administrative	Department Oversight	Department Specific
<b>Total Cost Adjustments</b>	<b>\$ (41,195.43)</b>	<b>\$ (258,133.00)</b>	<b>\$ -</b>	<b>\$ 216,937.57</b>
General & Administrative Allocation	-	(3,343.00)	3,343.00	-
Disallowed / Capitalized	258,133.00	258,133.00	-	-
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	7,603.63	-	7,603.63	-
Equipment Depreciation	-	-	-	-
Special Accounting	327.82	-	327.82	-
Information Technology	138,111.13	-	138,111.13	-
Employee Resources	4,283.63	-	4,283.63	-
Corporation Counsel	10,099.13	-	10,099.13	-
<b>Total 1st Allocation</b>	<b>160,425.35</b>	<b>-</b>	<b>160,425.35</b>	<b>-</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 1,336,910.26</b>	<b>\$ -</b>	<b>\$ 681,311.75</b>	<b>\$ 655,598.51</b>
2nd Allocation				
Building Depreciation	2.62	-	2.62	-
Equipment Depreciation	-	-	-	-
Special Accounting	15.90	-	15.90	-
Information Technology	10,774.54	-	10,774.54	-
Employee Resources	1,163.58	-	1,163.58	-
Corporation Counsel	646.69	-	646.69	-
County Administrator	-	-	-	-
Finance Department	3,978.50	-	3,978.50	-
Property & Liability Insurance	8,844.12	-	8,844.12	-
Facilities & Capital Management	17,745.40	-	17,745.40	-
County Treasurer	509.86	-	509.86	-
Central Services-Communications	1,572.95	-	1,572.95	-
Clerk of Courts	-	-	-	-

DEPARTMENT 7  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	<u>Total</u>	<u>General &amp; Administrative</u>	<u>Department Oversight</u>	<u>Department Specific</u>
Total 2nd Allocation	45,254.18	-	45,254.18	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 45,254.18</b>	<b>\$ -</b>	<b>\$ 45,254.18</b>	<b>\$ -</b>
Total Incoming Costs	205,679.53	-	205,679.53	-
<b>Total Allocated Cost</b>	<b><u>\$ 1,382,164.44</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 726,565.93</u></b>	<b><u>\$ 655,598.51</u></b>

**DEPARTMENT 7  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
FUNCTIONAL COST ALLOCATIONS**

**Department:** County Administrator  
**Function:** Department Oversight

Total 1st Tier Allocation \$ 681,311.75  
Total 2nd Tier Allocation 45,254.18  
**Total Allocated Cost \$ 726,565.93**

<u>Grantee Department</u>	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
Special Accounting	2,116.95	0.72%	4,920.05	-	4,920.05	-	4,920.05
Information Technology	9,825.36	3.35%	22,835.34	-	22,835.34	-	22,835.34
Employee Resources	13,138.58	4.48%	30,535.66	-	30,535.66	-	30,535.66
Corporation Counsel	13,138.58	4.48%	30,535.66	-	30,535.66	-	30,535.66
Finance Department	19,926.30	6.80%	46,311.15	-	46,311.15	3,537.26	49,848.41
Property & Liability Insurance	2,116.95	0.72%	4,920.05	-	4,920.05	375.79	5,295.84
Facilities & Capital Management	26,714.02	9.11%	62,086.64	-	62,086.64	4,742.20	66,828.84
County Treasurer	7,708.41	2.63%	17,915.29	-	17,915.29	1,368.37	19,283.66
Clerk of Courts	6,350.86	2.17%	14,760.17	-	14,760.17	1,127.39	15,887.56
Child Support	2,116.95	0.72%	4,920.05	-	4,920.05	375.79	5,295.84
Soc Svcs- Administration	2,116.95	0.72%	4,920.05	-	4,920.05	375.79	5,295.84
Soc Svcs- Income Maint	2,116.95	0.72%	4,920.05	-	4,920.05	375.79	5,295.84
Soc Svcs- Programs	2,116.95	0.72%	4,920.05	-	4,920.05	375.79	5,295.84
Health Department	6,350.86	2.17%	14,760.17	-	14,760.17	1,127.39	15,887.56
NCHCC	11,942.32	4.07%	27,755.41	-	27,755.41	2,119.97	29,875.38
ADRC	2,116.95	0.72%	4,920.05	-	4,920.05	375.79	5,295.84
Juvenile Detention/Shelter Home	2,116.95	0.72%	4,920.05	-	4,920.05	375.79	5,295.84
County Clerk	2,116.95	0.72%	4,920.05	-	4,920.05	375.79	5,295.84
Judicial	10,584.77	3.61%	24,600.30	-	24,600.30	1,878.98	26,479.27
District Attorney	2,116.95	0.72%	4,920.05	-	4,920.05	375.79	5,295.84
Sheriff	7,708.41	2.63%	17,915.29	-	17,915.29	1,368.37	19,283.66
Corrections	6,350.86	2.17%	14,760.17	-	14,760.17	1,127.39	15,887.56
Emergency Government	5,591.45	1.91%	12,995.21	-	12,995.21	992.58	13,987.79
Justice Alternatives 177	6,350.86	2.17%	14,760.17	-	14,760.17	1,127.39	15,887.56
Conservation, Planning & Zoning	7,708.41	2.63%	17,915.29	-	17,915.29	1,368.37	19,283.66
Parks, Recreation & Forestry	7,708.41	2.63%	17,915.29	-	17,915.29	1,368.37	19,283.66
Solid Waste	9,825.36	3.35%	22,835.34	-	22,835.34	1,744.17	24,579.51
Highway	7,708.41	2.63%	17,915.29	-	17,915.29	1,368.37	19,283.66
Central Wisconsin Airport	2,116.95	0.72%	4,920.05	-	4,920.05	375.79	5,295.84
UW Extension	3,474.50	1.19%	8,075.16	-	8,075.16	616.78	8,691.95
Library	4,233.91	1.44%	9,840.12	-	9,840.12	751.59	10,591.71
Veterans	2,116.95	0.72%	4,920.05	-	4,920.05	375.79	5,295.84
Register of Deeds	2,116.95	0.72%	4,920.05	-	4,920.05	375.79	5,295.84
Other Departments / Programs	73,287.02	25.00%	170,327.98	-	170,327.98	13,009.70	183,337.68
<b>Total</b>	<b>293,148.01</b>	<b>100.00%</b>	<b>\$ 681,311.75</b>	<b>\$ -</b>	<b>\$ 681,311.75</b>	<b>\$ 45,254.18</b>	<b>\$ 726,565.93</b>

**Allocation Basis:** Time/Effort by Benefiting Department During 2022

**Allocation Source:** Time/Effort Analysis using County Administrator's Department Personnel Activity Reports (PARs)



DEPARTMENT 7  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator  
Function: Department Specific

Total 1st Tier Allocation	\$ 655,598.51
Total 2nd Tier Allocation	-
<b>Total Allocated Cost</b>	<b>\$ 655,598.51</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Information Technology	139,643.61	21.30%	139,639.88	-	139,639.88	-	139,639.88
Employee Resources	88,571.00	13.51%	88,568.63	-	88,568.63	-	88,568.63
Corporation Counsel	1,755.12	0.27%	1,755.07	-	1,755.07	-	1,755.07
Finance Department	858.48	0.13%	858.46	-	858.46	-	858.46
Facilities & Capital Management	22,372.21	3.41%	22,371.61	-	22,371.61	-	22,371.61
Special Education	600.00	0.09%	599.98	-	599.98	-	599.98
Parks, Recreation & Forestry	116.04	0.02%	116.04	-	116.04	-	116.04
Other Departments / Programs	401,699.58	61.27%	401,688.84	-	401,688.84	-	401,688.84
<b>Total</b>	<b>655,616.04</b>	<b>100.00%</b>	<b>\$ 655,598.51</b>	<b>\$ -</b>	<b>\$ 655,598.51</b>	<b>\$ -</b>	<b>\$ 655,598.51</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

DEPARTMENT 7  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Administrator

Grantee Department	Total	Department Oversight	Department Specific
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	4,920.05	4,920.05	-
Information Technology	162,475.21	22,835.34	139,639.88
Employee Resources	119,104.29	30,535.66	88,568.63
Corporation Counsel	32,290.74	30,535.66	1,755.07
County Administrator	-	-	-
Finance Department	50,706.87	49,848.41	858.46
Property & Liability Insurance	5,295.84	5,295.84	-
Facilities & Capital Management	89,200.45	66,828.84	22,371.61
County Treasurer	19,283.66	19,283.66	-
Central Services-Communications	-	-	-
Clerk of Courts	15,887.56	15,887.56	-
Child Support	5,295.84	5,295.84	-
Soc Svcs- Administration	5,295.84	5,295.84	-
Soc Svcs- Income Maint	5,295.84	5,295.84	-
Soc Svcs- Programs	5,295.84	5,295.84	-
Special Education	599.98	-	599.98
Health Department	15,887.56	15,887.56	-
NCHCC	29,875.38	29,875.38	-
ADRC	5,295.84	5,295.84	-
Juvenile Detention/Shelter Home	5,295.84	5,295.84	-
County Clerk	5,295.84	5,295.84	-
Judicial	26,479.27	26,479.27	-
District Attorney	5,295.84	5,295.84	-
Victim / Witness	-	-	-
Sheriff	19,283.66	19,283.66	-
Corrections	15,887.56	15,887.56	-
Emergency Government	13,987.79	13,987.79	-
Justice Alternatives 177	15,887.56	15,887.56	-
Conservation, Planning & Zoning	19,283.66	19,283.66	-
Parks, Recreation & Forestry	19,399.70	19,283.66	116.04
Solid Waste	24,579.51	24,579.51	-
Highway	19,283.66	19,283.66	-

DEPARTMENT 7  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Administrator

Grantee Department	Total	Department Oversight	Department Specific
Central Wisconsin Airport	5,295.84	5,295.84	-
UW Extension	8,691.95	8,691.95	-
UW Dormitory	-	-	-
Library	10,591.71	10,591.71	-
Veterans	5,295.84	5,295.84	-
Register of Deeds	5,295.84	5,295.84	-
Other Departments / Programs	585,026.52	183,337.68	401,688.84
<b>Total</b>	<b>\$ 1,382,164.44</b>	<b>\$ 726,565.93</b>	<b>\$ 655,598.51</b>

**DEPARTMENT 8  
FISCAL 2022**

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

The Finance Department manages the financial operations of the County. This department is responsible for the preparation of payroll data for computer processing of payroll checks, the audit and payment of all invoices, capital borrowing, and the proper allocation of expenditures and revenues. This department is also responsible for providing all the required input for preparation of financial statements and for the overall accuracy of the statements, including an internal audit and analysis function.

Expenditures are functionalized and allocated as follows:

- **General Accounting**: Costs associated with general accounting activities are allocated based on the number of payroll, accounts payable, and cash receipt transactions processed in 2022.
- **Payroll**: Costs associated with the payroll function are allocated based on total number of payroll checks and direct deposits processed by department during 2022.
- **Department Specific**: Costs related to providing direct support to specific departments have been allocated based on financial records and reports and information provided on the employee Personnel Activity Reports (PARs).

Amounts previously direct billed for various services provided by the Finance Department have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 8  
FISCAL 2022**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
<b>Expenditures:</b>				
Salaries & Wages	\$ 545,398.99	\$ 159,207.02	\$ 250,723.97	\$ 119,676.02
Fringe Benefits	208,887.12	60,976.08	96,026.96	45,835.76
Accounting/Auditing Fees	118,254.00	-	118,254.00	-
Temporary/Contractual Labor	4,839.38	-	4,839.38	-
Paper/Stationery Forms	691.46	691.46	-	-
Printing / Duplicating	2,279.18	2,279.18	-	-
Office Equipment	5,492.53	5,492.53	-	-
Office Supplies	2,607.98	2,607.98	-	-
Software Supplies	326.27	326.27	-	-
Publication of Legal Notices	376.65	-	376.65	-
<b>Total Expenditures</b>	<b>\$ 889,153.56</b>	<b>\$ 231,580.52</b>	<b>\$ 470,220.97</b>	<b>\$ 165,511.79</b>
<b>Cost Adjustments:</b>				
Miscellaneous Revenue	(1,239.00)	-	-	(1,239.00)
Transfer to Chapter 3 - Special Accounting	(115,104.00)	-	(115,104.00)	-
<b>Total Cost Adjustments</b>	<b>\$ (116,343.00)</b>	<b>\$ -</b>	<b>\$ (115,104.00)</b>	<b>\$ (1,239.00)</b>
General & Administrative Allocation	0.00	(231,580.52)	150,346.96	71,763.88
Disallowed / Capitalized	(23,620.20)	-	-	-
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	11,172.68	-	7,989.43	2,812.18
Equipment Depreciation	-	-	-	-
Special Accounting	879.74	-	629.09	221.43
Information Technology	467,809.43	-	334,523.75	117,748.10
Employee Resources	7,673.23	-	5,487.02	1,931.36
Corporation Counsel	2,019.83	-	1,444.35	508.39
County Administrator	47,169.61	-	33,730.31	11,872.64
<b>Total 1st Allocation</b>	<b>536,724.52</b>	<b>-</b>	<b>383,803.94</b>	<b>135,094.09</b>
General & Administrative Allocation	-	-	-	-



**DEPARTMENT 8  
FISCAL 2022**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
Unallocated	(13,448.28)	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 1,272,466.60</b>	<b>\$ -</b>	<b>\$ 889,267.86</b>	<b>\$ 371,130.76</b>
2nd Allocation				
Building Depreciation	3.84	-	2.75	0.97
Equipment Depreciation	-	-	-	-
Special Accounting	43.97	-	31.45	11.07
Information Technology	36,495.48	-	26,097.39	9,185.95
Employee Resources	2,083.27	-	1,489.72	524.36
Corporation Counsel	129.34	-	92.49	32.55
County Administrator	3,537.26	-	2,529.44	890.33
Finance Department	5,822.82	-	4,163.82	1,465.61
Property & Liability Insurance	34,316.01	-	24,538.89	8,637.37
Facilities & Capital Management	26,074.88	-	18,645.77	6,563.07
County Treasurer	890.92	-	637.09	224.25
Central Services-Communications	2,846.85	-	2,035.74	716.55
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>112,244.65</b>	<b>-</b>	<b>80,264.53</b>	<b>28,252.09</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(2,812.43)	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 112,244.65</b>	<b>\$ -</b>	<b>\$ 80,264.53</b>	<b>\$ 28,252.09</b>
Total Incoming Costs	632,708.46	-	464,068.46	163,346.18
<b>Total Allocated Cost</b>	<b>\$ 1,381,898.82</b>	<b>\$ -</b>	<b>\$ 969,532.39</b>	<b>\$ 399,382.85</b>

DEPARTMENT 8  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
<b>Expenditures:</b>		
Salaries & Wages	\$ 3,878.53	\$ 11,913.45
Fringe Benefits	1,485.47	4,562.84
Accounting/Auditing Fees	-	-
Temporary/Contractual Labor	-	-
Paper/Stationery Forms	-	-
Printing / Duplicating	-	-
Office Equipment	-	-
Office Supplies	-	-
Software Supplies	-	-
Publication of Legal Notices	-	-
<b>Total Expenditures</b>	<b>\$ 5,364.00</b>	<b>\$ 16,476.29</b>
<b>Cost Adjustments:</b>		
Miscellaneous Revenue	-	-
Transfer to Chapter 3 - Special Accounting	-	-
<b>Total Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	2,325.76	7,143.92
Disallowed / Capitalized	-	(23,620.20)
<b>Incoming Costs</b>		
1st Allocation		
Building Depreciation	91.14	279.95
Equipment Depreciation	-	-
Special Accounting	7.18	22.04
Information Technology	3,816.05	11,721.53
Employee Resources	62.59	192.26
Corporation Counsel	16.48	50.61
County Administrator	384.78	1,181.89
<b>Total 1st Allocation</b>	<b>4,378.21</b>	<b>13,448.28</b>
General & Administrative Allocation	-	-

