

CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2017 Financials



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MARATHON COUNTY, WISCONSIN

COST ALLOCATION PLAN

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COST ALLOCATION PLAN OVERVIEW

Marathon County, Wisconsin has selected Sequoia Consulting Group to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2019 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, 2017. 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

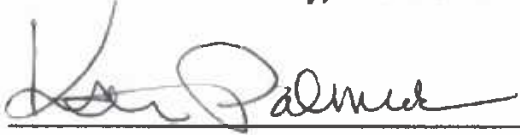
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief: -

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the fiscal year ended December 31, 2017 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

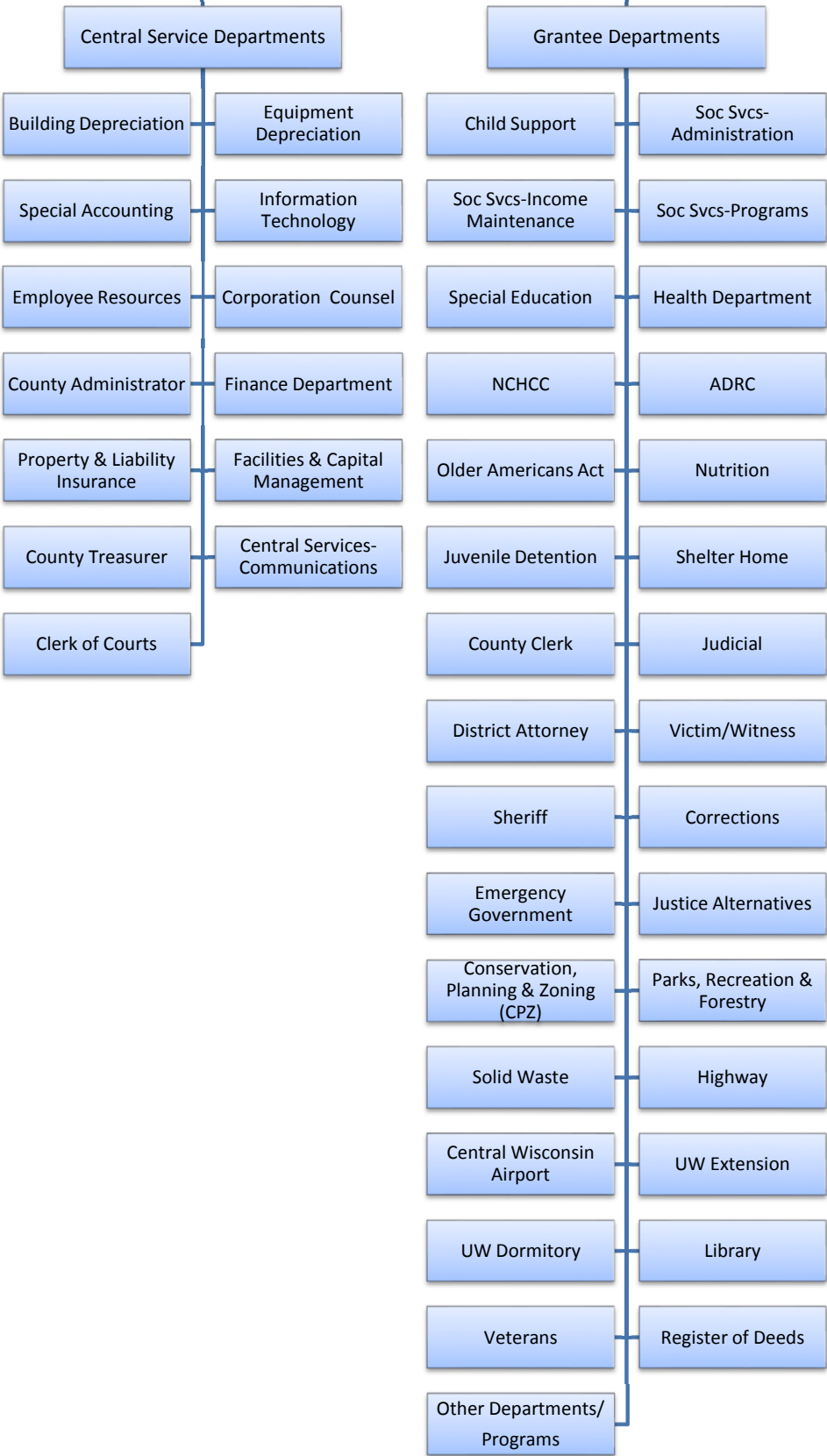
Signature: 

Name of Official: Kristi Palmer

Title: Finance Director

Date of Execution: 9/6/2018

**MARATHON COUNTY, WISCONSIN
2017 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2017**

	Child Support	Soc Svcs- Administration	Soc Svcs- Income Maint	Soc Svcs- Programs	Special Education
Central Service Departments					
Building Depreciation	\$ 2,965.32	\$ 33,826.27	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	11.16	2,525.99	-	-	-
Information Technology	-	253,805.70	-	-	168.61
Employee Resources	12,495.92	13,007.64	24,256.79	37,487.76	-
Corporation Counsel	24,282.07	34,944.23	-	-	6,622.14
County Administrator	7,240.49	22,947.94	7,240.49	7,240.49	3,926.86
Finance Department	10,971.83	8,554.07	9,525.29	78,861.31	950.97
Property & Liability Insurance	-	127,397.44	-	-	18,912.03
Facilities & Capital Management	16,081.85	(99,277.67)	-	-	-
County Treasurer	905.26	1,967.42	1,258.02	4,629.73	-
Central Services-Communications	1,150.48	19,088.82	2,233.28	3,451.44	1,556.11
Clerk of Courts	2,250.40	-	-	-	-
Total Allocated Costs	\$ 78,354.79	\$ 418,787.84	\$ 44,513.87	\$ 131,670.73	\$ 32,136.72
Rollforward	24,728.79	4,405.84	6,649.87	583.73	19,756.72
Total Proposed Costs	\$ 103,083.59	\$ 423,193.68	\$ 51,163.75	\$ 132,254.47	\$ 51,893.45

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2017**

	Health Department	NCHCC	ADRC	Juvenile Detention	Shelter Home
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	1,839.03	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	389.89	-	98.30	150.32	129.14
Information Technology	90,756.30	-	-	1,011.68	3,330.12
Employee Resources	32,390.08	-	55,981.27	9,555.70	5,145.38
Corporation Counsel	6,622.14	69,546.55	-	-	-
County Administrator	23,539.26	78,053.48	19,720.12	6,627.29	-
Finance Department	17,621.31	-	92,332.77	3,661.00	2,905.39
Property & Liability Insurance	27,191.32	34,711.23	24,860.89	6,903.29	-
Facilities & Capital Management	-	1,865,272.11	-	9,973.64	162,836.37
County Treasurer	8,217.86	-	11,129.83	430.67	447.67
Central Services-Communications	29,533.84	-	3,080.87	8,454.76	4,750.38
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	\$ 236,261.99	\$ 2,047,583.36	\$ 207,204.04	\$ 48,607.40	\$ 179,544.45
Rollforward	(30,579.01)	1,949,639.36	41,234.04	-	-
Total Proposed Costs	\$ 205,682.97	\$ 3,997,222.72	\$ 248,438.09	\$ 48,607.40	\$ 179,544.45

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2017**

	County Clerk	Judicial	District Attorney	Victim / Witness	Sheriff
Central Service Departments					
Building Depreciation	\$ 11,764.54	\$ 89,361.48	\$ 24,117.30	\$ 7,906.75	\$ 70,018.61
Equipment Depreciation	-	-	-	-	-
Special Accounting	1,597.23	-	485.19	54.59	2,712.74
Information Technology	24,617.59	19,643.49	29,128.01	-	156,895.00
Employee Resources	2,205.16	-	8,085.60	3,687.13	112,729.01
Corporation Counsel	13,244.28	-	-	-	30,106.32
County Administrator	11,404.85	37,063.30	26,261.59	3,926.86	33,126.36
Finance Department	2,237.90	-	8,269.21	1,320.30	49,666.60
Property & Liability Insurance	7,281.77	-	8,657.70	-	188,966.34
Facilities & Capital Management	30,962.12	235,183.12	63,472.35	20,809.13	43,988.08
County Treasurer	7,245.27	-	4,418.77	161.50	10,187.42
Central Services-Communications Clerk of Courts	3,583.32 -	2,436.31 -	8,189.98 -	2,492.14 -	4,534.24 -
Total Allocated Costs	\$ 116,144.03	\$ 383,687.69	\$ 181,085.69	\$ 40,358.40	\$ 702,930.74
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 116,144.03	\$ 383,687.69	\$ 181,085.69	\$ 40,358.40	\$ 702,930.74

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2017**

	Corrections	Emergency Government	Justice Alternatives 177	Conservation, Planning & Zoning	Parks, Recreation & Forestry
Central Service Departments					
Building Depreciation	\$ 535,874.75	\$ 2,298.99	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	913.75	79.85	55.81	1,077.93	5,500.85
Information Technology	-	1,854.75	1,812.60	64,958.41	28,495.71
Employee Resources	43,840.38	1,470.11	735.05	18,441.51	62,964.83
Corporation Counsel	-	12,242.83	-	99,332.09	19,866.42
County Administrator	11,167.35	15,094.21	3,313.63	29,156.04	26,261.59
Finance Department	22,807.57	1,924.79	1,562.54	12,542.21	104,148.35
Property & Liability Insurance	-	9,232.99	-	29,038.01	65,564.52
Facilities & Capital Management	174,857.62	6,050.51	-	88,044.33	29,094.65
County Treasurer	2,473.53	285.23	92.08	5,029.70	18,235.93
Central Services-Communications Clerk of Courts	3,180.74 -	1,307.63 -	775.31 -	16,540.27 -	48,317.21 -
Total Allocated Costs	\$ 795,115.69	\$ 51,841.90	\$ 8,347.02	\$ 364,160.49	\$ 408,450.05
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 795,115.69	\$ 51,841.90	\$ 8,347.02	\$ 364,160.49	\$ 408,450.05

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2017**

	Central Wisconsin				
	Solid Waste	Highway	Airport	UW Extension	UW Dormitory
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	88.16	763.74	293.03	572.37	42.37
Information Technology	10,706.97	98,133.14	8,262.07	5,100.56	-
Employee Resources	7,350.54	59,775.03	18,455.94	735.05	-
Corporation Counsel	6,622.14	6,622.14	26,488.56	6,622.14	-
County Administrator	15,094.21	26,499.09	11,167.35	25,035.16	-
Finance Department	13,006.79	90,475.72	13,527.26	5,508.41	1,255.61
Property & Liability Insurance	18,381.73	118,612.96	39,835.50	2,217.65	50,990.12
Facilities & Capital Management	-	(6,624.00)	-	50,927.61	-
County Treasurer	1,943.49	5,965.66	1,872.77	2,753.10	52.42
Central Services-Communications	31.64	1,894.91	-	2,061.14	-
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	\$ 73,225.68	\$ 402,118.39	\$ 119,902.48	\$ 101,533.19	\$ 52,340.52
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 73,225.68	\$ 402,118.39	\$ 119,902.48	\$ 101,533.19	\$ 52,340.52

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2017**

	Library	Veterans	Register of Deeds	Other Departments / Programs	Total Allocated Costs
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ 21,450.68	\$ 101,077.49	\$ 902,501.21
Equipment Depreciation	-	-	-	-	-
Special Accounting	56.43	61.51	390.27	689.69	18,740.33
Information Technology	1,981.21	590.15	68,541.45	181,723.36	1,051,516.88
Employee Resources	37,179.90	2,205.16	4,410.33	13,848.87	588,440.14
Corporation Counsel	5,620.69	-	-	-	368,784.73
County Administrator	15,094.21	3,926.86	7,240.49	89,834.06	567,203.68
Finance Department	44,413.10	1,565.54	2,047.99	16,740.98	618,404.81
Property & Liability Insurance	22,206.48	1,234.00	5,355.87	11,318.37	818,870.19
Facilities & Capital Management	390,500.10	5,353.96	56,454.27	474,724.87	3,618,685.01
County Treasurer	4,399.67	163.26	6,755.21	2,043.03	103,064.52
Central Services-Communications Clerk of Courts	3,821.69	1,987.54	4,316.79	31,566.40	210,337.23
	-	-	-	-	2,250.40
Total Allocated Costs	\$ 525,273.50	\$ 17,087.99	\$ 176,963.34	\$ 923,567.12	\$ 8,868,799.12
Rollforward	-	-	-	-	2,016,419.36
Total Proposed Costs	\$ 525,273.50	\$ 17,087.99	\$ 176,963.34	\$ 923,567.12	\$ 10,885,218.48

**SCHEDULE OF FIXED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2017**

<u>Grantee Department</u>	Final Costs	Fixed Costs		Actual Costs with
	2017	2015	Rollforward	Rollforward
Child Support	78,354.79	53,626.00	24,728.79	103,083.59
Soc Svcs- Administration	418,787.84	414,382.00	4,405.84	423,193.68
Soc Svcs- Income Maint	44,513.87	37,864.00	6,649.87	51,163.75
Soc Svcs- Programs	131,670.73	131,087.00	583.73	132,254.47
Special Education	32,136.72	12,380.00	19,756.72	51,893.45
Health Department	236,261.99	266,841.00	(30,579.01)	205,682.97
NCHCC	2,047,583.36	97,944.00	1,949,639.36	3,997,222.72
ADRC	207,204.04	165,970.00	41,234.04	248,438.09
Juvenile Detention	48,607.40	-	-	48,607.40
Shelter Home	179,544.45	-	-	179,544.45
County Clerk	116,144.03	-	-	116,144.03
Judicial	383,687.69	-	-	383,687.69
District Attorney	181,085.69	-	-	181,085.69
Victim / Witness	40,358.40	-	-	40,358.40
Sheriff	702,930.74	-	-	702,930.74
Corrections	795,115.69	-	-	795,115.69
Emergency Government	51,841.90	-	-	51,841.90
Justice Alternatives 177	8,347.02	-	-	8,347.02
Conservation, Planning & Zoning	364,160.49	-	-	364,160.49
Parks, Recreation & Forestry	408,450.05	-	-	408,450.05
Solid Waste	73,225.68	-	-	73,225.68
Highway	402,118.39	-	-	402,118.39
Central Wisconsin Airport	119,902.48	-	-	119,902.48
UW Extension	101,533.19	-	-	101,533.19
UW Dormitory	52,340.52	-	-	52,340.52
Library	525,273.50	-	-	525,273.50
Veterans	17,087.99	-	-	17,087.99
Register of Deeds	176,963.34	-	-	176,963.34
Other Departments / Programs	923,567.12	-	-	923,567.12
	8,868,799.12	1,180,094.00	2,016,419.36	10,885,218.48

**SCHEDULE OF DEPARTMENTAL COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2017**

<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	\$ -	\$ 1,007,360	\$ -	\$ -	\$ 1,007,360
Equipment Depreciation	-	31,091	-	-	31,091
Special Accounting	-	89,633	-	(55,201)	34,432
Information Technology	1,213,000	-	-	-	1,213,000
Employee Resources	531,835	(2,171)	-	(14,000)	515,665
Corporation Counsel	749,734	(16,667)	-	(259,609)	473,459
County Administrator	560,826	-	129	-	560,955
Finance Department	719,586	(91,503)	(23,641)	(36,931)	567,511
Property & Liability Insurance	1,732,871	(317,799)	-	(429,017)	986,056
Facilities & Capital Management	4,473,844	(307,197)	-	(582,339)	3,584,308
County Treasurer	422,456	(1,041,987)	742,047	-	122,516
Central Services-Communications	299,417	-	-	(58,529)	240,888
Clerk of Courts	3,287,473	(1,773,503)	(1,500,950)	(12,591)	429
less unallocated Incoming costs					(468,870)
	<u>\$ 13,991,042</u>	<u>\$ (2,422,742)</u>	<u>\$ (782,415)</u>	<u>\$ (1,448,216)</u>	<u>\$ 8,868,799</u>

**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2017**

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 Direct Allocation to Benefiting Department
2	Equipment Depreciation Equipment Depreciation	2017 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 2017 Direct Allocation to Benefiting Departments based on 2016 Audit Costs Billed in 2017 Number of Departmental Functions Analyzed in 2016 Cost Plan
4	Information Technology IT Services	Distribution of Work Hours Support by Benefiting Department During 2017
5	Employee Resources Personnel Administration	Number of Employees by Department
6	Corporation Counsel Departmental Support Child Support Social Services NCHC Services	Weighted Values of Time / Effort to Benefiting Department During 2017 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 2017
8	Finance Department Accounting & Budgets Payroll Department Specific	Number of Accounts Payable Checks Processed by Department During 2017 Number of Payroll Disbursements Processed by Department During 2017 Direct Allocation to Benefiting Department
9	Property & Liability Insurance Property & Casualty Insurance	Property & Liability Insurance Premiums Identified by Department
10	Facilities & Capital Management Courthouse / Annex Health & Social Services Bldg. 212 River Drive Bldg. 210 River Drive Bldg. USDA Bldg.	Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department 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 2017**

Department Number	Departmental Function	Allocation Base
	Shelter Home	Direct Allocation to 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
11	County Treasurer	
	General Receipts	General Receipts Processed by Treasurer's Office During 2017, with Department Entered Weighted 70% Less
	Banking & Disbursements	Total Payroll and Accounts Payable Disbursements Processed by Department During 2017
	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 2017
	Printing	Printing Fees paid by Department During 2017
13	Clerk of Courts	
	Child Support	Direct Allocation to Benefiting Department
	General Government	Unallocated

**DEPARTMENT 1
FISCAL 2017**

**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 2017 depreciation expense as indicated below.

- **Courthouse Complex:** This facility houses the primary functions of County government. The 2017 depreciation expense for Courthouse and Courthouse Annex buildings and improvements totaled \$941,615.62.
- **Health and Social Services Building:** This facility houses the County's Social Services and Child Support programs as well as Juvenile Detention. The 2017 depreciation expense totaled \$42,550.76.
- **West Building:** This facility functions as the office space and storage area for the Facilities Maintenance Department. The 2017 depreciation expense totaled \$23,193.56. This amount is allocated directly to the Facilities and Capital Management Department.

