

## CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2021 Financials



# MARATHON COUNTY, WISCONSIN

## COST ALLOCATION PLAN

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**MARATHON COUNTY, WISCONSIN**

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# **COST ALLOCATION PLAN OVERVIEW**

Marathon County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2023 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, 2021. This cost allocation plan was prepared 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).

## **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.

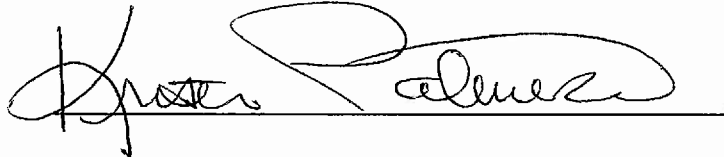
## CERTIFICATE OF COST ALLOCATION PLAN

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, 2021 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.
  
- 3) 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:** Finance Director

**Title:** Kristi Palmer

**Date of Execution:** 9/28/2022



**MARATHON COUNTY, WISCONSIN  
2021 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2021**

	Child Support	Soc Svcs- Administration	Soc Svcs- Income Maint	Soc Svcs- Programs	Special Education
Central Service Departments					
<b>Building Depreciation</b>	\$ 14,109.10	\$ 55,091.69	\$ -	\$ -	\$ -
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	24.31	448.04	-	-	-
<b>Information Technology</b>	-	168,791.67	-	-	351.04
<b>Employee Resources</b>	15,098.13	20,388.51	29,343.26	39,696.33	-
<b>Corporation Counsel</b>	23,703.87	29,839.20	-	-	5,469.94
<b>County Administrator</b>	7,429.62	15,161.54	7,429.62	7,429.62	1,932.98
<b>Finance Department</b>	15,386.00	10,717.13	20,250.32	61,304.33	-
<b>Property &amp; Liability Insurance</b>	-	130,178.40	-	-	137.86
<b>Facilities &amp; Capital Management</b>	37,578.78	(153,521.49)	-	-	(29,531.78)
<b>County Treasurer</b>	1,056.79	1,983.07	1,335.15	4,387.37	-
<b>Central Services-Communications</b>	2,806.89	16,540.33	5,501.51	7,450.14	3,576.92
<b>Clerk of Courts</b>	1,934.82	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 119,128.32</b>	<b>\$ 295,618.10</b>	<b>\$ 63,859.86</b>	<b>\$ 120,267.79</b>	<b>\$ (18,063.04)</b>
<b>Rollforward</b>	<b>14,527.53</b>	<b>(64,054.55)</b>	<b>15,538.47</b>	<b>25,450.20</b>	<b>(41,862.71)</b>
<b>Total Proposed Costs</b>	<b>\$ 133,655.85</b>	<b>\$ 231,563.55</b>	<b>\$ 79,398.33</b>	<b>\$ 145,717.99</b>	<b>\$ (59,925.75)</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2021**

	<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>	\$ -	\$ -	\$ -	\$ -	15,516.37
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	171.76	-	46.02	539.04	1,677.76
<b>Information Technology</b>	138,344.81	-	-	18,546.61	4,036.96
<b>Employee Resources</b>	34,020.14	195.86	62,363.54	17,584.02	2,512.00
<b>Corporation Counsel</b>	17,550.40	408,992.36	1,848.90	-	6,770.56
<b>County Administrator</b>	22,288.89	5,798.94	1,932.98	10,993.28	9,362.60
<b>Finance Department</b>	42,679.73	-	71,540.11	14,200.90	17,989.98
<b>Property &amp; Liability Insurance</b>	32,902.24	(22,108.84)	6,234.03	2,942.52	8,139.40
<b>Facilities &amp; Capital Management</b>	77,287.26	1,740,068.94	-	287,615.60	31,224.49
<b>County Treasurer</b>	9,775.22	-	9,514.04	943.50	9,064.21
<b>Central Services-Communications Clerk of Courts</b>	13,273.23	-	5,890.53	12,793.77	2,774.01
	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 388,293.69</b>	<b>\$ 2,132,947.25</b>	<b>\$ 159,370.16</b>	<b>\$ 366,159.25</b>	<b>\$ 109,068.33</b>
<b>Rollforward</b>	<b>(8,754.70)</b>	<b>322,145.41</b>	<b>27,877.37</b>	<b>-</b>	<b>-</b>
<b>Total Proposed Costs</b>	<b>\$ 379,538.98</b>	<b>\$ 2,455,092.66</b>	<b>\$ 187,247.52</b>	<b>\$ 366,159.25</b>	<b>\$ 109,068.33</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2021**

	<b>Judicial</b>	<b>District Attorney</b>	<b>Victim / Witness</b>	<b>Sheriff</b>	<b>Corrections</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ 117,859.75	\$ 31,808.56	\$ 10,428.29	\$ 92,348.26	\$ 706,770.61
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	-	1,016.60	92.65	5,851.12	1,634.81
<b>Information Technology</b>	134,846.11	24,865.32	-	275,168.45	-
<b>Employee Resources</b>	-	16,008.86	3,349.34	117,994.92	54,412.48
<b>Corporation Counsel</b>	728.89	711.12	-	12,009.37	622.22
<b>County Administrator</b>	56,899.45	20,658.18	1,932.98	31,651.49	20,355.91
<b>Finance Department</b>	-	16,476.47	2,516.83	113,101.21	38,969.37
<b>Property &amp; Liability Insurance</b>	-	9,527.60	-	205,954.02	-
<b>Facilities &amp; Capital Management</b>	237,176.02	64,010.20	20,985.46	61,032.99	467,104.91
<b>County Treasurer</b>	-	8,686.59	166.69	17,216.45	2,620.12
<b>Central Services-Communications</b>	4,491.03	11,089.60	2,239.09	8,982.05	5,501.51
<b>Clerk of Courts</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 552,001.26</b>	<b>\$ 204,859.10</b>	<b>\$ 41,711.33</b>	<b>\$ 941,310.32</b>	<b>\$ 1,297,991.96</b>
<b>Rollforward</b>	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 552,001.26</b>	<b>\$ 204,859.10</b>	<b>\$ 41,711.33</b>	<b>\$ 941,310.32</b>	<b>\$ 1,297,991.96</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2021**

	<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>	\$ 3,032.16	\$ 2,747.69	\$ -	\$ -	\$ -
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	172.66	236.67	2,246.28	8,344.18	42.99
<b>Information Technology</b>	32,412.68	9,419.57	142,955.13	90,650.19	20,535.83
<b>Employee Resources</b>	3,490.36	837.33	25,797.85	56,758.52	9,738.96
<b>Corporation Counsel</b>	4,708.31	266.68	16,519.28	17,565.34	6,343.87
<b>County Administrator</b>	22,288.89	16,489.95	46,208.44	20,658.18	11,295.58
<b>Finance Department</b>	3,915.00	2,777.28	33,704.99	115,199.98	20,587.38
<b>Property &amp; Liability Insurance</b>	3,588.16	-	28,805.17	18,620.69	5,333.34
<b>Facilities &amp; Capital Management</b>	18,800.62	5,529.34	67,296.66	27,685.88	-
<b>County Treasurer</b>	402.62	210.39	8,833.30	16,601.01	5,069.00
<b>Central Services-Communications</b>	1,737.49	1,036.94	16,545.37	33,990.19	1,268.63
<b>Clerk of Courts</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 94,548.94</b>	<b>\$ 39,551.85</b>	<b>\$ 388,912.49</b>	<b>\$ 406,074.16</b>	<b>\$ 80,215.58</b>
<b>Rollforward</b>	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 94,548.94</b>	<b>\$ 39,551.85</b>	<b>\$ 388,912.49</b>	<b>\$ 406,074.16</b>	<b>\$ 80,215.58</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2021**

	Central Wisconsin				
	Highway	Airport	UW Extension	UW Dormitory	Library
Central Service Departments					
<b>Building Depreciation</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	310.56	28.59	144.87	92.65	25.97
<b>Information Technology</b>	49,087.07	1,755.20	15,270.23	-	12,461.92
<b>Employee Resources</b>	67,969.49	19,195.73	-	-	38,532.02
<b>Corporation Counsel</b>	4,032.76	9,665.51	88.89	-	12,957.27
<b>County Administrator</b>	20,658.18	9,362.60	27,785.53	-	38,702.61
<b>Finance Department</b>	98,850.62	18,566.61	1,799.04	921.51	49,309.39
<b>Property &amp; Liability Insurance</b>	(61,963.03)	8,173.47	1,953.21	20,895.98	4,223.74
<b>Facilities &amp; Capital Management</b>	221,316.09	-	22,944.56	-	331,997.40
<b>County Treasurer</b>	7,165.66	2,698.08	507.10	72.83	4,478.11
<b>Central Services-Communications</b>	3,255.99	-	1,684.14	-	6,580.38
<b>Clerk of Courts</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 410,683.38</b>	<b>\$ 69,445.80</b>	<b>\$ 72,177.57</b>	<b>\$ 21,982.96</b>	<b>\$ 499,268.80</b>
<b>Rollforward</b>	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 410,683.38</b>	<b>\$ 69,445.80</b>	<b>\$ 72,177.57</b>	<b>\$ 21,982.96</b>	<b>\$ 499,268.80</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2021**

	<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>	\$ -	\$ 28,291.51	\$ 171,394.46	\$ 1,249,398.46
<b>Equipment Depreciation</b>	-	-	-	-
<b>Special Accounting</b>	134.76	1,314.75	1,260.01	25,857.06
<b>Information Technology</b>	27,264.10	96,243.43	281,241.44	1,544,247.77
<b>Employee Resources</b>	2,512.00	4,186.67	11,939.94	653,926.27
<b>Corporation Counsel</b>	-	2,788.29	45,244.78	628,427.80
<b>County Administrator</b>	1,932.98	7,429.62	383,425.28	827,495.93
<b>Finance Department</b>	2,610.12	15,193.28	32,522.89	821,090.47
<b>Property &amp; Liability Insurance</b>	1,706.87	3,852.74	16,037.53	425,135.10
<b>Facilities &amp; Capital Management</b>	6,234.52	56,932.65	431,409.17	4,031,178.28
<b>County Treasurer</b>	211.57	7,688.46	2,227.60	122,914.93
<b>Central Services-Communications</b>	1,875.80	3,276.03	33,284.09	207,445.65
<b>Clerk of Courts</b>	-	-	-	1,934.82
<b>Total Allocated Costs</b>	<b>\$ 44,482.71</b>	<b>\$ 227,197.45</b>	<b>\$ 1,409,987.20</b>	<b>\$ 10,539,052.56</b>
<b>Rollforward</b>	-	-	-	290,867.01
<b>Total Proposed Costs</b>	<b>\$ 44,482.71</b>	<b>\$ 227,197.45</b>	<b>\$ 1,409,987.20</b>	<b>\$ 10,829,919.57</b>

**SCHEDULE OF FIXED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2021**

<u>Grantee Department</u>	<u>Final Costs 2021</u>	<u>Fixed Costs 2019</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	\$ 119,128.32	\$ 104,600.79	\$ 14,527.53	\$ 133,655.85
Soc Svcs- Administration	295,618.10	359,672.65	(64,054.55)	231,563.55
Soc Svcs- Income Maint	63,859.86	48,321.39	15,538.47	79,398.33
Soc Svcs- Programs	120,267.79	94,817.59	25,450.20	145,717.99
Special Education	(18,063.04)	23,799.67	(41,862.71)	(59,925.75)
Health Department	388,293.69	397,048.39	(8,754.70)	379,538.98
NCHCC	2,132,947.25	1,810,801.84	322,145.41	2,455,092.66
ADRC	159,370.16	131,492.79	27,877.37	187,247.52
Juvenile Detention/Shelter Home	366,159.25	-	-	366,159.25
County Clerk	109,068.33	-	-	109,068.33
Judicial	552,001.26	-	-	552,001.26
District Attorney	204,859.10	-	-	204,859.10
Victim / Witness	41,711.33	-	-	41,711.33
Sheriff	941,310.32	-	-	941,310.32
Corrections	1,297,991.96	-	-	1,297,991.96
Emergency Government	94,548.94	-	-	94,548.94
Justice Alternatives 177	39,551.85	-	-	39,551.85
Conservation, Planning & Zoning	388,912.49	-	-	388,912.49
Parks, Recreation & Forestry	406,074.16	-	-	406,074.16
Solid Waste	80,215.58	-	-	80,215.58
Highway	410,683.38	-	-	410,683.38
Central Wisconsin Airport	69,445.80	-	-	69,445.80
UW Extension	72,177.57	-	-	72,177.57
UW Dormitory	21,982.96	-	-	21,982.96
Library	499,268.80	-	-	499,268.80
Veterans	44,482.71	-	-	44,482.71
Register of Deeds	227,197.45	-	-	227,197.45
Other Departments / Programs	1,409,987.20	-	-	1,409,987.20
<b>Total</b>	<b>\$ 10,539,052.56</b>	<b>\$ 2,970,555.11</b>	<b>\$ 290,867.01</b>	<b>\$ 10,829,919.57</b>



**SCHEDULE OF DEPARTMENTAL COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2021**

<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	\$ -	\$ 1,365,573.02	\$ -	\$ -	\$ 1,365,573.02
Equipment Depreciation	-	42,870.98	-	-	42,870.98
Special Accounting	-	108,078.00	-	(53,555.28)	54,522.72
Information Technology	1,521,948.44	975,678.68	(422,177.80)	-	2,075,449.32
Employee Resources	610,363.20	(1,738.32)	-	(14,072.60)	594,552.28
Corporation Counsel	916,796.82	(178,514.64)	178,514.64	(245,901.28)	670,895.54
County Administrator	681,477.51	(176,562.37)	258,133.00	-	763,048.14
Finance Department	779,400.57	(109,347.00)	(21,727.79)	(41,640.00)	606,685.78
Property & Liability Insurance	1,249,449.36	(137,743.75)	-	(532,591.00)	579,114.61
Facilities & Capital Management	4,867,931.91	2,040,537.32	(2,285,788.32)	(582,084.23)	4,040,596.68
County Treasurer	431,548.91	(55,206,212.99)	54,905,330.85	-	130,666.77
Central Services-Communications	248,087.48	20,508.05	-	(42,732.57)	225,862.96
Clerk of Courts	3,603,496.88	(2,298,885.16)	(1,289,064.50)	(15,054.38)	492.84
less unallocated Incoming costs					(611,279.07)
<b>Total</b>	<b>\$ 14,910,501.08</b>	<b>\$ (53,555,758.18)</b>	<b>\$ 51,323,220.08</b>	<b>\$ (1,527,631.34)</b>	<b>\$ 10,539,052.56</b>

**SCHEDULE OF ALLOCATION BASIS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2021**

<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	2021 Depreciation Expense by Central Service Department	Fixed Asset Management System and Depreciation Records effective 12/31/2021 - 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 2021	Finance Department Records and Reports
	Department Specific Audit	Direct Allocation to Benefiting Departments based on 2020 Audit Costs Billed in 2021	Finance Department Records and Reports
	Cost Allocation Plan	Number of Weighted Departmental Functions Analyzed in 2020 Cost Plan	FY2020 Indirect Cost Allocation Plan Prepared During 2021
<b>4</b>	<b>Information Technology</b>		
	IT Services	Distribution of Work Hours Support by Benefiting Department During 2021	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 2020 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 2021**

<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 2021	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 2021	County Financial Records & Reports
	Payroll	Number of Payroll Disbursements Processed by Department During 2021	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 2021	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
	Juvenile Detention & Shelter Home	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 2021**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>	<b>Allocation Source</b>
	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	Completed 2021 Personnel Activity Reports
<b>11</b>	<b>County Treasurer</b>		
	General Receipts	General Receipts Processed by Treasurer's Office During 2021, with Department Entered Weighted 70% Less	County Financial Records and Reports
	Banking & Disbursements	Total Payroll and Accounts Payable Disbursements Processed by Department During 2021	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 2021	County Financial Records and Reports
	Printing	Printing Fees paid by Department During 2021	County Financial Records and Reports
<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 2021**

**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 2021 depreciation expense as indicated below.

- **Courthouse Complex:** This facility houses the primary functions of County government. The 2021 depreciation expense for Courthouse and Courthouse Annex buildings and improvements totaled \$1,185,552.50.
- **Health and Social Services Building:** This facility houses the County's Social Services and Child Support programs. The 2021 depreciation expense totaled \$67,313.36.
- **West Building:** This facility functions as miscellaneous storage for the County. The 2021 depreciation expense totaled \$24,880.86. 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 2021**

**MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
DEPARTMENTAL COSTS BY FUNCTION**

**Department: Building Depreciation**

Functions:	<u>Total</u>	<u>Courthouse Complex</u>	<u>Health &amp; Social Services Bldg.</u>	<u>West Building</u>
<b>Cost Adjustments:</b>				
Building Depreciation Expense	\$ 1,277,746.72	\$ 1,185,552.50	\$ 67,313.36	\$ 24,880.86
Interest Expense	87,826.30	68,749.67	19,076.63	-
<b>Total Cost Adjustments</b>	<b>\$ 1,365,573.02</b>	<b>\$ 1,254,302.17</b>	<b>\$ 86,389.99</b>	<b>\$ 24,880.86</b>
<b>Incoming Costs</b>				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 1,365,573.02</b>	<b>\$ 1,254,302.17</b>	<b>\$ 86,389.99</b>	<b>\$ 24,880.86</b>
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	613.29	563.32	38.80	11.17
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	39,875.76	36,626.57	2,522.65	726.54
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	40,489.05	37,189.89	2,561.45	737.71
<b>Total 2nd Tier Allocation</b>	<b>\$ 40,489.05</b>	<b>\$ 37,189.89</b>	<b>\$ 2,561.45</b>	<b>\$ 737.71</b>
Unallocated	-	-	-	-
Total Incoming Costs	40,489.05	37,189.89	2,561.45	737.71
<b>Total Allocated Cost</b>	<b>\$ 1,406,062.07</b>	<b>\$ 1,291,492.06</b>	<b>\$ 88,951.44</b>	<b>\$ 25,618.57</b>

**DEPARTMENT 1  
FISCAL 2021**

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

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

Total 1st Tier Allocation           \$ 1,254,302.17  
Total 2nd Tier Allocation           37,189.89  
  
Total Allocated Cost                \$ 1,291,492.06

	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%	20,525.99	-	20,525.99	608.59	21,134.59
Corporation Counsel	3,016	1.51%	18,937.41	-	18,937.41	561.49	19,498.90
County Administrator	1,176	0.59%	7,384.08	-	7,384.08	218.94	7,603.02
Finance Department	1,728	0.87%	10,850.08	-	10,850.08	321.70	11,171.79
Property & Liability Insurance	378	0.19%	2,373.46	-	2,373.46	70.37	2,443.83
Facilities & Capital Management	2,077	1.04%	13,041.45	-	13,041.45	386.68	13,428.12
County Treasurer	1,014	0.51%	6,366.89	-	6,366.89	188.78	6,555.67
Central Services-Communications	2,045	1.02%	12,840.52	-	12,840.52	380.72	13,221.24
Clerk of Courts	9,529	4.77%	59,832.43	-	59,832.43	1,774.02	61,606.45
County Clerk	2,400	1.20%	15,069.56	-	15,069.56	446.81	15,516.37
Judicial	18,230	9.13%	114,465.86	-	114,465.86	3,393.90	117,859.75
District Attorney	4,920	2.46%	30,892.60	-	30,892.60	915.96	31,808.56
Victim / Witness	1,613	0.81%	10,128.00	-	10,128.00	300.29	10,428.29
Sheriff	14,284	7.15%	89,688.99	-	89,688.99	2,659.27	92,348.26
Corrections	109,320	54.73%	686,418.40	-	686,418.40	20,352.21	706,770.61
Emergency Government	469	0.23%	2,944.84	-	2,944.84	87.31	3,032.16
Justice Alternatives 177	425	0.21%	2,668.57	-	2,668.57	79.12	2,747.69
Register of Deeds	4,376	2.19%	27,476.83	-	27,476.83	814.68	28,291.51
Other Departments / Programs	19,493	9.76%	122,396.21	-	122,396.21	3,629.03	126,025.24
<b>Total</b>	<b>199,762</b>	<b>100.00%</b>	<b>\$ 1,254,302.17</b>	<b>\$ -</b>	<b>\$ 1,254,302.17</b>	<b>\$ 37,189.89</b>	<b>\$ 1,291,492.06</b>

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

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

DEPARTMENT 1  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 86,389.99  
Total 2nd Tier Allocation 2,561.45  
**Total Allocated Cost \$ 88,951.44**

	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%	13,702.82	-	13,702.82	406.29	14,109.10
Soc Svcs- Administration	10,488	61.93%	53,505.27	-	53,505.27	1,586.42	55,091.69
Other Departments / Programs	3,760	22.20%	19,181.90	-	19,181.90	568.74	19,750.64
<b>Total</b>	<b>16,934</b>	<b>100.00%</b>	<b>\$ 86,389.99</b>	<b>\$ -</b>	<b>\$ 86,389.99</b>	<b>\$ 2,561.45</b>	<b>\$ 88,951.44</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 2021

MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation  
Function: West Building

Total 1st Tier Allocation \$ 24,880.86  
Total 2nd Tier Allocation 737.71  
**Total Allocated Cost \$ 25,618.57**

	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%	24,880.86	-	24,880.86	737.71	25,618.57
<b>Total</b>	<b>1,804</b>	<b>100.00%</b>	<b>\$ 24,880.86</b>	<b>\$ -</b>	<b>\$ 24,880.86</b>	<b>\$ 737.71</b>	<b>\$ 25,618.57</b>

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

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

**DEPARTMENT 1  
FISCAL 2021**

**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>21,134.59</b>	21,134.59	-	-
Corporation Counsel	<b>19,498.90</b>	19,498.90	-	-
County Administrator	<b>7,603.02</b>	7,603.02	-	-
Finance Department	<b>11,171.79</b>	11,171.79	-	-
Property & Liability Insurance	<b>2,443.83</b>	2,443.83	-	-
Facilities & Capital Management	<b>13,428.12</b>	13,428.12	-	-
County Treasurer	<b>6,555.67</b>	6,555.67	-	-
Central Services-Communications	<b>13,221.24</b>	13,221.24	-	-
Clerk of Courts	<b>61,606.45</b>	61,606.45	-	-
Child Support	<b>14,109.10</b>	-	14,109.10	-
Soc Svcs- Administration	<b>55,091.69</b>	-	55,091.69	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Juvenile Detention/Shelter Home	-	-	-	-
County Clerk	<b>15,516.37</b>	15,516.37	-	-
Judicial	<b>117,859.75</b>	117,859.75	-	-
District Attorney	<b>31,808.56</b>	31,808.56	-	-
Victim / Witness	<b>10,428.29</b>	10,428.29	-	-
Sheriff	<b>92,348.26</b>	92,348.26	-	-
Corrections	<b>706,770.61</b>	706,770.61	-	-
Emergency Government	<b>3,032.16</b>	3,032.16	-	-
Justice Alternatives 177	<b>2,747.69</b>	2,747.69	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-
Central Wisconsin Airport	-	-	-	-

DEPARTMENT 1  
FISCAL 2021

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	28,291.51	28,291.51	-	-
Other Departments / Programs	171,394.46	126,025.24	19,750.64	25,618.57
<b>Total</b>	<b>\$ 1,406,062.07</b>	<b>\$ 1,291,492.06</b>	<b>\$ 88,951.44</b>	<b>\$ 25,618.57</b>

**DEPARTMENT 2  
FISCAL 2021**

**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 \$42,870.98 was recorded as depreciation for the central services departments during 2021. This amount is allocated to the benefiting department based on the 2021 depreciation expense.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
<b>Cost Adjustments:</b>		
Equipment Depreciation Expense	\$ 42,870.98	\$ 42,870.98
<b>Total Cost Adjustments</b>	<b>\$ 42,870.98</b>	<b>\$ 42,870.98</b>
<b>Incoming Costs</b>		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 42,870.98</b>	<b>\$ 42,870.98</b>
2nd Allocation		
Equipment Depreciation	-	-
Special Accounting	204.43	204.43
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	1,807.47	1,807.47
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Building Depreciation	-	-
Total 2nd Allocation	2,011.90	2,011.90
<b>Total 2nd Tier Allocation</b>	<b>\$ 2,011.90</b>	<b>\$ 2,011.90</b>
Unallocated	-	-
Total Incoming Costs	1,807.47	1,807.47
<b>Total Allocated Cost</b>	<b>\$ 44,882.88</b>	<b>\$ 44,882.88</b>

DEPARTMENT 2  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation  
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 42,870.98  
Total 2nd Tier Allocation 2,011.90  
**Total Allocated Cost \$ 44,882.88**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities & Capital Management	42,870.98	100.00%	42,870.98	-	42,870.98	2,011.90	44,882.88
<b>Total</b>	<b>42,870.98</b>	<b>100.00%</b>	<b>\$ 42,870.98</b>	<b>\$ -</b>	<b>\$ 42,870.98</b>	<b>\$ 2,011.90</b>	<b>\$ 44,882.88</b>

Allocation Basis: 2021 Depreciation Expense by Central Service Department

Allocation Source: Fixed Asset Management System and Depreciation Records effective 12/31/2021 - Finance Department

DEPARTMENT 2  
FISCAL 2021

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>44,882.88</b>	44,882.88
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 2021

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>\$ 44,882.88</b>	<b>\$ 44,882.88</b>



**DEPARTMENT 3  
FISCAL 2021**

**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 2021.

Amounts billed to departments for audit services have been added back for indirect cost purposes. The direct billed amounts during 2021 are used as the allocation basis. Amounts previously direct billed have been appropriately offset against allocated costs.

