

CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2018 Financials



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MARATHON COUNTY, WISCONSIN

COST ALLOCATION PLAN

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COST ALLOCATION PLAN OVERVIEW

Marathon County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2020 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, 2018. 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, 2018 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:

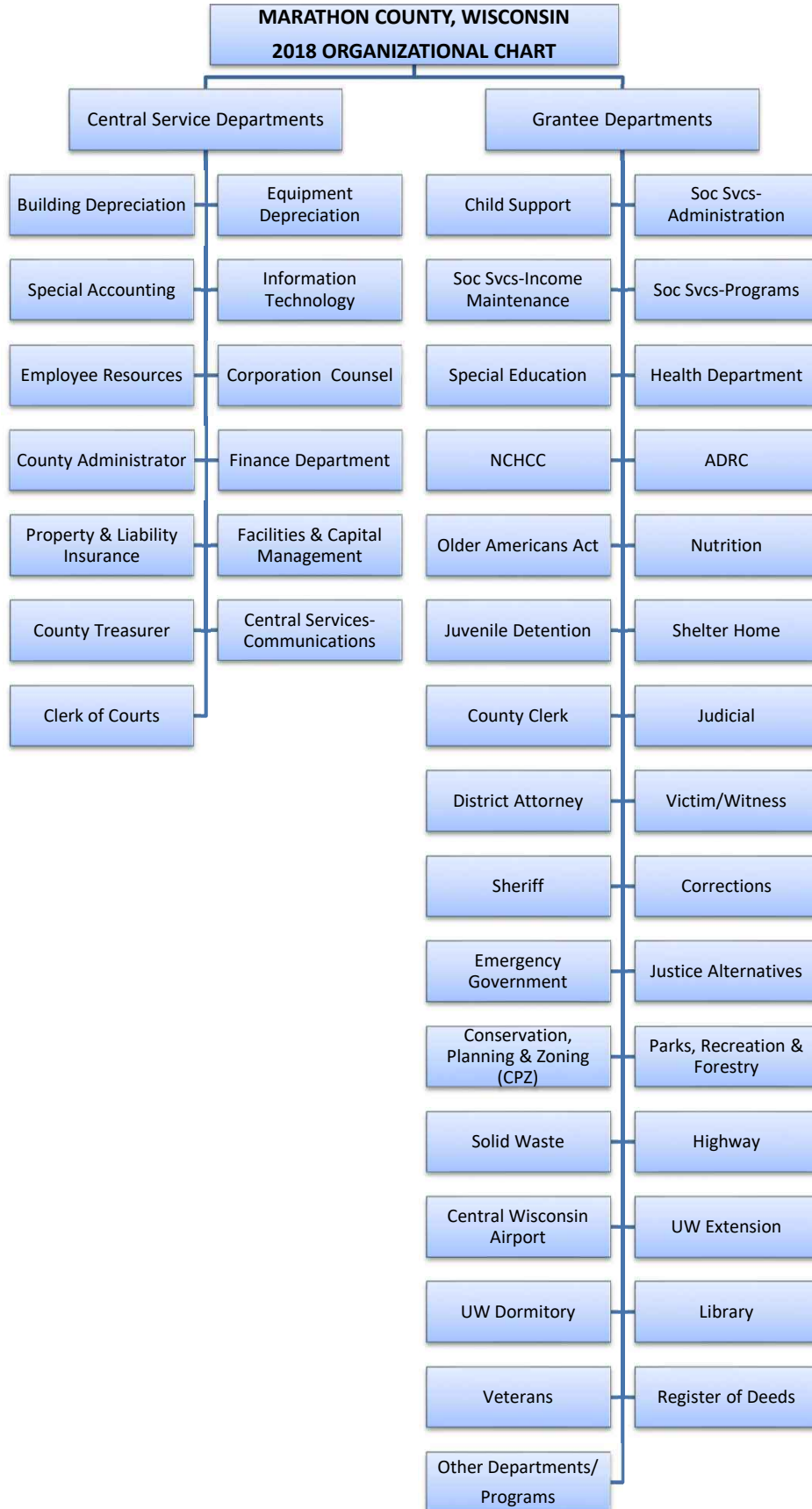
Kristi Palmer

Title:

Finance Director

Date of Execution:

11/12/19



**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2018**

	Child Support	Soc Svcs- Administration	Soc Svcs- Income Maint	Soc Svcs- Programs	Special Education
Central Service Departments					
Building Depreciation	\$ 6,991.92	\$ 27,301.30	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	34.54	1,824.31	-	-	-
Information Technology	-	303,924.21	-	-	361.71
Employee Resources	13,568.22	18,068.00	24,098.20	36,900.37	-
Corporation Counsel	20,619.28	62,256.48	-	-	4,105.86
County Administrator	6,913.76	21,542.30	6,913.76	6,913.76	3,657.13
Finance Department	9,432.23	8,888.93	19,326.16	43,054.13	-
Property & Liability Insurance	-	101,901.14	-	-	8,388.84
Facilities & Capital Management	29,777.79	(177,447.94)	-	-	-
County Treasurer	1,060.41	2,007.54	2,182.77	4,905.49	-
Central Services-Communications	1,208.21	23,736.05	2,147.92	3,289.01	1,860.53
Clerk of Courts	2,768.62	-	-	-	-
Total Allocated Costs	\$ 92,374.97	\$ 394,002.32	\$ 54,668.82	\$ 95,062.76	\$ 18,374.07
Rollforward	22,547.97	(32,186.68)	10,671.82	(11,035.24)	10,105.07
Total Proposed Costs	\$ 114,922.94	\$ 361,815.65	\$ 65,340.63	\$ 84,027.51	\$ 28,479.14

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2018**

	Health Department	NCHCC	ADRC	Juvenile Detention	Shelter Home
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	1,854.92	-	142.26	213.04	175.45
Information Technology	70,668.48	-	-	3,662.28	3,255.36
Employee Resources	33,272.85	-	59,291.80	10,542.96	5,271.48
Corporation Counsel	4,105.86	195,561.58	-	-	-
County Administrator	20,741.25	76,389.87	18,285.70	6,513.21	-
Finance Department	29,898.81	-	59,643.63	4,849.14	4,900.33
Property & Liability Insurance	21,890.41	(22,859.64)	12,143.25	4,893.28	-
Facilities & Capital Management	125,298.44	1,684,420.90	-	-	169,134.27
County Treasurer	7,157.37	-	12,284.36	543.48	545.25
Central Services-Communications	25,632.48	-	3,282.18	7,991.77	4,264.38
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	\$ 340,520.84	\$ 1,933,512.71	\$ 165,073.17	\$ 39,209.17	\$ 187,546.52
Rollforward	118,172.84	1,773,278.71	(42,092.83)	-	-
Total Proposed Costs	\$ 458,693.69	\$ 3,706,791.42	\$ 122,980.35	\$ 39,209.17	\$ 187,546.52

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2018**

	County Clerk	Judicial	District Attorney	Victim / Witness	Sheriff
Central Service Departments					
Building Depreciation	\$ 11,793.90	\$ 89,584.51	\$ 24,177.50	\$ 7,926.48	\$ 70,193.37
Equipment Depreciation	-	-	-	-	-
Special Accounting	121.33	63.23	854.46	68.36	3,792.08
Information Technology	36,668.04	26,992.38	20,662.51	-	206,941.55
Employee Resources	2,259.21	-	14,280.46	3,012.28	102,792.65
Corporation Counsel	4,105.86	-	-	-	22,203.64
County Administrator	12,662.00	37,303.20	24,798.91	3,657.13	45,924.48
Finance Department	2,038.26	612.82	11,855.25	1,680.66	73,000.79
Property & Liability Insurance	5,923.95	-	6,943.56	-	137,920.02
Facilities & Capital Management	34,684.39	263,456.81	71,102.99	23,310.80	28,598.19
County Treasurer	310.79	70.81	7,944.21	187.65	12,052.85
Central Services-Communications	3,122.74	2,617.78	8,998.61	2,216.24	5,235.57
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	\$ 113,690.46	\$ 420,701.54	\$ 191,618.45	\$ 42,059.59	\$ 708,655.18
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 113,690.46	\$ 420,701.54	\$ 191,618.45	\$ 42,059.59	\$ 708,655.18

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2018**

	Corrections	Emergency Government	Justice Alternatives 177	Conservation, Planning & Zoning	Parks, Recreation & Forestry
Central Service Departments					
Building Depreciation	\$ 537,212.19	\$ 2,304.72	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	1,208.77	146.97	71.77	1,496.44	8,629.45
Information Technology	-	2,531.95	5,696.88	98,248.63	21,611.99
Employee Resources	48,143.96	1,708.28	753.07	23,433.27	53,295.46
Corporation Counsel	-	7,401.21	-	82,117.10	12,317.57
County Administrator	10,570.89	14,228.02	3,256.60	28,521.72	28,998.91
Finance Department	26,862.91	2,598.38	965.75	22,035.61	100,884.43
Property & Liability Insurance	-	6,145.61	-	16,044.00	39,046.02
Facilities & Capital Management	218,871.05	6,777.91	-	44,885.71	37,492.94
County Treasurer	3,007.73	409.18	109.76	5,852.75	43,835.40
Central Services-Communications	3,356.13	1,344.87	705.09	17,830.31	35,772.42
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	\$ 849,233.64	\$ 45,597.09	\$ 11,558.93	\$ 340,465.53	\$ 381,884.58
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 849,233.64	\$ 45,597.09	\$ 11,558.93	\$ 340,465.53	\$ 381,884.58

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2018**

	Central Wisconsin				
	Solid Waste	Highway	Airport	UW Extension	UW Dormitory
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	(498.75)	(846.10)	143.11	677.30	60.95
Information Technology	10,127.79	64,971.60	2,531.95	9,133.10	-
Employee Resources	6,778.08	63,401.31	17,840.32	753.07	-
Corporation Counsel	4,105.86	4,105.86	8,211.71	-	-
County Administrator	14,228.02	25,538.91	10,570.89	24,066.19	-
Finance Department	10,264.88	65,184.85	15,513.89	7,021.47	590.74
Property & Liability Insurance	9,437.06	62,511.60	19,952.31	1,920.24	36,636.65
Facilities & Capital Management	-	9,708.21	-	31,072.13	-
County Treasurer	2,218.62	7,538.16	2,480.21	2,753.11	69.04
Central Services-Communications	18.02	1,946.56	-	1,711.93	-
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	\$ 56,679.58	\$ 304,060.95	\$ 77,244.39	\$ 79,108.52	\$ 37,357.38
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 56,679.58	\$ 304,060.95	\$ 77,244.39	\$ 79,108.52	\$ 37,357.38

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2018**

	Library	Veterans	Register of Deeds	Other Departments / Programs	Total Allocated Costs
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ 21,504.21	\$ 129,606.29	\$ 928,596.40
Equipment Depreciation	-	-	-	-	-
Special Accounting	44.98	85.45	821.42	893.19	22,078.94
Information Technology	2,125.03	2,215.45	126,416.55	142,693.36	1,161,440.79
Employee Resources	39,773.48	2,259.21	4,518.41	8,807.02	594,823.42
Corporation Counsel	7,401.21	-	4,105.86	-	442,724.91
County Administrator	14,228.02	3,657.13	6,913.76	129,142.20	606,137.69
Finance Department	38,665.27	1,638.50	9,581.85	21,632.98	592,622.63
Property & Liability Insurance	9,649.41	1,055.58	3,644.02	6,333.74	489,521.05
Facilities & Capital Management	263,544.45	8,442.95	63,241.20	507,169.29	3,443,542.46
County Treasurer	5,309.31	193.66	11,001.88	2,420.69	138,452.49
Central Services-Communications	4,121.17	1,779.65	3,693.54	28,115.91	195,999.04
Clerk of Courts	-	-	-	-	2,768.62
Total Allocated Costs	\$ 384,862.32	\$ 21,327.57	\$ 255,442.69	\$ 976,814.69	\$ 8,618,708.44
Rollforward	-	-	-	-	1,849,461.66
Total Proposed Costs	\$ 384,862.32	\$ 21,327.57	\$ 255,442.69	\$ 976,814.69	\$ 10,468,170.10

**SCHEDULE OF FIXED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2018**

<u>Grantee Department</u>	<u>Final Costs 2018</u>	<u>Fixed Costs 2016</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	\$ 92,374.97	\$ 69,827.00	\$ 22,547.97	\$ 114,922.94
Soc Svcs- Administration	394,002.32	426,189.00	(32,186.68)	361,815.65
Soc Svcs- Income Maint	54,668.82	43,997.00	10,671.82	65,340.63
Soc Svcs- Programs	95,062.76	106,098.00	(11,035.24)	84,027.51
Special Education	18,374.07	8,269.00	10,105.07	28,479.14
Health Department	340,520.84	222,348.00	118,172.84	458,693.69
NCHCC	1,933,512.71	160,234.00	1,773,278.71	3,706,791.42
ADRC	165,073.17	207,166.00	(42,092.83)	122,980.35
Juvenile Detention	39,209.17	-	-	39,209.17
Shelter Home	187,546.52	-	-	187,546.52
County Clerk	113,690.46	-	-	113,690.46
Judicial	420,701.54	-	-	420,701.54
District Attorney	191,618.45	-	-	191,618.45
Victim / Witness	42,059.59	-	-	42,059.59
Sheriff	708,655.18	-	-	708,655.18
Corrections	849,233.64	-	-	849,233.64
Emergency Government	45,597.09	-	-	45,597.09
Justice Alternatives 177	11,558.93	-	-	11,558.93
Conservation, Planning & Zoning	340,465.53	-	-	340,465.53
Parks, Recreation & Forestry	381,884.58	-	-	381,884.58
Solid Waste	56,679.58	-	-	56,679.58
Highway	304,060.95	-	-	304,060.95
Central Wisconsin Airport	77,244.39	-	-	77,244.39
UW Extension	79,108.52	-	-	79,108.52
UW Dormitory	37,357.38	-	-	37,357.38
Library	384,862.32	-	-	384,862.32
Veterans	21,327.57	-	-	21,327.57
Register of Deeds	255,442.69	-	-	255,442.69
Other Departments / Programs	976,814.69	-	-	976,814.69
Total	\$ 8,618,708.44	\$ 1,244,128.00	\$ 1,849,461.66	\$ 10,468,170.10

**SCHEDULE OF DEPARTMENTAL COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2018**

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 1,011,309.13	\$ -	\$ -	\$ 1,011,309.13
Equipment Depreciation	-	44,400.09	-	-	44,400.09
Special Accounting	-	99,285.00	-	(55,200.90)	44,084.10
Information Technology	1,293,807.50	-	-	-	1,293,807.50
Employee Resources	554,760.02	7,910.65	-	(23,432.11)	539,238.56
Corporation Counsel	741,596.80	-	-	(267,459.18)	474,137.62
County Administrator	559,473.49	189,341.39	-	-	748,814.88
Finance Department	779,884.68	(100,797.00)	(26,556.43)	(26,720.00)	625,811.25
Property & Liability Insurance	1,547,187.61	(365,056.85)	-	(564,758.50)	617,372.26
Facilities & Capital Management	4,429,895.58	(333,718.78)	(45,585.07)	(597,610.96)	3,452,980.77
County Treasurer	417,828.38	(856,889.75)	566,838.25	-	127,776.88
Central Services-Communications	267,463.70	-	-	(52,839.59)	214,624.11
Clerk of Courts	3,347,293.15	(2,615,743.63)	(715,105.81)	(16,099.56)	344.15
less unallocated Incoming costs					(575,992.86)
Total	\$ 13,939,190.91	\$ (2,919,959.75)	\$ (220,409.06)	\$ (1,604,120.80)	\$ 8,618,708.44

**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2018**

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	2018 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 2018 Direct Allocation to Benefiting Departments based on 2017 Audit Costs Billed in 2018 Number of Departmental Functions Analyzed in 2017 Cost Plan
4	Information Technology IT Services	Distribution of Work Hours Support by Benefiting Department During 2018
5	Employee Resources Personnel Administration Department Specific	Number of Employees by Department Direct Allocation to Benefiting Department
6	Corporation Counsel Departmental Support Child Support Social Services NCHC Services	Weighted Values of Time / Effort to Benefiting Department During 2018 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 2018
8	Finance Department Accounting & Budgets Payroll Department Specific General Government	Number of Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2018 Number of Payroll Disbursements Processed by Department During 2018 Direct Allocation to Benefiting Department Unallocated
9	Property & Liability Insurance Property & Casualty Insurance	Property & Liability Insurance Premiums Identified by Department During 2018