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2017

MARATHON COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Total	Courthouse Complex	Health & Social Services Bldg.	West Building
Cost Adjustments:				
Building Depreciation Expense	1,007,359.94	941,615.62	42,550.76	23,193.56
Total Cost Adjustments	1,007,359.94	941,615.62	42,550.76	23,193.56
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	1,007,359.94	941,615.62	42,550.76	23,193.56
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	594.00	555.23	25.09	13.68
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	37,398.19	34,957.44	1,579.69	861.06
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	37,992.19	35,512.67	1,604.79	874.74
Total 2nd Tier Allocation	37,992.19	35,512.67	1,604.79	874.74
Unallocated	-			
Total Incoming Costs	37,992.19	35,512.67	1,604.79	874.74
Total Allocated Cost	1,045,352.13	977,128.29	44,155.55	24,068.30

**DEPARTMENT 1
FISCAL 2017**

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

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

Total 1st Tier Allocation \$ 941,615.62
Total 2nd Tier Allocation \$ 35,512.67
Total Allocated Cost \$ 977,128.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	3,269	1.64%	15,441.90	-	15,441.90	582.39	16,024.28
Corporation Counsel	3,016	1.51%	14,246.79	-	14,246.79	537.31	14,784.10
County Administrator	1,176	0.59%	5,555.12	-	5,555.12	209.51	5,764.62
Finance Department	1,728	0.87%	8,162.62	-	8,162.62	307.85	8,470.47
Property & Liability Insurance	378	0.19%	1,785.57	-	1,785.57	67.34	1,852.91
Facilities & Capital Management	2,077	1.04%	9,811.20	-	9,811.20	370.03	10,181.23
County Treasurer	1,014	0.51%	4,789.87	-	4,789.87	180.65	4,970.52
Central Services-Communications	2,045	1.03%	9,660.04	-	9,660.04	364.32	10,024.37
Clerk of Courts	9,529	4.78%	45,012.49	-	45,012.49	1,697.63	46,710.12
County Clerk	2,400	1.20%	11,336.97	-	11,336.97	427.57	11,764.54
Judicial	18,230	9.15%	86,113.73	-	86,113.73	3,247.75	89,361.48
District Attorney	4,920	2.47%	23,240.79	-	23,240.79	876.52	24,117.30
Victim / Witness	1,613	0.81%	7,619.39	-	7,619.39	287.36	7,906.75
Sheriff	14,284	7.17%	67,473.86	-	67,473.86	2,544.75	70,018.61
Corrections	109,320	54.84%	516,398.96	-	516,398.96	19,475.79	535,874.75
Emergency Government	469	0.24%	2,215.43	-	2,215.43	83.55	2,298.99
Register of Deeds	4,376	2.20%	20,671.07	-	20,671.07	779.60	21,450.68
Other Departments / Programs	19,493	9.78%	92,079.81	-	92,079.81	3,472.75	95,552.57
Total	199,337	100.00%	941,615.62	-	941,615.62	35,512.67	977,128.29

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2017

MARATHON COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 42,550.76
Total 2nd Tier Allocation \$ 1,604.79
Total Allocated Cost \$ 44,155.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	1,893	6.72%	2,857.55	-	2,857.55	107.77	2,965.32
Soc Svcs- Administration	21,594	76.61%	32,596.89	-	32,596.89	1,229.38	33,826.27
Juvenile Detention	1,174	4.16%	1,772.19	-	1,772.19	66.84	1,839.03
Other Departments / Programs	3,527	12.51%	5,324.13	-	5,324.13	200.80	5,524.93
Total	28,188	100.00%	42,550.76	-	42,550.76	1,604.79	44,155.55

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2017

MARATHON COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: West Building

Total 1st Tier Allocation \$ 23,193.56
Total 2nd Tier Allocation 874.74
Total Allocated Cost \$ 24,068.30

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities & Capital Management	100	100.00%	23,193.56	-	23,193.56	874.74	24,068.30
Total	100	100.00%	23,193.56	-	23,193.56	874.74	24,068.30

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Provided by Facilities Management and Finance Departments

**DEPARTMENT 1
FISCAL 2017**

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

Department: Building Depreciation

<u>Grantee Department</u>	<u>Total</u>	<u>Courthouse Complex</u>	<u>Health & Social Services Bldg.</u>	<u>West Building</u>
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	16,024.28	16,024.28	-	-
Corporation Counsel	14,784.10	14,784.10	-	-
County Administrator	5,764.62	5,764.62	-	-
Finance Department	8,470.47	8,470.47	-	-
Property & Liability Insurance	1,852.91	1,852.91	-	-
Facilities & Capital Management	34,249.52	10,181.23	-	24,068.30
County Treasurer	4,970.52	4,970.52	-	-
Central Services-Communications	10,024.37	10,024.37	-	-
Clerk of Courts	46,710.12	46,710.12	-	-
Child Support	2,965.32	-	2,965.32	-
Soc Svcs- Administration	33,826.27	-	33,826.27	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Juvenile Detention	1,839.03	-	1,839.03	-
Shelter Home	-	-	-	-
County Clerk	11,764.54	11,764.54	-	-
Judicial	89,361.48	89,361.48	-	-
District Attorney	24,117.30	24,117.30	-	-
Victim / Witness	7,906.75	7,906.75	-	-
Sheriff	70,018.61	70,018.61	-	-
Corrections	535,874.75	535,874.75	-	-
Emergency Government	2,298.99	2,298.99	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	-	-	-	-
Register of Deeds	21,450.68	21,450.68	-	-
Other Departments / Programs	101,077.49	95,552.57	5,524.93	-
Total	1,045,352.13	977,128.29	44,155.55	24,068.30

**DEPARTMENT 2
FISCAL 2017**

**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 \$31,090.61 was recorded as depreciation for the central services departments during 2017. This amount is allocated to the benefiting department based on the 2017 depreciation expense.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2017

MARATHON COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	<u>Total</u>	<u>Equipment Depreciation</u>
Cost Adjustments:		
Equipment Depreciation Expense	31,090.61	31,090.61
	<hr/>	<hr/>
Total Cost Adjustments	31,090.61	31,090.61
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
	<hr/>	<hr/>
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	31,090.61	31,090.61
2nd Allocation		
Equipment Depreciation	-	-
Special Accounting	198.00	198.00
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	3,716.39	3,716.39
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Building Depreciation	-	-
	<hr/>	<hr/>
Total 2nd Allocation	3,914.39	3,914.39
Total 2nd Tier Allocation	3,914.39	3,914.39
Unallocated	-	-
Total Incoming Costs	3,716.39	3,716.39
Total Allocated Cost	35,005.00	35,005.00
	<hr/> <hr/>	<hr/> <hr/>

**DEPARTMENT 2
FISCAL 2017**

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

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 31,090.61
Total 2nd Tier Allocation 3,914.39

Total Allocated Cost \$ 35,005.00

	<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>
Grantee Department							
County Administrator	9,243.26	29.73%	9,243.26	-	9,243.26	1,163.75	10,407.01
Finance Department	1,376.76	4.43%	1,376.76	-	1,376.76	173.34	1,550.10
Facilities & Capital Management	19,951.09	64.17%	19,951.09	-	19,951.09	2,511.90	22,462.99
Clerk of Courts	519.50	1.67%	519.50	-	519.50	65.41	584.91
Total	31,090.61	100.00%	31,090.61	-	31,090.61	3,914.39	35,005.00

Allocation Basis: 2017 Depreciation Expense by Central Service Department

Allocation Source: Fixed Asset Management System and Depreciation Records effective 12/31/2017 - Finance Department

DEPARTMENT 2
FISCAL 2017

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	10,407.01	10,407.01
Finance Department	1,550.10	1,550.10
Property & Liability Insurance	-	-
Facilities & Capital Management	22,462.99	22,462.99
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	584.91	584.91
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	-	-
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
Total	35,005.00	35,005.00

**DEPARTMENT 3
FISCAL 2017**

**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 2017.

For departments billed for audit services, the direct billed amounts 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 2016 plan that was prepared during 2017.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 3
FISCAL 2017**

**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)	81,713.00		25,012.10	56,700.90	
Indirect Cost Allocation Plan (From Finance)	7,920.00				7,920.00
Total Cost Adjustments	89,633.00	-	25,012.10	56,700.90	7,920.00
General & Administrative Allocation	-				
Disallowed / Capitalized	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	89,633.00	-	25,012.10	56,700.90	7,920.00
2nd Allocation					
Special Accounting	594.00		165.76	375.76	52.49
Information Technology	-		-	-	-
Employee Resources	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	3,716.39		1,037.06	2,350.95	328.38
Finance Department	-		-	-	-
Property & Liability Insurance	-		-	-	-
Facilities & Capital Management	-		-	-	-
County Treasurer	-		-	-	-
Central Services-Communications	-		-	-	-
Clerk of Courts	-		-	-	-
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 2nd Allocation	4,310.39	-	1,202.82	2,726.71	380.87
Total 2nd Tier Allocation	4,310.39	-	1,202.82	2,726.71	380.87
Unallocated	-				
Total Incoming Costs	4,310.39	-	1,202.82	2,726.71	380.87
Total Allocated Cost	93,943.39	-	26,214.92	59,427.61	8,300.87

**DEPARTMENT 3
FISCAL 2017**

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

Department: Special Accounting
Function: General Audit

Total 1st Tier Allocation \$ 25,012.10
Total 2nd Tier Allocation 1,202.82

Total Allocated Cost \$ 26,214.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	2,526	3.93%	981.83	-	981.83	47.22	1,029.04
Corporation Counsel	398	0.62%	154.70	-	154.70	7.44	162.14
County Administrator	239	0.37%	92.90	-	92.90	4.47	97.36
Finance Department	333	0.52%	129.43	-	129.43	6.22	135.66
Property & Liability Insurance	215	0.33%	83.57	-	83.57	4.02	87.59
Facilities & Capital Management	3,987	6.20%	1,549.70	-	1,549.70	74.52	1,624.22
County Treasurer	17,571	27.31%	6,829.64	-	6,829.64	328.43	7,158.08
Central Services-Communications	84	0.13%	32.65	-	32.65	1.57	34.22
Clerk of Courts	4,399	6.84%	1,709.84	-	1,709.84	82.23	1,792.07
Juvenile Detention	369	0.57%	143.43	-	143.43	6.90	150.32
Shelter Home	317	0.49%	123.21	-	123.21	5.93	129.14
County Clerk	2,892	4.49%	1,124.09	-	1,124.09	54.06	1,178.14
District Attorney	1,191	1.85%	462.93	-	462.93	22.26	485.19
Victim / Witness	134	0.21%	52.08	-	52.08	2.50	54.59
Sheriff	6,659	10.35%	2,588.28	-	2,588.28	124.47	2,712.74
Corrections	2,243	3.49%	871.83	-	871.83	41.93	913.75
Emergency Government	196	0.30%	76.18	-	76.18	3.66	79.85
Justice Alternatives 177	137	0.21%	53.25	-	53.25	2.56	55.81
Conservation, Planning & Zoning	2,646	4.11%	1,028.47	-	1,028.47	49.46	1,077.93
Parks, Recreation & Forestry	13,503	20.98%	5,248.46	-	5,248.46	252.39	5,500.85
UW Extension	1,405	2.18%	546.11	-	546.11	26.26	572.37
UW Dormitory	104	0.16%	40.42	-	40.42	1.94	42.37
Veterans	151	0.23%	58.69	-	58.69	2.82	61.51
Register of Deeds	958	1.49%	372.36	-	372.36	17.91	390.27
Other Departments / Programs	1,693	2.63%	658.05	-	658.05	31.65	689.69
Total	64,350	100.00%	25,012.10	-	25,012.10	1,202.82	26,214.92

Allocation Basis: Payroll, Accounts Payable and Cash Receipts Transactions Processed by Departments Not Direct Billed for Audit Services During 2017

Allocation Source: Finance Department Records and Reports

DEPARTMENT 3
FISCAL 2017

MARATHON COUNTY, WISCONSIN
SPECIAL ACCOUNTING
FUNCTIONAL COST ALLOCATIONS

Department: Special Accounting
Function: Department Specific Audit

Total 1st Tier Allocation \$ 56,700.90
Total 2nd Tier Allocation 2,726.71

Total Allocated Cost \$ 59,427.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	231.99	0.41%	231.99	(231.99)	-	11.16	11.16
Soc Svcs- Administration	21,335.06	37.63%	21,335.06	(19,835.06)	1,500.00	1,025.99	2,525.99
Health Department	8,107.67	14.30%	8,107.67	(8,107.67)	-	389.89	389.89
ADRC	2,044.07	3.61%	2,044.07	(2,044.07)	-	98.30	98.30
Solid Waste	1,833.31	3.23%	1,833.31	(1,833.31)	-	88.16	88.16
Highway	15,881.75	28.01%	15,881.75	(15,881.75)	-	763.74	763.74
Central Wisconsin Airport	6,093.53	10.75%	6,093.53	(6,093.53)	-	293.03	293.03
Library	1,173.52	2.07%	1,173.52	(1,173.52)	-	56.43	56.43
Total	56,700.90	100.00%	56,700.90	(55,200.90)	1,500.00	2,726.71	4,226.71

Allocation Basis: Direct Allocation to Benefiting Departments based on 2016 Audit Costs Billed in 2017

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3
FISCAL 2017**

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

Department: Special Accounting
Function: Cost Allocation Plan

Total 1st Tier Allocation \$ 7,920.00
Total 2nd Tier Allocation 380.87

Total Allocated Cost \$ 8,300.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	3.00	7.50%	594.00	-	594.00	-	594.00
Equipment Depreciation	1.00	2.50%	198.00	-	198.00	-	198.00
Special Accounting	3.00	7.50%	594.00	-	594.00	-	594.00
Information Technology	1.00	2.50%	198.00	-	198.00	11.54	209.54
Employee Resources	1.00	2.50%	198.00	-	198.00	11.54	209.54
Corporation Counsel	4.00	10.00%	792.00	-	792.00	46.17	838.17
County Administrator	1.00	2.50%	198.00	-	198.00	11.54	209.54
Finance Department	3.00	7.50%	594.00	-	594.00	34.62	628.62
Property & Liability Insurance	1.00	2.50%	198.00	-	198.00	11.54	209.54
Facilities & Capital Management	11.00	27.50%	2,178.00	-	2,178.00	126.96	2,304.96
County Treasurer	3.00	7.50%	594.00	-	594.00	34.62	628.62
Central Services-Communications	4.00	10.00%	792.00	-	792.00	46.17	838.17
Clerk of Courts	2.00	5.00%	396.00	-	396.00	23.08	419.08
County Clerk	2.00	5.00%	396.00	-	396.00	23.08	419.08
Total	40.00	100.00%	7,920.00	-	7,920.00	380.87	8,300.87

Allocation Basis: Number of Departmental Functions Analyzed in 2016 Cost Plan

Allocation Source: 2016 Indirect Cost Allocation Plan Prepared During 2017

**DEPARTMENT 3
FISCAL 2017**

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

Department: Special Accounting

<u>Grantee Department</u>	<u>Total</u>	<u>General Audit</u>	<u>Department Specific Audit</u>	<u>Cost Allocation Plan</u>
Building Depreciation	594.00	-	-	594.00
Equipment Depreciation	198.00	-	-	198.00
Special Accounting	594.00	-	-	594.00
Information Technology	209.54	-	-	209.54
Employee Resources	1,238.58	1,029.04	-	209.54
Corporation Counsel	1,000.30	162.14	-	838.17
County Administrator	306.91	97.36	-	209.54
Finance Department	764.28	135.66	-	628.62
Property & Liability Insurance	297.13	87.59	-	209.54
Facilities & Capital Management	3,929.18	1,624.22	-	2,304.96
County Treasurer	7,786.70	7,158.08	-	628.62
Central Services-Communications	872.39	34.22	-	838.17
Clerk of Courts	2,211.15	1,792.07	-	419.08
Child Support	11.16	-	11.16	-
Soc Svcs- Administration	2,525.99	-	2,525.99	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	389.89	-	389.89	-
NCHCC	-	-	-	-
ADRC	98.30	-	98.30	-
Juvenile Detention	150.32	150.32	-	-
Shelter Home	129.14	129.14	-	-
County Clerk	1,597.23	1,178.14	-	419.08
Judicial	-	-	-	-
District Attorney	485.19	485.19	-	-
Victim / Witness	54.59	54.59	-	-
Sheriff	2,712.74	2,712.74	-	-
Corrections	913.75	913.75	-	-
Emergency Government	79.85	79.85	-	-
Justice Alternatives 177	55.81	55.81	-	-
Conservation, Planning & Zoning	1,077.93	1,077.93	-	-
Parks, Recreation & Forestry	5,500.85	5,500.85	-	-
Solid Waste	88.16	-	88.16	-
Highway	763.74	-	763.74	-
Central Wisconsin Airport	293.03	-	293.03	-
UW Extension	572.37	572.37	-	-
UW Dormitory	42.37	42.37	-	-
Library	56.43	-	56.43	-
Veterans	61.51	61.51	-	-
Register of Deeds	390.27	390.27	-	-
Other Departments / Programs	689.69	689.69	-	-
Total	38,742.49	26,214.92	4,226.71	8,300.87

**DEPARTMENT 4
FISCAL 2017**

**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 2017 Marathon County was assessed \$1,293,486.80 for its share of services and support.

Costs are allocated based on the number of hours of support by benefiting department during 2017 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 2017

MARATHON COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	General &		
	Total	Administrative	IT Services
Expenditures:			
Salaries & Wages	-	-	
Fringe Benefits	-		
Contracted Services - Operations	1,213,000.00		1,213,000.00
Total Expenditures	1,213,000.00	-	1,213,000.00
General & Administrative Allocation			
Disallowed / Capitalized	-		
Incoming Costs			
1st Allocation			
Building Depreciation	-		-
Equipment Depreciation	-		-
Special Accounting	198.00		198.00
Total 1st Allocation	198.00	-	198.00
Unallocated	-		
Total 1st Tier Allocation	1,213,198.00	-	1,213,198.00
2nd Allocation			
Information Technology	-		-
Employee Resources	2,785.78		2,785.78
Corporation Counsel	12,578.37		12,578.37
County Administrator	11,716.92		11,716.92
Finance Department	-		-
Property & Liability Insurance	2,729.22		2,729.22
Facilities & Capital Management	-		-
County Treasurer	-		-
Central Services-Communications	-		-
Clerk of Courts	-		-
Building Depreciation	-		-
Equipment Depreciation	-		-
Special Accounting	11.54		11.54
Total 2nd Allocation	29,821.83	-	29,821.83
Unallocated	-		
Total 2nd Tier Allocation	29,821.83	-	29,821.83
Total Incoming Costs	30,019.83	-	30,019.83
Total Allocated Cost	1,243,019.83	-	1,243,019.83

**DEPARTMENT 4
FISCAL 2017**

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

Department: Information Technology
Function: IT Services

Total 1st Tier Allocation \$ 1,213,198.00
Total 2nd Tier Allocation 29,821.83
Total Allocated Cost \$ 1,243,019.83

<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>
Employee Resources	213.50	2.90%	35,135.35	-	35,135.35	863.67	35,999.01
Corporation Counsel	81.75	1.11%	13,453.46	-	13,453.46	330.70	13,784.17
County Administrator	160.50	2.18%	26,413.22	-	26,413.22	649.27	27,062.49
Finance Department	149.00	2.02%	24,520.69	-	24,520.69	602.75	25,123.43
Facilities & Capital Management	140.75	1.91%	23,163.00	-	23,163.00	569.37	23,732.37
County Treasurer	390.25	5.29%	64,222.81	-	64,222.81	1,578.67	65,801.48
Soc Svcs- Administration	1,505.25	20.42%	247,716.53	-	247,716.53	6,089.16	253,805.70
Special Education	1.00	0.01%	164.57	-	164.57	4.05	168.61
Health Department	538.25	7.30%	88,578.92	-	88,578.92	2,177.37	90,756.30
Juvenile Detention	6.00	0.08%	987.41	-	987.41	24.27	1,011.68
Shelter Home	19.75	0.27%	3,250.23	-	3,250.23	79.89	3,330.12
County Clerk	146.00	1.98%	24,026.98	-	24,026.98	590.61	24,617.59
Judicial	116.50	1.58%	19,172.21	-	19,172.21	471.28	19,643.49
District Attorney	172.75	2.34%	28,429.19	-	28,429.19	698.82	29,128.01
Sheriff	930.50	12.62%	153,130.87	-	153,130.87	3,764.14	156,895.00
Emergency Government	11.00	0.15%	1,810.25	-	1,810.25	44.50	1,854.75
Justice Alternatives 177	10.75	0.15%	1,769.11	-	1,769.11	43.49	1,812.60
Conservation, Planning & Zoning	385.25	5.23%	63,399.96	-	63,399.96	1,558.45	64,958.41
Parks, Recreation & Forestry	169.00	2.29%	27,812.05	-	27,812.05	683.65	28,495.71
Solid Waste	63.50	0.86%	10,450.09	-	10,450.09	256.88	10,706.97
Highway	582.00	7.89%	95,778.79	-	95,778.79	2,354.36	98,133.14
Central Wisconsin Airport	49.00	0.66%	8,063.85	-	8,063.85	198.22	8,262.07
UW Extension	30.25	0.41%	4,978.19	-	4,978.19	122.37	5,100.56
Library	11.75	0.16%	1,933.68	-	1,933.68	47.53	1,981.21
Veterans	3.50	0.05%	575.99	-	575.99	14.16	590.15
Register of Deeds	406.50	5.51%	66,897.04	-	66,897.04	1,644.41	68,541.45
Other Departments / Programs	1,077.75	14.62%	177,363.56	-	177,363.56	4,359.80	181,723.36
Total	7,372.00	100.00%	1,213,198.00	-	1,213,198.00	29,821.83	1,243,019.83

Allocation Basis: Distribution of Work Hours Support by Benefiting Department During 2017

Allocation Source: City-County Data Center Records

DEPARTMENT 4
FISCAL 2017

MARATHON COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

<u>Grantee Department</u>	<u>Total</u>	<u>IT Services</u>
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	35,999.01	35,999.01
Corporation Counsel	13,784.17	13,784.17
County Administrator	27,062.49	27,062.49
Finance Department	25,123.43	25,123.43
Property & Liability Insurance	-	-
Facilities & Capital Management	23,732.37	23,732.37
County Treasurer	65,801.48	65,801.48
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	253,805.70	253,805.70
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	168.61	168.61
Health Department	90,756.30	90,756.30
NCHCC	-	-
ADRC	-	-
Juvenile Detention	1,011.68	1,011.68
Shelter Home	3,330.12	3,330.12
County Clerk	24,617.59	24,617.59
Judicial	19,643.49	19,643.49
District Attorney	29,128.01	29,128.01
Victim / Witness	-	-
Sheriff	156,895.00	156,895.00
Corrections	-	-
Emergency Government	1,854.75	1,854.75
Justice Alternatives 177	1,812.60	1,812.60
Conservation, Planning & Zoning	64,958.41	64,958.41
Parks, Recreation & Forestry	28,495.71	28,495.71
Solid Waste	10,706.97	10,706.97
Highway	98,133.14	98,133.14
Central Wisconsin Airport	8,262.07	8,262.07
UW Extension	5,100.56	5,100.56
UW Dormitory	-	-
Library	1,981.21	1,981.21
Veterans	590.15	590.15
Register of Deeds	68,541.45	68,541.45
Other Departments / Programs	181,723.36	181,723.36
Total	1,243,019.83	1,243,019.83

**DEPARTMENT 5
FISCAL 2017**

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 2017 activity. Amounts previously direct billed have been appropriately offset against allocated costs.