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 FY2020 plan that was prepared during 2021.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3  
FISCAL 2021

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)	\$ 100,003.00	\$ -	\$ 46,447.72
Indirect Cost Allocation Plan (From Finance)	8,075.00	-	-
<b>Total Cost Adjustments</b>	<b>\$ 108,078.00</b>	<b>\$ -</b>	<b>\$ 46,447.72</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
<b>Total 1st Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 108,078.00</b>	<b>\$ -</b>	<b>\$ 46,447.72</b>
2nd Allocation			
Special Accounting	408.86	-	175.71
Information Technology	-	-	-
Employee Resources	-	-	-
Corporation Counsel	-	-	-
County Administrator	1,807.47	-	776.78
Finance Department	-	-	-
Property & Liability Insurance	-	-	-
Facilities & Capital Management	-	-	-
County Treasurer	-	-	-
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
<b>Total 2nd Allocation</b>	<b>2,216.33</b>	<b>-</b>	<b>952.49</b>

DEPARTMENT 3  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
DEPARTMENTAL COSTS BY FUNCTION

Department: Special Accounting

Functions:	Total	General &	
		Administrative	General Audit
Total 2nd Tier Allocation	\$ 2,216.33	\$ -	\$ 952.49
Unallocated	-	-	-
Total Incoming Costs	2,216.33	-	952.49
<b>Total Allocated Cost</b>	<b>\$ 110,294.33</b>	<b>\$ -</b>	<b>\$ 47,400.21</b>

DEPARTMENT 3  
FISCAL 2021

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)	\$ 53,555.28	\$ -
Indirect Cost Allocation Plan (From Finance)	-	8,075.00
<b>Total Cost Adjustments</b>	<b>\$ 53,555.28</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>\$ 53,555.28</b>	<b>\$ 8,075.00</b>
2nd Allocation		
Special Accounting	202.60	30.55
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	895.64	135.04
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Building Depreciation	-	-
Equipment Depreciation	-	-
Total 2nd Allocation	1,098.24	165.59

DEPARTMENT 3  
FISCAL 2021

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>	\$ 1,098.24	\$ 165.59
Unallocated	-	-
Total Incoming Costs	1,098.24	165.59
<b>Total Allocated Cost</b>	<b>\$ 54,653.52</b>	<b>\$ 8,240.59</b>

**DEPARTMENT 3  
FISCAL 2021**

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

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

Total 1st Tier Allocation	\$ 46,447.72
Total 2nd Tier Allocation	952.49
<b>Total Allocated Cost</b>	<b>\$ 47,400.21</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	536	0.95%	442.37	-	442.37	9.07	451.45
Corporation Counsel	274	0.49%	226.14	-	226.14	4.64	230.78
County Administrator	197	0.35%	162.59	-	162.59	3.33	165.92
Finance Department	224	0.40%	184.87	-	184.87	3.79	188.66
Property & Liability Insurance	239	0.42%	197.25	-	197.25	4.05	201.30
Facilities & Capital Management	4,010	7.13%	3,309.56	-	3,309.56	67.87	3,377.43
County Treasurer	17,653	31.37%	14,569.49	-	14,569.49	298.77	14,868.26
Central Services-Communications	89	0.16%	73.45	-	73.45	1.51	74.96
Clerk of Courts	3,660	6.50%	3,020.69	-	3,020.69	61.94	3,082.64
Juvenile Detention/Shelter Home	640	1.14%	528.21	-	528.21	10.83	539.04
County Clerk	1,992	3.54%	1,644.05	-	1,644.05	33.71	1,677.76
District Attorney	1,207	2.14%	996.17	-	996.17	20.43	1,016.60
Victim / Witness	110	0.20%	90.79	-	90.79	1.86	92.65
Sheriff	6,947	12.34%	5,733.54	-	5,733.54	117.58	5,851.12
Corrections	1,941	3.45%	1,601.96	-	1,601.96	32.85	1,634.81
Emergency Government	205	0.36%	169.19	-	169.19	3.47	172.66
Justice Alternatives 177	281	0.50%	231.92	-	231.92	4.76	236.67
Conservation, Planning & Zoning	2,667	4.74%	2,201.15	-	2,201.15	45.14	2,246.28
Parks, Recreation & Forestry	9,907	17.60%	8,176.51	-	8,176.51	167.67	8,344.18
UW Extension	172	0.31%	141.96	-	141.96	2.91	144.87
UW Dormitory	110	0.20%	90.79	-	90.79	1.86	92.65
Veterans	160	0.28%	132.05	-	132.05	2.71	134.76
Register of Deeds	1,561	2.77%	1,288.33	-	1,288.33	26.42	1,314.75
Other Departments / Programs	1,496	2.66%	1,234.69	-	1,234.69	25.32	1,260.01
<b>Total</b>	<b>56,278</b>	<b>100.00%</b>	<b>\$ 46,447.72</b>	<b>\$ -</b>	<b>\$ 46,447.72</b>	<b>\$ 952.49</b>	<b>\$ 47,400.21</b>

**Allocation Basis:** Payroll, Accounts Payable and Cash Receipts Transactions Processed by Departments Not Direct Billed for Audit Services During 2021

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

**DEPARTMENT 3  
FISCAL 2021**

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

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

Total 1st Tier Allocation           \$ 53,555.28  
Total 2nd Tier Allocation           1,098.24  
**Total Allocated Cost               \$ 54,653.52**

	<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	1,185.61	2.21%	1,185.61	(1,185.61)	-	24.31	24.31
Soc Svcs- Administration	21,848.36	40.80%	21,848.36	(21,848.36)	-	448.04	448.04
Health Department	8,375.98	15.64%	8,375.98	(8,375.98)	-	171.76	171.76
ADRC	2,244.31	4.19%	2,244.31	(2,244.31)	-	46.02	46.02
Solid Waste	2,096.19	3.91%	2,096.19	(2,096.19)	-	42.99	42.99
Highway	15,144.07	28.28%	15,144.07	(15,144.07)	-	310.56	310.56
Central Wisconsin Airport	1,394.21	2.60%	1,394.21	(1,394.21)	-	28.59	28.59
Library	1,266.55	2.36%	1,266.55	(1,266.55)	-	25.97	25.97
<b>Total</b>	<b>53,555.28</b>	<b>100.00%</b>	<b>\$ 53,555.28</b>	<b>\$ (53,555.28)</b>	<b>\$ -</b>	<b>\$ 1,098.24</b>	<b>\$ 1,098.24</b>

**Allocation Basis:** Direct Allocation to Benefiting Departments based on 2020 Audit Costs Billed in 2021

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

**DEPARTMENT 3  
FISCAL 2021**

**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>165.59</u>
<b>Total Allocated Cost</b>	<b>\$ 8,240.59</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	7.59%	613.29	-	613.29	-	613.29
Equipment Depreciation	1.50	2.53%	204.43	-	204.43	-	204.43
Special Accounting	3.00	5.06%	408.86	-	408.86	-	408.86
Information Technology	1.25	2.11%	170.36	-	170.36	4.12	174.48
Employee Resources	4.00	6.75%	545.15	-	545.15	13.18	558.33
Corporation Counsel	7.00	11.81%	954.01	-	954.01	23.07	977.08
County Administrator	1.50	2.53%	204.43	-	204.43	4.94	209.37
Finance Department	6.00	10.13%	817.72	-	817.72	19.77	837.49
Property & Liability Insurance	2.00	3.38%	272.57	-	272.57	6.59	279.16
Facilities & Capital Management	18.00	30.38%	2,453.16	-	2,453.16	59.32	2,512.48
County Treasurer	3.00	5.06%	408.86	-	408.86	9.89	418.75
Central Services-Communications	5.00	8.44%	681.43	-	681.43	16.48	697.91
Clerk of Courts	2.50	4.22%	340.72	-	340.72	8.24	348.96
<b>Total</b>	<b>59.25</b>	<b>100.00%</b>	<b>\$ 8,075.00</b>	<b>\$ -</b>	<b>\$ 8,075.00</b>	<b>\$ 165.59</b>	<b>\$ 8,240.59</b>

**Allocation Basis:** Number of Weighted Departmental Functions Analyzed in 2020 Cost Plan

**Allocation Source:** FY2020 Indirect Cost Allocation Plan Prepared During 2021



**DEPARTMENT 3  
FISCAL 2021**

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

Department: Special Accounting

Grantee Department	Total	General Audit	Department Specific Audit	Cost Allocation Plan
Building Depreciation	\$ 613.29	\$ -	\$ -	\$ 613.29
Equipment Depreciation	204.43	-	-	204.43
Special Accounting	408.86	-	-	408.86
Information Technology	174.48	-	-	174.48
Employee Resources	1,009.78	451.45	-	558.33
Corporation Counsel	1,207.85	230.78	-	977.08
County Administrator	375.30	165.92	-	209.37
Finance Department	1,026.16	188.66	-	837.49
Property & Liability Insurance	480.46	201.30	-	279.16
Facilities & Capital Management	5,889.91	3,377.43	-	2,512.48
County Treasurer	15,287.01	14,868.26	-	418.75
Central Services-Communications	772.87	74.96	-	697.91
Clerk of Courts	3,431.59	3,082.64	-	348.96
Child Support	24.31	-	24.31	-
Soc Svcs- Administration	448.04	-	448.04	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	171.76	-	171.76	-
NCHCC	-	-	-	-
ADRC	46.02	-	46.02	-
Juvenile Detention/Shelter Home	539.04	539.04	-	-
County Clerk	1,677.76	1,677.76	-	-
Judicial	-	-	-	-
District Attorney	1,016.60	1,016.60	-	-
Victim / Witness	92.65	92.65	-	-
Sheriff	5,851.12	5,851.12	-	-
Corrections	1,634.81	1,634.81	-	-
Emergency Government	172.66	172.66	-	-
Justice Alternatives 177	236.67	236.67	-	-
Conservation, Planning & Zoning	2,246.28	2,246.28	-	-
Parks, Recreation & Forestry	8,344.18	8,344.18	-	-
Solid Waste	42.99	-	42.99	-
Highway	310.56	-	310.56	-
Central Wisconsin Airport	28.59	-	28.59	-

DEPARTMENT 3  
FISCAL 2021

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	144.87	144.87	-	-
UW Dormitory	92.65	92.65	-	-
Library	25.97	-	25.97	-
Veterans	134.76	134.76	-	-
Register of Deeds	1,314.75	1,314.75	-	-
Other Departments / Programs	1,260.01	1,260.01	-	-
<b>Total</b>	<b>\$ 56,739.05</b>	<b>\$ 47,400.21</b>	<b>\$ 1,098.24</b>	<b>\$ 8,240.59</b>

**DEPARTMENT 4  
FISCAL 2021**

**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 2021 Marathon County was assessed \$1,521,948.44 for its share of services and support.

Costs are allocated based on the number of hours of support by benefiting department during 2021 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 2021

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	1,521,948.44	-	1,521,948.44
<b>Total Expenditures</b>	<b>\$ 1,521,948.44</b>	<b>\$ -</b>	<b>\$ 1,521,948.44</b>
<b>Cost Adjustments:</b>			
Recurring CIP-Video Server Storage Upgrade	45,114.97	-	45,114.97
Recurring CIP-Upgrade Network	58,626.48	-	58,626.48
Recurring CIP-Upgrade P.C.s	138,813.69	-	138,813.69
CIP-Computer Hardware/Software-Small Projects	310,945.74	-	310,945.74
CIP-Computer Hardware/Cayenta Upgrade	422,177.80	-	422,177.80
<b>Total Cost Adjustments</b>	<b>\$ 975,678.68</b>	<b>\$ -</b>	<b>\$ 975,678.68</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	(422,177.80)	-	(422,177.80)
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	170.36	-	170.36
<b>Total 1st Allocation</b>	<b>170.36</b>	<b>-</b>	<b>170.36</b>
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 2,075,619.68</b>	<b>\$ -</b>	<b>\$ 2,075,619.68</b>
2nd Allocation			

DEPARTMENT 4  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	IT Services
Information Technology	-	-	-
Employee Resources	501.22	-	501.22
Corporation Counsel	13,839.87	-	13,839.87
County Administrator	8,156.19	-	8,156.19
Finance Department	-	-	-
Property & Liability Insurance	(1,453.57)	-	(1,453.57)
Facilities & Capital Management	-	-	-
County Treasurer	-	-	-
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	4.12	-	4.12
<b>Total 2nd Allocation</b>	<b>21,047.83</b>	<b>-</b>	<b>21,047.83</b>
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 21,047.83</b>	<b>\$ -</b>	<b>\$ 21,047.83</b>
Total Incoming Costs	21,218.19	-	21,218.19
<b>Total Allocated Cost</b>	<b>\$ 2,096,667.51</b>	<b>\$ -</b>	<b>\$ 2,096,667.51</b>

**DEPARTMENT 4  
FISCAL 2021**

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

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

Total 1st Tier Allocation \$ 2,075,619.68  
Total 2nd Tier Allocation 21,047.83  
  
Total Allocated Cost \$ **2,096,667.51**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	62.50	0.70%	14,479.83	-	14,479.83	146.83	14,626.66
Corporation Counsel	44.50	0.50%	10,309.64	-	10,309.64	104.54	10,414.18
County Administrator	813.55	9.08%	188,481.03	-	188,481.03	1,911.29	190,392.32
Finance Department	1,316.70	14.70%	305,049.44	-	305,049.44	3,093.35	308,142.79
Facilities & Capital Management	72.50	0.81%	16,796.60	-	16,796.60	170.33	16,966.93
County Treasurer	50.75	0.57%	11,757.62	-	11,757.62	119.23	11,876.85
Soc Svcs- Administration	721.25	8.05%	167,097.22	-	167,097.22	1,694.45	168,791.67
Special Education	1.50	0.02%	347.52	-	347.52	3.52	351.04
Health Department	591.15	6.60%	136,956.01	-	136,956.01	1,388.80	138,344.81
Juvenile Detention/Shelter Home	79.25	0.88%	18,360.42	-	18,360.42	186.18	18,546.61
County Clerk	17.25	0.19%	3,996.43	-	3,996.43	40.53	4,036.96
Judicial	576.20	6.43%	133,492.43	-	133,492.43	1,353.68	134,846.11
District Attorney	106.25	1.19%	24,615.71	-	24,615.71	249.62	24,865.32
Sheriff	1,175.80	13.12%	272,406.11	-	272,406.11	2,762.34	275,168.45
Emergency Government	138.50	1.55%	32,087.30	-	32,087.30	325.38	32,412.68
Justice Alternatives 177	40.25	0.45%	9,325.01	-	9,325.01	94.56	9,419.57
Conservation, Planning & Zoning	610.85	6.82%	141,520.05	-	141,520.05	1,435.08	142,955.13
Parks, Recreation & Forestry	387.35	4.32%	89,740.18	-	89,740.18	910.01	90,650.19
Solid Waste	87.75	0.98%	20,329.68	-	20,329.68	206.15	20,535.83
Highway	209.75	2.34%	48,594.30	-	48,594.30	492.77	49,087.07
Central Wisconsin Airport	7.50	0.08%	1,737.58	-	1,737.58	17.62	1,755.20
UW Extension	65.25	0.73%	15,116.94	-	15,116.94	153.29	15,270.23
Library	53.25	0.59%	12,336.81	-	12,336.81	125.10	12,461.92
Veterans	116.50	1.30%	26,990.40	-	26,990.40	273.70	27,264.10
Register of Deeds	411.25	4.59%	95,277.27	-	95,277.27	966.16	96,243.43
Other Departments / Programs	1,201.75	13.41%	278,418.14	-	278,418.14	2,823.30	281,241.44
<b>Total</b>	<b>8,959.10</b>	<b>100.00%</b>	<b>\$ 2,075,619.68</b>	<b>\$ -</b>	<b>\$ 2,075,619.68</b>	<b>\$ 21,047.83</b>	<b>\$ 2,096,667.51</b>

**Allocation Basis:** Distribution of Work Hours Support by Benefiting Department During 2021

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



DEPARTMENT 4  
FISCAL 2021

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>14,626.66</b>	14,626.66
Corporation Counsel	<b>10,414.18</b>	10,414.18
County Administrator	<b>190,392.32</b>	190,392.32
Finance Department	<b>308,142.79</b>	308,142.79
Property & Liability Insurance	-	-
Facilities & Capital Management	<b>16,966.93</b>	16,966.93
County Treasurer	<b>11,876.85</b>	11,876.85
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	<b>168,791.67</b>	168,791.67
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	<b>351.04</b>	351.04
Health Department	<b>138,344.81</b>	138,344.81
NCHCC	-	-
ADRC	-	-
Juvenile Detention/Shelter Home	<b>18,546.61</b>	18,546.61
County Clerk	<b>4,036.96</b>	4,036.96
Judicial	<b>134,846.11</b>	134,846.11
District Attorney	<b>24,865.32</b>	24,865.32
Victim / Witness	-	-
Sheriff	<b>275,168.45</b>	275,168.45
Corrections	-	-
Emergency Government	<b>32,412.68</b>	32,412.68
Justice Alternatives 177	<b>9,419.57</b>	9,419.57
Conservation, Planning & Zoning	<b>142,955.13</b>	142,955.13
Parks, Recreation & Forestry	<b>90,650.19</b>	90,650.19
Solid Waste	<b>20,535.83</b>	20,535.83
Highway	<b>49,087.07</b>	49,087.07
Central Wisconsin Airport	<b>1,755.20</b>	1,755.20

DEPARTMENT 4  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	IT Services
UW Extension	15,270.23	15,270.23
UW Dormitory	-	-
Library	12,461.92	12,461.92
Veterans	27,264.10	27,264.10
Register of Deeds	96,243.43	96,243.43
Other Departments / Programs	281,241.44	281,241.44
	Total	Total
	\$ 2,096,667.51	\$ 2,096,667.51



**DEPARTMENT 5  
FISCAL 2021**

**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 2021 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 2021**

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

**Department: Employee Resources**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Personnel Administration</b>	<b>Department Specific</b>
<b>Expenditures:</b>				
Salaries & Wages	\$ 332,258.56	\$ -	\$ 327,164.81	\$ 5,093.75
Fringe Benefits	156,956.14	-	154,549.89	2,406.25
Medical / Dental Fees	9,415.16	-	-	9,415.16
Professional Services - Training	15,319.97	-	5,000.00	10,319.97
Other Professional Services	57,481.00	-	29,162.00	28,319.00
Testing Services	1,830.78	-	1,330.78	500.00
Wellness Incentives	1,254.02	-	1,254.02	-
Sundry Repair & Maintenance Svcs	5,620.50	-	5,620.50	-
Paper, Stationery & Forms	91.26	91.26	-	-
Printing / Duplicating	1,876.02	1,876.02	-	-
Office Supplies	4,719.35	4,719.35	-	-
Books/Directories	209.95	209.95	-	-
Data Processing Equipment	11,647.12	11,647.12	-	-
Membership Dues	454.00	454.00	-	-
Registration /Tuition Fees	951.72	951.72	-	-
Advertising	6,258.00	-	6,258.00	-
Personal Auto Mileage	184.81	184.81	-	-
Meals	30.00	30.00	-	-
Lodging	779.92	779.92	-	-
Meeting Expenses	92.97	92.97	-	-
Educational Supplies	133.94	-	133.94	-
Other Operating Supplies	2,798.01	-	2,798.01	-
<b>Total Expenditures</b>	<b>\$ 610,363.20</b>	<b>\$ 21,037.12</b>	<b>\$ 533,271.95</b>	<b>\$ 56,054.13</b>
<b>Cost Adjustments:</b>				
Interest & Dividends on Invest	447.68	-	447.68	-
Wellness Reimbursements	(2,002.00)	-	(2,002.00)	-
Hlth/Dental Prm Ret/Cobra/Other	(184.00)	-	(184.00)	-
<b>Total Cost Adjustments</b>	<b>\$ (1,738.32)</b>	<b>\$ -</b>	<b>\$ (1,738.32)</b>	<b>\$ -</b>
General & Administrative Allocation	(0.00)	(21,037.12)	20,714.61	322.51