DEPARTMENT 8  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Unallocated	-	(13,448.28)
<b>Total 1st Tier Allocation</b>	<b>\$ 12,067.97</b>	<b>\$ -</b>
2nd Allocation		
Building Depreciation	0.03	0.10
Equipment Depreciation	-	-
Special Accounting	0.36	1.10
Information Technology	297.70	914.44
Employee Resources	16.99	52.20
Corporation Counsel	1.06	3.24
County Administrator	28.85	88.63
Finance Department	47.50	145.90
Property & Liability Insurance	279.92	859.83
Facilities & Capital Management	212.70	653.34
County Treasurer	7.27	22.32
Central Services-Communications	23.22	71.33
Clerk of Courts	-	-
<b>Total 2nd Allocation</b>	<b>915.61</b>	<b>2,812.43</b>
General & Administrative Allocation	-	-
Unallocated	-	(2,812.43)
<b>Total 2nd Tier Allocation</b>	<b>\$ 915.61</b>	<b>\$ -</b>
Total Incoming Costs	5,293.82	-
<b>Total Allocated Cost</b>	<b>\$ 12,983.58</b>	<b>\$ -</b>

**DEPARTMENT 8  
FISCAL 2022**

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

**Department:** Finance Department  
**Function:** Accounting & Budgets

Total 1st Tier Allocation \$ 889,267.86  
Total 2nd Tier Allocation 80,264.53  
**Total Allocated Cost \$ 969,532.39**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	1,003	1.19%	10,579.11	-	10,579.11	-	10,579.11
Corporation Counsel	254	0.30%	2,679.06	-	2,679.06	-	2,679.06
County Administrator	186	0.22%	1,961.83	-	1,961.83	-	1,961.83
Finance Department	266	0.32%	2,805.63	-	2,805.63	-	2,805.63
Property & Liability Insurance	192	0.23%	2,025.11	-	2,025.11	186.57	2,211.68
Facilities & Capital Management	3,481	4.13%	36,715.75	-	36,715.75	3,382.49	40,098.24
County Treasurer	11,409	13.53%	120,336.10	-	120,336.10	11,086.15	131,422.25
Central Services-Communications	75	0.09%	791.06	-	791.06	72.88	863.94
Clerk of Courts	3,712	4.40%	39,152.21	-	39,152.21	3,606.96	42,759.17
Child Support	957	1.14%	10,093.93	-	10,093.93	929.92	11,023.85
Soc Svcs- Administration	768	0.91%	8,100.46	-	8,100.46	746.27	8,846.73
Soc Svcs- Income Maint	911	1.08%	9,608.75	-	9,608.75	885.22	10,493.97
Soc Svcs- Programs	4,586	5.44%	48,370.70	-	48,370.70	4,456.23	52,826.93
Health Department	4,564	5.41%	48,138.66	-	48,138.66	4,434.85	52,573.51
ADRC	7,801	9.25%	82,280.82	-	82,280.82	7,580.25	89,861.07
Juvenile Detention/Shelter Home	318	0.38%	3,354.10	-	3,354.10	309.00	3,663.10
County Clerk	2,049	2.43%	21,611.77	-	21,611.77	1,991.02	23,602.79
District Attorney	1,274	1.51%	13,437.48	-	13,437.48	1,237.95	14,675.43
Victim / Witness	106	0.13%	1,118.03	-	1,118.03	103.00	1,221.03
Sheriff	7,106	8.43%	74,950.33	-	74,950.33	6,904.91	81,855.25
Corrections	2,147	2.55%	22,645.42	-	22,645.42	2,086.24	24,731.67
Emergency Government	192	0.23%	2,025.11	-	2,025.11	186.57	2,211.68
Justice Alternatives 177	269	0.32%	2,837.27	-	2,837.27	261.39	3,098.66
Conservation, Planning & Zoning	2,785	3.30%	29,374.71	-	29,374.71	2,706.19	32,080.90
Parks, Recreation & Forestry	9,772	11.59%	103,069.89	-	103,069.89	9,495.47	112,565.36
Solid Waste	2,218	2.63%	23,394.29	-	23,394.29	2,155.23	25,549.53
Highway	7,171	8.51%	75,635.92	-	75,635.92	6,968.07	82,603.99
Central Wisconsin Airport	1,333	1.58%	14,059.78	-	14,059.78	1,295.28	15,355.06
UW Extension	432	0.51%	4,556.51	-	4,556.51	419.78	4,976.28
UW Dormitory	120	0.14%	1,265.70	-	1,265.70	116.60	1,382.30
Library	3,773	4.48%	39,795.61	-	39,795.61	3,666.23	43,461.84
Veterans	140	0.17%	1,476.65	-	1,476.65	136.04	1,612.68
Register of Deeds	1,524	1.81%	16,074.35	-	16,074.35	1,480.87	17,555.22
Other Departments / Programs	1,417	1.68%	14,945.77	-	14,945.77	1,376.90	16,322.67
<b>Total</b>	<b>84,311</b>	<b>100.00%</b>	<b>\$ 889,267.86</b>	<b>\$ -</b>	<b>\$ 889,267.86</b>	<b>\$ 80,264.53</b>	<b>\$ 969,532.39</b>

**Allocation Basis:** Number of Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2022

**Allocation Source:** County Financial Records & Reports



**DEPARTMENT 8  
FISCAL 2022**

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

**Department:** Finance Department  
**Function:** Payroll

Total 1st Tier Allocation \$ 371,130.76  
Total 2nd Tier Allocation 28,252.09

**Total Allocated Cost \$ 399,382.85**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	172	0.72%	2,688.90	-	2,688.90	-	2,688.90
Corporation Counsel	220	0.93%	3,439.29	-	3,439.29	-	3,439.29
County Administrator	129	0.54%	2,016.68	-	2,016.68	-	2,016.68
Finance Department	193	0.81%	3,017.20	-	3,017.20	-	3,017.20
Property & Liability Insurance	52	0.22%	812.92	-	812.92	63.80	876.73
Facilities & Capital Management	971	4.09%	15,179.78	-	15,179.78	1,191.38	16,371.16
County Treasurer	109	0.46%	1,704.01	-	1,704.01	133.74	1,837.75
Central Services-Communications	26	0.11%	406.46	-	406.46	31.90	438.36
Clerk of Courts	884	3.72%	13,819.70	-	13,819.70	1,084.64	14,904.33
Child Support	499	2.10%	7,800.94	-	7,800.94	612.26	8,413.19
Soc Svcs- Administration	359	1.51%	5,612.30	-	5,612.30	440.48	6,052.78
Soc Svcs- Income Maint	879	3.70%	13,741.53	-	13,741.53	1,078.50	14,820.03
Soc Svcs- Programs	1,397	5.88%	21,839.50	-	21,839.50	1,714.07	23,553.57
Health Department	1,078	4.54%	16,852.53	-	16,852.53	1,322.67	18,175.19
ADRC	2,009	8.46%	31,406.98	(20,315.00)	11,091.98	2,464.97	13,556.95
Juvenile Detention/Shelter Home	261	1.10%	4,080.25	-	4,080.25	320.24	4,400.49
County Clerk	85	0.36%	1,328.82	-	1,328.82	104.29	1,433.11
District Attorney	418	1.76%	6,534.65	-	6,534.65	512.87	7,047.52
Victim / Witness	98	0.41%	1,532.05	-	1,532.05	120.24	1,652.29
Sheriff	3,273	13.79%	51,167.27	-	51,167.27	4,015.86	55,183.13
Corrections	1,419	5.98%	22,183.43	-	22,183.43	1,741.06	23,924.49
Emergency Government	120	0.51%	1,875.98	-	1,875.98	147.24	2,023.21
Justice Alternatives 177	26	0.11%	406.46	-	406.46	31.90	438.36
Conservation, Planning & Zoning	715	3.01%	11,177.70	-	11,177.70	877.28	12,054.98
Parks, Recreation & Forestry	2,647	11.15%	41,380.92	(9,475.00)	31,905.92	3,247.78	35,153.70
Solid Waste	359	1.51%	5,612.30	(3,480.00)	2,132.30	440.48	2,572.78
Highway	2,044	8.61%	31,954.14	-	31,954.14	2,507.92	34,462.06
Central Wisconsin Airport	557	2.35%	8,707.66	(5,465.00)	3,242.66	683.42	3,926.08
Library	1,334	5.62%	20,854.61	-	20,854.61	1,636.77	22,491.38
Veterans	77	0.32%	1,203.75	-	1,203.75	94.48	1,298.23
Register of Deeds	130	0.55%	2,032.31	-	2,032.31	159.51	2,191.81
Other Departments / Programs	1,200	5.05%	18,759.77	-	18,759.77	1,472.36	20,232.13
<b>Total</b>	<b>23,740</b>	<b>100.00%</b>	<b>\$ 371,130.76</b>	<b>\$ (38,735.00)</b>	<b>\$ 332,395.76</b>	<b>\$ 28,252.09</b>	<b>\$ 360,647.85</b>

**Allocation Basis:** Number of Payroll Disbursements Processed by Department During 2022

**Allocation Source:** County Financial Records & Reports



DEPARTMENT 8  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Department Specific

Total 1st Tier Allocation           \$ 12,067.97  
Total 2nd Tier Allocation           915.61  
**Total Allocated Cost               \$ 12,983.58**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Special Education	5,364.00	100.00%	12,067.97	(5,364.00)	6,703.97	915.61	7,619.58
<b>Total</b>	<b>5,364.00</b>	<b>100.00%</b>	<b>\$ 12,067.97</b>	<b>\$ (5,364.00)</b>	<b>\$ 6,703.97</b>	<b>\$ 915.61</b>	<b>\$ 7,619.58</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

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

**DEPARTMENT 8  
FISCAL 2022**

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

**Department: Finance Department**

<b>Grantee Department</b>	<b>Total</b>	<b>Accounting &amp; Budgets</b>	
		<b>Budgets</b>	<b>Payroll</b>
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	<b>13,268.01</b>	10,579.11	2,688.90
Corporation Counsel	<b>6,118.35</b>	2,679.06	3,439.29
County Administrator	<b>3,978.50</b>	1,961.83	2,016.68
Finance Department	<b>5,822.82</b>	2,805.63	3,017.20
Property & Liability Insurance	<b>3,088.41</b>	2,211.68	876.73
Facilities & Capital Management	<b>56,469.41</b>	40,098.24	16,371.16
County Treasurer	<b>133,260.00</b>	131,422.25	1,837.75
Central Services-Communications	<b>1,302.30</b>	863.94	438.36
Clerk of Courts	<b>57,663.50</b>	42,759.17	14,904.33
Child Support	<b>19,437.04</b>	11,023.85	8,413.19
Soc Svcs- Administration	<b>14,899.50</b>	8,846.73	6,052.78
Soc Svcs- Income Maint	<b>25,314.00</b>	10,493.97	14,820.03
Soc Svcs- Programs	<b>76,380.50</b>	52,826.93	23,553.57
Special Education	<b>7,619.58</b>	-	-
Health Department	<b>70,748.70</b>	52,573.51	18,175.19
NCHCC	-	-	-
ADRC	<b>103,418.02</b>	89,861.07	13,556.95
Juvenile Detention/Shelter Home	<b>8,063.58</b>	3,663.10	4,400.49
County Clerk	<b>25,035.90</b>	23,602.79	1,433.11
Judicial	-	-	-
District Attorney	<b>21,722.95</b>	14,675.43	7,047.52
Victim / Witness	<b>2,873.32</b>	1,221.03	1,652.29
Sheriff	<b>137,038.37</b>	81,855.25	55,183.13
Corrections	<b>48,656.16</b>	24,731.67	23,924.49
Emergency Government	<b>4,234.89</b>	2,211.68	2,023.21
Justice Alternatives 177	<b>3,537.02</b>	3,098.66	438.36
Conservation, Planning & Zoning	<b>44,135.87</b>	32,080.90	12,054.98
Parks, Recreation & Forestry	<b>147,719.06</b>	112,565.36	35,153.70
Solid Waste	<b>28,122.30</b>	25,549.53	2,572.78
Highway	<b>117,066.05</b>	82,603.99	34,462.06

DEPARTMENT 8  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll
Central Wisconsin Airport	19,281.14	15,355.06	3,926.08
UW Extension	4,976.28	4,976.28	-
UW Dormitory	1,382.30	1,382.30	-
Library	65,953.22	43,461.84	22,491.38
Veterans	2,910.91	1,612.68	1,298.23
Register of Deeds	19,747.03	17,555.22	2,191.81
Other Departments / Programs	36,554.80	16,322.67	20,232.13
<b>Total</b>	<b>\$ 1,337,799.82</b>	<b>\$ 969,532.39</b>	<b>\$ 360,647.85</b>



DEPARTMENT 8  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	<u>Department Specific</u>
Building Depreciation	\$ -
Equipment Depreciation	-
Special Accounting	-
Information Technology	-
Employee Resources	-
Corporation Counsel	-
County Administrator	-
Finance Department	-
Property & Liability Insurance	-
Facilities & Capital Management	-
County Treasurer	-
Central Services-Communications	-
Clerk of Courts	-
Child Support	-
Soc Svcs- Administration	-
Soc Svcs- Income Maint	-
Soc Svcs- Programs	-
Special Education	7,619.58
Health Department	-
NCHCC	-
ADRC	-
Juvenile Detention/Shelter Home	-
County Clerk	-
Judicial	-
District Attorney	-
Victim / Witness	-
Sheriff	-
Corrections	-
Emergency Government	-
Justice Alternatives 177	-
Conservation, Planning & Zoning	-
Parks, Recreation & Forestry	-
Solid Waste	-
Highway	-

DEPARTMENT 8  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Department Specific
Central Wisconsin Airport	-
UW Extension	-
UW Dormitory	-
Library	-
Veterans	-
Register of Deeds	-
Other Departments / Programs	-
	-
<b>Total</b>	<b>\$ 7,619.58</b>

**DEPARTMENT 9  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
PROPERTY & LIABILITY INSURANCE  
NATURE AND EXTENT OF SERVICES**

Marathon County protects its employees and assets through the purchase of property and other liability coverages. The County's Finance Department and Risk Manager have assigned premiums applicable to each department however, only certain departments are direct billed for some or all their respective premiums. Costs are allocated based on the premium analysis provided. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref: 2 CFR 200 Subpart E.