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 2017**

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

Department: Employee Resources

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
Expenditures:				
Salaries & Wages	289,239.80		284,055.23	5,184.57
Fringe Benefits	129,174.44		126,859.01	2,315.43
Medical / Dental Fees	13,076.61		689.00	12,387.61
Legal Fees	147.50		147.50	
Food Services	5,904.80		5,904.80	
Professional Services - Training	4,371.94		-	4,371.94
Other Professional Services	32,808.41		6,415.50	26,392.91
Testing Services	16,797.75		14,092.50	2,705.25
Wellness Incentives	34.40		34.40	
Sundry Repair & Maintenance Svcs	6,383.00		6,383.00	
Paper, Stationery & Forms	941.71		941.71	
Printing / Duplicating	6,754.42		6,754.42	
Office Supplies	1,889.22		1,889.22	
Books / Directories	937.60		937.60	
Data Processing Equipment	2,868.75		2,868.75	
Membership Dues	983.00		983.00	
Registration /Tuition Fees	1,673.45		1,673.45	
Advertising	7,334.04		7,334.04	
Personal Auto Mileage	458.24		458.24	
Commercial Travel	484.08		484.08	
Meals	115.07		115.07	
Meals-Non overnight/Taxable	8.53		8.53	
Lodging	1,546.85		1,546.85	
Meeting Expenses	961.63		961.63	
Recreation Supplies	2,045.03		2,045.03	
Other Operating Supplies	4,894.88		4,894.88	
Total Expenditures	531,835.15	-	478,477.44	53,357.71
Cost Adjustments:				
Retirement Recognition Revenue	(1,412.00)		(1,412.00)	
Wellness Program Revenue	(375.20)		(375.20)	
Miscellaneous Revenue	(383.40)		(383.40)	
Total Cost Adjustments	(2,170.60)	-	(2,170.60)	-

DEPARTMENT 5
FISCAL 2017

MARATHON COUNTY, WISCONSIN
EMPLOYEE RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Employee Resources

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	15,441.90		15,165.10	276.79
Equipment Depreciation	-		-	-
Special Accounting	1,179.83		1,158.68	21.15
Information Technology	35,135.35		34,505.55	629.79
Total 1st Allocation	51,757.07	-	50,829.33	927.74
Total 1st Tier Allocation	581,421.62	-	527,136.17	54,285.45
2nd Allocation				
Building Depreciation	582.39		571.95	10.44
Equipment Depreciation	-		-	-
Special Accounting	58.76		57.70	1.05
Information Technology	863.67		848.19	15.48
Employee Resources	4,360.70		4,282.54	78.16
Corporation Counsel	6,289.18		6,176.45	112.73
County Administrator	25,091.54		24,641.78	449.76
Finance Department	6,185.75		6,074.87	110.88
Property & Liability Insurance	4,021.88		3,949.78	72.09
Facilities & Capital Management	41,281.31		40,541.35	739.96
County Treasurer	11,797.83		11,586.35	211.47
Central Services-Communications	4,780.37		4,694.69	85.69
Clerk of Courts	-		-	-
Total 2nd Allocation	105,313.38	-	103,425.65	1,887.72
Total 2nd Tier Allocation	105,313.38	-	103,425.65	1,887.72
Total Incoming Costs	157,070.45	-	154,254.99	2,815.46
Total Allocated Cost	686,735.00	-	630,561.83	56,173.17

**DEPARTMENT 5
FISCAL 2017**

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

Department: Employee Resources
Function: Personnel Administration

Total 1st Tier Allocation \$ 527,136.17
Total 2nd Tier Allocation 103,425.65

Total Allocated Cost \$ 630,561.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	7.00	0.81%	4,295.64	-	4,295.64	-	4,295.64
Corporation Counsel	7.00	0.81%	4,295.64	-	4,295.64	849.74	5,145.38
County Administrator	4.00	0.47%	2,454.65	-	2,454.65	485.57	2,940.22
Finance Department	7.00	0.81%	4,295.64	-	4,295.64	849.74	5,145.38
Property & Liability Insurance	2.00	0.23%	1,227.33	-	1,227.33	242.78	1,470.11
Facilities & Capital Management	39.00	4.54%	23,932.84	-	23,932.84	4,734.27	28,667.11
County Treasurer	5.00	0.58%	3,068.31	-	3,068.31	606.96	3,675.27
Central Services-Communications	1.00	0.12%	613.66	-	613.66	121.39	735.05
Clerk of Courts	38.00	4.42%	23,319.18	-	23,319.18	4,612.88	27,932.06
Child Support	17.00	1.98%	10,432.26	-	10,432.26	2,063.66	12,495.92
Soc Svcs- Administration	12.00	1.40%	7,363.95	-	7,363.95	1,456.70	8,820.65
Soc Svcs- Income Maint	33.00	3.84%	20,250.87	-	20,250.87	4,005.92	24,256.79
Soc Svcs- Programs	51.00	5.94%	31,296.79	-	31,296.79	6,190.97	37,487.76
Health Department	44.00	5.12%	27,001.15	-	27,001.15	5,341.23	32,342.39
ADRC	76.00	8.85%	46,638.36	-	46,638.36	9,225.76	55,864.12
Juvenile Detention	13.00	1.51%	7,977.61	-	7,977.61	1,578.09	9,555.70
Shelter Home	7.00	0.81%	4,295.64	-	4,295.64	849.74	5,145.38
County Clerk	3.00	0.35%	1,840.99	-	1,840.99	364.17	2,205.16
District Attorney	11.00	1.28%	6,750.29	-	6,750.29	1,335.31	8,085.60
Victim / Witness	4.00	0.47%	2,454.65	-	2,454.65	485.57	2,940.22
Sheriff	125.00	14.55%	76,707.83	-	76,707.83	15,173.95	91,881.78
Corrections	55.00	6.40%	33,751.44	-	33,751.44	6,676.54	40,427.98
Emergency Government	2.00	0.23%	1,227.33	-	1,227.33	242.78	1,470.11
Justice Alternatives 177	1.00	0.12%	613.66	-	613.66	121.39	735.05
Conservation, Planning & Zoning	25.00	2.91%	15,341.57	-	15,341.57	3,034.79	18,376.36
Parks, Recreation & Forestry	81.00	9.43%	49,706.67	-	49,706.67	9,832.72	59,539.39
Solid Waste	10.00	1.16%	6,136.63	-	6,136.63	1,213.92	7,350.54
Highway	78.00	9.08%	47,865.68	-	47,865.68	9,468.55	57,334.23
Central Wisconsin Airport	25.00	2.91%	15,341.57	-	15,341.57	3,034.79	18,376.36
UW Extension	1.00	0.12%	613.66	-	613.66	121.39	735.05
Library	56.00	6.52%	34,365.11	(6,500.00)	27,865.11	6,797.93	34,663.04
Veterans	3.00	0.35%	1,840.99	-	1,840.99	364.17	2,205.16
Register of Deeds	6.00	0.70%	3,681.98	-	3,681.98	728.35	4,410.33
Other Departments / Programs	10.00	1.16%	6,136.63	-	6,136.63	1,213.92	7,350.54
Total	859.00	100.00%	527,136.17	(6,500.00)	520,636.17	103,425.65	624,061.83

Allocation Basis: Number of Employees by Department

Allocation Source: County Personnel and Payroll Records

**DEPARTMENT 5
FISCAL 2017**

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

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

Total 1st Tier Allocation	\$ 54,285.45
Total 2nd Tier Allocation	<u>1,887.72</u>
Total Allocated Cost	\$ 56,173.17

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Information Technology	10,110.00	18.95%	10,285.78	(7,500.00)	2,785.78	-	2,785.78
Employee Resources	63.95	0.12%	65.06	-	65.06	-	65.06
Corporation Counsel	240.00	0.45%	244.17	-	244.17	10.49	254.66
County Administrator	120.00	0.22%	122.09	-	122.09	5.25	127.33
Facilities & Capital Management	919.00	1.72%	934.98	-	934.98	40.17	975.15
County Treasurer	48.50	0.09%	49.34	-	49.34	2.12	51.46
Clerk of Courts	27.50	0.05%	27.98	-	27.98	1.20	29.18
Soc Svcs- Administration	3,945.89	7.40%	4,014.50	-	4,014.50	172.49	4,186.99
Health Department	44.95	0.08%	45.73	-	45.73	1.96	47.70
ADRC	110.40	0.21%	112.32	-	112.32	4.83	117.15
Victim / Witness	703.90	1.32%	716.14	-	716.14	30.77	746.91
Sheriff	19,646.80	36.82%	19,988.40	-	19,988.40	858.83	20,847.24
Corrections	3,215.90	6.03%	3,271.82	-	3,271.82	140.58	3,412.39
Conservation, Planning & Zoning	61.40	0.12%	62.47	-	62.47	2.68	65.15
Parks, Recreation & Forestry	3,228.19	6.05%	3,284.32	-	3,284.32	141.12	3,425.44
Highway	2,300.25	4.31%	2,340.24	-	2,340.24	100.55	2,440.80
Central Wisconsin Airport	75.00	0.14%	76.30	-	76.30	3.28	79.58
Library	2,371.94	4.45%	2,413.18	-	2,413.18	103.69	2,516.87
Other Departments / Programs	6,124.14	11.48%	6,230.62	-	6,230.62	267.71	6,498.33
Total	53,357.71	100.00%	54,285.45	(7,500.00)	46,785.45	1,887.72	48,673.17

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

DEPARTMENT 5
FISCAL 2017

MARATHON COUNTY, WISCONSIN
EMPLOYEE RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Resources

<u>Grantee Department</u>	<u>Total</u>	<u>Personnel Administration</u>	<u>Department Specific</u>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	2,785.78	-	2,785.78
Employee Resources	4,360.70	4,295.64	65.06
Corporation Counsel	5,400.04	5,145.38	254.66
County Administrator	3,067.55	2,940.22	127.33
Finance Department	5,145.38	5,145.38	-
Property & Liability Insurance	1,470.11	1,470.11	-
Facilities & Capital Management	29,642.27	28,667.11	975.15
County Treasurer	3,726.73	3,675.27	51.46
Central Services-Communications	735.05	735.05	-
Clerk of Courts	27,961.24	27,932.06	29.18
Child Support	12,495.92	12,495.92	-
Soc Svcs- Administration	13,007.64	8,820.65	4,186.99
Soc Svcs- Income Maint	24,256.79	24,256.79	-
Soc Svcs- Programs	37,487.76	37,487.76	-
Special Education	-	-	-
Health Department	32,390.08	32,342.39	47.70
NCHCC	-	-	-
ADRC	55,981.27	55,864.12	117.15
Juvenile Detention	9,555.70	9,555.70	-
Shelter Home	5,145.38	5,145.38	-
County Clerk	2,205.16	2,205.16	-
Judicial	-	-	-
District Attorney	8,085.60	8,085.60	-
Victim / Witness	3,687.13	2,940.22	746.91
Sheriff	112,729.01	91,881.78	20,847.24
Corrections	43,840.38	40,427.98	3,412.39
Emergency Government	1,470.11	1,470.11	-
Justice Alternatives 177	735.05	735.05	-
Conservation, Planning & Zoning	18,441.51	18,376.36	65.15
Parks, Recreation & Forestry	62,964.83	59,539.39	3,425.44
Solid Waste	7,350.54	7,350.54	-
Highway	59,775.03	57,334.23	2,440.80
Central Wisconsin Airport	18,455.94	18,376.36	79.58
UW Extension	735.05	735.05	-
UW Dormitory	-	-	-
Library	37,179.90	34,663.04	2,516.87
Veterans	2,205.16	2,205.16	-
Register of Deeds	4,410.33	4,410.33	-
Other Departments / Programs	13,848.87	7,350.54	6,498.33
Total	672,735.00	624,061.83	48,673.17

**DEPARTMENT 6
FISCAL 2017**

**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. 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 2017**

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

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support	Child Support	Social Services	NCHC Services
Expenditures:						
Salaries & Wages	513,927.03	49,437.32	244,488.71	66,809.63	96,145.47	57,045.90
Fringe Benefits	206,623.78	20,252.21	93,790.88	28,375.92	40,835.68	23,369.09
Other Professional Services	150.00	150.00				
Telephone	176.00	176.00				
Furniture/Furnishings Repair	50.00	50.00				
Office Machines & Equipment Repair	6,409.76	6,409.76				
Transcription Services	79.50		79.50			
Process Service	636.38		636.38			
Paper, Stationery, Forms	424.00	424.00				
Printing / Duplicating	3,456.79	3,456.79				
Office Supplies	1,435.08	1,435.08				
Books & Directories	1,248.83	1,248.83				
Subscriptions	8,981.82	8,981.82				
Membership Dues	3,223.27	3,223.27				
Registration /Tuition Fees	1,130.34	1,130.34				
Filing Fees	3.00	3.00				
Personal Auto Mileage	441.76	441.76				
Meals	131.60	131.60				
Lodging	1,205.51	1,205.51				
Total Expenditures	749,734.45	98,157.29	338,995.47	95,185.55	136,981.15	80,415.00
Cost Adjustments:						
Gen Govt-Outside District Charges	(16,666.67)		(16,666.67)			
Total Cost Adjustments	(16,666.67)	-	(16,666.67)	-	-	-
General & Administrative Allocation	0.00	(98,157.29)	51,666.05	14,118.40	20,317.74	12,055.10
Disallowed / Capitalized	-	-				
Incoming Costs						
1st Allocation						
Building Depreciation	14,246.79	1,370.47	6,777.58	1,852.06	2,665.29	1,581.39
Equipment Depreciation	-	-	-	-	-	-
Special Accounting	946.70	91.07	450.37	123.07	177.11	105.08
Information Technology	13,453.46	1,294.16	6,400.17	1,748.93	2,516.87	1,493.33
Employee Resources	4,539.81	436.71	2,159.71	590.17	849.31	503.92
Total 1st Allocation	33,186.76	3,192.41	15,787.82	4,314.22	6,208.58	3,683.73
General & Administrative Allocation	0.00	(3,192.41)	1,680.36	459.18	660.80	392.07
Unallocated	-	-				
Total 1st Tier Allocation	766,254.54	-	391,463.03	114,077.35	164,168.27	96,545.90

DEPARTMENT 6
FISCAL 2017

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support	Child Support	Social Services	NCHC Services
2nd Allocation						
Building Depreciation	537.31	51.69	255.61	69.85	100.52	59.64
Equipment Depreciation	-	-	-	-	-	-
Special Accounting	53.61	5.16	25.50	6.97	10.03	5.95
Information Technology	330.70	31.81	157.32	42.99	61.87	36.71
Employee Resources	860.23	82.75	409.24	111.83	160.93	95.49
Corporation Counsel	-	-	-	-	-	-
County Administrator	17,421.26	1,675.84	8,287.75	2,264.73	3,259.17	1,933.76
Finance Department	3,635.92	349.76	1,729.71	472.66	680.21	403.59
Property & Liability Insurance	4,903.87	471.73	2,332.90	637.49	917.42	544.33
Facilities & Capital Management	4,742.82	456.24	2,256.28	616.56	887.29	526.45
County Treasurer	341.12	32.81	162.28	44.34	63.82	37.86
Central Services-Communications	4,648.67	447.18	2,211.49	604.32	869.67	516.00
Clerk of Courts	-	-	-	-	-	-
Total 2nd Allocation	37,475.50	3,604.96	17,828.09	4,871.75	7,010.92	4,159.78
General & Administrative Allocation	(442.74)	(3,604.96)	1,897.51	518.52	746.20	442.74
Unallocated	(4,159.78)	-	-	-	-	(4,159.78)
Total 2nd Tier Allocation	32,872.98	-	19,725.60	5,390.27	7,757.12	442.74
Total Incoming Costs	70,662.27	-	37,193.78	10,163.67	14,626.50	4,518.54
Total Allocated Cost	799,570.27	-	411,188.62	119,467.62	171,925.38	96,988.64

**DEPARTMENT 6
FISCAL 2017**

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

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation \$ 391,463.03
Total 2nd Tier Allocation 19,725.60
Total Allocated Cost \$ 411,188.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	3,264.50	3.21%	12,578.37	-	12,578.37	-	12,578.37
Employee Resources	1,632.25	1.61%	6,289.18	-	6,289.18	-	6,289.18
County Administrator	22,851.50	22.49%	88,048.56	-	88,048.56	4,661.38	92,709.95
Finance Department	1,632.25	1.61%	6,289.18	-	6,289.18	332.96	6,622.14
Property & Liability Insurance	3,264.50	3.21%	12,578.37	-	12,578.37	665.91	13,244.28
Facilities & Capital Management	3,264.50	3.21%	12,578.37	-	12,578.37	665.91	13,244.28
County Treasurer	4,896.75	4.82%	18,867.55	-	18,867.55	998.87	19,866.42
Clerk of Courts	1,632.25	1.61%	6,289.18	-	6,289.18	332.96	6,622.14
Special Education	1,632.25	1.61%	6,289.18	-	6,289.18	332.96	6,622.14
Health Department	1,632.25	1.61%	6,289.18	-	6,289.18	332.96	6,622.14
County Clerk	3,264.50	3.21%	12,578.37	-	12,578.37	665.91	13,244.28
Sheriff	7,420.72	7.30%	28,592.60	-	28,592.60	1,513.72	30,106.32
Emergency Government	3,017.66	2.97%	11,627.27	-	11,627.27	615.56	12,242.83
Conservation, Planning & Zoning	24,483.75	24.10%	94,337.75	-	94,337.75	4,994.34	99,332.09
Parks, Recreation & Forestry	4,896.75	4.82%	18,867.55	-	18,867.55	998.87	19,866.42
Solid Waste	1,632.25	1.61%	6,289.18	-	6,289.18	332.96	6,622.14
Highway	1,632.25	1.61%	6,289.18	-	6,289.18	332.96	6,622.14
Central Wisconsin Airport	6,529.00	6.43%	25,156.73	-	25,156.73	1,331.82	26,488.56
UW Extension	1,632.25	1.61%	6,289.18	-	6,289.18	332.96	6,622.14
Library	1,385.41	1.36%	5,338.09	-	5,338.09	282.60	5,620.69
Total	101,597.54	100.00%	391,463.03	-	391,463.03	19,725.60	411,188.62