**DEPARTMENT 5  
FISCAL 2021**

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

**Department: Employee Resources**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Personnel Administration</b>	<b>Department Specific</b>
Disallowed / Capitalized	-	-	-	-
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	20,525.99	-	18,573.65	1,952.34
Equipment Depreciation	-	-	-	-
Special Accounting	987.52	-	893.59	93.93
Information Technology	14,479.83	-	13,102.57	1,377.26
<b>Total 1st Allocation</b>	<b>35,993.35</b>	<b>-</b>	<b>32,569.82</b>	<b>3,423.53</b>
<b>Total 1st Tier Allocation</b>	<b>\$ 644,618.23</b>	<b>\$ -</b>	<b>\$ 584,818.05</b>	<b>\$ 59,800.17</b>
2nd Allocation				
Building Depreciation	608.59	-	550.71	57.89
Equipment Depreciation	-	-	-	-
Special Accounting	22.25	-	20.14	2.12
Information Technology	146.83	-	132.87	13.97
Employee Resources	4,297.19	-	3,888.46	408.73
Corporation Counsel	14,438.18	-	13,064.88	1,373.30
County Administrator	44,678.34	-	40,428.73	4,249.61
Finance Department	6,322.05	-	5,720.72	601.33
Property & Liability Insurance	4,320.18	-	3,909.26	410.92
Facilities & Capital Management	41,504.08	-	37,556.39	3,947.69
County Treasurer	1,065.04	-	963.74	101.30
Central Services-Communications	4,386.58	-	3,969.35	417.23
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>121,789.31</b>	<b>-</b>	<b>110,205.24</b>	<b>11,584.07</b>
<b>Total 2nd Tier Allocation</b>	<b>\$ 121,789.31</b>	<b>\$ -</b>	<b>\$ 110,205.24</b>	<b>\$ 11,584.07</b>
<b>Total Incoming Costs</b>	<b>157,782.65</b>	<b>-</b>	<b>142,775.05</b>	<b>15,007.60</b>
<b>Total Allocated Cost</b>	<b>\$ 766,407.53</b>	<b>\$ -</b>	<b>\$ 695,023.29</b>	<b>\$ 71,384.24</b>

**DEPARTMENT 5  
FISCAL 2021**

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

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

Total 1st Tier Allocation \$ 584,818.05  
Total 2nd Tier Allocation 110,205.24  
  
Total Allocated Cost \$ 695,023.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	6.00	0.72%	4,222.51	-	4,222.51	-	4,222.51
Corporation Counsel	9.00	1.08%	6,333.77	-	6,333.77	1,202.24	7,536.01
County Administrator	4.00	0.48%	2,815.01	-	2,815.01	534.33	3,349.34
Finance Department	7.00	0.84%	4,926.27	-	4,926.27	935.07	5,861.34
Property & Liability Insurance	2.00	0.24%	1,407.50	-	1,407.50	267.16	1,674.67
Facilities & Capital Management	37.00	4.45%	26,038.83	-	26,038.83	4,942.54	30,981.37
County Treasurer	5.00	0.60%	3,518.76	-	3,518.76	667.91	4,186.67
Central Services-Communications	1.00	0.12%	703.75	-	703.75	133.58	837.33
Clerk of Courts	35.00	4.21%	24,631.33	-	24,631.33	4,675.37	29,306.70
Child Support	18.00	2.17%	12,667.54	-	12,667.54	2,404.48	15,072.02
Soc Svcs- Administration	24.00	2.89%	16,890.05	-	16,890.05	3,205.97	20,096.02
Soc Svcs- Income Maint	35.00	4.21%	24,631.33	-	24,631.33	4,675.37	29,306.70
Soc Svcs- Programs	42.00	5.05%	29,557.59	-	29,557.59	5,610.45	35,168.04
Health Department	36.00	4.33%	25,335.08	-	25,335.08	4,808.96	30,144.03
ADRC	74.00	8.90%	52,077.66	-	52,077.66	9,885.08	61,962.74
Juvenile Detention/Shelter Home	21.00	2.53%	14,778.80	-	14,778.80	2,805.22	17,584.02
County Clerk	3.00	0.36%	2,111.26	-	2,111.26	400.75	2,512.00
District Attorney	16.00	1.93%	11,260.03	-	11,260.03	2,137.31	13,397.35
Victim / Witness	4.00	0.48%	2,815.01	-	2,815.01	534.33	3,349.34
Sheriff	127.00	15.28%	89,376.53	-	89,376.53	16,964.93	106,341.45
Corrections	52.00	6.26%	36,595.11	-	36,595.11	6,946.27	43,541.38
Emergency Government	4.00	0.48%	2,815.01	-	2,815.01	534.33	3,349.34
Justice Alternatives 177	1.00	0.12%	703.75	-	703.75	133.58	837.33
Conservation, Planning & Zoning	27.00	3.25%	19,001.31	-	19,001.31	3,606.72	22,608.03
Parks, Recreation & Forestry	64.00	7.70%	45,040.14	-	45,040.14	8,549.25	53,589.39
Solid Waste	11.00	1.32%	7,741.27	-	7,741.27	1,469.40	9,210.68
Highway	77.00	9.27%	54,188.92	-	54,188.92	10,285.82	64,474.74
Central Wisconsin Airport	22.00	2.65%	15,482.55	-	15,482.55	2,938.81	18,421.35
Library	50.00	6.02%	35,187.61	(6,500.00)	28,687.61	6,679.11	35,366.71
Veterans	3.00	0.36%	2,111.26	-	2,111.26	400.75	2,512.00
Register of Deeds	5.00	0.60%	3,518.76	-	3,518.76	667.91	4,186.67
Other Departments / Programs	9.00	1.08%	6,333.77	-	6,333.77	1,202.24	7,536.01
<b>Total</b>	<b>831.00</b>	<b>100.00%</b>	<b>\$ 584,818.05</b>	<b>\$ (6,500.00)</b>	<b>\$ 578,318.05</b>	<b>\$ 110,205.24</b>	<b>\$ 688,523.29</b>

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

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



**DEPARTMENT 5  
FISCAL 2021**

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

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

Total 1st Tier Allocation \$ 59,800.17  
Total 2nd Tier Allocation 11,584.07  
**Total Allocated Cost \$ 71,384.24**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Information Technology	7,500.00	13.38%	8,001.22	(7,500.00)	501.22	-	501.22
Employee Resources	70.00	0.12%	74.68	-	74.68	-	74.68
Corporation Counsel	3,216.00	5.74%	3,430.92	-	3,430.92	768.38	4,199.30
County Administrator	1,170.00	2.09%	1,248.19	-	1,248.19	279.54	1,527.73
Facilities & Capital Management	1,650.02	2.94%	1,760.29	-	1,760.29	394.23	2,154.52
County Treasurer	21.00	0.04%	22.40	-	22.40	5.02	27.42
Clerk of Courts	1,507.06	2.69%	1,607.78	-	1,607.78	360.07	1,967.85
Child Support	20.00	0.04%	21.34	-	21.34	4.78	26.12
Soc Svcs- Administration	224.00	0.40%	238.97	-	238.97	53.52	292.49
Soc Svcs- Income Maint	28.00	0.05%	29.87	-	29.87	6.69	36.56
Soc Svcs- Programs	3,467.95	6.19%	3,699.71	-	3,699.71	828.58	4,528.29
Health Department	2,979.97	5.32%	3,179.12	(15.00)	3,164.12	711.99	3,876.11
NCHCC	150.00	0.27%	160.02	-	160.02	35.84	195.86
ADRC	306.95	0.55%	327.46	-	327.46	73.34	400.80
Juvenile Detention/Shelter Home	-	0.00%	-	-	-	-	-
District Attorney	2,000.00	3.57%	2,133.66	-	2,133.66	477.85	2,611.51
Sheriff	8,945.84	15.96%	9,543.68	(27.60)	9,516.08	2,137.38	11,653.47
Corrections	8,325.53	14.85%	8,881.92	-	8,881.92	1,989.18	10,871.09
Emergency Government	108.00	0.19%	115.22	-	115.22	25.80	141.02
Conservation, Planning & Zoning	2,442.90	4.36%	2,606.16	-	2,606.16	583.67	3,189.83
Parks, Recreation & Forestry	2,427.05	4.33%	2,589.25	-	2,589.25	579.88	3,169.13
Solid Waste	404.58	0.72%	431.62	-	431.62	96.66	528.28
Highway	2,687.91	4.80%	2,867.54	(15.00)	2,852.54	642.21	3,494.75
Central Wisconsin Airport	593.05	1.06%	632.68	-	632.68	141.69	774.38
Library	2,435.61	4.35%	2,598.38	(15.00)	2,583.38	581.93	3,165.31
Veterans	-	0.00%	-	-	-	-	-
Other Departments / Programs	3,372.71	6.02%	3,598.10	-	3,598.10	805.82	4,403.93
<b>Total</b>	<b>56,054.13</b>	<b>100.00%</b>	<b>\$ 59,800.17</b>	<b>\$ (7,572.60)</b>	<b>\$ 52,227.57</b>	<b>\$ 11,584.07</b>	<b>\$ 63,811.64</b>

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

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



DEPARTMENT 5  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
EMPLOYEE RESOURCES  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Resources

Grantee Department	Total	Personnel Administration	Department Specific
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	501.22	-	501.22
Employee Resources	4,297.19	4,222.51	74.68
Corporation Counsel	11,735.31	7,536.01	4,199.30
County Administrator	4,877.07	3,349.34	1,527.73
Finance Department	5,861.34	5,861.34	-
Property & Liability Insurance	1,674.67	1,674.67	-
Facilities & Capital Management	33,135.89	30,981.37	2,154.52
County Treasurer	4,214.09	4,186.67	27.42
Central Services-Communications	837.33	837.33	-
Clerk of Courts	31,274.55	29,306.70	1,967.85
Child Support	15,098.13	15,072.02	26.12
Soc Svcs- Administration	20,388.51	20,096.02	292.49
Soc Svcs- Income Maint	29,343.26	29,306.70	36.56
Soc Svcs- Programs	39,696.33	35,168.04	4,528.29
Special Education	-	-	-
Health Department	34,020.14	30,144.03	3,876.11
NCHCC	195.86	-	195.86
ADRC	62,363.54	61,962.74	400.80
Juvenile Detention/Shelter Home	17,584.02	17,584.02	-
County Clerk	2,512.00	2,512.00	-
Judicial	-	-	-
District Attorney	16,008.86	13,397.35	2,611.51
Victim / Witness	3,349.34	3,349.34	-
Sheriff	117,994.92	106,341.45	11,653.47
Corrections	54,412.48	43,541.38	10,871.09
Emergency Government	3,490.36	3,349.34	141.02
Justice Alternatives 177	837.33	837.33	-
Conservation, Planning & Zoning	25,797.85	22,608.03	3,189.83
Parks, Recreation & Forestry	56,758.52	53,589.39	3,169.13
Solid Waste	9,738.96	9,210.68	528.28
Highway	67,969.49	64,474.74	3,494.75

DEPARTMENT 5  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
EMPLOYEE RESOURCES  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Resources

Grantee Department	Total	Personnel Administration	Department Specific
Central Wisconsin Airport	19,195.73	18,421.35	774.38
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	38,532.02	35,366.71	3,165.31
Veterans	2,512.00	2,512.00	-
Register of Deeds	4,186.67	4,186.67	-
Other Departments / Programs	11,939.94	7,536.01	4,403.93
<b>Total</b>	<b>\$ 752,334.93</b>	<b>\$ 688,523.29</b>	<b>\$ 63,811.64</b>

**DEPARTMENT 6  
FISCAL 2021**

**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 2021

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	\$ 646,423.30	\$ 68,196.55	\$ 175,887.50	\$ 63,647.89
Fringe Benefits	239,264.07	24,814.59	55,732.87	28,612.73
Legal Fees	169.02	-	169.02	-
Telephone	8,970.00	8,970.00	-	-
Office Machines & Equipment Repair	207.16	207.16	-	-
Transcription Services	10.00	-	10.00	-
Process Service	942.05	-	942.05	-
Other Special Services	693.41	-	693.41	-
Paper/Stationery Forms	385.50	385.50	-	-
Printing / Duplicating	2,788.87	2,788.87	-	-
Office Supplies	787.87	787.87	-	-
Books & Directories	449.62	449.62	-	-
Subscriptions	9,772.55	9,772.55	-	-
Membership Dues	3,227.85	3,227.85	-	-
Registration /Tuition Fees	2,651.00	2,651.00	-	-
Filing Fees	54.55	54.55	-	-
<b>Total Expenditures</b>	<b>916,796.82</b>	<b>122,306.11</b>	<b>233,434.85</b>	<b>92,260.62</b>
<b>Cost Adjustments:</b>				
Transfers from 100/101	(178,514.64)	-	-	-
<b>Total Cost Adjustments</b>	<b>\$ (178,514.64)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	-	(122,306.11)	37,203.60	13,462.76
Disallowed / Capitalized	178,514.64	-	-	-
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	18,937.41	-	5,564.13	2,199.12
Equipment Depreciation	-	-	-	-
Special Accounting	1,180.15	-	346.75	137.05
Information Technology	10,309.64	-	3,029.15	1,197.21
Employee Resources	9,764.69	-	2,869.03	1,133.93
<b>Total 1st Allocation</b>	<b>40,191.89</b>	<b>-</b>	<b>11,809.06</b>	<b>4,667.30</b>

DEPARTMENT 6  
FISCAL 2021

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>956,988.71</b>	-	<b>282,447.51</b>	<b>110,390.68</b>
2nd Allocation				
Building Depreciation	561.49	-	164.98	65.20
Equipment Depreciation	-	-	-	-
Special Accounting	27.70	-	8.14	3.22
Information Technology	104.54	-	30.72	12.14
Employee Resources	1,970.62	-	579.00	228.84
Corporation Counsel	-	-	-	-
County Administrator	15,701.87	-	4,613.47	1,823.39
Finance Department	5,354.60	-	1,573.27	621.81
Property & Liability Insurance	5,926.29	-	1,741.24	688.19
Facilities & Capital Management	12,646.73	-	3,715.82	1,468.61
County Treasurer	349.00	-	102.54	40.53
Central Services-Communications	5,355.35	-	1,573.49	621.89
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>47,998.19</b>	-	<b>14,102.68</b>	<b>5,573.81</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>47,998.19</b>	-	<b>14,102.68</b>	<b>5,573.81</b>
Total Incoming Costs	88,190.08	-	25,911.74	10,241.12
<b>Total Allocated Cost</b>	<b>1,004,986.90</b>	-	<b>296,550.19</b>	<b>115,964.49</b>

DEPARTMENT 6  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Social Services	NCHC Services
<b>Expenditures:</b>		
Salaries & Wages	\$ 80,122.03	\$ 258,569.32
Fringe Benefits	36,018.63	94,085.26
Legal Fees	-	-
Telephone	-	-
Office Machines & Equipment Repair	-	-
Transcription Services	-	-
Process Service	-	-
Other Special Services	-	-
Paper/Stationery Forms	-	-
Printing / Duplicating	-	-
Office Supplies	-	-
Books & Directories	-	-
Subscriptions	-	-
Membership Dues	-	-
Registration /Tuition Fees	-	-
Filing Fees	-	-
<b>Total Expenditures</b>	<b>116,140.66</b>	<b>352,654.58</b>
<b>Cost Adjustments:</b>		
Transfers from 100/101	-	(178,514.64)
<b>Total Cost Adjustments</b>	<b>\$ -</b>	<b>\$ (178,514.64)</b>
General & Administrative Allocation	16,947.35	54,692.40
Disallowed / Capitalized	-	178,514.64
<b>Incoming Costs</b>		
1st Allocation		
Building Depreciation	2,768.32	8,405.84
Equipment Depreciation	-	-
Special Accounting	172.52	523.84
Information Technology	1,507.09	4,576.19
Employee Resources	1,427.43	4,334.30
<b>Total 1st Allocation</b>	<b>5,875.35</b>	<b>17,840.18</b>

DEPARTMENT 6  
FISCAL 2021

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>138,963.37</b>	<b>425,187.16</b>
2nd Allocation		
Building Depreciation	82.08	249.23
Equipment Depreciation	-	-
Special Accounting	4.05	12.30
Information Technology	15.28	46.40
Employee Resources	288.07	874.71
Corporation Counsel	-	-
County Administrator	2,295.34	6,969.67
Finance Department	782.75	2,376.77
Property & Liability Insurance	866.32	2,630.53
Facilities & Capital Management	1,848.73	5,613.57
County Treasurer	51.02	154.91
Central Services-Communications	782.86	2,377.11
Clerk of Courts	-	-
<b>Total 2nd Allocation</b>	<b>7,016.50</b>	<b>21,305.20</b>
General & Administrative Allocation	-	-
Unallocated	-	-
<b>Total 2nd Tier Allocation</b>	<b>7,016.50</b>	<b>21,305.20</b>
Total Incoming Costs	12,891.85	39,145.38
<b>Total Allocated Cost</b>	<b>145,979.86</b>	<b>446,492.36</b>

**DEPARTMENT 6  
FISCAL 2021**

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

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

Total 1st Tier Allocation \$ 282,447.51  
Total 2nd Tier Allocation 14,102.68

**Total Allocated Cost \$ 296,550.19**

<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	7,018.60	4.90%	13,839.87	-	13,839.87	-	13,839.87
Employee Resources	7,322.02	5.11%	14,438.18	-	14,438.18	-	14,438.18
County Administrator	18,393.86	12.84%	36,270.57	-	36,270.57	2,012.49	38,283.06
Finance Department	1,570.32	1.10%	3,096.49	-	3,096.49	171.81	3,268.30
Property & Liability Insurance	2,824.60	1.97%	5,569.79	-	5,569.79	309.04	5,878.83
Facilities & Capital Management	3,260.23	2.28%	6,428.80	-	6,428.80	356.70	6,785.50
County Treasurer	21,630.87	15.10%	42,653.58	-	42,653.58	2,366.65	45,020.23
Clerk of Courts	1,510.53	1.05%	2,978.59	-	2,978.59	165.27	3,143.86
Special Education	2,628.14	1.83%	5,182.39	-	5,182.39	287.55	5,469.94
Health Department	8,432.44	5.89%	16,627.80	-	16,627.80	922.60	17,550.40
ADRC	888.34	0.62%	1,751.70	-	1,751.70	97.19	1,848.90
County Clerk	3,253.05	2.27%	6,414.64	-	6,414.64	355.92	6,770.56
Judicial	350.21	0.24%	690.57	-	690.57	38.32	728.89
District Attorney	341.67	0.24%	673.73	-	673.73	37.38	711.12
Sheriff	5,770.14	4.03%	11,378.05	-	11,378.05	631.32	12,009.37
Corrections	298.96	0.21%	589.51	-	589.51	32.71	622.22
Emergency Government	2,262.20	1.58%	4,460.80	-	4,460.80	247.51	4,708.31
Justice Alternatives 177	128.13	0.09%	252.66	-	252.66	14.02	266.68
Conservation, Planning & Zoning	7,937.02	5.54%	15,650.89	-	15,650.89	868.40	16,519.28
Parks, Recreation & Forestry	8,439.62	5.89%	16,641.96	-	16,641.96	923.38	17,565.34
Solid Waste	3,048.04	2.13%	6,010.38	-	6,010.38	333.49	6,343.87
Highway	1,937.62	1.35%	3,820.76	-	3,820.76	212.00	4,032.76
Central Wisconsin Airport	4,643.99	3.24%	9,157.41	-	9,157.41	508.10	9,665.51
UW Extension	42.71	0.03%	84.22	-	84.22	4.67	88.89
Library	6,225.58	4.35%	12,276.13	-	12,276.13	681.15	12,957.27
Register of Deeds	1,339.69	0.94%	2,641.71	-	2,641.71	146.58	2,788.29
Other Departments / Programs	21,738.76	15.18%	42,866.33	-	42,866.33	2,378.45	45,244.78
<b>Total</b>	<b>143,237.34</b>	<b>100.00%</b>	<b>\$ 282,447.51</b>	<b>\$ -</b>	<b>\$ 282,447.51</b>	<b>\$ 14,102.68</b>	<b>\$ 296,550.19</b>

**Allocation Basis:** Weighted Values of Time / Effort to Benefiting Department During 2020 for Departments Not Directly Billed

**Allocation Source:** Corporation Counsel Analysis

DEPARTMENT 6  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel  
Function: Child Support

Total 1st Tier Allocation \$ 110,390.68  
Total 2nd Tier Allocation 5,573.81  
**Total Allocated Cost \$ 115,964.49**

	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%	110,390.68	(92,260.62)	18,130.06	5,573.81	23,703.87
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>\$ 110,390.68</b>	<b>\$ (92,260.62)</b>	<b>\$ 18,130.06</b>	<b>\$ 5,573.81</b>	<b>\$ 23,703.87</b>

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

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

DEPARTMENT 6  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel  
Function: Social Services

Total 1st Tier Allocation \$ 138,963.37  
Total 2nd Tier Allocation 7,016.50

**Total Allocated Cost \$ 145,979.86**

	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%	138,963.37	(116,140.66)	22,822.71	7,016.50	29,839.20
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>\$ 138,963.37</b>	<b>\$ (116,140.66)</b>	<b>\$ 22,822.71</b>	<b>\$ 7,016.50</b>	<b>\$ 29,839.20</b>

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

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

DEPARTMENT 6  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel  
Function: NCHC Services

Total 1st Tier Allocation \$ 425,187.16  
Total 2nd Tier Allocation 21,305.20  
**Total Allocated Cost \$ 446,492.36**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
NCHCC	100	100.00%	425,187.16	(37,500.00)	387,687.16	21,305.20	408,992.36
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>\$ 425,187.16</b>	<b>\$ (37,500.00)</b>	<b>\$ 387,687.16</b>	<b>\$ 21,305.20</b>	<b>\$ 408,992.36</b>

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

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



**DEPARTMENT 6  
FISCAL 2021**

**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>13,839.87</b>	13,839.87	-	-
Employee Resources	<b>14,438.18</b>	14,438.18	-	-
Corporation Counsel	-	-	-	-
County Administrator	<b>38,283.06</b>	38,283.06	-	-
Finance Department	<b>3,268.30</b>	3,268.30	-	-
Property & Liability Insurance	<b>5,878.83</b>	5,878.83	-	-
Facilities & Capital Management	<b>6,785.50</b>	6,785.50	-	-
County Treasurer	<b>45,020.23</b>	45,020.23	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	<b>3,143.86</b>	3,143.86	-	-
Child Support	<b>23,703.87</b>	-	23,703.87	-
Soc Svcs- Administration	<b>29,839.20</b>	-	-	29,839.20
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	<b>5,469.94</b>	5,469.94	-	-
Health Department	<b>17,550.40</b>	17,550.40	-	-
NCHCC	<b>408,992.36</b>	-	-	-
ADRC	<b>1,848.90</b>	1,848.90	-	-
Juvenile Detention/Shelter Home	-	-	-	-
County Clerk	<b>6,770.56</b>	6,770.56	-	-
Judicial	<b>728.89</b>	728.89	-	-
District Attorney	<b>711.12</b>	711.12	-	-
Victim / Witness	-	-	-	-
Sheriff	<b>12,009.37</b>	12,009.37	-	-
Corrections	<b>622.22</b>	622.22	-	-
Emergency Government	<b>4,708.31</b>	4,708.31	-	-
Justice Alternatives 177	<b>266.68</b>	266.68	-	-
Conservation, Planning & Zoning	<b>16,519.28</b>	16,519.28	-	-
Parks, Recreation & Forestry	<b>17,565.34</b>	17,565.34	-	-
Solid Waste	<b>6,343.87</b>	6,343.87	-	-
Highway	<b>4,032.76</b>	4,032.76	-	-
Central Wisconsin Airport	<b>9,665.51</b>	9,665.51	-	-
UW Extension	<b>88.89</b>	88.89	-	-