**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2018**

Department Number	Departmental Function	Allocation Base
10	Facilities & Capital Management	
	Courthouse / Annex	Usable Square Footage by Benefiting Department
	Health & Social Services Bldg.	Usable Square Footage by Benefiting Department
	212 River Drive Bldg.	Usable Square Footage by Benefiting Department
	210 River Drive Bldg.	Usable Square Footage by Benefiting Department
	USDA Bldg.	Usable Square Footage by Benefiting Department
	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
	North Central Health Care	Usable Square Footage by Benefiting Department
11	County Treasurer	
	General Receipts	General Receipts Processed by Treasurer's Office During 2018, with Department Entered Weighted 70% Less
	Banking & Disbursements	Total Payroll and Accounts Payable Disbursement Processed by Department During 2018
	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 2018
	Printing	Printing Fees paid by Department During 2018
13	Clerk of Courts	
	Child Support	Direct Allocation to Benefiting Department
	General Government	Unallocated

**DEPARTMENT 1
FISCAL 2018**

**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 2018 depreciation expense as indicated below.

- **Courthouse Complex:** This facility houses the primary functions of County government. The 2018 depreciation expense for Courthouse and Courthouse Annex buildings and improvements totaled \$945,564.81.
- **Health and Social Services Building:** This facility houses the County's Social Services and Child Support programs as well as Juvenile Detention. The 2018 depreciation expense totaled \$42,550.76.
- **West Building:** This facility functions as the office space and storage area for the Facilities Maintenance Department. The 2018 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 2018**

**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	1,011,309.13	945,564.81	42,550.76	23,193.56	
Total Cost Adjustments	\$ 1,011,309.13	\$ 945,564.81	\$ 42,550.76	\$ 23,193.56	
Incoming Costs					
Total 1st Allocation	-	-	-	-	
Unallocated	-				
Total 1st Tier Allocation	\$ 1,011,309.13	\$ 945,564.81	\$ 42,550.76	\$ 23,193.56	
2nd Allocation					
Building Depreciation	-	-	-	-	
Equipment Depreciation	-	-	-	-	
Special Accounting	625.26	584.62	26.31	14.34	
Information Technology	-	-	-	-	
Employee Resources	-	-	-	-	
Corporation Counsel	-	-	-	-	
County Administrator	35,741.10	33,417.60	1,503.80	819.69	
Finance Department	-	-	-	-	
Property & Liability Insurance	-	-	-	-	
Facilities & Capital Management	-	-	-	-	
County Treasurer	-	-	-	-	
Central Services-Communications	-	-	-	-	
Clerk of Courts	-	-	-	-	
Total 2nd Allocation	36,366.36	34,002.22	1,530.11	834.03	
Total 2nd Tier Allocation	\$ 36,366.36	\$ 34,002.22	\$ 1,530.11	\$ 834.03	
Unallocated	-				
Total Incoming Costs	36,366.36	34,002.22	1,530.11	834.03	
Total Allocated Cost	\$ 1,047,675.49	\$ 979,567.03	\$ 44,080.87	\$ 24,027.59	

**DEPARTMENT 1
FISCAL 2018**

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

Department: Building Depreciation
Function: Courthouse Complex

Total 1st Tier Allocation \$ 945,564.81
Total 2nd Tier Allocation \$ 34,002.22
Total Allocated Cost \$ 979,567.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	3,269	1.64%	15,506.66	-	15,506.66	557.61	16,064.28
Corporation Counsel	3,016	1.51%	14,306.54	-	14,306.54	514.46	14,821.00
County Administrator	1,176	0.59%	5,578.41	-	5,578.41	200.60	5,779.01
Finance Department	1,728	0.87%	8,196.85	-	8,196.85	294.76	8,491.61
Property & Liability Insurance	378	0.19%	1,793.06	-	1,793.06	64.48	1,857.54
Facilities & Capital Management	2,077	1.04%	9,852.35	-	9,852.35	354.29	10,206.64
County Treasurer	1,014	0.51%	4,809.96	-	4,809.96	172.96	4,982.92
Central Services-Communications	2,045	1.03%	9,700.56	-	9,700.56	348.83	10,049.39
Clerk of Courts	9,529	4.78%	45,201.28	-	45,201.28	1,625.42	46,826.70
County Clerk	2,400	1.20%	11,384.52	-	11,384.52	409.38	11,793.90
Judicial	18,230	9.15%	86,474.90	-	86,474.90	3,109.61	89,584.51
District Attorney	4,920	2.47%	23,338.26	-	23,338.26	839.24	24,177.50
Victim / Witness	1,613	0.81%	7,651.34	-	7,651.34	275.14	7,926.48
Sheriff	14,284	7.17%	67,756.85	-	67,756.85	2,436.52	70,193.37
Corrections	109,320	54.84%	518,564.77	-	518,564.77	18,647.43	537,212.19
Emergency Government	469	0.24%	2,224.72	-	2,224.72	80.00	2,304.72
Register of Deeds	4,376	2.20%	20,757.77	-	20,757.77	746.44	21,504.21
Other Departments / Programs	19,493	9.78%	92,466.00	-	92,466.00	3,325.05	95,791.05
Total	199,337	100.00%	\$ 945,564.81	\$ -	\$ 945,564.81	\$ 34,002.22	\$ 979,567.03

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2018**

**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 \$ 1,530.11
Total Allocated Cost \$ 44,080.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	2,686	15.86%	6,749.22	-	6,749.22	242.70	6,991.92
Soc Svcs- Administration	10,488	61.93%	26,353.63	-	26,353.63	947.67	27,301.30
Other Departments / Programs	3,760	22.20%	9,447.91	-	9,447.91	339.74	9,787.65
Total	16,934	100.00%	\$ 42,550.76	\$ -	\$ 42,550.76	\$ 1,530.11	\$ 44,080.87

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2018**

**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 834.03
Total Allocated Cost \$ 24,027.59

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	100	100.00%	23,193.56	-	23,193.56	834.03	24,027.59
Total	100	100.00%	\$ 23,193.56	\$ -	\$ 23,193.56	\$ 834.03	\$ 24,027.59

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Provided by Facilities Management and Finance Departments

**DEPARTMENT 1
FISCAL 2018**

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

Department: Building Depreciation

Grantee Department	Total	Courthouse Complex	Health & Social Services Bldg.	West Building
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	16,064.28	16,064.28	-	-
Corporation Counsel	14,821.00	14,821.00	-	-
County Administrator	5,779.01	5,779.01	-	-
Finance Department	8,491.61	8,491.61	-	-
Property & Liability Insurance	1,857.54	1,857.54	-	-
Facilities & Capital Management	10,206.64	10,206.64	-	-
County Treasurer	4,982.92	4,982.92	-	-
Central Services-Communications	10,049.39	10,049.39	-	-
Clerk of Courts	46,826.70	46,826.70	-	-
Child Support	6,991.92	-	6,991.92	-
Soc Svcs- Administration	27,301.30	-	27,301.30	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Juvenile Detention	-	-	-	-
Shelter Home	-	-	-	-
County Clerk	11,793.90	11,793.90	-	-
Judicial	89,584.51	89,584.51	-	-
District Attorney	24,177.50	24,177.50	-	-
Victim / Witness	7,926.48	7,926.48	-	-
Sheriff	70,193.37	70,193.37	-	-
Corrections	537,212.19	537,212.19	-	-
Emergency Government	2,304.72	2,304.72	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	-	-	-	-
Register of Deeds	21,504.21	21,504.21	-	-
Other Departments / Programs	129,606.29	95,791.05	9,787.65	24,027.59
Total	\$ 1,047,675.49	\$ 979,567.03	\$ 44,080.87	\$ 24,027.59

**DEPARTMENT 2
FISCAL 2018**

**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 \$44,400.09 was recorded as depreciation for the central services departments during 2018. This amount is allocated to the benefiting department based on the 2018 depreciation expense.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2018

MARATHON COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Depreciation Expense	44,400.09	44,400.09
Total Cost Adjustments	\$ 44,400.09	\$ 44,400.09
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 44,400.09	\$ 44,400.09
2nd Allocation		
Equipment Depreciation	-	-
Special Accounting	208.42	208.42
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	3,455.62	3,455.62
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Building Depreciation	-	-
Total 2nd Allocation	3,664.04	3,664.04
Total 2nd Tier Allocation	\$ 3,664.04	\$ 3,664.04
Unallocated	-	-
Total Incoming Costs	3,455.62	3,455.62
Total Allocated Cost	\$ 48,064.13	\$ 48,064.13

DEPARTMENT 2
FISCAL 2018

MARATHON COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 44,400.09
Total 2nd Tier Allocation 3,664.04
Total Allocated Cost \$ 48,064.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Administrator	6,481.67	14.60%	6,481.67	-	6,481.67	534.89	7,016.56
Finance Department	1,376.76	3.10%	1,376.76	-	1,376.76	113.61	1,490.37
Facilities & Capital Management	36,541.66	82.30%	36,541.66	-	36,541.66	3,015.54	39,557.20
Total	44,400.09	100.00%	\$ 44,400.09	\$ -	\$ 44,400.09	\$ 3,664.04	\$ 48,064.13

Allocation Basis: 2018 Depreciation Expense by Central Service Department

Allocation Source: Fixed Asset Management System and Depreciation Records effective 12/31/2018 - Finance Department

DEPARTMENT 2
FISCAL 2018

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	7,016.56	7,016.56
Finance Department	1,490.37	1,490.37
Property & Liability Insurance	-	-
Facilities & Capital Management	39,557.20	39,557.20
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	-	-
Juvenile Detention	-	-
Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Victim / Witness	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	-	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-
Solid Waste	-	-
Highway	-	-
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
Total	\$ 48,064.13	\$ 48,064.13



**DEPARTMENT 3
FISCAL 2018**

**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 2018.

Amounts billed to departments for audit services, have been added back for indirect cost purposes. The direct billed amounts during 2018 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 2017 plan that was prepared during 2018.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 3
FISCAL 2018**

**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)	91,365.00		35,750.73	55,614.27	
Indirect Cost Allocation Plan (From Finance)	7,920.00				7,920.00
Total Cost Adjustments	\$ 99,285.00	\$ -	\$ 35,750.73	\$ 55,614.27	\$ 7,920.00
General & Administrative Allocation	-				
Disallowed / Capitalized	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	\$ 99,285.00	\$ -	\$ 35,750.73	\$ 55,614.27	\$ 7,920.00
2nd Allocation					
Special Accounting	625.26		225.15	350.24	49.88
Information Technology	-		-	-	-
Employee Resources	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	3,455.62		1,244.31	1,935.66	275.66
Finance Department	-		-	-	-
Property & Liability Insurance	-		-	-	-
Facilities & Capital Management	-		-	-	-
County Treasurer	-		-	-	-
Central Services-Communications	-		-	-	-
Clerk of Courts	-		-	-	-
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 2nd Allocation	4,080.88	-	1,469.45	2,285.90	325.53
Total 2nd Tier Allocation	\$ 4,080.88	\$ -	\$ 1,469.45	\$ 2,285.90	\$ 325.53
Unallocated	-				
Total Incoming Costs	4,080.88	-	1,469.45	2,285.90	325.53
Total Allocated Cost	\$ 103,365.88	\$ -	\$ 37,220.18	\$ 57,900.17	\$ 8,245.53

**DEPARTMENT 3
FISCAL 2018**

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

Department: Special Accounting
Function: General Audit

Total 1st Tier Allocation \$ 35,750.73
Total 2nd Tier Allocation 1,469.45

Total Allocated Cost \$ **37,220.18**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	609	0.93%	333.21	-	333.21	13.70	346.91
Corporation Counsel	371	0.57%	202.99	-	202.99	8.34	211.34
County Administrator	249	0.38%	136.24	-	136.24	5.60	141.84
Finance Department	302	0.46%	165.24	-	165.24	6.79	172.03
Property & Liability Insurance	200	0.31%	109.43	-	109.43	4.50	113.93
Facilities & Capital Management	3,945	6.04%	2,158.50	-	2,158.50	88.72	2,247.22
County Treasurer	18,980	29.05%	10,384.89	-	10,384.89	426.85	10,811.74
Central Services-Communications	91	0.14%	49.79	-	49.79	2.05	51.84
Clerk of Courts	6,572	10.06%	3,595.86	-	3,595.86	147.80	3,743.66
Juvenile Detention	374	0.57%	204.63	-	204.63	8.41	213.04
Shelter Home	308	0.47%	168.52	-	168.52	6.93	175.45
County Clerk	213	0.33%	116.54	-	116.54	4.79	121.33
Judicial	111	0.17%	60.73	-	60.73	2.50	63.23
District Attorney	1,500	2.30%	820.72	-	820.72	33.73	854.46
Victim / Witness	120	0.18%	65.66	-	65.66	2.70	68.36
Sheriff	6,657	10.19%	3,642.37	-	3,642.37	149.71	3,792.08
Corrections	2,122	3.25%	1,161.05	-	1,161.05	47.72	1,208.77
Emergency Government	258	0.39%	141.16	-	141.16	5.80	146.97
Justice Alternatives 177	126	0.19%	68.94	-	68.94	2.83	71.77
Conservation, Planning & Zoning	2,627	4.02%	1,437.36	-	1,437.36	59.08	1,496.44
Parks, Recreation & Forestry	15,149	23.18%	8,288.76	-	8,288.76	340.69	8,629.45
UW Extension	1,189	1.82%	650.56	-	650.56	26.74	677.30
UW Dormitory	107	0.16%	58.54	-	58.54	2.41	60.95
Veterans	150	0.23%	82.07	-	82.07	3.37	85.45
Register of Deeds	1,442	2.21%	788.99	-	788.99	32.43	821.42
Other Departments / Programs	1,568	2.40%	857.93	-	857.93	35.26	893.19
Total	65,340	100.00%	\$ 35,750.73	\$ -	\$ 35,750.73	\$ 1,469.45	\$ 37,220.18

Allocation Basis: Payroll, Accounts Payable and Cash Receipts Transactions Processed by Departments Not Direct Billed for Audit Services During 2018

Allocation Source: Finance Department Records and Reports

DEPARTMENT 3
FISCAL 2018

MARATHON COUNTY, WISCONSIN
SPECIAL ACCOUNTING
FUNCTIONAL COST ALLOCATIONS

Department: Special Accounting
Function: Department Specific Audit

Total 1st Tier Allocation \$ 55,614.27
Total 2nd Tier Allocation 2,285.90

Total Allocated Cost \$ 57,900.17

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	256.01	0.46%	256.01	(231.99)	24.02	10.52	34.54
Soc Svcs- Administration	20,804.26	37.41%	20,804.26	(19,835.06)	969.20	855.11	1,824.31
Health Department	9,569.27	17.21%	9,569.27	(8,107.67)	1,461.60	393.32	1,854.92
ADRC	2,100.01	3.78%	2,100.01	(2,044.07)	55.94	86.32	142.26
Solid Waste	1,281.87	2.30%	1,281.87	(1,833.31)	(551.44)	52.69	(498.75)
Highway	14,442.04	25.97%	14,442.04	(15,881.75)	(1,439.71)	593.61	(846.10)
Central Wisconsin Airport	5,990.42	10.77%	5,990.42	(6,093.53)	(103.11)	246.22	143.11
Library	1,170.39	2.10%	1,170.39	(1,173.52)	(3.13)	48.11	44.98
Total	55,614.27	100.00%	\$ 55,614.27	\$ (55,200.90)	\$ 413.37	\$ 2,285.90	\$ 2,699.27

Allocation Basis: Direct Allocation to Benefiting Departments based on 2017 Audit Costs Billed in 2018

Allocation Source: Finance Department Records and Reports

DEPARTMENT 3
FISCAL 2018

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	<u>325.53</u>
Total Allocated Cost	\$ 8,245.53

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	3.00	7.89%	625.26	-	625.26	-	625.26
Equipment Depreciation	1.00	2.63%	208.42	-	208.42	-	208.42
Special Accounting	3.00	7.89%	625.26	-	625.26	-	625.26
Information Technology	1.00	2.63%	208.42	-	208.42	10.50	218.92
Employee Resources	1.00	2.63%	208.42	-	208.42	10.50	218.92
Corporation Counsel	4.00	10.53%	833.68	-	833.68	42.00	875.69
County Administrator	1.00	2.63%	208.42	-	208.42	10.50	218.92
Finance Department	3.00	7.89%	625.26	-	625.26	31.50	656.77
Property & Liability Insurance	1.00	2.63%	208.42	-	208.42	10.50	218.92
Facilities & Capital Management	11.00	28.95%	2,292.63	-	2,292.63	115.51	2,408.14
County Treasurer	3.00	7.89%	625.26	-	625.26	31.50	656.77
Central Services-Communications	4.00	10.53%	833.68	-	833.68	42.00	875.69
Clerk of Courts	2.00	5.26%	416.84	-	416.84	21.00	437.84
Total	38.00	100.00%	\$ 7,920.00	\$ -	\$ 7,920.00	\$ 325.53	\$ 8,245.53