Allocation Basis: Weighted Values of Time / Effort to Benefiting Department During 2017 for Departments Not Directly Billed

Allocation Source: Corporation Counsel Analysis

DEPARTMENT 6
FISCAL 2017

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 114,077.35
Total 2nd Tier Allocation 5,390.27

Total Allocated Cost \$ 119,467.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	114,077.35	(95,185.55)	18,891.80	5,390.27	24,282.07
Total	100	100.00%	114,077.35	(95,185.55)	18,891.80	5,390.27	24,282.07

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 6
FISCAL 2017

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Social Services

Total 1st Tier Allocation \$ 164,168.27
Total 2nd Tier Allocation 7,757.12

Total Allocated Cost \$ 171,925.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Soc Svcs- Administration	100	100.00%	164,168.27	(136,981.15)	27,187.12	7,757.12	34,944.23
Total	100	100.00%	164,168.27	(136,981.15)	27,187.12	7,757.12	34,944.23

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 6
FISCAL 2017

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: NCHC Services

Total 1st Tier Allocation \$ 96,545.90
Total 2nd Tier Allocation 442.74

Total Allocated Cost \$ 96,988.64

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
NCHCC	100	100.00%	96,545.90	(27,442.09)	69,103.81	442.74	69,546.55
Total	100	100.00%	96,545.90	(27,442.09)	69,103.81	442.74	69,546.55

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

**DEPARTMENT 6
FISCAL 2017**

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

Department: Corporation Counsel

<u>Grantee Department</u>	<u>Total</u>	<u>Departmental Support</u>	<u>Child Support</u>	<u>Social Services</u>	<u>NCHC Services</u>
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	12,578.37	12,578.37	-	-	-
Employee Resources	6,289.18	6,289.18	-	-	-
Corporation Counsel	-	-	-	-	-
County Administrator	92,709.95	92,709.95	-	-	-
Finance Department	6,622.14	6,622.14	-	-	-
Property & Liability Insurance	13,244.28	13,244.28	-	-	-
Facilities & Capital Management	13,244.28	13,244.28	-	-	-
County Treasurer	19,866.42	19,866.42	-	-	-
Central Services-Communications	-	-	-	-	-
Clerk of Courts	6,622.14	6,622.14	-	-	-
Child Support	24,282.07	-	24,282.07	-	-
Soc Svcs- Administration	34,944.23	-	-	34,944.23	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	6,622.14	6,622.14	-	-	-
Health Department	6,622.14	6,622.14	-	-	-
NCHCC	69,546.55	-	-	-	69,546.55
ADRC	-	-	-	-	-
Juvenile Detention	-	-	-	-	-
Shelter Home	-	-	-	-	-
County Clerk	13,244.28	13,244.28	-	-	-
Judicial	-	-	-	-	-
District Attorney	-	-	-	-	-
Victim / Witness	-	-	-	-	-
Sheriff	30,106.32	30,106.32	-	-	-
Corrections	-	-	-	-	-
Emergency Government	12,242.83	12,242.83	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	99,332.09	99,332.09	-	-	-
Parks, Recreation & Forestry	19,866.42	19,866.42	-	-	-
Solid Waste	6,622.14	6,622.14	-	-	-
Highway	6,622.14	6,622.14	-	-	-
Central Wisconsin Airport	26,488.56	26,488.56	-	-	-
UW Extension	6,622.14	6,622.14	-	-	-
UW Dormitory	-	-	-	-	-
Library	5,620.69	5,620.69	-	-	-
Veterans	-	-	-	-	-
Register of Deeds	-	-	-	-	-
Other Departments / Programs	-	-	-	-	-
Total	539,961.48	411,188.62	24,282.07	34,944.23	69,546.55

**DEPARTMENT 7
FISCAL 2017**

**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 2017 activity.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 7
FISCAL 2017**

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

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
Expenditures:				
Salaries & Wages	290,515.72		290,515.72	
Fringe Benefits	95,890.86		95,890.86	
Management Training/Development	49,611.19		49,611.19	
Other Professional Services	108,656.07		102,316.58	6,339.49
Telephone	1,736.99		1,736.99	
Office Machines R&M	1,911.00		1,911.00	
Paper, Stationery & Forms	162.00		162.00	
Printing / Duplicating	1,728.81		1,728.81	
Training - Lean	12.66		12.66	
Office Supplies	579.76		579.76	
Subscriptions	450.62		450.62	
Membership Dues	2,505.00		2,505.00	
Registration /Tuition Fees	1,357.50		1,357.50	
Personal Auto Mileage	1,469.09		1,469.09	
Commercial Travel	439.88		439.88	
Meals	174.50		174.50	
Lodging	1,496.18		1,496.18	
Meeting Expenses	651.00		651.00	
Community Support	(128.60)		(128.60)	
Prizes/Awards	1,605.95		105.95	1,500.00
Total Expenditures	560,826.18	-	552,986.69	7,839.49
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	128.60		128.60	
Incoming Costs				
1st Allocation				
Building Depreciation	5,555.12	-	5,555.12	-
Equipment Depreciation	9,243.26	-	9,243.26	-
Special Accounting	290.90	-	290.90	-
Information Technology	26,413.22	-	26,413.22	-
Employee Resources	2,576.74	-	2,576.74	-
Corporation Counsel	88,048.56	-	88,048.56	-
Total 1st Allocation	132,127.79	-	132,127.79	-

DEPARTMENT 7
FISCAL 2017

MARATHON COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
General & Administrative Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	693,082.57	-	685,243.08	7,839.49
2nd Allocation				
Building Depreciation	209.51	-	209.51	-
Equipment Depreciation	1,163.75	-	1,163.75	-
Special Accounting	16.01	-	16.01	-
Information Technology	649.27	-	649.27	-
Employee Resources	490.81	-	490.81	-
Corporation Counsel	4,661.38	-	4,661.38	-
County Administrator	580.25	-	580.25	-
Finance Department	2,022.82	-	2,022.82	-
Property & Liability Insurance	5,615.34	-	5,615.34	-
Facilities & Capital Management	14,850.67	-	14,850.67	-
County Treasurer	309.29	-	309.29	-
Central Services-Communications	2,673.63	-	2,673.63	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	33,242.73	-	33,242.73	-
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	33,242.73	-	33,242.73	-
Total Incoming Costs	165,370.53	-	165,370.53	-
Total Allocated Cost	\$ 726,325.31	\$ -	\$ 718,485.82	\$ 7,839.49

DEPARTMENT 7
FISCAL 2017

MARATHON COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Department Oversight

Total 1st Tier Allocation \$ 685,243.08
Total 2nd Tier Allocation 33,242.73

Total Allocated Cost \$ 718,485.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	16,947.67	5.46%	37,398.19	-	37,398.19	-	37,398.19
Equipment Depreciation	1,684.15	0.54%	3,716.39	-	3,716.39	-	3,716.39
Special Accounting	1,684.15	0.54%	3,716.39	-	3,716.39	-	3,716.39
Information Technology	5,052.45	1.63%	11,149.17	-	11,149.17	-	11,149.17
Employee Resources	11,263.06	3.63%	24,854.04	-	24,854.04	-	24,854.04
Corporation Counsel	7,894.76	2.54%	17,421.26	-	17,421.26	-	17,421.26
Finance Department	9,841.90	3.17%	21,717.99	-	21,717.99	1,229.95	22,947.94
Property & Liability Insurance	3,105.30	1.00%	6,852.42	-	6,852.42	388.07	7,240.49
Facilities & Capital Management	1,684.15	0.54%	3,716.39	-	3,716.39	210.47	3,926.86
County Treasurer	3,105.30	1.00%	6,852.42	-	6,852.42	388.07	7,240.49
Clerk of Courts	7,631.76	2.46%	16,840.90	-	16,840.90	953.75	17,794.65
Child Support	3,105.30	1.00%	6,852.42	-	6,852.42	388.07	7,240.49
Soc Svcs- Administration	9,841.90	3.17%	21,717.99	-	21,717.99	1,229.95	22,947.94
Soc Svcs- Income Maint	3,105.30	1.00%	6,852.42	-	6,852.42	388.07	7,240.49
Soc Svcs- Programs	3,105.30	1.00%	6,852.42	-	6,852.42	388.07	7,240.49
Special Education	1,684.15	0.54%	3,716.39	-	3,716.39	210.47	3,926.86
Health Department	9,315.91	3.00%	20,557.29	-	20,557.29	1,164.22	21,721.51
NCHCC	33,475.54	10.78%	73,870.01	-	73,870.01	4,183.46	78,053.48
ADRC	8,420.75	2.71%	18,581.95	-	18,581.95	1,052.35	19,634.30
Juvenile Detention	2,842.31	0.92%	6,272.09	-	6,272.09	355.21	6,627.29
County Clerk	4,789.45	1.54%	10,568.81	-	10,568.81	598.54	11,167.35
Judicial	15,895.69	5.12%	35,076.80	-	35,076.80	1,986.50	37,063.30
District Attorney	11,263.06	3.63%	24,854.04	-	24,854.04	1,407.55	26,261.59
Victim / Witness	1,684.15	0.54%	3,716.39	-	3,716.39	210.47	3,926.86
Sheriff	14,105.36	4.54%	31,126.10	-	31,126.10	1,762.76	32,888.86
Corrections	4,789.45	1.54%	10,568.81	-	10,568.81	598.54	11,167.35
Emergency Government	6,473.60	2.08%	14,285.20	-	14,285.20	809.01	15,094.21
Justice Alternatives 177	1,421.15	0.46%	3,136.03	-	3,136.03	177.60	3,313.63
Conservation, Planning & Zoning	11,000.06	3.54%	24,273.68	-	24,273.68	1,374.69	25,648.37
Parks, Recreation & Forestry	11,263.06	3.63%	24,854.04	-	24,854.04	1,407.55	26,261.59
Solid Waste	6,473.60	2.08%	14,285.20	-	14,285.20	809.01	15,094.21
Highway	11,263.06	3.63%	24,854.04	-	24,854.04	1,407.55	26,261.59
Central Wisconsin Airport	4,789.45	1.54%	10,568.81	-	10,568.81	598.54	11,167.35
UW Extension	10,737.07	3.46%	23,693.35	-	23,693.35	1,341.82	25,035.16
Library	6,473.60	2.08%	14,285.20	-	14,285.20	809.01	15,094.21
Veterans	1,684.15	0.54%	3,716.39	-	3,716.39	210.47	3,926.86
Register of Deeds	3,105.30	1.00%	6,852.42	-	6,852.42	388.07	7,240.49
Other Departments / Programs	38,527.99	12.41%	85,019.19	-	85,019.19	4,814.87	89,834.06
Total	310,530.36	100.00%	685,243.08	-	685,243.08	33,242.73	718,485.82

Allocation Basis: Time/Effort by Benefiting Department During 2017

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

**DEPARTMENT 7
FISCAL 2017**

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

Department: County Administrator
Function: Department Specific

Total 1st Tier Allocation \$ 7,839.49
Total 2nd Tier Allocation -
Total Allocated Cost \$ 7,839.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	567.75	7.24%	567.75	-	567.75	-	567.75
Employee Resources	237.50	3.03%	237.50	-	237.50	-	237.50
County Administrator	580.25	7.40%	580.25	-	580.25	-	580.25
Clerk of Courts	330.25	4.21%	330.25	-	330.25	-	330.25
Health Department	1,817.75	23.19%	1,817.75	-	1,817.75	-	1,817.75
ADRC	85.82	1.09%	85.82	-	85.82	-	85.82
County Clerk	237.50	3.03%	237.50	-	237.50	-	237.50
Sheriff	237.50	3.03%	237.50	-	237.50	-	237.50
Conservation, Planning & Zoning	3,507.67	44.74%	3,507.67	-	3,507.67	-	3,507.67
Highway	237.50	3.03%	237.50	-	237.50	-	237.50
Total	7,839.49	100.00%	7,839.49	-	7,839.49	-	7,839.49

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

**DEPARTMENT 7
FISCAL 2017**

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

Department: County Administrator

<u>Grantee Department</u>	<u>Total</u>	<u>Department Oversight</u>	<u>Department Specific</u>
Building Depreciation	37,398.19	37,398.19	-
Equipment Depreciation	3,716.39	3,716.39	-
Special Accounting	3,716.39	3,716.39	-
Information Technology	11,716.92	11,149.17	567.75
Employee Resources	25,091.54	24,854.04	237.50
Corporation Counsel	17,421.26	17,421.26	-
County Administrator	580.25	-	580.25
Finance Department	22,947.94	22,947.94	-
Property & Liability Insurance	7,240.49	7,240.49	-
Facilities & Capital Management	3,926.86	3,926.86	-
County Treasurer	7,240.49	7,240.49	-
Central Services-Communications	-	-	-
Clerk of Courts	18,124.90	17,794.65	330.25
Child Support	7,240.49	7,240.49	-
Soc Svcs- Administration	22,947.94	22,947.94	-
Soc Svcs- Income Maint	7,240.49	7,240.49	-
Soc Svcs- Programs	7,240.49	7,240.49	-
Special Education	3,926.86	3,926.86	-
Health Department	23,539.26	21,721.51	1,817.75
NCHCC	78,053.48	78,053.48	-
ADRC	19,720.12	19,634.30	85.82
Juvenile Detention	6,627.29	6,627.29	-
Shelter Home	-	-	-
County Clerk	11,404.85	11,167.35	237.50
Judicial	37,063.30	37,063.30	-
District Attorney	26,261.59	26,261.59	-
Victim / Witness	3,926.86	3,926.86	-
Sheriff	33,126.36	32,888.86	237.50
Corrections	11,167.35	11,167.35	-
Emergency Government	15,094.21	15,094.21	-
Justice Alternatives 177	3,313.63	3,313.63	-
Conservation, Planning & Zoning	29,156.04	25,648.37	3,507.67
Parks, Recreation & Forestry	26,261.59	26,261.59	-
Solid Waste	15,094.21	15,094.21	-
Highway	26,499.09	26,261.59	237.50
Central Wisconsin Airport	11,167.35	11,167.35	-
UW Extension	25,035.16	25,035.16	-
UW Dormitory	-	-	-
Library	15,094.21	15,094.21	-
Veterans	3,926.86	3,926.86	-
Register of Deeds	7,240.49	7,240.49	-
Other Departments / Programs	89,834.06	89,834.06	-
Total	726,325.31	718,485.82	7,839.49

**DEPARTMENT 8
FISCAL 2017**

**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 accounts payable checks processed in 2017.
- **Payroll**: Costs associated with the payroll function are allocated based on total number of payroll checks and direct deposits processed by department during 2017.
- **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 2017**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Department Specific	General Government
Expenditures:						
Salaries & Wages	426,327.09	31,340.76	268,090.58	109,269.15	2,803.27	14,823.33
Fringe Benefits	181,393.32	13,334.84	114,066.97	46,491.75	1,192.73	6,307.02
Accounting/Auditing Fees	89,633.00		89,633.00			
Telephone	1,080.00	1,080.00				
Computer Maintenance	3,921.00	3,921.00				
Printing / Duplicating	692.92	692.92				
Office Equipment	5,654.26	5,654.26				
Office Supplies	2,798.26	2,798.26				
Books/Directories	249.00	249.00				
Subscriptions	536.99	536.99				
Membership Dues	984.00	984.00				
Registration /Tuition Fees	2,235.00	2,235.00				
Personal Auto Mileage	69.00	69.00				
Commercial Travel	1,472.19	1,472.19				
Meals	242.00	242.00				
Lodging	2,066.56	2,066.56				
Meeting Expenses	231.25	231.25				
Total Expenditures	719,585.84	66,908.04	471,790.55	155,760.90	3,996.00	21,130.35
Cost Adjustments:						
Miscellaneous Revenue	(1,870.00)			(1,870.00)		
Transfer to Chapter 3 - Special Accounting	(89,633.00)		(89,633.00)			
Total Cost Adjustments	(91,503.00)	-	(89,633.00)	(1,870.00)	-	-
General & Administrative Allocation	(0.00)	(66,908.04)	45,412.75	18,509.46	474.85	2,510.97
Disallowed / Capitalized	(23,641.33)					(23,641.33)
Incoming Costs						
1st Allocation						
Building Depreciation	8,162.62		5,540.24	2,258.11	57.93	306.33
Equipment Depreciation	1,376.76		934.45	380.87	9.77	51.67
Special Accounting	723.43		491.02	200.13	5.13	27.15
Information Technology	24,520.69		16,643.02	6,783.41	174.03	920.23
Employee Resources	4,295.64		2,915.59	1,188.35	30.49	161.21
Corporation Counsel	6,289.18		4,268.68	1,739.84	44.64	236.03
County Administrator	21,717.99		14,740.73	6,008.07	154.14	815.05
Total 1st Allocation	67,086.30	-	45,533.74	18,558.78	476.12	2,517.66
General & Administrative Allocation	-	-				
Unallocated	(2,517.66)					(2,517.66)
Total 1st Tier Allocation	669,010.15	-	473,104.04	190,959.14	4,946.97	-



**DEPARTMENT 8
FISCAL 2017**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Department Specific	General Government
2nd Allocation						
Building Depreciation	307.85		210.44	85.77	-	11.64
Equipment Depreciation	173.34		118.49	48.29	-	6.55
Special Accounting	40.85		27.92	11.38	-	1.54
Information Technology	602.75		412.03	167.94	-	22.78
Employee Resources	849.74		580.87	236.75	-	32.12
Corporation Counsel	332.96		227.60	92.77	-	12.58
County Administrator	1,229.95		840.78	342.69	-	46.49
Finance Department	2,740.51		1,873.37	763.55	-	103.58
Property & Liability Insurance	71,311.85		48,747.73	19,868.74	-	2,695.37
Facilities & Capital Management	21,821.39		14,916.78	6,079.82	-	824.78
County Treasurer	441.08		301.52	122.89	-	16.67
Central Services-Communications	4,915.72		3,360.32	1,369.61	-	185.80
Clerk of Courts	-		-	-	-	-
Total 2nd Allocation	104,767.98	-	71,617.85	29,190.21	-	3,959.91
General & Administrative Allocation	-	-				
Unallocated	(3,959.91)					(3,959.91)
Total 2nd Tier Allocation	104,767.98	-	71,617.85	29,190.21	-	-
Total Incoming Costs	165,376.71	-	117,151.60	47,748.99	476.12	-
Total Allocated Cost	\$ 769,818.22	\$ -	\$ 544,721.90	\$ 220,149.35	\$ 4,946.97	\$ -

**DEPARTMENT 8
FISCAL 2017**

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

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 473,104.04
Total 2nd Tier Allocation 71,617.85
Total Allocated Cost \$ 544,721.90