DEPARTMENT 6  
FISCAL 2021

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>12,957.27</b>	12,957.27	-	-
Veterans	-	-	-	-
Register of Deeds	<b>2,788.29</b>	2,788.29	-	-
Other Departments / Programs	<b>45,244.78</b>	45,244.78	-	-
<b>Total</b>	<b>\$ 759,085.62</b>	<b>\$ 296,550.19</b>	<b>\$ 23,703.87</b>	<b>\$ 29,839.20</b>

DEPARTMENT 6  
FISCAL 2021

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	408,992.36
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 2021

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>\$ 408,992.36</u></b>

**DEPARTMENT 7  
FISCAL 2021**

**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 2021 activity.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 7  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
<b>Expenditures:</b>				
Salaries & Wages	\$ 287,093.27	\$ -	\$ 287,093.27	\$ -
Fringe Benefits	94,250.68	-	94,250.68	-
Management Training/Development	45,732.00	-	45,732.00	-
Other Professional Services	20,725.46	7,865.46	12,790.01	69.99
Telephone	1,091.27	-	1,091.27	-
Office Machines R&M	116.59	-	116.59	-
Paper, Stationery & Forms	15.00	-	15.00	-
Printing / Duplicating	770.52	-	770.52	-
Office Supplies	1,125.35	-	1,125.35	-
Subscriptions	1,117.53	-	1,117.53	-
Membership Dues	1,458.84	-	1,458.84	-
Registration /Tuition Fees	1,168.00	-	1,168.00	-
Personal Auto Mileage	31.36	-	31.36	-
Commercial Travel	458.40	-	458.40	-
Meals	246.02	-	246.02	-
Meeting Expenses	24.74	-	24.74	-
Public Education Supplies	119.99	-	-	119.99
Support Community Prj Contract	223,133.00	-	-	223,133.00
Prizes/Awards	2,799.49	-	2,799.49	-
<b>Total Expenditures</b>	<b>\$ 681,477.51</b>	<b>\$ 7,865.46</b>	<b>\$ 450,289.07</b>	<b>\$ 223,322.98</b>
<b>Cost Adjustments:</b>				
General Property Taxes	(258,133.00)	(258,133.00)	-	-
Promotional Items-Sale of Merchandise	(149.79)	-	-	(149.79)
Improvements-Legal Fees	31,510.55	-	-	31,510.55
Improvements-Other Prof Services	9,612.43	-	-	9,612.43
Improvements-Small Projects	40,597.44	-	-	40,597.44
<b>Total Cost Adjustments</b>	<b>\$ (176,562.37)</b>	<b>\$ (258,133.00)</b>	<b>\$ -</b>	<b>\$ 81,570.63</b>
General & Administrative Allocation	-	(7,865.46)	7,865.46	-
Disallowed / Capitalized	258,133.00	258,133.00	-	-
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	7,384.08	-	7,384.08	-

**DEPARTMENT 7  
FISCAL 2021**

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

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
Equipment Depreciation	-	-	-	-
Special Accounting	367.02	-	367.02	-
Information Technology	188,481.03	-	188,481.03	-
Employee Resources	4,063.20	-	4,063.20	-
Corporation Counsel	36,270.57	-	36,270.57	-
<b>Total 1st Allocation</b>	<b>236,565.90</b>	<b>-</b>	<b>236,565.90</b>	<b>-</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 999,614.04</b>	<b>\$ (0.00)</b>	<b>\$ 694,720.43</b>	<b>\$ 304,893.61</b>
2nd Allocation				
Building Depreciation	218.94	-	218.94	-
Equipment Depreciation	-	-	-	-
Special Accounting	8.28	-	8.28	-
Information Technology	1,911.29	-	1,911.29	-
Employee Resources	813.87	-	813.87	-
Corporation Counsel	2,012.49	-	2,012.49	-
County Administrator	-	-	-	-
Finance Department	3,152.67	-	3,152.67	-
Property & Liability Insurance	16,438.66	-	16,438.66	-
Facilities & Capital Management	14,930.80	-	14,930.80	-
County Treasurer	482.27	-	482.27	-
Central Services-Communications	2,444.55	-	2,444.55	-
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>42,413.81</b>	<b>-</b>	<b>42,413.81</b>	<b>-</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 42,413.81</b>	<b>\$ -</b>	<b>\$ 42,413.81</b>	<b>\$ -</b>
Total Incoming Costs	278,979.71	-	278,979.71	-
<b>Total Allocated Cost</b>	<b>\$ 1,042,027.85</b>	<b>\$ (0.00)</b>	<b>\$ 737,134.24</b>	<b>\$ 304,893.61</b>

**DEPARTMENT 7  
FISCAL 2021**

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

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

Total 1st Tier Allocation \$ 694,720.43  
Total 2nd Tier Allocation 42,413.81  
**Total Allocated Cost \$ 737,134.24**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Building Depreciation	14,738.97	5.74%	39,875.76	-	39,875.76	-	39,875.76
Equipment Depreciation	668.08	0.26%	1,807.47	-	1,807.47	-	1,807.47
Special Accounting	668.08	0.26%	1,807.47	-	1,807.47	-	1,807.47
Information Technology	2,004.24	0.78%	5,422.40	-	5,422.40	-	5,422.40
Employee Resources	7,139.92	2.78%	19,316.80	-	19,316.80	-	19,316.80
Corporation Counsel	5,803.76	2.26%	15,701.87	-	15,701.87	-	15,701.87
Finance Department	8,580.56	3.34%	23,214.40	-	23,214.40	1,612.03	24,826.43
Property & Liability Insurance	2,567.84	1.00%	6,947.20	-	6,947.20	482.42	7,429.62
Facilities & Capital Management	668.08	0.26%	1,807.47	-	1,807.47	125.51	1,932.98
County Treasurer	2,567.84	1.00%	6,947.20	-	6,947.20	482.42	7,429.62
Clerk of Courts	6,367.37	2.48%	17,226.69	-	17,226.69	1,196.24	18,422.93
Child Support	2,567.84	1.00%	6,947.20	-	6,947.20	482.42	7,429.62
Soc Svcs- Administration	5,240.16	2.04%	14,177.07	-	14,177.07	984.47	15,161.54
Soc Svcs- Income Maint	2,567.84	1.00%	6,947.20	-	6,947.20	482.42	7,429.62
Soc Svcs- Programs	2,567.84	1.00%	6,947.20	-	6,947.20	482.42	7,429.62
Special Education	668.08	0.26%	1,807.47	-	1,807.47	125.51	1,932.98
Health Department	7,703.53	3.00%	20,841.63	-	20,841.63	1,447.26	22,288.89
NCHCC	2,004.24	0.78%	5,422.40	-	5,422.40	376.54	5,798.94
ADRC	668.08	0.26%	1,807.47	-	1,807.47	125.51	1,932.98
Juvenile Detention/Shelter Home	3,799.52	1.48%	10,279.47	-	10,279.47	713.82	10,993.28
County Clerk	3,235.92	1.26%	8,754.67	-	8,754.67	607.93	9,362.60
Judicial	19,665.70	7.66%	53,204.85	-	53,204.85	3,694.60	56,899.45
District Attorney	7,139.92	2.78%	19,316.80	-	19,316.80	1,341.38	20,658.18
Victim / Witness	668.08	0.26%	1,807.47	-	1,807.47	125.51	1,932.98
Sheriff	10,939.45	4.26%	29,596.29	-	29,596.29	2,055.20	31,651.49
Corrections	7,035.45	2.74%	19,034.16	-	19,034.16	1,321.75	20,355.91
Emergency Government	7,703.53	3.00%	20,841.63	-	20,841.63	1,447.26	22,288.89
Justice Alternatives 177	5,699.29	2.22%	15,419.23	-	15,419.23	1,070.73	16,489.95
Conservation, Planning & Zoning	15,970.65	6.22%	43,208.03	-	43,208.03	3,000.41	46,208.44
Parks, Recreation & Forestry	7,139.92	2.78%	19,316.80	-	19,316.80	1,341.38	20,658.18
Solid Waste	3,904.00	1.52%	10,562.13	-	10,562.13	733.45	11,295.58
Highway	7,139.92	2.78%	19,316.80	-	19,316.80	1,341.38	20,658.18
Central Wisconsin Airport	3,235.92	1.26%	8,754.67	-	8,754.67	607.93	9,362.60
UW Extension	9,603.29	3.74%	25,981.36	-	25,981.36	1,804.17	27,785.53
Library	3,904.00	1.52%	10,562.13	-	10,562.13	733.45	11,295.58
Veterans	668.08	0.26%	1,807.47	-	1,807.47	125.51	1,932.98
Register of Deeds	2,567.84	1.00%	6,947.20	-	6,947.20	482.42	7,429.62
Other Departments / Programs	61,001.33	23.76%	165,036.93	-	165,036.93	11,460.34	176,497.27
<b>Total</b>	<b>256,784.16</b>	<b>100.00%</b>	<b>\$ 694,720.43</b>	<b>\$ -</b>	<b>\$ 694,720.43</b>	<b>\$ 42,413.81</b>	<b>\$ 737,134.24</b>

**Allocation Basis:** Time/Effort by Benefiting Department During 2021

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





DEPARTMENT 7  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator  
Function: Department Specific

Total 1st Tier Allocation \$ 304,893.61  
Total 2nd Tier Allocation -  

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Total Allocated Cost \$ 304,893.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Information Technology	2,735.13	0.90%	2,733.79	-	2,733.79	-	2,733.79
Employee Resources	25,374.00	8.32%	25,361.54	-	25,361.54	-	25,361.54
Finance Department	40,107.60	13.15%	40,087.91	-	40,087.91	-	40,087.91
Facilities & Capital Management	900.00	0.30%	899.56	-	899.56	-	899.56
Central Services-Communications	1,476.50	0.48%	1,475.77	-	1,475.77	-	1,475.77
Library	27,420.50	8.99%	27,407.04	-	27,407.04	-	27,407.04
Other Departments / Programs	207,029.67	67.87%	206,928.01	-	206,928.01	-	206,928.01
<b>Total</b>	<b>305,043.40</b>	<b>100.00%</b>	<b>\$ 304,893.61</b>	<b>\$ -</b>	<b>\$ 304,893.61</b>	<b>\$ -</b>	<b>\$ 304,893.61</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

DEPARTMENT 7  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Administrator

Grantee Department	Total	Department Oversight	Department Specific
Building Depreciation	\$ 39,875.76	\$ 39,875.76	\$ -
Equipment Depreciation	1,807.47	1,807.47	-
Special Accounting	1,807.47	1,807.47	-
Information Technology	8,156.19	5,422.40	2,733.79
Employee Resources	44,678.34	19,316.80	25,361.54
Corporation Counsel	15,701.87	15,701.87	-
County Administrator	-	-	-
Finance Department	64,914.34	24,826.43	40,087.91
Property & Liability Insurance	7,429.62	7,429.62	-
Facilities & Capital Management	2,832.54	1,932.98	899.56
County Treasurer	7,429.62	7,429.62	-
Central Services-Communications	1,475.77	-	1,475.77
Clerk of Courts	18,422.93	18,422.93	-
Child Support	7,429.62	7,429.62	-
Soc Svcs- Administration	15,161.54	15,161.54	-
Soc Svcs- Income Maint	7,429.62	7,429.62	-
Soc Svcs- Programs	7,429.62	7,429.62	-
Special Education	1,932.98	1,932.98	-
Health Department	22,288.89	22,288.89	-
NCHCC	5,798.94	5,798.94	-
ADRC	1,932.98	1,932.98	-
Juvenile Detention/Shelter Home	10,993.28	10,993.28	-
County Clerk	9,362.60	9,362.60	-
Judicial	56,899.45	56,899.45	-
District Attorney	20,658.18	20,658.18	-
Victim / Witness	1,932.98	1,932.98	-
Sheriff	31,651.49	31,651.49	-
Corrections	20,355.91	20,355.91	-
Emergency Government	22,288.89	22,288.89	-
Justice Alternatives 177	16,489.95	16,489.95	-
Conservation, Planning & Zoning	46,208.44	46,208.44	-
Parks, Recreation & Forestry	20,658.18	20,658.18	-
Solid Waste	11,295.58	11,295.58	-
Highway	20,658.18	20,658.18	-

DEPARTMENT 7  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Administrator

Grantee Department	Total	Department Oversight	Department Specific
Central Wisconsin Airport	9,362.60	9,362.60	-
UW Extension	27,785.53	27,785.53	-
UW Dormitory	-	-	-
Library	38,702.61	11,295.58	27,407.04
Veterans	1,932.98	1,932.98	-
Register of Deeds	7,429.62	7,429.62	-
Other Departments / Programs	383,425.28	176,497.27	206,928.01
<b>Total</b>	<b>\$ 1,042,027.85</b>	<b>\$ 737,134.24</b>	<b>\$ 304,893.61</b>

**DEPARTMENT 8  
FISCAL 2021**

**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 2021.
- **Payroll**: Costs associated with the payroll function are allocated based on total number of payroll checks and direct deposits processed by department during 2021.
- **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 2021**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
<b>Expenditures:</b>				
Salaries & Wages	\$ 466,685.23	\$ 22,867.58	\$ 272,544.17	\$ 156,806.24
Fringe Benefits	190,570.12	9,337.94	111,292.95	64,031.56
Accounting/Auditing Fees	112,049.00	-	108,340.00	-
Other Professional Services	443.09	-	-	443.09
Paper/Stationery Forms	760.90	760.90	-	-
Printing / Duplicating	1,131.74	1,131.74	-	-
Office Equipment	6,003.00	6,003.00	-	-
Office Supplies	929.59	929.59	-	-
Publication of Legal Notices	355.95	-	355.95	-
Membership Dues	262.00	262.00	-	-
Registration /Tuition Fees	209.95	209.95	-	-
<b>Total Expenditures</b>	<b>\$ 779,400.57</b>	<b>\$ 41,502.69</b>	<b>\$ 492,533.07</b>	<b>\$ 221,280.89</b>
<b>Cost Adjustments:</b>				
Miscellaneous Revenue	(1,269.00)	-	-	(1,269.00)
Transfer to Chapter 3 - Special Accounting	(108,078.00)	-	(108,078.00)	-
<b>Total Cost Adjustments</b>	<b>\$ (109,347.00)</b>	<b>\$ -</b>	<b>\$ (108,078.00)</b>	<b>\$ (1,269.00)</b>
General & Administrative Allocation	0.00	(41,502.69)	25,486.41	14,663.41
Disallowed / Capitalized	(21,727.79)	-	-	-
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	10,850.08	-	7,242.23	3,253.72
Equipment Depreciation	-	-	-	-
Special Accounting	1,002.59	-	669.21	300.66
Information Technology	305,049.44	-	203,614.81	91,478.26
Employee Resources	4,926.27	-	3,288.19	1,477.29
Corporation Counsel	3,096.49	-	2,066.85	928.58
County Administrator	63,302.31	-	42,253.11	18,983.10
<b>Total 1st Allocation</b>	<b>388,227.18</b>	<b>-</b>	<b>259,134.40</b>	<b>116,421.60</b>
General & Administrative Allocation	-	-	-	-

**DEPARTMENT 8  
FISCAL 2021**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
Unallocated	(10,719.77)	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 1,025,833.19</b>	<b>\$ -</b>	<b>\$ 669,075.88</b>	<b>\$ 351,096.90</b>
2nd Allocation				
Building Depreciation	321.70	-	214.73	96.47
Equipment Depreciation	-	-	-	-
Special Accounting	23.56	-	15.73	7.07
Information Technology	3,093.35	-	2,064.76	927.64
Employee Resources	935.07	-	624.14	280.41
Corporation Counsel	171.81	-	114.68	51.52
County Administrator	1,612.03	-	1,076.00	483.42
Finance Department	4,055.29	-	2,706.83	1,216.10
Property & Liability Insurance	71,227.64	-	47,543.12	21,359.75
Facilities & Capital Management	21,939.14	-	14,643.97	6,579.11
County Treasurer	473.57	-	316.10	142.01
Central Services-Communications	4,299.80	-	2,870.03	1,289.42
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>108,152.97</b>	<b>-</b>	<b>72,190.09</b>	<b>32,432.92</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(2,986.33)	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 108,152.97</b>	<b>\$ -</b>	<b>\$ 72,190.09</b>	<b>\$ 32,432.92</b>
Total Incoming Costs	482,674.05	-	331,324.49	148,854.53
<b>Total Allocated Cost</b>	<b>\$ 1,130,999.83</b>	<b>\$ -</b>	<b>\$ 741,265.97</b>	<b>\$ 383,529.83</b>

DEPARTMENT 8  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
<b>Expenditures:</b>		
Salaries & Wages	\$ -	\$ 14,467.24
Fringe Benefits	-	5,907.67
Accounting/Auditing Fees	3,709.00	-
Other Professional Services	-	-
Paper/Stationery Forms	-	-
Printing / Duplicating	-	-
Office Equipment	-	-
Office Supplies	-	-
Publication of Legal Notices	-	-
Membership Dues	-	-
Registration /Tuition Fees	-	-
<b>Total Expenditures</b>	<b>\$ 3,709.00</b>	<b>\$ 20,374.92</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	-	1,352.87
Disallowed / Capitalized	-	(21,727.79)
<b>Incoming Costs</b>		
1st Allocation		
Building Depreciation	54.54	299.59
Equipment Depreciation	-	-
Special Accounting	5.04	27.68
Information Technology	1,533.31	8,423.06
Employee Resources	24.76	136.02
Corporation Counsel	15.56	85.50
County Administrator	318.19	1,747.91
<b>Total 1st Allocation</b>	<b>1,951.40</b>	<b>10,719.77</b>
General & Administrative Allocation	-	-

DEPARTMENT 8  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Unallocated	-	(10,719.77)
<b>Total 1st Tier Allocation</b>	<b>\$ 5,660.40</b>	<b>\$ -</b>
2nd Allocation		
Building Depreciation	1.62	8.88
Equipment Depreciation	-	-
Special Accounting	0.12	0.65
Information Technology	15.55	85.41
Employee Resources	4.70	25.82
Corporation Counsel	0.86	4.74
County Administrator	8.10	44.51
Finance Department	20.38	111.98
Property & Liability Insurance	358.02	1,966.75
Facilities & Capital Management	110.28	605.79
County Treasurer	2.38	13.08
Central Services-Communications	21.61	118.73
Clerk of Courts	-	-
<b>Total 2nd Allocation</b>	<b>543.62</b>	<b>2,986.33</b>
General & Administrative Allocation	-	-
Unallocated	-	(2,986.33)
<b>Total 2nd Tier Allocation</b>	<b>\$ 543.62</b>	<b>\$ -</b>
Total Incoming Costs	2,495.03	-
<b>Total Allocated Cost</b>	<b>\$ 6,204.03</b>	<b>\$ -</b>



**DEPARTMENT 8  
FISCAL 2021**

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

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

Total 1st Tier Allocation \$ 669,075.88  
Total 2nd Tier Allocation 72,190.09  
**Total Allocated Cost \$ 741,265.97**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	536	0.60%	4,047.41	-	4,047.41	-	4,047.41
Corporation Counsel	274	0.31%	2,069.01	-	2,069.01	-	2,069.01
County Administrator	197	0.22%	1,487.57	-	1,487.57	-	1,487.57
Finance Department	224	0.25%	1,691.45	-	1,691.45	-	1,691.45
Property & Liability Insurance	239	0.27%	1,804.72	-	1,804.72	197.46	2,002.19
Facilities & Capital Management	4,010	4.53%	30,280.05	-	30,280.05	3,313.10	33,593.15
County Treasurer	17,653	19.92%	133,300.19	-	133,300.19	14,585.08	147,885.27
Central Services-Communications	89	0.10%	672.05	-	672.05	73.53	745.58
Clerk of Courts	3,660	4.13%	27,637.15	-	27,637.15	3,023.93	30,661.08
Child Support	900	1.02%	6,796.02	-	6,796.02	743.59	7,539.61
Soc Svcs- Administration	708	0.80%	5,346.20	-	5,346.20	584.96	5,931.16
Soc Svcs- Income Maint	853	0.96%	6,441.12	-	6,441.12	704.76	7,145.88
Soc Svcs- Programs	4,611	5.20%	34,818.28	-	34,818.28	3,809.65	38,627.94
Health Department	3,270	3.69%	24,692.21	-	24,692.21	2,701.71	27,393.92
ADRC	7,245	8.18%	54,707.97	-	54,707.97	5,985.89	60,693.87
Juvenile Detention/Shelter Home	640	0.72%	4,832.73	-	4,832.73	528.77	5,361.50
County Clerk	1,992	2.25%	15,041.86	-	15,041.86	1,645.81	16,687.67
District Attorney	1,207	1.36%	9,114.22	-	9,114.22	997.24	10,111.46
Victim / Witness	110	0.12%	830.62	-	830.62	90.88	921.51
Sheriff	6,947	7.84%	52,457.74	-	52,457.74	5,739.68	58,197.42
Corrections	1,941	2.19%	14,656.75	-	14,656.75	1,603.67	16,260.43
Emergency Government	205	0.23%	1,547.98	-	1,547.98	169.37	1,717.36
Justice Alternatives 177	281	0.32%	2,121.87	-	2,121.87	232.16	2,354.03
Conservation, Planning & Zoning	2,667	3.01%	20,138.88	-	20,138.88	2,203.50	22,342.38
Parks, Recreation & Forestry	9,907	11.18%	74,809.10	-	74,809.10	8,185.26	82,994.36
Solid Waste	2,153	2.43%	16,257.59	-	16,257.59	1,778.83	18,036.42
Highway	7,789	8.79%	58,815.79	-	58,815.79	6,435.35	65,251.14
Central Wisconsin Airport	1,443	1.63%	10,896.29	-	10,896.29	1,192.22	12,088.51
UW Extension	172	0.19%	1,298.80	-	1,298.80	142.11	1,440.90
UW Dormitory	110	0.12%	830.62	-	830.62	90.88	921.51
Library	3,356	3.79%	25,341.61	-	25,341.61	2,772.76	28,114.37
Veterans	160	0.18%	1,208.18	-	1,208.18	132.19	1,340.38
Register of Deeds	1,561	1.76%	11,787.32	-	11,787.32	1,289.71	13,077.04
Other Departments / Programs	1,496	1.69%	11,296.50	-	11,296.50	1,236.01	12,532.51
<b>Total</b>	<b>88,606</b>	<b>100.00%</b>	<b>\$ 669,075.88</b>	<b>\$ -</b>	<b>\$ 669,075.88</b>	<b>\$ 72,190.09</b>	<b>\$ 741,265.97</b>