Allocation Basis: Number of Departmental Functions Analyzed in 2017 Cost Plan

Allocation Source: 2017 Indirect Cost Allocation Plan Prepared During 2018

DEPARTMENT 3
FISCAL 2018

MARATHON COUNTY, WISCONSIN
SPECIAL ACCOUNTING
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Special Accounting

Grantee Department	Total	General Audit	Department Specific Audit	Cost Allocation Plan
Building Depreciation	625.26	-	-	625.26
Equipment Depreciation	208.42	-	-	208.42
Special Accounting	625.26	-	-	625.26
Information Technology	218.92	-	-	218.92
Employee Resources	565.83	346.91	-	218.92
Corporation Counsel	1,087.02	211.34	-	875.69
County Administrator	360.76	141.84	-	218.92
Finance Department	828.80	172.03	-	656.77
Property & Liability Insurance	332.85	113.93	-	218.92
Facilities & Capital Management	4,655.37	2,247.22	-	2,408.14
County Treasurer	11,468.51	10,811.74	-	656.77
Central Services-Communications	927.53	51.84	-	875.69
Clerk of Courts	4,181.51	3,743.66	-	437.84
Child Support	34.54	-	34.54	-
Soc Svcs- Administration	1,824.31	-	1,824.31	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	1,854.92	-	1,854.92	-
NCHCC	-	-	-	-
ADRC	142.26	-	142.26	-
Juvenile Detention	213.04	213.04	-	-
Shelter Home	175.45	175.45	-	-
County Clerk	121.33	121.33	-	-
Judicial	63.23	63.23	-	-
District Attorney	854.46	854.46	-	-
Victim / Witness	68.36	68.36	-	-
Sheriff	3,792.08	3,792.08	-	-
Corrections	1,208.77	1,208.77	-	-
Emergency Government	146.97	146.97	-	-
Justice Alternatives 177	71.77	71.77	-	-
Conservation, Planning & Zoning	1,496.44	1,496.44	-	-
Parks, Recreation & Forestry	8,629.45	8,629.45	-	-
Solid Waste	(498.75)	-	(498.75)	-
Highway	(846.10)	-	(846.10)	-
Central Wisconsin Airport	143.11	-	143.11	-
UW Extension	677.30	677.30	-	-
UW Dormitory	60.95	60.95	-	-
Library	44.98	-	44.98	-
Veterans	85.45	85.45	-	-
Register of Deeds	821.42	821.42	-	-
Other Departments / Programs	893.19	893.19	-	-
Total	\$ 48,164.98	\$ 37,220.18	\$ 2,699.27	\$ 8,245.53

**DEPARTMENT 4
FISCAL 2018**

**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 2018 Marathon County was assessed \$1,293,807.50 for its share of services and support.

Costs are allocated based on the number of hours of support by benefiting department during 2018 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 2018

MARATHON COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General &	
		Administrative	IT Services
Expenditures:			
Salaries & Wages	-	-	
Fringe Benefits	-		
Contracted Services - Operations	1,293,807.50		1,293,807.50
Total Expenditures	\$ 1,293,807.50	\$ -	\$ 1,293,807.50
General & Administrative Allocation			
Disallowed / Capitalized	-		
Incoming Costs			
1st Allocation			
Building Depreciation	-		-
Equipment Depreciation	-		-
Special Accounting	208.42		208.42
Total 1st Allocation	208.42	-	208.42
Unallocated	-		
Total 1st Tier Allocation	\$ 1,294,015.92	\$ -	\$ 1,294,015.92
2nd Allocation			
Information Technology	-		-
Employee Resources	(589.72)		(589.72)
Corporation Counsel	7,810.48		7,810.48
County Administrator	69,650.77		69,650.77
Finance Department	-		-
Property & Liability Insurance	1,327.52		1,327.52
Facilities & Capital Management	-		-
County Treasurer	-		-
Central Services-Communications	-		-
Clerk of Courts	-		-
Building Depreciation	-		-
Equipment Depreciation	-		-
Special Accounting	10.50		10.50
Total 2nd Allocation	78,209.56	-	78,209.56
Unallocated	-		
Total 2nd Tier Allocation	\$ 78,209.56	\$ -	\$ 78,209.56
Total Incoming Costs	78,417.98	-	78,417.98
Total Allocated Cost	\$ 1,372,225.48	\$ -	\$ 1,372,225.48

**DEPARTMENT 4
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 1,294,015.92
Total 2nd Tier Allocation 78,209.56

Total Allocated Cost \$ **1,372,225.48**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	199.00	2.62%	33,938.61	-	33,938.61	2,051.23	35,989.83
Corporation Counsel	52.50	0.69%	8,953.65	-	8,953.65	541.15	9,494.81
County Administrator	267.00	3.52%	45,535.72	-	45,535.72	2,752.15	48,287.87
Finance Department	156.00	2.06%	26,605.14	-	26,605.14	1,608.00	28,213.14
Facilities & Capital Management	32.75	0.43%	5,585.37	-	5,585.37	337.58	5,922.95
County Treasurer	458.25	6.04%	78,152.59	-	78,152.59	4,723.50	82,876.09
Soc Svcs- Administration	1,680.50	22.15%	286,602.14	-	286,602.14	17,322.06	303,924.21
Special Education	2.00	0.03%	341.09	-	341.09	20.62	361.71
Health Department	390.75	5.15%	66,640.75	-	66,640.75	4,027.73	70,668.48
Juvenile Detention	20.25	0.27%	3,453.55	-	3,453.55	208.73	3,662.28
Shelter Home	18.00	0.24%	3,069.82	-	3,069.82	185.54	3,255.36
County Clerk	202.75	2.67%	34,578.15	-	34,578.15	2,089.88	36,668.04
Judicial	149.25	1.97%	25,453.95	-	25,453.95	1,538.42	26,992.38
District Attorney	114.25	1.51%	19,484.85	-	19,484.85	1,177.65	20,662.51
Sheriff	1,144.25	15.08%	195,146.98	-	195,146.98	11,794.57	206,941.55
Emergency Government	14.00	0.18%	2,387.64	-	2,387.64	144.31	2,531.95
Justice Alternatives 177	31.50	0.42%	5,372.19	-	5,372.19	324.69	5,696.88
Conservation, Planning & Zoning	543.25	7.16%	92,648.98	-	92,648.98	5,599.65	98,248.63
Parks, Recreation & Forestry	119.50	1.57%	20,380.22	-	20,380.22	1,231.77	21,611.99
Solid Waste	56.00	0.74%	9,550.56	-	9,550.56	577.23	10,127.79
Highway	359.25	4.73%	61,268.56	-	61,268.56	3,703.04	64,971.60
Central Wisconsin Airport	14.00	0.18%	2,387.64	-	2,387.64	144.31	2,531.95
UW Extension	50.50	0.67%	8,612.56	-	8,612.56	520.54	9,133.10
Library	11.75	0.15%	2,003.91	-	2,003.91	121.12	2,125.03
Veterans	12.25	0.16%	2,089.19	-	2,089.19	126.27	2,215.45
Register of Deeds	699.00	9.21%	119,211.48	-	119,211.48	7,205.07	126,416.55
Other Departments / Programs	789.00	10.40%	134,560.60	-	134,560.60	8,132.76	142,693.36
Total	7,587.50	100.00%	\$ 1,294,015.92	\$ -	\$ 1,294,015.92	\$ 78,209.56	\$ 1,372,225.48

Allocation Basis: Distribution of Work Hours Support by Benefiting Department During 2018

Allocation Source: City-County Data Center Records

DEPARTMENT 4
FISCAL 2018

MARATHON COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	IT Services
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	35,989.83	35,989.83
Corporation Counsel	9,494.81	9,494.81
County Administrator	48,287.87	48,287.87
Finance Department	28,213.14	28,213.14
Property & Liability Insurance	-	-
Facilities & Capital Management	5,922.95	5,922.95
County Treasurer	82,876.09	82,876.09
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	303,924.21	303,924.21
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	361.71	361.71
Health Department	70,668.48	70,668.48
NCHCC	-	-
ADRC	-	-
Juvenile Detention	3,662.28	3,662.28
Shelter Home	3,255.36	3,255.36
County Clerk	36,668.04	36,668.04
Judicial	26,992.38	26,992.38
District Attorney	20,662.51	20,662.51
Victim / Witness	-	-
Sheriff	206,941.55	206,941.55
Corrections	-	-
Emergency Government	2,531.95	2,531.95
Justice Alternatives 177	5,696.88	5,696.88
Conservation, Planning & Zoning	98,248.63	98,248.63
Parks, Recreation & Forestry	21,611.99	21,611.99
Solid Waste	10,127.79	10,127.79
Highway	64,971.60	64,971.60
Central Wisconsin Airport	2,531.95	2,531.95
UW Extension	9,133.10	9,133.10
UW Dormitory	-	-
Library	2,125.03	2,125.03
Veterans	2,215.45	2,215.45
Register of Deeds	126,416.55	126,416.55
Other Departments / Programs	142,693.36	142,693.36
Total	\$ 1,372,225.48	\$ 1,372,225.48



**DEPARTMENT 5
FISCAL 2018**

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 2018 activity. Amounts previously direct billed have been appropriately offset against allocated costs.

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

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 5
FISCAL 2018**

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

Department: Employee Resources

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
Expenditures:				
Salaries & Wages	301,326.09		296,055.00	5,271.09
Fringe Benefits	127,417.51		125,188.60	2,228.91
Medical / Dental Fees	10,311.12		-	10,311.12
Food Services	5,471.03		5,471.03	
Professional Services - Training	7,000.00		-	7,000.00
Other Professional Services	39,091.09		22,551.99	16,539.10
Testing Services	14,555.28		14,555.28	-
Wellness Incentives	551.12		551.12	
Sundry Repair & Maintenance Svcs	6,538.00		6,538.00	
Paper, Stationery & Forms	966.43	966.43		
Printing / Duplicating	3,498.45	3,498.45		
Office Supplies	4,479.18	4,479.18		
Books / Directories	199.00	199.00		
Data Processing Equipment	17,289.00	17,289.00		
Membership Dues	743.00	743.00		
Registration /Tuition Fees	1,776.75	1,776.75		
Advertising	5,126.35		5,126.35	
Personal Auto Mileage	1,886.16	1,886.16		
Meals	282.75	282.75		
Lodging	654.02	654.02		
Meeting Expenses	942.22	942.22		
Recreation Supplies	134.99	-	134.99	
Educational Supplies	8.97	-	8.97	
Other Operating Supplies	4,511.51		4,511.51	
Total Expenditures	\$ 554,760.02	\$ 32,716.96	\$ 480,692.84	\$ 41,350.22
Cost Adjustments:				
Retirement Recognition Revenue	(1,420.00)		(1,420.00)	
Wellness Program Revenue	(679.24)		(679.24)	
Miscellaneous Revenue	(352.29)		(352.29)	
Interest & Dividends on Invest	1,193.69		1,193.69	
Hlth/Dental Prm Ret/Cobra/Other	(117.30)		(117.30)	
Add Back Direct Billed Med/Dental	3,672.69			3,672.69
Add Back Direct Billed Other Prof	5,613.10			5,613.10
Total Cost Adjustments	\$ 7,910.65	\$ -	\$ (1,375.14)	\$ 9,285.79

DEPARTMENT 5
FISCAL 2018

MARATHON COUNTY, WISCONSIN
EMPLOYEE RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Employee Resources

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
General & Administrative Allocation	(0.00)	(32,716.96)	30,125.50	2,591.46
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	15,506.66		14,278.40	1,228.26
Equipment Depreciation	-		-	-
Special Accounting	541.63		498.73	42.90
Information Technology	33,938.61		31,250.38	2,688.22
Total 1st Allocation	49,986.90	-	46,027.52	3,959.38
Total 1st Tier Allocation	\$ 612,657.57	\$ -	\$ 555,470.72	\$ 57,186.85
2nd Allocation				
Building Depreciation	557.61		513.45	44.17
Equipment Depreciation	-		-	-
Special Accounting	24.20		22.28	1.92
Information Technology	2,051.23		1,888.75	162.47
Employee Resources	5,018.87		4,621.34	397.54
Corporation Counsel	-		-	-
County Administrator	23,432.44		21,576.40	1,856.05
Finance Department	4,401.93		4,053.26	348.67
Property & Liability Insurance	3,255.14		2,997.30	257.83
Facilities & Capital Management	45,873.90		42,240.30	3,633.60
County Treasurer	1,146.36		1,055.56	90.80
Central Services-Communications	3,882.38		3,574.86	307.52
Clerk of Courts	-		-	-
Total 2nd Allocation	89,644.06	-	82,543.49	7,100.57
Total 2nd Tier Allocation	\$ 89,644.06	\$ -	\$ 82,543.49	\$ 7,100.57
Total Incoming Costs	139,630.96	-	128,571.01	11,059.95
Total Allocated Cost	\$ 702,301.63	\$ -	\$ 638,014.21	\$ 64,287.42

**DEPARTMENT 5
FISCAL 2018**

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

Department: Employee Resources
Function: Personnel Administration

Total 1st Tier Allocation \$ 555,470.72
Total 2nd Tier Allocation 82,543.49

Total Allocated Cost \$ 638,014.21

	<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							
Employee Resources	6.00	0.71%	3,930.22	-	3,930.22	-	3,930.22
Corporation Counsel	7.00	0.83%	4,585.25	-	4,585.25	686.23	5,271.48
County Administrator	4.00	0.47%	2,620.14	-	2,620.14	392.13	3,012.28
Finance Department	7.00	0.83%	4,585.25	-	4,585.25	686.23	5,271.48
Property & Liability Insurance	2.00	0.24%	1,310.07	-	1,310.07	196.07	1,506.14
Facilities & Capital Management	38.00	4.48%	24,891.38	-	24,891.38	3,725.24	28,616.62
County Treasurer	4.00	0.47%	2,620.14	-	2,620.14	392.13	3,012.28
Central Services-Communications	1.00	0.12%	655.04	-	655.04	98.03	753.07
Clerk of Courts	38.00	4.48%	24,891.38	-	24,891.38	3,725.24	28,616.62
Child Support	18.00	2.12%	11,790.65	-	11,790.65	1,764.59	13,555.24
Soc Svcs- Administration	13.00	1.53%	8,515.47	-	8,515.47	1,274.42	9,789.90
Soc Svcs- Income Maint	32.00	3.77%	20,961.16	-	20,961.16	3,137.04	24,098.20
Soc Svcs- Programs	49.00	5.78%	32,096.77	-	32,096.77	4,803.60	36,900.37
Health Department	42.00	4.95%	27,511.52	-	27,511.52	4,117.37	31,628.89
ADRC	78.00	9.20%	51,092.83	-	51,092.83	7,646.55	58,739.37
Juvenile Detention	14.00	1.65%	9,170.51	-	9,170.51	1,372.46	10,542.96
Shelter Home	7.00	0.83%	4,585.25	-	4,585.25	686.23	5,271.48
County Clerk	3.00	0.35%	1,965.11	-	1,965.11	294.10	2,259.21
District Attorney	14.00	1.65%	9,170.51	-	9,170.51	1,372.46	10,542.96
Victim / Witness	4.00	0.47%	2,620.14	-	2,620.14	392.13	3,012.28
Sheriff	124.00	14.62%	81,224.49	-	81,224.49	12,156.05	93,380.54
Corrections	54.00	6.37%	35,371.96	-	35,371.96	5,293.76	40,665.72
Emergency Government	2.00	0.24%	1,310.07	-	1,310.07	196.07	1,506.14
Justice Alternatives 177	1.00	0.12%	655.04	-	655.04	98.03	753.07
Conservation, Planning & Zoning	31.00	3.66%	20,306.12	-	20,306.12	3,039.01	23,345.14
Parks, Recreation & Forestry	67.00	7.90%	43,887.43	-	43,887.43	6,568.19	50,455.61
Solid Waste	9.00	1.06%	5,895.33	-	5,895.33	882.29	6,777.62
Highway	78.00	9.20%	51,092.83	-	51,092.83	7,646.55	58,739.37
Central Wisconsin Airport	23.00	2.71%	15,065.83	-	15,065.83	2,254.75	17,320.58
UW Extension	1.00	0.12%	655.04	-	655.04	98.03	753.07
Library	58.00	6.84%	37,992.10	(6,500.00)	31,492.10	5,685.89	37,177.99
Veterans	3.00	0.35%	1,965.11	-	1,965.11	294.10	2,259.21
Register of Deeds	6.00	0.71%	3,930.22	-	3,930.22	588.20	4,518.41
Other Departments / Programs	10.00	1.18%	6,550.36	-	6,550.36	980.33	7,530.69
Total	848.00	100.00%	\$ 555,470.72	\$ (6,500.00)	\$ 548,970.72	\$ 82,543.49	\$ 631,514.21