DEPARTMENT 9  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
PROPERTY & LIABILITY INSURANCE  
DEPARTMENTAL COSTS BY FUNCTION

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
<b>Expenditures:</b>			
Salaries & Wages	\$ 45,306.48	\$ -	\$ 45,306.48
Fringe Benefits	15,175.54	-	15,175.54
Professional Services-Training	1,719.70	-	1,719.70
Other Professional Services	9,275.00	-	9,275.00
Office Machines R&M	985.00	-	985.00
Printing / Duplicating	73.82	-	73.82
Membership Dues	125.00	-	125.00
Personal Auto Mileage	46.94	-	46.94
Loss Control	2,000.00	-	2,000.00
Insurance Contractors Equipment	53,705.00	-	53,705.00
Auto Liability	51,340.00	-	51,340.00
Auto Comp	50,939.00	-	50,939.00
Auto Comp Claims Exp	13,759.28	-	13,759.28
Auto Comp Coll Self-Ins	6,086.12	-	6,086.12
Prop/CE Claims Exp	23,244.64	-	23,244.64
General Liability Insurance	460,021.00	-	460,021.00
Gen/Auto Liab Self Ins Retention	53,424.29	-	53,424.29
Buildings & Contents	236,654.00	-	236,654.00
Other Insurance	42,859.25	-	42,859.25
Loss / Loss Adjustment	(388,111.00)	-	(388,111.00)
<b>Total Expenditures</b>	<b>\$ 678,629.06</b>	<b>\$ -</b>	<b>\$ 678,629.06</b>
<b>Cost Adjustments:</b>			
Other General Government	(7,500.00)	-	(7,500.00)
Interest & Dividends on Investments	(100,501.77)	-	(100,501.77)
Insurance Recoveries & Public Charges	(23,837.62)	-	(23,837.62)
<b>Total Cost Adjustments</b>	<b>\$ (131,839.39)</b>	<b>\$ -</b>	<b>\$ (131,839.39)</b>

DEPARTMENT 9  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
PROPERTY & LIABILITY INSURANCE  
DEPARTMENTAL COSTS BY FUNCTION

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	2,444.02		2,444.02
Equipment Depreciation	-		-
Special Accounting	386.53		386.53
Information Technology	-		-
Employee Resources	1,698.11		1,698.11
Corporation Counsel	2,019.83		2,019.83
County Administrator	4,920.05		4,920.05
Finance Department	2,838.04		2,838.04
<b>Total 1st Allocation</b>	<b>14,306.59</b>	-	<b>14,306.59</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 561,096.26</b>	<b>\$ -</b>	<b>\$ 561,096.26</b>
2nd Allocation			
Building Depreciation	0.84		0.84
Equipment Depreciation	-		-
Special Accounting	18.90		18.90
Information Technology	-		-
Employee Resources	460.84		460.84
Corporation Counsel	129.34		129.34
County Administrator	375.79		375.79
Finance Department	250.37		250.37
Property & Liability Insurance	-		-

DEPARTMENT 9  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
PROPERTY & LIABILITY INSURANCE  
DEPARTMENTAL COSTS BY FUNCTION

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Facilities & Capital Management	5,703.88		5,703.88
County Treasurer	356.15		356.15
Central Services-Communications	442.76		442.76
Clerk of Courts	-		-
	-		-
<b>Total 2nd Allocation</b>	<b>7,738.87</b>	-	<b>7,738.87</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 7,738.87</b>	<b>\$ -</b>	<b>\$ 7,738.87</b>
Total Incoming Costs	22,045.46	-	22,045.46
<b>Total Allocated Cost</b>	<b>\$ 568,835.13</b>	<b>\$ -</b>	<b>\$ 568,835.13</b>

**DEPARTMENT 9  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
PROPERTY & LIABILITY INSURANCE  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Property & Liability Insurance  
**Function:** Property & Casualty Insurance

Total 1st Tier Allocation           \$ 561,096.26  
Total 2nd Tier Allocation                 7,738.87  

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Total Allocated Cost                 \$ 568,835.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Information Technology	3,809.00	0.18%	984.49	(3,809.00)	(2,824.51)	-	(2,824.51)
Employee Resources	8,233.00	0.38%	2,127.93	-	2,127.93	-	2,127.93
Corporation Counsel	12,534.00	0.58%	3,239.59	-	3,239.59	-	3,239.59
County Administrator	34,218.00	1.58%	8,844.12	-	8,844.12	-	8,844.12
Finance Department	132,769.00	6.12%	34,316.01	-	34,316.01	-	34,316.01
Facilities & Capital Management	123,724.00	5.70%	31,978.21	(9,970.00)	22,008.21	483.74	22,491.95
County Treasurer	10,692.00	0.49%	2,763.50	-	2,763.50	41.80	2,805.30
Clerk of Courts	49,009.00	2.26%	12,667.06	-	12,667.06	191.62	12,858.68
Soc Svcs- Administration	250,101.00	11.52%	64,642.12	-	64,642.12	977.86	65,619.98
Health Department	76,872.00	3.54%	19,868.65	(12,817.00)	7,051.65	300.56	7,352.21
NCHCC	72,406.00	3.34%	18,714.35	-	18,714.35	283.10	18,997.45
ADRC	100,713.00	4.64%	26,030.69	(54,550.00)	(28,519.31)	393.77	(28,125.54)
Juvenile Detention/Shelter Home	5,628.00	0.26%	1,454.64	-	1,454.64	22.00	1,476.64
County Clerk	15,965.00	0.74%	4,126.38	-	4,126.38	62.42	4,188.80
District Attorney	16,401.00	0.76%	4,239.07	-	4,239.07	64.13	4,303.19
Sheriff	384,977.00	17.73%	99,502.72	(58,320.00)	41,182.72	1,505.20	42,687.92
Emergency Government	6,990.00	0.32%	1,806.66	(4,088.00)	(2,281.34)	27.33	(2,254.01)
Conservation, Planning & Zoning	47,545.00	2.19%	12,288.67	(3,975.00)	8,313.67	185.89	8,499.57
Parks, Recreation & Forestry	164,323.00	7.57%	42,471.59	(89,023.00)	(46,551.41)	642.48	(45,908.93)
Solid Waste	91,481.00	4.21%	23,644.55	(49,550.00)	(25,905.45)	357.68	(25,547.77)
Highway	302,532.00	13.94%	78,193.65	(163,864.00)	(85,670.35)	1,182.86	(84,487.50)
Central Wisconsin Airport	128,473.00	5.92%	33,205.65	(69,587.00)	(36,381.35)	502.31	(35,879.04)
UW Extension	3,871.00	0.18%	1,000.51	-	1,000.51	15.14	1,015.65
UW Dormitory	39,539.00	1.82%	10,219.41	-	10,219.41	154.59	10,374.00
Library	67,447.00	3.11%	17,432.63	(36,532.00)	(19,099.37)	263.71	(18,835.67)
Veterans	3,404.00	0.16%	879.81	-	879.81	13.31	893.12
Register of Deeds	7,253.00	0.33%	1,874.64	-	1,874.64	28.36	1,903.00
Other Departments / Programs	9,978.00	0.46%	2,578.95	(1,517.00)	1,061.95	39.01	1,100.97
<b>Total</b>	<b>2,170,887.00</b>	<b>100.00%</b>	<b>\$ 561,096.26</b>	<b>\$ (557,602.00)</b>	<b>\$ 3,494.26</b>	<b>\$ 7,738.87</b>	<b>\$ 11,233.13</b>

**Allocation Basis:** Property & Liability Insurance Premiums Identified by Department During 2022

**Allocation Source:** County Financial Records and Reports and Analysis of Insurance Charges by Department



DEPARTMENT 9  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
PROPERTY & LIABILITY INSURANCE  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Property & Liability Insurance

Grantee Department	<u>Total</u>	<u>Property &amp; Casualty Insurance</u>
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	<b>(2,824.51)</b>	(2,824.51)
Employee Resources	<b>2,127.93</b>	2,127.93
Corporation Counsel	<b>3,239.59</b>	3,239.59
County Administrator	<b>8,844.12</b>	8,844.12
Finance Department	<b>34,316.01</b>	34,316.01
Property & Liability Insurance	-	-
Facilities & Capital Management	<b>22,491.95</b>	22,491.95
County Treasurer	<b>2,805.30</b>	2,805.30
Central Services-Communications	-	-
Clerk of Courts	<b>12,858.68</b>	12,858.68
Child Support	-	-
Soc Svcs- Administration	<b>65,619.98</b>	65,619.98
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	<b>7,352.21</b>	7,352.21
NCHCC	<b>18,997.45</b>	18,997.45
ADRC	<b>(28,125.54)</b>	(28,125.54)
Juvenile Detention/Shelter Home	<b>1,476.64</b>	1,476.64
County Clerk	<b>4,188.80</b>	4,188.80
Judicial	-	-
District Attorney	<b>4,303.19</b>	4,303.19
Victim / Witness	-	-
Sheriff	<b>42,687.92</b>	42,687.92
Corrections	-	-
Emergency Government	<b>(2,254.01)</b>	(2,254.01)
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	<b>8,499.57</b>	8,499.57
Parks, Recreation & Forestry	<b>(45,908.93)</b>	(45,908.93)
Solid Waste	<b>(25,547.77)</b>	(25,547.77)



DEPARTMENT 9  
 FISCAL 2022

MARATHON COUNTY, WISCONSIN  
 PROPERTY & LIABILITY INSURANCE  
 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Property & Liability Insurance

Grantee Department	<u>Total</u>	<u>Property &amp; Casualty Insurance</u>
Highway	(84,487.50)	(84,487.50)
Central Wisconsin Airport	(35,879.04)	(35,879.04)
UW Extension	1,015.65	1,015.65
UW Dormitory	10,374.00	10,374.00
Library	(18,835.67)	(18,835.67)
Veterans	893.12	893.12
Register of Deeds	1,903.00	1,903.00
Other Departments / Programs	1,100.97	1,100.97
	<hr/>	<hr/>
<b>Total</b>	<b>\$ 11,233.13</b>	<b>\$ 11,233.13</b>

**DEPARTMENT 10  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

The Marathon County Facilities Department is responsible for the maintenance, custodial care, and repair of buildings, equipment, and grounds for various facilities throughout the County. Services also include some repair and remodeling of offices.

The following properties are indicated on the employees Personnel Activity Reports (PARs) as having received services during 2022 with allocations based on occupancy as noted:

- **Courthouse/Annex:** Usable square footage by occupying department.
- **Health & Social Services Building:** Usable square footage by occupying department.
- **212 River Drive Building:** Usable square footage by occupying department.
- **210 River Drive Building:** Usable square footage by occupying department.
- **USDA Building:** Usable square footage by occupying department.
- **Juvenile Detention and Shelter Home:** 100% to Juvenile Detention/Shelter Home.
- **West Street Property:** Usable square footage by occupying department.
- **Public Safety Building:** Usable square footage by occupying department.
- **University Center:** Usable square footage by occupying department.
- **Highway:** 100% to Highway Department.
- **Library:** 100% to Library.
- **NCHC Campus:** Usable square footage by occupying department.
- **Miscellaneous Properties:** Direct staff effort by benefiting department.

Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E

**DEPARTMENT 10  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION**

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.
<b>Expenditures:</b>				
Salaries & Wages	\$ 1,681,935.50	\$ 445,881.10	\$ 163,147.74	\$ 64,249.94
Fringe Benefits	736,135.87	195,149.62	71,405.18	28,120.39
Courier Services	16,225.00	16,225.00	-	-
Pest Extermination	4,958.88	4,958.88	-	-
Water/Sewer	258,171.03	132.31	6,013.35	4,626.11
Electric	896,083.05	-	295,546.54	32,781.60
Natural/Propane Gas	845,027.27	-	171,138.75	16,788.77
Telephone	9,752.28	9,752.28	-	-
Other Utility Service	12,370.69	12,370.69	-	-
Motor Vehicle Repair	12,292.84	12,292.84	-	-
Other Machinery/Equip Repairs	930.30	-	-	-
Grounds & Ground Improvement	24,194.69	-	-	-
Building Service Equipment Repair	81,140.43	-	19,764.09	1,081.91
Building Repairs	70,485.01	-	4,323.24	2,099.97
Sundry Repair/Maint Services	41,148.75	5,000.00	-	-
Fire Protection	4,086.50	3,730.47	-	-
Sewage Service	31,376.38	-	2,582.81	-
Landfill Services	105.50	105.50	-	-
Refuse Collection	40,514.70	1,103.49	18,353.49	4,473.81
Sundry/Contractual Services	173,694.09	57,514.17	11,611.28	2,325.92
Postage/Box Rent	858.00	858.00	-	-
Paper, Stationery, Forms	273.41	273.41	-	-
Printing/Duplicating	3,590.77	3,590.77	-	-
Office Supplies	643.68	643.68	-	-
Registration/Tuition Fees	10,696.31	10,696.31	-	-
Personal Auto Mileage	178.75	178.75	-	-
Meals	288.00	288.00	-	-
Lodging	576.97	576.97	-	-
Meeting Expenses	191.86	191.86	-	-
Lab/Medical/Chemical Supplies	7,027.62	-	-	-
Household/Janitorial Supplies	55,051.08	55,051.08	-	-
Clothing/Uniforms	8,621.06	8,621.06	-	-
Other Operating Supplies	1,207.07	-	1,207.07	-
AED's Maint/Supplies	1,857.58	1,857.58	-	-
Gasoline	10,449.31	10,449.31	-	-
Motor Oil	883.21	883.21	-	-
Motor Vehicle Parts & Supplies	595.32	449.59	-	-
Tires & Tubes	949.46	949.46	-	-
Machinery & Equipment Parts	19,208.94	5,200.57	-	-

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.
Painting Supplies	8,671.25	8,671.25	-	-
Plumbing/Electrical Supplies	32,343.71	-	9,623.73	133.53
Shop Equipment-Tools-Supplies	11,357.24	11,307.26	49.98	-
Sign Parts/Supplies	470.66	470.66	-	-
Small Hardware/Wire/Nails	474.16	474.16	-	-
Other Chemicals	23,118.95	22,943.85	-	-
Electrical Fixtures	378.87	378.87	-	-
Other Fabricated Materials	4,599.69	4,599.69	-	-
Misc. Building Materials	183.68	183.68	-	-
Insurance Contractors Equipment	3,698.00	3,698.00	-	-
Auto Liability Insurance	6,272.00	6,272.00	-	-
Fees & Permits	6,456.14	6,456.14	-	-
Building Maintenance-Small Cap Replacement	222,242.46	6,382.24	98,070.07	15,200.00
FOE Fund Repairs	19,422.57	-	4,911.43	-
<b>Total Expenditures</b>	<b>5,403,466.54</b>	<b>936,813.76</b>	<b>877,748.75</b>	<b>171,881.95</b>
<b>Cost Adjustments:</b>				
Miscellaneous Revenue	(3,922.46)	(3,922.46)	-	-
Focus on Energy Rebate	(7,327.27)	(7,327.27)	-	-
Interest & Dividends on Investments	(1,521.49)	-	-	-
2022 CIP Projects-Jail Renovations	150,200.00	-	-	-
2022 CIP Projects-Lakeview Center Remodel	8,477,047.66	-	-	-
2022 CIP Projects-NCHCC Steam Replacement	205,464.90	-	-	-
Recurring CIP Projects-County Parking Lots	50,000.00	-	50,000.00	-
2021 CIP Projects	969,383.35	-	46,152.05	-
CIP-Buildings/Equip-Capital Outlay Other Equip	80,369.29	80,369.29	-	-
CIP-Buildings/Equip-UWMC Fieldhouse	70,246.09	-	-	-
CIP-Buildings/Equip-HVAC Upgrade Jail/Sheriff	812,796.48	-	-	-
CIP-Buildings/Equip-Library Roof Replacement	8,202.44	-	-	-
CIP-Buildings/Equip-Courthouse Envelope	657,074.19	-	657,074.19	-
CIP-Buildings/Equip-UW Elevator	151,978.21	-	-	-
CIP-North Central Health	1,258,796.99	-	-	-
<b>Total Cost Adjustments</b>	<b>12,878,788.38</b>	<b>69,119.56</b>	<b>753,226.24</b>	<b>-</b>
General & Administrative Allocation	(0.00)	(1,005,933.32)	132,773.89	52,288.27

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.
Disallowed / Capitalized	(12,885,846.31)		(769,804.24)	(15,200.00)
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	13,429.20	-	2,638.99	516.77
Equipment Depreciation	42,189.81	-	8,290.78	1,623.51
Special Accounting	6,607.05	-	1,298.36	254.25
Information Technology	20,237.20	-	3,976.84	778.75
Employee Resources	30,719.01	-	6,036.64	1,182.10
Corporation Counsel	2,019.83	-	396.92	77.73
County Administrator	84,458.25	-	16,597.02	3,250.05
Finance Department	51,895.53	-	10,198.07	1,997.00
Property & Liability Insurance	22,008.21	-	4,324.87	846.90
<b>Total 1st Allocation</b>	<b>273,564.09</b>	<b>-</b>	<b>53,758.50</b>	<b>10,527.06</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>5,669,972.70</b>	<b>-</b>	<b>1,047,703.14</b>	<b>219,497.28</b>
2nd Allocation				
Building Depreciation	4.62	-	0.91	0.18
Equipment Depreciation	159.90	-	31.42	6.15
Special Accounting	322.04	-	63.28	12.39
Information Technology	1,578.78	-	310.25	60.75
Employee Resources	8,340.88	-	1,639.08	320.97
Corporation Counsel	129.34	-	25.42	4.98
County Administrator	4,742.20	-	931.90	182.49
Finance Department	4,573.88	-	898.82	176.01
Property & Liability Insurance	483.74	-	95.06	18.61
Facilities & Capital Management	78,669.96	-	15,459.55	3,027.31
County Treasurer	6,351.34	-	1,248.11	244.41
Central Services-Communications	9,678.52	-	1,901.94	372.44
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>115,035.20</b>	<b>-</b>	<b>22,605.74</b>	<b>4,426.69</b>