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	168	1.04%	4,937.96	-	4,937.96	-	4,937.96
Corporation Counsel	68	0.42%	1,998.70	-	1,998.70	-	1,998.70
County Administrator	48	0.30%	1,410.85	-	1,410.85	-	1,410.85
Finance Department	47	0.29%	1,381.45	-	1,381.45	-	1,381.45
Property & Liability Insurance	58	0.36%	1,704.77	-	1,704.77	263.48	1,968.26
Facilities & Capital Management	1,042	6.47%	30,627.14	-	30,627.14	4,733.64	35,360.78
County Treasurer	35	0.22%	1,028.74	-	1,028.74	159.00	1,187.74
Central Services-Communications	21	0.13%	617.25	-	617.25	95.40	712.65
Clerk of Courts	1,186	7.37%	34,859.68	-	34,859.68	5,387.81	40,247.49
Child Support	206	1.28%	6,054.89	-	6,054.89	935.82	6,990.71
Soc Svcs- Administration	180	1.12%	5,290.68	-	5,290.68	817.71	6,108.39
Soc Svcs- Income Maint	55	0.34%	1,616.60	-	1,616.60	249.86	1,866.45
Soc Svcs- Programs	1,973	12.26%	57,991.69	-	57,991.69	8,963.02	66,954.71
Health Department	215	1.34%	6,319.42	-	6,319.42	976.71	7,296.13
ADRC	2,679	16.64%	78,742.90	-	78,742.90	12,170.27	90,913.17
Juvenile Detention	35	0.22%	1,028.74	-	1,028.74	159.00	1,187.74
County Clerk	44	0.27%	1,293.28	-	1,293.28	199.88	1,493.16
District Attorney	167	1.04%	4,908.57	-	4,908.57	758.65	5,667.23
Victim / Witness	11	0.07%	323.32	-	323.32	49.97	373.29
Sheriff	554	3.44%	16,283.53	-	16,283.53	2,516.73	18,800.26
Corrections	273	1.70%	8,024.19	-	8,024.19	1,240.19	9,264.39
Emergency Government	28	0.17%	822.99	-	822.99	127.20	950.19
Justice Alternatives 177	39	0.24%	1,146.31	-	1,146.31	177.17	1,323.48
Conservation, Planning & Zoning	184	1.14%	5,408.25	-	5,408.25	835.88	6,244.13
Parks, Recreation & Forestry	2,624	16.30%	77,126.31	-	77,126.31	11,920.41	89,046.71
Solid Waste	385	2.39%	11,316.17	-	11,316.17	1,748.99	13,065.16
Highway	2,092	13.00%	61,489.42	-	61,489.42	9,503.62	70,993.04
Central Wisconsin Airport	401	2.49%	11,786.45	-	11,786.45	1,821.68	13,608.13
UW Extension	142	0.88%	4,173.76	-	4,173.76	645.08	4,818.84
UW Dormitory	37	0.23%	1,087.53	-	1,087.53	168.09	1,255.61
Library	914	5.68%	26,864.88	-	26,864.88	4,152.15	31,017.03
Veterans	25	0.16%	734.82	-	734.82	113.57	848.39
Register of Deeds	17	0.11%	499.67	-	499.67	77.23	576.90
Other Departments / Programs	143	0.89%	4,203.15	-	4,203.15	649.63	4,852.77
Total	16,096	100.00%	473,104.04	-	473,104.04	71,617.85	544,721.90

Allocation Basis: Number of Accounts Payable Checks Processed by Department During 2017

Allocation Source: County Financial Records & Reports

**DEPARTMENT 8
FISCAL 2017**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 190,959.14
Total 2nd Tier Allocation 29,190.21
Total Allocated Cost \$ 220,149.35

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	157	0.65%	1,247.79	-	1,247.79	-	1,247.79
Corporation Counsel	206	0.86%	1,637.22	-	1,637.22	-	1,637.22
County Administrator	77	0.32%	611.97	-	611.97	-	611.97
Finance Department	171	0.71%	1,359.05	-	1,359.05	-	1,359.05
Property & Liability Insurance	52	0.22%	413.28	-	413.28	64.82	478.10
Facilities & Capital Management	1,019	4.24%	8,098.70	-	8,098.70	1,270.28	9,368.97
County Treasurer	131	0.55%	1,041.15	-	1,041.15	163.30	1,204.45
Central Services-Communications	26	0.11%	206.64	-	206.64	32.41	239.05
Clerk of Courts	993	4.13%	7,892.06	-	7,892.06	1,237.87	9,129.92
Child Support	433	1.80%	3,441.35	-	3,441.35	539.77	3,981.12
Soc Svcs- Administration	266	1.11%	2,114.09	-	2,114.09	331.59	2,445.68
Soc Svcs- Income Maint	833	3.47%	6,620.43	-	6,620.43	1,038.41	7,658.84
Soc Svcs- Programs	1,295	5.39%	10,292.26	-	10,292.26	1,614.34	11,906.60
Health Department	1,123	4.67%	8,925.26	-	8,925.26	1,399.92	10,325.18
ADRC	2,098	8.73%	16,674.25	(17,870.00)	(1,195.75)	2,615.35	1,419.60
Juvenile Detention	269	1.12%	2,137.93	-	2,137.93	335.33	2,473.26
Shelter Home	316	1.32%	2,511.47	-	2,511.47	393.92	2,905.39
County Clerk	81	0.34%	643.76	-	643.76	100.97	744.74
District Attorney	283	1.18%	2,249.20	-	2,249.20	352.79	2,601.98
Victim / Witness	103	0.43%	818.61	-	818.61	128.40	947.01
Sheriff	3,368	14.02%	26,767.82	(100.00)	26,667.82	4,198.52	30,866.34
Corrections	1,473	6.13%	11,706.95	-	11,706.95	1,836.23	13,543.18
Emergency Government	106	0.44%	842.46	-	842.46	132.14	974.59
Justice Alternatives 177	26	0.11%	206.64	-	206.64	32.41	239.05
Conservation, Planning & Zoning	685	2.85%	5,444.17	-	5,444.17	853.92	6,298.08
Parks, Recreation & Forestry	2,443	10.17%	19,416.21	(7,360.00)	12,056.21	3,045.43	15,101.63
Solid Waste	240	1.00%	1,907.45	(2,265.00)	(357.55)	299.18	(58.37)
Highway	2,119	8.82%	16,841.15	-	16,841.15	2,641.53	19,482.68
Central Wisconsin Airport	572	2.38%	4,546.08	(5,340.00)	(793.92)	713.05	(80.87)
UW Extension	75	0.31%	596.08	-	596.08	93.49	689.57
Library	1,457	6.06%	11,579.78	-	11,579.78	1,816.29	13,396.07
Veterans	78	0.32%	619.92	-	619.92	97.23	717.15
Register of Deeds	160	0.67%	1,271.63	-	1,271.63	199.45	1,471.09
Other Departments / Programs	1,293	5.38%	10,276.36	-	10,276.36	1,611.84	11,888.21
Total	24,027	100.00%	190,959.14	(32,935.00)	158,024.14	29,190.21	187,214.35

Allocation Basis: Number of Payroll Disbursements Processed by Department During 2017

Allocation Source: County Financial Records & Reports

DEPARTMENT 8
FISCAL 2017

MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Department Specific

Total 1st Tier Allocation \$ 4,946.97
Total 2nd Tier Allocation -

Total Allocated Cost \$ 4,946.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Special Education	3,816.00	100.00%	4,946.97	(3,996.00)	950.97	-	950.97
Total	3,816.00	100.00%	4,946.97	(3,996.00)	950.97	-	950.97

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 8
FISCAL 2017**

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

Department: Finance Department

<u>Grantee Department</u>	<u>Total</u>	<u>Accounting & Budgets</u>	<u>Payroll</u>	<u>Department Specific</u>
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	6,185.75	4,937.96	1,247.79	-
Corporation Counsel	3,635.92	1,998.70	1,637.22	-
County Administrator	2,022.82	1,410.85	611.97	-
Finance Department	2,740.51	1,381.45	1,359.05	-
Property & Liability Insurance	2,446.36	1,968.26	478.10	-
Facilities & Capital Management	44,729.75	35,360.78	9,368.97	-
County Treasurer	2,392.19	1,187.74	1,204.45	-
Central Services-Communications	951.70	712.65	239.05	-
Clerk of Courts	49,377.41	40,247.49	9,129.92	-
Child Support	10,971.83	6,990.71	3,981.12	-
Soc Svcs- Administration	8,554.07	6,108.39	2,445.68	-
Soc Svcs- Income Maint	9,525.29	1,866.45	7,658.84	-
Soc Svcs- Programs	78,861.31	66,954.71	11,906.60	-
Special Education	950.97	-	-	950.97
Health Department	17,621.31	7,296.13	10,325.18	-
NCHCC	-	-	-	-
ADRC	92,332.77	90,913.17	1,419.60	-
Juvenile Detention	3,661.00	1,187.74	2,473.26	-
Shelter Home	2,905.39	-	2,905.39	-
County Clerk	2,237.90	1,493.16	744.74	-
Judicial	-	-	-	-
District Attorney	8,269.21	5,667.23	2,601.98	-
Victim / Witness	1,320.30	373.29	947.01	-
Sheriff	49,666.60	18,800.26	30,866.34	-
Corrections	22,807.57	9,264.39	13,543.18	-
Emergency Government	1,924.79	950.19	974.59	-
Justice Alternatives 177	1,562.54	1,323.48	239.05	-
Conservation, Planning & Zoning	12,542.21	6,244.13	6,298.08	-
Parks, Recreation & Forestry	104,148.35	89,046.71	15,101.63	-
Solid Waste	13,006.79	13,065.16	(58.37)	-
Highway	90,475.72	70,993.04	19,482.68	-
Central Wisconsin Airport	13,527.26	13,608.13	(80.87)	-
UW Extension	5,508.41	4,818.84	689.57	-
UW Dormitory	1,255.61	1,255.61	-	-
Library	44,413.10	31,017.03	13,396.07	-
Veterans	1,565.54	848.39	717.15	-
Register of Deeds	2,047.99	576.90	1,471.09	-
Other Departments / Programs	16,740.98	4,852.77	11,888.21	-
Total	732,887.22	544,721.90	187,214.35	950.97

**DEPARTMENT 9
FISCAL 2017**

**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 premiums applicable to all departments have been identified by the County's Risk Manager however, only certain departments are direct billed for some or all of 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 2017

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Expenditures:			
Salaries & Wages	46,552.04		46,552.04
Fringe Benefits	17,238.78		17,238.78
Professional Services-Training	45.00		45.00
Telephone	90.00		90.00
Office Machines R&M	652.00		652.00
Printing / Duplicating	464.49		464.49
Software Supplies	363.30		363.30
Membership Dues	870.00		870.00
Personal Auto Mileage	408.74		408.74
Meals	57.63		57.63
Meals-Non overnight/Taxable	14.53		14.53
Lodging	185.00		185.00
Meeting Expenses	39.12		39.12
Insurance Contractors Equipment	26,695.00		26,695.00
Auto Liability	99,696.00		99,696.00
Auto Comp	31,734.00		31,734.00
General Liability Insurance	115,843.00		115,843.00
Gen/Auto Liab Self Ins Retention	651,657.61		651,657.61
Buildings & Contents	115,785.00		115,785.00
Other Insurance	19,016.00		19,016.00
Insurance Retention/Deductible	201,091.75		201,091.75
Loss / Loss Adjustment	402,043.00		402,043.00
Officials Bonds	2,329.00		2,329.00
Total Expenditures	1,732,870.99	-	1,732,870.99
Cost Adjustments:			
Insurance Recoveries & Public Charges	(103,498.29)		(103,498.29)
Interest & Dividends on Investments	(214,300.31)		(214,300.31)
Total Cost Adjustments	(317,798.60)	-	(317,798.60)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-		
Incoming Costs			
1st Allocation			
Building Depreciation	1,785.57		1,785.57
Equipment Depreciation	-		-

DEPARTMENT 9
FISCAL 2017

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Special Accounting	281.57		281.57
Information Technology	-		-
Employee Resources	1,227.33		1,227.33
Corporation Counsel	12,578.37		12,578.37
County Administrator	6,852.42		6,852.42
Finance Department	2,118.05		2,118.05
Total 1st Allocation	24,843.31	-	24,843.31
General & Administrative Allocation	-	-	-
Unallocated	-		
Total 1st Tier Allocation	1,439,915.70	-	1,439,915.70
2nd Allocation			
Building Depreciation	67.34		67.34
Equipment Depreciation	-		-
Special Accounting	15.56		15.56
Information Technology	-		-
Employee Resources	242.78		242.78
Corporation Counsel	665.91		665.91
County Administrator	388.07		388.07
Finance Department	328.31		328.31
Property & Liability Insurance	-		-
Facilities & Capital Management	4,773.43		4,773.43
County Treasurer	134.53		134.53
Central Services-Communications	1,133.79		1,133.79
Clerk of Courts	-		-
Total 2nd Allocation	7,749.73	-	7,749.73
General & Administrative Allocation	-	-	
Unallocated	-		
Total 2nd Tier Allocation	7,749.73	-	7,749.73
Total Incoming Costs	32,593.04	-	32,593.04
Total Allocated Cost	\$ 1,447,665.43	\$ -	\$ 1,447,665.43

**DEPARTMENT 9
FISCAL 2017**

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

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

Total 1st Tier Allocation \$ 1,439,915.70
Total 2nd Tier Allocation 7,749.73

Total Allocated Cost \$ 1,447,665.43

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	2,843.00	0.39%	5,572.22	(2,843.00)	2,729.22	-	2,729.22
Employee Resources	2,052.00	0.28%	4,021.88	-	4,021.88	-	4,021.88
Corporation Counsel	2,502.00	0.34%	4,903.87	-	4,903.87	-	4,903.87
County Administrator	2,865.00	0.39%	5,615.34	-	5,615.34	-	5,615.34
Finance Department	36,384.00	4.95%	71,311.85	-	71,311.85	-	71,311.85
Facilities & Capital Management	44,372.00	6.04%	86,968.16	(4,949.00)	82,019.16	499.80	82,518.96
County Treasurer	3,901.00	0.53%	7,645.88	-	7,645.88	43.94	7,689.82
Clerk of Courts	10,647.00	1.45%	20,867.89	-	20,867.89	119.93	20,987.82
Soc Svcs- Administration	64,628.00	8.80%	126,669.48	-	126,669.48	727.96	127,397.44
Special Education	19,472.00	2.65%	38,164.70	(19,472.00)	18,692.70	219.33	18,912.03
Health Department	13,794.00	1.88%	27,035.94	-	27,035.94	155.37	27,191.32
NCHCC	35,739.00	4.86%	70,047.66	(35,739.00)	34,308.66	402.56	34,711.23
ADRC	25,597.00	3.48%	50,169.56	(25,597.00)	24,572.56	288.32	24,860.89
Juvenile Detention	3,502.00	0.48%	6,863.84	-	6,863.84	39.45	6,903.29
County Clerk	3,694.00	0.50%	7,240.16	-	7,240.16	41.61	7,281.77
District Attorney	4,392.00	0.60%	8,608.22	-	8,608.22	49.47	8,657.70
Sheriff	126,806.00	17.26%	248,537.01	(60,999.00)	187,538.01	1,428.33	188,966.34
Emergency Government	6,642.00	0.90%	13,018.18	(3,860.00)	9,158.18	74.81	9,232.99
Conservation, Planning & Zoning	16,969.00	2.31%	33,258.87	(4,412.00)	28,846.87	191.14	29,038.01
Parks, Recreation & Forestry	60,835.00	8.28%	119,235.28	(54,356.00)	64,879.28	685.24	65,564.52
Solid Waste	18,926.00	2.58%	37,094.55	(18,926.00)	18,168.55	213.18	18,381.73
Highway	122,125.00	16.62%	239,362.35	(122,125.00)	117,237.35	1,375.61	118,612.96
Central Wisconsin Airport	41,015.00	5.58%	80,388.51	(41,015.00)	39,373.51	461.99	39,835.50
UW Extension	1,125.00	0.15%	2,204.98	-	2,204.98	12.67	2,217.65
UW Dormitory	25,867.00	3.52%	50,698.76	-	50,698.76	291.36	50,990.12
Library	22,864.00	3.11%	44,812.94	(22,864.00)	21,948.94	257.54	22,206.48
Veterans	626.00	0.09%	1,226.95	-	1,226.95	7.05	1,234.00
Register of Deeds	2,717.00	0.37%	5,325.26	-	5,325.26	30.60	5,355.87
Other Departments / Programs	11,758.00	1.60%	23,045.42	(11,859.50)	11,185.92	132.44	11,318.37
Total	734,659.00	100.00%	1,439,915.70	(429,016.50)	1,010,899.20	7,749.73	1,018,648.93

Allocation Basis: Property & Liability Insurance Premiums Identified by Department

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

DEPARTMENT 9
FISCAL 2017

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

Department: Property & Liability Insurance

Grantee Department	Total	Property & Casualty Insurance
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	2,729.22	2,729.22
Employee Resources	4,021.88	4,021.88
Corporation Counsel	4,903.87	4,903.87
County Administrator	5,615.34	5,615.34
Finance Department	71,311.85	71,311.85
Property & Liability Insurance	-	-
Facilities & Capital Management	82,518.96	82,518.96
County Treasurer	7,689.82	7,689.82
Central Services-Communications	-	-
Clerk of Courts	20,987.82	20,987.82
Child Support	-	-
Soc Svcs- Administration	127,397.44	127,397.44
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	18,912.03	18,912.03
Health Department	27,191.32	27,191.32
NCHCC	34,711.23	34,711.23
ADRC	24,860.89	24,860.89
Juvenile Detention	6,903.29	6,903.29
Shelter Home	-	-
County Clerk	7,281.77	7,281.77
Judicial	-	-
District Attorney	8,657.70	8,657.70
Victim / Witness	-	-
Sheriff	188,966.34	188,966.34
Corrections	-	-
Emergency Government	9,232.99	9,232.99
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	29,038.01	29,038.01
Parks, Recreation & Forestry	65,564.52	65,564.52
Solid Waste	18,381.73	18,381.73
Highway	118,612.96	118,612.96
Central Wisconsin Airport	39,835.50	39,835.50
UW Extension	2,217.65	2,217.65
UW Dormitory	50,990.12	50,990.12
Library	22,206.48	22,206.48
Veterans	1,234.00	1,234.00
Register of Deeds	5,355.87	5,355.87
Other Departments / Programs	11,318.37	11,318.37
Total	1,018,648.93	1,018,648.93

**DEPARTMENT 10
FISCAL 2017**

**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 2017 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:** 100% to NCHCC.

