

CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2020 Financials



MARATHON COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

<i>COST ALLOCATION PLAN OVERVIEW.....</i>	<i>1</i>
<i>CERTIFICATE OF COST ALLOCATION PLAN.....</i>	<i>4</i>
<i>ORGANIZATIONAL CHART.....</i>	<i>5</i>
<i>SUMMARY OF ALLOCATED COSTS.....</i>	<i>6</i>
<i>SCHEDULE OF FIXED COSTS.....</i>	<i>12</i>
<i>SCHEDULE OF DEPARTMENTAL COSTS</i>	<i>13</i>
<i>SCHEDULE OF ALLOCATION BASES</i>	<i>14</i>
<i>DEPARTMENT 1: BUILDING DEPRECIATION</i>	<i>16</i>
<i>NATURE AND EXTENT OF SERVICES.....</i>	<i>16</i>
<i>DEPARTMENTAL COSTS BY FUNCTION</i>	<i>17</i>
<i>FUNCTIONAL COST ALLOCATIONS.....</i>	<i>18</i>
<i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i>	<i>21</i>
<i>DEPARTMENT 2: EQUIPMENT DEPRECIATION</i>	<i>23</i>
<i>NATURE AND EXTENT OF SERVICES.....</i>	<i>23</i>
<i>DEPARTMENTAL COSTS BY FUNCTION</i>	<i>24</i>
<i>FUNCTIONAL COST ALLOCATIONS.....</i>	<i>25</i>
<i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i>	<i>26</i>
<i>DEPARTMENT 3: SPECIAL ACCOUNTING</i>	<i>28</i>
<i>NATURE AND EXTENT OF SERVICES.....</i>	<i>28</i>
<i>DEPARTMENTAL COSTS BY FUNCTION</i>	<i>29</i>
<i>FUNCTIONAL COST ALLOCATIONS.....</i>	<i>30</i>
<i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i>	<i>33</i>
<i>DEPARTMENT 4: INFORMATION TECHNOLOGY</i>	<i>35</i>
<i>NATURE AND EXTENT OF SERVICES.....</i>	<i>35</i>
<i>DEPARTMENTAL COSTS BY FUNCTION</i>	<i>36</i>
<i>FUNCTIONAL COST ALLOCATIONS.....</i>	<i>38</i>
<i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i>	<i>39</i>
<i>DEPARTMENT 5: EMPLOYEE RESOURCES.....</i>	<i>41</i>
<i>NATURE AND EXTENT OF SERVICES.....</i>	<i>41</i>
<i>DEPARTMENTAL COSTS BY FUNCTION</i>	<i>42</i>
<i>FUNCTIONAL COST ALLOCATIONS.....</i>	<i>44</i>
<i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i>	<i>46</i>

MARATHON COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 6: CORPORATION COUNSEL.....	48
NATURE AND EXTENT OF SERVICES.....	48
DEPARTMENTAL COSTS BY FUNCTION	49
FUNCTIONAL COST ALLOCATIONS.....	53
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	57
DEPARTMENT 7: COUNTY ADMINISTRATOR.....	61
NATURE AND EXTENT OF SERVICES.....	61
DEPARTMENTAL COSTS BY FUNCTION	62
FUNCTIONAL COST ALLOCATIONS.....	64
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	66
DEPARTMENT 8: FINANCE DEPARTMENT	68
NATURE AND EXTENT OF SERVICES.....	68
DEPARTMENTAL COSTS BY FUNCTION	69
FUNCTIONAL COST ALLOCATIONS.....	73
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	76
DEPARTMENT 9: PROPERTY & LIABILITY INSURANCE.....	80
NATURE AND EXTENT OF SERVICES.....	80
DEPARTMENTAL COSTS BY FUNCTION	81
FUNCTIONAL COST ALLOCATIONS.....	84
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	85
DEPARTMENT 10: FACILITIES & CAPITAL MANAGEMENT.....	87
NATURE AND EXTENT OF SERVICES.....	87
DEPARTMENTAL COSTS BY FUNCTION	88
FUNCTIONAL COST ALLOCATIONS.....	100
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	112
DEPARTMENT 11: COUNTY TREASURER	120
NATURE AND EXTENT OF SERVICES.....	120
DEPARTMENTAL COSTS BY FUNCTION	121
FUNCTIONAL COST ALLOCATIONS.....	123
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	125
DEPARTMENT 12: CENTRAL SERVICES-COMMUNICATIONS.....	127
NATURE AND EXTENT OF SERVICES.....	127
DEPARTMENTAL COSTS BY FUNCTION	128
FUNCTIONAL COST ALLOCATIONS.....	132
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	136

MARATHON COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

<i>DEPARTMENT 13: CLERK OF COURTS</i>	<i>140</i>
<i>NATURE AND EXTENT OF SERVICES.....</i>	<i>140</i>
<i>DEPARTMENTAL COSTS BY FUNCTION</i>	<i>141</i>
<i>FUNCTIONAL COST ALLOCATIONS.....</i>	<i>144</i>
<i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i>	<i>145</i>

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 2022 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, 2020. 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.
- o **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.
- o **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.
- o **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:

- o **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.
- o **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 (1st Tier Allocation) and second allocations (2nd Tier Allocations). The schedule details costs by function.
- o **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.
- o **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, 2020 are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental unit:

Marathon County, Wisconsin

Signature:



Name of Official:

Kristi Palmer

Title:

Finance Director

Date of Execution:

9/22/2021

**MARATHON COUNTY, WISCONSIN
2020 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2020**

	Child Support	Soc Svcs- Administration	Soc Svcs- Income Maint	Soc Svcs- Programs	Special Education
Central Service Departments					
Building Depreciation	\$ 12,807.59	\$ 50,009.67	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	558.63	298.92	-	-	-
Information Technology	-	134,002.64	-	-	1,222.15
Employee Resources	15,465.19	13,836.19	26,046.64	40,697.88	-
Corporation Counsel	19,654.30	40,732.68	-	-	9,064.55
County Administrator	7,771.21	25,948.14	7,771.21	7,771.21	818.87
Finance Department	9,718.84	7,400.28	16,271.81	42,281.14	3,313.78
Property & Liability Insurance	-	88,290.48	-	-	5,545.68
Facilities & Capital Management	22,653.58	(208,715.79)	-	-	-
County Treasurer	1,140.69	1,845.78	1,857.40	5,259.27	-
Central Services-Communications	2,262.22	12,590.35	3,741.36	6,461.97	2,170.62
Clerk of Courts	1,963.37	-	-	-	-
Total Allocated Costs	\$ 93,995.62	\$ 166,239.34	\$ 55,688.42	\$ 102,471.47	\$ 22,135.64
Rollforward	1,620.65	(227,762.98)	1,019.60	7,408.71	3,761.57
Total Proposed Costs	\$ 95,616.27	\$ (61,523.64)	\$ 56,708.02	\$ 109,880.17	\$ 25,897.21

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2020**

	Health Department	NCHCC	ADRC	Juvenile Detention/Shelter Home	County Clerk
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	14,283.39
Equipment Depreciation	-	-	-	-	-
Special Accounting	106.78	-	31.01	506.35	1,250.95
Information Technology	121,820.58	-	-	4,967.44	58,111.18
Employee Resources	30,468.43	-	60,419.52	17,105.82	2,441.87
Corporation Counsel	22,661.40	312,110.00	-	-	4,532.27
County Administrator	23,313.62	2,456.58	818.87	13,904.67	33,590.08
Finance Department	30,503.24	-	41,539.79	10,703.54	10,091.16
Property & Liability Insurance	21,453.04	(31,332.62)	(4,319.22)	1,725.57	5,391.39
Facilities & Capital Management	97,798.97	1,314,738.18	-	239,478.64	31,296.74
County Treasurer	7,341.96	-	9,888.43	1,227.50	5,031.52
Central Services-Communications	27,839.59	-	3,909.42	15,230.56	2,834.57
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	\$ 383,307.62	\$ 1,597,972.14	\$ 112,287.82	\$ 304,850.10	\$ 168,855.12
Rollforward	42,786.78	(335,540.57)	(52,785.35)	-	-
Total Proposed Costs	\$ 426,094.40	\$ 1,262,431.58	\$ 59,502.47	\$ 304,850.10	\$ 168,855.12

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2020**

	Judicial	District Attorney	Victim / Witness	Sheriff	Corrections
Central Service Departments					
Building Depreciation	\$ 108,494.22	\$ 29,280.94	\$ 9,599.63	\$ 85,009.96	\$ 650,608.26
Equipment Depreciation	-	-	-	-	-
Special Accounting	169.53	826.74	97.84	4,914.16	1,590.76
Information Technology	46,481.06	15,138.87	-	282,828.76	-
Employee Resources	-	12,616.11	3,255.83	109,900.92	52,116.52
Corporation Counsel	-	-	-	44,461.35	-
County Administrator	70,342.30	17,998.99	818.87	31,903.70	22,494.75
Finance Department	1,229.79	10,572.60	2,024.03	77,853.36	29,803.66
Property & Liability Insurance	-	6,373.00	-	72,034.88	-
Facilities & Capital Management	237,724.78	64,158.31	21,034.01	69,564.50	532,399.25
County Treasurer	169.59	6,588.99	232.18	13,773.10	3,466.48
Central Services-Communications	3,132.30	11,545.84	2,764.33	6,960.67	3,828.37
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	\$ 467,743.58	\$ 175,100.40	\$ 39,826.72	\$ 799,205.36	\$ 1,296,308.05
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 467,743.58	\$ 175,100.40	\$ 39,826.72	\$ 799,205.36	\$ 1,296,308.05

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2020**

	Emergency Government	Justice Alternatives 177	Conservation, Planning & Zoning	Parks, Recreation & Forestry	Solid Waste
Central Service Departments					
Building Depreciation	\$ 2,791.21	\$ 2,529.35	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	347.28	62.73	2,026.16	8,536.31	24.90
Information Technology	7,372.31	6,544.41	90,478.40	28,227.68	19,278.40
Employee Resources	2,441.87	813.96	21,976.85	45,872.55	9,862.86
Corporation Counsel	23,051.00	-	22,661.40	27,193.67	4,532.27
County Administrator	23,313.62	20,857.04	51,941.84	17,998.99	9,408.91
Finance Department	4,713.85	777.46	23,575.78	78,511.14	15,266.03
Property & Liability Insurance	633.75	-	11,663.43	(3,493.60)	(3,486.70)
Facilities & Capital Management	6,115.90	5,542.13	82,216.39	29,436.89	-
County Treasurer	614.96	96.91	6,970.53	35,151.51	9,529.13
Central Services-Communications	1,667.21	1,060.87	19,855.60	36,910.95	1.72
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	\$ 73,062.97	\$ 38,284.86	\$ 333,366.37	\$ 304,346.10	\$ 64,417.54
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 73,062.97	\$ 38,284.86	\$ 333,366.37	\$ 304,346.10	\$ 64,417.54

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2020**

	Central Wisconsin				
	Highway	Airport	UW Extension	UW Dormitory	Library
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	197.57	20.21	294.25	86.63	16.86
Information Technology	74,393.35	906.76	8,436.77	-	9,185.82
Employee Resources	64,220.30	15,758.71	813.96	-	37,222.95
Corporation Counsel	4,532.27	9,064.55	-	-	35,396.80
County Administrator	17,998.99	8,590.08	30,265.96	-	9,408.91
Finance Department	68,895.41	14,055.34	2,456.90	628.44	36,337.69
Property & Liability Insurance	(89,401.90)	(13,100.78)	1,085.32	12,429.89	(7,031.49)
Facilities & Capital Management	441.71	-	24,395.71	-	297,035.20
County Treasurer	8,602.59	2,839.90	1,093.12	86.81	4,717.42
Central Services-Communications	2,349.23	-	1,930.95	-	5,464.29
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	\$ 152,229.53	\$ 38,134.76	\$ 70,772.94	\$ 13,231.77	\$ 427,754.47
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 152,229.53	\$ 38,134.76	\$ 70,772.94	\$ 13,231.77	\$ 427,754.47

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2020**

	Veterans	Register of Deeds	Other Departments / Programs	Total Allocated Costs
Central Service Departments				
Building Depreciation	\$ -	\$ 26,043.37	\$ 159,698.25	\$ 1,151,155.84
Equipment Depreciation	-	-	-	-
Special Accounting	128.46	1,066.48	1,141.16	24,300.67
Information Technology	47,151.27	196,844.72	28,267.11	1,181,659.67
Employee Resources	3,166.67	4,069.79	10,046.92	600,638.32
Corporation Counsel	-	4,532.27	-	584,180.79
County Administrator	818.87	7,771.21	492,910.69	959,008.19
Finance Department	1,836.97	9,372.99	23,640.84	573,375.89
Property & Liability Insurance	1,073.46	2,431.25	(1,507.35)	76,457.45
Facilities & Capital Management	6,628.82	57,064.38	445,952.14	3,376,960.46
County Treasurer	241.87	4,737.14	2,761.07	135,265.87
Central Services-Communications	2,225.51	3,912.21	36,702.23	217,352.94
Clerk of Courts	-	-	-	1,963.37
Total Allocated Costs	\$ 63,271.89	\$ 317,845.82	\$ 1,199,613.06	\$ 8,882,319.46
Rollforward	-	-	-	(559,491.59)
Total Proposed Costs	\$ 63,271.89	\$ 317,845.82	\$ 1,199,613.06	\$ 8,322,827.87

**SCHEDULE OF FIXED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2020**

<u>Grantee Department</u>	<u>Final Costs 2020</u>	<u>Fixed Costs 2018</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	\$ 93,995.62	\$ 92,374.97	\$ 1,620.65	\$ 95,616.27
Soc Svcs- Administration	166,239.34	394,002.32	(227,762.98)	(61,523.64)
Soc Svcs- Income Maint	55,688.42	54,668.82	1,019.60	56,708.02
Soc Svcs- Programs	102,471.47	95,062.76	7,408.71	109,880.17
Special Education	22,135.64	18,374.07	3,761.57	25,897.21
Health Department	383,307.62	340,520.84	42,786.78	426,094.40
NCHCC	1,597,972.14	1,933,512.71	(335,540.57)	1,262,431.58
ADRC	112,287.82	165,073.17	(52,785.35)	59,502.47
Juvenile Detention/Shelter Home	304,850.10	-	-	304,850.10
County Clerk	168,855.12	-	-	168,855.12
Judicial	467,743.58	-	-	467,743.58
District Attorney	175,100.40	-	-	175,100.40
Victim / Witness	39,826.72	-	-	39,826.72
Sheriff	799,205.36	-	-	799,205.36
Corrections	1,296,308.05	-	-	1,296,308.05
Emergency Government	73,062.97	-	-	73,062.97
Justice Alternatives 177	38,284.86	-	-	38,284.86
Conservation, Planning & Zoning	333,366.37	-	-	333,366.37
Parks, Recreation & Forestry	304,346.10	-	-	304,346.10
Solid Waste	64,417.54	-	-	64,417.54
Highway	152,229.53	-	-	152,229.53
Central Wisconsin Airport	38,134.76	-	-	38,134.76
UW Extension	70,772.94	-	-	70,772.94
UW Dormitory	13,231.77	-	-	13,231.77
Library	427,754.47	-	-	427,754.47
Veterans	63,271.89	-	-	63,271.89
Register of Deeds	317,845.82	-	-	317,845.82
Other Departments / Programs	1,199,613.06	-	-	1,199,613.06
Total	\$ 8,882,319.46	\$ 3,093,589.66	\$ (559,491.59)	\$ 8,322,827.87

**SCHEDULE OF DEPARTMENTAL COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2020**

<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	\$ -	\$ 1,251,226.37	\$ -	\$ -	\$ 1,251,226.37
Equipment Depreciation	-	42,835.04	-	-	42,835.04
Special Accounting	-	103,160.00	-	(51,899.90)	51,260.10
Information Technology	1,260,000.00	274,269.00	-	-	1,534,269.00
Employee Resources	566,040.00	5,520.55	-	(17,721.98)	553,838.57
Corporation Counsel	842,833.26	8,532.00	-	(233,246.25)	618,119.01
County Administrator	741,941.22	177,195.99	-	-	919,137.21
Finance Department	727,722.97	(100,657.00)	(26,632.69)	(43,513.00)	556,920.28
Property & Liability Insurance	1,055,344.66	(321,212.71)	-	(578,189.25)	155,942.70
Facilities & Capital Management	4,445,856.30	2,313,774.95	(2,757,155.81)	(571,641.22)	3,430,834.22
County Treasurer	396,866.96	(628,863.00)	349,010.20	-	117,014.16
Central Services-Communications	287,601.29	-	-	(37,979.93)	249,621.36
Clerk of Courts	3,367,654.67	(1,992,106.91)	(1,359,371.04)	(15,675.30)	501.42
less unallocated Incoming costs					(599,200.00)
Total	\$ 13,691,861.33	\$ 1,133,674.28	\$ (3,794,149.33)	\$ (1,549,866.83)	\$ 8,882,319.46

**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2020**

Department Number	Departmental Function	Allocation Base
1	Building Depreciation Courthouse Complex Health & Social Services Bldg. West Building	Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department
2	Equipment Depreciation Equipment Depreciation	2020 Depreciation Expense by Central Service Department
3	Special Accounting General Audit Department Specific Audit Cost Allocation Plan	Payroll, Accounts Payable and Cash Receipts Transactions Processed by Departments Not Direct Billed for Audit Services During 2020 Direct Allocation to Benefiting Departments based on 2019 Audit Costs Billed in 2020 Number of Departmental Functions Analyzed in 2019 Cost Plan
4	Information Technology IT Services	Distribution of Work Hours Support by Benefiting Department During 2020
5	Employee Resources Personnel Administration Department Specific	Number of Employees by Department Direct Allocation to Benefiting Department
6	Corporation Counsel Departmental Support Child Support Social Services NCHC Services	Weighted Values of Time / Effort to Benefiting Department During 2020 for Departments Not Directly Billed Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
7	County Administrator Department Oversight	Time/Effort by Benefiting Department During 2020
8	Finance Department Accounting & Budgets Payroll General Government	Number of Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2020 Number of Payroll Disbursements Processed by Department During 2020 Unallocated
9	Property & Liability Insurance Property & Casualty Insurance	Property & Liability Insurance Premiums Identified by Department During 2020
10	Facilities & Capital Management Courthouse / Annex Health & Social Services Bldg. 212 River Drive Bldg.	Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department

**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2020**

Department Number	Departmental Function	Allocation Base
	210 River Drive Bldg.	Usable Square Footage by Benefiting Department
	USDA Bldg.	Usable Square Footage by Benefiting Department
	Shelter Home	Usable Square Footage by Benefiting Department
	West Street Property	Usable Square Footage by Benefiting Department
	Public Safety Bldg.	Usable Square Footage by Benefiting Department
	University Center	Direct Allocation to Benefiting Department
	Highway	Direct Allocation to Benefiting Department
	Library	Direct Allocation to Benefiting Department
	North Central Health Care	Usable Square Footage by Benefiting Department
11	County Treasurer	
	General Receipts	General Receipts Processed by Treasurer's Office During 2020, with Department Entered Weighted 70% Less
	Banking & Disbursements	Total Payroll and Accounts Payable Disbursements Processed by Department During 2020
	General Government	Unallocated
12	Central Services-Communications	
	Telephone Services	Telephone Extensions by Department on County Phone System
	Mail Processing General Postage	Number of Employees by Department Not Direct Billed for Postage/Delivery Services
	Postage - Billed	Postage Charges by Benefiting Department During 2020
	Printing	Printing Fees paid by Department During 2020
13	Clerk of Courts	
	Child Support	Direct Allocation to Benefiting Department
	General Government	Unallocated

**DEPARTMENT 1
FISCAL 2020**

**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 2020 depreciation expense as indicated below.

- **Courthouse Complex:** This facility houses the primary functions of County government. The 2020 depreciation expense for Courthouse and Courthouse Annex buildings and improvements totaled \$1,101,916.63.
- **Health and Social Services Building:** This facility houses the County's Social Services and Child Support programs. The 2020 depreciation expense totaled \$64,915.50.
- **West Building:** This facility functions as miscellaneous storage for the County. The 2020 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 2020**

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

Department: Building Depreciation

Functions:	<u>Total</u>	<u>Courthouse Complex</u>	<u>Health & Social Services Bldg.</u>	<u>West Building</u>
Cost Adjustments:				
Building Depreciation Expense	\$ 1,191,712.99	\$ 1,101,916.63	\$ 64,915.50	\$ 24,880.86
Interest Expense	59,513.38	46,434.59	13,078.79	-
Total Cost Adjustments	\$ 1,251,226.37	\$ 1,148,351.22	\$ 77,994.29	\$ 24,880.86
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 1,251,226.37	\$ 1,148,351.22	\$ 77,994.29	\$ 24,880.86
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	605.63	555.83	37.75	12.04
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	43,538.44	39,958.73	2,713.94	865.77
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	44,144.07	40,514.56	2,751.69	877.81
Total 2nd Tier Allocation	\$ 44,144.07	\$ 40,514.56	\$ 2,751.69	\$ 877.81
Unallocated	-	-	-	-
Total Incoming Costs	44,144.07	40,514.56	2,751.69	877.81
Total Allocated Cost	\$ 1,295,370.44	\$ 1,188,865.78	\$ 80,745.98	\$ 25,758.67