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>115,035.20</b>	-	<b>22,605.74</b>	<b>4,426.69</b>
Total Incoming Costs	388,599.29	-	76,364.24	14,953.75
<b>Total Allocated Cost</b>	<b>\$ 5,785,007.90</b>	<b>\$ -</b>	<b>\$ 1,070,308.88</b>	<b>\$ 223,923.97</b>

**DEPARTMENT 10  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION**

Department: Facilities & Capital Management

Functions:	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg.	Juvenile Detention & Shelter Home
<b>Expenditures:</b>				
Salaries & Wages	\$ 18,501.29	\$ 17,492.13	\$ 672.77	\$ 10,596.19
Fringe Benefits	8,097.49	7,655.81	294.45	4,637.66
Courier Services	-	-	-	-
Pest Extermination	-	-	-	-
Water/Sewer	1,640.64	437.87	345.47	3,898.61
Electric	11,986.16	9,995.57	2,435.94	27,166.79
Natural/Propane Gas	6,756.34	4,003.72	3,207.13	23,589.26
Telephone	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicle Repair	-	-	-	-
Other Machinery/Equip Repairs	-	-	-	-
Grounds & Ground Improvement	-	-	-	-
Building Service Equipment Repair	25.97	381.30	2,025.81	4,176.78
Building Repairs	39.96	680.00	-	142.50
Sundry Repair/Maint Services	-	-	-	-
Fire Protection	-	-	-	-
Sewage Service	578.49	161.39	117.60	-
Landfill Services	-	-	-	-
Refuse Collection	4,202.75	-	-	2,217.65
Sundry/Contractual Services	536.79	1,895.86	-	1,395.60
Postage/Box Rent	-	-	-	-
Paper, Stationery, Forms	-	-	-	-
Printing/Duplicating	-	-	-	-
Office Supplies	-	-	-	-
Registration/Tuition Fees	-	-	-	-
Personal Auto Mileage	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	-	-	-	-
Lab/Medical/Chemical Supplies	-	-	-	-
Household/Janitorial Supplies	-	-	-	-
Clothing/Uniforms	-	-	-	-
Other Operating Supplies	-	-	-	-
AED's Maint/Supplies	-	-	-	-
Gasoline	-	-	-	-
Motor Oil	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Machinery & Equipment Parts	-	-	-	-

**DEPARTMENT 10  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION**

Department: Facilities & Capital Management

Functions:	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg.	Juvenile Detention & Shelter Home
Painting Supplies	-	-	-	-
Plumbing/Electrical Supplies	146.94	-	-	492.51
Shop Equipment-Tools-Supplies	-	-	-	-
Sign Parts/Supplies	-	-	-	-
Small Hardware/Wire/Nails	-	-	-	-
Other Chemicals	-	-	-	-
Electrical Fixtures	-	-	-	-
Other Fabricated Materials	-	-	-	-
Misc. Building Materials	-	-	-	-
Insurance Contractors Equipment	-	-	-	-
Auto Liability Insurance	-	-	-	-
Fees & Permits	-	-	-	-
Building Maintenance-Small Cap Replacement	-	-	-	-
FOE Fund Repairs	-	-	-	3,971.30
<b>Total Expenditures</b>	<b>52,512.83</b>	<b>42,703.65</b>	<b>9,099.18</b>	<b>82,284.85</b>
<b>Cost Adjustments:</b>				
Miscellaneous Revenue	-	-	-	-
Focus on Energy Rebate	-	-	-	-
Interest & Dividends on Investments	-	-	-	-
2022 CIP Projects-Jail Renovations	-	-	-	-
2022 CIP Projects-Lakeview Center Remodel	-	-	-	-
2022 CIP Projects-NCHCC Steam Replacement	-	-	-	-
Recurring CIP Projects-County Parking Lots	-	-	-	-
2021 CIP Projects	-	-	-	-
CIP-Buildings/Equip-Capital Outlay Other Equip	-	-	-	-
CIP-Buildings/Equip-UWMC Fieldhouse	-	-	-	-
CIP-Buildings/Equip-HVAC Upgrade Jail/Sheriff	-	-	-	-
CIP-Buildings/Equip-Library Roof Replacement	-	-	-	-
CIP-Buildings/Equip-Courthouse Envelope	-	-	-	-
CIP-Buildings/Equip-UW Elevator	-	-	-	-
CIP-North Central Health	-	-	-	-
<b>Total Cost Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
General & Administrative Allocation	15,056.83	14,235.55	547.52	8,623.46



**DEPARTMENT 10  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION**

Department: Facilities & Capital Management

Functions:	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg.	Juvenile Detention & Shelter Home
Disallowed / Capitalized				
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	157.88	128.39	27.36	247.39
Equipment Depreciation	496.01	403.36	85.95	777.22
Special Accounting	77.68	63.17	13.46	121.72
Information Technology	237.92	193.48	41.23	372.81
Employee Resources	361.15	293.69	62.58	565.91
Corporation Counsel	23.75	19.31	4.11	37.21
County Administrator	992.95	807.47	172.05	1,555.89
Finance Department	610.12	496.15	105.72	956.02
Property & Liability Insurance	258.74	210.41	44.83	405.44
<b>Total 1st Allocation</b>	<b>3,216.19</b>	<b>2,615.42</b>	<b>557.29</b>	<b>5,039.61</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>70,785.85</b>	<b>59,554.63</b>	<b>10,203.99</b>	<b>95,947.92</b>
2nd Allocation				
Building Depreciation	0.05	0.04	0.01	0.09
Equipment Depreciation	1.88	1.53	0.33	2.95
Special Accounting	3.79	3.08	0.66	5.93
Information Technology	18.56	15.09	3.22	29.08
Employee Resources	98.06	79.74	16.99	153.66
Corporation Counsel	1.52	1.24	0.26	2.38
County Administrator	55.75	45.34	9.66	87.36
Finance Department	53.77	43.73	9.32	84.26
Property & Liability Insurance	5.69	4.62	0.99	8.91
Facilities & Capital Management	924.89	752.13	160.26	1,449.26
County Treasurer	74.67	60.72	12.94	117.00
Central Services-Communications	113.79	92.53	19.72	178.30
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>1,352.43</b>	<b>1,099.80</b>	<b>234.34</b>	<b>2,119.18</b>

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg.	Juvenile Detention & Shelter Home
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>1,352.43</b>	<b>1,099.80</b>	<b>234.34</b>	<b>2,119.18</b>
Total Incoming Costs	4,568.62	3,715.22	791.63	7,158.79
<b>Total Allocated Cost</b>	<b>\$ 72,138.28</b>	<b>\$ 60,654.43</b>	<b>\$ 10,438.33</b>	<b>\$ 98,067.10</b>

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	West Street			
	Property	Public Safety Bldg.	University Center	Highway
<b>Expenditures:</b>				
Salaries & Wages	\$ 22,033.36	\$ 128,668.07	\$ -	\$ 123,285.87
Fringe Benefits	9,643.38	56,314.39	-	53,958.76
Courier Services	-	-	-	-
Pest Extermination	-	-	-	-
Water/Sewer	1,161.87	65,852.40	-	-
Electric	6,795.16	7,655.28	-	-
Natural/Propane Gas	2,844.36	12,739.46	-	-
Telephone	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicle Repair	-	-	-	-
Other Machinery/Equip Repairs	-	-	930.30	-
Grounds & Ground Improvement	-	-	-	-
Building Service Equipment Repair	19.90	11,296.59	-	-
Building Repairs	103.49	6,557.71	27,043.94	-
Sundry Repair/Maint Services	-	-	36,148.75	-
Fire Protection	-	-	-	-
Sewage Service	-	27,029.87	-	-
Landfill Services	-	-	-	-
Refuse Collection	1,058.41	1,503.57	-	-
Sundry/Contractual Services	369.76	11,958.10	15,752.60	-
Postage/Box Rent	-	-	-	-
Paper, Stationery, Forms	-	-	-	-
Printing/Duplicating	-	-	-	-
Office Supplies	-	-	-	-
Registration/Tuition Fees	-	-	-	-
Personal Auto Mileage	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	-	-	-	-
Lab/Medical/Chemical Supplies	-	-	7,027.62	-
Household/Janitorial Supplies	-	-	-	-
Clothing/Uniforms	-	-	-	-
Other Operating Supplies	-	-	-	-
AED's Maint/Supplies	-	-	-	-
Gasoline	-	-	-	-
Motor Oil	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	105.43	-
Tires & Tubes	-	-	-	-
Machinery & Equipment Parts	-	-	14,008.37	-

**DEPARTMENT 10  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION**

**Department: Facilities & Capital Management**

Functions:	West Street			
	Property	Public Safety Bldg.	University Center	Highway
Painting Supplies	-	-	-	-
Plumbing/Electrical Supplies	-	6,357.35	3,515.57	-
Shop Equipment-Tools-Supplies	-	-	-	-
Sign Parts/Supplies	-	-	-	-
Small Hardware/Wire/Nails	-	-	-	-
Other Chemicals	-	-	-	-
Electrical Fixtures	-	-	-	-
Other Fabricated Materials	-	-	-	-
Misc. Building Materials	-	-	-	-
Insurance Contractors Equipment	-	-	-	-
Auto Liability Insurance	-	-	-	-
Fees & Permits	-	-	-	-
Building Maintenance-Small Cap Replacement	15,278.00	5,069.69	-	-
FOE Fund Repairs	-	-	-	-
<b>Total Expenditures</b>	<b>59,307.68</b>	<b>341,002.48</b>	<b>104,532.58</b>	<b>177,244.63</b>
<b>Cost Adjustments:</b>				
Miscellaneous Revenue	-	-	-	-
Focus on Energy Rebate	-	-	-	-
Interest & Dividends on Investments	-	-	(1,521.49)	-
2022 CIP Projects-Jail Renovations	-	150,200.00	-	-
2022 CIP Projects-Lakeview Center Remodel	-	-	-	-
2022 CIP Projects-NCHCC Steam Replacement	-	-	-	-
Recurring CIP Projects-County Parking Lots	-	-	-	-
2021 CIP Projects	-	107,194.00	75,070.76	-
CIP-Buildings/Equip-Capital Outlay Other Equip	-	-	-	-
CIP-Buildings/Equip-UWMC Fieldhouse	-	-	70,246.09	-
CIP-Buildings/Equip-HVAC Upgrade Jail/Sheriff	-	812,796.48	-	-
CIP-Buildings/Equip-Library Roof Replacement	-	-	-	-
CIP-Buildings/Equip-Courthouse Envelope	-	-	-	-
CIP-Buildings/Equip-UW Elevator	-	-	151,978.21	-
CIP-North Central Health	-	-	-	-
<b>Total Cost Adjustments</b>	<b>-</b>	<b>1,070,190.48</b>	<b>295,773.57</b>	<b>-</b>
General & Administrative Allocation	17,931.32	104,713.43	-	100,333.26

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	West Street			
	Property	Public Safety Bldg.	University Center	Highway
Disallowed / Capitalized	(15,278.00)	(1,070,190.48)	(297,295.06)	
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	178.31	1,025.24	314.28	532.89
Equipment Depreciation	560.19	3,220.94	987.36	1,674.17
Special Accounting	87.73	504.41	154.62	262.18
Information Technology	268.71	1,544.99	473.61	803.05
Employee Resources	407.88	2,345.21	718.91	1,218.98
Corporation Counsel	26.82	154.20	47.27	80.15
County Administrator	1,121.43	6,447.89	1,976.57	3,351.45
Finance Department	689.06	3,961.92	1,214.51	2,059.31
Property & Liability Insurance	292.22	1,680.20	515.06	873.32
<b>Total 1st Allocation</b>	<b>3,632.35</b>	<b>20,885.00</b>	<b>6,402.19</b>	<b>10,855.50</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>65,593.36</b>	<b>466,600.91</b>	<b>109,413.28</b>	<b>288,433.39</b>
2nd Allocation				
Building Depreciation	0.06	0.35	0.11	0.18
Equipment Depreciation	2.12	12.21	3.74	6.35
Special Accounting	4.28	24.59	7.54	12.78
Information Technology	20.96	120.53	36.95	62.65
Employee Resources	110.75	636.78	195.20	330.98
Corporation Counsel	1.72	9.87	3.03	5.13
County Administrator	62.97	362.04	110.98	188.18
Finance Department	60.73	349.19	107.04	181.50
Property & Liability Insurance	6.42	36.93	11.32	19.20
Facilities & Capital Management	1,044.57	6,005.99	1,841.10	3,121.76
County Treasurer	84.33	484.89	148.64	252.03
Central Services-Communications	128.51	738.90	226.51	384.06
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>1,527.42</b>	<b>8,782.26</b>	<b>2,692.16</b>	<b>4,564.80</b>

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	West Street			
	Property	Public Safety Bldg.	University Center	Highway
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>1,527.42</b>	<b>8,782.26</b>	<b>2,692.16</b>	<b>4,564.80</b>
Total Incoming Costs	5,159.78	29,667.25	9,094.35	15,420.30
<b>Total Allocated Cost</b>	<b>\$ 67,120.78</b>	<b>\$ 475,383.16</b>	<b>\$ 112,105.44</b>	<b>\$ 292,998.19</b>

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	Library	North Central Health Care	Miscellaneous Properties
<b>Expenditures:</b>			
Salaries & Wages	\$ 79,387.36	\$ 506,935.36	\$ 101,084.32
Fringe Benefits	34,745.61	221,871.35	44,241.77
Courier Services	-	-	-
Pest Extermination	-	-	-
Water/Sewer	52,807.74	121,254.66	-
Electric	39,382.58	462,337.43	-
Natural/Propane Gas	20,908.07	583,051.41	-
Telephone	-	-	-
Other Utility Service	-	-	-
Motor Vehicle Repair	-	-	-
Other Machinery/Equip Repairs	-	-	-
Grounds & Ground Improvement	-	24,194.69	-
Building Service Equipment Repair	-	42,368.08	-
Building Repairs	5,251.39	24,242.81	-
Sundry Repair/Maint Services	-	-	-
Fire Protection	356.03	-	-
Sewage Service	906.22	-	-
Landfill Services	-	-	-
Refuse Collection	5,525.45	2,076.08	-
Sundry/Contractual Services	2,565.15	67,768.86	-
Postage/Box Rent	-	-	-
Paper, Stationery, Forms	-	-	-
Printing/Duplicating	-	-	-
Office Supplies	-	-	-
Registration/Tuition Fees	-	-	-
Personal Auto Mileage	-	-	-
Meals	-	-	-
Lodging	-	-	-
Meeting Expenses	-	-	-
Lab/Medical/Chemical Supplies	-	-	-
Household/Janitorial Supplies	-	-	-
Clothing/Uniforms	-	-	-
Other Operating Supplies	-	-	-
AED's Maint/Supplies	-	-	-
Gasoline	-	-	-
Motor Oil	-	-	-
Motor Vehicle Parts & Supplies	-	40.30	-
Tires & Tubes	-	-	-
Machinery & Equipment Parts	-	-	-