Allocation Basis: Number of Employees by Department

Allocation Source: County Personnel and Payroll Records



**DEPARTMENT 5
FISCAL 2018**

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

Department: Employee Resources
Function: Department Specific

Total 1st Tier Allocation	\$ 57,186.85
Total 2nd Tier Allocation	<u>7,100.57</u>
Total Allocated Cost	\$ 64,287.42

	<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							
Information Technology	7,500.00	14.81%	8,470.28	(9,060.00)	(589.72)	-	(589.72)
Employee Resources	963.95	1.90%	1,088.66	-	1,088.66	-	1,088.66
Corporation Counsel	36.90	0.07%	41.67	-	41.67	6.21	47.89
Facilities & Capital Management	2,704.00	5.34%	3,053.82	-	3,053.82	455.28	3,509.10
Child Support	10.00	0.02%	11.29	-	11.29	1.68	12.98
Soc Svcs- Administration	6,378.85	12.60%	7,204.09	-	7,204.09	1,074.02	8,278.11
Health Department	1,282.19	2.53%	1,448.07	(20.00)	1,428.07	215.88	1,643.95
ADRC	1,784.85	3.52%	2,015.76	(1,763.85)	251.91	300.52	552.43
District Attorney	2,880.00	5.69%	3,252.59	-	3,252.59	484.91	3,737.50
Sheriff	7,283.50	14.38%	8,225.78	(40.00)	8,185.78	1,226.33	9,412.11
Corrections	5,762.50	11.38%	6,508.00	-	6,508.00	970.24	7,478.24
Emergency Government	678.92	1.34%	766.75	(678.92)	87.83	114.31	202.14
Conservation, Planning & Zoning	296.00	0.58%	334.29	(296.00)	38.29	49.84	88.13
Parks, Recreation & Forestry	3,331.80	6.58%	3,762.84	(1,483.97)	2,278.87	560.98	2,839.85
Solid Waste	248.95	0.49%	281.16	(322.61)	(41.45)	41.92	0.46
Highway	4,908.40	9.69%	5,543.41	(1,707.90)	3,835.51	826.43	4,661.94
Central Wisconsin Airport	1,601.70	3.16%	1,808.91	(1,558.86)	250.05	269.68	519.73
Library	2,000.00	3.95%	2,258.74	-	2,258.74	336.74	2,595.49
Other Departments / Programs	983.50	1.94%	1,110.74	-	1,110.74	165.59	1,276.33
Total	50,636.01	100.00%	\$ 57,186.85	\$ (16,932.11)	\$ 40,254.74	\$ 7,100.57	\$ 47,355.31

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

DEPARTMENT 5
FISCAL 2018

MARATHON COUNTY, WISCONSIN
EMPLOYEE RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Resources

Grantee Department	Total	Personnel Administration	Department Specific
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	(589.72)	-	(589.72)
Employee Resources	5,018.87	3,930.22	1,088.66
Corporation Counsel	5,319.37	5,271.48	47.89
County Administrator	3,012.28	3,012.28	-
Finance Department	5,271.48	5,271.48	-
Property & Liability Insurance	1,506.14	1,506.14	-
Facilities & Capital Management	32,125.71	28,616.62	3,509.10
County Treasurer	3,012.28	3,012.28	-
Central Services-Communications	753.07	753.07	-
Clerk of Courts	28,616.62	28,616.62	-
Child Support	13,568.22	13,555.24	12.98
Soc Svcs- Administration	18,068.00	9,789.90	8,278.11
Soc Svcs- Income Maint	24,098.20	24,098.20	-
Soc Svcs- Programs	36,900.37	36,900.37	-
Special Education	-	-	-
Health Department	33,272.85	31,628.89	1,643.95
NCHCC	-	-	-
ADRC	59,291.80	58,739.37	552.43
Juvenile Detention	10,542.96	10,542.96	-
Shelter Home	5,271.48	5,271.48	-
County Clerk	2,259.21	2,259.21	-
Judicial	-	-	-
District Attorney	14,280.46	10,542.96	3,737.50
Victim / Witness	3,012.28	3,012.28	-
Sheriff	102,792.65	93,380.54	9,412.11
Corrections	48,143.96	40,665.72	7,478.24
Emergency Government	1,708.28	1,506.14	202.14
Justice Alternatives 177	753.07	753.07	-
Conservation, Planning & Zoning	23,433.27	23,345.14	88.13
Parks, Recreation & Forestry	53,295.46	50,455.61	2,839.85
Solid Waste	6,778.08	6,777.62	0.46
Highway	63,401.31	58,739.37	4,661.94
Central Wisconsin Airport	17,840.32	17,320.58	519.73
UW Extension	753.07	753.07	-
UW Dormitory	-	-	-
Library	39,773.48	37,177.99	2,595.49
Veterans	2,259.21	2,259.21	-
Register of Deeds	4,518.41	4,518.41	-
Other Departments / Programs	8,807.02	7,530.69	1,276.33
Total	678,869.52	631,514.21	47,355.31

**DEPARTMENT 6
FISCAL 2018**

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

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

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

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 6
FISCAL 2018**

**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	523,809.79	71,386.58	146,659.73	71,462.02	97,587.11	136,714.36
Fringe Benefits	189,546.53	26,101.94	49,038.23	27,231.30	37,186.52	49,988.53
Other Professional Services	195.00	195.00				
Telephone	96.00	96.00				
Office Machines & Equipment Repair	5,399.55	5,399.55				
Transcription Services	683.11		683.11			
Process Service	510.06		510.06			
Other Special Services	150.00		150.00			
Paper, Stationery, Forms	337.25	337.25				
Printing / Duplicating	3,262.79	3,262.79				
Office Equipment	71.12	71.12				
Office Supplies	2,148.28	2,148.28				
Books & Directories	1,157.23	1,157.23				
Publication of Legal Notices	8.77	8.77				
Subscriptions	9,269.98	9,269.98				
Membership Dues	3,192.78	3,192.78				
Registration /Tuition Fees	190.00	190.00				
Filing Fees	195.00	195.00				
Personal Auto Mileage	331.56	331.56				
Meals	55.00	55.00				
Lodging	987.00	987.00				
Total Expenditures	741,596.80	124,385.83	197,041.13	98,693.32	134,773.63	186,702.89
General & Administrative Allocation	-	(124,385.83)	31,853.15	6,774.20	48,140.06	37,618.43
Disallowed / Capitalized	-	-				
Incoming Costs						
1st Allocation						
Building Depreciation	14,306.54	-	4,637.68	2,259.77	3,085.90	4,323.19
Equipment Depreciation	-	-	-	-	-	-
Special Accounting	1,036.68	-	336.05	163.75	223.61	313.27
Information Technology	8,953.65	-	2,902.46	1,414.26	1,931.29	2,705.64
Employee Resources	4,626.93	-	1,499.89	730.84	998.02	1,398.18
Total 1st Allocation	28,923.80	-	9,376.08	4,568.63	6,238.83	8,740.26
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	-	-				
Total 1st Tier Allocation	770,520.60	-	238,270.36	110,036.15	189,152.51	233,061.58
2nd Allocation						
Building Depreciation	514.46	-	166.77	81.26	110.97	155.46
Equipment Depreciation	-	-	-	-	-	-
Special Accounting	50.35	-	16.32	7.95	10.86	15.21
Information Technology	541.15	-	175.42	85.48	116.73	163.53
Employee Resources	692.44	-	224.47	109.37	149.36	209.24

DEPARTMENT 6
FISCAL 2018

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support	Child Support	Social Services	NCHC Services
Corporation Counsel	-	-	-	-	-	-
County Administrator	16,521.19	-	5,355.59	2,609.59	3,563.60	4,992.41
Finance Department	3,640.19	-	1,180.02	574.98	785.18	1,100.00
Property & Liability Insurance	4,028.73	-	1,305.97	636.35	868.99	1,217.41
Facilities & Capital Management	5,871.97	-	1,903.49	927.50	1,266.58	1,774.41
County Treasurer	424.36	-	137.56	67.03	91.53	128.23
Central Services-Communications	4,236.48	-	1,373.32	669.17	913.80	1,280.19
Clerk of Courts	-	-	-	-	-	-
Total 2nd Allocation	36,521.31	-	11,838.93	5,768.68	7,877.60	11,036.10
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	(11,036.10)	-	-	-	-	(11,036.10)
Total 2nd Tier Allocation	25,485.21	-	11,838.93	5,768.68	7,877.60	-
Total Incoming Costs	65,445.11	-	21,215.01	10,337.31	14,116.43	8,740.26
Total Allocated Cost	796,005.81	-	250,109.28	115,804.83	197,030.11	233,061.58

**DEPARTMENT 6
FISCAL 2018**

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

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation \$ 238,270.36
Total 2nd Tier Allocation 11,838.93
Total Allocated Cost \$ 250,109.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	3,327.92	3.28%	7,810.48	-	7,810.48	-	7,810.48
County Administrator	16,639.59	16.39%	39,052.38	-	39,052.38	2,006.16	41,058.54
Finance Department	1,663.96	1.64%	3,905.24	-	3,905.24	200.62	4,105.86
Property & Liability Insurance	3,327.92	3.28%	7,810.48	-	7,810.48	401.23	8,211.71
Facilities & Capital Management	3,327.92	3.28%	7,810.48	-	7,810.48	401.23	8,211.71
County Treasurer	4,991.88	4.92%	11,715.72	-	11,715.72	601.85	12,317.57
Clerk of Courts	1,663.96	1.64%	3,905.24	-	3,905.24	200.62	4,105.86
Special Education	1,663.96	1.64%	3,905.24	-	3,905.24	200.62	4,105.86
Health Department	1,663.96	1.64%	3,905.24	-	3,905.24	200.62	4,105.86
County Clerk	1,663.96	1.64%	3,905.24	-	3,905.24	200.62	4,105.86
Sheriff	8,998.36	8.86%	21,118.75	-	21,118.75	1,084.89	22,203.64
Emergency Government	2,999.45	2.95%	7,039.58	-	7,039.58	361.63	7,401.21
Conservation, Planning & Zoning	33,279.19	32.78%	78,104.78	-	78,104.78	4,012.31	82,117.10
Parks, Recreation & Forestry	4,991.88	4.92%	11,715.72	-	11,715.72	601.85	12,317.57
Solid Waste	1,663.96	1.64%	3,905.24	-	3,905.24	200.62	4,105.86
Highway	1,663.96	1.64%	3,905.24	-	3,905.24	200.62	4,105.86
Central Wisconsin Airport	3,327.92	3.28%	7,810.48	-	7,810.48	401.23	8,211.71
Library	2,999.45	2.95%	7,039.58	-	7,039.58	361.63	7,401.21
Register of Deeds	1,663.96	1.64%	3,905.24	-	3,905.24	200.62	4,105.86
Total	101,523.16	100.00%	\$ 238,270.36	\$ -	\$ 238,270.36	\$ 11,838.93	\$ 250,109.28

Allocation Basis: Weighted Values of Time / Effort to Benefiting Department During 2018 for Departments Not Directly Billed

Allocation Source: Corporation Counsel Analysis

DEPARTMENT 6
FISCAL 2018

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 110,036.15
Total 2nd Tier Allocation 5,768.68
Total Allocated Cost \$ 115,804.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	110,036.15	(95,185.55)	14,850.60	5,768.68	20,619.28
Total	100	100.00%	\$ 110,036.15	\$ (95,185.55)	\$ 14,850.60	\$ 5,768.68	\$ 20,619.28

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 6
FISCAL 2018

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Social Services

Total 1st Tier Allocation \$ 189,152.51
Total 2nd Tier Allocation 7,877.60
Total Allocated Cost \$ 197,030.11

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Soc Svcs- Administration	100	100.00%	189,152.51	(134,773.63)	54,378.88	7,877.60	62,256.48
Total	100	100.00%	\$ 189,152.51	\$ (134,773.63)	\$ 54,378.88	\$ 7,877.60	\$ 62,256.48

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 6
FISCAL 2018

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: NCHC Services

Total 1st Tier Allocation \$ 233,061.58
Total 2nd Tier Allocation -

Total Allocated Cost \$ 233,061.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
NCHCC	100	100.00%	233,061.58	(37,500.00)	195,561.58	-	195,561.58
Total	100	100.00%	\$ 233,061.58	\$ (37,500.00)	\$ 195,561.58	\$ -	\$ 195,561.58

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

**DEPARTMENT 6
FISCAL 2018**

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

Department: Corporation Counsel

Grantee Department	Total	Departmental Support	Child Support	Social Services	NCHC Services
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	7,810.48	7,810.48	-	-	-
Employee Resources	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
County Administrator	41,058.54	41,058.54	-	-	-
Finance Department	4,105.86	4,105.86	-	-	-
Property & Liability Insurance	8,211.71	8,211.71	-	-	-
Facilities & Capital Management	8,211.71	8,211.71	-	-	-
County Treasurer	12,317.57	12,317.57	-	-	-
Central Services-Communications	-	-	-	-	-
Clerk of Courts	4,105.86	4,105.86	-	-	-
Child Support	20,619.28	-	20,619.28	-	-
Soc Svcs- Administration	62,256.48	-	-	62,256.48	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	4,105.86	4,105.86	-	-	-
Health Department	4,105.86	4,105.86	-	-	-
NCHCC	195,561.58	-	-	-	195,561.58
ADRC	-	-	-	-	-
Juvenile Detention	-	-	-	-	-
Shelter Home	-	-	-	-	-
County Clerk	4,105.86	4,105.86	-	-	-
Judicial	-	-	-	-	-
District Attorney	-	-	-	-	-
Victim / Witness	-	-	-	-	-
Sheriff	22,203.64	22,203.64	-	-	-
Corrections	-	-	-	-	-
Emergency Government	7,401.21	7,401.21	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	82,117.10	82,117.10	-	-	-
Parks, Recreation & Forestry	12,317.57	12,317.57	-	-	-
Solid Waste	4,105.86	4,105.86	-	-	-
Highway	4,105.86	4,105.86	-	-	-
Central Wisconsin Airport	8,211.71	8,211.71	-	-	-
UW Extension	-	-	-	-	-
UW Dormitory	-	-	-	-	-
Library	7,401.21	7,401.21	-	-	-
Veterans	-	-	-	-	-
Register of Deeds	4,105.86	4,105.86	-	-	-
Other Departments / Programs	-	-	-	-	-
Total	\$ 528,546.63	\$ 250,109.28	\$ 20,619.28	\$ 62,256.48	\$ 195,561.58

**DEPARTMENT 7
FISCAL 2018**

**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 2018 activity.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 7
FISCAL 2018**

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

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
Expenditures:				
Salaries & Wages	298,115.92		298,115.92	
Fringe Benefits	93,004.57		93,004.57	
Management Training/Development	66,310.72		66,310.72	
Other Professional Services	86,381.75		80,573.91	5,807.84
Telephone	1,142.66		1,142.66	
Office Machines R&M	2,606.55		2,606.55	
Paper, Stationery & Forms	52.87		52.87	
Printing / Duplicating	1,217.15		1,217.15	
Office Supplies	878.42		878.42	
Subscriptions	830.42		830.42	
Membership Dues	2,317.48		2,317.48	
Registration /Tuition Fees	774.87		774.87	
Personal Auto Mileage	1,430.16		1,430.16	
Meals	216.02		216.02	
Meals-Non-overnight	10.00		10.00	
Lodging	82.00		82.00	
Meeting Expenses	354.93		354.93	
Prizes/Awards	3,747.00		3,747.00	
Total Expenditures	\$ 559,473.49	\$ -	\$ 553,665.65	\$ 5,807.84
Cost Adjustments:				
Improvements-Contract Services	8,480.37			8,480.37
Improvements-Legal Fees	640.05			640.05
Improvements-Other Prof Services	83,377.60			83,377.60
Improvements-Small Projects	96,843.37			96,843.37
Total Cost Adjustments	\$ 189,341.39	\$ -	\$ -	\$ 189,341.39
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	5,578.41	-	5,578.41	-
Equipment Depreciation	6,481.67	-	6,481.67	-