**Allocation Basis:** Number of Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2021

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



**DEPARTMENT 8  
FISCAL 2021**

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

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

Total 1st Tier Allocation \$ 351,096.90  
Total 2nd Tier Allocation 32,432.92  
**Total Allocated Cost \$ 383,529.83**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	153	0.65%	2,274.64	-	2,274.64	-	2,274.64
Corporation Counsel	221	0.94%	3,285.59	-	3,285.59	-	3,285.59
County Administrator	112	0.47%	1,665.09	-	1,665.09	-	1,665.09
Finance Department	159	0.67%	2,363.84	-	2,363.84	-	2,363.84
Property & Liability Insurance	52	0.22%	773.08	-	773.08	73.42	846.50
Facilities & Capital Management	978	4.14%	14,539.84	-	14,539.84	1,380.85	15,920.68
County Treasurer	135	0.57%	2,007.03	-	2,007.03	190.61	2,197.64
Central Services-Communications	26	0.11%	386.54	-	386.54	36.71	423.25
Clerk of Courts	881	3.73%	13,097.75	-	13,097.75	1,243.89	14,341.64
Child Support	482	2.04%	7,165.85	-	7,165.85	680.54	7,846.39
Soc Svcs- Administration	294	1.24%	4,370.87	-	4,370.87	415.10	4,785.97
Soc Svcs- Income Maint	805	3.41%	11,967.86	-	11,967.86	1,136.59	13,104.45
Soc Svcs- Programs	1,393	5.90%	20,709.60	-	20,709.60	1,966.79	22,676.39
Health Department	939	3.98%	13,960.03	-	13,960.03	1,325.78	15,285.81
ADRC	1,952	8.27%	29,020.20	(20,930.00)	8,090.20	2,756.04	10,846.25
Juvenile Detention/Shelter Home	543	2.30%	8,072.73	-	8,072.73	766.67	8,839.40
County Clerk	80	0.34%	1,189.35	-	1,189.35	112.95	1,302.31
District Attorney	391	1.66%	5,812.96	-	5,812.96	552.06	6,365.02
Victim / Witness	98	0.41%	1,456.96	-	1,456.96	138.37	1,595.32
Sheriff	3,385	14.33%	50,324.48	(200.00)	50,124.48	4,779.31	54,903.79
Corrections	1,395	5.91%	20,739.34	-	20,739.34	1,969.61	22,708.95
Emergency Government	135	0.57%	2,007.03	-	2,007.03	190.61	2,197.64
Justice Alternatives 177	26	0.11%	386.54	-	386.54	36.71	423.25
Conservation, Planning & Zoning	698	2.96%	10,377.10	-	10,377.10	985.51	11,362.61
Parks, Recreation & Forestry	2,581	10.93%	38,371.49	(9,810.00)	28,561.49	3,644.13	32,205.62
Solid Waste	337	1.43%	5,010.15	(2,935.00)	2,075.15	475.81	2,550.96
Highway	2,064	8.74%	30,685.30	-	30,685.30	2,914.18	33,599.48
Central Wisconsin Airport	541	2.29%	8,043.00	(4,515.00)	3,528.00	763.84	4,291.84
UW Extension	22	0.09%	327.07	-	327.07	31.06	358.13
Library	1,302	5.51%	19,356.71	-	19,356.71	1,838.30	21,195.02
Veterans	78	0.33%	1,159.62	-	1,159.62	110.13	1,269.75
Register of Deeds	130	0.55%	1,932.70	-	1,932.70	183.55	2,116.25
Other Departments / Programs	1,228	5.20%	18,256.56	-	18,256.56	1,733.82	19,990.39
<b>Total</b>	<b>23,616</b>	<b>100.00%</b>	<b>\$ 351,096.90</b>	<b>\$ (38,390.00)</b>	<b>\$ 312,706.90</b>	<b>\$ 32,432.92</b>	<b>\$ 345,139.83</b>

**Allocation Basis:** Number of Payroll Disbursements Processed by Department During 2021

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



**DEPARTMENT 8  
FISCAL 2021**

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

**Department:** Finance Department  
**Function:** Department Specific

Total 1st Tier Allocation	\$ 5,660.40
Total 2nd Tier Allocation	<u>543.62</u>
<b>Total Allocated Cost</b>	<b>\$ 6,204.03</b>

	<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>
<b>Grantee Department</b>							
County Treasurer	459.00	12.38%	700.49	-	700.49	67.28	767.77
Central Wisconsin Airport	3,250.00	87.62%	4,959.91	(3,250.00)	1,709.91	476.35	2,186.26
<b>Total</b>	<b><u>3,709.00</u></b>	<b><u>100.00%</u></b>	<b><u>\$ 5,660.40</u></b>	<b><u>\$ (3,250.00)</u></b>	<b><u>\$ 2,410.40</u></b>	<b><u>\$ 543.62</u></b>	<b><u>\$ 2,954.03</u></b>

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

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

DEPARTMENT 8  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Accounting & Budgets		Payroll
Building Depreciation	\$ -	\$ -	\$ -	-
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	6,322.05	4,047.41		2,274.64
Corporation Counsel	5,354.60	2,069.01		3,285.59
County Administrator	3,152.67	1,487.57		1,665.09
Finance Department	4,055.29	1,691.45		2,363.84
Property & Liability Insurance	2,848.68	2,002.19		846.50
Facilities & Capital Management	49,513.84	33,593.15		15,920.68
County Treasurer	150,850.68	147,885.27		2,197.64
Central Services-Communications	1,168.83	745.58		423.25
Clerk of Courts	45,002.72	30,661.08		14,341.64
Child Support	15,386.00	7,539.61		7,846.39
Soc Svcs- Administration	10,717.13	5,931.16		4,785.97
Soc Svcs- Income Maint	20,250.32	7,145.88		13,104.45
Soc Svcs- Programs	61,304.33	38,627.94		22,676.39
Special Education	-	-		-
Health Department	42,679.73	27,393.92		15,285.81
NCHCC	-	-		-
ADRC	71,540.11	60,693.87		10,846.25
Juvenile Detention/Shelter Home	14,200.90	5,361.50		8,839.40
County Clerk	17,989.98	16,687.67		1,302.31
Judicial	-	-		-
District Attorney	16,476.47	10,111.46		6,365.02
Victim / Witness	2,516.83	921.51		1,595.32
Sheriff	113,101.21	58,197.42		54,903.79
Corrections	38,969.37	16,260.43		22,708.95
Emergency Government	3,915.00	1,717.36		2,197.64
Justice Alternatives 177	2,777.28	2,354.03		423.25
Conservation, Planning & Zoning	33,704.99	22,342.38		11,362.61
Parks, Recreation & Forestry	115,199.98	82,994.36		32,205.62
Solid Waste	20,587.38	18,036.42		2,550.96
Highway	98,850.62	65,251.14		33,599.48

DEPARTMENT 8  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll
Central Wisconsin Airport	18,566.61	12,088.51	4,291.84
UW Extension	1,799.04	1,440.90	358.13
UW Dormitory	921.51	921.51	-
Library	49,309.39	28,114.37	21,195.02
Veterans	2,610.12	1,340.38	1,269.75
Register of Deeds	15,193.28	13,077.04	2,116.25
Other Departments / Programs	32,522.89	12,532.51	19,990.39
<b>Total</b>	<b>\$ 1,089,359.83</b>	<b>\$ 741,265.97</b>	<b>\$ 345,139.83</b>

DEPARTMENT 8  
FISCAL 2021

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	767.77
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 8  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	<u>Department Specific</u>
Central Wisconsin Airport	2,186.26
UW Extension	-
UW Dormitory	-
Library	-
Veterans	-
Register of Deeds	-
Other Departments / Programs	-
	<hr/>
<b>Total</b>	<b>\$ <u>2,954.03</u></b>

**DEPARTMENT 9  
FISCAL 2021**

**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 2021

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	\$ 49,946.81	\$ -	\$ 49,946.81
Fringe Benefits	13,109.80	-	13,109.80
Other Professional Services	1,775.00	-	1,775.00
Office Machines R&M	771.00	-	771.00
Printing / Duplicating	134.26	-	134.26
Office Equipment	349.02	-	349.02
Office Supplies	287.81	-	287.81
Membership Dues	385.00	-	385.00
Registration Fees/Tuition	315.00	-	315.00
Personal Auto Mileage	41.00	-	41.00
Commercial Travel	365.40	-	365.40
Meeting Expenses	31.50	-	31.50
Loss Control	9,500.00	-	9,500.00
Insurance Contractors Equipment	51,894.00	-	51,894.00
Auto Liability	37,835.00	-	37,835.00
Auto Comp	46,559.00	-	46,559.00
Auto Comp Claims Exp	38,115.80	-	38,115.80
Auto Comp Coll Self-Ins	15,564.49	-	15,564.49
Prop/CE Claims Exp	58,168.04	-	58,168.04
General Liability Insurance	372,166.00	-	372,166.00
Gen/Auto Liab Self Ins Retention	128,816.93	-	128,816.93
Boiler/Machinery	11,093.00	-	11,093.00
Buildings & Contents	226,158.00	-	226,158.00
Other Insurance	52,527.50	-	52,527.50
Loss / Loss Adjustment	133,540.00	-	133,540.00
<b>Total Expenditures</b>	<b>\$ 1,249,449.36</b>	<b>\$ -</b>	<b>\$ 1,249,449.36</b>
<b>Cost Adjustments:</b>			
Other General Government	(7,638.00)	-	(7,638.00)
Interest & Dividends on Investments	(84,619.14)	-	(84,619.14)

DEPARTMENT 9  
FISCAL 2021

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Insurance Recoveries & Public Charges	(45,486.61)	-	(45,486.61)
<b>Total Cost Adjustments</b>	<b>\$ (137,743.75)</b>	<b>\$ -</b>	<b>\$ (137,743.75)</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	2,373.46		2,373.46
Equipment Depreciation	-		-
Special Accounting	469.83		469.83
Information Technology	-		-
Employee Resources	1,407.50		1,407.50
Corporation Counsel	5,569.79		5,569.79
County Administrator	6,947.20		6,947.20
Finance Department	2,577.80		2,577.80
Total 1st Allocation	19,345.57	-	19,345.57
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 1,131,051.18</b>	<b>\$ -</b>	<b>\$ 1,131,051.18</b>
2nd Allocation			
Building Depreciation	70.37		70.37
Equipment Depreciation	-		-
Special Accounting	10.64		10.64
Information Technology	-		-

DEPARTMENT 9  
FISCAL 2021

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Employee Resources	267.16		267.16
Corporation Counsel	309.04		309.04
County Administrator	482.42		482.42
Finance Department	270.88		270.88
Property & Liability Insurance	-		-
Facilities & Capital Management	4,799.19		4,799.19
County Treasurer	223.42		223.42
Central Services-Communications	941.73		941.73
Clerk of Courts	-		-
	-		-
<b>Total 2nd Allocation</b>	<b>7,374.85</b>	-	<b>7,374.85</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 7,374.85</b>	<b>\$ -</b>	<b>\$ 7,374.85</b>
Total Incoming Costs	26,720.42	-	26,720.42
<b>Total Allocated Cost</b>	<b>\$ 1,138,426.03</b>	<b>\$ -</b>	<b>\$ 1,138,426.03</b>

**DEPARTMENT 9  
FISCAL 2021**

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

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

Total 1st Tier Allocation           \$ 1,131,051.18  
Total 2nd Tier Allocation           7,374.85  
  
**Total Allocated Cost               \$ 1,138,426.03**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Information Technology	3,311.00	0.16%	1,857.43	(3,311.00)	(1,453.57)	-	(1,453.57)
Employee Resources	7,701.00	0.38%	4,320.18	-	4,320.18	-	4,320.18
Corporation Counsel	10,564.00	0.52%	5,926.29	-	5,926.29	-	5,926.29
County Administrator	29,303.00	1.45%	16,438.66	-	16,438.66	-	16,438.66
Finance Department	126,968.00	6.30%	71,227.64	-	71,227.64	-	71,227.64
Facilities & Capital Management	112,519.00	5.58%	63,121.91	(9,920.00)	53,201.91	451.39	53,653.30
County Treasurer	10,259.00	0.51%	5,755.18	-	5,755.18	41.16	5,796.34
Clerk of Courts	43,878.00	2.18%	24,615.07	-	24,615.07	176.03	24,791.10
Soc Svcs- Administration	230,404.00	11.43%	129,254.08	-	129,254.08	924.32	130,178.40
Special Education	244.00	0.01%	136.88	-	136.88	0.98	137.86
Health Department	58,234.00	2.89%	32,668.63	-	32,668.63	233.62	32,902.24
NCHCC	50,825.00	2.52%	28,512.26	(50,825.00)	(22,312.74)	203.90	(22,108.84)
ADRC	95,915.00	4.76%	53,807.25	(47,958.00)	5,849.25	384.78	6,234.03
Juvenile Detention/Shelter Home	5,208.00	0.26%	2,921.63	-	2,921.63	20.89	2,942.52
County Clerk	14,406.00	0.71%	8,081.61	-	8,081.61	57.79	8,139.40
District Attorney	16,863.00	0.84%	9,459.96	-	9,459.96	67.65	9,527.60
Sheriff	364,520.00	18.08%	204,491.66	-	204,491.66	1,462.35	205,954.02
Emergency Government	14,887.00	0.74%	8,351.44	(4,823.00)	3,528.44	59.72	3,588.16
Conservation, Planning & Zoning	58,979.00	2.93%	33,086.56	(4,518.00)	28,568.56	236.61	28,805.17
Parks, Recreation & Forestry	160,263.00	7.95%	89,905.76	(71,928.00)	17,977.76	642.93	18,620.69
Solid Waste	82,066.00	4.07%	46,038.11	(41,034.00)	5,004.11	329.23	5,333.34
Highway	246,405.00	12.22%	138,230.46	(201,182.00)	(62,951.54)	988.51	(61,963.03)
Central Wisconsin Airport	125,760.00	6.24%	70,549.96	(62,881.00)	7,668.96	504.51	8,173.47
UW Extension	3,457.00	0.17%	1,939.34	-	1,939.34	13.87	1,953.21
UW Dormitory	36,984.00	1.83%	20,747.61	-	20,747.61	148.37	20,895.98
Library	64,980.00	3.22%	36,453.06	(32,490.00)	3,963.06	260.68	4,223.74
Veterans	3,021.00	0.15%	1,694.75	-	1,694.75	12.12	1,706.87
Register of Deeds	6,819.00	0.34%	3,825.38	-	3,825.38	27.36	3,852.74
Other Departments / Programs	31,431.00	1.56%	17,632.44	(1,721.00)	15,911.44	126.09	16,037.53
<b>Total</b>	<b>2,016,174.00</b>	<b>100.00%</b>	<b>\$ 1,131,051.18</b>	<b>\$ (532,591.00)</b>	<b>\$ 598,460.18</b>	<b>\$ 7,374.85</b>	<b>\$ 605,835.03</b>

**Allocation Basis:** Property & Liability Insurance Premiums Identified by Department During 2021

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



DEPARTMENT 9  
FISCAL 2021

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>(1,453.57)</b>	(1,453.57)
Employee Resources	<b>4,320.18</b>	4,320.18
Corporation Counsel	<b>5,926.29</b>	5,926.29
County Administrator	<b>16,438.66</b>	16,438.66
Finance Department	<b>71,227.64</b>	71,227.64
Property & Liability Insurance	-	-
Facilities & Capital Management	<b>53,653.30</b>	53,653.30
County Treasurer	<b>5,796.34</b>	5,796.34
Central Services-Communications	-	-
Clerk of Courts	<b>24,791.10</b>	24,791.10
Child Support	-	-
Soc Svcs- Administration	<b>130,178.40</b>	130,178.40
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	<b>137.86</b>	137.86
Health Department	<b>32,902.24</b>	32,902.24
NCHCC	<b>(22,108.84)</b>	(22,108.84)
ADRC	<b>6,234.03</b>	6,234.03
Juvenile Detention/Shelter Home	<b>2,942.52</b>	2,942.52
County Clerk	<b>8,139.40</b>	8,139.40
Judicial	-	-
District Attorney	<b>9,527.60</b>	9,527.60
Victim / Witness	-	-
Sheriff	<b>205,954.02</b>	205,954.02
Corrections	-	-
Emergency Government	<b>3,588.16</b>	3,588.16
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	<b>28,805.17</b>	28,805.17
Parks, Recreation & Forestry	<b>18,620.69</b>	18,620.69
Solid Waste	<b>5,333.34</b>	5,333.34

DEPARTMENT 9  
FISCAL 2021

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	(61,963.03)	(61,963.03)
Central Wisconsin Airport	8,173.47	8,173.47
UW Extension	1,953.21	1,953.21
UW Dormitory	20,895.98	20,895.98
Library	4,223.74	4,223.74
Veterans	1,706.87	1,706.87
Register of Deeds	3,852.74	3,852.74
Other Departments / Programs	16,037.53	16,037.53
	<hr/>	<hr/>
<b>Total</b>	<b>\$ 605,835.03</b>	<b>\$ 605,835.03</b>

**DEPARTMENT 10  
FISCAL 2021**

**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 2021 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 2021**

**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	\$ 1,568,469.40	\$ 456,424.60	\$ 149,788.83	\$ 70,737.97
Fringe Benefits	711,497.97	207,045.91	67,948.06	32,088.56
Courier Services	17,952.00	17,952.00	-	-
Pest Extermination	3,136.59	-	660.00	330.00
Water/Sewer	254,092.75	-	6,460.31	3,308.31
Electric	829,697.39	-	257,864.50	29,226.28
Natural/Propane Gas	558,327.20	-	113,563.73	12,318.53
Telephone	9,274.96	9,274.96	-	-
Other Utility Service	12,964.29	12,964.29	-	-
Motor Vehicle Repair	2,142.91	2,142.91	-	-
Grounds & Ground Improvement	16,896.35	-	-	-
Building Service Equipment Repair	76,175.72	-	9,418.50	2,077.73
Building Repairs	40,362.17	-	6,915.02	531.70
Sundry Repair/Maint Services	39,920.47	4,844.00	-	-
Fire Protection	3,238.96	3,133.35	-	-
Refuse Collection	52,092.38	3,586.05	22,952.09	8,708.76
Sundry/Contractual Services	151,431.14	44,504.06	9,057.47	2,440.30
Paper, Stationery, Forms	195.95	195.95	-	-
Printing/Duplicating	2,425.19	2,425.19	-	-
Office Supplies	557.86	557.86	-	-
Registration/Tuition Fees	11,765.93	11,765.93	-	-
Meeting Expenses	275.58	275.58	-	-
Lab/Medical/Chemical Supplies	4,826.15	-	-	-
Household/Janitorial Supplies	49,945.83	-	15,188.20	7,500.00
Clothing/Uniforms	8,800.00	8,300.00	-	-
AED's Maint/Supplies	1,932.40	1,932.40	-	-
Gasoline	7,580.98	7,580.98	-	-
Motor Oil	805.32	805.32	-	-
Motor Vehicle Parts & Supplies	212.12	212.12	-	-
Tires & Tubes	1,114.05	1,114.05	-	-
Machinery & Equipment Parts	5,149.23	1,898.22	-	-
Painting Supplies	7,462.42	7,462.42	-	-
Plumbing/Electrical Supplies	31,041.14	-	11,326.88	797.44
Shop Equipment-Tools-Supplies	16,998.42	16,998.42	-	-
Sign Parts/Supplies	632.50	632.50	-	-
Laundry Supplies/Expense	35.85	35.85	-	-
Small Hardware/Wire/Nails	3,061.42	3,061.42	-	-
Other Chemicals	31,457.31	31,457.31	-	-
Electrical Fixtures	2,552.12	2,552.12	-	-



DEPARTMENT 10  
FISCAL 2021

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.
Other Fabricated Materials	7,350.00	7,350.00	-	-
Misc. Building Materials	35.37	35.37	-	-
Insurance Contractors Equipment	2,702.00	2,702.00	-	-
Auto Liability Insurance	7,218.00	7,218.00	-	-
Fees & Permits	5,094.53	5,094.53	-	-
Building Maintenance-Small Cap Replacement	306,041.43	11,428.01	101,143.87	-
FOE Fund Repairs	2,990.16	2,990.16	-	-
<b>Total Expenditures</b>	<b>4,867,931.91</b>	<b>897,953.83</b>	<b>772,287.45</b>	<b>170,065.58</b>
<b>Cost Adjustments:</b>				
Miscellaneous Revenue	(5,575.82)	(5,575.82)	-	-
Focus on Energy Rebate	(75,856.10)	(75,856.10)	-	-
Interest & Dividends on Investments	(1,177.68)	-	-	-
Recurring CIP Projects-County Parking Lots	49,820.00	-	-	-
2021 CIP Projects	1,186,423.50	-	112,945.36	-
CIP-Buildings/Equip-Capital Outlay Other Equip	24,609.60	24,609.60	-	-
CIP-Buildings/HVAC Upgrade Jail/Sheriff	5,456.06	-	-	-
CIP-Buildings/UWMC Parking Lots	167,471.92	-	-	-
CIP-Buildings/CH Water System Upgrade	69,946.11	-	69,946.11	-
CIP-Buildings/Equip-LVPP Elevator & Boiler	52,788.37	-	-	-
CIP-Buildings/Equip-Jail Roof Replacement	2,887.75	-	-	-
CIP-North Central Health	563,743.61	-	-	-
<b>Total Cost Adjustments</b>	<b>2,040,537.32</b>	<b>(56,822.32)</b>	<b>182,891.47</b>	<b>-</b>
General & Administrative Allocation	(0.00)	(841,131.51)	113,297.69	53,504.98
Disallowed / Capitalized	(2,285,788.32)		(228,468.47)	
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	13,041.45	-	2,536.98	558.67
Equipment Depreciation	42,870.98	-	8,339.77	1,836.50
Special Accounting	5,762.72	-	1,121.03	246.86
Information Technology	16,796.60	-	3,267.47	719.53
Employee Resources	27,799.12	-	5,407.82	1,190.86
Corporation Counsel	6,428.80	-	1,250.61	275.40