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	Library	North Central Health Care	Miscellaneous Properties
Painting Supplies	-	-	-
Plumbing/Electrical Supplies	324.36	11,749.72	-
Shop Equipment-Tools-Supplies	-	-	-
Sign Parts/Supplies	-	-	-
Small Hardware/Wire/Nails	-	-	-
Other Chemicals	-	175.10	-
Electrical Fixtures	-	-	-
Other Fabricated Materials	-	-	-
Misc. Building Materials	-	-	-
Insurance Contractors Equipment	-	-	-
Auto Liability Insurance	-	-	-
Fees & Permits	-	-	-
Building Maintenance-Small Cap Replacement	10,000.00	71,677.68	564.78
FOE Fund Repairs	-	5,399.56	5,140.28
<b>Total Expenditures</b>	<b>252,159.96</b>	<b>2,145,143.09</b>	<b>151,031.15</b>
<b>Cost Adjustments:</b>			
Miscellaneous Revenue	-	-	-
Focus on Energy Rebate	-	-	-
Interest & Dividends on Investments	-	-	-
2022 CIP Projects-Jail Renovations	-	-	-
2022 CIP Projects-Lakeview Center Remodel	-	8,477,047.66	-
2022 CIP Projects-NCHCC Steam Replacement	-	205,464.90	-
Recurring CIP Projects-County Parking Lots	-	-	-
2021 CIP Projects	-	740,966.54	-
CIP-Buildings/Equip-Capital Outlay Other Equip	-	-	-
CIP-Buildings/Equip-UWMC Fieldhouse	-	-	-
CIP-Buildings/Equip-HVAC Upgrade Jail/Sheriff	-	-	-
CIP-Buildings/Equip-Library Roof Replacement	8,202.44	-	-
CIP-Buildings/Equip-Courthouse Envelope	-	-	-
CIP-Buildings/Equip-UW Elevator	-	-	-
CIP-North Central Health	-	1,258,796.99	-
<b>Total Cost Adjustments</b>	<b>8,202.44</b>	<b>10,682,276.09</b>	<b>-</b>
General & Administrative Allocation	64,607.50	412,557.22	82,265.06



DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	Library	North Central Health Care	Miscellaneous Properties
Disallowed / Capitalized	(8,202.44)	(10,709,876.09)	
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	758.13	6,449.48	454.08
Equipment Depreciation	2,381.78	20,261.97	1,426.57
Special Accounting	372.99	3,173.09	223.40
Information Technology	1,142.47	9,719.07	684.28
Employee Resources	1,734.21	14,753.03	1,038.70
Corporation Counsel	114.03	970.04	68.30
County Administrator	4,768.00	40,561.70	2,855.79
Finance Department	2,929.70	24,923.21	1,754.75
Property & Liability Insurance	1,242.45	10,569.60	744.16
<b>Total 1st Allocation</b>	<b>15,443.76</b>	<b>131,381.18</b>	<b>9,250.04</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>332,211.22</b>	<b>2,661,481.50</b>	<b>242,546.25</b>
2nd Allocation			
Building Depreciation	0.26	2.22	0.16
Equipment Depreciation	9.03	76.79	5.41
Special Accounting	18.18	154.66	10.89
Information Technology	89.13	758.22	53.38
Employee Resources	470.88	4,005.77	282.03
Corporation Counsel	7.30	62.12	4.37
County Administrator	267.72	2,277.47	160.35
Finance Department	258.21	2,196.64	154.66
Property & Liability Insurance	27.31	232.32	16.36
Facilities & Capital Management	4,441.23	37,781.83	2,660.07
County Treasurer	358.56	3,050.28	214.76
Central Services-Communications	546.39	4,648.18	327.26
Clerk of Courts	-	-	-
<b>Total 2nd Allocation</b>	<b>6,494.19</b>	<b>55,246.51</b>	<b>3,889.69</b>

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	Library	North Central Health Care	Miscellaneous Properties
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>6,494.19</b>	<b>55,246.51</b>	<b>3,889.69</b>
Total Incoming Costs	21,937.94	186,627.69	13,139.73
<b>Total Allocated Cost</b>	<b>\$ 338,705.40</b>	<b>\$ 2,716,728.00</b>	<b>\$ 246,435.94</b>

**DEPARTMENT 10  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Facilities & Capital Management  
**Function:** Courthouse / Annex

Total 1st Tier Allocation           \$ 1,047,703.14  
Total 2nd Tier Allocation           22,605.74  
  
**Total Allocated Cost               \$ 1,070,308.88**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	3,269	4.71%	49,328.00	-	49,328.00	-	49,328.00
County Administrator	1,176	1.69%	17,745.40	-	17,745.40	-	17,745.40
Finance Department	1,728	2.49%	26,074.88	-	26,074.88	-	26,074.88
Property & Liability Insurance	378	0.54%	5,703.88	-	5,703.88	-	5,703.88
Facilities & Capital Management	2,077	2.99%	31,341.16	-	31,341.16	-	31,341.16
County Treasurer	1,014	1.46%	15,300.88	-	15,300.88	376.99	15,677.87
Central Services-Communications	2,045	2.95%	30,858.29	-	30,858.29	760.29	31,618.58
Clerk of Courts	9,529	13.72%	143,789.08	-	143,789.08	3,542.70	147,331.77
County Clerk	2,400	3.46%	36,215.11	-	36,215.11	892.27	37,107.38
Judicial	18,230	26.26%	275,083.94	-	275,083.94	6,777.56	281,861.50
District Attorney	4,920	7.09%	74,240.98	-	74,240.98	1,829.16	76,070.14
Victim / Witness	1,613	2.32%	24,339.57	-	24,339.57	599.68	24,939.25
Emergency Government	469	0.68%	7,077.04	-	7,077.04	174.37	7,251.40
Justice Alternatives 177	425	0.61%	6,413.09	-	6,413.09	158.01	6,571.10
Register of Deeds	4,376	6.30%	66,032.22	-	66,032.22	1,626.91	67,659.13
Other Departments / Programs	15,783	22.73%	238,159.62	(143,773.25)	94,386.37	5,867.81	100,254.18
<b>Total</b>	<b>69,432</b>	<b>100.00%</b>	<b>\$ 1,047,703.14</b>	<b>\$ (143,773.25)</b>	<b>\$ 903,929.89</b>	<b>\$ 22,605.74</b>	<b>\$ 926,535.63</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

**Allocation Source:** Square Footage Measurements Provided by Facilities Management and Finance Departments

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: Health & Social Services Bldg.

Total 1st Tier Allocation \$ 219,497.28  
Total 2nd Tier Allocation 4,426.69  

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Total Allocated Cost \$ 223,923.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	2,686	15.86%	34,815.74	-	34,815.74	702.14	35,517.88
Soc Svcs- Administration	10,488	61.93%	135,944.70	(290,181.96)	(154,237.26)	2,741.65	(151,495.61)
Other Departments / Programs	3,760	22.20%	48,736.85	(56,527.44)	(7,790.59)	982.89	(6,807.70)
<b>Total</b>	<b>16,934</b>	<b>100.00%</b>	<b>\$ 219,497.28</b>	<b>\$ (346,709.40)</b>	<b>\$ (127,212.12)</b>	<b>\$ 4,426.69</b>	<b>\$ (122,785.43)</b>

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Management, Finance, and Social Services Departments

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: 212 River Drive Bldg.

Total 1st Tier Allocation \$ 70,785.85  
Total 2nd Tier Allocation 1,352.43  
**Total Allocated Cost \$ 72,138.28**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Parks, Recreation & Forestry	3,597	30.74%	21,758.39	-	21,758.39	415.71	22,174.11
UW Extension	2,981	25.47%	18,032.18	-	18,032.18	344.52	18,376.71
Veterans	810	6.92%	4,899.72	-	4,899.72	93.61	4,993.34
Other Departments / Programs	4,314	36.87%	26,095.55	(765.00)	25,330.55	498.58	25,829.13
<b>Total</b>	<b>11,702</b>	<b>100.00%</b>	<b>\$ 70,785.85</b>	<b>\$ (765.00)</b>	<b>\$ 70,020.85</b>	<b>\$ 1,352.43</b>	<b>\$ 71,373.28</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

**Allocation Source:** Square Footage Measurements Provided by Facilities Management and Finance Departments

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: 210 River Drive Bldg.

Total 1st Tier Allocation           \$ 59,554.63  
Total 2nd Tier Allocation           1,099.80  
**Total Allocated Cost               \$ 60,654.43**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Conservation, Planning & Zoning	10,620	100.00%	59,554.63	-	59,554.63	1,099.80	60,654.43
<b>Total</b>	<b>10,620</b>	<b>100.00%</b>	<b>\$ 59,554.63</b>	<b>\$ -</b>	<b>\$ 59,554.63</b>	<b>\$ 1,099.80</b>	<b>\$ 60,654.43</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

**Allocation Source:** Square Footage Measurements Provided by Facilities Management and Finance Departments

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: USDA Bldg.

Total 1st Tier Allocation           \$ 10,203.99  
Total 2nd Tier Allocation           234.34  
  
Total Allocated Cost               \$ 10,438.33

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Other Departments / Programs	5,740	100.00%	10,203.99	-	10,203.99	234.34	10,438.33
<b>Total</b>	<b>5,740</b>	<b>100.00%</b>	<b>\$ 10,203.99</b>	<b>\$ -</b>	<b>\$ 10,203.99</b>	<b>\$ 234.34</b>	<b>\$ 10,438.33</b>

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Management and Finance Departments

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: Juvenile Detention & Shelter Home

Total 1st Tier Allocation           \$ 95,947.92  
Total 2nd Tier Allocation           2,119.18  
  
Total Allocated Cost               \$ 98,067.10

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Juvenile Detention/Shelter Home	24,400.00	100.00%	95,947.92	-	95,947.92	2,119.18	98,067.10
<b>Total</b>	<b>24,400.00</b>	<b>100.00%</b>	<b>\$ 95,947.92</b>	<b>\$ -</b>	<b>\$ 95,947.92</b>	<b>\$ 2,119.18</b>	<b>\$ 98,067.10</b>

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Management and Finance Departments



DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: West Street Property

Total 1st Tier Allocation           \$ 65,593.36  
Total 2nd Tier Allocation           1,527.42  
  
Total Allocated Cost               \$ 67,120.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Other Departments / Programs	1,804	100.00%	65,593.36	-	65,593.36	1,527.42	67,120.78
<b>Total</b>	<b>1,804</b>	<b>100.00%</b>	<b>\$ 65,593.36</b>	<b>\$ -</b>	<b>\$ 65,593.36</b>	<b>\$ 1,527.42</b>	<b>\$ 67,120.78</b>

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Management and Finance Departments

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: Public Safety Bldg.

Total 1st Tier Allocation \$ 466,600.91  
Total 2nd Tier Allocation 8,782.26  
**Total Allocated Cost \$ 475,383.16**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Corporation Counsel	3,016	2.31%	10,797.73	-	10,797.73	-	10,797.73
Sheriff	14,284	10.96%	51,138.86	-	51,138.86	985.33	52,124.18
Corrections	109,320	83.88%	391,381.96	-	391,381.96	7,541.01	398,922.97
Other Departments / Programs	3,710	2.85%	13,282.36	-	13,282.36	255.92	13,538.28
<b>Total</b>	<b>130,330</b>	<b>100.00%</b>	<b>\$ 466,600.91</b>	<b>\$ -</b>	<b>\$ 466,600.91</b>	<b>\$ 8,782.26</b>	<b>\$ 475,383.16</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

**Allocation Source:** Square Footage Measurements Provided by Facilities Management and Finance Departments

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: University Center

Total 1st Tier Allocation           \$ 109,413.28  
Total 2nd Tier Allocation           2,692.16  
**Total Allocated Cost               \$ 112,105.44**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Other Departments / Programs	100.00	100.00%	109,413.28	-	109,413.28	2,692.16	112,105.44
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 109,413.28</b>	<b>\$ -</b>	<b>\$ 109,413.28</b>	<b>\$ 2,692.16</b>	<b>\$ 112,105.44</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

**Allocation Source:** Maintenance Department Records

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: Highway

Total 1st Tier Allocation \$ 288,433.39  
Total 2nd Tier Allocation 4,564.80  
**Total Allocated Cost \$ 292,998.19**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Highway	100.00	100.00%	288,433.39	(20,000.00)	268,433.39	4,564.80	272,998.19
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 288,433.39</b>	<b>\$ (20,000.00)</b>	<b>\$ 268,433.39</b>	<b>\$ 4,564.80</b>	<b>\$ 272,998.19</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: Library

Total 1st Tier Allocation \$ 332,211.22  
Total 2nd Tier Allocation 6,494.19  
**Total Allocated Cost \$ 338,705.40**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Library	100.00	100.00%	332,211.22	-	332,211.22	6,494.19	338,705.40
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 332,211.22</b>	<b>\$ -</b>	<b>\$ 332,211.22</b>	<b>\$ 6,494.19</b>	<b>\$ 338,705.40</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: North Central Health Care

Total 1st Tier Allocation \$ 2,661,481.50  
Total 2nd Tier Allocation 55,246.51  
  
Total Allocated Cost \$ 2,716,728.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities & Capital Management	7,500	1.78%	47,328.80	-	47,328.80	-	47,328.80
Special Education	7,986	1.89%	50,395.71	(76,081.90)	(25,686.19)	1,065.04	(24,621.15)
Health Department	16,200	3.84%	102,230.21	-	102,230.21	2,160.49	104,390.70
NCHCC	353,847	83.90%	2,232,953.91	-	2,232,953.91	47,190.40	2,280,144.31
Other Departments / Programs	36,221	8.59%	228,572.87	-	228,572.87	4,830.57	233,403.44
<b>Total</b>	<b>421,754</b>	<b>100.00%</b>	<b>\$ 2,661,481.50</b>	<b>\$ (76,081.90)</b>	<b>\$ 2,585,399.60</b>	<b>\$ 55,246.51</b>	<b>\$ 2,640,646.10</b>

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Management and Finance Departments

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: Miscellaneous Properties

Total 1st Tier Allocation	\$ 242,546.25
Total 2nd Tier Allocation	3,889.69
<b>Total Allocated Cost</b>	<b>\$ 246,435.94</b>

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Information Technology	192.66	0.14%	333.12	-	333.12	-	333.12
NCHCC	45,253.76	32.26%	78,246.52	-	78,246.52	1,256.56	79,503.08
Sheriff	5,140.28	3.66%	8,887.86	-	8,887.86	142.73	9,030.59
Corrections	61,119.28	43.57%	105,678.98	-	105,678.98	1,697.09	107,376.07
Emergency Government	7,368.40	5.25%	12,740.41	-	12,740.41	204.60	12,945.01
Other Departments / Programs	21,201.88	15.11%	36,659.35	-	36,659.35	588.71	37,248.06
<b>Total</b>	<b>140,276.26</b>	<b>100.00%</b>	<b>\$ 242,546.25</b>	<b>\$ -</b>	<b>\$ 242,546.25</b>	<b>\$ 3,889.69</b>	<b>\$ 246,435.94</b>

**Allocation Basis:** Direct Allocation to Benefiting Departments Based on Staff Effort and Direct Expenses

**Allocation Source:** Completed 2022 Personnel Activity Reports and County Financial Records & Reports

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities & Capital Management

Grantee Department	Total	Courthouse / Annex	Health & Social Services Bldg.
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	333.12	-	-
Employee Resources	49,328.00	49,328.00	-
Corporation Counsel	10,797.73	-	-
County Administrator	17,745.40	17,745.40	-
Finance Department	26,074.88	26,074.88	-
Property & Liability Insurance	5,703.88	5,703.88	-
Facilities & Capital Management	78,669.96	31,341.16	-
County Treasurer	15,677.87	15,677.87	-
Central Services-Communications	31,618.58	31,618.58	-
Clerk of Courts	147,331.77	147,331.77	-
Child Support	35,517.88	-	35,517.88
Soc Svcs- Administration	(151,495.61)	-	(151,495.61)
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	(24,621.15)	-	-
Health Department	104,390.70	-	-
NCHCC	2,359,647.39	-	-
ADRC	-	-	-
Juvenile Detention/Shelter Home	98,067.10	-	-
County Clerk	37,107.38	37,107.38	-
Judicial	281,861.50	281,861.50	-
District Attorney	76,070.14	76,070.14	-
Victim / Witness	24,939.25	24,939.25	-
Sheriff	61,154.77	-	-
Corrections	506,299.05	-	-
Emergency Government	20,196.41	7,251.40	-
Justice Alternatives 177	6,571.10	6,571.10	-
Conservation, Planning & Zoning	60,654.43	-	-
Parks, Recreation & Forestry	22,174.11	-	-
Solid Waste	-	-	-



DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities & Capital Management

Grantee Department	Total	Courthouse / Annex	Health & Social Services Bldg.
Highway	272,998.19	-	-
Central Wisconsin Airport	-	-	-
UW Extension	18,376.71	-	-
UW Dormitory	-	-	-
Library	338,705.40	-	-
Veterans	4,993.34	-	-
Register of Deeds	67,659.13	67,659.13	-
Other Departments / Programs	593,129.94	100,254.18	(6,807.70)
<b>Total</b>	<b>\$ 5,197,678.35</b>	<b>\$ 926,535.63</b>	<b>\$ (122,785.43)</b>

**DEPARTMENT 10  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Facilities & Capital Management**

<b>Grantee Department</b>	<b>212 River Drive Bldg.</b>	<b>210 River Drive Bldg.</b>	<b>USDA Bldg.</b>	<b>Juvenile Detention &amp; Shelter Home</b>
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Child Support	-	-	-	-
Soc Svcs- Administration	-	-	-	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Juvenile Detention/Shelter Home	-	-	-	98,067.10
County Clerk	-	-	-	-
Judicial	-	-	-	-
District Attorney	-	-	-	-
Victim / Witness	-	-	-	-
Sheriff	-	-	-	-
Corrections	-	-	-	-
Emergency Government	-	-	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	-	60,654.43	-	-
Parks, Recreation & Forestry	22,174.11	-	-	-
Solid Waste	-	-	-	-

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities & Capital Management

Grantee Department	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg.	Juvenile Detention & Shelter Home
Highway	-	-	-	-
Central Wisconsin Airport	-	-	-	-
UW Extension	18,376.71	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	4,993.34	-	-	-
Register of Deeds	-	-	-	-
Other Departments / Programs	25,829.13	-	10,438.33	-
<b>Total</b>	<b>\$ 71,373.28</b>	<b>\$ 60,654.43</b>	<b>\$ 10,438.33</b>	<b>\$ 98,067.10</b>

**DEPARTMENT 10  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Facilities & Capital Management**

<b>Grantee Department</b>	<b>West Street Property</b>	<b>Public Safety Bldg.</b>	<b>University Center</b>	<b>Highway</b>
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
Corporation Counsel	-	10,797.73	-	-
County Administrator	-	-	-	-
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Child Support	-	-	-	-
Soc Svcs- Administration	-	-	-	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Juvenile Detention/Shelter Home	-	-	-	-
County Clerk	-	-	-	-
Judicial	-	-	-	-
District Attorney	-	-	-	-
Victim / Witness	-	-	-	-
Sheriff	-	52,124.18	-	-
Corrections	-	398,922.97	-	-
Emergency Government	-	-	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities & Capital Management

Grantee Department	West Street Property	Public Safety Bldg.	University Center	Highway
Highway	-	-	-	272,998.19
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	-	-	-	-
Register of Deeds	-	-	-	-
Other Departments / Programs	67,120.78	13,538.28	112,105.44	-
<b>Total</b>	<b>\$ 67,120.78</b>	<b>\$ 475,383.16</b>	<b>\$ 112,105.44</b>	<b>\$ 272,998.19</b>

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities & Capital Management

Grantee Department	Library	North Central Health Care	Miscellaneous Properties
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	333.12
Employee Resources	-	-	-
Corporation Counsel	-	-	-
County Administrator	-	-	-
Finance Department	-	-	-
Property & Liability Insurance	-	-	-
Facilities & Capital Management	-	47,328.80	-
County Treasurer	-	-	-
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Child Support	-	-	-
Soc Svcs- Administration	-	-	-
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	(24,621.15)	-
Health Department	-	104,390.70	-
NCHCC	-	2,280,144.31	79,503.08
ADRC	-	-	-
Juvenile Detention/Shelter Home	-	-	-
County Clerk	-	-	-
Judicial	-	-	-
District Attorney	-	-	-
Victim / Witness	-	-	-
Sheriff	-	-	9,030.59
Corrections	-	-	107,376.07
Emergency Government	-	-	12,945.01
Justice Alternatives 177	-	-	-
Conservation, Planning & Zoning	-	-	-
Parks, Recreation & Forestry	-	-	-
Solid Waste	-	-	-

DEPARTMENT 10  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities & Capital Management

Grantee Department	Library	North Central Health Care	Miscellaneous Properties
Highway	-	-	-
Central Wisconsin Airport	-	-	-
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	338,705.40	-	-
Veterans	-	-	-
Register of Deeds	-	-	-
Other Departments / Programs	-	233,403.44	37,248.06
<b>Total</b>	<b>\$ 338,705.40</b>	<b>\$ 2,640,646.10</b>	<b>\$ 246,435.94</b>

**DEPARTMENT 11  
FISCAL 2022**

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

The County Treasurer is responsible for the orderly collection, disbursement and recording of all monies received or disbursed by Marathon County. The County Treasurer's office is also responsible for monitoring records of transactions affecting taxes, the safekeeping of all County funds, including the investment of these funds in compliance with State Statutes and County Ordinances. Additionally, the County's Treasurer's office staff coordinates the geographic information system and land records data. This office also calculates and prepares tax bills for all municipalities, certifies plats and pays special assessments to taxation districts.

For plan purposes, the following activity is allowable for indirect cost allocation:

- **General Receipts**: The activities related to general cash receipting are allocated based on the number of general receipts processed during 2022.
- **Banking & Disbursements**: The activities related to bank reconciliation and disbursements of funds are allocated based on the number of payroll and accounts payable disbursements processed by department during 2022.
- **General Government**: All other activities of the County Treasurer are classified as "General Government" and have been appropriately disallowed for plan purposes.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 11  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION**

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Banking & Disbursements
<b>Expenditures:</b>				
Salaries & Wages	\$ 219,651.05	\$ 23,283.01	\$ 47,664.28	\$ 43,271.26
Fringe Benefits	92,807.36	9,837.58	20,139.20	18,283.05
Data Processing	10,943.98	10,943.98	-	-
Other Professional Services	6,993.75	-	-	-
Bank Services	185,752.52	-	-	-
Temporary / Contractual Labor	11,104.18	-	-	-
Paper, Stationery, Forms	7,727.49	7,727.49	-	-
Printing / Duplicating	9,256.64	9,256.64	-	-
Office Equipment	261.24	261.24	-	-
Office Supplies	2,620.45	2,620.45	-	-
Software Supplies	266.88	266.88	-	-
Publication of Legal Notices	3,205.30	-	-	-
Membership Dues	355.00	355.00	-	-
Registration /Tuition Fees	3,337.78	3,337.78	-	-
Meals	145.00	145.00	-	-
Lodging	558.00	558.00	-	-
Taxes	1,360.00	-	-	-
Other Losses	28,491.68	-	-	-
<b>Total Expenditures</b>	<b>\$ 584,838.30</b>	<b>\$ 68,593.05</b>	<b>\$ 67,803.47</b>	<b>\$ 61,554.31</b>
<b>Cost Adjustments:</b>				
Taxes	(50,534,553.94)	-	-	-
Intergovernmental Grants & Aid	(6,392,568.71)	-	-	-
Public Charges for Service	(31,069.38)	-	-	-
Intergovernmental Charges for Service	(4,970.25)	-	-	-
Miscellaneous Revenue	2,161,487.20	-	-	-
Tax Adjustments-Other Losses	88,940.98	-	-	-
<b>Total Cost Adjustments</b>	<b>\$ (54,712,734.10)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	-	(68,593.05)	16,649.54	15,115.02
Disallowed / Capitalized	54,289,018.15	-	-	-
<b>Incoming Costs</b>				

**DEPARTMENT 11  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION**

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Banking & Disbursements
1st Allocation				
Building Depreciation	6,556.19	-	861.09	781.73
Equipment Depreciation	-	-	-	-
Special Accounting	10,699.42	-	1,405.26	1,275.74
Information Technology	155,608.53	-	20,437.57	18,553.92
Employee Resources	3,396.23	-	446.06	404.95
Corporation Counsel	6,059.48	-	795.85	722.50
County Administrator	17,915.29	-	2,352.99	2,136.12
Finance Department	122,040.11	-	16,028.71	14,551.41
Property & Liability Insurance	2,763.50	-	362.96	329.50
Facilities & Capital Management	15,300.88	-	2,009.61	1,824.40
Total 1st Allocation	340,339.63	-	44,700.09	40,580.27
General & Administrative Allocation	-	-	-	-
Unallocated	(255,059.27)	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 246,402.71</b>	<b>\$ -</b>	<b>\$ 129,153.11</b>	<b>\$ 117,249.60</b>
2nd Allocation				
Building Depreciation	2.26	-	0.30	0.27
Equipment Depreciation	-	-	-	-
Special Accounting	489.52	-	64.29	58.37
Information Technology	12,139.57	-	1,594.41	1,447.46
Employee Resources	921.68	-	121.05	109.90
Corporation Counsel	388.02	-	50.96	46.26
County Administrator	1,368.37	-	179.72	163.16
Finance Department	11,219.89	-	1,473.62	1,337.80
Property & Liability Insurance	41.80	-	5.49	4.98
Facilities & Capital Management	376.99	-	49.51	44.95
County Treasurer	75,498.79	-	9,915.99	9,002.07
Central Services-Communications	1,351.57	-	177.52	161.15
Clerk of Courts	-	-	-	-
Total 2nd Allocation	103,798.46	-	13,632.85	12,376.37
General & Administrative Allocation	-	-	-	-

DEPARTMENT 11  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	<u>Total</u>	<u>General &amp; Administrative</u>	<u>General Receipts</u>	<u>Banking &amp; Disbursements</u>
Unallocated	(77,789.23)	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 26,009.22</b>	<b>\$ -</b>	<b>\$ 13,632.85</b>	<b>\$ 12,376.37</b>
Total Incoming Costs	111,289.58	-	58,332.94	52,956.64
<b>Total Allocated Cost</b>	<b><u>\$ 272,411.93</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 142,785.96</u></b>	<b><u>\$ 129,625.97</u></b>

DEPARTMENT 11  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	<u>General Government</u>
<b>Expenditures:</b>	
Salaries & Wages	\$ 105,432.50
Fringe Benefits	44,547.53
Data Processing	-
Other Professional Services	6,993.75
Bank Services	185,752.52
Temporary / Contractual Labor	11,104.18
Paper, Stationery, Forms	-
Printing / Duplicating	-
Office Equipment	-
Office Supplies	-
Software Supplies	-
Publication of Legal Notices	3,205.30
Membership Dues	-
Registration /Tuition Fees	-
Meals	-
Lodging	-
Taxes	1,360.00
Other Losses	28,491.68
<b>Total Expenditures</b>	<b>\$ 386,887.47</b>
<b>Cost Adjustments:</b>	
Taxes	(50,534,553.94)
Intergovernmental Grants & Aid	(6,392,568.71)
Public Charges for Service	(31,069.38)
Intergovernmental Charges for Service	(4,970.25)
Miscellaneous Revenue	2,161,487.20
Tax Adjustments-Other Losses	88,940.98
<b>Total Cost Adjustments</b>	<b>\$ (54,712,734.10)</b>
General & Administrative Allocation	36,828.48
Disallowed / Capitalized	54,289,018.15
<b>Incoming Costs</b>	

DEPARTMENT 11  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	<u>General Government</u>
1st Allocation	
Building Depreciation	4,913.38
Equipment Depreciation	-
Special Accounting	8,018.42
Information Technology	116,617.03
Employee Resources	2,545.22
Corporation Counsel	4,541.13
County Administrator	13,426.18
Finance Department	91,460.00
Property & Liability Insurance	2,071.04
Facilities & Capital Management	11,466.88
	<hr/>
Total 1st Allocation	255,059.27
General & Administrative Allocation	-
Unallocated	(255,059.27)
<b>Total 1st Tier Allocation</b>	<b>\$ -</b>
2nd Allocation	
Building Depreciation	1.69
Equipment Depreciation	-
Special Accounting	366.86
Information Technology	9,097.71
Employee Resources	690.73
Corporation Counsel	290.79
County Administrator	1,025.50
Finance Department	8,408.47
Property & Liability Insurance	31.33
Facilities & Capital Management	282.52
County Treasurer	56,580.73
Central Services-Communications	1,012.90
Clerk of Courts	-
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Total 2nd Allocation	77,789.23
General & Administrative Allocation	-

DEPARTMENT 11  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	<u>General Government</u>
Unallocated	(77,789.23)
<b>Total 2nd Tier Allocation</b>	\$ -
Total Incoming Costs	-
<b>Total Allocated Cost</b>	<u><u>\$ -</u></u>

**DEPARTMENT 11  
FISCAL 2022**

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

**Department: County Treasurer  
Function: General Receipts**

Total 1st Tier Allocation           \$ 129,153.11  
Total 2nd Tier Allocation           13,632.85  
**Total Allocated Cost               \$ 142,785.96**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	438	3.46%	4,469.39	-	4,469.39	-	4,469.39
Corporation Counsel	4	0.03%	40.82	-	40.82	-	40.82
County Administrator	6	0.05%	61.22	-	61.22	-	61.22
Finance Department	25	0.20%	255.10	-	255.10	-	255.10
Property & Liability Insurance	2	0.02%	20.41	-	20.41	-	20.41
Facilities & Capital Management	20	0.16%	204.08	-	204.08	-	204.08
County Treasurer	7,352	58.09%	75,020.44	-	75,020.44	-	75,020.44
Clerk of Courts	43	0.34%	438.78	-	438.78	121.87	560.65
Soc Svcs- Administration	78	0.62%	795.92	-	795.92	221.07	1,016.99
Health Department	838	6.62%	8,551.02	-	8,551.02	2,375.12	10,926.14
ADRC	226	1.79%	2,306.12	-	2,306.12	640.55	2,946.67
County Clerk	566	4.47%	5,775.51	-	5,775.51	1,604.20	7,379.71
District Attorney	503	3.97%	5,132.65	-	5,132.65	1,425.64	6,558.29
Sheriff	758	5.99%	7,734.70	-	7,734.70	2,148.38	9,883.08
Emergency Government	11	0.09%	112.24	-	112.24	31.18	143.42
Conservation, Planning & Zoning	474	3.74%	4,836.74	-	4,836.74	1,343.45	6,180.18
Parks, Recreation & Forestry	359	2.84%	3,663.27	-	3,663.27	1,017.50	4,680.77
Solid Waste	265	2.09%	2,704.08	-	2,704.08	751.08	3,455.17
Central Wisconsin Airport	55	0.43%	561.22	-	561.22	155.89	717.11
UW Extension	61	0.48%	622.45	-	622.45	172.89	795.34
Library	137	1.08%	1,397.96	-	1,397.96	388.30	1,786.26
Veterans	1	0.01%	10.20	-	10.20	2.83	13.04
Register of Deeds	434	3.43%	4,428.57	-	4,428.57	1,230.07	5,658.65
Other Departments / Programs	1	0.01%	10.20	-	10.20	2.83	13.04
<b>Total</b>	<b>12,657</b>	<b>100.00%</b>	<b>\$ 129,153.11</b>	<b>\$ -</b>	<b>\$ 129,153.11</b>	<b>\$ 13,632.85</b>	<b>\$ 142,785.96</b>

**Allocation Basis:** General Receipts Processed by Treasurer's Office During 2022, with Department Entered Weighted 70% Less

**Allocation Source:** County Financial Records and Reports

**DEPARTMENT 11  
FISCAL 2022**

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

**Department:** County Treasurer  
**Function:** Banking & Disbursements

Total 1st Tier Allocation           \$ 117,249.60  
Total 2nd Tier Allocation            12,376.37  