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

Ref.: 2 CFR 200 Subpart E

**DEPARTMENT 10
FISCAL 2017**

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.	212 River Drive Bldg.
Expenditures:					
Salaries & Wages	1,660,894.72	122,906.21	279,030.31	96,331.89	46,505.05
Fringe Benefits	774,809.05	57,335.87	130,167.92	44,938.92	21,694.65
Courier Services	17,025.75	17,025.75	-	-	-
Pest Extermination	3,840.00	-	720.00	360.00	360.00
Water/Sewer	149,065.03	-	3,412.31	2,860.20	1,767.42
Electric	728,829.08	-	232,111.53	27,635.08	14,585.66
Natural/Propane Gas	328,885.66	-	83,885.69	8,087.30	2,608.19
Telephone	11,375.03	8,260.34	-	-	-
Other Utility Service	16,819.75	-	-	-	-
Motor Vehicle Repair	1,542.91	-	-	-	-
Grounds & Ground Improvement	26,698.18	-	-	-	-
Building Service Equipment Repair	70,866.53	-	8,356.53	2,740.42	556.75
Building Repairs	55,730.45	-	3,131.36	966.57	500.00
Sundry Repair /Maint Services	23,641.20	3,500.00	-	-	-
Cntr Srv-Housekeeping	90,000.00	-	-	-	-
Fire Protection	868.50	-	-	-	-
Refuse Collection	31,726.92	-	15,788.91	5,510.04	3,366.81
Sundry/Contractual Services	94,106.75	14,791.00	7,037.15	2,131.21	339.67
Temporary/Contractual Labor	7,267.00	-	-	-	-
Paper, Stationery, Forms	220.77	220.77	-	-	-
Printing / Duplicating	1,629.28	1,629.28	-	-	-
Office Supplies	638.83	351.95	-	-	-
Registration /Tuition Fees	3,925.93	2,995.00	-	-	-
Personal Auto Mileage	-	-	-	-	-
Meals	113.52	113.52	-	-	-
Lodging	369.60	369.60	-	-	-
Meeting Expenses	298.09	211.71	-	-	-
Lab/Medical/Chemical Supplies	2,525.20	-	-	-	-
Household/Janitorial Supplies	35,256.80	-	7,256.80	7,500.00	3,200.00
Clothing/Uniforms	7,349.70	3,272.14	-	-	-
Other Operating Supplies	81.36	-	81.36	-	-
AED's Maint/Supplies	2,039.80	2,039.80	-	-	-
Gasoline	8,111.43	-	-	-	-
Motor Oil	160.75	-	-	-	-
Motor Vehicle Parts & Supplies	349.20	-	-	-	-
Tires & Tubes	197.33	-	-	-	-
Machinery & Equipment Parts	14,539.45	-	-	-	-
Painting Supplies	3,486.31	-	707.72	257.88	-
Plumbing / Electrical Supplies	20,953.86	-	1,416.34	518.49	257.78
Consumable Tools/Supplies	566.02	-	-	-	-
Shop Supplies	8,520.02	-	-	-	-
Shop Equipment-Tools-Supplies	2,065.82	-	-	-	-
Sign Parts/Supplies	500.00	-	-	-	-

DEPARTMENT 10
FISCAL 2017

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.	212 River Drive Bldg.
Freight	3,631.23	-	-	-	-
Small Hardware/Wire/Nails	1,368.07	-	-	-	-
Lumber	-	-	-	-	-
Other Chemicals	3,131.95	-	-	-	-
Electrical Fixtures	946.66	-	-	-	-
Misc. Building Materials	5.58	-	-	-	-
Insurance Contractors Equipment	115.00	115.00	-	-	-
Auto Liability Insurance	4,834.00	4,834.00	-	-	-
Equipment Rent	100.00	-	-	-	-
Fees & Permits	14,848.78	-	-	-	-
Building Maintenance-Small Cap Replacement	236,970.74	65,060.45	-	-	-
Total Expenditures	4,473,843.59	305,032.39	773,103.93	199,838.01	95,741.99
Cost Adjustments:					
Miscellaneous Revenue	(2,409.07)	(2,409.07)	-	-	-
Focus on Energy Rebate	(1,759.00)	(1,759.00)	-	-	-
Sale of Recyclable Materials	(636.67)	(636.67)	-	-	-
Interest & Dividends on Investments	(630.35)	-	-	-	-
Charges for Service	(26.24)	(26.24)	-	-	-
Rent-Lakeview Drive	(301,735.44)	-	-	-	-
Total Cost Adjustments	(307,196.77)	(4,830.98)	-	-	-
General & Administrative Allocation	-	(300,201.41)	54,464.19	18,803.11	9,077.36
Disallowed / Capitalized	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	33,004.76	-	5,987.91	2,067.25	997.98
Equipment Depreciation	19,951.09	-	3,619.64	1,249.64	603.27
Special Accounting	3,727.70	-	676.30	233.48	112.72
Information Technology	23,163.00	-	4,202.36	1,450.81	700.39
Employee Resources	24,867.82	-	4,511.66	1,557.60	751.94
Corporation Counsel	12,578.37	-	2,282.04	787.85	380.34
County Administrator	3,716.39	-	674.25	232.78	112.37
Finance Department	38,725.83	-	7,025.85	2,425.59	1,170.98
Property & Liability Insurance	82,019.16	-	14,880.37	5,137.27	2,480.06
Total 1st Allocation	241,754.12	-	43,860.36	15,142.27	7,310.06

**DEPARTMENT 10
FISCAL 2017**

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.	212 River Drive Bldg.
General & Administrative Allocation					
Unallocated	-				
Total 1st Tier Allocation	4,408,400.94	-	871,428.48	233,783.39	112,129.41
2nd Allocation					
Building Depreciation	1,244.76		225.83	77.97	37.64
Equipment Depreciation	2,511.90		455.72	157.33	75.95
Special Accounting	201.48		36.55	12.62	6.09
Information Technology	569.37		103.30	35.66	17.22
Employee Resources	4,774.45		866.21	299.05	144.37
Corporation Counsel	665.91		120.81	41.71	20.14
County Administrator	210.47		38.18	13.18	6.36
Finance Department	6,003.92		1,089.26	376.06	181.54
Property & Liability Insurance	499.80		90.68	31.31	15.11
Facilities & Capital Management	48,288.55		8,760.77	3,024.55	1,460.13
County Treasurer	2,683.04		486.77	168.05	81.13
Central Services-Communications	23,124.07		4,195.29	1,448.38	699.22
Clerk of Courts	-		-	-	-
Total 2nd Allocation	90,777.72	-	16,469.39	5,685.86	2,744.90
General & Administrative Allocation					
Unallocated	-				
Total 2nd Tier Allocation	90,777.72	-	16,469.39	5,685.86	2,744.90
Total Incoming Costs	332,531.84	-	60,329.75	20,828.13	10,054.96
Total Allocated Cost	\$ 4,499,178.66	\$ -	\$ 887,897.87	\$ 239,469.25	\$ 114,874.31

**DEPARTMENT 10
FISCAL 2017**

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

Department: Facilities & Capital Management

Functions:	210 River Drive Bldg.	USDA Bldg.	Shelter Home	West Street Property	Public Safety Bldg.
Expenditures:					
Salaries & Wages	38,200.58	28,235.21	61,453.10	-	58,131.32
Fringe Benefits	17,820.61	13,171.75	28,667.93	-	27,118.32
Courier Services	-	-	-	-	-
Pest Extermination	360.00	360.00	360.00	360.00	600.00
Water/Sewer	367.48	579.39	4,083.19	258.62	51,893.73
Electric	10,003.16	5,292.65	23,738.57	4,904.17	6,522.86
Natural/Propane Gas	1,633.44	2,093.91	11,324.09	2,420.11	6,389.21
Telephone	-	-	-	-	-
Other Utility Service	-	-	-	16,819.75	-
Motor Vehicle Repair	-	-	-	89.95	-
Grounds & Ground Improvement	-	-	-	99.91	-
Building Service Equipment Repair	160.88	587.38	2,632.80	144.37	8,206.67
Building Repairs	369.40	4.78	5.77	223.00	2,435.19
Sundry Repair /Maint Services	-	-	-	-	-
Cntr Srv-Housekeeping	-	-	-	-	-
Fire Protection	-	-	-	719.00	-
Refuse Collection	-	-	1,861.13	892.12	856.11
Sundry/Contractual Services	1,768.39	91.80	906.52	332.47	12,694.96
Temporary/Contractual Labor	-	-	-	-	-
Paper, Stationery, Forms	-	-	-	-	-
Printing / Duplicating	-	-	-	-	-
Office Supplies	-	-	-	-	-
Registration /Tuition Fees	-	-	-	-	-
Personal Auto Mileage	-	-	-	-	-
Meals	-	-	-	-	-
Lodging	-	-	-	-	-
Meeting Expenses	-	-	-	-	-
Lab/Medical/Chemical Supplies	-	-	-	-	-
Household/Janitorial Supplies	1,500.00	1,500.00	1,500.00	300.00	4,500.00
Clothing/Uniforms	-	-	-	-	-
Other Operating Supplies	-	-	-	-	-
AED's Maint/Supplies	-	-	-	-	-
Gasoline	-	-	-	3,542.59	-
Motor Oil	-	-	-	160.75	-
Motor Vehicle Parts & Supplies	-	-	-	349.20	-
Tires & Tubes	-	-	-	197.33	-
Machinery & Equipment Parts	-	-	-	1,852.88	-
Painting Supplies	76.47	-	-	-	341.48
Plumbing / Electrical Supplies	68.09	78.35	1,021.26	38.99	4,776.64
Consumable Tools/Supplies	-	-	-	566.02	-
Shop Supplies	-	-	-	1,094.95	-
Shop Equipment-Tools-Supplies	-	-	-	56.80	-
Sign Parts/Supplies	-	-	-	500.00	-

DEPARTMENT 10
FISCAL 2017

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

Department: Facilities & Capital Management

Functions:	210 River Drive Bldg.	USDA Bldg.	Shelter Home	West Street Property	Public Safety Bldg.
Freight	-	-	-	3,631.23	-
Small Hardware/Wire/Nails	-	-	-	253.94	-
Lumber	-	-	-	-	-
Other Chemicals	-	-	-	300.00	-
Electrical Fixtures	-	-	-	897.01	-
Misc. Building Materials	-	-	-	5.58	-
Insurance Contractors Equipment	-	-	-	-	-
Auto Liability Insurance	-	-	-	-	-
Equipment Rent	-	-	-	100.00	-
Fees & Permits	-	-	-	2,090.00	-
Building Maintenance-Small Cap Replacement	-	-	-	-	-
Total Expenditures	72,328.50	51,995.22	137,554.37	43,200.74	184,466.48
Cost Adjustments:					
Miscellaneous Revenue	-	-	-	-	-
Focus on Energy Rebate	-	-	-	-	-
Sale of Recyclable Materials	-	-	-	-	-
Interest & Dividends on Investments	-	-	-	-	-
Charges for Service	-	-	-	-	-
Rent-Lakeview Drive	-	-	-	-	-
Total Cost Adjustments	-	-	-	-	-
General & Administrative Allocation	7,456.41	5,511.26	11,995.09	-	11,346.71
Disallowed / Capitalized					
Incoming Costs					
1st Allocation					
Building Depreciation	819.77	605.92	1,318.76	-	1,247.48
Equipment Depreciation	495.55	366.27	797.18	-	754.09
Special Accounting	92.59	68.44	148.95	-	140.90
Information Technology	575.32	425.24	925.52	-	875.49
Employee Resources	617.67	456.54	993.64	-	939.93
Corporation Counsel	312.42	230.92	502.59	-	475.42
County Administrator	92.31	68.23	148.50	-	140.47
Finance Department	961.87	710.95	1,547.36	-	1,463.72
Property & Liability Insurance	2,037.19	1,505.75	3,277.22	-	3,100.08
Total 1st Allocation	6,004.69	4,438.25	9,659.72	-	9,137.57

DEPARTMENT 10
FISCAL 2017

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

Department: Facilities & Capital Management

Functions:	210 River Drive Bldg.	USDA Bldg.	Shelter Home	West Street Property	Public Safety Bldg.
General & Administrative Allocation					
Unallocated					
Total 1st Tier Allocation	85,789.60	61,944.73	159,209.18	43,200.74	204,950.76
2nd Allocation					
Building Depreciation	30.92	22.85	49.74	-	47.05
Equipment Depreciation	62.39	46.11	100.37	-	94.94
Special Accounting	5.00	3.70	8.05	-	7.62
Information Technology	14.14	10.45	22.75	-	21.52
Employee Resources	118.59	87.65	190.77	-	180.46
Corporation Counsel	16.54	12.23	26.61	-	25.17
County Administrator	5.23	3.86	8.41	-	7.96
Finance Department	149.13	110.22	239.90	-	226.93
Property & Liability Insurance	12.41	9.18	19.97	-	18.89
Facilities & Capital Management	1,199.39	886.51	1,929.46	-	1,825.16
County Treasurer	66.64	49.26	107.21	-	101.41
Central Services-Communications	574.36	424.52	923.96	-	874.02
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	2,254.74	1,666.55	3,627.19	-	3,431.12
General & Administrative Allocation					
Unallocated					
Total 2nd Tier Allocation	2,254.74	1,666.55	3,627.19	-	3,431.12
Total Incoming Costs	8,259.43	6,104.80	13,286.91	-	12,568.70
Total Allocated Cost	\$ 88,044.33	\$ 63,611.28	\$ 162,836.37	\$ 43,200.74	\$ 208,381.89

DEPARTMENT 10
FISCAL 2017

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

Department: Facilities & Capital Management

Functions:	University Center	Highway	Library	North Central Health Care
Expenditures:				
Salaries & Wages	184,359.31	6,643.58	156,124.10	582,974.05
Fringe Benefits	86,003.80	3,099.24	72,832.05	271,957.98
Courier Services	-	-	-	-
Pest Extermination	-	-	360.00	-
Water/Sewer	-	-	28,942.08	54,900.61
Electric	-	-	41,717.60	362,317.80
Natural/Propane Gas	-	-	8,077.17	202,366.55
Telephone	-	-	-	3,114.69
Other Utility Service	-	-	-	-
Motor Vehicle Repair	-	-	-	1,452.96
Grounds & Ground Improvement	-	-	169.99	26,428.28
Building Service Equipment Repair	-	-	465.76	47,014.97
Building Repairs	24,365.26	-	185.50	23,543.62
Sundry Repair /Maint Services	20,141.20	-	-	-
Cntr Srv-Housekeeping	-	-	-	90,000.00
Fire Protection	-	-	149.50	-
Refuse Collection	-	-	3,451.80	-
Sundry/Contractual Services	17,223.95	-	2,375.29	34,414.34
Temporary/Contractual Labor	-	-	-	7,267.00
Paper, Stationery, Forms	-	-	-	-
Printing / Duplicating	-	-	-	-
Office Supplies	-	-	-	286.88
Registration /Tuition Fees	-	-	-	930.93
Personal Auto Mileage	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	-	-	-	86.38
Lab/Medical/Chemical Supplies	2,525.20	-	-	-
Household/Janitorial Supplies	-	-	8,000.00	-
Clothing/Uniforms	-	-	660.90	3,416.66
Other Operating Supplies	-	-	-	-
AED's Maint/Supplies	-	-	-	-
Gasoline	-	-	-	4,568.84
Motor Oil	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Machinery & Equipment Parts	9,601.64	-	-	3,084.93
Painting Supplies	-	-	-	2,102.76
Plumbing / Electrical Supplies	3,178.41	-	85.17	9,514.34
Consumable Tools/Supplies	-	-	-	-
Shop Supplies	-	-	541.74	6,883.33
Shop Equipment-Tools-Supplies	-	-	2,000.00	9.02
Sign Parts/Supplies	-	-	-	-

DEPARTMENT 10
FISCAL 2017

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

Department: Facilities & Capital Management

Functions:	University Center	Highway	Library	North Central Health Care
Freight	-	-	-	-
Small Hardware/Wire/Nails	-	-	81.85	1,032.28
Lumber	-	-	-	-
Other Chemicals	-	-	-	2,831.95
Electrical Fixtures	-	-	49.65	-
Misc. Building Materials	-	-	-	-
Insurance Contractors Equipment	-	-	-	-
Auto Liability Insurance	-	-	-	-
Equipment Rent	-	-	-	-
Fees & Permits	-	-	-	12,758.78
Building Maintenance-Small Cap Replacement	-	-	-	171,910.29
Total Expenditures	347,398.78	9,742.82	326,270.15	1,927,170.21
Cost Adjustments:				
Miscellaneous Revenue	-	-	-	-
Focus on Energy Rebate	-	-	-	-
Sale of Recyclable Materials	-	-	-	-
Interest & Dividends on Investments	(630.35)	-	-	-
Charges for Service	-	-	-	-
Rent-Lakeview Drive	-	-	-	(301,735.44)
Total Cost Adjustments	(630.35)	-	-	(301,735.44)
General & Administrative Allocation	35,985.27	1,296.77	30,474.01	113,791.25
Disallowed / Capitalized				
Incoming Costs				
1st Allocation				
Building Depreciation	3,956.29	142.57	3,350.38	12,510.44
Equipment Depreciation	2,391.55	86.18	2,025.27	7,562.45
Special Accounting	446.84	16.10	378.41	1,412.98
Information Technology	2,776.56	100.06	2,351.32	8,779.93
Employee Resources	2,980.92	107.42	2,524.38	9,426.14
Corporation Counsel	1,507.77	54.33	1,276.85	4,767.83
County Administrator	445.49	16.05	377.26	1,408.70
Finance Department	4,642.08	167.28	3,931.13	14,679.01
Property & Liability Insurance	9,831.67	354.29	8,325.92	31,089.33
Total 1st Allocation	28,979.17	1,044.29	24,540.91	91,636.82

DEPARTMENT 10
FISCAL 2017

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

Department: Facilities & Capital Management

Functions:	University Center	Highway	Library	North Central Health Care
General & Administrative Allocation				
Unallocated				
Total 1st Tier Allocation	411,732.86	12,083.88	381,285.08	1,830,862.84
2nd Allocation				
Building Depreciation	149.21	5.38	126.36	471.83
Equipment Depreciation	301.10	10.85	254.99	952.13
Special Accounting	24.15	0.87	20.45	76.37
Information Technology	68.25	2.46	57.80	215.82
Employee Resources	572.31	20.62	484.66	1,809.75
Corporation Counsel	79.82	2.88	67.60	252.41
County Administrator	25.23	0.91	21.37	79.78
Finance Department	719.69	25.93	609.47	2,275.78
Property & Liability Insurance	59.91	2.16	50.74	189.45
Facilities & Capital Management	5,788.37	208.59	4,901.86	18,303.76
County Treasurer	321.62	11.59	272.36	1,017.01
Central Services-Communications	2,771.89	99.89	2,347.37	8,765.17
Clerk of Courts	-	-	-	-
Total 2nd Allocation	10,881.56	392.13	9,215.02	34,409.27
General & Administrative Allocation				
Unallocated				
Total 2nd Tier Allocation	10,881.56	392.13	9,215.02	34,409.27
Total Incoming Costs	39,860.73	1,436.42	33,755.93	126,046.09
Total Allocated Cost	\$ 422,614.42	\$ 12,476.00	\$ 390,500.10	\$ 1,865,272.11

**DEPARTMENT 10
FISCAL 2017**

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

Department: Facilities & Capital Management
Function: Courthouse / Annex

Total 1st Tier Allocation \$ 871,428.48
Total 2nd Tier Allocation 16,469.39
Total Allocated Cost \$ 887,897.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	3,269	4.74%	41,281.31	-	41,281.31	-	41,281.31
County Administrator	1,176	1.70%	14,850.67	-	14,850.67	-	14,850.67
Finance Department	1,728	2.50%	21,821.39	-	21,821.39	-	21,821.39
Property & Liability Insurance	378	0.55%	4,773.43	-	4,773.43	-	4,773.43
Facilities & Capital Management	2,077	3.01%	26,228.60	-	26,228.60	-	26,228.60
County Treasurer	1,014	1.47%	12,804.91	-	12,804.91	276.59	13,081.50
Central Services-Communications	2,045	2.96%	25,824.50	-	25,824.50	557.81	26,382.31
Clerk of Courts	9,529	13.81%	120,333.33	-	120,333.33	2,599.20	122,932.52
County Clerk	2,400	3.48%	30,307.48	-	30,307.48	654.64	30,962.12
Judicial	18,230	26.42%	230,210.58	-	230,210.58	4,972.54	235,183.12
District Attorney	4,920	7.13%	62,130.34	-	62,130.34	1,342.01	63,472.35
Victim / Witness	1,613	2.34%	20,369.15	-	20,369.15	439.97	20,809.13
Emergency Government	469	0.68%	5,922.59	-	5,922.59	127.93	6,050.51
Register of Deeds	4,376	6.34%	55,260.64	-	55,260.64	1,193.63	56,454.27
Other Departments / Programs	15,783	22.87%	199,309.57	(148,993.99)	50,315.58	4,305.08	54,620.66
Total	69,007	100.00%	871,428.48	(148,993.99)	722,434.49	16,469.39	738,903.88

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2017

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 233,783.39
Total 2nd Tier Allocation 5,685.86

Total Allocated Cost \$ 239,469.25

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	1,893	6.72%	15,700.01	-	15,700.01	381.84	16,081.85
Soc Svcs- Administration	21,594	76.61%	179,094.60	(282,728.04)	(103,633.44)	4,355.77	(99,277.67)
Juvenile Detention	1,174	4.16%	9,736.83	-	9,736.83	236.81	9,973.64
Other Departments / Programs	3,527	12.51%	29,251.95	(60,269.76)	(31,017.81)	711.44	(30,306.37)
Total	28,188	100.00%	233,783.39	(342,997.80)	(109,214.41)	5,685.86	(103,528.55)

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2017

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 112,129.41
Total 2nd Tier Allocation 2,744.90

Total Allocated Cost \$ 114,874.31

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Parks, Recreation & Forestry	4,255	25.33%	28,399.44	-	28,399.44	695.21	29,094.65
UW Extension	7,448	44.33%	49,710.70	-	49,710.70	1,216.91	50,927.61
Veterans	783	4.66%	5,226.03	-	5,226.03	127.93	5,353.96
Other Departments / Programs	4,314	25.68%	28,793.23	(71,247.36)	(42,454.13)	704.85	(41,749.28)
Total	16,800	100.00%	112,129.41	(71,247.36)	40,882.05	2,744.90	43,626.95

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2017

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 85,789.60
Total 2nd Tier Allocation 2,254.74

Total Allocated Cost \$ 88,044.33

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Conservation, Planning & Zoning	8,970	100.00%	85,789.60	-	85,789.60	2,254.74	88,044.33
Total	8,970	100.00%	85,789.60	-	85,789.60	2,254.74	88,044.33

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2017

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: USDA Bldg.