DEPARTMENT 7
FISCAL 2018

MARATHON COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
Special Accounting	344.66	-	344.66	-
Information Technology	45,535.72	-	45,535.72	-
Employee Resources	2,620.14	-	2,620.14	-
Corporation Counsel	39,052.38	-	39,052.38	-
Total 1st Allocation	99,612.99	-	99,612.99	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 848,427.87	\$ -	\$ 653,278.64	\$ 195,149.23
2nd Allocation				
Building Depreciation	200.60	-	200.60	-
Equipment Depreciation	534.89	-	534.89	-
Special Accounting	16.10	-	16.10	-
Information Technology	2,752.15	-	2,752.15	-
Employee Resources	392.13	-	392.13	-
Corporation Counsel	2,006.16	-	2,006.16	-
County Administrator	728.63	-	728.63	-
Finance Department	2,177.34	-	2,177.34	-
Property & Liability Insurance	4,539.88	-	4,539.88	-
Facilities & Capital Management	16,502.82	-	16,502.82	-
County Treasurer	427.95	-	427.95	-
Central Services-Communications	2,395.59	-	2,395.59	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	32,674.23	-	32,674.23	-
General & Administrative Allocation				
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 32,674.23	\$ -	\$ 32,674.23	\$ -
Total Incoming Costs	132,287.22	-	132,287.22	-
Total Allocated Cost	\$ 881,102.10	\$ -	\$ 685,952.87	\$ 195,149.23

**DEPARTMENT 7
FISCAL 2018**

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

Department: County Administrator
Function: Department Oversight

Total 1st Tier Allocation \$ 653,278.64
Total 2nd Tier Allocation 32,674.23
Total Allocated Cost \$ 685,952.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	17,471.12	5.47%	35,741.10	-	35,741.10	-	35,741.10
Equipment Depreciation	1,689.19	0.53%	3,455.62	-	3,455.62	-	3,455.62
Special Accounting	1,689.19	0.53%	3,455.62	-	3,455.62	-	3,455.62
Information Technology	5,067.58	1.59%	10,366.87	-	10,366.87	-	10,366.87
Employee Resources	11,454.35	3.59%	23,432.44	-	23,432.44	-	23,432.44
Corporation Counsel	8,075.96	2.53%	16,521.19	-	16,521.19	-	16,521.19
Finance Department	9,950.16	3.12%	20,355.29	-	20,355.29	1,187.02	21,542.30
Property & Liability Insurance	3,193.39	1.00%	6,532.80	-	6,532.80	380.96	6,913.76
Facilities & Capital Management	1,689.19	0.53%	3,455.62	-	3,455.62	201.51	3,657.13
County Treasurer	3,193.39	1.00%	6,532.80	-	6,532.80	380.96	6,913.76
Clerk of Courts	7,890.96	2.47%	16,142.73	-	16,142.73	941.36	17,084.09
Child Support	3,193.39	1.00%	6,532.80	-	6,532.80	380.96	6,913.76
Soc Svcs- Administration	9,950.16	3.12%	20,355.29	-	20,355.29	1,187.02	21,542.30
Soc Svcs- Income Maint	3,193.39	1.00%	6,532.80	-	6,532.80	380.96	6,913.76
Soc Svcs- Programs	3,193.39	1.00%	6,532.80	-	6,532.80	380.96	6,913.76
Special Education	1,689.19	0.53%	3,455.62	-	3,455.62	201.51	3,657.13
Health Department	9,580.16	3.00%	19,598.37	-	19,598.37	1,142.88	20,741.25
NCHCC	35,151.42	11.01%	71,910.12	-	71,910.12	4,193.44	76,103.56
ADRC	8,445.97	2.64%	17,278.13	-	17,278.13	1,007.57	18,285.70
Juvenile Detention	3,008.38	0.94%	6,154.32	-	6,154.32	358.89	6,513.21
County Clerk	4,882.58	1.53%	9,988.41	-	9,988.41	582.47	10,570.89
Judicial	16,731.11	5.24%	34,227.24	-	34,227.24	1,995.96	36,223.20
District Attorney	11,454.35	3.59%	23,432.44	-	23,432.44	1,366.46	24,798.91
Victim / Witness	1,689.19	0.53%	3,455.62	-	3,455.62	201.51	3,657.13
Sheriff	14,462.73	4.53%	29,586.76	-	29,586.76	1,725.35	31,312.11
Corrections	4,882.58	1.53%	9,988.41	-	9,988.41	582.47	10,570.89
Emergency Government	6,571.77	2.06%	13,444.03	-	13,444.03	783.99	14,228.02
Justice Alternatives 177	1,504.19	0.47%	3,077.16	-	3,077.16	179.44	3,256.60
Conservation, Planning & Zoning	11,269.35	3.53%	23,053.98	-	23,053.98	1,344.39	24,398.38
Parks, Recreation & Forestry	11,454.35	3.59%	23,432.44	-	23,432.44	1,366.46	24,798.91
Solid Waste	6,571.77	2.06%	13,444.03	-	13,444.03	783.99	14,228.02
Highway	11,454.35	3.59%	23,432.44	-	23,432.44	1,366.46	24,798.91
Central Wisconsin Airport	4,882.58	1.53%	9,988.41	-	9,988.41	582.47	10,570.89
UW Extension	11,084.35	3.47%	22,675.53	-	22,675.53	1,322.32	23,997.85
Library	6,571.77	2.06%	13,444.03	-	13,444.03	783.99	14,228.02
Veterans	1,689.19	0.53%	3,455.62	-	3,455.62	201.51	3,657.13
Register of Deeds	3,193.39	1.00%	6,532.80	-	6,532.80	380.96	6,913.76
Other Departments / Programs	40,219.00	12.59%	82,276.99	-	82,276.99	4,797.98	87,074.97
Total	319,338.53	100.00%	653,278.64	-	653,278.64	32,674.23	685,952.87

Allocation Basis: Time/Effort by Benefiting Department During 2018

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



**DEPARTMENT 7
FISCAL 2018**

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

Department: County Administrator
Function: Department Specific

Total 1st Tier Allocation \$ 195,149.23
Total 2nd Tier Allocation -
Total Allocated Cost \$ 195,149.23

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	59,283.90	30.38%	59,283.90	-	59,283.90	-	59,283.90
County Administrator	728.63	0.37%	728.63	-	728.63	-	728.63
Finance Department	13,525.00	6.93%	13,525.00	-	13,525.00	-	13,525.00
Facilities & Capital Management	50,048.00	25.65%	50,048.00	-	50,048.00	-	50,048.00
Clerk of Courts	2,295.00	1.18%	2,295.00	-	2,295.00	-	2,295.00
NCHCC	286.31	0.15%	286.31	-	286.31	-	286.31
County Clerk	2,091.11	1.07%	2,091.11	-	2,091.11	-	2,091.11
Judicial	1,080.00	0.55%	1,080.00	-	1,080.00	-	1,080.00
Sheriff	14,612.37	7.49%	14,612.37	-	14,612.37	-	14,612.37
Conservation, Planning & Zoning	4,123.34	2.11%	4,123.34	-	4,123.34	-	4,123.34
Parks, Recreation & Forestry	4,200.00	2.15%	4,200.00	-	4,200.00	-	4,200.00
Highway	740.00	0.38%	740.00	-	740.00	-	740.00
UW Extension	68.34	0.04%	68.34	-	68.34	-	68.34
Other Departments / Programs	42,067.23	21.56%	42,067.23	-	42,067.23	-	42,067.23
Total	195,149.23	100.00%	\$ 195,149.23	\$ -	\$ 195,149.23	\$ -	\$ 195,149.23

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

**DEPARTMENT 7
FISCAL 2018**

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

Department: County Administrator

Grantee Department	Total	Department Oversight	Department Specific
Building Depreciation	35,741.10	35,741.10	-
Equipment Depreciation	3,455.62	3,455.62	-
Special Accounting	3,455.62	3,455.62	-
Information Technology	69,650.77	10,366.87	59,283.90
Employee Resources	23,432.44	23,432.44	-
Corporation Counsel	16,521.19	16,521.19	-
County Administrator	728.63	-	728.63
Finance Department	35,067.30	21,542.30	13,525.00
Property & Liability Insurance	6,913.76	6,913.76	-
Facilities & Capital Management	53,705.13	3,657.13	50,048.00
County Treasurer	6,913.76	6,913.76	-
Central Services-Communications	-	-	-
Clerk of Courts	19,379.09	17,084.09	2,295.00
Child Support	6,913.76	6,913.76	-
Soc Svcs- Administration	21,542.30	21,542.30	-
Soc Svcs- Income Maint	6,913.76	6,913.76	-
Soc Svcs- Programs	6,913.76	6,913.76	-
Special Education	3,657.13	3,657.13	-
Health Department	20,741.25	20,741.25	-
NCHCC	76,389.87	76,103.56	286.31
ADRC	18,285.70	18,285.70	-
Juvenile Detention	6,513.21	6,513.21	-
Shelter Home	-	-	-
County Clerk	12,662.00	10,570.89	2,091.11
Judicial	37,303.20	36,223.20	1,080.00
District Attorney	24,798.91	24,798.91	-
Victim / Witness	3,657.13	3,657.13	-
Sheriff	45,924.48	31,312.11	14,612.37
Corrections	10,570.89	10,570.89	-
Emergency Government	14,228.02	14,228.02	-
Justice Alternatives 177	3,256.60	3,256.60	-
Conservation, Planning & Zoning	28,521.72	24,398.38	4,123.34
Parks, Recreation & Forestry	28,998.91	24,798.91	4,200.00
Solid Waste	14,228.02	14,228.02	-
Highway	25,538.91	24,798.91	740.00
Central Wisconsin Airport	10,570.89	10,570.89	-
UW Extension	24,066.19	23,997.85	68.34
UW Dormitory	-	-	-
Library	14,228.02	14,228.02	-
Veterans	3,657.13	3,657.13	-
Register of Deeds	6,913.76	6,913.76	-
Other Departments / Programs	129,142.20	87,074.97	42,067.23
Total	\$ 881,102.10	\$ 685,952.87	\$ 195,149.23



**DEPARTMENT 8
FISCAL 2018**

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

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

Expenditures are functionalized and allocated as follows:

- **General Accounting**: Costs associated with general accounting activities are allocated based on the number of payroll, accounts payable, and cash receipt transactions processed in 2018.
- **Payroll**: Costs associated with the payroll function are allocated based on total number of payroll checks and direct deposits processed by department during 2018.
- **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 2018**

**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	440,132.38	35,210.59	268,920.88	120,156.14	-	15,844.77
Fringe Benefits	217,886.39	17,430.91	133,128.58	59,482.98	-	7,843.91
Accounting/Auditing Fees	99,285.00		99,285.00			
Computer Maintenance	4,934.00	4,934.00				
Paper/Stationery Forms	612.40	612.40				
Printing / Duplicating	764.03	764.03				
Office Supplies	1,251.96	1,251.96				
Books/Directories	249.00	249.00				
Software Supplies	207.05	207.05				
Publication of Legal Notices	1,935.43		1,935.43			
Subscriptions	536.99	536.99				
Membership Dues	320.00	320.00				
Registration /Tuition Fees	3,782.45	3,782.45				
Personal Auto Mileage	857.62	857.62				
Commercial Travel	2,670.65	2,670.65				
Meals	417.83	417.83				
Lodging	4,007.97	4,007.97				
Meeting Expenses	33.53	33.53				
Total Expenditures	\$ 779,884.68	\$ 73,286.98	\$ 503,269.90	\$ 179,639.12	\$ -	\$ 23,688.68
Cost Adjustments:						
Miscellaneous Revenue	(1,512.00)			(1,512.00)		
Transfer to Chapter 3 - Special Accounting	(99,285.00)		(99,285.00)			
Total Cost Adjustments	\$ (100,797.00)	\$ -	\$ (99,285.00)	\$ (1,512.00)	\$ -	\$ -
General & Administrative Allocation	0.00	(73,286.98)	48,672.11	21,747.12	-	2,867.75
Disallowed / Capitalized	(26,556.43)					(26,556.43)
Incoming Costs						
1st Allocation						
Building Depreciation	8,196.85		5,443.78	2,432.33	-	320.75
Equipment Depreciation	1,376.76		914.35	408.54	-	53.87
Special Accounting	790.50		525.00	234.57	-	30.93
Information Technology	26,605.14		17,669.28	7,894.79	-	1,041.07
Employee Resources	4,585.25		3,045.21	1,360.62	-	179.42
Corporation Counsel	3,905.24		2,593.59	1,158.84	-	152.81
County Administrator	33,880.29		22,500.93	10,053.61	-	1,325.75
Total 1st Allocation	79,340.03	-	52,692.13	23,543.29	-	3,104.61
General & Administrative Allocation	-	-				
Unallocated	(3,104.61)					(3,104.61)
Total 1st Tier Allocation	\$ 728,766.68	\$ -	\$ 505,349.14	\$ 223,417.53	\$ -	\$ -

**DEPARTMENT 8
FISCAL 2018**

**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	294.76		195.76	87.47	-	11.53
Equipment Depreciation	113.61		75.45	33.71	-	4.45
Special Accounting	38.29		25.43	11.36	-	1.50
Information Technology	1,608.00		1,067.92	477.16	-	62.92
Employee Resources	686.23		455.75	203.63	-	26.85
Corporation Counsel	200.62		133.23	59.53	-	7.85
County Administrator	1,187.02		788.34	352.23	-	46.45
Finance Department	3,154.77		2,095.18	936.14	-	123.45
Property & Liability Insurance	58,593.81		38,913.93	17,387.08	-	2,292.80
Facilities & Capital Management	24,249.03		16,104.52	7,195.64	-	948.88
County Treasurer	435.12		288.98	129.12	-	17.03
Central Services-Communications	4,158.73		2,761.94	1,234.06	-	162.73
Clerk of Courts	-		-	-	-	-
Total 2nd Allocation	94,719.99	-	62,906.43	28,107.13	-	3,706.43
General & Administrative Allocation	-	-				
Unallocated	(3,706.43)					(3,706.43)
Total 2nd Tier Allocation	\$ 94,719.99	\$ -	\$ 62,906.43	\$ 28,107.13	\$ -	\$ -
Total Incoming Costs	167,248.97	-	115,598.56	51,650.42	-	-
Total Allocated Cost	\$ 819,780.23	\$ -	\$ 568,255.57	\$ 251,524.66	\$ -	\$ -

**DEPARTMENT 8
FISCAL 2018**

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

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 505,349.14
Total 2nd Tier Allocation 62,906.43

Total Allocated Cost \$ 568,255.57

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	609	0.59%	2,985.04	-	2,985.04	-	2,985.04
Corporation Counsel	371	0.36%	1,818.47	-	1,818.47	-	1,818.47
County Administrator	249	0.24%	1,220.48	-	1,220.48	-	1,220.48
Finance Department	302	0.29%	1,480.27	-	1,480.27	-	1,480.27
Property & Liability Insurance	200	0.19%	980.31	-	980.31	123.87	1,104.18
Facilities & Capital Management	3,945	3.83%	19,336.59	-	19,336.59	2,443.32	21,779.91
County Treasurer	18,980	18.41%	93,031.30	-	93,031.30	11,755.20	104,786.50
Central Services-Communications	91	0.09%	446.04	-	446.04	56.36	502.40
Clerk of Courts	6,572	6.37%	32,212.94	-	32,212.94	4,070.35	36,283.29
Child Support	856	0.83%	4,195.72	-	4,195.72	530.16	4,725.88
Soc Svcs- Administration	974	0.94%	4,774.10	-	4,774.10	603.24	5,377.35
Soc Svcs- Income Maint	1,933	1.87%	9,474.68	-	9,474.68	1,197.20	10,671.88
Soc Svcs- Programs	5,305	5.15%	26,002.69	-	26,002.69	3,285.63	29,288.32
Health Department	3,323	3.22%	16,287.83	-	16,287.83	2,058.09	18,345.92
ADRC	10,094	9.79%	49,476.18	-	49,476.18	6,251.69	55,727.87
Juvenile Detention	374	0.36%	1,833.18	-	1,833.18	231.64	2,064.81
Shelter Home	308	0.30%	1,509.68	-	1,509.68	190.76	1,700.43
County Clerk	213	0.21%	1,044.03	-	1,044.03	131.92	1,175.95
Judicial	111	0.11%	544.07	-	544.07	68.75	612.82
District Attorney	1,500	1.45%	7,352.32	-	7,352.32	929.02	8,281.34
Victim / Witness	120	0.12%	588.19	-	588.19	74.32	662.51
Sheriff	6,657	6.46%	32,629.58	-	32,629.58	4,122.99	36,752.57
Corrections	2,122	2.06%	10,401.08	-	10,401.08	1,314.25	11,715.33
Emergency Government	258	0.25%	1,264.60	-	1,264.60	159.79	1,424.39
Justice Alternatives 177	126	0.12%	617.59	-	617.59	78.04	695.63
Conservation, Planning & Zoning	2,627	2.55%	12,876.35	-	12,876.35	1,627.02	14,503.38
Parks, Recreation & Forestry	15,149	14.69%	74,253.48	-	74,253.48	9,382.48	83,635.97
Solid Waste	1,402	1.36%	6,871.96	-	6,871.96	868.32	7,740.29
Highway	7,921	7.68%	38,825.13	-	38,825.13	4,905.85	43,730.97
Central Wisconsin Airport	1,696	1.65%	8,313.02	-	8,313.02	1,050.41	9,363.43
UW Extension	1,189	1.15%	5,827.94	-	5,827.94	736.40	6,564.34
UW Dormitory	107	0.10%	524.47	-	524.47	66.27	590.74
Library	4,256	4.13%	20,860.97	-	20,860.97	2,635.94	23,496.91
Veterans	150	0.15%	735.23	-	735.23	92.90	828.13
Register of Deeds	1,442	1.40%	7,068.03	-	7,068.03	893.10	7,961.12
Other Departments / Programs	1,568	1.52%	7,685.62	-	7,685.62	971.14	8,656.76
Total	103,100	100.00%	\$ 505,349.14	\$ -	\$ 505,349.14	\$ 62,906.43	\$ 568,255.57