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Total Allocated Cost                 \$ 129,625.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	345	0.87%	1,025.04	-	1,025.04	-	1,025.04
Corporation Counsel	233	0.59%	692.27	-	692.27	-	692.27
County Administrator	151	0.38%	448.64	-	448.64	-	448.64
Finance Department	214	0.54%	635.82	-	635.82	-	635.82
Property & Liability Insurance	113	0.29%	335.74	-	335.74	-	335.74
Facilities & Capital Management	2,069	5.24%	6,147.26	-	6,147.26	-	6,147.26
County Treasurer	161	0.41%	478.35	-	478.35	-	478.35
Central Services-Communications	48	0.12%	142.61	-	142.61	16.42	159.04
Clerk of Courts	2,112	5.35%	6,275.02	-	6,275.02	722.53	6,997.55
Child Support	701	1.78%	2,082.76	-	2,082.76	239.82	2,322.58
Soc Svcs- Administration	453	1.15%	1,345.92	-	1,345.92	154.97	1,500.89
Soc Svcs- Income Maint	893	2.26%	2,653.22	-	2,653.22	305.50	2,958.72
Soc Svcs- Programs	2,803	7.10%	8,328.07	-	8,328.07	958.92	9,286.99
Health Department	1,392	3.53%	4,135.81	-	4,135.81	476.21	4,612.02
ADRC	4,463	11.31%	13,260.14	-	13,260.14	1,526.82	14,786.96
Juvenile Detention/Shelter Home	286	0.72%	849.74	-	849.74	97.84	947.58
County Clerk	130	0.33%	386.25	-	386.25	44.47	430.72
District Attorney	574	1.45%	1,705.43	-	1,705.43	196.37	1,901.80
Victim / Witness	102	0.26%	303.05	-	303.05	34.89	337.95
Sheriff	3,874	9.82%	11,510.15	-	11,510.15	1,325.32	12,835.47
Corrections	1,740	4.41%	5,169.76	-	5,169.76	595.26	5,765.03
Emergency Government	147	0.37%	436.76	-	436.76	50.29	487.05
Justice Alternatives 177	133	0.34%	395.16	-	395.16	45.50	440.66
Conservation, Planning & Zoning	943	2.39%	2,801.77	-	2,801.77	322.61	3,124.38
Parks, Recreation & Forestry	5,288	13.40%	15,711.32	-	15,711.32	1,809.06	17,520.38
Solid Waste	883	2.24%	2,623.51	-	2,623.51	302.08	2,925.59
Highway	4,304	10.91%	12,787.73	-	12,787.73	1,472.42	14,260.16
Central Wisconsin Airport	875	2.22%	2,599.74	-	2,599.74	299.34	2,899.08
UW Extension	101	0.26%	300.08	-	300.08	34.55	334.64
UW Dormitory	53	0.13%	157.47	-	157.47	18.13	175.60
Library	2,334	5.91%	6,934.61	-	6,934.61	798.48	7,733.09
Veterans	104	0.26%	309.00	-	309.00	35.58	344.58
Register of Deeds	146	0.37%	433.78	-	433.78	49.95	483.73
Other Departments / Programs	1,295	3.28%	3,847.61	-	3,847.61	443.03	4,290.64
<b>Total</b>	<b>39,463</b>	<b>100.00%</b>	<b>\$ 117,249.60</b>	<b>\$ -</b>	<b>\$ 117,249.60</b>	<b>\$ 12,376.37</b>	<b>\$ 129,625.97</b>

**Allocation Basis:** Total Payroll and Accounts Payable Disbursements Processed by Department During 2022

**Allocation Source:** County Financial Records & Reports





**DEPARTMENT 11  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: County Treasurer**

<b>Grantee Department</b>	<b>Total</b>	<b>General Receipts</b>	<b>Banking &amp; Disbursements</b>
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	<b>5,494.43</b>	4,469.39	1,025.04
Corporation Counsel	<b>733.09</b>	40.82	692.27
County Administrator	<b>509.86</b>	61.22	448.64
Finance Department	<b>890.92</b>	255.10	635.82
Property & Liability Insurance	<b>356.15</b>	20.41	335.74
Facilities & Capital Management	<b>6,351.34</b>	204.08	6,147.26
County Treasurer	<b>75,498.79</b>	75,020.44	478.35
Central Services-Communications	<b>159.04</b>	-	159.04
Clerk of Courts	<b>7,558.20</b>	560.65	6,997.55
Child Support	<b>2,322.58</b>	-	2,322.58
Soc Svcs- Administration	<b>2,517.89</b>	1,016.99	1,500.89
Soc Svcs- Income Maint	<b>2,958.72</b>	-	2,958.72
Soc Svcs- Programs	<b>9,286.99</b>	-	9,286.99
Special Education	-	-	-
Health Department	<b>15,538.17</b>	10,926.14	4,612.02
NCHCC	-	-	-
ADRC	<b>17,733.63</b>	2,946.67	14,786.96
Juvenile Detention/Shelter Home	<b>947.58</b>	-	947.58
County Clerk	<b>7,810.43</b>	7,379.71	430.72
Judicial	-	-	-
District Attorney	<b>8,460.09</b>	6,558.29	1,901.80
Victim / Witness	<b>337.95</b>	-	337.95
Sheriff	<b>22,718.54</b>	9,883.08	12,835.47
Corrections	<b>5,765.03</b>	-	5,765.03
Emergency Government	<b>630.47</b>	143.42	487.05
Justice Alternatives 177	<b>440.66</b>	-	440.66
Conservation, Planning & Zoning	<b>9,304.56</b>	6,180.18	3,124.38
Parks, Recreation & Forestry	<b>22,201.15</b>	4,680.77	17,520.38
Solid Waste	<b>6,380.75</b>	3,455.17	2,925.59
Highway	<b>14,260.16</b>	-	14,260.16

DEPARTMENT 11  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	General Receipts	Banking & Disbursements
Central Wisconsin Airport	3,616.19	717.11	2,899.08
UW Extension	1,129.98	795.34	334.64
UW Dormitory	175.60	-	175.60
Library	9,519.34	1,786.26	7,733.09
Veterans	357.61	13.04	344.58
Register of Deeds	6,142.38	5,658.65	483.73
Other Departments / Programs	4,303.68	13.04	4,290.64
<b>Total</b>	<b>\$ 272,411.93</b>	<b>\$ 142,785.96</b>	<b>\$ 129,625.97</b>

**DEPARTMENT 12  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES - COMMUNICATIONS  
NATURE AND EXTENT OF SERVICES**

Marathon County operates a Central Services-Communications Department, which provides services to internal and outside entities in the areas of telecommunications, postage and mail delivery, and printing/copying. Costs have been identified based on a review of financial records and employee completed Personnel Activity Reports (PARs).

Costs have been functionalized and allocated as follows:

- **Telephone Services**: Phone services and costs are provided to all county employees and are allocated to benefiting departments based on the number of telephone extensions.
- **Mail Processing – General Postage**: Costs related to departments not directly billed for postage costs have been allocated based on the number of employees in the benefiting departments.
- **Postage (Billed)**: Several departments have been billed for postage. Related costs have been allocated to benefiting departments based on the 2022 postage charges. Note that these affected departments have been excluded from the previous “General Postage” allocation.
- **Printing**: Costs related to printing services are charged to benefiting departments based on usage. The 2022 printing charges are used as the basis of allocation.

Amounts previously direct billed for the various services provided by this department have been identified and appropriately offset against allocated direct costs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 12  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Services-Communications

Functions:	Total	General & Administrative	Telephone Services
<b>Expenditures:</b>			
Salaries & Wages	\$ 29,642.39	\$ -	\$ -
Fringe Benefits	11,402.59	-	-
Other Professional Services	9,681.29	-	-
Telephone	35,730.83	-	35,730.83
Long Distance Service	21,893.69	-	21,893.69
Office Machines R&M	3,628.42	-	-
Postage and Box Rent	72,987.63	-	-
Office Supplies	1,202.88	1,202.88	-
<b>Total Expenditures</b>	<b>186,169.72</b>	<b>1,202.88</b>	<b>57,624.52</b>
<b>Cost Adjustments:</b>			
Recurring CIP Projects-Phone Sys Upgrade	989.00	-	989.00
<b>Total Cost Adjustments</b>	<b>\$ 989.00</b>	<b>\$ -</b>	<b>\$ 989.00</b>
General & Administrative Allocation	(0.00)	(1,202.88)	-
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	13,222.30	-	4,119.27
Equipment Depreciation	-	-	-
Special Accounting	707.31	-	220.36
Information Technology	-	-	-
Employee Resources	849.06	-	264.51
Corporation Counsel	-	-	-
County Administrator	-	-	-
Finance Department	1,197.52	-	373.08
Property & Liability Insurance	-	-	-
Facilities & Capital Management	30,858.29	-	9,613.58
County Treasurer	142.61	-	44.43
<b>Total 1st Allocation</b>	<b>46,977.10</b>	<b>-</b>	<b>14,635.23</b>

DEPARTMENT 12  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Services-Communications

Functions:	Total	General & Administrative	Telephone Services
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>234,135.82</b>	-	<b>73,248.75</b>
2nd Allocation			
Building Depreciation	4.55	-	1.42
Equipment Depreciation	-	-	-
Special Accounting	36.12	-	11.25
Information Technology	-	-	-
Employee Resources	230.42	-	71.78
Corporation Counsel	-	-	-
County Administrator	-	-	-
Finance Department	104.78	-	32.64
Property & Liability Insurance	-	-	-
Facilities & Capital Management	760.29	-	236.86
County Treasurer	16.42	-	5.12
Central Services-Communications	454.41	-	141.57
Clerk of Courts	-	-	-
Total 2nd Allocation	1,606.99	-	500.64
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>1,606.99</b>	-	<b>500.64</b>
Total Incoming Costs	48,584.09	-	15,135.87
<b>Total Allocated Cost</b>	<b>\$ 235,742.81</b>	<b>\$ -</b>	<b>\$ 73,749.39</b>

DEPARTMENT 12  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Services-Communications

Functions:	Mail Processing		
	General Postage	Postage - Billed	Printing
<b>Expenditures:</b>			
Salaries & Wages	\$ 11,877.20	\$ 17,494.70	\$ 270.48
Fringe Benefits	4,568.82	6,729.72	104.05
Other Professional Services	3,914.85	5,766.44	-
Telephone	-	-	-
Long Distance Service	-	-	-
Office Machines R&M	1,467.23	2,161.19	-
Postage and Box Rent	29,514.22	43,473.41	-
Office Supplies	-	-	-
<b>Total Expenditures</b>	<b>51,342.33</b>	<b>75,625.46</b>	<b>374.53</b>
<b>Cost Adjustments:</b>			
Recurring CIP Projects-Phone Sys Upgrade	-	-	-
<b>Total Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	481.97	709.93	10.98
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	3,670.19	5,406.06	26.77
Equipment Depreciation	-	-	-
Special Accounting	196.33	289.19	1.43
Information Technology	-	-	-
Employee Resources	235.68	347.15	1.72
Corporation Counsel	-	-	-
County Administrator	-	-	-
Finance Department	332.40	489.62	2.42
Property & Liability Insurance	-	-	-
Facilities & Capital Management	8,565.52	12,616.71	62.48
County Treasurer	39.59	58.31	0.29
<b>Total 1st Allocation</b>	<b>13,039.71</b>	<b>19,207.04</b>	<b>95.12</b>

DEPARTMENT 12  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Services-Communications

Functions:	Mail Processing		
	General Postage	Postage - Billed	Printing
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>64,864.02</b>	<b>95,542.42</b>	<b>480.63</b>
2nd Allocation			
Building Depreciation	1.26	1.86	0.01
Equipment Depreciation	-	-	-
Special Accounting	10.03	14.77	0.07
Information Technology	-	-	-
Employee Resources	63.96	94.21	0.47
Corporation Counsel	-	-	-
County Administrator	-	-	-
Finance Department	29.08	42.84	0.21
Property & Liability Insurance	-	-	-
Facilities & Capital Management	211.04	310.85	1.54
County Treasurer	4.56	6.71	0.03
Central Services-Communications	126.13	185.79	0.92
Clerk of Courts	-	-	-
<b>Total 2nd Allocation</b>	<b>446.06</b>	<b>657.03</b>	<b>3.25</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>446.06</b>	<b>657.03</b>	<b>3.25</b>
Total Incoming Costs	13,485.77	19,864.07	98.38
<b>Total Allocated Cost</b>	<b>\$ 65,310.08</b>	<b>\$ 96,199.45</b>	<b>\$ 483.88</b>

**DEPARTMENT 12  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Central Services-Communications  
**Function:** Telephone Services

Total 1st Tier Allocation \$ 73,248.75  
Total 2nd Tier Allocation 500.64

**Total Allocated Cost \$ 73,749.39**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	12.00	1.27%	932.12	-	932.12		932.12
Corporation Counsel	13.00	1.38%	1,009.79	-	1,009.79		1,009.79
County Administrator	6.00	0.64%	466.06	-	466.06		466.06
Finance Department	11.00	1.17%	854.44	-	854.44		854.44
Facilities & Capital Management	22.00	2.33%	1,708.88	-	1,708.88		1,708.88
County Treasurer	6.00	0.64%	466.06	-	466.06		466.06
Central Services-Communications	3.00	0.32%	233.03	-	233.03		233.03
Clerk of Courts	80.00	8.48%	6,214.10	-	6,214.10	46.04	6,260.14
Child Support	28.00	2.97%	2,174.94	-	2,174.94	16.11	2,191.05
Soc Svcs- Administration	18.00	1.91%	1,398.17	-	1,398.17	10.36	1,408.53
Soc Svcs- Income Maint	47.00	4.98%	3,650.79	-	3,650.79	27.05	3,677.83
Soc Svcs- Programs	72.00	7.64%	5,592.69	-	5,592.69	41.43	5,634.13
Special Education	25.00	2.65%	1,941.91	(95.93)	1,845.98	14.39	1,860.36
Health Department	82.00	8.70%	6,369.46	-	6,369.46	47.19	6,416.64
Juvenile Detention/Shelter Home	19.00	2.01%	1,475.85	-	1,475.85	10.93	1,486.78
County Clerk	10.00	1.06%	776.76	-	776.76	5.75	782.52
Judicial	45.00	4.77%	3,495.43	-	3,495.43	25.90	3,521.33
District Attorney	30.00	3.18%	2,330.29	-	2,330.29	17.26	2,347.55
Victim / Witness	3.00	0.32%	233.03	-	233.03	1.73	234.76
Sheriff	82.00	8.70%	6,369.46	-	6,369.46	47.19	6,416.64
Corrections	51.00	5.41%	3,961.49	-	3,961.49	29.35	3,990.84
Emergency Government	7.00	0.74%	543.73	-	543.73	4.03	547.76
Justice Alternatives 177	5.00	0.53%	388.38	-	388.38	2.88	391.26
Conservation, Planning & Zoning	35.00	3.71%	2,718.67	-	2,718.67	20.14	2,738.81
Parks, Recreation & Forestry	42.00	4.45%	3,262.40	-	3,262.40	24.17	3,286.57
Highway	32.00	3.39%	2,485.64	-	2,485.64	18.41	2,504.06
UW Extension	11.00	1.17%	854.44	-	854.44	6.33	860.77
Library	46.00	4.88%	3,573.11	(516.55)	3,056.56	26.47	3,083.03
Veterans	4.00	0.42%	310.71	-	310.71	2.30	313.01
Register of Deeds	5.00	0.53%	388.38	-	388.38	2.88	391.26
Other Departments / Programs	91.00	9.65%	7,068.54	(663.18)	6,405.36	52.37	6,457.73
<b>Total</b>	<b>943.00</b>	<b>100.00%</b>	<b>\$ 73,248.75</b>	<b>\$ (1,275.66)</b>	<b>\$ 71,973.09</b>	<b>\$ 500.64</b>	<b>\$ 72,473.73</b>