Total 1st Tier Allocation \$ 61,944.73
Total 2nd Tier Allocation 1,666.55

Total Allocated Cost \$ 63,611.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	4,752	100.00%	61,944.73	-	61,944.73	1,666.55	63,611.28
Total	4,752	100.00%	61,944.73	-	61,944.73	1,666.55	63,611.28

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2017

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Shelter Home

Total 1st Tier Allocation \$ 159,209.18
Total 2nd Tier Allocation 3,627.19

Total Allocated Cost \$ 162,836.37

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Shelter Home	100.00	100.00%	159,209.18	-	159,209.18	3,627.19	162,836.37
Total	100.00	100.00%	159,209.18	-	159,209.18	3,627.19	162,836.37

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2017

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: West Street Property

Total 1st Tier Allocation \$ 43,200.74
Total 2nd Tier Allocation -
Total Allocated Cost \$ 43,200.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities & Capital Management	9,600	51.06%	22,059.95	-	22,059.95	-	22,059.95
Sheriff	9,200	48.94%	21,140.79	-	21,140.79	-	21,140.79
Total	18,800	100.00%	43,200.74	-	43,200.74	-	43,200.74

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2017

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 204,950.76
Total 2nd Tier Allocation 3,431.12
Total Allocated Cost \$ 208,381.89

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Corporation Counsel	3,016	2.31%	4,742.82	-	4,742.82	-	4,742.82
Sheriff	14,284	10.96%	22,462.34	-	22,462.34	384.96	22,847.29
Corrections	109,320	83.88%	171,911.43	-	171,911.43	2,946.18	174,857.62
Other Departments / Programs	3,710	2.85%	5,834.17	-	5,834.17	99.98	5,934.15
Total	130,330	100.00%	204,950.76	-	204,950.76	3,431.12	208,381.89

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2017

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: University Center

Total 1st Tier Allocation \$ 411,732.86
Total 2nd Tier Allocation 10,881.56

Total Allocated Cost \$ 422,614.42

	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%	411,732.86	-	411,732.86	10,881.56	422,614.42
Total	100.00	100.00%	411,732.86	-	411,732.86	10,881.56	422,614.42

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2017

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Highway

Total 1st Tier Allocation \$ 12,083.88
Total 2nd Tier Allocation 392.13

Total Allocated Cost \$ 12,476.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Highway	100.00	100.00%	12,083.88	(19,100.00)	(7,016.12)	392.13	(6,624.00)
Total	100.00	100.00%	12,083.88	(19,100.00)	(7,016.12)	392.13	(6,624.00)

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2017

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Library

Total 1st Tier Allocation \$ 381,285.08
Total 2nd Tier Allocation 9,215.02

Total Allocated Cost \$ 390,500.10

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Library	100.00	100.00%	381,285.08	-	381,285.08	9,215.02	390,500.10
Total	100.00	100.00%	381,285.08	-	381,285.08	9,215.02	390,500.10

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2017

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 1,830,862.84
Total 2nd Tier Allocation 34,409.27
Total Allocated Cost \$ 1,865,272.11

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
NCHCC	100.00	100.00%	1,830,862.84	-	1,830,862.84	34,409.27	1,865,272.11
Total	100.00	100.00%	1,830,862.84	-	1,830,862.84	34,409.27	1,865,272.11

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department

DEPARTMENT 10
FISCAL 2017

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

Department: Facilities & Capital Management

Grantee Department	Total	Courthouse / Annex	Health & Social Services Bldg.	212 River Drive Bldg.	210 River Drive Bldg.
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Resources	41,281.31	41,281.31	-	-	-
Corporation Counsel	4,742.82	-	-	-	-
County Administrator	14,850.67	14,850.67	-	-	-
Finance Department	21,821.39	21,821.39	-	-	-
Property & Liability Insurance	4,773.43	4,773.43	-	-	-
Facilities & Capital Management	48,288.55	26,228.60	-	-	-
County Treasurer	13,081.50	13,081.50	-	-	-
Central Services-Communications	26,382.31	26,382.31	-	-	-
Clerk of Courts	122,932.52	122,932.52	-	-	-
Child Support	16,081.85	-	16,081.85	-	-
Soc Svcs- Administration	(99,277.67)	-	(99,277.67)	-	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	-	-	-	-	-
Health Department	-	-	-	-	-
NCHCC	1,865,272.11	-	-	-	-
ADRC	-	-	-	-	-
Juvenile Detention	9,973.64	-	9,973.64	-	-
Shelter Home	162,836.37	-	-	-	-
County Clerk	30,962.12	30,962.12	-	-	-
Judicial	235,183.12	235,183.12	-	-	-
District Attorney	63,472.35	63,472.35	-	-	-
Victim / Witness	20,809.13	20,809.13	-	-	-
Sheriff	43,988.08	-	-	-	-
Corrections	174,857.62	-	-	-	-
Emergency Government	6,050.51	6,050.51	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	88,044.33	-	-	-	88,044.33
Parks, Recreation & Forestry	29,094.65	-	-	29,094.65	-
Solid Waste	-	-	-	-	-
Highway	(6,624.00)	-	-	-	-
Central Wisconsin Airport	-	-	-	-	-
UW Extension	50,927.61	-	-	50,927.61	-
UW Dormitory	-	-	-	-	-
Library	390,500.10	-	-	-	-
Veterans	5,353.96	-	-	5,353.96	-
Register of Deeds	56,454.27	56,454.27	-	-	-
Other Departments / Programs	474,724.87	54,620.66	(30,306.37)	(41,749.28)	-
Total	3,916,839.51	738,903.88	(103,528.55)	43,626.95	88,044.33

**DEPARTMENT 10
FISCAL 2017**

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

Department: Facilities & Capital Management

Grantee Department	USDA Bldg.	Shelter Home	West Street Property	Public Safety Bldg.	University Center
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Resources	-	-	-	-	-
Corporation Counsel	-	-	-	4,742.82	-
County Administrator	-	-	-	-	-
Finance Department	-	-	-	-	-
Property & Liability Insurance	-	-	-	-	-
Facilities & Capital Management	-	-	22,059.95	-	-
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	-	162,836.37	-	-	-
County Clerk	-	-	-	-	-
Judicial	-	-	-	-	-
District Attorney	-	-	-	-	-
Victim / Witness	-	-	-	-	-
Sheriff	-	-	21,140.79	22,847.29	-
Corrections	-	-	-	174,857.62	-
Emergency Government	-	-	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-	-
Solid Waste	-	-	-	-	-
Highway	-	-	-	-	-
Central Wisconsin Airport	-	-	-	-	-
UW Extension	-	-	-	-	-
UW Dormitory	-	-	-	-	-
Library	-	-	-	-	-
Veterans	-	-	-	-	-
Register of Deeds	-	-	-	-	-
Other Departments / Programs	63,611.28	-	-	5,934.15	422,614.42
Total	63,611.28	162,836.37	43,200.74	208,381.89	422,614.42

DEPARTMENT 10
FISCAL 2017

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

Department: Facilities & Capital Management

Grantee Department	Highway	Library	North Central Health Care
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	-	-	1,865,272.11
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	(6,624.00)	-	-
Central Wisconsin Airport	-	-	-
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	-	390,500.10	-
Veterans	-	-	-
Register of Deeds	-	-	-
Other Departments / Programs	-	-	-
Total	(6,624.00)	390,500.10	1,865,272.11

**DEPARTMENT 11
FISCAL 2017**

**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 2017.
- **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 2017.
- **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 2017

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	242,146.78	22,519.65	49,882.24	21,308.92	148,435.98
Fringe Benefits	110,968.10	10,320.03	22,859.43	9,765.19	68,023.45
Data Processing	5,301.00	5,301.00			
Other Professional Services	10.00				10.00
Office Machines R&M	163.00	163.00			
Bank Services	85.00				85.00
Temporary / Contractual Labor	11,048.98				11,048.98
Paper, Stationery, Forms	6,147.20	6,147.20			
Printing / Duplicating	8,031.16	8,031.16			
Office Equipment	277.30	277.30			
Office Supplies	1,836.70	1,836.70			
Publication of Legal Notices	5,252.13				5,252.13
Membership Dues	160.00	160.00			
Registration /Tuition Fees	1,569.50	1,569.50			
Personal Auto Mileage	965.51	965.51			
Meals	59.94	59.94			
Lodging	341.00	341.00			
Other Losses	28,092.66				28,092.66
Total Expenditures	422,455.96	57,691.99	72,741.67	31,074.11	260,948.19
Cost Adjustments:					
Public Charges for Service	(32,013.74)				(32,013.74)
Intergovernmental Charges for Service	(2,009.14)				(2,009.14)
Miscellaneous Revenue	(1,064,152.92)				(1,064,152.92)
Tax Adjustments-Other Losses	56,188.80				56,188.80
Total Cost Adjustments	(1,041,987.00)	-	-	-	(1,041,987.00)
General & Administrative Allocation	-	(57,691.99)	13,103.14	5,597.46	38,991.39
Disallowed / Capitalized	742,047.42	-			742,047.42
Incoming Costs					
1st Allocation					
Building Depreciation	4,789.87		1,087.89	464.73	3,237.25
Equipment Depreciation	-		-	-	-
Special Accounting	7,423.64		1,686.08	720.27	5,017.30
Information Technology	64,222.81		14,586.44	6,231.10	43,405.27
Employee Resources	3,117.66		708.09	302.48	2,107.08
Corporation Counsel	18,867.55		4,285.24	1,830.59	12,751.72
County Administrator	6,852.42		1,556.34	664.84	4,631.24
Finance Department	2,069.89		470.12	200.83	1,398.94
Property & Liability Insurance	7,645.88		1,736.55	741.83	5,167.50

DEPARTMENT 11
FISCAL 2017

MARATHON COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Banking & Disbursements	General Government
Facilities & Capital Management	12,804.91		2,908.28	1,242.37	8,654.26
Total 1st Allocation	127,794.62	-	29,025.02	12,399.04	86,370.57
General & Administrative Allocation					
Unallocated	(86,370.57)				(86,370.57)
Total 1st Tier Allocation	163,940.43	-	114,869.83	49,070.61	(0.00)
2nd Allocation					
Building Depreciation	180.65		41.03	17.53	122.09
Equipment Depreciation	-		-	-	-
Special Accounting	363.06		82.46	35.22	245.37
Information Technology	1,578.67		358.55	153.17	1,066.95
Employee Resources	609.08		138.34	59.09	411.65
Corporation Counsel	998.87		226.87	96.91	675.09
County Administrator	388.07		88.14	37.65	262.28
Finance Department	322.30		73.20	31.27	217.83
Property & Liability Insurance	43.94		9.98	4.26	29.70
Facilities & Capital Management	276.59		62.82	26.84	186.93
County Treasurer	65,344.45		14,841.19	6,339.92	44,163.34
Central Services-Communications	3,443.56		782.11	334.10	2,327.34
Clerk of Courts	-		-	-	-
Total 2nd Allocation	73,549.23	-	16,704.68	7,135.98	49,708.58
General & Administrative Allocation					
Unallocated	(49,708.58)				(49,708.58)
Total 2nd Tier Allocation	23,840.65	-	16,704.68	7,135.98	-
Total Incoming Costs	65,264.71	-	45,729.70	19,535.02	-
Total Allocated Cost	\$ 187,781.09	\$ -	\$ 131,574.50	\$ 56,206.58	\$ (0.00)

**DEPARTMENT 11
FISCAL 2017**

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

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

Total 1st Tier Allocation \$ 114,869.83
Total 2nd Tier Allocation \$ 16,704.68
Total Allocated Cost \$ 131,574.50

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	1,895	9.92%	11,400.35	-	11,400.35	-	11,400.35
Corporation Counsel	1	0.01%	6.02	-	6.02	-	6.02
County Administrator	26	0.14%	156.42	-	156.42	-	156.42
Finance Department	29	0.15%	174.46	-	174.46	-	174.46
Facilities & Capital Management	27	0.14%	162.43	-	162.43	-	162.43
County Treasurer	10,828	56.71%	65,141.43	-	65,141.43	-	65,141.43
Clerk of Courts	59	0.31%	354.94	-	354.94	156.74	511.68
Soc Svcs- Administration	154	0.81%	926.47	-	926.47	409.12	1,335.58
Health Department	729	3.82%	4,385.68	-	4,385.68	1,936.66	6,322.33
ADRC	503	2.63%	3,026.06	-	3,026.06	1,336.27	4,362.32
County Clerk	815	4.27%	4,903.05	-	4,903.05	2,165.13	7,068.18
District Attorney	436	2.28%	2,622.98	-	2,622.98	1,158.28	3,781.26
Sheriff	534	2.80%	3,212.55	-	3,212.55	1,418.62	4,631.18
Emergency Government	11	0.06%	66.18	-	66.18	29.22	95.40
Conservation, Planning & Zoning	438	2.29%	2,635.02	-	2,635.02	1,163.59	3,798.60
Parks, Recreation & Forestry	1,275	6.68%	7,670.42	-	7,670.42	3,387.16	11,057.58
Solid Waste	122	0.64%	733.95	-	733.95	324.10	1,058.06
Central Wisconsin Airport	57	0.30%	342.91	-	342.91	151.43	494.34
UW Extension	282	1.48%	1,696.52	-	1,696.52	749.16	2,445.68
Library	120	0.63%	721.92	-	721.92	318.79	1,040.71
Veterans	2	0.01%	12.03	-	12.03	5.31	17.35
Register of Deeds	750	3.93%	4,512.01	-	4,512.01	1,992.45	6,504.46
Other Departments / Programs	1	0.01%	6.02	-	6.02	2.66	8.67
Total	19,094	100.00%	114,869.83	-	114,869.83	16,704.68	131,574.50

Allocation Basis: General Receipts Processed by Treasurer's Office During 2017, with Department Entered Weighted 70% Less

Allocation Source: County Financial Records and Reports

DEPARTMENT 11
FISCAL 2017

MARATHON COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Banking & Disbursements

Total 1st Tier Allocation \$ 49,070.61
Total 2nd Tier Allocation \$ 7,135.98

Total Allocated Cost \$ 56,206.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	325	0.81%	397.48	-	397.48	-	397.48
Corporation Counsel	274	0.68%	335.10	-	335.10	-	335.10
County Administrator	125	0.31%	152.88	-	152.88	-	152.88
Finance Department	218	0.54%	266.61	-	266.61	-	266.61
Property & Liability Insurance	110	0.27%	134.53	-	134.53	-	134.53
Facilities & Capital Management	2,061	5.14%	2,520.61	-	2,520.61	-	2,520.61
County Treasurer	166	0.41%	203.02	-	203.02	-	203.02
Central Services-Communications	47	0.12%	57.48	-	57.48	9.10	66.58
Clerk of Courts	2,179	5.43%	2,664.93	-	2,664.93	422.03	3,086.96
Child Support	639	1.59%	781.50	-	781.50	123.76	905.26
Soc Svcs- Administration	446	1.11%	545.46	-	545.46	86.38	631.84
Soc Svcs- Income Maint	888	2.21%	1,086.03	-	1,086.03	171.99	1,258.02
Soc Svcs- Programs	3,268	8.14%	3,996.78	-	3,996.78	632.95	4,629.73
Health Department	1,338	3.33%	1,636.38	-	1,636.38	259.15	1,895.52
ADRC	4,777	11.91%	5,842.29	-	5,842.29	925.21	6,767.51
Juvenile Detention	304	0.76%	371.79	-	371.79	58.88	430.67
Shelter Home	316	0.79%	386.47	-	386.47	61.20	447.67
County Clerk	125	0.31%	152.88	-	152.88	24.21	177.09
District Attorney	450	1.12%	550.35	-	550.35	87.16	637.51
Victim / Witness	114	0.28%	139.42	-	139.42	22.08	161.50
Sheriff	3,922	9.77%	4,796.62	-	4,796.62	759.62	5,556.24
Corrections	1,746	4.35%	2,135.37	-	2,135.37	338.17	2,473.53
Emergency Government	134	0.33%	163.88	-	163.88	25.95	189.84
Justice Alternatives 177	65	0.16%	79.50	-	79.50	12.59	92.08
Conservation, Planning & Zoning	869	2.17%	1,062.79	-	1,062.79	168.31	1,231.10
Parks, Recreation & Forestry	5,067	12.63%	6,196.96	-	6,196.96	981.38	7,178.34
Solid Waste	625	1.56%	764.38	-	764.38	121.05	885.43
Highway	4,211	10.50%	5,150.07	-	5,150.07	815.59	5,965.66
Central Wisconsin Airport	973	2.43%	1,189.98	-	1,189.98	188.45	1,378.43
UW Extension	217	0.54%	265.39	-	265.39	42.03	307.42
UW Dormitory	37	0.09%	45.25	-	45.25	7.17	52.42
Library	2,371	5.91%	2,899.74	-	2,899.74	459.22	3,358.96
Veterans	103	0.26%	125.97	-	125.97	19.95	145.92
Register of Deeds	177	0.44%	216.47	-	216.47	34.28	250.75
Other Departments / Programs	1,436	3.58%	1,756.23	-	1,756.23	278.13	2,034.36
Total	40,123	100.00%	49,070.61	-	49,070.61	7,135.98	56,206.58

Allocation Basis: Total Payroll and Accounts Payable Disbursements Processed by Department During 2017

Allocation Source: County Financial Records & Reports

DEPARTMENT 11
FISCAL 2017

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	11,797.83	11,400.35	397.48
Corporation Counsel	341.12	6.02	335.10
County Administrator	309.29	156.42	152.88
Finance Department	441.08	174.46	266.61
Property & Liability Insurance	134.53	-	134.53
Facilities & Capital Management	2,683.04	162.43	2,520.61
County Treasurer	65,344.45	65,141.43	203.02
Central Services-Communications	66.58	-	66.58
Clerk of Courts	3,598.64	511.68	3,086.96
Child Support	905.26	-	905.26
Soc Svcs- Administration	1,967.42	1,335.58	631.84
Soc Svcs- Income Maint	1,258.02	-	1,258.02
Soc Svcs- Programs	4,629.73	-	4,629.73
Special Education	-	-	-
Health Department	8,217.86	6,322.33	1,895.52
NCHCC	-	-	-
ADRC	11,129.83	4,362.32	6,767.51
Juvenile Detention	430.67	-	430.67
Shelter Home	447.67	-	447.67
County Clerk	7,245.27	7,068.18	177.09
Judicial	-	-	-
District Attorney	4,418.77	3,781.26	637.51
Victim / Witness	161.50	-	161.50
Sheriff	10,187.42	4,631.18	5,556.24
Corrections	2,473.53	-	2,473.53
Emergency Government	285.23	95.40	189.84
Justice Alternatives 177	92.08	-	92.08
Conservation, Planning & Zoning	5,029.70	3,798.60	1,231.10
Parks, Recreation & Forestry	18,235.93	11,057.58	7,178.34
Solid Waste	1,943.49	1,058.06	885.43
Highway	5,965.66	-	5,965.66
Central Wisconsin Airport	1,872.77	494.34	1,378.43
UW Extension	2,753.10	2,445.68	307.42
UW Dormitory	52.42	-	52.42
Library	4,399.67	1,040.71	3,358.96
Veterans	163.26	17.35	145.92
Register of Deeds	6,755.21	6,504.46	250.75
Other Departments / Programs	2,043.03	8.67	2,034.36
Total	187,781.09	131,574.50	56,206.58