DEPARTMENT 10  
FISCAL 2021

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.
County Administrator	2,707.02	-	526.60	115.96
Finance Department	44,819.89	-	8,718.90	1,919.99
Property & Liability Insurance	53,201.91	-	10,349.47	2,279.06
<b>Total 1st Allocation</b>	<b>213,428.49</b>	<b>-</b>	<b>41,518.65</b>	<b>9,142.83</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>4,836,109.40</b>	<b>0.00</b>	<b>881,526.79</b>	<b>232,713.39</b>
2nd Allocation				
Building Depreciation	386.68	-	75.22	16.56
Equipment Depreciation	2,011.90	-	391.38	86.19
Special Accounting	127.18	-	24.74	5.45
Information Technology	170.33	-	33.13	7.30
Employee Resources	5,336.77	-	1,038.17	228.62
Corporation Counsel	356.70	-	69.39	15.28
County Administrator	125.51	-	24.42	5.38
Finance Department	4,693.95	-	913.12	201.08
Property & Liability Insurance	451.39	-	87.81	19.34
Facilities & Capital Management	61,382.38	-	11,940.83	2,629.49
County Treasurer	3,098.00	-	602.66	132.71
Central Services-Communications	19,987.08	-	3,888.13	856.21
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>98,127.88</b>	<b>-</b>	<b>19,089.00</b>	<b>4,203.59</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>98,127.88</b>	<b>-</b>	<b>19,089.00</b>	<b>4,203.59</b>
Total Incoming Costs	311,556.37	-	60,607.66	13,346.42
<b>Total Allocated Cost</b>	<b>\$ 4,934,237.28</b>	<b>\$ 0.00</b>	<b>\$ 900,615.80</b>	<b>\$ 236,916.98</b>

**DEPARTMENT 10  
FISCAL 2021**

**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	\$ 26,507.13	\$ 21,174.34	\$ 313.69	\$ 92,853.39
Fringe Benefits	12,024.32	9,605.22	142.30	42,120.68
Courier Services	-	-	-	-
Pest Extermination	346.59	330.00	-	330.00
Water/Sewer	1,932.96	578.83	458.36	4,985.87
Electric	10,053.53	9,091.52	1,728.59	28,689.71
Natural/Propane Gas	4,652.00	2,659.50	2,414.64	21,012.17
Telephone	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicle Repair	-	-	-	-
Grounds & Ground Improvement	-	-	-	-
Building Service Equipment Repair	86.67	392.53	542.80	967.61
Building Repairs	522.43	104.31	109.44	878.70
Sundry Repair/Maint Services	-	-	-	-
Fire Protection	-	-	-	-
Refuse Collection	5,232.82	-	-	2,930.35
Sundry/Contractual Services	366.37	2,088.41	72.15	951.32
Paper, Stationery, Forms	-	-	-	-
Printing/Duplicating	-	-	-	-
Office Supplies	-	-	-	-
Registration/Tuition Fees	-	-	-	-
Meeting Expenses	-	-	-	-
Lab/Medical/Chemical Supplies	-	-	-	-
Household/Janitorial Supplies	3,200.00	1,500.00	200.00	1,500.00
Clothing/Uniforms	-	-	-	-
AED's Maint/Supplies	-	-	-	-
Gasoline	-	-	-	-
Motor Oil	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Machinery & Equipment Parts	-	-	-	-
Painting Supplies	-	-	-	-
Plumbing/Electrical Supplies	-	24.53	-	862.02
Shop Equipment-Tools-Supplies	-	-	-	-
Sign Parts/Supplies	-	-	-	-
Laundry Supplies/Expense	-	-	-	-
Small Hardware/Wire/Nails	-	-	-	-
Other Chemicals	-	-	-	-
Electrical Fixtures	-	-	-	-

DEPARTMENT 10  
FISCAL 2021

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
Other Fabricated Materials	-	-	-	-
Misc. Building Materials	-	-	-	-
Insurance Contractors Equipment	-	-	-	-
Auto Liability Insurance	-	-	-	-
Fees & Permits	-	-	-	-
Building Maintenance-Small Cap Replacement	-	-	-	27,600.00
FOE Fund Repairs	-	-	-	-
<b>Total Expenditures</b>	<b>64,924.82</b>	<b>47,549.19</b>	<b>5,981.97</b>	<b>225,681.82</b>
<b>Cost Adjustments:</b>				
Miscellaneous Revenue	-	-	-	-
Focus on Energy Rebate	-	-	-	-
Interest & Dividends on Investments	-	-	-	-
Recurring CIP Projects-County Parking Lots	-	-	-	-
2021 CIP Projects	-	-	-	199,627.00
CIP-Buildings/Equip-Capital Outlay Other Equip	-	-	-	-
CIP-Buildings/HVAC Upgrade Jail/Sheriff	-	-	-	-
CIP-Buildings/UWMC Parking Lots	-	-	-	-
CIP-Buildings/CH Water System Upgrade	-	-	-	-
CIP-Buildings/Equip-LVPP Elevator & Boiler	-	-	-	-
CIP-Buildings/Equip-Jail Roof Replacement	-	-	-	-
CIP-North Central Health	-	-	-	-
<b>Total Cost Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>199,627.00</b>
General & Administrative Allocation	20,049.54	16,015.90	237.27	70,232.70
Disallowed / Capitalized				(225,637.00)
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	213.28	156.20	19.65	741.37
Equipment Depreciation	701.11	513.47	64.60	2,437.09
Special Accounting	94.24	69.02	8.68	327.59
Information Technology	274.69	201.18	25.31	954.84
Employee Resources	454.63	332.96	41.89	1,580.30
Corporation Counsel	105.14	77.00	9.69	365.46

DEPARTMENT 10  
FISCAL 2021

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
County Administrator	44.27	32.42	4.08	153.89
Finance Department	732.98	536.82	67.53	2,547.88
Property & Liability Insurance	870.06	637.21	80.16	3,024.38
<b>Total 1st Allocation</b>	<b>3,490.40</b>	<b>2,556.27</b>	<b>321.59</b>	<b>12,132.79</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>88,464.76</b>	<b>66,121.37</b>	<b>6,540.84</b>	<b>282,037.32</b>
<b>2nd Allocation</b>				
Building Depreciation	6.32	4.63	0.58	21.98
Equipment Depreciation	32.90	24.10	3.03	114.37
Special Accounting	2.08	1.52	0.19	7.23
Information Technology	2.79	2.04	0.26	9.68
Employee Resources	87.28	63.92	8.04	303.38
Corporation Counsel	5.83	4.27	0.54	20.28
County Administrator	2.05	1.50	0.19	7.14
Finance Department	76.76	56.22	7.07	266.84
Property & Liability Insurance	7.38	5.41	0.68	25.66
Facilities & Capital Management	1,003.84	735.19	92.49	3,489.41
County Treasurer	50.66	37.11	4.67	176.11
Central Services-Communications	326.87	239.39	30.12	1,136.21
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>1,604.78</b>	<b>1,175.30</b>	<b>147.86</b>	<b>5,578.29</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>1,604.78</b>	<b>1,175.30</b>	<b>147.86</b>	<b>5,578.29</b>
Total Incoming Costs	5,095.18	3,731.57	469.45	17,711.08
<b>Total Allocated Cost</b>	<b>\$ 90,069.53</b>	<b>\$ 67,296.66</b>	<b>\$ 6,688.70</b>	<b>\$ 287,615.60</b>

DEPARTMENT 10  
FISCAL 2021

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	\$ 18,978.48	\$ 170,649.47	\$ -	\$ 103,832.67
Fringe Benefits	8,609.13	77,410.98	-	47,101.17
Courier Services	-	-	-	-
Pest Extermination	330.00	480.00	-	-
Water/Sewer	1,225.30	79,522.52	-	-
Electric	7,068.84	7,199.07	-	-
Natural/Propane Gas	1,891.16	9,380.12	-	-
Telephone	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicle Repair	-	-	-	-
Grounds & Ground Improvement	-	-	-	-
Building Service Equipment Repair	-	8,668.99	-	-
Building Repairs	136.00	2,582.76	11,998.97	-
Sundry Repair/Maint Services	-	-	35,076.47	-
Fire Protection	-	-	-	-
Refuse Collection	-	1,432.84	-	-
Sundry/Contractual Services	358.24	13,959.20	15,194.52	-
Paper, Stationery, Forms	-	-	-	-
Printing/Duplicating	-	-	-	-
Office Supplies	-	-	-	-
Registration/Tuition Fees	-	-	-	-
Meeting Expenses	-	-	-	-
Lab/Medical/Chemical Supplies	-	-	4,826.15	-
Household/Janitorial Supplies	300.00	9,557.63	-	-
Clothing/Uniforms	-	-	-	-
AED's Maint/Supplies	-	-	-	-
Gasoline	-	-	-	-
Motor Oil	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Machinery & Equipment Parts	-	-	3,251.01	-
Painting Supplies	-	-	-	-
Plumbing/Electrical Supplies	-	7,377.87	2,384.10	-
Shop Equipment-Tools-Supplies	-	-	-	-
Sign Parts/Supplies	-	-	-	-
Laundry Supplies/Expense	-	-	-	-
Small Hardware/Wire/Nails	-	-	-	-
Other Chemicals	-	-	-	-
Electrical Fixtures	-	-	-	-

DEPARTMENT 10  
FISCAL 2021

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

Department: Facilities & Capital Management

Functions:	West Street	Public Safety Bldg.	University Center	Highway
	Property			
Other Fabricated Materials	-	-	-	-
Misc. Building Materials	-	-	-	-
Insurance Contractors Equipment	-	-	-	-
Auto Liability Insurance	-	-	-	-
Fees & Permits	-	-	-	-
Building Maintenance-Small Cap Replacement	3,781.27	21,831.83	-	-
FOE Fund Repairs	-	-	-	-
<b>Total Expenditures</b>	<b>42,678.42</b>	<b>410,053.28</b>	<b>72,731.22</b>	<b>150,933.84</b>
<b>Cost Adjustments:</b>				
Miscellaneous Revenue	-	-	-	-
Focus on Energy Rebate	-	-	-	-
Interest & Dividends on Investments	-	-	(1,177.68)	-
Recurring CIP Projects-County Parking Lots	-	49,820.00	-	-
2021 CIP Projects	-	154,151.70	706,590.65	-
CIP-Buildings/Equip-Capital Outlay Other Equip	-	-	-	-
CIP-Buildings/HVAC Upgrade Jail/Sheriff	-	5,456.06	-	-
CIP-Buildings/UWMC Parking Lots	-	-	167,471.92	-
CIP-Buildings/CH Water System Upgrade	-	-	-	-
CIP-Buildings/Equip-LVPP Elevator & Boiler	-	-	-	-
CIP-Buildings/Equip-Jail Roof Replacement	-	2,887.75	-	-
CIP-North Central Health	-	-	-	-
<b>Total Cost Adjustments</b>	<b>-</b>	<b>212,315.51</b>	<b>872,884.89</b>	<b>-</b>
General & Administrative Allocation	14,354.99	129,076.32	-	78,537.24
Disallowed / Capitalized		(226,988.51)	(874,062.57)	
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	140.20	1,347.03	238.92	495.82
Equipment Depreciation	460.88	4,428.08	785.41	1,629.90
Special Accounting	61.95	595.22	105.57	219.09
Information Technology	180.57	1,734.90	307.72	638.59
Employee Resources	298.85	2,871.33	509.29	1,056.89
Corporation Counsel	69.11	664.02	117.78	244.42

DEPARTMENT 10  
FISCAL 2021

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

Department: Facilities & Capital Management

Functions:	West Street	Public Safety Bldg.	University Center	Highway
	Property			
County Administrator	29.10	279.60	49.59	102.92
Finance Department	481.83	4,629.38	821.11	1,704.00
Property & Liability Insurance	571.94	5,495.15	974.68	2,022.67
<b>Total 1st Allocation</b>	<b>2,294.42</b>	<b>22,044.72</b>	<b>3,910.08</b>	<b>8,114.30</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>59,327.83</b>	<b>546,501.32</b>	<b>75,463.62</b>	<b>237,585.38</b>
2nd Allocation				
Building Depreciation	4.16	39.94	7.08	14.70
Equipment Depreciation	21.63	207.81	36.86	76.49
Special Accounting	1.37	13.14	2.33	4.84
Information Technology	1.83	17.59	3.12	6.48
Employee Resources	57.37	551.23	97.77	202.90
Corporation Counsel	3.83	36.84	6.53	13.56
County Administrator	1.35	12.96	2.30	4.77
Finance Department	50.46	484.83	85.99	178.46
Property & Liability Insurance	4.85	46.62	8.27	17.16
Facilities & Capital Management	659.88	6,340.10	1,124.54	2,333.69
County Treasurer	33.30	319.99	56.76	117.78
Central Services-Communications	214.87	2,064.44	366.17	759.89
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>1,054.90</b>	<b>10,135.49</b>	<b>1,797.73</b>	<b>3,730.71</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>1,054.90</b>	<b>10,135.49</b>	<b>1,797.73</b>	<b>3,730.71</b>
Total Incoming Costs	3,349.32	32,180.21	5,707.81	11,845.00
<b>Total Allocated Cost</b>	<b>\$ 60,382.73</b>	<b>\$ 556,636.80</b>	<b>\$ 77,261.35</b>	<b>\$ 241,316.09</b>



DEPARTMENT 10  
FISCAL 2021

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	\$ 82,030.95	\$ 341,926.33	\$ 33,251.55
Fringe Benefits	37,211.34	155,106.56	15,083.76
Courier Services	-	-	-
Pest Extermination	330.00	-	-
Water/Sewer	58,143.10	97,477.19	-
Electric	36,469.16	442,306.19	-
Natural/Propane Gas	14,057.77	376,377.58	-
Telephone	-	-	-
Other Utility Service	-	-	-
Motor Vehicle Repair	-	-	-
Grounds & Ground Improvement	-	16,896.35	-
Building Service Equipment Repair	5,574.40	48,446.49	-
Building Repairs	288.25	16,294.59	-
Sundry Repair/Maint Services	-	-	-
Fire Protection	105.61	-	-
Refuse Collection	5,445.43	1,804.04	-
Sundry/Contractual Services	2,710.57	59,728.53	-
Paper, Stationery, Forms	-	-	-
Printing/Duplicating	-	-	-
Office Supplies	-	-	-
Registration/Tuition Fees	-	-	-
Meeting Expenses	-	-	-
Lab/Medical/Chemical Supplies	-	-	-
Household/Janitorial Supplies	7,000.00	4,000.00	-
Clothing/Uniforms	500.00	-	-
AED's Maint/Supplies	-	-	-
Gasoline	-	-	-
Motor Oil	-	-	-
Motor Vehicle Parts & Supplies	-	-	-
Tires & Tubes	-	-	-
Machinery & Equipment Parts	-	-	-
Painting Supplies	-	-	-
Plumbing/Electrical Supplies	440.40	7,827.90	-
Shop Equipment-Tools-Supplies	-	-	-
Sign Parts/Supplies	-	-	-
Laundry Supplies/Expense	-	-	-
Small Hardware/Wire/Nails	-	-	-
Other Chemicals	-	-	-
Electrical Fixtures	-	-	-

DEPARTMENT 10  
FISCAL 2021

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

Department: Facilities & Capital Management

Functions:	Library	North Central Health Care	Miscellaneous Properties
Other Fabricated Materials	-	-	-
Misc. Building Materials	-	-	-
Insurance Contractors Equipment	-	-	-
Auto Liability Insurance	-	-	-
Fees & Permits	-	-	-
Building Maintenance-Small Cap Replacement	-	140,256.45	-
FOE Fund Repairs	-	-	-
<b>Total Expenditures</b>	<b>250,306.98</b>	<b>1,708,448.20</b>	<b>48,335.31</b>
<b>Cost Adjustments:</b>			
Miscellaneous Revenue	-	-	-
Focus on Energy Rebate	-	-	-
Interest & Dividends on Investments	-	-	-
Recurring CIP Projects-County Parking Lots	-	-	-
2021 CIP Projects	-	13,108.79	-
CIP-Buildings/Equip-Capital Outlay Other Equip	-	-	-
CIP-Buildings/HVAC Upgrade Jail/Sheriff	-	-	-
CIP-Buildings/UWMC Parking Lots	-	-	-
CIP-Buildings/CH Water System Upgrade	-	-	-
CIP-Buildings/Equip-LVPP Elevator & Boiler	-	52,788.37	-
CIP-Buildings/Equip-Jail Roof Replacement	-	-	-
CIP-North Central Health	-	563,743.61	-
<b>Total Cost Adjustments</b>	<b>-</b>	<b>629,640.77</b>	<b>-</b>
General & Administrative Allocation	62,046.80	258,627.18	25,150.90
Disallowed / Capitalized		(730,631.77)	-
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	822.26	5,612.28	158.78
Equipment Depreciation	2,703.01	18,449.18	521.96
Special Accounting	363.34	2,479.94	70.16
Information Technology	1,059.03	7,228.28	204.50
Employee Resources	1,752.73	11,963.13	338.46
Corporation Counsel	405.34	2,766.58	78.27

DEPARTMENT 10  
FISCAL 2021

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

Department: Facilities & Capital Management

Functions:	Library	North Central Health Care	Miscellaneous Properties
County Administrator	170.68	1,164.95	32.96
Finance Department	2,825.89	19,287.88	545.69
Property & Liability Insurance	3,354.38	22,895.01	647.74
<b>Total 1st Allocation</b>	<b>13,456.66</b>	<b>91,847.24</b>	<b>2,598.54</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>325,810.44</b>	<b>1,957,931.61</b>	<b>76,084.74</b>
2nd Allocation			
Building Depreciation	24.38	166.40	4.71
Equipment Depreciation	126.85	865.80	24.50
Special Accounting	8.02	54.73	1.55
Information Technology	10.74	73.30	2.07
Employee Resources	336.48	2,296.64	64.98
Corporation Counsel	22.49	153.50	4.34
County Administrator	7.91	54.01	1.53
Finance Department	295.95	2,020.00	57.15
Property & Liability Insurance	28.46	194.25	5.50
Facilities & Capital Management	3,870.16	26,415.42	747.34
County Treasurer	195.33	1,333.20	37.72
Central Services-Communications	1,260.19	8,601.28	243.35
Clerk of Courts	-	-	-
<b>Total 2nd Allocation</b>	<b>6,186.96</b>	<b>42,228.55</b>	<b>1,194.73</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>6,186.96</b>	<b>42,228.55</b>	<b>1,194.73</b>
Total Incoming Costs	19,643.62	134,075.78	3,793.26
<b>Total Allocated Cost</b>	<b>\$ 331,997.40</b>	<b>\$ 2,000,160.16</b>	<b>\$ 77,279.47</b>

**DEPARTMENT 10  
FISCAL 2021**

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

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

Total 1st Tier Allocation           \$ 881,526.79  
Total 2nd Tier Allocation            19,089.00  

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Total Allocated Cost                 \$ 900,615.80

	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%	41,504.08	-	41,504.08	-	41,504.08
County Administrator	1,176	1.69%	14,930.80	-	14,930.80	-	14,930.80
Finance Department	1,728	2.49%	21,939.14	-	21,939.14	-	21,939.14
Property & Liability Insurance	378	0.54%	4,799.19	-	4,799.19	-	4,799.19
Facilities & Capital Management	2,077	2.99%	26,370.13	-	26,370.13	-	26,370.13
County Treasurer	1,014	1.46%	12,874.01	-	12,874.01	318.34	13,192.35
Central Services-Communications	2,045	2.95%	25,963.85	-	25,963.85	642.01	26,605.87
Clerk of Courts	9,529	13.72%	120,982.67	-	120,982.67	2,991.57	123,974.24
County Clerk	2,400	3.46%	30,471.03	-	30,471.03	753.46	31,224.49
Judicial	18,230	26.26%	231,452.84	-	231,452.84	5,723.19	237,176.02
District Attorney	4,920	7.09%	62,465.60	-	62,465.60	1,544.60	64,010.20
Victim / Witness	1,613	2.32%	20,479.07	-	20,479.07	506.39	20,985.46
Emergency Government	469	0.68%	5,954.55	-	5,954.55	147.24	6,101.79
Justice Alternatives 177	425	0.61%	5,395.91	-	5,395.91	133.43	5,529.34
Register of Deeds	4,376	6.30%	55,558.84	-	55,558.84	1,373.82	56,932.65
Other Departments / Programs	15,783	22.73%	200,385.09	(141,326.37)	59,058.72	4,954.97	64,013.68
<b>Total</b>	<b>69,432</b>	<b>100.00%</b>	<b>\$ 881,526.79</b>	<b>\$ (141,326.37)</b>	<b>\$ 740,200.42</b>	<b>\$ 19,089.00</b>	<b>\$ 759,289.43</b>

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

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

DEPARTMENT 10  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 232,713.39  
Total 2nd Tier Allocation 4,203.59  
  
Total Allocated Cost \$ 236,916.98

	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%	36,912.02	-	36,912.02	666.76	37,578.78
Soc Svcs- Administration	10,488	61.93%	144,130.04	(300,255.00)	(156,124.96)	2,603.48	(153,521.49)
Other Departments / Programs	3,760	22.20%	51,671.33	(55,425.12)	(3,753.79)	933.36	(2,820.43)
<b>Total</b>	<b>16,934</b>	<b>100.00%</b>	<b>\$ 232,713.39</b>	<b>\$ (355,680.12)</b>	<b>\$ (122,966.73)</b>	<b>\$ 4,203.59</b>	<b>\$ (118,763.14)</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 2021

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	\$ 88,464.76
Total 2nd Tier Allocation	<u>1,604.78</u>
<b>Total Allocated Cost</b>	<b>\$ 90,069.53</b>

	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%	27,192.59	-	27,192.59	493.28	27,685.88
UW Extension	2,981	25.47%	22,535.76	-	22,535.76	408.81	22,944.56
Veterans	810	6.92%	6,123.44	-	6,123.44	111.08	6,234.52
Other Departments / Programs	4,314	36.87%	32,612.97	(5,747.94)	26,865.03	591.61	27,456.64
<b>Total</b>	<b>11,702</b>	<b>100.00%</b>	<b>\$ 88,464.76</b>	<b>\$ (5,747.94)</b>	<b>\$ 82,716.82</b>	<b>\$ 1,604.78</b>	<b>\$ 84,321.59</b>

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	\$ 66,121.37
Total 2nd Tier Allocation	<u>1,175.30</u>
<b>Total Allocated Cost</b>	<b>\$ 67,296.66</b>

	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%	66,121.37	-	66,121.37	1,175.30	67,296.66
<b>Total</b>	<b>10,620</b>	<b>100.00%</b>	<b>\$ 66,121.37</b>	<b>\$ -</b>	<b>\$ 66,121.37</b>	<b>\$ 1,175.30</b>	<b>\$ 67,296.66</b>

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

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

DEPARTMENT 10  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: USDA Bldg.