**Allocation Basis:** Telephone Extensions by Department on County Phone System

**Allocation Source:** City-County Data Center Reports





DEPARTMENT 12  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications  
Function: Mail Processing General Postage

Total 1st Tier Allocation \$ 64,864.02  
Total 2nd Tier Allocation 446.06  
**Total Allocated Cost \$ 65,310.08**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	7.00	2.39%	1,549.65	-	1,549.65	-	1,549.65
Corporation Counsel	7.00	2.39%	1,549.65	-	1,549.65	-	1,549.65
County Administrator	5.00	1.71%	1,106.89	-	1,106.89	-	1,106.89
Finance Department	9.00	3.07%	1,992.41	-	1,992.41	-	1,992.41
Property & Liability Insurance	2.00	0.68%	442.76	-	442.76	-	442.76
Facilities & Capital Management	36.00	12.29%	7,969.64	-	7,969.64	-	7,969.64
County Treasurer	4.00	1.37%	885.52	-	885.52	-	885.52
Central Services-Communications	1.00	0.34%	221.38	-	221.38	-	221.38
Clerk of Courts	36.00	12.29%	7,969.64	-	7,969.64	72.33	8,041.97
Juvenile Detention/Shelter Home	15.00	5.12%	3,320.68	-	3,320.68	30.14	3,350.82
County Clerk	2.00	0.68%	442.76	-	442.76	4.02	446.78
District Attorney	17.00	5.80%	3,763.44	-	3,763.44	34.16	3,797.60
Victim / Witness	4.00	1.37%	885.52	-	885.52	8.04	893.55
Justice Alternatives 177	1.00	0.34%	221.38	-	221.38	2.01	223.39
Conservation, Planning & Zoning	31.00	10.58%	6,862.75	-	6,862.75	62.29	6,925.03
Parks, Recreation & Forestry	63.00	21.50%	13,946.87	-	13,946.87	126.59	14,073.46
Veterans	3.00	1.02%	664.14	-	664.14	6.03	670.16
Register of Deeds	5.00	1.71%	1,106.89	-	1,106.89	10.05	1,116.94
Other Departments / Programs	45.00	15.36%	9,962.05	-	9,962.05	90.42	10,052.47
<b>Total</b>	<b>293.00</b>	<b>100.00%</b>	<b>\$ 64,864.02</b>	<b>\$ -</b>	<b>\$ 64,864.02</b>	<b>\$ 446.06</b>	<b>\$ 65,310.08</b>

**Allocation Basis:** Number of Employees by Department Not Direct Billed for Postage/Delivery Services

**Allocation Source:** County Personnel, Financial, and Central Services Department Records and Reports

**DEPARTMENT 12  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Central Services-Communications  
**Function:** Postage - Billed

Total 1st Tier Allocation           \$ 95,542.42  
Total 2nd Tier Allocation           657.03  
**Total Allocated Cost               \$ 96,199.45**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Soc Svcs- Administration	23,244.79	53.47%	51,085.56	(23,244.79)	27,840.77	351.31	28,192.08
Soc Svcs- Programs	665.04	1.53%	1,461.57	(665.04)	796.53	10.05	806.58
Special Education	1,055.79	2.43%	2,320.33	(1,055.79)	1,264.54	15.96	1,280.50
Health Department	1,302.85	3.00%	2,863.30	(1,302.85)	1,560.45	19.69	1,580.14
ADRC	11,621.34	26.73%	25,540.46	(11,621.34)	13,919.12	175.64	14,094.76
Emergency Government	35.21	0.08%	77.38	(35.21)	42.17	0.53	42.70
Parks, Recreation & Forestry	143.40	0.33%	315.15	(143.40)	171.75	2.17	173.92
Solid Waste	37.31	0.09%	82.00	(37.31)	44.69	0.56	45.25
Library	2,463.08	5.67%	5,413.16	(2,463.08)	2,950.08	37.23	2,987.31
Other Departments / Programs	2,904.60	6.68%	6,383.50	(2,904.60)	3,478.90	43.90	3,522.80
<b>Total</b>	<b>43,473.41</b>	<b>100.00%</b>	<b>\$ 95,542.42</b>	<b>\$ (43,473.41)</b>	<b>\$ 52,069.01</b>	<b>\$ 657.03</b>	<b>\$ 52,726.04</b>

**Allocation Basis:** Postage Charges by Benefiting Department During 2022

**Allocation Source:** County Financial Records and Reports

DEPARTMENT 12  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications  
Function: Printing

Total 1st Tier Allocation           \$    480.63  
Total 2nd Tier Allocation                     3.25  
  
Total Allocated Cost               \$    483.88

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Other Departments / Programs	374.53	100.00%	480.63	(374.53)	106.10	3.25	109.35
<b>Total</b>	<b>374.53</b>	<b>100.00%</b>	<b>\$ 480.63</b>	<b>\$ (374.53)</b>	<b>\$ 106.10</b>	<b>\$ 3.25</b>	<b>\$ 109.35</b>

Allocation Basis: Printing Fees paid by Department During 2022

Allocation Source: County Financial Records and Reports

DEPARTMENT 12  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Services-Communications

Grantee Department	Total	Telephone Services	Mail Processing General Postage
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	<b>2,481.77</b>	932.12	1,549.65
Corporation Counsel	<b>2,559.44</b>	1,009.79	1,549.65
County Administrator	<b>1,572.95</b>	466.06	1,106.89
Finance Department	<b>2,846.85</b>	854.44	1,992.41
Property & Liability Insurance	<b>442.76</b>	-	442.76
Facilities & Capital Management	<b>9,678.52</b>	1,708.88	7,969.64
County Treasurer	<b>1,351.57</b>	466.06	885.52
Central Services-Communications	<b>454.41</b>	233.03	221.38
Clerk of Courts	<b>14,302.12</b>	6,260.14	8,041.97
Child Support	<b>2,191.05</b>	2,191.05	-
Soc Svcs- Administration	<b>29,600.61</b>	1,408.53	-
Soc Svcs- Income Maint	<b>3,677.83</b>	3,677.83	-
Soc Svcs- Programs	<b>6,440.71</b>	5,634.13	-
Special Education	<b>3,140.86</b>	1,860.36	-
Health Department	<b>7,996.78</b>	6,416.64	-
NCHCC	-	-	-
ADRC	<b>14,094.76</b>	-	-
Juvenile Detention/Shelter Home	<b>4,837.61</b>	1,486.78	3,350.82
County Clerk	<b>1,229.29</b>	782.52	446.78
Judicial	<b>3,521.33</b>	3,521.33	-
District Attorney	<b>6,145.15</b>	2,347.55	3,797.60
Victim / Witness	<b>1,128.31</b>	234.76	893.55
Sheriff	<b>6,416.64</b>	6,416.64	-
Corrections	<b>3,990.84</b>	3,990.84	-
Emergency Government	<b>590.47</b>	547.76	-
Justice Alternatives 177	<b>614.65</b>	391.26	223.39
Conservation, Planning & Zoning	<b>9,663.85</b>	2,738.81	6,925.03
Parks, Recreation & Forestry	<b>17,533.95</b>	3,286.57	14,073.46
Solid Waste	<b>45.25</b>	-	-
Highway	<b>2,504.06</b>	2,504.06	-

DEPARTMENT 12  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Services-Communications

Grantee Department	<u>Total</u>	<u>Telephone Services</u>	<u>Mail Processing General Postage</u>
Central Wisconsin Airport	-	-	-
UW Extension	860.77	860.77	-
UW Dormitory	-	-	-
Library	6,070.34	3,083.03	-
Veterans	983.17	313.01	670.16
Register of Deeds	1,508.20	391.26	1,116.94
Other Departments / Programs	20,142.35	6,457.73	10,052.47
<b>Total</b>	<b>\$ 190,619.21</b>	<b>\$ 72,473.73</b>	<b>\$ 65,310.08</b>

DEPARTMENT 12  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Services-Communications

Grantee Department	Postage - Billed	Printing
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	28,192.08	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	806.58	-
Special Education	1,280.50	-
Health Department	1,580.14	-
NCHCC	-	-
ADRC	14,094.76	-
Juvenile Detention/Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Victim / Witness	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	42.70	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	173.92	-
Solid Waste	45.25	-
Highway	-	-

DEPARTMENT 12  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Services-Communications

Grantee Department	Postage - Billed	Printing
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	2,987.31	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	3,522.80	109.35
<b>Total</b>	<b>\$ 52,726.04</b>	<b>\$ 109.35</b>

**DEPARTMENT 13  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN**

**CLERK OF COURTS**

**NATURE AND EXTENT OF SERVICES**

The Marathon County Clerk of Courts performs the normal duties associated with that office and in addition, provides direct support to the Child Support Program under a cooperative agreement. Costs associated with the general Clerk of Court functions have been classified as General Government and therefore disallowed for plan purposes from further allocation.

Costs associated with the department's effort under the Child Support Program for this office including the Clerk of Court staff and the Family Court Commissioner, have been identified herein and allocated accordingly to the Child Support function. Accumulated costs are allocated 100% to Child Support based on direct effort charged to the program. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 13  
FISCAL 2022**

**MARATHON COUNTY, WISCONSIN  
CLERK OF COURTS  
FUNCTIONAL COST ALLOCATIONS**

**Department: Clerk of Courts**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Child Support</b>	<b>General Government</b>
<b>Expenditures:</b>				
Salaries & Wages	\$ 1,636,456.88	\$ -	\$ 11,836.46	\$ 1,624,620.42
Fringe Benefits	740,205.90	-	5,353.89	734,852.01
Contract Srv-Court Reporter	7,107.00	7,107.00	-	-
Mediation & Study Fees	2,712.00	-	-	2,712.00
Contracted Services - Driving w/Care	14,685.00	-	-	14,685.00
Legal Fees	781,830.28	-	-	781,830.28
Interpreting/Translation Services	5,297.52	5,297.52	-	-
Data Processing	13,658.99	13,658.99	-	-
Other Professional Services	2,001.60	-	-	2,001.60
Psych Services & Evaluations	195,906.46	-	-	195,906.46
Telephone	8,928.38	8,928.38	-	-
Other Utility Service	228.85	228.85	-	-
Office Machines & Equipment Repair	5,767.16	5,767.16	-	-
Other Special Services	66,742.74	-	-	66,742.74
Jury Fees	45,254.47	-	-	45,254.47
Witness Fees	632.80	-	-	632.80
Officer Fees	7,627.25	-	-	7,627.25
Temporary/Contractual Labor	1,500.00	-	-	1,500.00
Postage/Box Rent	352.00	352.00	-	-
Paper/Stationery Forms	77.80	77.80	-	-
Printing / Duplicating	5,295.00	5,295.00	-	-
Office Furniture	1,076.00	1,076.00	-	-
Office Equipment	(999.00)	(999.00)	-	-
Office Supplies	13,716.28	13,716.28	-	-
Subscriptions	29,974.19	29,974.19	-	-
Membership Dues	661.33	661.33	-	-
Registration /Tuition Fees	738.00	738.00	-	-
Personal Auto Mileage	940.41	940.41	-	-
Meals	261.28	261.28	-	-
Lodging	990.00	990.00	-	-
Parking	47.40	47.40	-	-
<b>Total Expenditures</b>	<b>\$ 3,589,673.97</b>	<b>\$ 94,118.59</b>	<b>\$ 17,190.35</b>	<b>\$ 3,478,365.03</b>
<b>Cost Adjustments:</b>				
Judicial State Grants	(462,942.00)	-	-	(462,942.00)

DEPARTMENT 13  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CLERK OF COURTS  
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Fines, Forfeitures & Penalties	(531,703.94)	-	-	(531,703.94)
Public Charges for Services	(825,261.18)	-	-	(825,261.18)
Intergovt Charges for Services	(182,393.00)	-	-	(182,393.00)
Miscellaneous Revenue	(184,983.10)	-	-	(184,983.10)
<b>Total Cost Adjustments</b>	<b>\$ (2,187,283.22)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,187,283.22)</b>
General & Administrative Allocation	-	(94,118.59)	680.76	93,437.83
Disallowed / Capitalized	(1,384,519.64)	-	-	(1,384,519.64)
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	61,611.41	-	302.99	61,308.42
Equipment Depreciation	-	-	-	-
Special Accounting	3,617.57	-	17.79	3,599.78
Information Technology	-	-	-	-
Employee Resources	32,263.25	-	158.66	32,104.59
Corporation Counsel	4,039.65	-	19.87	4,019.79
County Administrator	14,760.17	-	72.59	14,687.59
Finance Department	52,971.91	-	260.50	52,711.41
Property & Liability Insurance	12,667.06	-	62.29	12,604.77
Facilities & Capital Management	143,789.08	-	707.12	143,081.96
County Treasurer	6,713.80	-	33.02	6,680.78
Central Services-Communications	14,183.74	-	69.75	14,113.99
Total 1st Allocation	346,617.65	-	1,704.59	344,913.07
General & Administrative Allocation	-	-	-	-
Unallocated	(344,913.07)	-	-	(344,913.07)
<b>Total 1st Tier Allocation</b>	<b>\$ 19,575.69</b>	<b>\$ -</b>	<b>\$ 19,575.69</b>	<b>\$ -</b>
2nd Allocation				
Building Depreciation	21.20	-	0.10	21.09
Equipment Depreciation	-	-	-	-

DEPARTMENT 13  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CLERK OF COURTS  
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Special Accounting	166.32	-	0.82	165.50
Information Technology	-	-	-	-
Employee Resources	8,803.22	-	43.29	8,759.92
Corporation Counsel	258.68	-	1.27	257.41
County Administrator	1,127.39	-	5.54	1,121.84
Finance Department	4,691.59	-	23.07	4,668.52
Property & Liability Insurance	191.62	-	0.94	190.68
Facilities & Capital Management	3,542.70	-	17.42	3,525.27
County Treasurer	844.40	-	4.15	840.25
Central Services-Communications	118.37	-	0.58	117.79
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>19,765.48</b>	<b>-</b>	<b>97.20</b>	<b>19,668.27</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(19,668.27)	-	-	(19,668.27)
<b>Total 2nd Tier Allocation</b>	<b>\$ 97.20</b>	<b>\$ -</b>	<b>\$ 97.20</b>	<b>\$ -</b>
Total Incoming Costs	1,801.79	-	1,801.79	-
<b>Total Allocated Cost</b>	<b>\$ 19,672.90</b>	<b>\$ -</b>	<b>\$ 19,672.90</b>	<b>\$ 0.00</b>

DEPARTMENT 13  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CLERK OF COURTS  
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts  
Function: Child Support

Total 1st Tier Allocation \$ 19,575.69  
Total 2nd Tier Allocation 97.20  
**Total Allocated Cost \$ 19,672.90**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	100	100.00%	19,575.69	(17,190.35)	2,385.34	97.20	2,482.55
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>\$ 19,575.69</b>	<b>\$ (17,190.35)</b>	<b>\$ 2,385.34</b>	<b>\$ 97.20</b>	<b>\$ 2,482.55</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

**Allocation Source:** Monthly Child Support Expenditure Reports

DEPARTMENT 13  
FISCAL 2022

MARATHON COUNTY, WISCONSIN  
CLERK OF COURTS  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Clerk of Courts

Grantee Department	<u>Total</u>	<u>Child Support</u>
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	<b>2,482.55</b>	<b>2,482.55</b>
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	-	-
Juvenile Detention/Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Victim / Witness	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	-	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-
Solid Waste	-	-
Highway	-	-

DEPARTMENT 13  
 FISCAL 2022

MARATHON COUNTY, WISCONSIN  
 CLERK OF COURTS  
 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Clerk of Courts

Grantee Department	<u>Total</u>	<u>Child Support</u>
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
	<hr/>	<hr/>
<b>Total</b>	<b>\$ 2,482.55</b>	<b>\$ 2,482.55</b>