**DEPARTMENT 12
FISCAL 2017**

**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 2017 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 2017 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 2017

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	22,942.56			16,499.37
Fringe Benefits	16,167.28			11,626.86
Other Professional Services	270.00		270.00	
Telephone	46,101.04		46,101.04	
Long Distance Service	10,808.67		10,808.67	
Office Machines R&M	6,123.72	186.00		4,304.92
Postage and Box Rent	195,748.33			141,919.99
Office Supplies	1,255.37	1,255.37		
Total Expenditures	299,416.97	1,441.37	57,179.71	174,351.15
General & Administrative Allocation	(0.00)	(1,441.37)	276.59	843.37
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	9,660.04		-	6,947.12
Equipment Depreciation	-		-	-
Special Accounting	824.65		-	593.06
Information Technology	-		-	-
Employee Resources	613.66		-	441.32
Corporation Counsel	-		-	-
County Administrator	-		-	-
Finance Department	823.89		-	592.51
Property & Liability Insurance	-		-	-
Facilities & Capital Management	25,824.50		-	18,571.95
County Treasurer	57.48		-	41.34
Total 1st Allocation	37,804.22	-	-	27,187.29
General & Administrative Allocation	-			
Unallocated	-			
Total 1st Tier Allocation	337,221.19	-	57,456.30	202,381.81

DEPARTMENT 12
FISCAL 2017

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	364.32	-	-	262.01
Equipment Depreciation	-	-	-	-
Special Accounting	47.74	-	-	34.33
Information Technology	-	-	-	-
Employee Resources	121.39	-	-	87.30
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	127.81	-	-	91.92
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	557.81	-	-	401.15
County Treasurer	9.10	-	-	6.55
Central Services-Communications Clerk of Courts	905.27	-	-	651.04
	-	-	-	-
Total 2nd Allocation	2,133.45	-	-	1,534.29
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	2,133.45	-	-	1,534.29
Total Incoming Costs	39,937.67	-	-	28,721.58
Total Allocated Cost	\$ 339,354.64	\$ -	\$ 57,456.30	\$ 203,916.10

DEPARTMENT 12
FISCAL 2017

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

Department: Central Services-Communications

Functions:	Postage - Billed	Printing
Expenditures:		
Salaries & Wages	6,257.99	185.20
Fringe Benefits	4,409.91	130.50
Other Professional Services		
Telephone		
Long Distance Service		
Office Machines R&M	1,632.80	
Postage and Box Rent	53,828.34	
Office Supplies		
	<hr/>	
Total Expenditures	66,129.04	315.70
General & Administrative Allocation	319.88	1.53
Disallowed / Capitalized		
Incoming Costs		
1st Allocation		
Building Depreciation	2,634.95	77.98
Equipment Depreciation	-	-
Special Accounting	224.94	6.66
Information Technology	-	-
Employee Resources	167.39	4.95
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	224.73	6.65
Property & Liability Insurance	-	-
Facilities & Capital Management	7,044.09	208.46
County Treasurer	15.68	0.46
	<hr/>	
Total 1st Allocation	10,311.77	305.16
General & Administrative Allocation		
Unallocated		
Total 1st Tier Allocation	76,760.69	622.39

DEPARTMENT 12
FISCAL 2017

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

Department: Central Services-Communications

Functions:	Postage - Billed	Printing
2nd Allocation		
Building Depreciation	99.38	2.94
Equipment Depreciation	-	-
Special Accounting	13.02	0.39
Information Technology	-	-
Employee Resources	33.11	0.98
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	34.86	1.03
Property & Liability Insurance	-	-
Facilities & Capital Management	152.15	4.50
County Treasurer	2.48	0.07
Central Services-Communications	246.93	7.31
Clerk of Courts	-	-
	<hr/>	<hr/>
Total 2nd Allocation	581.94	17.22
General & Administrative Allocation		
Unallocated		
Total 2nd Tier Allocation	581.94	17.22
Total Incoming Costs	10,893.71	322.38
Total Allocated Cost	\$ 77,342.63	\$ 639.61

DEPARTMENT 12
FISCAL 2017

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications
Function: Telephone Services

Total 1st Tier Allocation \$ 57,456.30
Total 2nd Tier Allocation -
Total Allocated Cost \$ 57,456.30

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	12.00	1.41%	812.10	-	812.10	-	812.10
Corporation Counsel	10.00	1.18%	676.75	-	676.75	-	676.75
County Administrator	6.00	0.71%	406.05	-	406.05	-	406.05
Finance Department	14.00	1.65%	947.45	-	947.45	-	947.45
Facilities & Capital Management	15.00	1.77%	1,015.13	-	1,015.13	-	1,015.13
County Treasurer	9.00	1.06%	609.08	-	609.08	-	609.08
Central Services-Communications	5.00	0.59%	338.38	-	338.38	-	338.38
Clerk of Courts	46.00	5.42%	3,113.06	-	3,113.06	-	3,113.06
Child Support	17.00	2.00%	1,150.48	-	1,150.48	-	1,150.48
Soc Svcs- Administration	47.00	5.54%	3,180.74	-	3,180.74	-	3,180.74
Soc Svcs- Income Maint	33.00	3.89%	2,233.28	-	2,233.28	-	2,233.28
Soc Svcs- Programs	51.00	6.01%	3,451.44	-	3,451.44	-	3,451.44
Special Education	22.00	2.59%	1,488.86	(397.02)	1,091.84	-	1,091.84
Health Department	64.00	7.54%	4,331.22	-	4,331.22	-	4,331.22
Juvenile Detention	15.00	1.77%	1,015.13	-	1,015.13	-	1,015.13
Shelter Home	11.00	1.30%	744.43	-	744.43	-	744.43
County Clerk	12.00	1.41%	812.10	-	812.10	-	812.10
Judicial	36.00	4.24%	2,436.31	-	2,436.31	-	2,436.31
District Attorney	28.00	3.30%	1,894.91	-	1,894.91	-	1,894.91
Victim / Witness	3.00	0.35%	203.03	-	203.03	-	203.03
Sheriff	67.00	7.89%	4,534.24	-	4,534.24	-	4,534.24
Corrections	47.00	5.54%	3,180.74	-	3,180.74	-	3,180.74
Emergency Government	18.00	2.12%	1,218.15	-	1,218.15	-	1,218.15
Justice Alternatives 177	3.00	0.35%	203.03	-	203.03	-	203.03
Conservation, Planning & Zoning	33.00	3.89%	2,233.28	-	2,233.28	-	2,233.28
Parks, Recreation & Forestry	29.00	3.42%	1,962.58	-	1,962.58	-	1,962.58
Highway	28.00	3.30%	1,894.91	-	1,894.91	-	1,894.91
UW Extension	22.00	2.59%	1,488.86	-	1,488.86	-	1,488.86
Library	45.00	5.30%	3,045.39	(490.93)	2,554.46	-	2,554.46
Veterans	4.00	0.47%	270.70	-	270.70	-	270.70
Register of Deeds	13.00	1.53%	879.78	-	879.78	-	879.78
Other Departments / Programs	84.00	9.89%	5,684.72	(3,496.81)	2,187.91	-	2,187.91
Total	849.00	100.00%	57,456.30	(4,384.76)	53,071.54	-	53,071.54

Allocation Basis: Telephone Extensions by Department on County Phone System

Allocation Source: City-County Data Center Reports

**DEPARTMENT 12
FISCAL 2017**

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

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

Total 1st Tier Allocation \$ 202,381.81
Total 2nd Tier Allocation 1,534.29
Total Allocated Cost \$ 203,916.10

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	7.00	1.96%	3,968.27	-	3,968.27		3,968.27
Corporation Counsel	7.00	1.96%	3,968.27	-	3,968.27		3,968.27
County Administrator	4.00	1.12%	2,267.58	-	2,267.58		2,267.58
Finance Department	7.00	1.96%	3,968.27	-	3,968.27		3,968.27
Property & Liability Insurance	2.00	0.56%	1,133.79	-	1,133.79	-	1,133.79
Facilities & Capital Management	39.00	10.92%	22,108.94	-	22,108.94	-	22,108.94
County Treasurer	5.00	1.40%	2,834.48	-	2,834.48	-	2,834.48
Central Services-Communications	1.00	0.28%	566.90	-	566.90	-	566.90
Clerk of Courts	38.00	10.64%	21,542.04	-	21,542.04	204.57	21,746.61
Health Department	44.00	12.32%	24,943.42	-	24,943.42	236.87	25,180.29
Juvenile Detention	13.00	3.64%	7,369.65	-	7,369.65	69.99	7,439.63
Shelter Home	7.00	1.96%	3,968.27	-	3,968.27	37.68	4,005.96
County Clerk	3.00	0.84%	1,700.69	-	1,700.69	16.15	1,716.84
District Attorney	11.00	3.08%	6,235.85	-	6,235.85	59.22	6,295.07
Victim / Witness	4.00	1.12%	2,267.58	-	2,267.58	21.53	2,289.12
Justice Alternatives 177	1.00	0.28%	566.90	-	566.90	5.38	572.28
Conservation, Planning & Zoning	25.00	7.00%	14,172.40	-	14,172.40	134.59	14,306.98
Parks, Recreation & Forestry	81.00	22.69%	45,918.56	-	45,918.56	436.06	46,354.62
UW Extension	1.00	0.28%	566.90	-	566.90	5.38	572.28
Veterans	3.00	0.84%	1,700.69	-	1,700.69	16.15	1,716.84
Register of Deeds	6.00	1.68%	3,401.37	-	3,401.37	32.30	3,433.68
Other Departments / Programs	48.00	13.45%	27,211.00	-	27,211.00	258.41	27,469.41
Total	357.00	100.00%	202,381.81	-	202,381.81	1,534.29	203,916.10

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 2017

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications
Function: Postage - Billed

Total 1st Tier Allocation \$ 76,760.69
Total 2nd Tier Allocation 581.94

Total Allocated Cost \$ 77,342.63

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Soc Svcs- Administration	36,416.40	67.65%	51,930.79	(36,416.40)	15,514.39	393.70	15,908.08
Special Education	1,062.80	1.97%	1,515.58	(1,062.80)	452.78	11.49	464.27
ADRC	7,052.66	13.10%	10,057.29	(7,052.66)	3,004.63	76.25	3,080.87
County Clerk	2,413.66	4.48%	3,441.95	(2,413.66)	1,028.29	26.09	1,054.38
Emergency Government	204.82	0.38%	292.08	(204.82)	87.26	2.21	89.47
Solid Waste	72.44	0.13%	103.30	(72.44)	30.86	0.78	31.64
Library	2,900.92	5.39%	4,136.79	(2,900.92)	1,235.87	31.36	1,267.23
Other Departments / Programs	3,704.64	6.88%	5,282.92	(3,704.64)	1,578.28	40.05	1,618.33
Total	53,828.34	100.00%	76,760.69	(53,828.34)	22,932.35	581.94	23,514.29

Allocation Basis: Postage Charges by Benefiting Department During 2017

Allocation Source: County Financial Records and Reports

DEPARTMENT 12
FISCAL 2017

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications
Function: Printing

Total 1st Tier Allocation \$ 622.39
Total 2nd Tier Allocation 17.22

Total Allocated Cost \$ 639.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Corporation Counsel	3.75	1.19%	7.39	(3.75)	3.64	-	3.64
Clerk of Courts	3.75	1.19%	7.39	(3.75)	3.64	0.21	3.85
Health Department	21.75	6.89%	42.88	(21.75)	21.13	1.20	22.33
Register of Deeds	3.25	1.03%	6.41	(3.25)	3.16	0.18	3.34
Other Departments / Programs	283.20	89.71%	558.32	(283.20)	275.12	15.63	290.75
Total	315.70	100.00%	622.39	(315.70)	306.69	17.22	323.91

Allocation Basis: Printing Fees paid by Department During 2017

Allocation Source: County Financial Records and Reports

DEPARTMENT 12
FISCAL 2017

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

Department: Central Services-Communications

Grantee Department	Total	Telephone Services	Mail Processing General Postage	Postage - Billed	Printing
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Resources	4,780.37	812.10	3,968.27	-	-
Corporation Counsel	4,648.67	676.75	3,968.27	-	3.64
County Administrator	2,673.63	406.05	2,267.58	-	-
Finance Department	4,915.72	947.45	3,968.27	-	-
Property & Liability Insurance	1,133.79	-	1,133.79	-	-
Facilities & Capital Management	23,124.07	1,015.13	22,108.94	-	-
County Treasurer	3,443.56	609.08	2,834.48	-	-
Central Services-Communications	905.27	338.38	566.90	-	-
Clerk of Courts	24,863.53	3,113.06	21,746.61	-	3.85
Child Support	1,150.48	1,150.48	-	-	-
Soc Svcs- Administration	19,088.82	3,180.74	-	15,908.08	-
Soc Svcs- Income Maint	2,233.28	2,233.28	-	-	-
Soc Svcs- Programs	3,451.44	3,451.44	-	-	-
Special Education	1,556.11	1,091.84	-	464.27	-
Health Department	29,533.84	4,331.22	25,180.29	-	22.33
NCHCC	-	-	-	-	-
ADRC	3,080.87	-	-	3,080.87	-
Juvenile Detention	8,454.76	1,015.13	7,439.63	-	-
Shelter Home	4,750.38	744.43	4,005.96	-	-
County Clerk	3,583.32	812.10	1,716.84	1,054.38	-
Judicial	2,436.31	2,436.31	-	-	-
District Attorney	8,189.98	1,894.91	6,295.07	-	-
Victim / Witness	2,492.14	203.03	2,289.12	-	-
Sheriff	4,534.24	4,534.24	-	-	-
Corrections	3,180.74	3,180.74	-	-	-
Emergency Government	1,307.63	1,218.15	-	89.47	-
Justice Alternatives 177	775.31	203.03	572.28	-	-
Conservation, Planning & Zoning	16,540.27	2,233.28	14,306.98	-	-
Parks, Recreation & Forestry	48,317.21	1,962.58	46,354.62	-	-
Solid Waste	31.64	-	-	31.64	-
Highway	1,894.91	1,894.91	-	-	-
Central Wisconsin Airport	-	-	-	-	-
UW Extension	2,061.14	1,488.86	572.28	-	-
UW Dormitory	-	-	-	-	-
Library	3,821.69	2,554.46	-	1,267.23	-
Veterans	1,987.54	270.70	1,716.84	-	-
Register of Deeds	4,316.79	879.78	3,433.68	-	3.34
Other Departments / Programs	31,566.40	2,187.91	27,469.41	1,618.33	290.75
Total	280,825.84	53,071.54	203,916.10	23,514.29	323.91

**DEPARTMENT 13
FISCAL 2017**

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. 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 2017**

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

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	1,540,074.82		8,658.11	1,531,416.71
Fringe Benefits	699,595.92		3,933.04	695,662.88
Mediation & Study Fees	7,452.00			7,452.00
Contracted Services - Driving w/Care	32,175.00			32,175.00
Legal Fees	516,916.82			516,916.82
Data Processing	10,745.00	10,745.00		
Other Professional Services	2,799.75			2,799.75
Psych Services & Evaluations	249,161.68			249,161.68
Office Machines & Equipment Repair	61.61	61.61		
Other Special Services	78,677.73			78,677.73
Jury Fees	72,714.81			72,714.81
Witness Fees	1,107.16			1,107.16
Officer Fees	9,878.20			9,878.20
Temporary/Contractual Labor	600.00			600.00
Paper/Stationery Forms	2,435.93	2,435.93		
Printing / Duplicating	15,137.57	15,137.57		
Office Equipment	225.00	225.00		
Office Supplies	13,626.93	13,626.93		
Books/Directories	89.14	89.14		
Subscriptions	28,410.52	28,410.52		
Membership Dues	1,171.00	1,171.00		
Registration /Tuition Fees	1,084.00	1,084.00		
Personal Auto Mileage	1,918.20	1,918.20		
Meals	308.46	308.46		
Meals Non-Overnight	24.39	24.39		
Lodging	850.00	850.00		
Meeting Expenses	161.90	161.90		
Parking	69.75	69.75		
Total Expenditures	3,287,473.29	76,319.40	12,591.15	3,198,562.74
Cost Adjustments:				
Judicial State Grants	(517,230.00)			(517,230.00)
Fines, Forfeitures & Penalties	(425,295.66)			(425,295.66)
Public Charges for Services	(756,031.31)			(756,031.31)

DEPARTMENT 13
FISCAL 2017

MARATHON COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Intergovt Charges for Services	(34,127.22)			(34,127.22)
Miscellaneous Revenue	(40,818.99)			(40,818.99)
Total Cost Adjustments	(1,773,503.18)	-	-	(1,773,503.18)
General & Administrative Allocation	-	(76,319.40)	429.06	75,890.34
Disallowed / Capitalized	(1,500,949.90)		-	(1,500,949.90)
Incoming Costs				
1st Allocation				
Building Depreciation	45,012.49		253.05	44,759.44
Equipment Depreciation	519.50		2.92	516.58
Special Accounting	2,105.84		11.84	2,094.00
Information Technology	-		-	-
Employee Resources	23,347.16		131.25	23,215.90
Corporation Counsel	6,289.18		35.36	6,253.83
County Administrator	17,171.15		96.53	17,074.62
Finance Department	42,751.73		240.34	42,511.39
Property & Liability Insurance	20,867.89		117.32	20,750.57
Facilities & Capital Management	120,333.33		676.50	119,656.83
County Treasurer	3,019.87		16.98	3,002.89
Central Services-Communications	24,658.75		138.63	24,520.12
Total 1st Allocation	306,076.89	-	1,720.73	304,356.17
General & Administrative Allocation	-			
Unallocated	(304,356.17)			(304,356.17)
Total 1st Tier Allocation	14,740.93	-	14,740.93	-
2nd Allocation				
Building Depreciation	1,697.63	-	9.54	1,688.08
Equipment Depreciation	65.41	-	0.37	65.04
Special Accounting	105.31	-	0.59	104.72

DEPARTMENT 13
FISCAL 2017

MARATHON COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Information Technology	-	-	-	-
Employee Resources	4,614.08	-	25.94	4,588.14
Corporation Counsel	332.96	-	1.87	331.08
County Administrator	953.75	-	5.36	948.38
Finance Department	6,625.67	-	37.25	6,588.42
Property & Liability Insurance	119.93	-	0.67	119.25
Facilities & Capital Management	2,599.20	-	14.61	2,584.58
County Treasurer	578.77	-	3.25	575.52
Central Services-Communications	204.78	-	1.15	203.63
Clerk of Courts	-	-	-	-
Total 2nd Allocation	17,897.47	-	100.62	17,796.86
General & Administrative Allocation				
Unallocated	(17,796.86)			(17,796.86)
Total 2nd Tier Allocation	100.62	-	100.62	-
Total Incoming Costs	1,821.34	-	1,821.34	-
Total Allocated Cost	\$ 14,841.55	\$ -	\$ 14,841.55	\$ -

DEPARTMENT 13
FISCAL 2017

MARATHON COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 14,740.93
Total 2nd Tier Allocation 100.62
Total Allocated Cost \$ 14,841.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	14,740.93	(12,591.15)	2,149.78	100.62	2,250.40
Total	100	100.00%	14,740.93	(12,591.15)	2,149.78	100.62	2,250.40

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13
FISCAL 2017

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

Department: Clerk of Courts

<u>Grantee Department</u>	<u>Total</u>	<u>Child Support</u>
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	2,250.40	2,250.40
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	-	-
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
Total	2,250.40	2,250.40