Allocation Basis: Number of Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2018

Allocation Source: County Financial Records & Reports



**DEPARTMENT 8
FISCAL 2018**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 223,417.53
Total 2nd Tier Allocation 28,107.13

Total Allocated Cost \$ 251,524.66

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	154	0.63%	1,416.89	-	1,416.89	-	1,416.89
Corporation Counsel	198	0.82%	1,821.71	-	1,821.71	-	1,821.71
County Administrator	104	0.43%	956.86	-	956.86	-	956.86
Finance Department	182	0.75%	1,674.50	-	1,674.50	-	1,674.50
Property & Liability Insurance	52	0.21%	478.43	-	478.43	61.81	540.24
Facilities & Capital Management	1,008	4.15%	9,274.18	-	9,274.18	1,198.22	10,472.40
County Treasurer	131	0.54%	1,205.28	-	1,205.28	155.72	1,361.00
Central Services-Communications	26	0.11%	239.21	-	239.21	30.91	270.12
Clerk of Courts	959	3.95%	8,823.35	-	8,823.35	1,139.98	9,963.33
Child Support	453	1.87%	4,167.86	-	4,167.86	538.49	4,706.35
Soc Svcs- Administration	338	1.39%	3,109.79	-	3,109.79	401.79	3,511.58
Soc Svcs- Income Maint	833	3.43%	7,664.08	-	7,664.08	990.20	8,654.28
Soc Svcs- Programs	1,325	5.46%	12,190.76	-	12,190.76	1,575.05	13,765.81
Health Department	1,112	4.58%	10,231.04	-	10,231.04	1,321.85	11,552.89
ADRC	2,057	8.47%	18,925.58	(17,455.00)	1,470.58	2,445.18	3,915.76
Juvenile Detention	268	1.10%	2,465.75	-	2,465.75	318.58	2,784.33
Shelter Home	308	1.27%	2,833.78	-	2,833.78	366.12	3,199.90
County Clerk	83	0.34%	763.65	-	763.65	98.66	862.31
District Attorney	344	1.42%	3,165.00	-	3,165.00	408.92	3,573.91
Victim / Witness	98	0.40%	901.66	-	901.66	116.49	1,018.15
Sheriff	3,489	14.37%	32,100.80	-	32,100.80	4,147.42	36,248.22
Corrections	1,458	6.00%	13,414.44	-	13,414.44	1,733.14	15,147.58
Emergency Government	113	0.47%	1,039.66	-	1,039.66	134.32	1,173.99
Justice Alternatives 177	26	0.11%	239.21	-	239.21	30.91	270.12
Conservation, Planning & Zoning	725	2.99%	6,670.42	-	6,670.42	861.82	7,532.23
Parks, Recreation & Forestry	2,552	10.51%	23,479.86	(9,265.00)	14,214.86	3,033.60	17,248.46
Solid Waste	243	1.00%	2,235.74	-	2,235.74	288.86	2,524.60
Highway	2,065	8.50%	18,999.18	-	18,999.18	2,454.69	21,453.88
Central Wisconsin Airport	592	2.44%	5,446.74	-	5,446.74	703.72	6,150.46
UW Extension	44	0.18%	404.83	-	404.83	52.30	457.13
Library	1,460	6.01%	13,432.84	-	13,432.84	1,735.52	15,168.36
Veterans	78	0.32%	717.64	-	717.64	92.72	810.36
Register of Deeds	156	0.64%	1,435.29	-	1,435.29	185.44	1,620.73
Other Departments / Programs	1,249	5.14%	11,491.52	-	11,491.52	1,484.70	12,976.22
Total	24,283	100.00%	\$ 223,417.53	\$ (26,720.00)	\$ 196,697.53	\$ 28,107.13	\$ 224,804.66

Allocation Basis: Number of Payroll Disbursements Processed by Department During 2018

Allocation Source: County Financial Records & Reports



DEPARTMENT 8
FISCAL 2018

MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Department Specific

Total 1st Tier Allocation \$ -
Total 2nd Tier Allocation -

Total Allocated Cost \$ -

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Special Education	0.00	100.00%	-	-	-	-	-
Total	0.00	100.00%	\$ -	\$ -	\$ -	\$ -	\$ -

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 8
FISCAL 2018**

**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	4,401.93	2,985.04	1,416.89	-
Corporation Counsel	3,640.19	1,818.47	1,821.71	-
County Administrator	2,177.34	1,220.48	956.86	-
Finance Department	3,154.77	1,480.27	1,674.50	-
Property & Liability Insurance	1,644.42	1,104.18	540.24	-
Facilities & Capital Management	32,252.31	21,779.91	10,472.40	-
County Treasurer	106,147.49	104,786.50	1,361.00	-
Central Services-Communications	772.52	502.40	270.12	-
Clerk of Courts	46,246.62	36,283.29	9,963.33	-
Child Support	9,432.23	4,725.88	4,706.35	-
Soc Svcs- Administration	8,888.93	5,377.35	3,511.58	-
Soc Svcs- Income Maint	19,326.16	10,671.88	8,654.28	-
Soc Svcs- Programs	43,054.13	29,288.32	13,765.81	-
Special Education	-	-	-	-
Health Department	29,898.81	18,345.92	11,552.89	-
NCHCC	-	-	-	-
ADRC	59,643.63	55,727.87	3,915.76	-
Juvenile Detention	4,849.14	2,064.81	2,784.33	-
Shelter Home	4,900.33	1,700.43	3,199.90	-
County Clerk	2,038.26	1,175.95	862.31	-
Judicial	612.82	612.82	-	-
District Attorney	11,855.25	8,281.34	3,573.91	-
Victim / Witness	1,680.66	662.51	1,018.15	-
Sheriff	73,000.79	36,752.57	36,248.22	-
Corrections	26,862.91	11,715.33	15,147.58	-
Emergency Government	2,598.38	1,424.39	1,173.99	-
Justice Alternatives 177	965.75	695.63	270.12	-
Conservation, Planning & Zoning	22,035.61	14,503.38	7,532.23	-
Parks, Recreation & Forestry	100,884.43	83,635.97	17,248.46	-
Solid Waste	10,264.88	7,740.29	2,524.60	-
Highway	65,184.85	43,730.97	21,453.88	-
Central Wisconsin Airport	15,513.89	9,363.43	6,150.46	-
UW Extension	7,021.47	6,564.34	457.13	-
UW Dormitory	590.74	590.74	-	-
Library	38,665.27	23,496.91	15,168.36	-
Veterans	1,638.50	828.13	810.36	-
Register of Deeds	9,581.85	7,961.12	1,620.73	-
Other Departments / Programs	21,632.98	8,656.76	12,976.22	-
Total	\$ 793,060.23	\$ 568,255.57	\$ 224,804.66	\$ -

**DEPARTMENT 9
FISCAL 2018**

**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 2018

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Expenditures:			
Salaries & Wages	48,429.19		48,429.19
Fringe Benefits	15,944.06		15,944.06
Telephone	90.00		90.00
Office Machines R&M	652.00		652.00
Printing / Duplicating	231.71		231.71
Office Equipment	149.99		149.99
Membership Dues	485.00		485.00
Personal Auto Mileage	123.96		123.96
Insurance Contractors Equipment	33,527.00		33,527.00
Auto Liability	75,137.00		75,137.00
Auto Comp	65,029.00		65,029.00
General Liability Insurance	47,450.00		47,450.00
Gen/Auto Liab Self Ins Retention	287,817.64		287,817.64
Boiler/Machinery	12,746.00		12,746.00
Buildings & Contents	121,588.00		121,588.00
Other Insurance	164,859.00		164,859.00
Insurance Retention/Deductible	288,696.06		288,696.06
Loss / Loss Adjustment	381,903.00		381,903.00
Officials Bonds	2,329.00		2,329.00
Total Expenditures	\$ 1,547,187.61	\$ -	\$ 1,547,187.61
Cost Adjustments:			
Insurance Recoveries & Public Charges	(150,756.54)		(150,756.54)
Interest & Dividends on Investments	(214,300.31)		(214,300.31)
Total Cost Adjustments	\$ (365,056.85)	\$ -	\$ (365,056.85)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-		
Incoming Costs			
1st Allocation			
Building Depreciation	1,793.06		1,793.06
Equipment Depreciation	-		-
Special Accounting	317.85		317.85
Information Technology	-		-
Employee Resources	1,310.07		1,310.07

DEPARTMENT 9
FISCAL 2018

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Corporation Counsel	7,810.48		7,810.48
County Administrator	6,532.80		6,532.80
Finance Department	1,458.74		1,458.74
Total 1st Allocation	19,223.00	-	19,223.00
General & Administrative Allocation	-	-	-
Unallocated	-		
Total 1st Tier Allocation	\$ 1,201,353.76	\$ -	\$ 1,201,353.76
2nd Allocation			
Building Depreciation	64.48		64.48
Equipment Depreciation	-		-
Special Accounting	15.00		15.00
Information Technology	-		-
Employee Resources	196.07		196.07
Corporation Counsel	401.23		401.23
County Administrator	380.96		380.96
Finance Department	185.68		185.68
Property & Liability Insurance	-		-
Facilities & Capital Management	5,304.48		5,304.48
County Treasurer	159.47		159.47
Central Services-Communications	996.43		996.43
Clerk of Courts	-		-
Total 2nd Allocation	7,703.79	-	7,703.79
General & Administrative Allocation	-	-	-
Unallocated	-		
Total 2nd Tier Allocation	\$ 7,703.79	\$ -	\$ 7,703.79
Total Incoming Costs	26,926.79	-	26,926.79
Total Allocated Cost	\$ 1,209,057.55	\$ -	\$ 1,209,057.55

**DEPARTMENT 9
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 1,201,353.76
Total 2nd Tier Allocation 7,703.79

Total Allocated Cost \$ 1,209,057.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	3,549.00	0.41%	4,876.52	(3,549.00)	1,327.52	-	1,327.52
Employee Resources	2,369.00	0.27%	3,255.14	-	3,255.14	-	3,255.14
Corporation Counsel	2,932.00	0.34%	4,028.73	-	4,028.73	-	4,028.73
County Administrator	3,304.00	0.38%	4,539.88	-	4,539.88	-	4,539.88
Finance Department	42,643.00	4.88%	58,593.81	-	58,593.81	-	58,593.81
Facilities & Capital Management	47,817.00	5.47%	65,703.17	(6,193.00)	59,510.17	449.50	59,959.67
County Treasurer	3,777.00	0.43%	5,189.80	-	5,189.80	35.51	5,225.31
Clerk of Courts	12,901.00	1.48%	17,726.68	-	17,726.68	121.27	17,847.95
Soc Svcs- Administration	73,657.00	8.42%	101,208.74	-	101,208.74	692.41	101,901.14
Special Education	21,877.00	2.50%	30,060.19	(21,877.00)	8,183.19	205.65	8,388.84
Health Department	15,823.00	1.81%	21,741.67	-	21,741.67	148.74	21,890.41
NCHCC	37,077.00	4.24%	50,945.82	(74,154.00)	(23,208.18)	348.54	(22,859.64)
ADRC	31,668.00	3.62%	43,513.56	(31,668.00)	11,845.56	297.69	12,143.25
Juvenile Detention	3,537.00	0.40%	4,860.03	-	4,860.03	33.25	4,893.28
County Clerk	4,282.00	0.49%	5,883.70	-	5,883.70	40.25	5,923.95
District Attorney	5,019.00	0.57%	6,896.38	-	6,896.38	47.18	6,943.56
Sheriff	152,516.00	17.44%	209,565.30	(73,079.00)	136,486.30	1,433.71	137,920.02
Emergency Government	7,893.00	0.90%	10,845.41	(4,774.00)	6,071.41	74.20	6,145.61
Conservation, Planning & Zoning	15,183.00	1.74%	20,862.27	(4,961.00)	15,901.27	142.73	16,044.00
Parks, Recreation & Forestry	83,311.00	9.53%	114,473.86	(76,211.00)	38,262.86	783.16	39,046.02
Solid Waste	24,608.00	2.81%	33,812.73	(24,607.00)	9,205.73	231.33	9,437.06
Highway	163,022.00	18.65%	224,001.12	(163,022.00)	60,979.12	1,532.47	62,511.60
Central Wisconsin Airport	52,033.00	5.95%	71,496.18	(52,033.00)	19,463.18	489.13	19,952.31
UW Extension	1,388.00	0.16%	1,907.19	-	1,907.19	13.05	1,920.24
UW Dormitory	26,482.00	3.03%	36,387.71	-	36,387.71	248.94	36,636.65
Library	25,167.00	2.88%	34,580.83	(25,168.00)	9,412.83	236.58	9,649.41
Veterans	763.00	0.09%	1,048.40	-	1,048.40	7.17	1,055.58
Register of Deeds	2,634.00	0.30%	3,619.26	-	3,619.26	24.76	3,644.02
Other Departments / Programs	7,081.00	0.81%	9,729.68	(3,462.50)	6,267.18	66.56	6,333.74
Total	874,313.00	100.00%	\$ 1,201,353.76	\$ (564,758.50)	\$ 636,595.26	\$ 7,703.79	\$ 644,299.05

Allocation Basis: Property & Liability Insurance Premiums Identified by Department During 2018

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



DEPARTMENT 9
FISCAL 2018

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	1,327.52	1,327.52
Employee Resources	3,255.14	3,255.14
Corporation Counsel	4,028.73	4,028.73
County Administrator	4,539.88	4,539.88
Finance Department	58,593.81	58,593.81
Property & Liability Insurance	-	-
Facilities & Capital Management	59,959.67	59,959.67
County Treasurer	5,225.31	5,225.31
Central Services-Communications	-	-
Clerk of Courts	17,847.95	17,847.95
Child Support	-	-
Soc Svcs- Administration	101,901.14	101,901.14
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	8,388.84	8,388.84
Health Department	21,890.41	21,890.41
NCHCC	(22,859.64)	(22,859.64)
ADRC	12,143.25	12,143.25
Juvenile Detention	4,893.28	4,893.28
Shelter Home	-	-
County Clerk	5,923.95	5,923.95
Judicial	-	-
District Attorney	6,943.56	6,943.56
Victim / Witness	-	-
Sheriff	137,920.02	137,920.02
Corrections	-	-
Emergency Government	6,145.61	6,145.61
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	16,044.00	16,044.00
Parks, Recreation & Forestry	39,046.02	39,046.02
Solid Waste	9,437.06	9,437.06
Highway	62,511.60	62,511.60
Central Wisconsin Airport	19,952.31	19,952.31
UW Extension	1,920.24	1,920.24
UW Dormitory	36,636.65	36,636.65
Library	9,649.41	9,649.41
Veterans	1,055.58	1,055.58
Register of Deeds	3,644.02	3,644.02
Other Departments / Programs	6,333.74	6,333.74
Total	\$ 644,299.05	\$ 644,299.05

**DEPARTMENT 10
FISCAL 2018**

**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 2018 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:** Usable square footage by occupying department.