Total 1st Tier Allocation	\$ 6,540.84
Total 2nd Tier Allocation	<u>147.86</u>
<b>Total Allocated Cost</b>	<b>\$ 6,688.70</b>

	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%	6,540.84	-	6,540.84	147.86	6,688.70
<b>Total</b>	<b>5,740</b>	<b>100.00%</b>	<b>\$ 6,540.84</b>	<b>\$ -</b>	<b>\$ 6,540.84</b>	<b>\$ 147.86</b>	<b>\$ 6,688.70</b>

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

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



DEPARTMENT 10  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 282,037.32  
Total 2nd Tier Allocation 5,578.29  
**Total Allocated Cost \$ 287,615.60**

	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%	282,037.32	-	282,037.32	5,578.29	287,615.60
<b>Total</b>	<b>24,400.00</b>	<b>100.00%</b>	<b>\$ 282,037.32</b>	<b>\$ -</b>	<b>\$ 282,037.32</b>	<b>\$ 5,578.29</b>	<b>\$ 287,615.60</b>

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

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

DEPARTMENT 10  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: West Street Property

Total 1st Tier Allocation	\$ 59,327.83
Total 2nd Tier Allocation	<u>1,054.90</u>
<b>Total Allocated Cost</b>	<b>\$ 60,382.73</b>

	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%	59,327.83	-	59,327.83	1,054.90	60,382.73
<b>Total</b>	<b>1,804</b>	<b>100.00%</b>	<b>\$ 59,327.83</b>	<b>\$ -</b>	<b>\$ 59,327.83</b>	<b>\$ 1,054.90</b>	<b>\$ 60,382.73</b>

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

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

**DEPARTMENT 10  
FISCAL 2021**

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

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

Total 1st Tier Allocation           \$ 546,501.32  
Total 2nd Tier Allocation           10,135.49  
**Total Allocated Cost               \$ 556,636.80**

	<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>							
Corporation Counsel	3,016	2.31%	12,646.73	-	12,646.73	-	12,646.73
Sheriff	14,284	10.96%	59,895.84	-	59,895.84	1,137.15	61,032.99
Corrections	109,320	83.88%	458,401.93	-	458,401.93	8,702.98	467,104.91
Other Departments / Programs	3,710	2.85%	15,556.82	-	15,556.82	295.35	15,852.17
<b>Total</b>	<b>130,330</b>	<b>100.00%</b>	<b>\$ 546,501.32</b>	<b>\$ -</b>	<b>\$ 546,501.32</b>	<b>\$ 10,135.49</b>	<b>\$ 556,636.80</b>

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

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

DEPARTMENT 10  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: University Center

Total 1st Tier Allocation \$ 75,463.62  
Total 2nd Tier Allocation 1,797.73  
**Total Allocated Cost \$ 77,261.35**

	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%	75,463.62	-	75,463.62	1,797.73	77,261.35
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 75,463.62</b>	<b>\$ -</b>	<b>\$ 75,463.62</b>	<b>\$ 1,797.73</b>	<b>\$ 77,261.35</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: Highway

Total 1st Tier Allocation \$ 237,585.38  
Total 2nd Tier Allocation 3,730.71  
**Total Allocated Cost \$ 241,316.09**

	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%	237,585.38	(20,000.00)	217,585.38	3,730.71	221,316.09
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 237,585.38</b>	<b>\$ (20,000.00)</b>	<b>\$ 217,585.38</b>	<b>\$ 3,730.71</b>	<b>\$ 221,316.09</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: Library

Total 1st Tier Allocation \$ 325,810.44  
Total 2nd Tier Allocation 6,186.96  
**Total Allocated Cost \$ 331,997.40**

	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%	325,810.44	-	325,810.44	6,186.96	331,997.40
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 325,810.44</b>	<b>\$ -</b>	<b>\$ 325,810.44</b>	<b>\$ 6,186.96</b>	<b>\$ 331,997.40</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	\$ 1,957,931.61
Total 2nd Tier Allocation	<u>42,228.55</u>
<b>Total Allocated Cost</b>	<b>\$ 2,000,160.16</b>

	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	1.79%	35,012.25	-	35,012.25	-	35,012.25
Special Education	5,642	1.35%	26,338.55	(56,448.74)	(30,110.19)	578.41	(29,531.78)
Health Department	16,200	3.86%	75,626.46	-	75,626.46	1,660.81	77,287.26
NCHCC	353,847	84.37%	1,651,863.87	-	1,651,863.87	36,275.99	1,688,139.87
Other Departments / Programs	36,221	8.64%	169,090.49	-	169,090.49	3,713.34	172,803.82
<b>Total</b>	<b>419,410</b>	<b>100.00%</b>	<b>\$ 1,957,931.61</b>	<b>\$ (56,448.74)</b>	<b>\$ 1,901,482.87</b>	<b>\$ 42,228.55</b>	<b>\$ 1,943,711.42</b>

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

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

DEPARTMENT 10  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: Miscellaneous Properties

Total 1st Tier Allocation	\$ 76,084.74
Total 2nd Tier Allocation	<u>1,194.73</u>
<b>Total Allocated Cost</b>	<b>\$ 77,279.47</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
NCHCC	32,213.30	67.20%	51,126.26	-	51,126.26	802.81	51,929.07
Emergency Government	7,877.50	16.43%	12,502.51	-	12,502.51	196.32	12,698.83
Other Departments / Programs	7,848.18	16.37%	12,455.98	(2,881.06)	9,574.92	195.59	9,770.51
<b>Total</b>	<b>47,938.98</b>	<b>100.00%</b>	<b>\$ 76,084.74</b>	<b>\$ (2,881.06)</b>	<b>\$ 73,203.68</b>	<b>\$ 1,194.73</b>	<b>\$ 74,398.41</b>

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

**Allocation Source:** Completed 2021 Personnel Activity Reports



DEPARTMENT 10  
FISCAL 2021

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	-	-	-
Employee Resources	<b>41,504.08</b>	41,504.08	-
Corporation Counsel	<b>12,646.73</b>	-	-
County Administrator	<b>14,930.80</b>	14,930.80	-
Finance Department	<b>21,939.14</b>	21,939.14	-
Property & Liability Insurance	<b>4,799.19</b>	4,799.19	-
Facilities & Capital Management	<b>61,382.38</b>	26,370.13	-
County Treasurer	<b>13,192.35</b>	13,192.35	-
Central Services-Communications	<b>26,605.87</b>	26,605.87	-
Clerk of Courts	<b>123,974.24</b>	123,974.24	-
Child Support	<b>37,578.78</b>	-	37,578.78
Soc Svcs- Administration	<b>(153,521.49)</b>	-	(153,521.49)
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	<b>(29,531.78)</b>	-	-
Health Department	<b>77,287.26</b>	-	-
NCHCC	<b>1,740,068.94</b>	-	-
ADRC	-	-	-
Juvenile Detention/Shelter Home	<b>287,615.60</b>	-	-
County Clerk	<b>31,224.49</b>	31,224.49	-
Judicial	<b>237,176.02</b>	237,176.02	-
District Attorney	<b>64,010.20</b>	64,010.20	-
Victim / Witness	<b>20,985.46</b>	20,985.46	-
Sheriff	<b>61,032.99</b>	-	-
Corrections	<b>467,104.91</b>	-	-
Emergency Government	<b>18,800.62</b>	6,101.79	-
Justice Alternatives 177	<b>5,529.34</b>	5,529.34	-
Conservation, Planning & Zoning	<b>67,296.66</b>	-	-
Parks, Recreation & Forestry	<b>27,685.88</b>	-	-
Solid Waste	-	-	-

DEPARTMENT 10  
FISCAL 2021

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	221,316.09	-	-
Central Wisconsin Airport	-	-	-
UW Extension	22,944.56	-	-
UW Dormitory	-	-	-
Library	331,997.40	-	-
Veterans	6,234.52	-	-
Register of Deeds	56,932.65	56,932.65	-
Other Departments / Programs	431,409.17	64,013.68	(2,820.43)
<b>Total</b>	<b>\$ 4,352,153.05</b>	<b>\$ 759,289.43</b>	<b>\$ (118,763.14)</b>

**DEPARTMENT 10  
FISCAL 2021**

**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	-	-	-	287,615.60
County Clerk	-	-	-	-
Judicial	-	-	-	-
District Attorney	-	-	-	-
Victim / Witness	-	-	-	-
Sheriff	-	-	-	-
Corrections	-	-	-	-
Emergency Government	-	-	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	-	67,296.66	-	-
Parks, Recreation & Forestry	27,685.88	-	-	-
Solid Waste	-	-	-	-

DEPARTMENT 10  
FISCAL 2021

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	22,944.56	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	6,234.52	-	-	-
Register of Deeds	-	-	-	-
Other Departments / Programs	27,456.64	-	6,688.70	-
<b>Total</b>	<b>\$ 84,321.59</b>	<b>\$ 67,296.66</b>	<b>\$ 6,688.70</b>	<b>\$ 287,615.60</b>

**DEPARTMENT 10  
FISCAL 2021**

**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	-	12,646.73	-	-
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	-	61,032.99	-	-
Corrections	-	467,104.91	-	-
Emergency Government	-	-	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-

DEPARTMENT 10  
FISCAL 2021

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	-	-	-	221,316.09
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	-	-	-	-
Register of Deeds	-	-	-	-
Other Departments / Programs	60,382.73	15,852.17	77,261.35	-
<b>Total</b>	<b>\$ 60,382.73</b>	<b>\$ 556,636.80</b>	<b>\$ 77,261.35</b>	<b>\$ 221,316.09</b>

DEPARTMENT 10  
FISCAL 2021

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	-	-	-
Employee Resources	-	-	-
Corporation Counsel	-	-	-
County Administrator	-	-	-
Finance Department	-	-	-
Property & Liability Insurance	-	-	-
Facilities & Capital Management	-	35,012.25	-
County Treasurer	-	-	-
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Child Support	-	-	-
Soc Svcs- Administration	-	-	-
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	(29,531.78)	-
Health Department	-	77,287.26	-
NCHCC	-	1,688,139.87	51,929.07
ADRC	-	-	-
Juvenile Detention/Shelter Home	-	-	-
County Clerk	-	-	-
Judicial	-	-	-
District Attorney	-	-	-
Victim / Witness	-	-	-
Sheriff	-	-	-
Corrections	-	-	-
Emergency Government	-	-	12,698.83
Justice Alternatives 177	-	-	-
Conservation, Planning & Zoning	-	-	-
Parks, Recreation & Forestry	-	-	-
Solid Waste	-	-	-

DEPARTMENT 10  
FISCAL 2021

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	331,997.40	-	-
Veterans	-	-	-
Register of Deeds	-	-	-
Other Departments / Programs	-	172,803.82	9,770.51
<b>Total</b>	<b>\$ 331,997.40</b>	<b>\$ 1,943,711.42</b>	<b>\$ 74,398.41</b>



**DEPARTMENT 11  
FISCAL 2021**

**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 2021.
- **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 2021.
- **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 2021**

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

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Banking & Disbursements	General Government
<b>Expenditures:</b>					
Salaries & Wages	\$ 266,082.13	\$ 21,818.73	\$ 59,336.31	\$ 19,956.16	\$ 164,970.92
Fringe Benefits	110,507.02	9,061.58	24,643.07	8,288.03	68,514.35
Data Processing	7,038.25	7,038.25	-	-	-
Other Professional Services	150.00	-	-	-	150.00
Bank Services	480.59	-	-	-	480.59
Temporary / Contractual Labor	7,997.72	-	-	-	7,997.72
Paper, Stationery, Forms	4,787.50	4,787.50	-	-	-
Printing / Duplicating	5,152.04	5,152.04	-	-	-
Office Equipment	1,168.40	1,168.40	-	-	-
Office Supplies	2,501.98	2,501.98	-	-	-
Publication of Legal Notices	2,468.14	-	-	-	2,468.14
Membership Dues	579.00	579.00	-	-	-
Registration /Tuition Fees	4,038.00	4,038.00	-	-	-
Personal Auto Mileage	256.48	256.48	-	-	-
Meals	125.00	125.00	-	-	-
Lodging	288.00	288.00	-	-	-
Other Losses	17,928.66	-	-	-	17,928.66
<b>Total Expenditures</b>	<b>\$ 431,548.91</b>	<b>\$ 56,814.96</b>	<b>\$ 83,979.38</b>	<b>\$ 28,244.19</b>	<b>\$ 262,510.38</b>
<b>Cost Adjustments:</b>					
Taxes	(49,900,976.93)	-	-	-	(49,900,976.93)
Intergovernmental Grants & Aid	(6,224,031.86)	-	-	-	(6,224,031.86)
Public Charges for Service	(31,106.28)	-	-	-	(31,106.28)
Intergovernmental Charges for Service	(4,162.75)	-	-	-	(4,162.75)
Miscellaneous Revenue	933,239.42	-	-	-	933,239.42
Tax Adjustments-Other Losses	20,825.41	-	-	-	20,825.41
<b>Total Cost Adjustments</b>	<b>\$ (55,206,212.99)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (55,206,212.99)</b>
General & Administrative Allocation	-	(56,814.96)	13,801.46	4,641.75	38,371.76
Disallowed / Capitalized	54,905,330.85	-	-	-	54,905,330.85
<b>Incoming Costs</b>					
1st Allocation					
Building Depreciation	6,366.89	-	1,426.85	479.88	4,460.16
Equipment Depreciation	-	-	-	-	-
Special Accounting	14,978.35	-	3,356.71	1,128.94	10,492.70
Information Technology	11,757.62	-	2,634.93	886.19	8,236.50
Employee Resources	3,541.16	-	793.59	266.90	2,480.67
Corporation Counsel	42,653.58	-	9,558.84	3,214.86	29,879.89

DEPARTMENT 11  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Banking & Disbursements	General Government
County Administrator	6,947.20	-	1,556.90	523.62	4,866.69
Finance Department	136,007.71	-	30,479.87	10,251.08	95,276.76
Property & Liability Insurance	5,755.18	-	1,289.76	433.78	4,031.65
Facilities & Capital Management	12,874.01	-	2,885.12	970.33	9,018.56
<b>Total 1st Allocation</b>	<b>240,881.71</b>	<b>-</b>	<b>53,982.56</b>	<b>18,155.57</b>	<b>168,743.58</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	(168,743.58)	-	-	-	(168,743.58)
<b>Total 1st Tier Allocation</b>	<b>\$ 202,804.89</b>	<b>\$ -</b>	<b>\$ 151,763.39</b>	<b>\$ 51,041.50</b>	<b>\$ 0.00</b>
2nd Allocation					
Building Depreciation	188.78	-	42.31	14.23	132.24
Equipment Depreciation	-	-	-	-	-
Special Accounting	308.66	-	69.17	23.26	216.22
Information Technology	119.23	-	26.72	8.99	83.52
Employee Resources	672.93	-	150.81	50.72	471.40
Corporation Counsel	2,366.65	-	530.38	178.38	1,657.90
County Administrator	482.42	-	108.11	36.36	337.95
Finance Department	14,842.97	-	3,326.37	1,118.73	10,397.86
Property & Liability Insurance	41.16	-	9.22	3.10	28.83
Facilities & Capital Management	318.34	-	71.34	23.99	223.00
County Treasurer	109,740.51	-	24,593.29	8,271.29	76,875.94
Central Services-Communications	3,246.54	-	727.56	244.70	2,274.28
Clerk of Courts	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>132,328.18</b>	<b>-</b>	<b>29,655.28</b>	<b>9,973.75</b>	<b>92,699.16</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	(92,699.16)	-	-	-	(92,699.16)
<b>Total 2nd Tier Allocation</b>	<b>\$ 39,629.02</b>	<b>\$ -</b>	<b>\$ 29,655.28</b>	<b>\$ 9,973.75</b>	<b>\$ -</b>
Total Incoming Costs	111,767.15	-	83,637.83	28,129.32	-
<b>Total Allocated Cost</b>	<b>\$ 242,433.91</b>	<b>\$ -</b>	<b>\$ 181,418.67</b>	<b>\$ 61,015.25</b>	<b>\$ 0.00</b>

**DEPARTMENT 11  
FISCAL 2021**

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

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

Total 1st Tier Allocation           \$ 151,763.39  
Total 2nd Tier Allocation            29,655.28  

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Total Allocated Cost                 \$ 181,418.67

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	75	0.46%	693.11	-	693.11	-	693.11
Corporation Counsel	3	0.02%	27.72	-	27.72	-	27.72
County Administrator	33	0.20%	304.97	-	304.97	-	304.97
Finance Department	26	0.16%	240.28	-	240.28	-	240.28
Property & Liability Insurance	6	0.04%	55.45	-	55.45	-	55.45
Facilities & Capital Management	16	0.10%	147.86	-	147.86	-	147.86
County Treasurer	11,852	72.17%	109,529.88	-	109,529.88	-	109,529.88
Clerk of Courts	48	0.29%	443.59	-	443.59	322.71	766.30
Soc Svcs- Administration	86	0.52%	794.77	-	794.77	578.18	1,372.95
Health Department	486	2.96%	4,491.35	-	4,491.35	3,267.39	7,758.75
ADRC	186	1.13%	1,718.91	-	1,718.91	1,250.48	2,969.40
County Clerk	555	3.38%	5,129.01	-	5,129.01	3,731.28	8,860.30
District Attorney	491	2.99%	4,537.56	-	4,537.56	3,301.01	7,838.57
Sheriff	678	4.13%	6,265.72	-	6,265.72	4,558.21	10,823.93
Emergency Government	9	0.05%	83.17	-	83.17	60.51	143.68
Conservation, Planning & Zoning	464	2.83%	4,288.04	-	4,288.04	3,119.48	7,407.53
Parks, Recreation & Forestry	525	3.20%	4,851.77	-	4,851.77	3,529.59	8,381.36
Solid Waste	235	1.43%	2,171.75	-	2,171.75	1,579.91	3,751.66
Highway	2	0.01%	18.48	-	18.48	13.45	31.93
Central Wisconsin Airport	80	0.49%	739.32	-	739.32	537.84	1,277.16
UW Extension	27	0.16%	249.52	-	249.52	181.52	431.04
Library	66	0.40%	609.94	-	609.94	443.72	1,053.66
Veterans	2	0.01%	18.48	-	18.48	13.45	31.93
Register of Deeds	467	2.84%	4,315.77	-	4,315.77	3,139.65	7,455.42
Other Departments / Programs	4	0.02%	36.97	-	36.97	26.89	63.86
<b>Total</b>	<b>16,422</b>	<b>100.00%</b>	<b>\$ 151,763.39</b>	<b>\$ -</b>	<b>\$ 151,763.39</b>	<b>\$ 29,655.28</b>	<b>\$ 181,418.67</b>

**Allocation Basis:** General Receipts Processed by Treasurer's Office During 2021, with Department Entered Weighted 70% Less

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



**DEPARTMENT 11  
FISCAL 2021**

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

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

Total 1st Tier Allocation	\$ 51,041.50
Total 2nd Tier Allocation	9,973.75
<b>Total Allocated Cost</b>	<b>\$ 61,015.25</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	279	0.73%	371.93	-	371.93	-	371.93
Corporation Counsel	241	0.63%	321.28	-	321.28	-	321.28
County Administrator	133	0.35%	177.30	-	177.30	-	177.30
Finance Department	175	0.46%	233.29	-	233.29	-	233.29
Property & Liability Insurance	126	0.33%	167.97	-	167.97	-	167.97
Facilities & Capital Management	2,213	5.78%	2,950.14	-	2,950.14	-	2,950.14
County Treasurer	158	0.41%	210.63	-	210.63	-	210.63
Central Services-Communications	52	0.14%	69.32	-	69.32	14.83	84.15
Clerk of Courts	2,000	5.22%	2,666.19	-	2,666.19	570.53	3,236.72
Child Support	653	1.71%	870.51	-	870.51	186.28	1,056.79
Soc Svcs- Administration	377	0.98%	502.58	-	502.58	107.55	610.12
Soc Svcs- Income Maint	825	2.15%	1,099.80	-	1,099.80	235.34	1,335.15
Soc Svcs- Programs	2,711	7.08%	3,614.02	-	3,614.02	773.36	4,387.37
Health Department	1,246	3.25%	1,661.04	-	1,661.04	355.44	2,016.48
ADRC	4,044	10.56%	5,391.03	-	5,391.03	1,153.61	6,544.65
Juvenile Detention/Shelter Home	583	1.52%	777.19	-	777.19	166.31	943.50
County Clerk	126	0.33%	167.97	-	167.97	35.94	203.91
District Attorney	524	1.37%	698.54	-	698.54	149.48	848.02
Victim / Witness	103	0.27%	137.31	-	137.31	29.38	166.69
Sheriff	3,950	10.32%	5,265.72	-	5,265.72	1,126.80	6,392.52
Corrections	1,619	4.23%	2,158.28	-	2,158.28	461.85	2,620.12
Emergency Government	160	0.42%	213.30	-	213.30	45.64	258.94
Justice Alternatives 177	130	0.34%	173.30	-	173.30	37.08	210.39
Conservation, Planning & Zoning	881	2.30%	1,174.46	-	1,174.46	251.32	1,425.77
Parks, Recreation & Forestry	5,079	13.27%	6,770.78	-	6,770.78	1,448.86	8,219.65
Solid Waste	814	2.13%	1,085.14	-	1,085.14	232.21	1,317.34
Highway	4,408	11.51%	5,876.28	-	5,876.28	1,257.45	7,133.73
Central Wisconsin Airport	878	2.29%	1,170.46	-	1,170.46	250.46	1,420.92
UW Extension	47	0.12%	62.66	-	62.66	13.41	76.06
UW Dormitory	45	0.12%	59.99	-	59.99	12.84	72.83
Library	2,116	5.53%	2,820.83	-	2,820.83	603.62	3,424.45
Veterans	111	0.29%	147.97	-	147.97	31.66	179.64
Register of Deeds	144	0.38%	191.97	-	191.97	41.08	233.04
Other Departments / Programs	1,337	3.49%	1,782.35	-	1,782.35	381.40	2,163.75
<b>Total</b>	<b>38,288</b>	<b>100.00%</b>	<b>\$ 51,041.50</b>	<b>\$ -</b>	<b>\$ 51,041.50</b>	<b>\$ 9,973.75</b>	<b>\$ 61,015.25</b>

**Allocation Basis:** Total Payroll and Accounts Payable Disbursements Processed by Department During 2021

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



DEPARTMENT 11  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	General Receipts	Banking & Disbursements
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	1,065.04	693.11	371.93
Corporation Counsel	349.00	27.72	321.28
County Administrator	482.27	304.97	177.30
Finance Department	473.57	240.28	233.29
Property & Liability Insurance	223.42	55.45	167.97
Facilities & Capital Management	3,098.00	147.86	2,950.14
County Treasurer	109,740.51	109,529.88	210.63
Central Services-Communications	84.15	-	84.15
Clerk of Courts	4,003.02	766.30	3,236.72
Child Support	1,056.79	-	1,056.79
Soc Svcs- Administration	1,983.07	1,372.95	610.12
Soc Svcs- Income Maint	1,335.15	-	1,335.15
Soc Svcs- Programs	4,387.37	-	4,387.37
Special Education	-	-	-
Health Department	9,775.22	7,758.75	2,016.48
NCHCC	-	-	-
ADRC	9,514.04	2,969.40	6,544.65
Juvenile Detention/Shelter Home	943.50	-	943.50
County Clerk	9,064.21	8,860.30	203.91
Judicial	-	-	-
District Attorney	8,686.59	7,838.57	848.02
Victim / Witness	166.69	-	166.69
Sheriff	17,216.45	10,823.93	6,392.52
Corrections	2,620.12	-	2,620.12
Emergency Government	402.62	143.68	258.94
Justice Alternatives 177	210.39	-	210.39
Conservation, Planning & Zoning	8,833.30	7,407.53	1,425.77
Parks, Recreation & Forestry	16,601.01	8,381.36	8,219.65
Solid Waste	5,069.00	3,751.66	1,317.34
Highway	7,165.66	31.93	7,133.73