**DEPARTMENT 1
FISCAL 2020**

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

Department: Building Depreciation
Function: Courthouse Complex

Total 1st Tier Allocation \$ 1,148,351.22
Total 2nd Tier Allocation 40,514.56

Total Allocated Cost \$ 1,188,865.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	3,269	1.64%	18,792.16	-	18,792.16	663.00	19,455.16
Corporation Counsel	3,016	1.51%	17,337.77	-	17,337.77	611.69	17,949.46
County Administrator	1,176	0.59%	6,760.35	-	6,760.35	238.51	6,998.86
Finance Department	1,728	0.87%	9,933.58	-	9,933.58	350.46	10,284.04
Property & Liability Insurance	378	0.19%	2,172.97	-	2,172.97	76.66	2,249.63
Facilities & Capital Management	2,077	1.04%	11,939.84	-	11,939.84	421.25	12,361.08
County Treasurer	1,014	0.51%	5,829.08	-	5,829.08	205.65	6,034.73
Central Services-Communications	2,045	1.02%	11,755.88	-	11,755.88	414.75	12,170.64
Clerk of Courts	9,529	4.77%	54,778.38	-	54,778.38	1,932.62	56,711.00
County Clerk	2,400	1.20%	13,796.63	-	13,796.63	486.75	14,283.39
Judicial	18,230	9.13%	104,796.92	-	104,796.92	3,697.30	108,494.22
District Attorney	4,920	2.46%	28,283.10	-	28,283.10	997.85	29,280.94
Victim / Witness	1,613	0.81%	9,272.49	-	9,272.49	327.14	9,599.63
Sheriff	14,284	7.15%	82,112.96	-	82,112.96	2,897.00	85,009.96
Corrections	109,320	54.73%	628,436.62	-	628,436.62	22,171.65	650,608.26
Emergency Government	469	0.23%	2,696.09	-	2,696.09	95.12	2,791.21
Justice Alternatives 177	425	0.21%	2,443.15	-	2,443.15	86.20	2,529.35
Register of Deeds	4,376	2.19%	25,155.86	-	25,155.86	887.51	26,043.37
Other Departments / Programs	19,493	9.76%	112,057.40	-	112,057.40	3,953.46	116,010.86
Total	199,762	100.00%	\$ 1,148,351.22	\$ -	\$ 1,148,351.22	\$ 40,514.56	\$ 1,188,865.78

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2020

MARATHON COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 77,994.29
Total 2nd Tier Allocation 2,751.69
Total Allocated Cost \$ 80,745.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	2,686	15.86%	12,371.13	-	12,371.13	436.46	12,807.59
Soc Svcs- Administration	10,488	61.93%	48,305.43	-	48,305.43	1,704.25	50,009.67
Other Departments / Programs	3,760	22.20%	17,317.74	-	17,317.74	610.98	17,928.72
Total	16,934	100.00%	\$ 77,994.29	\$ -	\$ 77,994.29	\$ 2,751.69	\$ 80,745.98

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 2020

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 877.81
Total Allocated Cost \$ 25,758.67

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	1,804	100.00%	24,880.86	-	24,880.86	877.81	25,758.67
Total	1,804	100.00%	\$ 24,880.86	\$ -	\$ 24,880.86	\$ 877.81	\$ 25,758.67

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2020**

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

Department: Building Depreciation

Grantee Department	Total	Courthouse Complex	Health & Social Services Bldg.	West Building
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	19,455.16	19,455.16	-	-
Corporation Counsel	17,949.46	17,949.46	-	-
County Administrator	6,998.86	6,998.86	-	-
Finance Department	10,284.04	10,284.04	-	-
Property & Liability Insurance	2,249.63	2,249.63	-	-
Facilities & Capital Management	12,361.08	12,361.08	-	-
County Treasurer	6,034.73	6,034.73	-	-
Central Services-Communications	12,170.64	12,170.64	-	-
Clerk of Courts	56,711.00	56,711.00	-	-
Child Support	12,807.59	-	12,807.59	-
Soc Svcs- Administration	50,009.67	-	50,009.67	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Juvenile Detention/Shelter Home	-	-	-	-
County Clerk	14,283.39	14,283.39	-	-
Judicial	108,494.22	108,494.22	-	-
District Attorney	29,280.94	29,280.94	-	-
Victim / Witness	9,599.63	9,599.63	-	-
Sheriff	85,009.96	85,009.96	-	-
Corrections	650,608.26	650,608.26	-	-
Emergency Government	2,791.21	2,791.21	-	-
Justice Alternatives 177	2,529.35	2,529.35	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-
Central Wisconsin Airport	-	-	-	-

DEPARTMENT 1
FISCAL 2020

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	26,043.37	26,043.37	-	-
Other Departments / Programs	159,698.25	116,010.86	17,928.72	25,758.67
Total	\$ 1,295,370.44	\$ 1,188,865.78	\$ 80,745.98	\$ 25,758.67

**DEPARTMENT 2
FISCAL 2020**

**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 \$42,835.04 was recorded as depreciation for the central services departments during 2020. This amount is allocated to the benefiting department based on the 2020 depreciation expense.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2020

MARATHON COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Depreciation Expense	\$ 42,835.04	\$ 42,835.04
Total Cost Adjustments	\$ 42,835.04	\$ 42,835.04
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 42,835.04	\$ 42,835.04
2nd Allocation		
Equipment Depreciation	-	-
Special Accounting	201.88	201.88
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	778.29	778.29
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Building Depreciation	-	-
Total 2nd Allocation	980.17	980.17
Total 2nd Tier Allocation	\$ 980.17	\$ 980.17
Unallocated	-	-
Total Incoming Costs	778.29	778.29
Total Allocated Cost	\$ 43,815.21	\$ 43,815.21

DEPARTMENT 1
FISCAL 2020

MARATHON COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 42,835.04
Total 2nd Tier Allocation 980.17
Total Allocated Cost \$ 43,815.21

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities & Capital Management	42,835.04	100.00%	42,835.04	-	42,835.04	980.17	43,815.21
Total	42,835.04	100.00%	\$ 42,835.04	\$ -	\$ 42,835.04	\$ 980.17	\$ 43,815.21

Allocation Basis: 2020 Depreciation Expense by Central Service Department

Allocation Source: Fixed Asset Management System and Depreciation Records effective 12/31/2020 - Finance Department

DEPARTMENT 1
FISCAL 2020

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	43,815.21	43,815.21
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 1
FISCAL 2020

MARATHON COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	<u>Total</u>	<u>Equipment Depreciation</u>
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
	<hr/>	<hr/>
Total	\$ 43,815.21	\$ 43,815.21
	<hr/> <hr/>	<hr/> <hr/>

**DEPARTMENT 3
FISCAL 2020**

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 2020.

Amounts billed to departments for audit services, have been added back for indirect cost purposes. The direct billed amounts during 2020 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 functions analyzed in each department as indicated in the 2019 plan that was prepared during 2020.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 3
FISCAL 2020**

**MARATHON COUNTY, WISCONSIN
SPECIAL ACCOUNTING
DEPARTMENTAL COSTS BY FUNCTION**

Department: Special Accounting

Functions:	Total	General & Administrative	General Audit	Department Specific Audit	Cost Allocation Plan
Cost Adjustments:					
Independent Audit (From Finance)	\$ 95,085.00	\$ -	\$ 43,185.10	\$ 51,899.90	\$ -
Indirect Cost Allocation Plan (From Finance)	8,075.00	-	-	-	8,075.00
Total Cost Adjustments	\$ 103,160.00	\$ -	\$ 43,185.10	\$ 51,899.90	\$ 8,075.00
General & Administrative Allocation	-	-	-	-	-
Disallowed / Capitalized	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 103,160.00	\$ -	\$ 43,185.10	\$ 51,899.90	\$ 8,075.00
2nd Allocation					
Special Accounting	605.63	-	253.53	304.69	47.41
Information Technology	-	-	-	-	-
Employee Resources	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
County Administrator	778.29	-	325.81	391.56	60.92
Finance Department	-	-	-	-	-
Property & Liability Insurance	-	-	-	-	-
Facilities & Capital Management	-	-	-	-	-
County Treasurer	-	-	-	-	-
Central Services-Communications	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 2nd Allocation	1,383.92	-	579.34	696.25	108.33
Total 2nd Tier Allocation	\$ 1,383.92	\$ -	\$ 579.34	\$ 696.25	\$ 108.33
Unallocated	-	-	-	-	-
Total Incoming Costs	1,383.92	-	579.34	696.25	108.33
Total Allocated Cost	\$ 104,543.92	\$ -	\$ 43,764.44	\$ 52,596.15	\$ 8,183.33

**DEPARTMENT 3
FISCAL 2020**

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

Department: Special Accounting
Function: General Audit

Total 1st Tier Allocation	\$ 43,185.10
Total 2nd Tier Allocation	579.34
Total Allocated Cost	\$ 43,764.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	425	0.73%	313.20	-	313.20	4.20	317.40
Corporation Counsel	303	0.52%	223.29	-	223.29	3.00	226.29
County Administrator	191	0.33%	140.76	-	140.76	1.89	142.65
Finance Department	213	0.36%	156.97	-	156.97	2.11	159.08
Property & Liability Insurance	218	0.37%	160.65	-	160.65	2.16	162.81
Facilities & Capital Management	4,075	6.95%	3,003.06	-	3,003.06	40.29	3,043.35
County Treasurer	18,468	31.52%	13,609.94	-	13,609.94	182.58	13,792.52
Central Services-Communications	95	0.16%	70.01	-	70.01	0.94	70.95
Clerk of Courts	3,006	5.13%	2,215.26	-	2,215.26	29.72	2,244.98
Child Support	748	1.28%	551.24	-	551.24	7.39	558.63
Juvenile Detention/Shelter Home	678	1.16%	499.65	-	499.65	6.70	506.35
County Clerk	1,675	2.86%	1,234.39	-	1,234.39	16.56	1,250.95
Judicial	227	0.39%	167.29	-	167.29	2.24	169.53
District Attorney	1,107	1.89%	815.80	-	815.80	10.94	826.74
Victim / Witness	131	0.22%	96.54	-	96.54	1.30	97.84
Sheriff	6,580	11.23%	4,849.11	-	4,849.11	65.05	4,914.16
Corrections	2,130	3.63%	1,569.70	-	1,569.70	21.06	1,590.76
Emergency Government	465	0.79%	342.68	-	342.68	4.60	347.28
Justice Alternatives 177	84	0.14%	61.90	-	61.90	0.83	62.73
Conservation, Planning & Zoning	2,713	4.63%	1,999.34	-	1,999.34	26.82	2,026.16
Parks, Recreation & Forestry	11,430	19.51%	8,423.31	-	8,423.31	113.00	8,536.31
UW Extension	394	0.67%	290.36	-	290.36	3.90	294.25
UW Dormitory	116	0.20%	85.49	-	85.49	1.15	86.63
Veterans	172	0.29%	126.75	-	126.75	1.70	128.46
Register of Deeds	1,428	2.44%	1,052.36	-	1,052.36	14.12	1,066.48
Other Departments / Programs	1,528	2.61%	1,126.06	-	1,126.06	15.11	1,141.16
Total	58,600	100.00%	\$ 43,185.10	\$ -	\$ 43,185.10	\$ 579.34	\$ 43,764.44

Allocation Basis: Payroll, Accounts Payable and Cash Receipts Transactions Processed by Departments Not Direct Billed for Audit Services During 2020

Allocation Source: Finance Department Records and Reports



DEPARTMENT 3
FISCAL 2020

MARATHON COUNTY, WISCONSIN
SPECIAL ACCOUNTING
FUNCTIONAL COST ALLOCATIONS

Department: Special Accounting
Function: Department Specific Audit

Total 1st Tier Allocation	\$ 51,899.90
Total 2nd Tier Allocation	696.25
Total Allocated Cost	\$ 52,596.15

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Soc Svcs- Administration	22,282.01	42.93%	22,282.01	(22,282.01)	-	298.92	298.92
Health Department	7,959.63	15.34%	7,959.63	(7,959.63)	-	106.78	106.78
ADRC	2,311.48	4.45%	2,311.48	(2,311.48)	-	31.01	31.01
Solid Waste	1,856.25	3.58%	1,856.25	(1,856.25)	-	24.90	24.90
Highway	14,727.26	28.38%	14,727.26	(14,727.26)	-	197.57	197.57
Central Wisconsin Airport	1,506.52	2.90%	1,506.52	(1,506.52)	-	20.21	20.21
Library	1,256.75	2.42%	1,256.75	(1,256.75)	-	16.86	16.86
Total	51,899.90	100.00%	\$ 51,899.90	\$ (51,899.90)	\$ -	\$ 696.25	\$ 696.25

Allocation Basis: Direct Allocation to Benefiting Departments based on 2019 Audit Costs Billed in 2020

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3
FISCAL 2020**

**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>108.33</u>
Total Allocated Cost	\$ 8,183.33

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	3.00	7.50%	605.63	-	605.63	-	605.63
Equipment Depreciation	1.00	2.50%	201.88	-	201.88	-	201.88
Special Accounting	3.00	7.50%	605.63	-	605.63	-	605.63
Information Technology	1.00	2.50%	201.88	-	201.88	3.28	205.16
Employee Resources	2.00	5.00%	403.75	-	403.75	6.57	410.32
Corporation Counsel	4.00	10.00%	807.50	-	807.50	13.13	820.63
County Administrator	1.00	2.50%	201.88	-	201.88	3.28	205.16
Finance Department	3.00	7.50%	605.63	-	605.63	9.85	615.47
Property & Liability Insurance	1.00	2.50%	201.88	-	201.88	3.28	205.16
Facilities & Capital Management	12.00	30.00%	2,422.50	-	2,422.50	39.39	2,461.89
County Treasurer	3.00	7.50%	605.63	-	605.63	9.85	615.47
Central Services-Communications	4.00	10.00%	807.50	-	807.50	13.13	820.63
Clerk of Courts	2.00	5.00%	403.75	-	403.75	6.57	410.32
Total	40.00	100.00%	\$ 8,075.00	\$ -	\$ 8,075.00	\$ 108.33	\$ 8,183.33

Allocation Basis: Number of Departmental Functions Analyzed in 2019 Cost Plan

Allocation Source: 2019 Indirect Cost Allocation Plan Prepared During 2020

**DEPARTMENT 3
FISCAL 2020**

**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	\$ 605.63	\$ -	\$ -	\$ 605.63
Equipment Depreciation	201.88	-	-	201.88
Special Accounting	605.63	-	-	605.63
Information Technology	205.16	-	-	205.16
Employee Resources	727.72	317.40	-	410.32
Corporation Counsel	1,046.92	226.29	-	820.63
County Administrator	347.80	142.65	-	205.16
Finance Department	774.55	159.08	-	615.47
Property & Liability Insurance	367.97	162.81	-	205.16
Facilities & Capital Management	5,505.24	3,043.35	-	2,461.89
County Treasurer	14,407.99	13,792.52	-	615.47
Central Services-Communications	891.58	70.95	-	820.63
Clerk of Courts	2,655.30	2,244.98	-	410.32
Child Support	558.63	558.63	-	-
Soc Svcs- Administration	298.92	-	298.92	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	106.78	-	106.78	-
NCHCC	-	-	-	-
ADRC	31.01	-	31.01	-
Juvenile Detention/Shelter Home	506.35	506.35	-	-
County Clerk	1,250.95	1,250.95	-	-
Judicial	169.53	169.53	-	-
District Attorney	826.74	826.74	-	-
Victim / Witness	97.84	97.84	-	-
Sheriff	4,914.16	4,914.16	-	-
Corrections	1,590.76	1,590.76	-	-
Emergency Government	347.28	347.28	-	-
Justice Alternatives 177	62.73	62.73	-	-
Conservation, Planning & Zoning	2,026.16	2,026.16	-	-
Parks, Recreation & Forestry	8,536.31	8,536.31	-	-
Solid Waste	24.90	-	24.90	-
Highway	197.57	-	197.57	-
Central Wisconsin Airport	20.21	-	20.21	-

DEPARTMENT 3
FISCAL 2020

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	294.25	294.25	-	-
UW Dormitory	86.63	86.63	-	-
Library	16.86	-	16.86	-
Veterans	128.46	128.46	-	-
Register of Deeds	1,066.48	1,066.48	-	-
Other Departments / Programs	1,141.16	1,141.16	-	-
Total	\$ 52,644.02	\$ 43,764.44	\$ 696.25	\$ 8,183.33

**DEPARTMENT 4
FISCAL 2020**

**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 2020 Marathon County was assessed \$1,260,000.00 for its share of services and support.

Costs are allocated based on the number of hours of support by benefiting department during 2020 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 2020

MARATHON COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	IT Services
Expenditures:			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Contracted Services - Operations	1,260,000.00	-	1,260,000.00
Total Expenditures	\$ 1,260,000.00	\$ -	\$ 1,260,000.00
Cost Adjustments:			
Recurring CIP-Video Server Storage Upgrade	13,919.48	-	13,919.48
Recurring CIP-Upgrade Network	80,832.01	-	80,832.01
Recurring CIP-Upgrade P.C.s	163,550.84	-	163,550.84
Recurring CIP-Phone Sys Upgrades Recurring	8,785.28	-	8,785.28
2019A GO Note Interest Expense	2,951.42	-	2,951.42
CIP-Computer Hardware/Software	4,229.97	-	4,229.97
Total Cost Adjustments	\$ 274,269.00	\$ -	\$ 274,269.00
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	201.88	-	201.88
Total 1st Allocation	201.88	-	201.88
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 1,534,470.88	\$ -	\$ 1,534,470.88

DEPARTMENT 4
FISCAL 2020

MARATHON COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General &	
		Administrative	IT Services
2nd Allocation			
Information Technology	-	-	-
Employee Resources	562.65	-	562.65
Corporation Counsel	8,573.54	-	8,573.54
County Administrator	26,398.35	-	26,398.35
Finance Department	-	-	-
Property & Liability Insurance	(2,150.17)	-	(2,150.17)
Facilities & Capital Management	-	-	-
County Treasurer	-	-	-
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	3.28	-	3.28
Total 2nd Allocation	33,387.65	-	33,387.65
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 33,387.65	\$ -	\$ 33,387.65
Total Incoming Costs	33,589.52	-	33,589.52
Total Allocated Cost	\$ 1,567,858.52	\$ -	\$ 1,567,858.52

**DEPARTMENT 4
FISCAL 2020**

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

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

Total 1st Tier Allocation	\$ 1,534,470.88
Total 2nd Tier Allocation	<u>33,387.65</u>
Total Allocated Cost	\$ 1,567,858.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	148.25	1.49%	22,880.67	-	22,880.67	497.85	23,378.51
Corporation Counsel	56.00	0.56%	8,642.95	-	8,642.95	188.06	8,831.01
County Administrator	961.00	9.67%	148,319.19	-	148,319.19	3,227.19	151,546.38
Finance Department	316.50	3.18%	48,848.10	-	48,848.10	1,062.86	49,910.96
Facilities & Capital Management	46.00	0.46%	7,099.57	-	7,099.57	154.48	7,254.04
County Treasurer	921.25	9.27%	142,184.24	-	142,184.24	3,093.70	145,277.95
Soc Svcs- Administration	849.75	8.55%	131,149.05	-	131,149.05	2,853.59	134,002.64
Special Education	7.75	0.08%	1,196.12	-	1,196.12	26.03	1,222.15
Health Department	772.50	7.77%	119,226.41	-	119,226.41	2,594.18	121,820.58
Juvenile Detention/Shelter Home	31.50	0.32%	4,861.66	-	4,861.66	105.78	4,967.44
County Clerk	368.50	3.71%	56,873.70	-	56,873.70	1,237.48	58,111.18
Judicial	294.75	2.96%	45,491.24	-	45,491.24	989.82	46,481.06
District Attorney	96.00	0.97%	14,816.49	-	14,816.49	322.38	15,138.87
Sheriff	1,793.50	18.04%	276,805.91	-	276,805.91	6,022.86	282,828.76
Emergency Government	46.75	0.47%	7,215.32	-	7,215.32	156.99	7,372.31
Justice Alternatives 177	41.50	0.42%	6,405.04	-	6,405.04	139.36	6,544.41
Conservation, Planning & Zoning	573.75	5.77%	88,551.65	-	88,551.65	1,926.74	90,478.40
Parks, Recreation & Forestry	179.00	1.80%	27,626.57	-	27,626.57	601.11	28,227.68
Solid Waste	122.25	1.23%	18,867.87	-	18,867.87	410.53	19,278.40
Highway	471.75	4.74%	72,809.14	-	72,809.14	1,584.21	74,393.35
Central Wisconsin Airport	5.75	0.06%	887.45	-	887.45	19.31	906.76
UW Extension	53.50	0.54%	8,257.10	-	8,257.10	179.66	8,436.77
Library	58.25	0.59%	8,990.21	-	8,990.21	195.61	9,185.82
Veterans	299.00	3.01%	46,147.18	-	46,147.18	1,004.09	47,151.27
Register of Deeds	1,248.25	12.56%	192,652.90	-	192,652.90	4,191.82	196,844.72
Other Departments / Programs	179.25	1.80%	27,665.16	-	27,665.16	601.95	28,267.11
Total	9,942.25	100.00%	\$ 1,534,470.88	\$ -	\$ 1,534,470.88	\$ 33,387.65	\$ 1,567,858.52

Allocation Basis: Distribution of Work Hours Support by Benefiting Department During 2020