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

Ref.: 2 CFR 200 Subpart E

**DEPARTMENT 10
FISCAL 2018**

**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	1,627,525.23	356,428.03	263,659.09	60,218.43	40,688.13
Fringe Benefits	735,423.58	161,057.76	119,138.62	27,210.67	18,385.59
Courier Services	17,556.50	17,556.50	-	-	-
Pest Extermination	3,843.74	-	720.00	363.74	360.00
Water/Sewer	175,663.80	-	3,152.31	3,042.27	1,700.76
Electric	757,543.17	-	244,413.05	30,116.33	14,934.83
Natural/Propane Gas	318,143.24	-	80,593.63	7,927.56	2,808.67
Telephone	11,073.21	10,795.39	-	-	-
Other Utility Service	16,685.98	16,685.98	-	-	-
Motor Vehicle Repair	3,591.43	3,591.43	-	-	-
Grounds & Ground Improvement	23,201.64	-	-	-	-
Building Service Equipment Repair	77,387.74	-	13,321.89	878.05	2,853.47
Building Repairs	45,885.87	-	4,933.59	404.98	750.00
Sundry Repair /Maint Services	26,723.58	5,000.00	-	-	-
Cntr Srv-Housekeeping	90,000.00	-	-	-	-
Fire Protection	1,384.80	1,246.80	-	-	-
Refuse Collection	35,691.40	594.69	18,523.91	5,957.32	3,641.44
Sundry/Contractual Services	131,416.98	39,367.00	7,797.97	2,128.62	334.75
Paper, Stationery, Forms	518.42	518.42	-	-	-
Printing / Duplicating	2,144.97	2,144.97	-	-	-
Office Supplies	625.72	625.72	-	-	-
Registration /Tuition Fees	10,831.48	10,831.48	-	-	-
Meals	517.63	517.63	-	-	-
Lodging	1,738.90	1,738.90	-	-	-
Meeting Expenses	248.11	248.11	-	-	-
Lab/Medical/Chemical Supplies	2,251.39	-	-	-	-
Household/Janitorial Supplies	19,958.28	-	3,607.69	5,272.18	3,200.00
Clothing/Uniforms	6,964.19	6,587.03	-	-	-
Other Operating Supplies	81.36	-	81.36	-	-
AED's Maint/Supplies	1,913.05	1,913.05	-	-	-
Gasoline	7,290.82	7,290.82	-	-	-
Motor Oil	196.28	196.28	-	-	-
Motor Vehicle Parts & Supplies	482.47	482.47	-	-	-
Tires & Tubes	30.45	30.45	-	-	-
Machinery & Equipment Parts	12,337.97	7,131.14	-	-	-
Painting Supplies	1,528.72	-	459.97	374.36	-
Plumbing / Electrical Supplies	21,347.47	-	2,039.30	264.01	135.60
Consumable Tools/Supplies	486.55	486.55	-	-	-
Shop Supplies	6,456.06	6,443.07	-	-	-
Shop Equipment-Tools-Supplies	3,874.58	2,684.18	-	-	-
Sign Parts/Supplies	624.25	624.25	-	-	-
Freight	5,040.46	5,040.46	-	-	-
Small Hardware/Wire/Nails	2,510.74	2,490.74	-	-	-
Other Chemicals	3,461.13	3,461.13	-	-	-

**DEPARTMENT 10
FISCAL 2018**

**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.
Electrical Fixtures	5,592.12	4,306.12	-	-	-
Other Fabricated Materials	3,695.00	3,695.00	-	-	-
Misc. Building Materials	15.98	15.98	-	-	-
Insurance Contractors Equipment	241.00	241.00	-	-	-
Auto Liability Insurance	5,952.00	5,952.00	-	-	-
Fees & Permits	8,739.49	8,739.49	-	-	-
Building Maintenance-Small Cap Replacement	147,871.58	16,928.85	9,946.08	-	-
Building Maintenance-Capitalized Expenses	45,585.07		23,207.07		22,378.00
Total Expenditures	4,429,895.58	713,688.87	795,595.53	144,158.53	112,171.24
Cost Adjustments:					
Miscellaneous Revenue	(23,196.88)	(23,196.88)	-	-	-
Focus on Energy Rebate	(80.00)	(80.00)	-	-	-
Sale of Recyclable Materials	(1,469.87)	(1,469.87)	-	-	-
Interest & Dividends on Investments	(7,210.35)	-	-	-	-
Charges for Service	(26.24)	(26.24)	-	-	-
Rent-Lakeview Drive	(301,735.44)	-	-	-	-
Total Cost Adjustments	(333,718.78)	(24,772.99)	-	-	-
General & Administrative Allocation	-	(688,915.88)	147,488.67	26,724.32	20,794.47
Disallowed / Capitalized	(45,585.07)		(23,207.07)	-	(22,378.00)
Incoming Costs					
1st Allocation					
Building Depreciation	9,852.35	-	2,043.64	466.76	315.38
Equipment Depreciation	36,541.66	-	7,579.70	1,731.17	1,169.71
Special Accounting	4,451.14	-	923.28	210.87	142.48
Information Technology	5,585.37	-	1,158.55	264.61	178.79
Employee Resources	27,945.20	-	5,796.57	1,323.91	894.53
Corporation Counsel	7,810.48	-	1,620.10	370.02	250.02
County Administrator	53,503.62	-	11,098.06	2,534.74	1,712.66
Finance Department	28,610.77	-	5,934.63	1,355.44	915.84
Property & Liability Insurance	59,510.17	-	12,343.98	2,819.30	1,904.93
Total 1st Allocation	233,810.75	-	48,498.52	11,076.82	7,484.34
General & Administrative Allocation					
Unallocated	-				

DEPARTMENT 10
FISCAL 2018

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.
Total 1st Tier Allocation	4,284,402.48	-	968,375.65	181,959.67	118,072.05
2nd Allocation					
Building Depreciation	354.29	-	73.49	16.78	11.34
Equipment Depreciation	3,015.54	-	625.50	142.86	96.53
Special Accounting	204.23	-	42.36	9.68	6.54
Information Technology	337.58	-	70.02	15.99	10.81
Employee Resources	4,180.52	-	867.15	198.05	133.82
Corporation Counsel	401.23	-	83.23	19.01	12.84
County Administrator	201.51	-	41.80	9.55	6.45
Finance Department	3,641.55	-	755.35	172.52	116.57
Property & Liability Insurance	449.50	-	93.24	21.30	14.39
Facilities & Capital Management	85,440.43	-	17,722.60	4,047.75	2,734.97
County Treasurer	3,345.09	-	693.86	158.47	107.08
Central Services-Communications	20,341.71	-	4,219.41	963.69	651.14
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	121,913.16	-	25,288.01	5,775.66	3,902.47
General & Administrative Allocation					
Unallocated	-				
Total 2nd Tier Allocation	121,913.16	-	25,288.01	5,775.66	3,902.47
Total Incoming Costs	355,723.91	-	73,786.52	16,852.48	11,386.81
Total Allocated Cost	\$ 4,406,315.64	\$ -	\$ 993,663.65	\$ 187,735.32	\$ 121,974.52

**DEPARTMENT 10
FISCAL 2018**

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

Department: Facilities & Capital Management

Functions:	210 River Drive		Shelter Home	West Street	
	Bldg.	USDA Bldg.		Property	Public Safety Bldg.
Expenditures:					
Salaries & Wages	13,020.20	1,627.53	56,963.38	17,902.78	73,238.64
Fringe Benefits	5,883.39	735.42	25,739.83	8,089.66	33,094.06
Courier Services	-	-	-	-	-
Pest Extermination	360.00	360.00	360.00	360.00	600.00
Water/Sewer	354.20	631.59	3,891.58	272.46	54,293.47
Electric	10,739.02	5,088.79	24,288.26	5,025.12	6,556.57
Natural/Propane Gas	2,122.87	2,303.74	11,347.63	2,273.15	5,103.70
Telephone	-	-	-	-	-
Other Utility Service	-	-	-	-	-
Motor Vehicle Repair	-	-	-	-	-
Grounds & Ground Improvement	-	-	-	263.33	-
Building Service Equipment Repair	260.64	457.36	2,423.77	23.77	7,898.90
Building Repairs	-	-	500.00	25.00	1,238.32
Sundry Repair /Maint Services	-	-	-	-	-
Cntr Srv-Housekeeping	-	-	-	-	-
Fire Protection	-	-	-	-	-
Refuse Collection	-	-	2,011.17	-	942.09
Sundry/Contractual Services	1,780.18	87.21	901.48	332.47	12,719.54
Paper, Stationery, Forms	-	-	-	-	-
Printing / Duplicating	-	-	-	-	-
Office Supplies	-	-	-	-	-
Registration /Tuition Fees	-	-	-	-	-
Meals	-	-	-	-	-
Lodging	-	-	-	-	-
Meeting Expenses	-	-	-	-	-
Lab/Medical/Chemical Supplies	-	-	-	-	-
Household/Janitorial Supplies	221.00	149.99	474.08	300.00	360.25
Clothing/Uniforms	-	-	-	-	-
Other Operating Supplies	-	-	-	-	-
AED's Maint/Supplies	-	-	-	-	-
Gasoline	-	-	-	-	-
Motor Oil	-	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-	-
Tires & Tubes	-	-	-	-	-
Machinery & Equipment Parts	-	-	-	-	-
Painting Supplies	31.33	-	-	-	-
Plumbing / Electrical Supplies	19.29	-	333.79	2.79	3,111.06
Consumable Tools/Supplies	-	-	-	-	-
Shop Supplies	-	-	-	-	-
Shop Equipment-Tools-Supplies	-	-	-	-	-
Sign Parts/Supplies	-	-	-	-	-
Freight	-	-	-	-	-
Small Hardware/Wire/Nails	-	-	-	-	-
Other Chemicals	-	-	-	-	-

**DEPARTMENT 10
FISCAL 2018**

**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.
Electrical Fixtures	-	-	-	-	-
Other Fabricated Materials	-	-	-	-	-
Misc. Building Materials	-	-	-	-	-
Insurance Contractors Equipment	-	-	-	-	-
Auto Liability Insurance	-	-	-	-	-
Fees & Permits	-	-	-	-	-
Building Maintenance-Small Cap Replacement	-	-	-	-	3,540.00
Building Maintenance-Capitalized Expenses	-	-	-	-	-
Total Expenditures	34,792.12	11,441.63	129,234.97	34,870.53	202,696.60
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	6,449.81	2,121.07	23,957.77	6,464.35	37,576.19
Disallowed / Capitalized	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	100.92	12.62	441.53	138.77	567.68
Equipment Depreciation	374.31	46.79	1,637.59	514.67	2,105.47
Special Accounting	45.59	5.70	199.47	62.69	256.47
Information Technology	57.21	7.15	250.30	78.67	321.82
Employee Resources	286.25	35.78	1,252.35	393.59	1,610.16
Corporation Counsel	80.00	10.00	350.02	110.01	450.03
County Administrator	548.05	68.51	2,397.73	753.57	3,082.79
Finance Department	293.07	36.63	1,282.17	402.97	1,648.51
Property & Liability Insurance	609.58	76.20	2,666.91	838.17	3,428.88
Total 1st Allocation	2,394.99	299.37	10,478.07	3,293.11	13,471.81
General & Administrative Allocation					
Unallocated					

DEPARTMENT 10
FISCAL 2018

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.
Total 1st Tier Allocation	43,636.92	13,862.07	163,670.81	44,627.99	253,744.60
2nd Allocation					
Building Depreciation	3.63	0.45	15.88	4.99	20.41
Equipment Depreciation	30.89	3.86	135.14	42.47	173.75
Special Accounting	2.09	0.26	9.15	2.88	11.77
Information Technology	3.46	0.43	15.13	4.75	19.45
Employee Resources	42.82	5.35	187.35	58.88	240.87
Corporation Counsel	4.11	0.51	17.98	5.65	23.12
County Administrator	2.06	0.26	9.03	2.84	11.61
Finance Department	37.30	4.66	163.19	51.29	209.82
Property & Liability Insurance	4.60	0.58	20.14	6.33	25.90
Facilities & Capital Management	875.19	109.40	3,828.96	1,203.39	4,922.94
County Treasurer	34.26	4.28	149.91	47.11	192.74
Central Services-Communications	208.37	26.05	911.60	286.50	1,172.06
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	1,248.79	156.10	5,463.46	1,717.09	7,024.45
General & Administrative Allocation					
Unallocated					
Total 2nd Tier Allocation	1,248.79	156.10	5,463.46	1,717.09	7,024.45
Total Incoming Costs	3,643.78	455.47	15,941.53	5,010.20	20,496.26
Total Allocated Cost	\$ 44,885.71	\$ 14,018.17	\$ 169,134.27	\$ 46,345.07	\$ 260,769.05

**DEPARTMENT 10
FISCAL 2018**

**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	-	14,647.73	71,611.11	657,520.19
Fringe Benefits	-	6,618.81	32,358.64	297,111.13
Courier Services	-	-	-	-
Pest Extermination	-	-	360.00	-
Water/Sewer	-	-	35,542.64	72,782.52
Electric	-	-	37,594.22	378,786.98
Natural/Propane Gas	-	-	9,594.18	194,068.11
Telephone	-	-	-	277.82
Other Utility Service	-	-	-	-
Motor Vehicle Repair	-	-	-	-
Grounds & Ground Improvement	-	-	100.00	22,838.31
Building Service Equipment Repair	-	-	2,205.08	47,064.81
Building Repairs	31,507.87	-	15.99	6,510.12
Sundry Repair /Maint Services	21,723.58	-	-	-
Cntr Srv-Housekeeping	-	-	-	90,000.00
Fire Protection	-	-	138.00	-
Refuse Collection	-	-	3,820.78	200.00
Sundry/Contractual Services	14,465.34	-	2,388.45	49,113.97
Paper, Stationery, Forms	-	-	-	-
Printing / Duplicating	-	-	-	-
Office Supplies	-	-	-	-
Registration /Tuition Fees	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	-	-	-	-
Lab/Medical/Chemical Supplies	2,251.39	-	-	-
Household/Janitorial Supplies	-	-	6,373.09	-
Clothing/Uniforms	-	-	377.16	-
Other Operating Supplies	-	-	-	-
AED's Maint/Supplies	-	-	-	-
Gasoline	-	-	-	-
Motor Oil	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Machinery & Equipment Parts	5,206.83	-	-	-
Painting Supplies	-	-	-	663.06
Plumbing / Electrical Supplies	2,749.18	-	433.47	12,258.98
Consumable Tools/Supplies	-	-	-	-
Shop Supplies	-	-	12.99	-
Shop Equipment-Tools-Supplies	-	-	1,190.40	-
Sign Parts/Supplies	-	-	-	-
Freight	-	-	-	-
Small Hardware/Wire/Nails	-	-	20.00	-
Other Chemicals	-	-	-	-

DEPARTMENT 10
FISCAL 2018

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

Department: Facilities & Capital Management

Functions:	University Center	Highway	Library	North Central Health Care
Electrical Fixtures	-	-	1,286.00	-
Other Fabricated Materials	-	-	-	-
Misc. Building Materials	-	-	-	-
Insurance Contractors Equipment	-	-	-	-
Auto Liability Insurance	-	-	-	-
Fees & Permits	-	-	-	-
Building Maintenance-Small Cap Replacement	-	-	-	117,456.65
Building Maintenance-Capitalized Expenses	-	-	-	-
Total Expenditures	77,904.19	21,266.54	205,422.20	1,946,652.65
Cost Adjustments:				
Miscellaneous Revenue	-	-	-	-
Focus on Energy Rebate	-	-	-	-
Sale of Recyclable Materials	-	-	-	-
Interest & Dividends on Investments	(7,210.35)	-	-	-
Charges for Service	-	-	-	-
Rent-Lakeview Drive	-	-	-	(301,735.44)
Total Cost Adjustments	(7,210.35)	-	-	(301,735.44)
General & Administrative Allocation	14,441.99	3,942.42	38,081.47	360,873.34
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-	113.54	555.06	5,096.48
Equipment Depreciation	-	421.09	2,058.69	18,902.47
Special Accounting	-	51.29	250.77	2,302.51
Information Technology	-	64.36	314.67	2,889.23
Employee Resources	-	322.03	1,574.38	14,455.65
Corporation Counsel	-	90.01	440.03	4,040.25
County Administrator	-	616.56	3,014.29	27,676.65
Finance Department	-	329.70	1,611.87	14,799.94
Property & Liability Insurance	-	685.78	3,352.69	30,783.75
Total 1st Allocation	-	2,694.36	13,172.44	120,946.92
General & Administrative Allocation				
Unallocated				