DEPARTMENT 11  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	General Receipts	Banking & Disbursements
Central Wisconsin Airport	2,698.08	1,277.16	1,420.92
UW Extension	507.10	431.04	76.06
UW Dormitory	72.83	-	72.83
Library	4,478.11	1,053.66	3,424.45
Veterans	211.57	31.93	179.64
Register of Deeds	7,688.46	7,455.42	233.04
Other Departments / Programs	2,227.60	63.86	2,163.75
<b>Total</b>	<b>\$ 242,433.91</b>	<b>\$ 181,418.67</b>	<b>\$ 61,015.25</b>

**DEPARTMENT 12  
FISCAL 2021**

**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 2021 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 2021 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 2021

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	\$ 24,940.22	\$ -	\$ -
Fringe Benefits	18,107.62	-	-
Other Professional Services	270.00	-	270.00
Telephone	57,450.03	-	57,450.03
Long Distance Service	14,081.48	-	14,081.48
Office Machines R&M	6,053.16	-	-
Postage and Box Rent	124,791.87	-	-
Paper/Stationery Forms	232.30	232.30	-
Office Supplies	2,160.80	2,160.80	-
<b>Total Expenditures</b>	<b>248,087.48</b>	<b>2,393.10</b>	<b>71,801.51</b>
<b>Cost Adjustments:</b>			
Recurring CIP Projects-Phone Sys Upgrade	20,508.05		20,508.05
<b>Total Cost Adjustments</b>	<b>\$ 20,508.05</b>	<b>\$ -</b>	<b>\$ 20,508.05</b>
General & Administrative Allocation	0.00	(2,393.10)	-
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	12,840.52	-	3,752.50
Equipment Depreciation	-	-	-
Special Accounting	754.89	-	220.61
Information Technology	-	-	-
Employee Resources	703.75	-	205.66
Corporation Counsel	-	-	-
County Administrator	1,475.77	-	431.28
Finance Department	1,058.59	-	309.36
Property & Liability Insurance	-	-	-
Facilities & Capital Management	25,963.85	-	7,587.65
County Treasurer	69.32	-	20.26
<b>Total 1st Allocation</b>	<b>42,866.70</b>	<b>-</b>	<b>12,527.33</b>

DEPARTMENT 12  
FISCAL 2021

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>311,462.23</b>	-	<b>104,836.89</b>
2nd Allocation			
Building Depreciation	380.72	-	111.26
Equipment Depreciation	-	-	-
Special Accounting	17.98	-	5.26
Information Technology	-	-	-
Employee Resources	133.58	-	39.04
Corporation Counsel	-	-	-
County Administrator	-	-	-
Finance Department	110.24	-	32.22
Property & Liability Insurance	-	-	-
Facilities & Capital Management	642.01	-	187.62
County Treasurer	14.83	-	4.34
Central Services-Communications	916.98	-	267.98
Clerk of Courts	-	-	-
Total 2nd Allocation	2,216.35	-	647.70
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>2,216.35</b>	-	<b>647.70</b>
Total Incoming Costs	45,083.05	-	13,175.03
<b>Total Allocated Cost</b>	<b>\$ 313,678.58</b>	<b>\$ -</b>	<b>\$ 105,484.59</b>

DEPARTMENT 12  
FISCAL 2021

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	\$ 16,781.12	\$ 8,075.74	\$ 83.36
Fringe Benefits	12,183.78	5,863.31	60.53
Other Professional Services	-	-	-
Telephone	-	-	-
Long Distance Service	-	-	-
Office Machines R&M	4,086.55	1,966.61	-
Postage and Box Rent	84,248.28	40,543.59	-
Paper/Stationery Forms	-	-	-
Office Supplies	-	-	-
<b>Total Expenditures</b>	<b>117,299.73</b>	<b>56,449.25</b>	<b>143.89</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	1,610.21	774.89	8.00
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	6,130.34	2,950.16	7.52
Equipment Depreciation	-	-	-
Special Accounting	360.40	173.44	0.44
Information Technology	-	-	-
Employee Resources	335.99	161.69	0.41
Corporation Counsel	-	-	-
County Administrator	704.57	339.07	0.86
Finance Department	505.39	243.22	0.62
Property & Liability Insurance	-	-	-
Facilities & Capital Management	12,395.70	5,965.30	15.21
County Treasurer	33.10	15.93	0.04
<b>Total 1st Allocation</b>	<b>20,465.48</b>	<b>9,848.79</b>	<b>25.10</b>

DEPARTMENT 12  
FISCAL 2021

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>139,375.41</b>	<b>67,072.94</b>	<b>176.99</b>
2nd Allocation			
Building Depreciation	181.76	87.47	0.22
Equipment Depreciation	-	-	-
Special Accounting	8.59	4.13	0.01
Information Technology	-	-	-
Employee Resources	63.77	30.69	0.08
Corporation Counsel	-	-	-
County Administrator	-	-	-
Finance Department	52.63	25.33	0.06
Property & Liability Insurance	-	-	-
Facilities & Capital Management	306.51	147.51	0.38
County Treasurer	7.08	3.41	0.01
Central Services-Communications	437.78	210.68	0.54
Clerk of Courts	-	-	-
<b>Total 2nd Allocation</b>	<b>1,058.13</b>	<b>509.22</b>	<b>1.30</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>1,058.13</b>	<b>509.22</b>	<b>1.30</b>
Total Incoming Costs	21,523.61	10,358.01	26.40
<b>Total Allocated Cost</b>	<b>\$ 140,433.55</b>	<b>\$ 67,582.15</b>	<b>\$ 178.29</b>

**DEPARTMENT 12  
FISCAL 2021**

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

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

Total 1st Tier Allocation           \$ 104,836.89  
Total 2nd Tier Allocation           647.70  
  
**Total Allocated Cost               \$ 105,484.59**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	14.00	1.49%	1,561.40	-	1,561.40		1,561.40
Corporation Counsel	10.00	1.06%	1,115.29	-	1,115.29		1,115.29
County Administrator	5.00	0.53%	557.64	-	557.64		557.64
Finance Department	9.00	0.96%	1,003.76	-	1,003.76		1,003.76
Facilities & Capital Management	23.00	2.45%	2,565.16	-	2,565.16		2,565.16
County Treasurer	8.00	0.85%	892.23	-	892.23		892.23
Central Services-Communications	4.00	0.43%	446.11	-	446.11		446.11
Clerk of Courts	47.00	5.00%	5,241.84	-	5,241.84	35.11	5,276.96
Child Support	25.00	2.66%	2,788.22	-	2,788.22	18.68	2,806.89
Soc Svcs- Administration	33.00	3.51%	3,680.44	-	3,680.44	24.65	3,705.10
Soc Svcs- Income Maint	49.00	5.21%	5,464.90	-	5,464.90	36.61	5,501.51
Soc Svcs- Programs	58.00	6.17%	6,468.66	-	6,468.66	43.33	6,511.99
Special Education	25.00	2.66%	2,788.22	(357.11)	2,431.11	18.68	2,449.78
Health Department	116.00	12.34%	12,937.32	-	12,937.32	86.66	13,023.98
Juvenile Detention/Shelter Home	25.00	2.66%	2,788.22	-	2,788.22	18.68	2,806.89
County Clerk	12.00	1.28%	1,338.34	-	1,338.34	8.96	1,347.31
Judicial	40.00	4.26%	4,461.14	-	4,461.14	29.88	4,491.03
District Attorney	31.00	3.30%	3,457.39	-	3,457.39	23.16	3,480.55
Victim / Witness	3.00	0.32%	334.59	-	334.59	2.24	336.83
Sheriff	80.00	8.51%	8,922.29	-	8,922.29	59.77	8,982.05
Corrections	49.00	5.21%	5,464.90	-	5,464.90	36.61	5,501.51
Emergency Government	15.00	1.60%	1,672.93	-	1,672.93	11.21	1,684.14
Justice Alternatives 177	5.00	0.53%	557.64	-	557.64	3.74	561.38
Conservation, Planning & Zoning	33.00	3.51%	3,680.44	-	3,680.44	24.65	3,705.10
Parks, Recreation & Forestry	30.00	3.19%	3,345.86	-	3,345.86	22.41	3,368.27
Highway	29.00	3.09%	3,234.33	-	3,234.33	21.66	3,255.99
UW Extension	15.00	1.60%	1,672.93	-	1,672.93	11.21	1,684.14
Library	58.00	6.17%	6,468.66	(616.95)	5,851.71	43.33	5,895.04
Veterans	4.00	0.43%	446.11	-	446.11	2.99	449.10
Register of Deeds	8.00	0.85%	892.23	-	892.23	5.98	898.21
Other Departments / Programs	77.00	8.19%	8,587.70	(1,071.03)	7,516.67	57.52	7,574.20
<b>Total</b>	<b>940.00</b>	<b>100.00%</b>	<b>\$ 104,836.89</b>	<b>\$ (2,045.09)</b>	<b>\$ 102,791.80</b>	<b>\$ 647.70</b>	<b>\$ 103,439.50</b>

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

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



DEPARTMENT 12  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 139,375.41  
Total 2nd Tier Allocation 1,058.13  
**Total Allocated Cost \$ 140,433.55**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	6.00	2.03%	2,825.18	-	2,825.18	-	2,825.18
Corporation Counsel	9.00	3.04%	4,237.77	-	4,237.77	-	4,237.77
County Administrator	4.00	1.35%	1,883.45	-	1,883.45	-	1,883.45
Finance Department	7.00	2.36%	3,296.04	-	3,296.04	-	3,296.04
Property & Liability Insurance	2.00	0.68%	941.73	-	941.73	-	941.73
Facilities & Capital Management	37.00	12.50%	17,421.93	-	17,421.93	-	17,421.93
County Treasurer	5.00	1.69%	2,354.31	-	2,354.31	-	2,354.31
Central Services-Communications	1.00	0.34%	470.86	-	470.86	-	470.86
Clerk of Courts	35.00	11.82%	16,480.20	-	16,480.20	164.60	16,644.80
Juvenile Detention/Shelter Home	21.00	7.09%	9,888.12	-	9,888.12	98.76	9,986.88
County Clerk	3.00	1.01%	1,412.59	-	1,412.59	14.11	1,426.70
District Attorney	16.00	5.41%	7,533.81	-	7,533.81	75.25	7,609.05
Victim / Witness	4.00	1.35%	1,883.45	-	1,883.45	18.81	1,902.26
Justice Alternatives 177	1.00	0.34%	470.86	-	470.86	4.70	475.57
Conservation, Planning & Zoning	27.00	9.12%	12,713.30	-	12,713.30	126.98	12,840.27
Parks, Recreation & Forestry	64.00	21.62%	30,135.22	-	30,135.22	300.98	30,436.20
Veterans	3.00	1.01%	1,412.59	-	1,412.59	14.11	1,426.70
Register of Deeds	5.00	1.69%	2,354.31	-	2,354.31	23.51	2,377.83
Other Departments / Programs	46.00	15.54%	21,659.69	-	21,659.69	216.33	21,876.02
<b>Total</b>	<b>296.00</b>	<b>100.00%</b>	<b>\$ 139,375.41</b>	<b>\$ -</b>	<b>\$ 139,375.41</b>	<b>\$ 1,058.13</b>	<b>\$ 140,433.55</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 2021

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications  
Function: Postage - Billed

Total 1st Tier Allocation \$ 67,072.94  
Total 2nd Tier Allocation 509.22  
**Total Allocated Cost \$ 67,582.15**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Soc Svcs- Administration	19,246.09	47.47%	31,839.60	(19,246.09)	12,593.51	241.73	12,835.24
Soc Svcs- Programs	1,406.73	3.47%	2,327.21	(1,406.73)	920.48	17.67	938.15
Special Education	1,690.12	4.17%	2,796.04	(1,690.12)	1,105.92	21.23	1,127.14
Health Department	373.74	0.92%	618.29	(373.74)	244.55	4.69	249.25
ADRC	8,832.69	21.79%	14,612.28	(8,832.69)	5,779.59	110.94	5,890.53
Emergency Government	80.00	0.20%	132.35	(80.00)	52.35	1.00	53.35
Parks, Recreation & Forestry	278.47	0.69%	460.68	(278.47)	182.21	3.50	185.71
Solid Waste	1,902.28	4.69%	3,147.02	(1,902.28)	1,244.74	23.89	1,268.63
Library	1,027.65	2.53%	1,700.08	(1,027.65)	672.43	12.91	685.34
Other Departments / Programs	5,705.82	14.07%	9,439.37	(5,705.82)	3,733.55	71.66	3,805.22
<b>Total</b>	<b>40,543.59</b>	<b>100.00%</b>	<b>\$ 67,072.94</b>	<b>\$ (40,543.59)</b>	<b>\$ 26,529.35</b>	<b>\$ 509.22</b>	<b>\$ 27,038.56</b>

Allocation Basis: Postage Charges by Benefiting Department During 2021

Allocation Source: County Financial Records and Reports

DEPARTMENT 12  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications  
Function: Printing

Total 1st Tier Allocation \$ 176.99  
Total 2nd Tier Allocation 1.30  
**Total Allocated Cost \$ 178.29**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Corporation Counsel	10.00	6.95%	12.30	(10.00)	2.30	-	2.30
County Administrator	15.00	10.42%	18.45	(15.00)	3.45	-	3.45
Other Departments / Programs	118.89	82.63%	146.24	(118.89)	27.35	1.30	28.65
<b>Total</b>	<b>143.89</b>	<b>100.00%</b>	<b>\$ 176.99</b>	<b>\$ (143.89)</b>	<b>\$ 33.10</b>	<b>\$ 1.30</b>	<b>\$ 34.40</b>

Allocation Basis: Printing Fees paid by Department During 2021

Allocation Source: County Financial Records and Reports



DEPARTMENT 12  
FISCAL 2021

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>4,386.58</b>	1,561.40	2,825.18
Corporation Counsel	<b>5,355.35</b>	1,115.29	4,237.77
County Administrator	<b>2,444.55</b>	557.64	1,883.45
Finance Department	<b>4,299.80</b>	1,003.76	3,296.04
Property & Liability Insurance	<b>941.73</b>	-	941.73
Facilities & Capital Management	<b>19,987.08</b>	2,565.16	17,421.93
County Treasurer	<b>3,246.54</b>	892.23	2,354.31
Central Services-Communications	<b>916.98</b>	446.11	470.86
Clerk of Courts	<b>21,921.76</b>	5,276.96	16,644.80
Child Support	<b>2,806.89</b>	2,806.89	-
Soc Svcs- Administration	<b>16,540.33</b>	3,705.10	-
Soc Svcs- Income Maint	<b>5,501.51</b>	5,501.51	-
Soc Svcs- Programs	<b>7,450.14</b>	6,511.99	-
Special Education	<b>3,576.92</b>	2,449.78	-
Health Department	<b>13,273.23</b>	13,023.98	-
NCHCC	-	-	-
ADRC	<b>5,890.53</b>	-	-
Juvenile Detention/Shelter Home	<b>12,793.77</b>	2,806.89	9,986.88
County Clerk	<b>2,774.01</b>	1,347.31	1,426.70
Judicial	<b>4,491.03</b>	4,491.03	-
District Attorney	<b>11,089.60</b>	3,480.55	7,609.05
Victim / Witness	<b>2,239.09</b>	336.83	1,902.26
Sheriff	<b>8,982.05</b>	8,982.05	-
Corrections	<b>5,501.51</b>	5,501.51	-
Emergency Government	<b>1,737.49</b>	1,684.14	-
Justice Alternatives 177	<b>1,036.94</b>	561.38	475.57
Conservation, Planning & Zoning	<b>16,545.37</b>	3,705.10	12,840.27
Parks, Recreation & Forestry	<b>33,990.19</b>	3,368.27	30,436.20
Solid Waste	<b>1,268.63</b>	-	-
Highway	<b>3,255.99</b>	3,255.99	-

DEPARTMENT 12  
FISCAL 2021

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	1,684.14	1,684.14	-
UW Dormitory	-	-	-
Library	6,580.38	5,895.04	-
Veterans	1,875.80	449.10	1,426.70
Register of Deeds	3,276.03	898.21	2,377.83
Other Departments / Programs	33,284.09	7,574.20	21,876.02
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>\$ 270,946.01</b>	<b>\$ 103,439.50</b>	<b>\$ 140,433.55</b>

DEPARTMENT 12  
FISCAL 2021

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

Department: Central Services-Communications

Grantee Department	<u>Postage - Billed</u>	<u>Printing</u>
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	2.30
County Administrator	-	3.45
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	12,835.24	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	938.15	-
Special Education	1,127.14	-
Health Department	249.25	-
NCHCC	-	-
ADRC	5,890.53	-
Juvenile Detention/Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Victim / Witness	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	53.35	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	185.71	-
Solid Waste	1,268.63	-
Highway	-	-

DEPARTMENT 12  
 FISCAL 2021

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	685.34	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	3,805.22	28.65
<b>Total</b>	<b>\$ 27,038.56</b>	<b>\$ 34.40</b>

**DEPARTMENT 13  
FISCAL 2021**

**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 2021**

**MARATHON COUNTY, WISCONSIN  
CLERK OF COURTS  
DEPARTMENTAL COSTS BY FUNCTION**

**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	\$ 1,625,369.14	\$ -	\$ 10,112.88	\$ 1,615,256.26
Fringe Benefits	794,210.20	-	4,941.50	789,268.70
Contract Srv-Court Reporter	2,700.00	2,700.00	-	-
Mediation & Study Fees	2,784.00	-	-	2,784.00
Contracted Services - Driving w/Care	15,015.00	-	-	15,015.00
Legal Fees	735,076.68	-	-	735,076.68
Data Processing	12,351.17	12,351.17	-	-
Other Professional Services	3,912.00	-	-	3,912.00
Psych Services & Evaluations	234,657.77	-	-	234,657.77
Office Machines & Equipment Repair	5,734.63	5,734.63	-	-
Other Special Services	63,122.97	-	-	63,122.97
Jury Fees	38,642.69	-	-	38,642.69
Witness Fees	1,162.60	-	-	1,162.60
Officer Fees	8,833.07	-	-	8,833.07
Temporary/Contractual Labor	1,500.00	-	-	1,500.00
Paper/Stationery Forms	1,704.35	1,704.35	-	-
Printing / Duplicating	6,128.00	6,128.00	-	-
Office Furniture	659.94	659.94	-	-
Office Equipment	1,043.98	1,043.98	-	-
Office Supplies	15,561.80	15,561.80	-	-
Subscriptions	30,661.39	30,661.39	-	-
Membership Dues	912.34	912.34	-	-
Registration /Tuition Fees	634.00	634.00	-	-
Personal Auto Mileage	496.38	496.38	-	-
Meals	28.38	28.38	-	-
Lodging	246.00	246.00	-	-
Parking	348.40	348.40	-	-
<b>Total Expenditures</b>	<b>\$ 3,603,496.88</b>	<b>\$ 79,210.76</b>	<b>\$ 15,054.38</b>	<b>\$ 3,509,231.74</b>
<b>Cost Adjustments:</b>				
Judicial State Grants	(436,193.00)	-	-	(436,193.00)
Fines, Forfeitures & Penalties	(534,989.15)	-	-	(534,989.15)
Public Charges for Services	(930,285.19)	-	-	(930,285.19)
Intergovt Charges for Services	(195,922.00)	-	-	(195,922.00)
Miscellaneous Revenue	(201,495.82)	-	-	(201,495.82)

DEPARTMENT 13  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
CLERK OF COURTS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
<b>Total Cost Adjustments</b>	\$ (2,298,885.16)	\$ -	\$ -	\$ (2,298,885.16)
General & Administrative Allocation	-	(79,210.76)	492.84	78,717.92
Disallowed / Capitalized	(1,289,064.50)	-	-	(1,289,064.50)
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	59,832.43	-	255.58	59,576.85
Equipment Depreciation	-	-	-	-
Special Accounting	3,361.41	-	14.36	3,347.05
Information Technology	-	-	-	-
Employee Resources	26,239.10	-	112.08	26,127.02
Corporation Counsel	2,978.59	-	12.72	2,965.87
County Administrator	17,226.69	-	73.59	17,153.11
Finance Department	40,734.90	-	174.00	40,560.90
Property & Liability Insurance	24,615.07	-	105.15	24,509.92
Facilities & Capital Management	120,982.67	-	516.79	120,465.88
County Treasurer	3,109.78	-	13.28	3,096.49
Central Services-Communications	21,722.05	-	92.79	21,629.26
Total 1st Allocation	320,802.69	-	1,370.34	319,432.35
General & Administrative Allocation	-	-	-	-
Unallocated	(319,432.35)	-	-	(319,432.35)
<b>Total 1st Tier Allocation</b>	\$ 16,917.57	\$ -	\$ 16,917.57	\$ -
2nd Allocation				
Building Depreciation	1,774.02	-	7.58	1,766.45
Equipment Depreciation	-	-	-	-
Special Accounting	70.18	-	0.30	69.88
Information Technology	-	-	-	-
Employee Resources	5,035.45	-	21.51	5,013.94
Corporation Counsel	165.27	-	0.71	164.56

DEPARTMENT 13  
FISCAL 2021

MARATHON COUNTY, WISCONSIN  
CLERK OF COURTS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
County Administrator	1,196.24	-	5.11	1,191.13
Finance Department	4,267.82	-	18.23	4,249.59
Property & Liability Insurance	176.03	-	0.75	175.27
Facilities & Capital Management	2,991.57	-	12.78	2,978.79
County Treasurer	893.24	-	3.82	889.42
Central Services-Communications	199.71	-	0.85	198.86
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>16,769.52</b>	<b>-</b>	<b>71.63</b>	<b>16,697.89</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(16,697.89)	-	-	(16,697.89)
<b>Total 2nd Tier Allocation</b>	<b>\$ 71.63</b>	<b>\$ -</b>	<b>\$ 71.63</b>	<b>\$ -</b>
Total Incoming Costs	1,441.98	-	1,441.98	-
<b>Total Allocated Cost</b>	<b>\$ 16,989.20</b>	<b>\$ -</b>	<b>\$ 16,989.20</b>	<b>\$ (0.00)</b>



DEPARTMENT 13  
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MARATHON COUNTY, WISCONSIN  
CLERK OF COURTS  
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts  
Function: Child Support

Total 1st Tier Allocation \$ 16,917.57  
Total 2nd Tier Allocation 71.63  
**Total Allocated Cost \$ 16,989.20**

	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%	16,917.57	(15,054.38)	1,863.19	71.63	1,934.82
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>\$ 16,917.57</b>	<b>\$ (15,054.38)</b>	<b>\$ 1,863.19</b>	<b>\$ 71.63</b>	<b>\$ 1,934.82</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13  
FISCAL 2021

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>1,934.82</b>	1,934.82
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 2021

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>\$ 1,934.82</b>	<b>\$ 1,934.82</b>