Allocation Source: City-County Data Center Records

DEPARTMENT 4
FISCAL 2020

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	23,378.51	23,378.51
Corporation Counsel	8,831.01	8,831.01
County Administrator	151,546.38	151,546.38
Finance Department	49,910.96	49,910.96
Property & Liability Insurance	-	-
Facilities & Capital Management	7,254.04	7,254.04
County Treasurer	145,277.95	145,277.95
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	134,002.64	134,002.64
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	1,222.15	1,222.15
Health Department	121,820.58	121,820.58
NCHCC	-	-
ADRC	-	-
Juvenile Detention/Shelter Home	4,967.44	4,967.44
County Clerk	58,111.18	58,111.18
Judicial	46,481.06	46,481.06
District Attorney	15,138.87	15,138.87
Victim / Witness	-	-
Sheriff	282,828.76	282,828.76
Corrections	-	-
Emergency Government	7,372.31	7,372.31
Justice Alternatives 177	6,544.41	6,544.41
Conservation, Planning & Zoning	90,478.40	90,478.40
Parks, Recreation & Forestry	28,227.68	28,227.68
Solid Waste	19,278.40	19,278.40
Highway	74,393.35	74,393.35
Central Wisconsin Airport	906.76	906.76

DEPARTMENT 4
FISCAL 2020

MARATHON COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	<u>Total</u>	<u>IT Services</u>
UW Extension	8,436.77	8,436.77
UW Dormitory	-	-
Library	9,185.82	9,185.82
Veterans	47,151.27	47,151.27
Register of Deeds	196,844.72	196,844.72
Other Departments / Programs	28,267.11	28,267.11
	<hr/>	<hr/>
Total	\$ 1,567,858.52	\$ 1,567,858.52

**DEPARTMENT 5
FISCAL 2020**

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 2020 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 2020**

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

Department: Employee Resources

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
Expenditures:				
Salaries & Wages	\$ 360,109.31	\$ -	\$ 354,493.92	\$ 5,615.39
Fringe Benefits	120,858.46	-	118,973.85	1,884.61
Medical / Dental Fees	4,310.08	-	-	4,310.08
Legal Fees	2,165.00	-	-	2,165.00
Professional Services - Training	6,439.22	-	-	6,439.22
Other Professional Services	37,957.38	-	20,540.00	17,417.38
Testing Services	5,125.32	-	5,125.32	-
Wellness Incentives	1,076.00	-	1,076.00	-
Sundry Repair & Maintenance Svcs	6,674.50	-	6,674.50	-
Paper, Stationery & Forms	752.14	752.14	-	-
Printing / Duplicating	1,921.34	1,921.34	-	-
Office Supplies	1,139.10	1,139.10	-	-
Data Processing Equipment	8,606.25	8,606.25	-	-
Membership Dues	468.00	468.00	-	-
Registration /Tuition Fees	(94.00)	(94.00)	-	-
Advertising	5,665.85	-	5,665.85	-
Personal Auto Mileage	57.47	57.47	-	-
Commercial Travel	(182.00)	(182.00)	-	-
Meals	80.00	80.00	-	-
Lodging	602.84	602.84	-	-
Meeting Expenses	188.65	188.65	-	-
Other Operating Supplies	2,119.09	-	2,119.09	-
Total Expenditures	\$ 566,040.00	\$ 13,539.79	\$ 514,668.53	\$ 37,831.68
Cost Adjustments:				
Interest & Dividends on Invest	1,921.48	-	1,921.48	-
Hlth/Dental Prm Ret/Cobra/Other	(74.71)	-	(74.71)	-
Add Back Direct Billed Med/Dental	2,477.53	-	-	2,477.53
Add Back Direct Billed Other Prof	1,097.37	-	-	1,097.37
Add Back Direct Billed Testing	98.88	-	-	98.88
Total Cost Adjustments	\$ 5,520.55	\$ -	\$ 1,846.77	\$ 3,673.78

**DEPARTMENT 5
FISCAL 2020**

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

Department: Employee Resources

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
General & Administrative Allocation	(0.00)	(13,539.79)	13,328.66	211.13
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	18,792.16	-	17,505.40	1,286.77
Equipment Depreciation	-	-	-	-
Special Accounting	716.95	-	667.86	49.09
Information Technology	22,880.67	-	21,313.94	1,566.72
Total 1st Allocation	42,389.78	-	39,487.20	2,902.58
Total 1st Tier Allocation	\$ 613,950.33	\$ -	\$ 569,331.16	\$ 44,619.17
2nd Allocation				
Building Depreciation	663.00	-	617.60	45.40
Equipment Depreciation	-	-	-	-
Special Accounting	10.77	-	10.03	0.74
Information Technology	497.85	-	463.76	34.09
Employee Resources	4,206.88	-	3,918.82	288.06
Corporation Counsel	21,433.87	-	19,966.21	1,467.65
County Administrator	17,107.09	-	15,935.71	1,171.38
Finance Department	3,828.56	-	3,566.40	262.16
Property & Liability Insurance	2,678.34	-	2,494.94	183.40
Facilities & Capital Management	41,407.62	-	38,572.29	2,835.33
County Treasurer	847.00	-	789.01	58.00
Central Services-Communications	4,928.17	-	4,590.72	337.45
Clerk of Courts	-	-	-	-
Total 2nd Allocation	97,609.15	-	90,925.50	6,683.65
Total 2nd Tier Allocation	\$ 97,609.15	\$ -	\$ 90,925.50	\$ 6,683.65
Total Incoming Costs	139,998.93	-	130,412.70	9,586.23
Total Allocated Cost	\$ 711,559.48	\$ -	\$ 660,256.66	\$ 51,302.82

**DEPARTMENT 5
FISCAL 2020**

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

Department: Employee Resources
Function: Personnel Administration

Total 1st Tier Allocation \$ 569,331.16
Total 2nd Tier Allocation 90,925.50

Total Allocated Cost \$ 660,256.66

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	6.00	0.74%	4,206.88	-	4,206.88	-	4,206.88
Corporation Counsel	9.00	1.11%	6,310.32	-	6,310.32	1,015.30	7,325.62
County Administrator	6.00	0.74%	4,206.88	-	4,206.88	676.86	4,883.75
Finance Department	6.00	0.74%	4,206.88	-	4,206.88	676.86	4,883.75
Property & Liability Insurance	2.00	0.25%	1,402.29	-	1,402.29	225.62	1,627.92
Facilities & Capital Management	38.00	4.68%	26,643.58	-	26,643.58	4,286.81	30,930.39
County Treasurer	5.00	0.62%	3,505.73	-	3,505.73	564.05	4,069.79
Central Services-Communications	1.00	0.12%	701.15	-	701.15	112.81	813.96
Clerk of Courts	32.00	3.94%	22,436.70	-	22,436.70	3,609.95	26,046.64
Child Support	19.00	2.34%	13,321.79	-	13,321.79	2,143.41	15,465.19
Soc Svcs- Administration	10.00	1.23%	7,011.47	-	7,011.47	1,128.11	8,139.58
Soc Svcs- Income Maint	32.00	3.94%	22,436.70	-	22,436.70	3,609.95	26,046.64
Soc Svcs- Programs	50.00	6.16%	35,057.34	-	35,057.34	5,640.54	40,697.88
Health Department	36.00	4.43%	25,241.28	-	25,241.28	4,061.19	29,302.47
ADRC	74.00	9.11%	51,884.86	-	51,884.86	8,348.00	60,232.86
Juvenile Detention/Shelter Home	21.00	2.59%	14,724.08	-	14,724.08	2,369.03	17,093.11
County Clerk	3.00	0.37%	2,103.44	-	2,103.44	338.43	2,441.87
District Attorney	14.00	1.72%	9,816.05	-	9,816.05	1,579.35	11,395.41
Victim / Witness	4.00	0.49%	2,804.59	-	2,804.59	451.24	3,255.83
Sheriff	126.00	15.52%	88,344.49	-	88,344.49	14,214.16	102,558.65
Corrections	54.00	6.65%	37,861.92	-	37,861.92	6,091.78	43,953.71
Emergency Government	3.00	0.37%	2,103.44	-	2,103.44	338.43	2,441.87
Justice Alternatives 177	1.00	0.12%	701.15	-	701.15	112.81	813.96
Conservation, Planning & Zoning	27.00	3.33%	18,930.96	-	18,930.96	3,045.89	21,976.85
Parks, Recreation & Forestry	55.00	6.77%	38,563.07	-	38,563.07	6,204.59	44,767.66
Solid Waste	12.00	1.48%	8,413.76	-	8,413.76	1,353.73	9,767.49
Highway	76.00	9.36%	53,287.15	-	53,287.15	8,573.62	61,860.77
Central Wisconsin Airport	19.00	2.34%	13,321.79	-	13,321.79	2,143.41	15,465.19
UW Extension	1.00	0.12%	701.15	-	701.15	112.81	813.96
Library	52.00	6.40%	36,459.63	(6,500.00)	29,959.63	5,866.16	35,825.79
Veterans	3.00	0.37%	2,103.44	-	2,103.44	338.43	2,441.87
Register of Deeds	5.00	0.62%	3,505.73	-	3,505.73	564.05	4,069.79
Other Departments / Programs	10.00	1.23%	7,011.47	-	7,011.47	1,128.11	8,139.58
Total	812.00	100.00%	\$ 569,331.16	\$ (6,500.00)	\$ 562,831.16	\$ 90,925.50	\$ 653,756.66

Allocation Basis: Number of Employees by Department

Allocation Source: County Personnel and Payroll Records



**DEPARTMENT 5
FISCAL 2020**

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

Department: Employee Resources
Function: Department Specific

Total 1st Tier Allocation \$ 44,619.17
Total 2nd Tier Allocation 6,683.65
Total Allocated Cost \$ 51,302.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	7,500.00	18.07%	8,062.65	(7,500.00)	562.65	-	562.65
Corporation Counsel	1,920.00	4.63%	2,064.04	-	2,064.04	377.37	2,441.41
County Administrator	614.95	1.48%	661.08	-	661.08	120.87	781.95
Facilities & Capital Management	3,200.00	7.71%	3,440.06	(3.00)	3,437.06	628.95	4,066.01
Clerk of Courts	439.22	1.06%	472.17	-	472.17	86.33	558.50
Soc Svcs- Administration	4,480.00	10.79%	4,816.09	-	4,816.09	880.53	5,696.61
Health Department	916.95	2.21%	985.74	-	985.74	180.22	1,165.96
ADRC	632.11	1.52%	679.53	(617.11)	62.42	124.24	186.66
Juvenile Detention/Shelter Home	10.00	0.02%	10.75	-	10.75	1.97	12.72
District Attorney	960.00	2.31%	1,032.02	-	1,032.02	188.68	1,220.70
Sheriff	5,797.00	13.97%	6,231.89	(29.00)	6,202.89	1,139.38	7,342.27
Corrections	6,419.50	15.47%	6,901.09	-	6,901.09	1,261.73	8,162.82
Parks, Recreation & Forestry	1,612.88	3.89%	1,733.88	(946.00)	787.88	317.01	1,104.88
Solid Waste	75.00	0.18%	80.63	-	80.63	14.74	95.37
Highway	2,681.00	6.46%	2,882.13	(1,049.54)	1,832.59	526.94	2,359.53
Central Wisconsin Airport	1,071.00	2.58%	1,151.35	(1,068.33)	83.02	210.50	293.52
Library	1,105.85	2.66%	1,188.81	(9.00)	1,179.81	217.35	1,397.16
Veterans	570.00	1.37%	612.76	-	612.76	112.03	724.79
Other Departments / Programs	1,500.00	3.61%	1,612.53	-	1,612.53	294.82	1,907.35
Total	41,505.46	100.00%	\$ 44,619.17	\$ (11,221.98)	\$ 33,397.19	\$ 6,683.65	\$ 40,080.84

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

DEPARTMENT 5
FISCAL 2020

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	562.65	-	562.65
Employee Resources	4,206.88	4,206.88	-
Corporation Counsel	9,767.02	7,325.62	2,441.41
County Administrator	5,665.69	4,883.75	781.95
Finance Department	4,883.75	4,883.75	-
Property & Liability Insurance	1,627.92	1,627.92	-
Facilities & Capital Management	34,996.40	30,930.39	4,066.01
County Treasurer	4,069.79	4,069.79	-
Central Services-Communications	813.96	813.96	-
Clerk of Courts	26,605.14	26,046.64	558.50
Child Support	15,465.19	15,465.19	-
Soc Svcs- Administration	13,836.19	8,139.58	5,696.61
Soc Svcs- Income Maint	26,046.64	26,046.64	-
Soc Svcs- Programs	40,697.88	40,697.88	-
Special Education	-	-	-
Health Department	30,468.43	29,302.47	1,165.96
NCHCC	-	-	-
ADRC	60,419.52	60,232.86	186.66
Juvenile Detention/Shelter Home	17,105.82	17,093.11	12.72
County Clerk	2,441.87	2,441.87	-
Judicial	-	-	-
District Attorney	12,616.11	11,395.41	1,220.70
Victim / Witness	3,255.83	3,255.83	-
Sheriff	109,900.92	102,558.65	7,342.27
Corrections	52,116.52	43,953.71	8,162.82
Emergency Government	2,441.87	2,441.87	-
Justice Alternatives 177	813.96	813.96	-
Conservation, Planning & Zoning	21,976.85	21,976.85	-
Parks, Recreation & Forestry	45,872.55	44,767.66	1,104.88
Solid Waste	9,862.86	9,767.49	95.37
Highway	64,220.30	61,860.77	2,359.53

DEPARTMENT 5
FISCAL 2020

MARATHON COUNTY, WISCONSIN
EMPLOYEE RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Resources

Grantee Department	Total	Personnel Administration	Department Specific
Central Wisconsin Airport	15,758.71	15,465.19	293.52
UW Extension	813.96	813.96	-
UW Dormitory	-	-	-
Library	37,222.95	35,825.79	1,397.16
Veterans	3,166.67	2,441.87	724.79
Register of Deeds	4,069.79	4,069.79	-
Other Departments / Programs	10,046.92	8,139.58	1,907.35
Total	\$ 693,837.50	\$ 653,756.66	\$ 40,080.84

**DEPARTMENT 6
FISCAL 2020**

**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 2020

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support	Child Support
Expenditures:				
Salaries & Wages	\$ 602,833.15	\$ 57,595.95	\$ 190,120.11	\$ 57,333.41
Fringe Benefits	214,334.95	20,563.11	64,446.96	21,552.15
Telephone	96.00	96.00	-	-
Furniture/Furnishings Repairs	424.00	424.00	-	-
Office Machines & Equipment Repair	5,642.00	5,642.00	-	-
Transcription Services	62.00	-	62.00	-
Process Service	218.20	-	218.20	-
Paper/Stationery Forms	142.00	142.00	-	-
Printing / Duplicating	2,702.71	2,702.71	-	-
Office Supplies	1,513.34	1,513.34	-	-
Books & Directories	954.14	954.14	-	-
Software Supplies	311.08	311.08	-	-
Publication of Legal Notices	768.80	768.80	-	-
Subscriptions	8,284.17	8,284.17	-	-
Membership Dues	2,213.46	2,188.46	-	-
Registration /Tuition Fees	2,190.50	2,190.50	-	-
Filing Fees	120.00	120.00	-	-
Personal Auto Mileage	22.76	22.76	-	-
Total Expenditures	842,833.26	103,519.02	254,847.27	78,885.56
Cost Adjustments:				
Legal Fees	6,192.00	-	6,192.00	-
Other Professional Services	2,340.00	-	2,340.00	-
Total Cost Adjustments	\$ 8,532.00	\$ -	\$ 8,532.00	\$ -
General & Administrative Allocation	-	(103,519.02)	36,096.30	10,885.35
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	17,337.77	-	5,976.46	1,849.96
Equipment Depreciation	-	-	-	-
Special Accounting	1,030.79	-	355.32	109.99
Information Technology	8,642.95	-	2,979.29	922.21
Employee Resources	8,374.36	-	2,886.71	893.55

DEPARTMENT 6
FISCAL 2020

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support	Child Support
Total 1st Allocation	35,385.87	-	12,197.78	3,775.71
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	886,751.13	-	311,673.36	93,546.62
2nd Allocation				
Building Depreciation	611.69	-	210.85	65.27
Equipment Depreciation	-	-	-	-
Special Accounting	16.13	-	5.56	1.72
Information Technology	188.06	-	64.82	20.07
Employee Resources	1,392.67	-	480.06	148.60
Corporation Counsel	-	-	-	-
County Administrator	15,550.54	-	5,360.39	1,659.26
Finance Department	3,904.16	-	1,345.79	416.58
Property & Liability Insurance	3,679.26	-	1,268.27	392.58
Facilities & Capital Management	14,368.02	-	4,952.77	1,533.08
County Treasurer	466.81	-	160.91	49.81
Central Services-Communications	6,619.27	-	2,281.71	706.28
Clerk of Courts	-	-	-	-
Total 2nd Allocation	46,796.60	-	16,131.15	4,993.24
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	46,796.60	-	16,131.15	4,993.24
Total Incoming Costs	82,182.47	-	28,328.93	8,768.95
Total Allocated Cost	933,547.73	-	327,804.50	98,539.86

DEPARTMENT 6
FISCAL 2020

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Social Services	NCHC Services
Expenditures:		
Salaries & Wages	\$ 77,146.75	\$ 220,636.93
Fringe Benefits	29,000.16	78,772.57
Telephone	-	-
Furniture/Furnishings Repairs	-	-
Office Machines & Equipment Repair	-	-
Transcription Services	-	-
Process Service	-	-
Paper/Stationery Forms	-	-
Printing / Duplicating	-	-
Office Supplies	-	-
Books & Directories	-	-
Software Supplies	-	-
Publication of Legal Notices	-	-
Subscriptions	-	-
Membership Dues	-	25.00
Registration /Tuition Fees	-	-
Filing Fees	-	-
Personal Auto Mileage	-	-
Total Expenditures	106,146.91	299,434.50
Cost Adjustments:		
Legal Fees	-	-
Other Professional Services	-	-
Total Cost Adjustments	\$ -	\$ -
General & Administrative Allocation	14,647.12	41,890.24
Disallowed / Capitalized	-	-
Incoming Costs		
1st Allocation		
Building Depreciation	2,489.27	7,022.08
Equipment Depreciation	-	-
Special Accounting	148.00	417.49
Information Technology	1,240.91	3,500.54
Employee Resources	1,202.35	3,391.75

DEPARTMENT 6
FISCAL 2020

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Social Services	NCHC Services
Total 1st Allocation	5,080.52	14,331.86
General & Administrative Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	125,874.55	355,656.61
2nd Allocation		
Building Depreciation	87.82	247.74
Equipment Depreciation	-	-
Special Accounting	2.32	6.53
Information Technology	27.00	76.17
Employee Resources	199.95	564.05
Corporation Counsel	-	-
County Administrator	2,232.67	6,298.23
Finance Department	560.54	1,581.25
Property & Liability Insurance	528.25	1,490.16
Facilities & Capital Management	2,062.89	5,819.28
County Treasurer	67.02	189.07
Central Services-Communications	950.36	2,680.91
Clerk of Courts	-	-
Total 2nd Allocation	6,718.81	18,953.40
General & Administrative Allocation	-	-
Unallocated	-	-
Total 2nd Tier Allocation	6,718.81	18,953.40
Total Incoming Costs	11,799.33	33,285.26
Total Allocated Cost	132,593.37	374,610.00

DEPARTMENT 6
FISCAL 2020

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation \$ 311,673.36
Total 2nd Tier Allocation 16,131.15

Total Allocated Cost \$ 327,804.50

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Information Technology	3,817.98	2.75%	8,573.54	-	8,573.54	-	8,573.54
Employee Resources	9,544.96	6.88%	21,433.87	-	21,433.87	-	21,433.87
County Administrator	19,089.92	13.75%	42,867.74	-	42,867.74	2,455.06	45,322.79
Finance Department	1,908.99	1.38%	4,286.77	-	4,286.77	245.51	4,532.27
Property & Liability Insurance	3,817.98	2.75%	8,573.54	-	8,573.54	491.01	9,064.55
Facilities & Capital Management	3,817.98	2.75%	8,573.54	-	8,573.54	491.01	9,064.55
County Treasurer	5,726.98	4.13%	12,860.33	-	12,860.33	736.52	13,596.85
Clerk of Courts	1,908.99	1.38%	4,286.77	-	4,286.77	245.51	4,532.27
Special Education	3,817.98	2.75%	8,573.54	-	8,573.54	491.01	9,064.55
Health Department	9,544.96	6.88%	21,433.87	-	21,433.87	1,227.53	22,661.40
County Clerk	1,908.99	1.38%	4,286.77	-	4,286.77	245.51	4,532.27
Sheriff	18,727.08	13.49%	42,052.95	-	42,052.95	2,408.39	44,461.35
Emergency Government	9,709.06	7.00%	21,802.37	-	21,802.37	1,248.63	23,051.00
Conservation, Planning & Zoning	9,544.96	6.88%	21,433.87	-	21,433.87	1,227.53	22,661.40
Parks, Recreation & Forestry	11,453.95	8.25%	25,720.64	-	25,720.64	1,473.03	27,193.67
Solid Waste	1,908.99	1.38%	4,286.77	-	4,286.77	245.51	4,532.27
Highway	1,908.99	1.38%	4,286.77	-	4,286.77	245.51	4,532.27
Central Wisconsin Airport	3,817.98	2.75%	8,573.54	-	8,573.54	491.01	9,064.55
Library	14,909.10	10.74%	33,479.42	-	33,479.42	1,917.38	35,396.80
Register of Deeds	1,908.99	1.38%	4,286.77	-	4,286.77	245.51	4,532.27
Total	138,794.81	100.00%	\$ 311,673.36	\$ -	\$ 311,673.36	\$ 16,131.15	\$ 327,804.50

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 2020

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 93,546.62
Total 2nd Tier Allocation 4,993.24

Total Allocated Cost \$ 98,539.86

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	93,546.62	(78,885.56)	14,661.06	4,993.24	19,654.30
Total	100	100.00%	\$ 93,546.62	\$ (78,885.56)	\$ 14,661.06	\$ 4,993.24	\$ 19,654.30

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 6
FISCAL 2020

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Social Services

Total 1st Tier Allocation \$ 125,874.55
Total 2nd Tier Allocation 6,718.81
Total Allocated Cost \$ 132,593.37

<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>
Soc Svcs- Administration	100	100.00%	125,874.55	(91,860.69)	34,013.86	6,718.81	40,732.68
Total	100	100.00%	\$ 125,874.55	\$ (91,860.69)	\$ 34,013.86	\$ 6,718.81	\$ 40,732.68

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 6
FISCAL 2020

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: NCHC Services

Total 1st Tier Allocation \$ 355,656.61
Total 2nd Tier Allocation 18,953.40

Total Allocated Cost \$ 374,610.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
NCHCC	100	100.00%	355,656.61	(62,500.00)	293,156.61	18,953.40	312,110.00
Total	100	100.00%	\$ 355,656.61	\$ (62,500.00)	\$ 293,156.61	\$ 18,953.40	\$ 312,110.00

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

**DEPARTMENT 6
FISCAL 2020**

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

Department: Corporation Counsel

Grantee Department	Total	Departmental Support	Child Support	Social Services
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	8,573.54	8,573.54	-	-
Employee Resources	21,433.87	21,433.87	-	-
Corporation Counsel	-	-	-	-
County Administrator	45,322.79	45,322.79	-	-
Finance Department	4,532.27	4,532.27	-	-
Property & Liability Insurance	9,064.55	9,064.55	-	-
Facilities & Capital Management	9,064.55	9,064.55	-	-
County Treasurer	13,596.85	13,596.85	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	4,532.27	4,532.27	-	-
Child Support	19,654.30	-	19,654.30	-
Soc Svcs- Administration	40,732.68	-	-	40,732.68
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	9,064.55	9,064.55	-	-
Health Department	22,661.40	22,661.40	-	-
NCHCC	312,110.00	-	-	-
ADRC	-	-	-	-
Juvenile Detention/Shelter Home	-	-	-	-
County Clerk	4,532.27	4,532.27	-	-
Judicial	-	-	-	-
District Attorney	-	-	-	-
Victim / Witness	-	-	-	-
Sheriff	44,461.35	44,461.35	-	-
Corrections	-	-	-	-
Emergency Government	23,051.00	23,051.00	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	22,661.40	22,661.40	-	-
Parks, Recreation & Forestry	27,193.67	27,193.67	-	-
Solid Waste	4,532.27	4,532.27	-	-
Highway	4,532.27	4,532.27	-	-
Central Wisconsin Airport	9,064.55	9,064.55	-	-
UW Extension	-	-	-	-

DEPARTMENT 6
FISCAL 2020

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	35,396.80	35,396.80	-	-
Veterans	-	-	-	-
Register of Deeds	4,532.27	4,532.27	-	-
Other Departments / Programs	-	-	-	-
Total	\$ 700,301.48	\$ 327,804.50	\$ 19,654.30	\$ 40,732.68

DEPARTMENT 6
FISCAL 2020

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	312,110.00
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 2020

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	<u>NCHC Services</u>
UW Dormitory	-
Library	-
Veterans	-
Register of Deeds	-
Other Departments / Programs	-
	<hr/>
Total	<u>\$ 312,110.00</u>

**DEPARTMENT 7
FISCAL 2020**

**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 2020 activity.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 7
FISCAL 2020

MARATHON COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
Expenditures:				
Salaries & Wages	\$ 306,853.28	\$ -	\$ 306,853.28	\$ -
Fringe Benefits	169,812.16	-	169,812.16	-
Other Professional Services	44,487.72	-	34,487.72	10,000.00
Telephone	605.73	-	605.73	-
Office Machines R&M	2,184.50	-	2,184.50	-
Paper, Stationery & Forms	198.06	-	198.06	-
Printing / Duplicating	142.00	-	142.00	-
Office Supplies	1,079.69	-	1,079.69	-
Subscriptions	507.95	-	507.95	-
Membership Dues	5,842.81	-	5,842.81	-
Registration /Tuition Fees	3,999.00	-	3,999.00	-
Personal Auto Mileage	104.65	-	104.65	-
Commercial Travel	404.69	-	404.69	-
Lodging	916.42	-	916.42	-
Meeting Expenses	93.80	-	93.80	-
Support Community Prj Contract	199,539.00	-	-	199,539.00
Prizes/Awards	5,169.76	-	5,169.76	-
Total Expenditures	\$ 741,941.22	\$ -	\$ 532,402.22	\$ 209,539.00
Cost Adjustments:				
Gen Government-Outside District	(175.00)	-	-	(175.00)
Promotional Items-Sale of Merchandise	(183.44)	-	-	(183.44)
Improvements-Legal Fees	25,000.00	-	-	25,000.00
Improvements-Other Prof Services	13,134.00	-	-	13,134.00
Improvements-Small Projects	135,820.43	-	3,052.00	132,768.43
Improvements-Special Projects	3,600.00	-	-	3,600.00
Total Cost Adjustments	\$ 177,195.99	\$ -	\$ 3,052.00	\$ 174,143.99
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	6,760.35	-	6,760.35	-

**DEPARTMENT 7
FISCAL 2020**

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

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
Equipment Depreciation	-	-	-	-
Special Accounting	342.63	-	342.63	-
Information Technology	148,319.19	-	148,319.19	-
Employee Resources	4,867.96	-	4,867.96	-
Corporation Counsel	42,867.74	-	42,867.74	-
Total 1st Allocation	203,157.88	-	203,157.88	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 1,122,295.09	\$ -	\$ 738,612.10	\$ 383,682.99
2nd Allocation				
Building Depreciation	238.51	-	238.51	-
Equipment Depreciation	-	-	-	-
Special Accounting	5.17	-	5.17	-
Information Technology	3,227.19	-	3,227.19	-
Employee Resources	797.73	-	797.73	-
Corporation Counsel	2,455.06	-	2,455.06	-
County Administrator	-	-	-	-
Finance Department	2,217.38	-	2,217.38	-
Property & Liability Insurance	5,959.35	-	5,959.35	-
Facilities & Capital Management	14,896.10	-	14,896.10	-
County Treasurer	472.23	-	472.23	-
Central Services-Communications	4,064.28	-	4,064.28	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	34,333.01	-	34,333.01	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 34,333.01	\$ -	\$ 34,333.01	\$ -
Total Incoming Costs	237,490.89	-	237,490.89	-
Total Allocated Cost	\$ 1,156,628.10	\$ -	\$ 772,945.11	\$ 383,682.99

**DEPARTMENT 7
FISCAL 2020**

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

Department: County Administrator
Function: Department Oversight

Total 1st Tier Allocation \$ 738,612.10
Total 2nd Tier Allocation 34,333.01
Total Allocated Cost \$ 772,945.11

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	13,632.80	5.89%	43,538.44	-	43,538.44	-	43,538.44
Equipment Depreciation	243.70	0.11%	778.29	-	778.29	-	778.29
Special Accounting	243.70	0.11%	778.29	-	778.29	-	778.29
Information Technology	731.09	0.32%	2,334.85	-	2,334.85	-	2,334.85
Employee Resources	5,356.59	2.32%	17,107.09	-	17,107.09	-	17,107.09
Corporation Counsel	4,869.20	2.11%	15,550.54	-	15,550.54	-	15,550.54
Finance Department	4,506.02	1.95%	14,390.67	-	14,390.67	750.28	15,140.94
Property & Liability Insurance	2,312.75	1.00%	7,386.12	-	7,386.12	385.08	7,771.21
Facilities & Capital Management	243.70	0.11%	778.29	-	778.29	40.58	818.87
County Treasurer	2,312.75	1.00%	7,386.12	-	7,386.12	385.08	7,771.21
Clerk of Courts	6,450.85	2.79%	20,601.78	-	20,601.78	1,074.10	21,675.88
Child Support	2,312.75	1.00%	7,386.12	-	7,386.12	385.08	7,771.21
Soc Svcs- Administration	3,287.54	1.42%	10,499.26	-	10,499.26	547.39	11,046.66
Soc Svcs- Income Maint	2,312.75	1.00%	7,386.12	-	7,386.12	385.08	7,771.21
Soc Svcs- Programs	2,312.75	1.00%	7,386.12	-	7,386.12	385.08	7,771.21
Special Education	243.70	0.11%	778.29	-	778.29	40.58	818.87
Health Department	6,938.25	3.00%	22,158.37	-	22,158.37	1,155.25	23,313.62
NCHCC	731.09	0.32%	2,334.85	-	2,334.85	121.73	2,456.58
ADRC	243.70	0.11%	778.29	-	778.29	40.58	818.87
Juvenile Detention/Shelter Home	4,138.10	1.79%	13,215.66	-	13,215.66	689.01	13,904.67
County Clerk	2,556.45	1.11%	8,164.42	-	8,164.42	425.66	8,590.08
Judicial	20,934.22	9.05%	66,856.65	-	66,856.65	3,485.66	70,342.30
District Attorney	5,356.59	2.32%	17,107.09	-	17,107.09	891.90	17,998.99
Victim / Witness	243.70	0.11%	778.29	-	778.29	40.58	818.87
Sheriff	9,494.70	4.11%	30,322.78	-	30,322.78	1,580.92	31,903.70
Corrections	6,694.55	2.89%	21,380.07	-	21,380.07	1,114.68	22,494.75
Emergency Government	6,938.25	3.00%	22,158.37	-	22,158.37	1,155.25	23,313.62
Justice Alternatives 177	6,207.16	2.68%	19,823.52	-	19,823.52	1,033.52	20,857.04
Conservation, Planning & Zoning	15,458.15	6.68%	49,367.98	-	49,367.98	2,573.86	51,941.84
Parks, Recreation & Forestry	5,356.59	2.32%	17,107.09	-	17,107.09	891.90	17,998.99
Solid Waste	2,800.14	1.21%	8,942.68	-	8,942.68	466.24	9,408.91
Highway	5,356.59	2.32%	17,107.09	-	17,107.09	891.90	17,998.99
Central Wisconsin Airport	2,556.45	1.11%	8,164.42	-	8,164.42	425.66	8,590.08
UW Extension	9,007.30	3.89%	28,766.20	-	28,766.20	1,499.76	30,265.96
Library	2,800.14	1.21%	8,942.68	-	8,942.68	466.24	9,408.91
Veterans	243.70	0.11%	778.29	-	778.29	40.58	818.87
Register of Deeds	2,312.75	1.00%	7,386.12	-	7,386.12	385.08	7,771.21
Other Departments / Programs	63,533.75	27.47%	202,904.79	-	202,904.79	10,578.70	213,483.48
Total	231,274.96	100.00%	\$ 738,612.10	\$ -	\$ 738,612.10	\$ 34,333.01	\$ 772,945.11

Allocation Basis: Time/Effort by Benefiting Department During 2020

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



DEPARTMENT 7
FISCAL 2020

MARATHON COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Department Specific

Total 1st Tier Allocation \$ 383,682.99
Total 2nd Tier Allocation -

Total Allocated Cost \$ 383,682.99

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	24,063.50	6.27%	24,063.50	-	24,063.50	-	24,063.50
Finance Department	40,290.80	10.50%	40,290.80	-	40,290.80	-	40,290.80
Soc Svcs- Administration	14,901.48	3.88%	14,901.48	-	14,901.48	-	14,901.48
County Clerk	25,000.00	6.52%	25,000.00	-	25,000.00	-	25,000.00
Other Departments / Programs	279,427.21	72.83%	279,427.21	-	279,427.21	-	279,427.21
Total	383,682.99	100.00%	\$ 383,682.99	\$ -	\$ 383,682.99	\$ -	\$ 383,682.99

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

**DEPARTMENT 7
FISCAL 2020**

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

Department: County Administrator

Grantee Department	Total	Department Oversight	Department Specific
Building Depreciation	\$ 43,538.44	\$ 43,538.44	\$ -
Equipment Depreciation	778.29	778.29	-
Special Accounting	778.29	778.29	-
Information Technology	26,398.35	2,334.85	24,063.50
Employee Resources	17,107.09	17,107.09	-
Corporation Counsel	15,550.54	15,550.54	-
County Administrator	-	-	-
Finance Department	55,431.74	15,140.94	40,290.80
Property & Liability Insurance	7,771.21	7,771.21	-
Facilities & Capital Management	818.87	818.87	-
County Treasurer	7,771.21	7,771.21	-
Central Services-Communications	-	-	-
Clerk of Courts	21,675.88	21,675.88	-
Child Support	7,771.21	7,771.21	-
Soc Svcs- Administration	25,948.14	11,046.66	14,901.48
Soc Svcs- Income Maint	7,771.21	7,771.21	-
Soc Svcs- Programs	7,771.21	7,771.21	-
Special Education	818.87	818.87	-
Health Department	23,313.62	23,313.62	-
NCHCC	2,456.58	2,456.58	-
ADRC	818.87	818.87	-
Juvenile Detention/Shelter Home	13,904.67	13,904.67	-
County Clerk	33,590.08	8,590.08	25,000.00
Judicial	70,342.30	70,342.30	-
District Attorney	17,998.99	17,998.99	-
Victim / Witness	818.87	818.87	-
Sheriff	31,903.70	31,903.70	-
Corrections	22,494.75	22,494.75	-
Emergency Government	23,313.62	23,313.62	-
Justice Alternatives 177	20,857.04	20,857.04	-
Conservation, Planning & Zoning	51,941.84	51,941.84	-
Parks, Recreation & Forestry	17,998.99	17,998.99	-
Solid Waste	9,408.91	9,408.91	-
Highway	17,998.99	17,998.99	-

DEPARTMENT 7
FISCAL 2020

MARATHON COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Administrator

Grantee Department	Total	Department Oversight	Department Specific
Central Wisconsin Airport	8,590.08	8,590.08	-
UW Extension	30,265.96	30,265.96	-
UW Dormitory	-	-	-
Library	9,408.91	9,408.91	-
Veterans	818.87	818.87	-
Register of Deeds	7,771.21	7,771.21	-
Other Departments / Programs	492,910.69	213,483.48	279,427.21
Total	\$ 1,156,628.10	\$ 772,945.11	\$ 383,682.99

**DEPARTMENT 8
FISCAL 2020**

**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 2020.
- **Payroll**: Costs associated with the payroll function are allocated based on total number of payroll checks and direct deposits processed by department during 2020.
- **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 2020**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
Expenditures:				
Salaries & Wages	\$ 431,983.51	\$ 15,728.12	\$ 240,172.72	\$ 151,330.07
Fringe Benefits	172,125.19	6,266.92	95,697.58	60,297.94
Accounting/Auditing Fees	106,310.00	-	103,160.00	-
Computer Maint. Contract	10,670.00	10,670.00	-	-
Paper/Stationery Forms	136.00	136.00	-	-
Printing / Duplicating	941.56	941.56	-	-
Office Equipment	816.50	816.50	-	-
Office Supplies	1,016.21	1,016.21	-	-
Publication of Legal Notices	472.00	-	472.00	-
Membership Dues	1,168.00	1,168.00	-	-
Registration /Tuition Fees	1,749.00	1,749.00	-	-
Commercial Travel	10.00	10.00	-	-
Furniture/Furnishings-New	325.00	325.00	-	-
Total Expenditures	\$ 727,722.97	\$ 38,827.32	\$ 439,502.30	\$ 211,628.01
Cost Adjustments:				
Miscellaneous Revenue	(1,368.00)	-	-	(1,368.00)
Transfer to Chapter 3 - Special Accounting	(103,160.00)	-	(103,160.00)	-
CIP-Computer Hardware/Software	3,871.00	-	3,871.00	-
Total Cost Adjustments	\$ (100,657.00)	\$ -	\$ (99,289.00)	\$ (1,368.00)
General & Administrative Allocation	(0.00)	(38,827.32)	22,402.74	14,115.71
Disallowed / Capitalized	(26,632.69)	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	9,933.58	-	6,337.43	3,051.58
Equipment Depreciation	-	-	-	-
Special Accounting	762.59	-	486.52	234.27
Information Technology	48,848.10	-	31,164.16	15,006.08
Employee Resources	4,206.88	-	2,683.91	1,292.35
Corporation Counsel	4,286.77	-	2,734.88	1,316.89
County Administrator	54,681.47	-	34,885.73	16,798.09

**DEPARTMENT 8
FISCAL 2020**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
Total 1st Allocation	122,719.39	-	78,292.63	37,699.26
General & Administrative Allocation	-	-	-	-
Unallocated	(4,447.67)	-	-	-
Total 1st Tier Allocation	\$ 718,705.01	\$ -	\$ 440,908.67	\$ 262,074.98
2nd Allocation				
Building Depreciation	350.46	-	223.59	107.66
Equipment Depreciation	-	-	-	-
Special Accounting	11.95	-	7.63	3.67
Information Technology	1,062.86	-	678.08	326.51
Employee Resources	676.86	-	431.83	207.93
Corporation Counsel	245.51	-	156.63	75.42
County Administrator	750.28	-	478.66	230.48
Finance Department	2,720.31	-	1,735.50	835.67
Property & Liability Insurance	46,568.29	-	29,709.68	14,305.73
Facilities & Capital Management	21,888.15	-	13,964.22	6,724.02
County Treasurer	483.84	-	308.68	148.63
Central Services-Communications	4,495.79	-	2,868.23	1,381.10
Clerk of Courts	-	-	-	-
Total 2nd Allocation	79,254.29	-	50,562.73	24,346.83
General & Administrative Allocation	-	-	-	-
Unallocated	(2,872.38)	-	-	-
Total 2nd Tier Allocation	\$ 79,254.29	\$ -	\$ 50,562.73	\$ 24,346.83
Total Incoming Costs	194,653.63	-	128,855.36	62,046.10
Total Allocated Cost	\$ 795,086.92	\$ -	\$ 491,471.39	\$ 286,421.82

DEPARTMENT 8
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Expenditures:		
Salaries & Wages	\$ 6,899.05	\$ 17,853.55
Fringe Benefits	2,748.95	7,113.80
Accounting/Auditing Fees	3,150.00	-
Computer Maint. Contract	-	-
Paper/Stationery Forms	-	-
Printing / Duplicating	-	-
Office Equipment	-	-
Office Supplies	-	-
Publication of Legal Notices	-	-
Membership Dues	-	-
Registration /Tuition Fees	-	-
Commercial Travel	-	-
Furniture/Furnishings-New	-	-
Total Expenditures	\$ 12,798.00	\$ 24,967.35
Cost Adjustments:		
Miscellaneous Revenue	-	-
Transfer to Chapter 3 - Special Accounting	-	-
CIP-Computer Hardware/Software	-	-
Total Cost Adjustments	\$ -	\$ -
General & Administrative Allocation	643.53	1,665.34
Disallowed / Capitalized	-	(26,632.69)
Incoming Costs		
1st Allocation		
Building Depreciation	184.54	360.02
Equipment Depreciation	-	-
Special Accounting	14.17	27.64
Information Technology	907.48	1,770.38
Employee Resources	78.15	152.47
Corporation Counsel	79.64	155.36
County Administrator	1,015.85	1,981.80

DEPARTMENT 8
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Total 1st Allocation	2,279.83	4,447.67
General & Administrative Allocation	-	-
Unallocated	-	(4,447.67)
Total 1st Tier Allocation	\$ 15,721.35	\$ -
2nd Allocation		
Building Depreciation	6.51	12.70
Equipment Depreciation	-	-
Special Accounting	0.22	0.43
Information Technology	19.75	38.52
Employee Resources	12.57	24.53
Corporation Counsel	4.56	8.90
County Administrator	13.94	27.19
Finance Department	50.54	98.59
Property & Liability Insurance	865.13	1,687.75
Facilities & Capital Management	406.63	793.28
County Treasurer	8.99	17.54
Central Services-Communications	83.52	162.94
Clerk of Courts	-	-
Total 2nd Allocation	1,472.35	2,872.38
General & Administrative Allocation	-	-
Unallocated	-	(2,872.38)
Total 2nd Tier Allocation	\$ 1,472.35	\$ -
Total Incoming Costs	3,752.18	-
Total Allocated Cost	\$ 17,193.71	\$ -

**DEPARTMENT 8
FISCAL 2020**

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

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 440,908.67
Total 2nd Tier Allocation 50,562.73
Total Allocated Cost \$ 491,471.39

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	425	0.47%	2,062.91	-	2,062.91	-	2,062.91
Corporation Counsel	303	0.33%	1,470.73	-	1,470.73	-	1,470.73
County Administrator	191	0.21%	927.09	-	927.09	-	927.09
Finance Department	213	0.23%	1,033.88	-	1,033.88	-	1,033.88
Property & Liability Insurance	218	0.24%	1,058.15	-	1,058.15	122.88	1,181.03
Facilities & Capital Management	4,075	4.49%	19,779.63	-	19,779.63	2,296.92	22,076.56
County Treasurer	18,468	20.33%	89,641.79	-	89,641.79	10,409.71	100,051.49
Central Services-Communications	95	0.10%	461.12	-	461.12	53.55	514.67
Clerk of Courts	3,006	3.31%	14,590.82	-	14,590.82	1,694.37	16,285.18
Child Support	748	0.82%	3,630.72	-	3,630.72	421.62	4,052.33
Soc Svcs- Administration	732	0.81%	3,553.05	-	3,553.05	412.60	3,965.65
Soc Svcs- Income Maint	978	1.08%	4,747.11	-	4,747.11	551.26	5,298.37
Soc Svcs- Programs	4,749	5.23%	23,051.16	-	23,051.16	2,676.83	25,727.99
Health Department	3,241	3.57%	15,731.48	-	15,731.48	1,826.83	17,558.31
ADRC	6,994	7.70%	33,948.16	-	33,948.16	3,942.25	37,890.41
Juvenile Detention/Shelter Home	678	0.75%	3,290.94	-	3,290.94	382.16	3,673.11
County Clerk	1,675	1.84%	8,130.28	-	8,130.28	944.13	9,074.41
Judicial	227	0.25%	1,101.83	-	1,101.83	127.95	1,229.79
District Attorney	1,107	1.22%	5,373.26	-	5,373.26	623.97	5,997.24
Victim / Witness	131	0.14%	635.86	-	635.86	73.84	709.70
Sheriff	6,580	7.24%	31,938.65	-	31,938.65	3,708.90	35,647.54
Corrections	2,130	2.34%	10,338.80	-	10,338.80	1,200.60	11,539.40
Emergency Government	465	0.51%	2,257.06	-	2,257.06	262.10	2,519.17
Justice Alternatives 177	84	0.09%	407.73	-	407.73	47.35	455.08
Conservation, Planning & Zoning	2,713	2.99%	13,168.62	-	13,168.62	1,529.21	14,697.84
Parks, Recreation & Forestry	11,430	12.58%	55,480.05	-	55,480.05	6,442.66	61,922.71
Solid Waste	2,565	2.82%	12,450.25	-	12,450.25	1,445.79	13,896.04
Highway	7,913	8.71%	38,408.89	-	38,408.89	4,460.26	42,869.15
Central Wisconsin Airport	1,467	1.61%	7,120.67	-	7,120.67	826.89	7,947.56
UW Extension	394	0.43%	1,912.44	-	1,912.44	222.08	2,134.52
UW Dormitory	116	0.13%	563.05	-	563.05	65.38	628.44
Library	3,597	3.96%	17,459.47	-	17,459.47	2,027.49	19,486.96
Veterans	172	0.19%	834.87	-	834.87	96.95	931.82
Register of Deeds	1,428	1.57%	6,931.37	-	6,931.37	804.91	7,736.28
Other Departments / Programs	1,528	1.68%	7,416.76	-	7,416.76	861.28	8,278.03
Total	90,836	100.00%	\$ 440,908.67	\$ -	\$ 440,908.67	\$ 50,562.73	\$ 491,471.39

Allocation Basis: Number of Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2020

Allocation Source: County Financial Records & Reports



**DEPARTMENT 8
FISCAL 2020**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 262,074.98
Total 2nd Tier Allocation 24,346.83

Total Allocated Cost \$ 286,421.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	156	0.67%	1,765.65	-	1,765.65	-	1,765.65
Corporation Counsel	215	0.93%	2,433.43	-	2,433.43	-	2,433.43
County Administrator	114	0.49%	1,290.28	-	1,290.28	-	1,290.28
Finance Department	149	0.64%	1,686.43	-	1,686.43	-	1,686.43
Property & Liability Insurance	52	0.22%	588.55	-	588.55	56.22	644.77
Facilities & Capital Management	986	4.26%	11,159.83	-	11,159.83	1,065.94	12,225.77
County Treasurer	130	0.56%	1,471.38	-	1,471.38	140.54	1,611.92
Central Services-Communications	26	0.11%	294.28	-	294.28	28.11	322.38
Clerk of Courts	856	3.70%	9,688.46	-	9,688.46	925.40	10,613.85
Child Support	457	1.97%	5,172.46	-	5,172.46	494.05	5,666.51
Soc Svcs- Administration	277	1.20%	3,135.17	-	3,135.17	299.46	3,434.62
Soc Svcs- Income Maint	885	3.82%	10,016.69	-	10,016.69	956.75	10,973.44
Soc Svcs- Programs	1,335	5.77%	15,109.92	-	15,109.92	1,443.23	16,553.15
Health Department	1,044	4.51%	11,816.29	-	11,816.29	1,128.64	12,944.93
ADRC	1,919	8.29%	21,719.80	(20,145.00)	1,574.80	2,074.58	3,649.37
Juvenile Detention/Shelter Home	567	2.45%	6,417.47	-	6,417.47	612.97	7,030.44
County Clerk	82	0.35%	928.10	-	928.10	88.65	1,016.75
District Attorney	369	1.59%	4,176.45	-	4,176.45	398.92	4,575.36
Victim / Witness	106	0.46%	1,199.74	-	1,199.74	114.59	1,314.33
Sheriff	3,420	14.77%	38,708.55	(200.00)	38,508.55	3,697.27	42,205.82
Corrections	1,473	6.36%	16,671.84	-	16,671.84	1,592.42	18,264.26
Emergency Government	177	0.76%	2,003.34	-	2,003.34	191.35	2,194.69
Justice Alternatives 177	26	0.11%	294.28	-	294.28	28.11	322.38
Conservation, Planning & Zoning	716	3.09%	8,103.89	-	8,103.89	774.05	8,877.94
Parks, Recreation & Forestry	1,829	7.90%	20,701.15	(6,090.00)	14,611.15	1,977.28	16,588.43
Solid Waste	323	1.39%	3,655.81	(2,635.00)	1,020.81	349.19	1,369.99
Highway	2,099	9.06%	23,757.09	-	23,757.09	2,269.17	26,026.26
Central Wisconsin Airport	538	2.32%	6,089.24	(4,795.00)	1,294.24	581.62	1,875.86
UW Extension	26	0.11%	294.28	-	294.28	28.11	322.38
Library	1,359	5.87%	15,381.55	-	15,381.55	1,469.18	16,850.73
Veterans	73	0.32%	826.24	-	826.24	78.92	905.15
Register of Deeds	132	0.57%	1,494.01	-	1,494.01	142.70	1,636.72
Other Departments / Programs	1,239	5.35%	14,023.36	-	14,023.36	1,339.45	15,362.81
Total	23,155	100.00%	\$ 262,074.98	\$ (33,865.00)	\$ 228,209.98	\$ 24,346.83	\$ 252,556.82

Allocation Basis: Number of Payroll Disbursements Processed by Department During 2020

Allocation Source: County Financial Records & Reports



DEPARTMENT 8
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Department Specific

Total 1st Tier Allocation \$ 15,721.35
Total 2nd Tier Allocation 1,472.35
Total Allocated Cost \$ 17,193.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Special Education	9,648.00	75.39%	11,851.82	(9,648.00)	2,203.82	1,109.96	3,313.78
Central Wisconsin Airport	3,150.00	24.61%	3,869.53	-	3,869.53	362.39	4,231.92
Total	12,798.00	100.00%	\$ 15,721.35	\$ (9,648.00)	\$ 6,073.35	\$ 1,472.35	\$ 7,545.71

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 8
FISCAL 2020

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	3,828.56	2,062.91		1,765.65
Corporation Counsel	3,904.16	1,470.73		2,433.43
County Administrator	2,217.38	927.09		1,290.28
Finance Department	2,720.31	1,033.88		1,686.43
Property & Liability Insurance	1,825.79	1,181.03		644.77
Facilities & Capital Management	34,302.33	22,076.56		12,225.77
County Treasurer	101,663.41	100,051.49		1,611.92
Central Services-Communications	837.05	514.67		322.38
Clerk of Courts	26,899.04	16,285.18		10,613.85
Child Support	9,718.84	4,052.33		5,666.51
Soc Svcs- Administration	7,400.28	3,965.65		3,434.62
Soc Svcs- Income Maint	16,271.81	5,298.37		10,973.44
Soc Svcs- Programs	42,281.14	25,727.99		16,553.15
Special Education	3,313.78	-		-
Health Department	30,503.24	17,558.31		12,944.93
NCHCC	-	-		-
ADRC	41,539.79	37,890.41		3,649.37
Juvenile Detention/Shelter Home	10,703.54	3,673.11		7,030.44
County Clerk	10,091.16	9,074.41		1,016.75
Judicial	1,229.79	1,229.79		-
District Attorney	10,572.60	5,997.24		4,575.36
Victim / Witness	2,024.03	709.70		1,314.33
Sheriff	77,853.36	35,647.54		42,205.82
Corrections	29,803.66	11,539.40		18,264.26
Emergency Government	4,713.85	2,519.17		2,194.69
Justice Alternatives 177	777.46	455.08		322.38
Conservation, Planning & Zoning	23,575.78	14,697.84		8,877.94
Parks, Recreation & Forestry	78,511.14	61,922.71		16,588.43
Solid Waste	15,266.03	13,896.04		1,369.99
Highway	68,895.41	42,869.15		26,026.26

DEPARTMENT 8
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll
Central Wisconsin Airport	14,055.34	7,947.56	1,875.86
UW Extension	2,456.90	2,134.52	322.38
UW Dormitory	628.44	628.44	-
Library	36,337.69	19,486.96	16,850.73
Veterans	1,836.97	931.82	905.15
Register of Deeds	9,372.99	7,736.28	1,636.72
Other Departments / Programs	23,640.84	8,278.03	15,362.81
Total	\$ 751,573.92	\$ 491,471.39	\$ 252,556.82

DEPARTMENT 8
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	<u>Department Specific</u>
Building Depreciation	\$ -
Equipment Depreciation	-
Special Accounting	-
Information Technology	-
Employee Resources	-
Corporation Counsel	-
County Administrator	-
Finance Department	-
Property & Liability Insurance	-
Facilities & Capital Management	-
County Treasurer	-
Central Services-Communications	-
Clerk of Courts	-
Child Support	-
Soc Svcs- Administration	-
Soc Svcs- Income Maint	-
Soc Svcs- Programs	-
Special Education	3,313.78
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 2020

MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Department Specific
Central Wisconsin Airport	4,231.92
UW Extension	-
UW Dormitory	-
Library	-
Veterans	-
Register of Deeds	-
Other Departments / Programs	-
Total	\$ 7,545.71

**DEPARTMENT 9
FISCAL 2020**

**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 2020

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Expenditures:			
Salaries & Wages	\$ 48,890.61	\$ -	\$ 48,890.61
Fringe Benefits	17,099.75	-	17,099.75
Professional Services-Training	5,950.00	-	5,950.00
Other Professional Services	291.00	-	291.00
Office Machines R&M	742.00	-	742.00
Printing / Duplicating	125.78	-	125.78
Office Equipment	143.29	-	143.29
Membership Dues	970.00	-	970.00
Personal Auto Mileage	32.00	-	32.00
Meals	65.00	-	65.00
Meals-Non Overnight Taxable	8.78	-	8.78
Lodging	220.02	-	220.02
Insurance Contractors Equipment	44,833.00	-	44,833.00
Auto Liability	33,705.00	-	33,705.00
Auto Comp	42,995.00	-	42,995.00
Auto Comp Claims Exp	14,801.52	-	14,801.52
Auto Comp Coll Self-Ins	20,228.30	-	20,228.30
Prop/CE Claims Exp	44,168.51	-	44,168.51
General Liability Insurance	349,388.00	-	349,388.00
Gen/Auto Liab Self Ins Retention	221,295.31	-	221,295.31
Boiler/Machinery	11,496.00	-	11,496.00
Buildings & Contents	170,887.00	-	170,887.00
Other Insurance	25,131.00	-	25,131.00
Insurance Retention/Deductible	1,775.79	-	1,775.79
Loss / Loss Adjustment	102.00	-	102.00
Total Expenditures	\$ 1,055,344.66	\$ -	\$ 1,055,344.66
Cost Adjustments:			
Insurance Recoveries & Public Charges	(19,278.27)	-	(19,278.27)
Interest & Dividends on Investments	(301,934.44)	-	(301,934.44)

DEPARTMENT 9
FISCAL 2020

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

Department: Property & Liability Insurance

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Property & Casualty Insurance</u>
Total Cost Adjustments	\$ (321,212.71)	\$ -	\$ (321,212.71)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	2,172.97		2,172.97
Equipment Depreciation	-		-
Special Accounting	362.53		362.53
Information Technology	-		-
Employee Resources	1,402.29		1,402.29
Corporation Counsel	8,573.54		8,573.54
County Administrator	7,386.12		7,386.12
Finance Department	1,646.70		1,646.70
Total 1st Allocation	21,544.15	-	21,544.15
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 755,676.10	\$ -	\$ 755,676.10
2nd Allocation			
Building Depreciation	76.66		76.66
Equipment Depreciation	-		-
Special Accounting	5.44		5.44
Information Technology	-		-
Employee Resources	225.62		225.62

DEPARTMENT 9
FISCAL 2020

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Corporation Counsel	491.01		491.01
County Administrator	385.08		385.08
Finance Department	179.09		179.09
Property & Liability Insurance	-		-
Facilities & Capital Management	4,788.03		4,788.03
County Treasurer	196.19		196.19
Central Services-Communications	1,239.69		1,239.69
Clerk of Courts	-		-
	-		-
Total 2nd Allocation	7,586.83	-	7,586.83
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 7,586.83	\$ -	\$ 7,586.83
Total Incoming Costs	29,130.98	-	29,130.98
Total Allocated Cost	\$ 763,262.93	\$ -	\$ 763,262.93

**DEPARTMENT 9
FISCAL 2020**

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

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

Total 1st Tier Allocation	\$ 755,676.10
Total 2nd Tier Allocation	<u>7,586.83</u>
Total Allocated Cost	\$ 763,262.93

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	3,460.00	0.17%	1,309.83	(3,460.00)	(2,150.17)	-	(2,150.17)
Employee Resources	7,075.00	0.35%	2,678.34	-	2,678.34	-	2,678.34
Corporation Counsel	9,719.00	0.49%	3,679.26	-	3,679.26	-	3,679.26
County Administrator	15,742.00	0.79%	5,959.35	-	5,959.35	-	5,959.35
Finance Department	123,013.00	6.16%	46,568.29	-	46,568.29	-	46,568.29
Facilities & Capital Management	109,190.00	5.47%	41,335.40	(10,907.00)	30,428.40	450.92	30,879.31
County Treasurer	12,074.00	0.60%	4,570.78	-	4,570.78	49.86	4,620.64
Clerk of Courts	42,805.00	2.14%	16,204.43	-	16,204.43	176.77	16,381.20
Soc Svcs- Administration	230,708.00	11.56%	87,337.73	-	87,337.73	952.75	88,290.48
Special Education	71,657.00	3.59%	27,126.76	(21,877.00)	5,249.76	295.92	5,545.68
Health Department	56,058.00	2.81%	21,221.54	-	21,221.54	231.50	21,453.04
NCHCC	50,757.00	2.54%	19,214.77	(50,757.00)	(31,542.23)	209.61	(31,332.62)
ADRC	88,015.00	4.41%	33,319.31	(38,002.00)	(4,682.69)	363.47	(4,319.22)
Juvenile Detention/Shelter Home	4,509.00	0.23%	1,706.94	-	1,706.94	18.62	1,725.57
County Clerk	14,088.00	0.71%	5,333.21	-	5,333.21	58.18	5,391.39
District Attorney	16,653.00	0.83%	6,304.23	-	6,304.23	68.77	6,373.00
Sheriff	364,589.00	18.26%	138,020.25	(67,491.00)	70,529.25	1,505.63	72,034.88
Emergency Government	15,061.00	0.75%	5,701.55	(5,130.00)	571.55	62.20	633.75
Conservation, Planning & Zoning	44,687.00	2.24%	16,916.89	(5,438.00)	11,478.89	184.54	11,663.43
Parks, Recreation & Forestry	150,014.00	7.52%	56,789.89	(60,903.00)	(4,113.11)	619.51	(3,493.60)
Solid Waste	68,050.00	3.41%	25,761.28	(29,529.00)	(3,767.72)	281.02	(3,486.70)
Highway	269,051.00	13.48%	101,853.01	(192,366.00)	(90,512.99)	1,111.09	(89,401.90)
Central Wisconsin Airport	111,680.00	5.59%	42,278.02	(55,840.00)	(13,561.98)	461.20	(13,100.78)
UW Extension	2,836.00	0.14%	1,073.61	-	1,073.61	11.71	1,085.32
UW Dormitory	32,480.00	1.63%	12,295.76	-	12,295.76	134.13	12,429.89
Library	59,937.00	3.00%	22,689.99	(29,969.00)	(7,279.01)	247.52	(7,031.49)
Veterans	2,805.00	0.14%	1,061.87	-	1,061.87	11.58	1,073.46
Register of Deeds	6,353.00	0.32%	2,405.02	-	2,405.02	26.24	2,431.25
Other Departments / Programs	13,099.00	0.66%	4,958.81	(6,520.25)	(1,561.44)	54.09	(1,507.35)
Total	1,996,165.00	100.00%	\$ 755,676.10	\$ (578,189.25)	\$ 177,486.85	\$ 7,586.83	\$ 185,073.68

Allocation Basis: Property & Liability Insurance Premiums Identified by Department During 2020

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



DEPARTMENT 9
FISCAL 2020

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

Department: Property & Liability Insurance

Grantee Department	<u>Total</u>	<u>Property & Casualty Insurance</u>
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	(2,150.17)	(2,150.17)
Employee Resources	2,678.34	2,678.34
Corporation Counsel	3,679.26	3,679.26
County Administrator	5,959.35	5,959.35
Finance Department	46,568.29	46,568.29
Property & Liability Insurance	-	-
Facilities & Capital Management	30,879.31	30,879.31
County Treasurer	4,620.64	4,620.64
Central Services-Communications	-	-
Clerk of Courts	16,381.20	16,381.20
Child Support	-	-
Soc Svcs- Administration	88,290.48	88,290.48
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	5,545.68	5,545.68
Health Department	21,453.04	21,453.04
NCHCC	(31,332.62)	(31,332.62)
ADRC	(4,319.22)	(4,319.22)
Juvenile Detention/Shelter Home	1,725.57	1,725.57
County Clerk	5,391.39	5,391.39
Judicial	-	-
District Attorney	6,373.00	6,373.00
Victim / Witness	-	-
Sheriff	72,034.88	72,034.88
Corrections	-	-
Emergency Government	633.75	633.75
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	11,663.43	11,663.43
Parks, Recreation & Forestry	(3,493.60)	(3,493.60)
Solid Waste	(3,486.70)	(3,486.70)

DEPARTMENT 9
FISCAL 2020

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

Department: Property & Liability Insurance

Grantee Department	<u>Total</u>	<u>Property & Casualty Insurance</u>
Highway	(89,401.90)	(89,401.90)
Central Wisconsin Airport	(13,100.78)	(13,100.78)
UW Extension	1,085.32	1,085.32
UW Dormitory	12,429.89	12,429.89
Library	(7,031.49)	(7,031.49)
Veterans	1,073.46	1,073.46
Register of Deeds	2,431.25	2,431.25
Other Departments / Programs	(1,507.35)	(1,507.35)
	<hr/>	<hr/>
Total	\$ 185,073.68	\$ 185,073.68

**DEPARTMENT 10
FISCAL 2020**

**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 2020 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.
- **Shelter Home:** 100% to 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.

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

Ref.: 2 CFR 200 Subpart E

**DEPARTMENT 10
FISCAL 2020**

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.
Expenditures:				
Salaries & Wages	\$ 1,575,158.02	\$ 586,361.22	\$ 169,777.51	\$ 29,868.27
Fringe Benefits	687,480.28	255,918.31	74,099.67	13,036.05
Courier Services	17,677.00	17,677.00	-	-
Pest Extermination	3,789.94	-	720.00	360.00
Water/Sewer	184,606.48	-	5,912.47	2,383.01
Electric	723,260.94	-	237,858.62	28,471.39
Natural/Propane Gas	326,413.97	-	81,828.12	7,030.87
Telephone	10,145.77	10,145.77	-	-
Other Utility Service	14,694.20	14,694.20	-	-
Motor Vehicle Repair	11,047.42	11,047.42	-	-
Grounds & Ground Improvement	18,863.43	-	-	-
Building Service Equipment Repair	76,092.53	-	12,764.32	2,600.96
Building Repairs	49,967.79	-	6,021.26	611.94
Sundry Repair/Maint Services	31,738.88	5,000.00	-	-
Cntr Srv-Housekeeping	67,500.00	-	-	-
Fire Protection	4,449.52	4,264.95	-	-
Landfill Services	86.47	86.47	-	-
Refuse Collection	45,544.26	2,965.57	22,151.22	7,303.31
Sundry/Contractual Services	130,954.88	47,013.06	9,500.92	2,607.67
Paper, Stationery, Forms	350.43	350.43	-	-
Printing/Duplicating	2,059.94	2,059.94	-	-
Office Supplies	830.62	830.62	-	-
Registration/Tuition Fees	3,372.77	3,372.77	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	539.41	539.41	-	-
Lab/Medical/Chemical Supplies	4,413.36	-	-	-
Household/Janitorial Supplies	30,093.22	-	6,000.00	7,500.00
Clothing/Uniforms	7,984.33	7,565.12	-	-
Other Operating Supplies	-	-	-	-
AED's Maint/Supplies	353.39	353.39	-	-
Gasoline	5,911.81	5,911.81	-	-
Motor Oil	503.75	503.75	-	-
Motor Vehicle Parts & Supplies	540.38	540.38	-	-
Tires & Tubes	1,333.25	1,333.25	-	-
Machinery & Equipment Parts	12,775.28	5,029.55	-	-
Painting Supplies	6,132.62	6,132.62	-	-
Plumbing/Electrical Supplies	29,986.50	-	6,940.09	1,314.74
Consumable Tools/Supplies	-	-	-	-
Shop Supplies	-	-	-	-
Shop Equipment-Tools-Supplies	19,440.59	19,440.59	-	-
Sign Parts/Supplies	544.97	544.97	-	-
Freight	-	-	-	-

DEPARTMENT 10
FISCAL 2020

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.
Small Hardware/Wire/Nails	2,422.12	2,422.12	-	-
Other Chemicals	15,170.66	15,170.66	-	-
Electrical Fixtures	4,679.41	4,679.41	-	-
Other Fabricated Materials	5,096.56	5,096.56	-	-
Misc. Building Materials	115.48	115.48	-	-
Insurance Contractors Equipment	2,702.00	2,702.00	-	-
Auto Liability Insurance	8,205.00	8,205.00	-	-
Fees & Permits	3,878.13	3,878.13	-	-
Building Maintenance-Small Cap Replacement	296,948.55	20,858.81	64,334.64	-
Total Expenditures	4,445,856.30	1,072,810.73	697,908.84	103,088.21
Cost Adjustments:				
Miscellaneous Revenue	(3,903.81)	(3,903.81)	-	-
Focus on Energy Rebate	(17,676.00)	(17,676.00)	-	-
Sale of Recyclable Materials	(173.19)	(173.19)	-	-
Interest & Dividends on Investments	(5,709.08)	-	-	-
Rent-Lakeview Drive	(232,591.25)	-	-	-
Recurring CIP Projects-County Parking Lots	37,452.40	-	4,510.00	-
2020A GO Prom Note - Capital Outlay	378,400.41	-	-	134,632.03
Jail Reconstruction - 2019	1,078,372.31	-	-	-
CIP-Buildings/Equip-Capital Outlay Other Equip	34,031.17	34,031.17	-	-
CIP-Buildings/Equip-Comm Center	211,967.15	-	-	-
CIP-Buildings/Equip-LVPP Elevator & Boiler	413,011.94	-	-	-
CIP-Buildings/Equip-Jail Roof Replacement	412,307.25	-	-	-
CIP-Buildings/Equip-HVAC Replacment-210 River	4,400.00	-	-	-
2019 CIP-Courtroom Projects	3,885.65	-	3,885.65	-
Total Cost Adjustments	2,313,774.95	12,278.17	8,395.65	134,632.03
General & Administrative Allocation	-	(1,034,197.73)	177,572.90	31,239.68
Disallowed / Capitalized	(2,757,155.81)	(50,891.17)	(39,180.46)	(134,632.03)
Incoming Costs				
1st Allocation				
Building Depreciation	11,939.84	-	2,470.44	364.91
Equipment Depreciation	42,835.04	-	8,862.90	1,309.14
Special Accounting	5,425.56	-	1,122.59	165.82
Information Technology	7,099.57	-	1,468.95	216.98
Employee Resources	30,080.64	-	6,223.91	919.34
Corporation Counsel	8,573.54	-	1,773.93	262.03

DEPARTMENT 10
FISCAL 2020

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	778.29	-	161.03	23.79
Finance Department	30,939.47	-	6,401.61	945.58
Property & Liability Insurance	30,428.40	-	6,295.87	929.96
Total 1st Allocation	168,100.34	-	34,781.24	5,137.54
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	4,170,575.78	0.00	879,478.17	139,465.43
2nd Allocation				
Building Depreciation	421.25	-	87.16	12.87
Equipment Depreciation	980.17	-	202.80	29.96
Special Accounting	79.68	-	16.49	2.44
Information Technology	154.48	-	31.96	4.72
Employee Resources	4,915.76	-	1,017.11	150.24
Corporation Counsel	491.01	-	101.59	15.01
County Administrator	40.58	-	8.40	1.24
Finance Department	3,362.86	-	695.80	102.78
Property & Liability Insurance	450.92	-	93.30	13.78
Facilities & Capital Management	70,250.24	-	14,535.31	2,147.01
County Treasurer	3,866.13	-	799.93	118.16
Central Services-Communications	24,762.39	-	5,123.53	756.80
Clerk of Courts	-	-	-	-
Total 2nd Allocation	109,775.45	-	22,713.38	3,355.00
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	109,775.45	-	22,713.38	3,355.00
Total Incoming Costs	277,875.78	-	57,494.62	8,492.54
Total Allocated Cost	\$ 4,280,351.23	\$ 0.00	\$ 902,191.55	\$ 142,820.42

DEPARTMENT 10
FISCAL 2020

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.	Shelter Home
Expenditures:				
Salaries & Wages	\$ 23,580.21	\$ 25,152.22	\$ 1,572.01	\$ 67,596.60
Fringe Benefits	10,291.62	10,977.73	686.11	29,502.65
Courier Services	-	-	-	-
Pest Extermination	369.94	300.00	360.00	360.00
Water/Sewer	1,628.22	569.42	574.82	4,680.56
Electric	10,394.16	8,831.34	7,275.08	26,424.56
Natural/Propane Gas	3,036.21	1,826.82	3,596.25	14,748.37
Telephone	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicle Repair	-	-	-	-
Grounds & Ground Improvement	-	-	-	-
Building Service Equipment Repair	990.45	374.86	-	3,227.91
Building Repairs	253.54	389.06	-	133.01
Sundry Repair/Maint Services	-	-	-	-
Cntr Srv-Housekeeping	-	-	-	-
Fire Protection	-	-	-	-
Landfill Services	-	-	-	-
Refuse Collection	4,469.26	-	-	2,502.78
Sundry/Contractual Services	350.36	1,482.69	77.70	936.32
Paper, Stationery, Forms	-	-	-	-
Printing/Duplicating	-	-	-	-
Office Supplies	-	-	-	-
Registration/Tuition Fees	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	-	-	-	-
Lab/Medical/Chemical Supplies	-	-	-	-
Household/Janitorial Supplies	2,593.22	1,500.00	200.00	1,500.00
Clothing/Uniforms	-	-	-	-
Other Operating Supplies	-	-	-	-
AED's Maint/Supplies	-	-	-	-
Gasoline	-	-	-	-
Motor Oil	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Machinery & Equipment Parts	-	-	-	-
Painting Supplies	-	-	-	-
Plumbing/Electrical Supplies	408.44	249.83	250.00	269.65
Consumable Tools/Supplies	-	-	-	-
Shop Supplies	-	-	-	-
Shop Equipment-Tools-Supplies	-	-	-	-
Sign Parts/Supplies	-	-	-	-
Freight	-	-	-	-

DEPARTMENT 10
FISCAL 2020

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.	Shelter Home
Small Hardware/Wire/Nails	-	-	-	-
Other Chemicals	-	-	-	-
Electrical Fixtures	-	-	-	-
Other Fabricated Materials	-	-	-	-
Misc. Building Materials	-	-	-	-
Insurance Contractors Equipment	-	-	-	-
Auto Liability Insurance	-	-	-	-
Fees & Permits	-	-	-	-
Building Maintenance-Small Cap Replacement	15,400.57	-	-	4,050.00
Total Expenditures	73,766.20	51,653.97	14,591.97	155,932.41
Cost Adjustments:				
Miscellaneous Revenue	-	-	-	-
Focus on Energy Rebate	-	-	-	-
Sale of Recyclable Materials	-	-	-	-
Interest & Dividends on Investments	-	-	-	-
Rent-Lakeview Drive	-	-	-	-
Recurring CIP Projects-County Parking Lots	-	-	-	-
2020A GO Prom Note - Capital Outlay	-	-	-	-
Jail Reconstruction - 2019	-	-	-	-
CIP-Buildings/Equip-Capital Outlay Other Equip	-	-	-	-
CIP-Buildings/Equip-Comm Center	-	-	-	-
CIP-Buildings/Equip-LVPP Elevator & Boiler	-	-	-	-
CIP-Buildings/Equip-Jail Roof Replacement	-	-	-	-
CIP-Buildings/Equip-HVAC Replacment-210 River	-	4,400.00	-	-
2019 CIP-Courtroom Projects	-	-	-	-
Total Cost Adjustments	-	4,400.00	-	-
General & Administrative Allocation	24,662.90	26,307.10	1,644.19	70,700.32
Disallowed / Capitalized	(8,740.00)	(4,400.00)	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	261.12	182.84	51.65	551.97
Equipment Depreciation	936.77	655.97	185.31	1,980.22
Special Accounting	118.65	83.09	23.47	250.82
Information Technology	155.26	108.72	30.71	328.21
Employee Resources	657.84	460.65	130.13	1,390.60
Corporation Counsel	187.50	131.29	37.09	396.35

DEPARTMENT 10
FISCAL 2020

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.	Shelter Home
County Administrator	17.02	11.92	3.37	35.98
Finance Department	676.62	473.80	133.85	1,430.30
Property & Liability Insurance	665.45	465.97	131.63	1,406.67
Total 1st Allocation	3,676.24	2,574.25	727.21	7,771.10
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	93,365.34	80,535.32	16,963.38	234,403.83
2nd Allocation				
Building Depreciation	9.21	6.45	1.82	19.47
Equipment Depreciation	21.44	15.01	4.24	45.31
Special Accounting	1.74	1.22	0.34	3.68
Information Technology	3.38	2.37	0.67	7.14
Employee Resources	107.50	75.28	21.27	227.25
Corporation Counsel	10.74	7.52	2.12	22.70
County Administrator	0.89	0.62	0.18	1.88
Finance Department	73.54	51.50	14.55	155.46
Property & Liability Insurance	9.86	6.91	1.95	20.85
Facilities & Capital Management	1,536.32	1,075.79	303.91	3,247.60
County Treasurer	84.55	59.20	16.73	178.73
Central Services-Communications	541.54	379.21	107.12	1,144.74
Clerk of Courts	-	-	-	-
Total 2nd Allocation	2,400.71	1,681.07	474.89	5,074.81
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	2,400.71	1,681.07	474.89	5,074.81
Total Incoming Costs	6,076.95	4,255.32	1,202.11	12,845.91
Total Allocated Cost	\$ 95,766.06	\$ 82,216.39	\$ 17,438.27	\$ 239,478.64

DEPARTMENT 10
FISCAL 2020

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

Department: Facilities & Capital Management

Functions:	West Street			
	Property	Public Safety Bldg.	University Center	Highway
Expenditures:				
Salaries & Wages	\$ 15,720.14	\$ 190,213.69	\$ -	\$ 7,860.07
Fringe Benefits	6,861.08	83,019.08	-	3,430.54
Courier Services	-	-	-	-
Pest Extermination	360.00	600.00	-	-
Water/Sewer	843.07	69,436.28	-	-
Electric	7,697.67	6,400.19	-	-
Natural/Propane Gas	2,013.30	3,805.86	-	-
Telephone	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicle Repair	-	-	-	-
Grounds & Ground Improvement	-	-	-	-
Building Service Equipment Repair	349.69	8,051.90	-	-
Building Repairs	346.19	3,113.89	26,923.50	-
Sundry Repair/Maint Services	-	-	26,738.88	-
Cntr Srv-Housekeeping	-	-	-	-
Fire Protection	-	-	-	-
Landfill Services	-	-	-	-
Refuse Collection	-	1,231.00	-	-
Sundry/Contractual Services	463.51	11,636.51	15,168.66	-
Paper, Stationery, Forms	-	-	-	-
Printing/Duplicating	-	-	-	-
Office Supplies	-	-	-	-
Registration/Tuition Fees	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	-	-	-	-
Lab/Medical/Chemical Supplies	-	-	4,413.36	-
Household/Janitorial Supplies	300.00	3,500.00	-	-
Clothing/Uniforms	-	-	-	-
Other Operating Supplies	-	-	-	-
AED's Maint/Supplies	-	-	-	-
Gasoline	-	-	-	-
Motor Oil	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Machinery & Equipment Parts	-	-	7,745.73	-
Painting Supplies	-	-	-	-
Plumbing/Electrical Supplies	252.89	8,328.14	1,164.18	-
Consumable Tools/Supplies	-	-	-	-
Shop Supplies	-	-	-	-
Shop Equipment-Tools-Supplies	-	-	-	-
Sign Parts/Supplies	-	-	-	-
Freight	-	-	-	-

DEPARTMENT 10
FISCAL 2020

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

Department: Facilities & Capital Management

Functions:	West Street			
	Property	Public Safety Bldg.	University Center	Highway
Small Hardware/Wire/Nails	-	-	-	-
Other Chemicals	-	-	-	-
Electrical Fixtures	-	-	-	-
Other Fabricated Materials	-	-	-	-
Misc. Building Materials	-	-	-	-
Insurance Contractors Equipment	-	-	-	-
Auto Liability Insurance	-	-	-	-
Fees & Permits	-	-	-	-
Building Maintenance-Small Cap Replacement	19,369.00	25,986.98	-	-
Total Expenditures	54,576.54	415,323.52	82,154.31	11,290.61
Cost Adjustments:				
Miscellaneous Revenue	-	-	-	-
Focus on Energy Rebate	-	-	-	-
Sale of Recyclable Materials	-	-	-	-
Interest & Dividends on Investments	-	-	(5,709.08)	-
Rent-Lakeview Drive	-	-	-	-
Recurring CIP Projects-County Parking Lots	-	-	32,942.40	-
2020A GO Prom Note - Capital Outlay	-	67,206.97	176,561.41	-
Jail Reconstruction - 2019	-	1,078,372.31	-	-
CIP-Buildings/Equip-Capital Outlay Other Equip	-	-	-	-
CIP-Buildings/Equip-Comm Center	-	211,967.15	-	-
CIP-Buildings/Equip-LVPP Elevator & Boiler	-	-	-	-
CIP-Buildings/Equip-Jail Roof Replacement	-	412,307.25	-	-
CIP-Buildings/Equip-HVAC Replacment-210 River	-	-	-	-
2019 CIP-Courtroom Projects	-	-	-	-
Total Cost Adjustments	-	1,769,853.68	203,794.73	-
General & Administrative Allocation	16,441.94	198,947.42	-	8,220.97
Disallowed / Capitalized	(19,369.00)	(1,783,939.66)	(209,503.81)	-
Incoming Costs				
1st Allocation				
Building Depreciation	193.19	1,470.15	290.81	39.97
Equipment Depreciation	693.08	5,274.28	1,043.30	143.38
Special Accounting	87.79	668.05	132.15	18.16
Information Technology	114.87	874.17	172.92	23.76
Employee Resources	486.71	3,703.83	732.65	100.69
Corporation Counsel	138.72	1,055.66	208.82	28.70

DEPARTMENT 10
FISCAL 2020

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

Department: Facilities & Capital Management

Functions:	West Street			
	Property	Public Safety Bldg.	University Center	Highway
County Administrator	12.59	95.83	18.96	2.61
Finance Department	500.61	3,809.58	753.57	103.56
Property & Liability Insurance	492.34	3,746.65	741.12	101.85
Total 1st Allocation	2,719.90	20,698.22	4,094.27	562.68
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	54,369.37	620,883.17	80,539.50	20,074.26
2nd Allocation				
Building Depreciation	6.82	51.87	10.26	1.41
Equipment Depreciation	15.86	120.69	23.87	3.28
Special Accounting	1.29	9.81	1.94	0.27
Information Technology	2.50	19.02	3.76	0.52
Employee Resources	79.54	605.28	119.73	16.45
Corporation Counsel	7.94	60.46	11.96	1.64
County Administrator	0.66	5.00	0.99	0.14
Finance Department	54.41	414.07	81.91	11.26
Property & Liability Insurance	7.30	55.52	10.98	1.51
Facilities & Capital Management	1,136.66	8,649.92	1,711.02	235.15
County Treasurer	62.55	476.04	94.16	12.94
Central Services-Communications	400.66	3,049.00	603.12	82.89
Clerk of Courts	-	-	-	-
Total 2nd Allocation	1,776.19	13,516.66	2,673.70	367.45
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	1,776.19	13,516.66	2,673.70	367.45
Total Incoming Costs	4,496.08	34,214.88	6,767.98	930.13
Total Allocated Cost	\$ 56,145.56	\$ 634,399.84	\$ 83,213.21	\$ 20,441.71

DEPARTMENT 10
FISCAL 2020

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

Department: Facilities & Capital Management

Functions:	Library	North Central Health Care
Expenditures:		
Salaries & Wages	\$ 73,884.66	\$ 383,571.41
Fringe Benefits	32,247.08	167,410.37
Courier Services	-	-
Pest Extermination	360.00	-
Water/Sewer	34,357.01	64,221.62
Electric	33,020.23	356,887.70
Natural/Propane Gas	8,742.10	199,786.07
Telephone	-	-
Other Utility Service	-	-
Motor Vehicle Repair	-	-
Grounds & Ground Improvement	-	18,863.43
Building Service Equipment Repair	4,210.18	43,522.26
Building Repairs	1,415.79	10,759.61
Sundry Repair/Maint Services	-	-
Cntr Srv-Housekeeping	-	67,500.00
Fire Protection	184.57	-
Landfill Services	-	-
Refuse Collection	4,621.12	300.00
Sundry/Contractual Services	2,169.29	39,548.19
Paper, Stationery, Forms	-	-
Printing/Duplicating	-	-
Office Supplies	-	-
Registration/Tuition Fees	-	-
Meals	-	-
Lodging	-	-
Meeting Expenses	-	-
Lab/Medical/Chemical Supplies	-	-
Household/Janitorial Supplies	7,000.00	-
Clothing/Uniforms	419.21	-
Other Operating Supplies	-	-
AED's Maint/Supplies	-	-
Gasoline	-	-
Motor Oil	-	-
Motor Vehicle Parts & Supplies	-	-
Tires & Tubes	-	-
Machinery & Equipment Parts	-	-
Painting Supplies	-	-
Plumbing/Electrical Supplies	400.83	10,407.71
Consumable Tools/Supplies	-	-
Shop Supplies	-	-
Shop Equipment-Tools-Supplies	-	-
Sign Parts/Supplies	-	-
Freight	-	-

DEPARTMENT 10
FISCAL 2020

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

Department: Facilities & Capital Management

Functions:	Library	North Central Health Care
Small Hardware/Wire/Nails	-	-
Other Chemicals	-	-
Electrical Fixtures	-	-
Other Fabricated Materials	-	-
Misc. Building Materials	-	-
Insurance Contractors Equipment	-	-
Auto Liability Insurance	-	-
Fees & Permits	-	-
Building Maintenance-Small Cap Replacement	-	146,948.55
Total Expenditures	203,032.07	1,509,726.92
Cost Adjustments:		
Miscellaneous Revenue	-	-
Focus on Energy Rebate	-	-
Sale of Recyclable Materials	-	-
Interest & Dividends on Investments	-	-
Rent-Lakeview Drive	-	(232,591.25)
Recurring CIP Projects-County Parking Lots	-	-
2020A GO Prom Note - Capital Outlay	-	-
Jail Reconstruction - 2019	-	-
CIP-Buildings/Equip-Capital Outlay Other Equip	-	-
CIP-Buildings/Equip-Comm Center	-	-
CIP-Buildings/Equip-LVPP Elevator & Boiler	-	413,011.94
CIP-Buildings/Equip-Jail Roof Replacement	-	-
CIP-Buildings/Equip-HVAC Replacment-210 River	-	-
2019 CIP-Courtroom Projects	-	-
Total Cost Adjustments	-	180,420.69
General & Administrative Allocation	77,277.10	401,183.22
Disallowed / Capitalized	-	(506,499.68)
Incoming Costs		
1st Allocation		
Building Depreciation	718.69	5,344.10
Equipment Depreciation	2,578.35	19,172.35
Special Accounting	326.58	2,428.40
Information Technology	427.34	3,177.66
Employee Resources	1,810.63	13,463.66
Corporation Counsel	516.06	3,837.39

DEPARTMENT 10
FISCAL 2020

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

Department: Facilities & Capital Management

Functions:	North Central	
	Library	Health Care
County Administrator	46.85	348.35
Finance Department	1,862.32	13,848.06
Property & Liability Insurance	1,831.56	13,619.32
Total 1st Allocation	10,118.38	75,239.30
General & Administrative Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	290,427.54	1,660,070.46
2nd Allocation		
Building Depreciation	25.36	188.54
Equipment Depreciation	59.00	438.71
Special Accounting	4.80	35.66
Information Technology	9.30	69.14
Employee Resources	295.89	2,200.22
Corporation Counsel	29.56	219.77
County Administrator	2.44	18.16
Finance Department	202.42	1,505.17
Property & Liability Insurance	27.14	201.82
Facilities & Capital Management	4,228.54	31,443.00
County Treasurer	232.71	1,730.42
Central Services-Communications	1,490.51	11,083.29
Clerk of Courts	-	-
Total 2nd Allocation	6,607.66	49,133.92
General & Administrative Allocation	-	-
Unallocated	-	-
Total 2nd Tier Allocation	6,607.66	49,133.92
Total Incoming Costs	16,726.04	124,373.22
Total Allocated Cost	\$ 297,035.20	\$ 1,709,204.38

**DEPARTMENT 10
FISCAL 2020**

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

Department: Facilities & Capital Management
Function: Courthouse / Annex

Total 1st Tier Allocation \$ 879,478.17
Total 2nd Tier Allocation 22,713.38

Total Allocated Cost \$ 902,191.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	3,269	4.71%	41,407.62	-	41,407.62	-	41,407.62
County Administrator	1,176	1.69%	14,896.10	-	14,896.10	-	14,896.10
Finance Department	1,728	2.49%	21,888.15	-	21,888.15	-	21,888.15
Property & Liability Insurance	378	0.54%	4,788.03	-	4,788.03	-	4,788.03
Facilities & Capital Management	2,077	2.99%	26,308.85	-	26,308.85	-	26,308.85
County Treasurer	1,014	1.46%	12,844.09	-	12,844.09	378.78	13,222.87
Central Services-Communications	2,045	2.95%	25,903.52	-	25,903.52	763.91	26,667.43
Clerk of Courts	9,529	13.72%	120,701.51	-	120,701.51	3,559.56	124,261.08
County Clerk	2,400	3.46%	30,400.21	-	30,400.21	896.52	31,296.74
Judicial	18,230	26.26%	230,914.95	-	230,914.95	6,809.83	237,724.78
District Attorney	4,920	7.09%	62,320.44	-	62,320.44	1,837.87	64,158.31
Victim / Witness	1,613	2.32%	20,431.48	-	20,431.48	602.54	21,034.01
Emergency Government	469	0.68%	5,940.71	-	5,940.71	175.20	6,115.90
Justice Alternatives 177	425	0.61%	5,383.37	-	5,383.37	158.76	5,542.13
Register of Deeds	4,376	6.30%	55,429.72	-	55,429.72	1,634.66	57,064.38
Other Departments / Programs	15,783	22.73%	199,919.40	(138,921.66)	60,997.74	5,895.75	66,893.49
Total	69,432	100.00%	\$ 879,478.17	\$ (138,921.66)	\$ 740,556.51	\$ 22,713.38	\$ 763,269.89

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 139,465.43
Total 2nd Tier Allocation 3,355.00

Total Allocated Cost \$ 142,820.42

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	2,686	15.86%	22,121.42	-	22,121.42	532.16	22,653.58
Soc Svcs- Administration	10,488	61.93%	86,377.31	(297,171.00)	(210,793.69)	2,077.90	(208,715.79)
Other Departments / Programs	3,760	22.20%	30,966.69	(54,338.28)	(23,371.59)	744.94	(22,626.65)
Total	16,934	100.00%	\$ 139,465.43	\$ (351,509.28)	\$ (212,043.85)	\$ 3,355.00	\$ (208,688.86)

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 2020

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	\$ 93,365.34
Total 2nd Tier Allocation	<u>2,400.71</u>
Total Allocated Cost	\$ 95,766.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Parks, Recreation & Forestry	3,597	30.74%	28,698.95	-	28,698.95	737.94	29,436.89
UW Extension	2,981	25.47%	23,784.15	-	23,784.15	611.56	24,395.71
Veterans	810	6.92%	6,462.65	-	6,462.65	166.17	6,628.82
Other Departments / Programs	4,314	36.87%	34,419.59	(61,210.28)	(26,790.69)	885.04	(25,905.65)
Total	11,702	100.00%	\$ 93,365.34	\$ (61,210.28)	\$ 32,155.06	\$ 2,400.71	\$ 34,555.78

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	\$ 80,535.32
Total 2nd Tier Allocation	<u>1,681.07</u>
Total Allocated Cost	\$ 82,216.39

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Conservation, Planning & Zoning	10,620	100.00%	80,535.32	-	80,535.32	1,681.07	82,216.39
Total	10,620	100.00%	\$ 80,535.32	\$ -	\$ 80,535.32	\$ 1,681.07	\$ 82,216.39

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: USDA Bldg.

Total 1st Tier Allocation \$ 16,963.38
Total 2nd Tier Allocation 474.89
Total Allocated Cost \$ 17,438.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	5,740	100.00%	16,963.38	-	16,963.38	474.89	17,438.27
Total	5,740	100.00%	\$ 16,963.38	\$ -	\$ 16,963.38	\$ 474.89	\$ 17,438.27

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Shelter Home

Total 1st Tier Allocation \$ 234,403.83
Total 2nd Tier Allocation 5,074.81
Total Allocated Cost \$ 239,478.64

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Juvenile Detention/Shelter Home	24,400.00	100.00%	234,403.83	-	234,403.83	5,074.81	239,478.64
Total	24,400.00	100.00%	\$ 234,403.83	\$ -	\$ 234,403.83	\$ 5,074.81	\$ 239,478.64

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: West Street Property

Total 1st Tier Allocation	\$ 54,369.37
Total 2nd Tier Allocation	<u>1,776.19</u>
Total Allocated Cost	\$ 56,145.56

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	1,804	100.00%	54,369.37	-	54,369.37	1,776.19	56,145.56
Total	1,804	100.00%	\$ 54,369.37	\$ -	\$ 54,369.37	\$ 1,776.19	\$ 56,145.56

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 620,883.17
Total 2nd Tier Allocation 13,516.66
Total Allocated Cost \$ 634,399.84

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Corporation Counsel	3,016	2.31%	14,368.02	-	14,368.02	-	14,368.02
Sheriff	14,284	10.96%	68,048.00	-	68,048.00	1,516.50	69,564.50
Corrections	109,320	83.88%	520,792.97	-	520,792.97	11,606.28	532,399.25
Other Departments / Programs	3,710	2.85%	17,674.19	-	17,674.19	393.88	18,068.07
Total	130,330	100.00%	\$ 620,883.17	\$ -	\$ 620,883.17	\$ 13,516.66	\$ 634,399.84

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: University Center

Total 1st Tier Allocation \$ 80,539.50
Total 2nd Tier Allocation 2,673.70
Total Allocated Cost \$ 83,213.21

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	100.00	100.00%	80,539.50	-	80,539.50	2,673.70	83,213.21
Total	100.00	100.00%	\$ 80,539.50	\$ -	\$ 80,539.50	\$ 2,673.70	\$ 83,213.21

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Highway

Total 1st Tier Allocation \$ 20,074.26
Total 2nd Tier Allocation 367.45
Total Allocated Cost \$ 20,441.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Highway	100.00	100.00%	20,074.26	(20,000.00)	74.26	367.45	441.71
Total	100.00	100.00%	\$ 20,074.26	\$ (20,000.00)	\$ 74.26	\$ 367.45	\$ 441.71

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Library

Total 1st Tier Allocation \$ 290,427.54
Total 2nd Tier Allocation 6,607.66
Total Allocated Cost \$ 297,035.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Library	100.00	100.00%	290,427.54	-	290,427.54	6,607.66	297,035.20
Total	100.00	100.00%	\$ 290,427.54	\$ -	\$ 290,427.54	\$ 6,607.66	\$ 297,035.20

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2020

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 1,660,070.46
Total 2nd Tier Allocation 49,133.92

Total Allocated Cost \$ 1,709,204.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities & Capital Management	7,500	2.65%	43,941.39	-	43,941.39	-	43,941.39
Health Department	16,200	5.72%	94,913.40	-	94,913.40	2,885.58	97,798.97
NCHCC	217,781	76.86%	1,275,946.57	-	1,275,946.57	38,791.61	1,314,738.18
Other Departments / Programs	41,863	14.77%	245,269.11	-	245,269.11	7,456.73	252,725.83
Total	283,344	100.00%	\$ 1,660,070.46	\$ -	\$ 1,660,070.46	\$ 49,133.92	\$ 1,709,204.38

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2020

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	41,407.62	41,407.62	-
Corporation Counsel	14,368.02	-	-
County Administrator	14,896.10	14,896.10	-
Finance Department	21,888.15	21,888.15	-
Property & Liability Insurance	4,788.03	4,788.03	-
Facilities & Capital Management	70,250.24	26,308.85	-
County Treasurer	13,222.87	13,222.87	-
Central Services-Communications	26,667.43	26,667.43	-
Clerk of Courts	124,261.08	124,261.08	-
Child Support	22,653.58	-	22,653.58
Soc Svcs- Administration	(208,715.79)	-	(208,715.79)
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	-	-
Health Department	97,798.97	-	-
NCHCC	1,314,738.18	-	-
ADRC	-	-	-
Juvenile Detention/Shelter Home	239,478.64	-	-
County Clerk	31,296.74	31,296.74	-
Judicial	237,724.78	237,724.78	-
District Attorney	64,158.31	64,158.31	-
Victim / Witness	21,034.01	21,034.01	-
Sheriff	69,564.50	-	-
Corrections	532,399.25	-	-
Emergency Government	6,115.90	6,115.90	-
Justice Alternatives 177	5,542.13	5,542.13	-
Conservation, Planning & Zoning	82,216.39	-	-
Parks, Recreation & Forestry	29,436.89	-	-
Solid Waste	-	-	-
Highway	441.71	-	-

DEPARTMENT 10
FISCAL 2020

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

Department: Facilities & Capital Management

Grantee Department	Total	Courthouse / Annex	Health & Social Services Bldg.
Central Wisconsin Airport	-	-	-
UW Extension	24,395.71	-	-
UW Dormitory	-	-	-
Library	297,035.20	-	-
Veterans	6,628.82	-	-
Register of Deeds	57,064.38	57,064.38	-
Other Departments / Programs	445,952.14	66,893.49	(22,626.65)
Total	\$ 3,708,710.01	\$ 763,269.89	\$ (208,688.86)

**DEPARTMENT 10
FISCAL 2020**

**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.	Shelter Home
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	-	-	-	239,478.64
County Clerk	-	-	-	-
Judicial	-	-	-	-
District Attorney	-	-	-	-
Victim / Witness	-	-	-	-
Sheriff	-	-	-	-
Corrections	-	-	-	-
Emergency Government	-	-	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	-	82,216.39	-	-
Parks, Recreation & Forestry	29,436.89	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-

DEPARTMENT 10
FISCAL 2020

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.	Shelter Home
Central Wisconsin Airport	-	-	-	-
UW Extension	24,395.71	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	6,628.82	-	-	-
Register of Deeds	-	-	-	-
Other Departments / Programs	(25,905.65)	-	17,438.27	-
Total	\$ 34,555.78	\$ 82,216.39	\$ 17,438.27	\$ 239,478.64

**DEPARTMENT 10
FISCAL 2020**

**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
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
Corporation Counsel	-	14,368.02	-	-
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	-	69,564.50	-	-
Corrections	-	532,399.25	-	-
Emergency Government	-	-	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	441.71

DEPARTMENT 10
FISCAL 2020

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
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	-	-	-	-
Register of Deeds	-	-	-	-
Other Departments / Programs	56,145.56	18,068.07	83,213.21	-
Total	\$ 56,145.56	\$ 634,399.84	\$ 83,213.21	\$ 441.71

DEPARTMENT 10
FISCAL 2020

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

Department: Facilities & Capital Management

Grantee Department	North Central	
	Library	Health Care
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	43,941.39
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	97,798.97
NCHCC	-	1,314,738.18
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 10
FISCAL 2020

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

Department: Facilities & Capital Management

Grantee Department	Library	North Central Health Care
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	297,035.20	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	252,725.83
Total	\$ 297,035.20	\$ 1,709,204.38

**DEPARTMENT 11
FISCAL 2020**

**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 2020.
- **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 2020.
- **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 2020**

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

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Banking & Disbursements	General Government
Expenditures:					
Salaries & Wages	\$ 255,085.80	\$ 24,233.15	\$ 48,976.47	\$ 21,937.38	\$ 159,938.80
Fringe Benefits	99,478.09	9,450.42	19,099.79	8,555.12	62,372.76
Data Processing	8,346.37	8,346.37	-	-	-
Other Professional Services	1,350.00	-	-	-	1,350.00
Office Machines R&M	476.47	476.47	-	-	-
Temporary / Contractual Labor	7,523.63	-	-	-	7,523.63
Paper, Stationery, Forms	4,305.38	4,305.38	-	-	-
Printing / Duplicating	9,781.08	9,781.08	-	-	-
Office Equipment	24.95	24.95	-	-	-
Office Supplies	1,982.32	1,982.32	-	-	-
Software Supplies	192.92	192.92	-	-	-
Publication of Legal Notices	6,315.60	-	-	-	6,315.60
Membership Dues	195.00	195.00	-	-	-
Registration /Tuition Fees	750.00	750.00	-	-	-
Personal Auto Mileage	168.13	168.13	-	-	-
Meals	11.88	11.88	-	-	-
Lodging	129.00	129.00	-	-	-
Taxes	750.34	-	-	-	750.34
Total Expenditures	\$ 396,866.96	\$ 60,047.07	\$ 68,076.27	\$ 30,492.49	\$ 238,251.13
Cost Adjustments:					
Dog License Penalty	(3,840.00)	-	-	-	(3,840.00)
Public Charges for Service	(31,585.82)	-	-	-	(31,585.82)
Intergovernmental Charges for Service	(2,748.55)	-	-	-	(2,748.55)
Miscellaneous Revenue	(590,451.05)	-	-	-	(590,451.05)
Tax Adjustments-Other Losses	(237.58)	-	-	-	(237.58)
Total Cost Adjustments	\$ (628,863.00)	\$ -	\$ -	\$ -	\$ (628,863.00)
General & Administrative Allocation	-	(60,047.07)	12,739.27	5,706.13	41,601.67
Disallowed / Capitalized	349,010.20	-	-	-	349,010.20
Incoming Costs					
1st Allocation					
Building Depreciation	5,829.08	-	1,178.14	527.71	4,123.23
Equipment Depreciation	-	-	-	-	-
Special Accounting	14,215.56	-	2,873.18	1,286.94	10,055.45
Information Technology	142,184.24	-	28,737.53	12,872.02	100,574.69
Employee Resources	3,505.73	-	708.56	317.38	2,479.80
Corporation Counsel	12,860.33	-	2,599.26	1,164.25	9,096.81

DEPARTMENT 11
FISCAL 2020

MARATHON COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Banking & Disbursements	General Government
County Administrator	7,386.12	-	1,492.84	668.67	5,224.61
Finance Department	91,113.16	-	18,415.31	8,248.53	64,449.32
Property & Liability Insurance	4,570.78	-	923.82	413.80	3,233.16
Facilities & Capital Management	12,844.09	-	2,595.98	1,162.78	9,085.33
Total 1st Allocation	294,509.11	-	59,524.63	26,662.08	208,322.40
General & Administrative Allocation	-	-	-	-	-
Unallocated	(208,322.40)	-	-	-	(208,322.40)
Total 1st Tier Allocation	\$ 203,200.87	\$ -	\$ 140,340.17	\$ 62,860.70	\$ -
2nd Allocation					
Building Depreciation	205.65	-	41.57	18.62	145.47
Equipment Depreciation	-	-	-	-	-
Special Accounting	192.43	-	38.89	17.42	136.12
Information Technology	3,093.70	-	625.28	280.07	2,188.35
Employee Resources	564.05	-	114.00	51.06	398.99
Corporation Counsel	736.52	-	148.86	66.68	520.98
County Administrator	385.08	-	77.83	34.86	272.39
Finance Department	10,550.25	-	2,132.36	955.12	7,462.77
Property & Liability Insurance	49.86	-	10.08	4.51	35.27
Facilities & Capital Management	378.78	-	76.56	34.29	267.93
County Treasurer	89,879.75	-	18,166.02	8,136.86	63,576.86
Central Services-Communications	3,789.64	-	765.94	343.08	2,680.62
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	109,825.72	-	22,197.40	9,942.58	77,685.74
General & Administrative Allocation	-	-	-	-	-
Unallocated	(77,685.74)	-	-	-	(77,685.74)
Total 2nd Tier Allocation	\$ 32,139.98	\$ -	\$ 22,197.40	\$ 9,942.58	\$ -
Total Incoming Costs	118,326.69	-	81,722.03	36,604.66	-
Total Allocated Cost	\$ 235,340.85	\$ -	\$ 162,537.57	\$ 72,803.28	\$ -

**DEPARTMENT 11
FISCAL 2020**

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

Department: County Treasurer
Function: General Receipts

Total 1st Tier Allocation \$ 140,340.17
Total 2nd Tier Allocation 22,197.40
Total Allocated Cost \$ 162,537.57

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	59	0.32%	444.31	-	444.31	-	444.31
Corporation Counsel	6	0.03%	45.18	-	45.18	-	45.18
County Administrator	33	0.18%	248.51	-	248.51	-	248.51
Finance Department	27	0.14%	203.33	-	203.33	-	203.33
Facilities & Capital Management	28	0.15%	210.86	-	210.86	-	210.86
County Treasurer	11,901	63.86%	89,621.61	-	89,621.61	-	89,621.61
Clerk of Courts	41	0.22%	308.75	-	308.75	138.27	447.02
Soc Svcs- Administration	103	0.55%	775.65	-	775.65	347.36	1,123.01
Health Department	421	2.26%	3,170.38	-	3,170.38	1,419.80	4,590.18
ADRC	217	1.16%	1,634.14	-	1,634.14	731.82	2,365.96
County Clerk	435	2.33%	3,275.81	-	3,275.81	1,467.01	4,742.82
District Attorney	521	2.80%	3,923.44	-	3,923.44	1,757.04	5,680.48
Sheriff	522	2.80%	3,930.97	-	3,930.97	1,760.41	5,691.38
Emergency Government	4	0.02%	30.12	-	30.12	13.49	43.61
Conservation, Planning & Zoning	476	2.55%	3,584.56	-	3,584.56	1,605.28	5,189.84
Parks, Recreation & Forestry	2,465	13.23%	18,562.92	-	18,562.92	8,313.06	26,875.98
Solid Waste	739	3.97%	5,565.11	-	5,565.11	2,492.23	8,057.34
Central Wisconsin Airport	104	0.56%	783.18	-	783.18	350.73	1,133.92
UW Extension	91	0.49%	685.28	-	685.28	306.89	992.18
Library	29	0.16%	218.39	-	218.39	97.80	316.19
Veterans	2	0.01%	15.06	-	15.06	6.74	21.81
Register of Deeds	408	2.19%	3,072.48	-	3,072.48	1,375.96	4,448.44
Other Departments / Programs	4	0.02%	30.12	-	30.12	13.49	43.61
Total	18,636	100.00%	\$ 140,340.17	\$ -	\$ 140,340.17	\$ 22,197.40	\$ 162,537.57

Allocation Basis: General Receipts Processed by Treasurer's Office During 2020, with Department Entered Weighted 70% Less

Allocation Source: County Financial Records and Reports

**DEPARTMENT 11
FISCAL 2020**

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

Department: County Treasurer
Function: Banking & Disbursements

Total 1st Tier Allocation	\$ 62,860.70
Total 2nd Tier Allocation	<u>9,942.58</u>
Total Allocated Cost	\$ 72,803.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	234	0.64%	402.70	-	402.70	-	402.70
Corporation Counsel	245	0.67%	421.63	-	421.63	-	421.63
County Administrator	130	0.36%	223.72	-	223.72	-	223.72
Finance Department	163	0.45%	280.51	-	280.51	-	280.51
Property & Liability Insurance	114	0.31%	196.19	-	196.19	-	196.19
Facilities & Capital Management	2,124	5.81%	3,655.27	-	3,655.27	-	3,655.27
County Treasurer	150	0.41%	258.14	-	258.14	-	258.14
Central Services-Communications	52	0.14%	89.49	-	89.49	15.49	104.98
Clerk of Courts	1,640	4.49%	2,822.34	-	2,822.34	488.68	3,311.02
Child Support	565	1.55%	972.33	-	972.33	168.36	1,140.69
Soc Svcs- Administration	358	0.98%	616.10	-	616.10	106.68	722.77
Soc Svcs- Income Maint	920	2.52%	1,583.26	-	1,583.26	274.14	1,857.40
Soc Svcs- Programs	2,605	7.13%	4,483.04	-	4,483.04	776.23	5,259.27
Health Department	1,363	3.73%	2,345.64	-	2,345.64	406.14	2,751.78
ADRC	3,726	10.20%	6,412.21	-	6,412.21	1,110.26	7,522.48
Juvenile Detention/Shelter Home	608	1.66%	1,046.33	-	1,046.33	181.17	1,227.50
County Clerk	143	0.39%	246.09	-	246.09	42.61	288.70
Judicial	84	0.23%	144.56	-	144.56	25.03	169.59
District Attorney	450	1.23%	774.42	-	774.42	134.09	908.51
Victim / Witness	115	0.31%	197.91	-	197.91	34.27	232.18
Sheriff	4,003	10.96%	6,888.91	-	6,888.91	1,192.80	8,081.71
Corrections	1,717	4.70%	2,954.85	-	2,954.85	511.63	3,466.48
Emergency Government	283	0.77%	487.03	-	487.03	84.33	571.35
Justice Alternatives 177	48	0.13%	82.61	-	82.61	14.30	96.91
Conservation, Planning & Zoning	882	2.41%	1,517.87	-	1,517.87	262.82	1,780.68
Parks, Recreation & Forestry	4,099	11.22%	7,054.12	-	7,054.12	1,221.41	8,275.53
Solid Waste	729	2.00%	1,254.56	-	1,254.56	217.22	1,471.79
Highway	4,261	11.67%	7,332.92	-	7,332.92	1,269.68	8,602.59
Central Wisconsin Airport	845	2.31%	1,454.19	-	1,454.19	251.79	1,705.98
UW Extension	50	0.14%	86.05	-	86.05	14.90	100.95
UW Dormitory	43	0.12%	74.00	-	74.00	12.81	86.81
Library	2,180	5.97%	3,751.64	-	3,751.64	649.59	4,401.23
Veterans	109	0.30%	187.58	-	187.58	32.48	220.06
Register of Deeds	143	0.39%	246.09	-	246.09	42.61	288.70
Other Departments / Programs	1,346	3.68%	2,316.38	-	2,316.38	401.08	2,717.46
Total	36,527	100.00%	\$ 62,860.70	\$ -	\$ 62,860.70	\$ 9,942.58	\$ 72,803.28

Allocation Basis: Total Payroll and Accounts Payable Disbursements Processed by Department During 2020

Allocation Source: County Financial Records & Reports



DEPARTMENT 11
FISCAL 2020

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	847.00	444.31	402.70
Corporation Counsel	466.81	45.18	421.63
County Administrator	472.23	248.51	223.72
Finance Department	483.84	203.33	280.51
Property & Liability Insurance	196.19	-	196.19
Facilities & Capital Management	3,866.13	210.86	3,655.27
County Treasurer	89,879.75	89,621.61	258.14
Central Services-Communications	104.98	-	104.98
Clerk of Courts	3,758.04	447.02	3,311.02
Child Support	1,140.69	-	1,140.69
Soc Svcs- Administration	1,845.78	1,123.01	722.77
Soc Svcs- Income Maint	1,857.40	-	1,857.40
Soc Svcs- Programs	5,259.27	-	5,259.27
Special Education	-	-	-
Health Department	7,341.96	4,590.18	2,751.78
NCHCC	-	-	-
ADRC	9,888.43	2,365.96	7,522.48
Juvenile Detention/Shelter Home	1,227.50	-	1,227.50
County Clerk	5,031.52	4,742.82	288.70
Judicial	169.59	-	169.59
District Attorney	6,588.99	5,680.48	908.51
Victim / Witness	232.18	-	232.18
Sheriff	13,773.10	5,691.38	8,081.71
Corrections	3,466.48	-	3,466.48
Emergency Government	614.96	43.61	571.35
Justice Alternatives 177	96.91	-	96.91
Conservation, Planning & Zoning	6,970.53	5,189.84	1,780.68
Parks, Recreation & Forestry	35,151.51	26,875.98	8,275.53
Solid Waste	9,529.13	8,057.34	1,471.79
Highway	8,602.59	-	8,602.59

DEPARTMENT 11
FISCAL 2020

MARATHON COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	General Receipts	Banking & Disbursements
Central Wisconsin Airport	2,839.90	1,133.92	1,705.98
UW Extension	1,093.12	992.18	100.95
UW Dormitory	86.81	-	86.81
Library	4,717.42	316.19	4,401.23
Veterans	241.87	21.81	220.06
Register of Deeds	4,737.14	4,448.44	288.70
Other Departments / Programs	2,761.07	43.61	2,717.46
Total	\$ 235,340.85	\$ 162,537.57	\$ 72,803.28

**DEPARTMENT 12
FISCAL 2020**

**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 2020 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 2020 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 2020

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

Department: Central Services-Communications

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage
Expenditures:				
Salaries & Wages	\$ 25,583.72	\$ -	\$ -	\$ 20,136.84
Fringe Benefits	17,290.00	-	-	13,608.89
Other Professional Services	1,873.87	-	90.00	1,406.74
Telephone	48,299.29	-	48,299.29	-
Long Distance Service	16,203.12	-	16,203.12	-
Office Machines R&M	6,037.59	-	-	4,761.18
Postage and Box Rent	168,961.16	-	-	133,240.95
Paper/Stationery Forms	416.39	416.39	-	-
Office Supplies	2,936.15	2,936.15	-	-
Total Expenditures	287,601.29	3,352.54	64,592.41	173,154.60
General & Administrative Allocation	0.00	(3,352.54)	-	2,638.77
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	11,755.88	-	2,671.39	7,161.28
Equipment Depreciation	-	-	-	-
Special Accounting	877.51	-	199.40	534.55
Information Technology	-	-	-	-
Employee Resources	701.15	-	159.33	427.11
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	755.40	-	171.66	460.16
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	25,903.52	-	5,886.29	15,779.53
County Treasurer	89.49	-	20.34	54.51
Total 1st Allocation	40,082.94	-	9,108.41	24,417.15
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	327,684.23	-	73,700.82	200,210.52

DEPARTMENT 12
FISCAL 2020

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

Department: Central Services-Communications

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage
2nd Allocation				
Building Depreciation	414.75	-	94.25	252.65
Equipment Depreciation	-	-	-	-
Special Accounting	14.07	-	3.20	8.57
Information Technology	-	-	-	-
Employee Resources	112.81	-	25.64	68.72
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	81.66	-	18.56	49.74
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	763.91	-	173.59	465.35
County Treasurer	15.49	-	3.52	9.44
Central Services-Communications	1,051.35	-	238.91	640.45
Clerk of Courts	-	-	-	-
Total 2nd Allocation	2,454.05	-	557.66	1,494.92
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	2,454.05	-	557.66	1,494.92
Total Incoming Costs	42,536.99	-	9,666.06	25,912.07
Total Allocated Cost	\$ 330,138.28	\$ -	\$ 74,258.47	\$ 201,705.44

DEPARTMENT 12
FISCAL 2020

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

Department: Central Services-Communications

Functions:	Postage - Billed	Printing
Expenditures:		
Salaries & Wages	\$ 5,398.43	\$ 48.45
Fringe Benefits	3,648.37	32.74
Other Professional Services	377.13	-
Telephone	-	-
Long Distance Service	-	-
Office Machines R&M	1,276.41	-
Postage and Box Rent	35,720.21	-
Paper/Stationery Forms	-	-
Office Supplies	-	-
Total Expenditures	46,420.55	81.19
General & Administrative Allocation	707.42	6.35
Disallowed / Capitalized	-	-
Incoming Costs		
1st Allocation		
Building Depreciation	1,919.85	3.36
Equipment Depreciation	-	-
Special Accounting	143.31	0.25
Information Technology	-	-
Employee Resources	114.50	0.20
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	123.36	0.22
Property & Liability Insurance	-	-
Facilities & Capital Management	4,230.29	7.40
County Treasurer	14.61	0.03
Total 1st Allocation	6,545.93	11.45
General & Administrative Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	53,673.90	98.99

DEPARTMENT 12
FISCAL 2020

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

Department: Central Services-Communications

Functions:	Postage - Billed	Printing
2nd Allocation		
Building Depreciation	67.73	0.12
Equipment Depreciation	-	-
Special Accounting	2.30	0.00
Information Technology	-	-
Employee Resources	18.42	0.03
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	13.34	0.02
Property & Liability Insurance	-	-
Facilities & Capital Management	124.75	0.22
County Treasurer	2.53	0.00
Central Services-Communications	171.70	0.30
Clerk of Courts	-	-
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Total 2nd Allocation	400.77	0.70
General & Administrative Allocation	-	-
Unallocated	-	-
Total 2nd Tier Allocation	400.77	0.70
Total Incoming Costs	6,946.70	12.15
Total Allocated Cost	\$ 54,074.67	\$ 99.69

**DEPARTMENT 12
FISCAL 2020**

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

Department: Central Services-Communications
Function: Telephone Services

Total 1st Tier Allocation \$ 73,700.82
Total 2nd Tier Allocation 557.66

Total Allocated Cost \$ 74,258.47

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	14.00	1.64%	1,208.21	-	1,208.21		1,208.21
Corporation Counsel	12.00	1.41%	1,035.61	-	1,035.61		1,035.61
County Administrator	4.00	0.47%	345.20	-	345.20		345.20
Finance Department	9.00	1.05%	776.71	-	776.71		776.71
Facilities & Capital Management	14.00	1.64%	1,208.21	-	1,208.21		1,208.21
County Treasurer	8.00	0.94%	690.41	-	690.41		690.41
Central Services-Communications	5.00	0.59%	431.50	-	431.50		431.50
Clerk of Courts	44.00	5.15%	3,797.23	-	3,797.23	31.14	3,828.37
Child Support	26.00	3.04%	2,243.82	-	2,243.82	18.40	2,262.22
Soc Svcs- Administration	14.00	1.64%	1,208.21	-	1,208.21	9.91	1,218.12
Soc Svcs- Income Maint	43.00	5.04%	3,710.93	-	3,710.93	30.43	3,741.36
Soc Svcs- Programs	68.00	7.96%	5,868.45	-	5,868.45	48.12	5,916.57
Special Education	23.00	2.69%	1,984.92	(393.70)	1,591.22	16.28	1,607.49
Health Department	61.00	7.14%	5,264.34	-	5,264.34	43.17	5,307.51
Juvenile Detention/Shelter Home	24.00	2.81%	2,071.22	-	2,071.22	16.98	2,088.20
County Clerk	11.00	1.29%	949.31	-	949.31	7.78	957.09
Judicial	36.00	4.22%	3,106.83	-	3,106.83	25.48	3,132.30
District Attorney	32.00	3.75%	2,761.62	-	2,761.62	22.65	2,784.27
Victim / Witness	3.00	0.35%	258.90	-	258.90	2.12	261.03
Sheriff	80.00	9.37%	6,904.06	-	6,904.06	56.61	6,960.67
Corrections	44.00	5.15%	3,797.23	-	3,797.23	31.14	3,828.37
Emergency Government	18.00	2.11%	1,553.41	-	1,553.41	12.74	1,566.15
Justice Alternatives 177	5.00	0.59%	431.50	-	431.50	3.54	435.04
Conservation, Planning & Zoning	34.00	3.98%	2,934.22	-	2,934.22	24.06	2,958.29
Parks, Recreation & Forestry	28.00	3.28%	2,416.42	-	2,416.42	19.82	2,436.24
Highway	27.00	3.16%	2,330.12	-	2,330.12	19.11	2,349.23
UW Extension	15.00	1.76%	1,294.51	-	1,294.51	10.62	1,305.13
Library	60.00	7.03%	5,178.04	(424.35)	4,753.69	42.46	4,796.15
Veterans	4.00	0.47%	345.20	-	345.20	2.83	348.03
Register of Deeds	9.00	1.05%	776.71	-	776.71	6.37	783.08
Other Departments / Programs	79.00	9.25%	6,817.76	(1,360.48)	5,457.28	55.91	5,513.18
Total	854.00	100.00%	\$ 73,700.82	\$ (2,178.53)	\$ 71,522.29	\$ 557.66	\$ 72,079.94

Allocation Basis: Telephone Extensions by Department on County Phone System

Allocation Source: City-County Data Center Reports



**DEPARTMENT 12
FISCAL 2020**

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

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

Total 1st Tier Allocation \$ 200,210.52
Total 2nd Tier Allocation 1,494.92
Total Allocated Cost \$ 201,705.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	6.00	1.86%	3,719.08	-	3,719.08		3,719.08
Corporation Counsel	9.00	2.79%	5,578.62	-	5,578.62		5,578.62
County Administrator	6.00	1.86%	3,719.08	-	3,719.08		3,719.08
Finance Department	6.00	1.86%	3,719.08	-	3,719.08		3,719.08
Property & Liability Insurance	2.00	0.62%	1,239.69	-	1,239.69	-	1,239.69
Facilities & Capital Management	38.00	11.76%	23,554.18	-	23,554.18	-	23,554.18
County Treasurer	5.00	1.55%	3,099.23	-	3,099.23	-	3,099.23
Central Services-Communications	1.00	0.31%	619.85	-	619.85	-	619.85
Clerk of Courts	32.00	9.91%	19,835.10	-	19,835.10	191.35	20,026.45
Health Department	36.00	11.15%	22,314.49	-	22,314.49	215.27	22,529.75
Juvenile Detention/Shelter Home	21.00	6.50%	13,016.78	-	13,016.78	125.57	13,142.36
County Clerk	3.00	0.93%	1,859.54	-	1,859.54	17.94	1,877.48
District Attorney	14.00	4.33%	8,677.86	-	8,677.86	83.72	8,761.57
Victim / Witness	4.00	1.24%	2,479.39	-	2,479.39	23.92	2,503.31
Justice Alternatives 177	1.00	0.31%	619.85	-	619.85	5.98	625.83
Conservation, Planning & Zoning	27.00	8.36%	16,735.86	-	16,735.86	161.45	16,897.32
Parks, Recreation & Forestry	55.00	17.03%	34,091.57	-	34,091.57	328.88	34,420.46
UW Extension	1.00	0.31%	619.85	-	619.85	5.98	625.83
Veterans	3.00	0.93%	1,859.54	-	1,859.54	17.94	1,877.48
Register of Deeds	5.00	1.55%	3,099.23	-	3,099.23	29.90	3,129.13
Other Departments / Programs	48.00	14.86%	29,752.65	-	29,752.65	287.02	30,039.67
Total	323.00	100.00%	\$ 200,210.52	\$ -	\$ 200,210.52	\$ 1,494.92	\$ 201,705.44

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 2020

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications
Function: Postage - Billed

Total 1st Tier Allocation \$ 53,673.90
Total 2nd Tier Allocation 400.77
Total Allocated Cost \$ 54,074.67

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Soc Svcs- Administration	22,131.87	61.96%	33,255.79	(22,131.87)	11,123.92	248.31	11,372.23
Soc Svcs- Programs	1,061.42	2.97%	1,594.91	(1,061.42)	533.49	11.91	545.40
Special Education	1,095.91	3.07%	1,646.74	(1,095.91)	550.83	12.30	563.12
ADRC	7,608.25	21.30%	11,432.31	(7,608.25)	3,824.06	85.36	3,909.42
Emergency Government	196.67	0.55%	295.52	(196.67)	98.85	2.21	101.06
Parks, Recreation & Forestry	105.60	0.30%	158.68	(105.60)	53.08	1.18	54.26
Solid Waste	3.35	0.01%	5.03	(3.35)	1.68	0.04	1.72
Library	1,300.28	3.64%	1,953.83	(1,300.28)	653.55	14.59	668.14
Other Departments / Programs	2,216.86	6.21%	3,331.10	(2,216.86)	1,114.24	24.87	1,139.11
Total	35,720.21	100.00%	\$ 53,673.90	\$ (35,720.21)	\$ 17,953.69	\$ 400.77	\$ 18,354.46

Allocation Basis: Postage Charges by Benefiting Department During 2020

Allocation Source: County Financial Records and Reports

DEPARTMENT 12
FISCAL 2020

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications
Function: Printing

Total 1st Tier Allocation	\$	98.99
Total 2nd Tier Allocation		<u>0.70</u>
Total Allocated Cost	\$	99.69

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	4.00	4.93%	4.88	(4.00)	0.88	-	0.88
Corporation Counsel	23.00	28.33%	28.04	(23.00)	5.04	-	5.04
Health Department	10.00	12.32%	12.19	(10.00)	2.19	0.13	2.32
Other Departments / Programs	44.19	54.43%	53.88	(44.19)	9.69	0.57	10.26
Total	81.19	100.00%	\$ 98.99	\$ (81.19)	\$ 17.80	\$ 0.70	\$ 18.50

Allocation Basis: Printing Fees paid by Department During 2020

Allocation Source: County Financial Records and Reports

DEPARTMENT 12
FISCAL 2020

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	4,928.17	1,208.21	3,719.08
Corporation Counsel	6,619.27	1,035.61	5,578.62
County Administrator	4,064.28	345.20	3,719.08
Finance Department	4,495.79	776.71	3,719.08
Property & Liability Insurance	1,239.69	-	1,239.69
Facilities & Capital Management	24,762.39	1,208.21	23,554.18
County Treasurer	3,789.64	690.41	3,099.23
Central Services-Communications	1,051.35	431.50	619.85
Clerk of Courts	23,854.82	3,828.37	20,026.45
Child Support	2,262.22	2,262.22	-
Soc Svcs- Administration	12,590.35	1,218.12	-
Soc Svcs- Income Maint	3,741.36	3,741.36	-
Soc Svcs- Programs	6,461.97	5,916.57	-
Special Education	2,170.62	1,607.49	-
Health Department	27,839.59	5,307.51	22,529.75
NCHCC	-	-	-
ADRC	3,909.42	-	-
Juvenile Detention/Shelter Home	15,230.56	2,088.20	13,142.36
County Clerk	2,834.57	957.09	1,877.48
Judicial	3,132.30	3,132.30	-
District Attorney	11,545.84	2,784.27	8,761.57
Victim / Witness	2,764.33	261.03	2,503.31
Sheriff	6,960.67	6,960.67	-
Corrections	3,828.37	3,828.37	-
Emergency Government	1,667.21	1,566.15	-
Justice Alternatives 177	1,060.87	435.04	625.83
Conservation, Planning & Zoning	19,855.60	2,958.29	16,897.32
Parks, Recreation & Forestry	36,910.95	2,436.24	34,420.46
Solid Waste	1.72	-	-
Highway	2,349.23	2,349.23	-

DEPARTMENT 12
FISCAL 2020

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	1,930.95	1,305.13	625.83
UW Dormitory	-	-	-
Library	5,464.29	4,796.15	-
Veterans	2,225.51	348.03	1,877.48
Register of Deeds	3,912.21	783.08	3,129.13
Other Departments / Programs	36,702.23	5,513.18	30,039.67
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Total	\$ 292,158.35	\$ 72,079.94	\$ 201,705.44

DEPARTMENT 12
FISCAL 2020

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	-	0.88
Corporation Counsel	-	5.04
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	11,372.23	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	545.40	-
Special Education	563.12	-
Health Department	-	2.32
NCHCC	-	-
ADRC	3,909.42	-
Juvenile Detention/Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Victim / Witness	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	101.06	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	54.26	-
Solid Waste	1.72	-
Highway	-	-

DEPARTMENT 12
FISCAL 2020

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	668.14	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	1,139.11	10.26
Total	\$ 18,354.46	\$ 18.50

**DEPARTMENT 13
FISCAL 2020**

MARATHON COUNTY, WISCONSIN

CLERK OF COURTS

NATURE AND EXTENT OF SERVICES

The Marathon County Clerk of Courts performs the normal duties associated with that function 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 2020**

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

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	\$ 1,567,579.35	\$ -	\$ 10,861.33	\$ 1,556,718.02
Fringe Benefits	694,784.97	-	4,813.97	689,971.00
Mediation & Study Fees	7,763.00	-	-	7,763.00
Contracted Services - Driving w/Care	22,770.00	-	-	22,770.00
Legal Fees	668,637.35	-	-	668,637.35
Data Processing	12,377.98	12,377.98	-	-
Other Professional Services	931.20	-	-	931.20
Psych Services & Evaluations	222,160.38	-	-	222,160.38
Office Machines & Equipment Repair	5,637.23	5,637.23	-	-
Other Special Services	89,634.55	-	-	89,634.55
Jury Fees	3,309.77	-	-	3,309.77
Witness Fees	84.00	-	-	84.00
Officer Fees	16,341.45	-	-	16,341.45
Temporary/Contractual Labor	1,290.00	-	-	1,290.00
Printing / Duplicating	4,003.54	4,003.54	-	-
Office Furniture	5,217.12	5,217.12	-	-
Office Supplies	12,310.69	12,310.69	-	-
Books/Directories	80.39	80.39	-	-
Subscriptions	30,794.78	30,794.78	-	-
Membership Dues	945.60	945.60	-	-
Registration /Tuition Fees	445.00	445.00	-	-
Personal Auto Mileage	141.45	141.45	-	-
Lodging	184.10	184.10	-	-
Meeting Expenses	230.77	230.77	-	-
Total Expenditures	\$ 3,367,654.67	\$ 72,368.65	\$ 15,675.30	\$ 3,279,610.72
Cost Adjustments:				
Judicial State Grants	(412,464.00)	-	-	(412,464.00)
Fines, Forfeitures & Penalties	(483,424.68)	-	-	(483,424.68)
Public Charges for Services	(750,182.68)	-	-	(750,182.68)
Intergovt Charges for Services	(194,593.00)	-	-	(194,593.00)
Miscellaneous Revenue	(151,442.55)	-	-	(151,442.55)
Total Cost Adjustments	\$ (1,992,106.91)	\$ -	\$ -	\$ (1,992,106.91)

DEPARTMENT 13
FISCAL 2020

MARATON COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
General & Administrative Allocation	-	(72,368.65)	501.42	71,867.23
Disallowed / Capitalized	(1,359,371.04)	-	-	(1,359,371.04)
Incoming Costs				
1st Allocation				
Building Depreciation	54,778.38	-	260.57	54,517.81
Equipment Depreciation	-	-	-	-
Special Accounting	2,619.01	-	12.46	2,606.55
Information Technology	-	-	-	-
Employee Resources	22,908.87	-	108.97	22,799.89
Corporation Counsel	4,286.77	-	20.39	4,266.38
County Administrator	20,601.78	-	98.00	20,503.78
Finance Department	24,279.27	-	115.49	24,163.78
Property & Liability Insurance	16,204.43	-	77.08	16,127.35
Facilities & Capital Management	120,701.51	-	574.16	120,127.35
County Treasurer	3,131.09	-	14.89	3,116.20
Central Services-Communications	23,632.33	-	112.42	23,519.91
Total 1st Allocation	293,143.45	-	1,394.45	291,749.00
General & Administrative Allocation	-	-	-	-
Unallocated	(291,749.00)	-	-	(291,749.00)
Total 1st Tier Allocation	\$ 17,571.17	\$ -	\$ 17,571.17	\$ -
2nd Allocation				
Building Depreciation	1,932.62	-	9.19	1,923.42
Equipment Depreciation	-	-	-	-
Special Accounting	36.28	-	0.17	36.11
Information Technology	-	-	-	-
Employee Resources	3,696.27	-	17.58	3,678.69
Corporation Counsel	245.51	-	1.17	244.34
County Administrator	1,074.10	-	5.11	1,068.99
Finance Department	2,619.77	-	12.46	2,607.30
Property & Liability Insurance	176.77	-	0.84	175.93

DEPARTMENT 13
FISCAL 2020

MARATON COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Facilities & Capital Management	3,559.56	-	16.93	3,542.63
County Treasurer	626.95	-	2.98	623.97
Central Services-Communications	222.49	-	1.06	221.43
Clerk of Courts	-	-	-	-
Total 2nd Allocation	14,190.32	-	67.50	14,122.82
General & Administrative Allocation	-	-	-	-
Unallocated	(14,122.82)	-	-	(14,122.82)
Total 2nd Tier Allocation	\$ 67.50	\$ -	\$ 67.50	\$ -
Total Incoming Costs	1,461.95	-	1,461.95	-
Total Allocated Cost	\$ 17,638.67	\$ -	\$ 17,638.67	\$ (0.00)

DEPARTMENT 13
FISCAL 2020

MARATHON COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 17,571.17
Total 2nd Tier Allocation 67.50
Total Allocated Cost \$ 17,638.67

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	17,571.17	(15,675.30)	1,895.87	67.50	1,963.37
Total	100	100.00%	\$ 17,571.17	\$ (15,675.30)	\$ 1,895.87	\$ 67.50	\$ 1,963.37

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13
 FISCAL 2020

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

Department: Clerk of Courts

Grantee Department	Total	Child Support
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	1,963.37	1,963.37
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 2020

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/>
Total	\$ 1,963.37	\$ 1,963.37