DEPARTMENT 10
FISCAL 2018

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

Department: Facilities & Capital Management

Functions:	University Center	Highway	Library	North Central Health Care
Total 1st Tier Allocation	85,135.83	27,903.32	256,676.10	2,126,737.46
2nd Allocation				
Building Depreciation	-	4.08	19.96	183.27
Equipment Depreciation	-	34.75	169.89	1,559.89
Special Accounting	-	2.35	11.51	105.65
Information Technology	-	3.89	19.02	174.62
Employee Resources	-	48.17	235.52	2,162.52
Corporation Counsel	-	4.62	22.60	207.55
County Administrator	-	2.32	11.35	104.24
Finance Department	-	41.96	205.16	1,883.72
Property & Liability Insurance	-	5.18	25.32	232.52
Facilities & Capital Management	-	984.59	4,813.55	44,197.10
County Treasurer	-	38.55	188.46	1,730.37
Central Services-Communications	-	234.41	1,146.01	10,522.47
Clerk of Courts	-	-	-	-
Total 2nd Allocation	-	1,404.89	6,868.35	63,063.92
General & Administrative Allocation				
Unallocated				
Total 2nd Tier Allocation	-	1,404.89	6,868.35	63,063.92
Total Incoming Costs	-	4,099.25	20,040.78	184,010.83
Total Allocated Cost	\$ 85,135.83	\$ 29,308.21	\$ 263,544.45	\$ 2,189,801.38

DEPARTMENT 10
FISCAL 2018

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Courthouse / Annex

Total 1st Tier Allocation \$ 968,375.65
Total 2nd Tier Allocation 25,288.01
Total Allocated Cost \$ 993,663.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	3,269	4.74%	45,873.90	-	45,873.90	-	45,873.90
County Administrator	1,176	1.70%	16,502.82	-	16,502.82	-	16,502.82
Finance Department	1,728	2.50%	24,249.03	-	24,249.03	-	24,249.03
Property & Liability Insurance	378	0.55%	5,304.48	-	5,304.48	-	5,304.48
Facilities & Capital Management	2,077	3.01%	29,146.55	-	29,146.55	-	29,146.55
County Treasurer	1,014	1.47%	14,229.47	-	14,229.47	424.68	14,654.15
Central Services-Communications	2,045	2.96%	28,697.50	-	28,697.50	856.49	29,553.99
Clerk of Courts	9,529	13.81%	133,720.51	-	133,720.51	3,990.95	137,711.46
County Clerk	2,400	3.48%	33,679.21	-	33,679.21	1,005.17	34,684.39
Judicial	18,230	26.42%	255,821.70	-	255,821.70	7,635.11	263,456.81
District Attorney	4,920	7.13%	69,042.39	-	69,042.39	2,060.60	71,102.99
Victim / Witness	1,613	2.34%	22,635.24	-	22,635.24	675.56	23,310.80
Emergency Government	469	0.68%	6,581.48	-	6,581.48	196.43	6,777.91
Register of Deeds	4,376	6.34%	61,408.43	-	61,408.43	1,832.76	63,241.20
Other Departments / Programs	15,783	22.87%	221,482.93	(151,567.44)	69,915.49	6,610.26	76,525.75
Total	69,007	100.00%	\$ 968,375.65	\$ (151,567.44)	\$ 816,808.21	\$ 25,288.01	\$ 842,096.21

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2018

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 181,959.67
Total 2nd Tier Allocation 5,775.66
Total Allocated Cost \$ 187,735.32

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	2,686	15.86%	28,861.68	-	28,861.68	916.11	29,777.79
Soc Svcs- Administration	10,488	61.93%	112,695.94	(293,721.00)	(181,025.06)	3,577.13	(177,447.94)
Other Departments / Programs	3,760	22.20%	40,402.05	(61,475.16)	(21,073.11)	1,282.42	(19,790.69)
Total	16,934	100.00%	\$ 181,959.67	\$ (355,196.16)	\$ (173,236.49)	\$ 5,775.66	\$ (167,460.84)

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 10
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 118,072.05
Total 2nd Tier Allocation 3,902.47
Total Allocated Cost \$ 121,974.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Parks, Recreation & Forestry	3,597	30.74%	36,293.38	-	36,293.38	1,199.55	37,492.94
UW Extension	2,981	25.47%	30,078.00	-	30,078.00	994.13	31,072.13
Veterans	810	6.92%	8,172.82	-	8,172.82	270.12	8,442.95
Other Departments / Programs	4,314	36.87%	43,527.84	(71,247.36)	(27,719.52)	1,438.66	(26,280.85)
Total	11,702	100.00%	\$ 118,072.05	\$ (71,247.36)	\$ 46,824.69	\$ 3,902.47	\$ 50,727.16

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2018

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 43,636.92
Total 2nd Tier Allocation 1,248.79
Total Allocated Cost \$ 44,885.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Conservation, Planning & Zoning	10,620	100.00%	43,636.92	-	43,636.92	1,248.79	44,885.71
Total	10,620	100.00%	\$ 43,636.92	\$ -	\$ 43,636.92	\$ 1,248.79	\$ 44,885.71

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2018

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: USDA Bldg.

Total 1st Tier Allocation \$ 13,862.07
Total 2nd Tier Allocation 156.10
Total Allocated Cost \$ 14,018.17

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	5,740	100.00%	13,862.07	-	13,862.07	156.10	14,018.17
Total	5,740	100.00%	\$ 13,862.07	\$ -	\$ 13,862.07	\$ 156.10	\$ 14,018.17

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2018

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Shelter Home

Total 1st Tier Allocation \$ 163,670.81
Total 2nd Tier Allocation 5,463.46
Total Allocated Cost \$ 169,134.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Shelter Home	100.00	100.00%	163,670.81	-	163,670.81	5,463.46	169,134.27
Total	100.00	100.00%	\$ 163,670.81	\$ -	\$ 163,670.81	\$ 5,463.46	\$ 169,134.27

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2018

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: West Street Property

Total 1st Tier Allocation \$ 44,627.99
Total 2nd Tier Allocation 1,717.09
Total Allocated Cost \$ 46,345.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	1,804	100.00%	44,627.99	-	44,627.99	1,717.09	46,345.07
Total	1,804	100.00%	\$ 44,627.99	\$ -	\$ 44,627.99	\$ 1,717.09	\$ 46,345.07

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2018

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 253,744.60
Total 2nd Tier Allocation 7,024.45
Total Allocated Cost \$ 260,769.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Corporation Counsel	3,016	2.31%	5,871.97	-	5,871.97	-	5,871.97
Sheriff	14,284	10.96%	27,810.08	-	27,810.08	788.11	28,598.19
Corrections	109,320	83.88%	212,839.41	-	212,839.41	6,031.64	218,871.05
Other Departments / Programs	3,710	2.85%	7,223.14	-	7,223.14	204.70	7,427.84
Total	130,330	100.00%	\$ 253,744.60	\$ -	\$ 253,744.60	\$ 7,024.45	\$ 260,769.05

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2018

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: University Center

Total 1st Tier Allocation \$ 85,135.83
Total 2nd Tier Allocation -
Total Allocated Cost \$ 85,135.83

	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%	85,135.83	-	85,135.83	-	85,135.83
Total	100.00	100.00%	\$ 85,135.83	\$ -	\$ 85,135.83	\$ -	\$ 85,135.83

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2018

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Highway

Total 1st Tier Allocation \$ 27,903.32
Total 2nd Tier Allocation 1,404.89
Total Allocated Cost \$ 29,308.21

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Highway	100.00	100.00%	27,903.32	(19,600.00)	8,303.32	1,404.89	9,708.21
Total	100.00	100.00%	\$ 27,903.32	\$ (19,600.00)	\$ 8,303.32	\$ 1,404.89	\$ 9,708.21

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2018

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Library

Total 1st Tier Allocation \$ 256,676.10
Total 2nd Tier Allocation 6,868.35
Total Allocated Cost \$ 263,544.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Library	100.00	100.00%	256,676.10	-	256,676.10	6,868.35	263,544.45
Total	100.00	100.00%	\$ 256,676.10	\$ -	\$ 256,676.10	\$ 6,868.35	\$ 263,544.45

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

**DEPARTMENT 10
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 2,126,737.46
Total 2nd Tier Allocation 63,063.92

Total Allocated Cost \$ 2,189,801.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities & Capital Management	7,500	2.65%	56,293.87	-	56,293.87	-	56,293.87
Health Department	16,200	5.72%	121,594.76	-	121,594.76	3,703.67	125,298.44
NCHCC	217,781	76.86%	1,634,631.44	-	1,634,631.44	49,789.46	1,684,420.90
Other Departments / Programs	41,863	14.77%	314,217.38	-	314,217.38	9,570.79	323,788.17
Total	283,344	100.00%	\$ 2,126,737.46	\$ -	\$ 2,126,737.46	\$ 63,063.92	\$ 2,189,801.38

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 10
FISCAL 2018**

**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	45,873.90	45,873.90	-	-	-
Corporation Counsel	5,871.97	-	-	-	-
County Administrator	16,502.82	16,502.82	-	-	-
Finance Department	24,249.03	24,249.03	-	-	-
Property & Liability Insurance	5,304.48	5,304.48	-	-	-
Facilities & Capital Management	85,440.43	29,146.55	-	-	-
County Treasurer	14,654.15	14,654.15	-	-	-
Central Services-Communications	29,553.99	29,553.99	-	-	-
Clerk of Courts	137,711.46	137,711.46	-	-	-
Child Support	29,777.79	-	29,777.79	-	-
Soc Svcs- Administration	(177,447.94)	-	(177,447.94)	-	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	-	-	-	-	-
Health Department	125,298.44	-	-	-	-
NCHCC	1,684,420.90	-	-	-	-
ADRC	-	-	-	-	-
Juvenile Detention	-	-	-	-	-
Shelter Home	169,134.27	-	-	-	-
County Clerk	34,684.39	34,684.39	-	-	-
Judicial	263,456.81	263,456.81	-	-	-
District Attorney	71,102.99	71,102.99	-	-	-
Victim / Witness	23,310.80	23,310.80	-	-	-
Sheriff	28,598.19	-	-	-	-
Corrections	218,871.05	-	-	-	-
Emergency Government	6,777.91	6,777.91	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	44,885.71	-	-	-	44,885.71
Parks, Recreation & Forestry	37,492.94	-	-	37,492.94	-
Solid Waste	-	-	-	-	-
Highway	9,708.21	-	-	-	-
Central Wisconsin Airport	-	-	-	-	-
UW Extension	31,072.13	-	-	31,072.13	-
UW Dormitory	-	-	-	-	-
Library	263,544.45	-	-	-	-
Veterans	8,442.95	-	-	8,442.95	-
Register of Deeds	63,241.20	63,241.20	-	-	-
Other Departments / Programs	507,169.29	76,525.75	(19,790.69)	(26,280.85)	-
Total	\$ 3,808,704.68	\$ 842,096.21	\$ (167,460.84)	\$ 50,727.16	\$ 44,885.71

**DEPARTMENT 10
FISCAL 2018**

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

Department: Facilities & Capital Management

Grantee Department	West Street				
	USDA Bldg.	Shelter Home	Property	Public Safety Bldg.	University Center
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Resources	-	-	-	-	-
Corporation Counsel	-	-	-	5,871.97	-
County Administrator	-	-	-	-	-
Finance Department	-	-	-	-	-
Property & Liability Insurance	-	-	-	-	-
Facilities & Capital Management	-	-	-	-	-
County Treasurer	-	-	-	-	-
Central Services-Communications	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Child Support	-	-	-	-	-
Soc Svcs- Administration	-	-	-	-	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	-	-	-	-	-
Health Department	-	-	-	-	-
NCHCC	-	-	-	-	-
ADRC	-	-	-	-	-
Juvenile Detention	-	-	-	-	-
Shelter Home	-	169,134.27	-	-	-
County Clerk	-	-	-	-	-
Judicial	-	-	-	-	-
District Attorney	-	-	-	-	-
Victim / Witness	-	-	-	-	-
Sheriff	-	-	-	28,598.19	-
Corrections	-	-	-	218,871.05	-
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	14,018.17	-	46,345.07	7,427.84	85,135.83
Total	\$ 14,018.17	\$ 169,134.27	\$ 46,345.07	\$ 260,769.05	\$ 85,135.83

DEPARTMENT 10
FISCAL 2018

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	-	-	56,293.87
County Treasurer	-	-	-
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Child Support	-	-	-
Soc Svcs- Administration	-	-	-
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	-	-
Health Department	-	-	125,298.44
NCHCC	-	-	1,684,420.90
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	9,708.21	-	-
Central Wisconsin Airport	-	-	-
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	-	263,544.45	-
Veterans	-	-	-
Register of Deeds	-	-	-
Other Departments / Programs	-	-	323,788.17
Total	\$ 9,708.21	\$ 263,544.45	\$ 2,189,801.38



**DEPARTMENT 11
FISCAL 2018**

**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 2018.
- **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 2018.
- **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 2018

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	240,332.33	22,110.57	49,748.79	21,149.25	147,323.72
Fringe Benefits	124,903.99	11,491.17	25,855.13	10,991.55	76,566.15
Data Processing	7,629.49	7,629.49			
Architectural/Engineering	8,450.00				8,450.00
Other Professional Services	370.00				370.00
Office Machines R&M	163.00	163.00			
Bank Services	121.45				121.45
Temporary / Contractual Labor	10,112.01				10,112.01
Paper, Stationery, Forms	5,321.55	5,321.55			
Printing / Duplicating	9,278.51	9,278.51			
Office Supplies	1,240.79	1,240.79			
Publication of Legal Notices	4,258.89				4,258.89
Membership Dues	160.00	160.00			
Registration /Tuition Fees	1,766.00	1,766.00			
Personal Auto Mileage	1,571.58	1,571.58			
Meals	183.46	183.46			
Lodging	711.00	711.00			
Meeting Expenses	31.20	31.20			
Bad Debt Expense	600.00				600.00
Other Losses	623.13				623.13
Total Expenditures	\$ 417,828.38	\$ 61,658.32	\$ 75,603.92	\$ 32,140.80	\$ 248,425.34
Cost Adjustments:					
Public Charges for Service	(31,313.38)				(31,313.38)
Intergovernmental Charges for Service	(3,587.50)				(3,587.50)
Miscellaneous Revenue	(836,503.80)				(836,503.80)
Tax Adjustments-Other Losses	14,514.93				14,514.93
Total Cost Adjustments	\$ (856,889.75)	\$ -	\$ -	\$ -	\$ (856,889.75)
General & Administrative Allocation	-	(61,658.32)	14,056.47	5,975.70	41,626.16
Disallowed / Capitalized	566,838.25	-			566,838.25
Incoming Costs					
1st Allocation					
Building Depreciation	4,809.96		1,096.54	466.16	3,247.25
Equipment Depreciation	-		-	-	-
Special Accounting	11,010.16		2,510.02	1,067.06	7,433.07
Information Technology	78,152.59		17,816.73	7,574.26	52,761.61
Employee Resources	2,620.14		597.32	253.93	1,768.89
Corporation Counsel	11,715.72		2,670.87	1,135.44	7,909.40
County Administrator	6,532.80		1,489.30	633.13	4,410.36
Finance Department	94,236.57		21,483.45	9,133.06	63,620.06

**DEPARTMENT 11
FISCAL 2018**

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

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Banking & Disbursements	General Government
Property & Liability Insurance	5,189.80		1,183.14	502.98	3,503.69
Facilities & Capital Management	14,229.47		3,243.94	1,379.07	9,606.46
Total 1st Allocation	228,497.21	-	52,091.33	22,145.10	154,260.78
General & Administrative Allocation					
Unallocated	(154,260.78)				(154,260.78)
Total 1st Tier Allocation	\$ 202,013.31	\$ -	\$ 141,751.71	\$ 60,261.60	\$ -
2nd Allocation					
Building Depreciation	172.96		39.43	16.76	116.77
Equipment Depreciation	-		-	-	-
Special Accounting	458.35		104.49	44.42	309.44
Information Technology	4,723.50		1,076.83	457.78	3,188.88
Employee Resources	392.13		89.40	38.00	264.73
Corporation Counsel	601.85		137.21	58.33	406.31
County Administrator	380.96		86.85	36.92	257.19
Finance Department	11,910.92		2,715.38	1,154.36	8,041.18
Property & Liability Insurance	35.51		8.09	3.44	23.97
Facilities & Capital Management	424.68		96.82	41.16	286.71
County Treasurer	79,340.57		18,087.55	7,689.39	53,563.62
Central Services-Communications	2,596.96		592.04	251.69	1,753.23
Clerk of Courts	-		-	-	-
Total 2nd Allocation	101,038.39	-	23,034.08	9,792.27	68,212.04
General & Administrative Allocation					
Unallocated	(68,212.04)				(68,212.04)
Total 2nd Tier Allocation	\$ 32,826.35	\$ -	\$ 23,034.08	\$ 9,792.27	\$ -
Total Incoming Costs	107,062.78		75,125.41	31,937.37	-
Total Allocated Cost	\$ 234,839.66	\$ -	\$ 164,785.79	\$ 70,053.86	\$ 0.00

**DEPARTMENT 11
FISCAL 2018**

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

Department: County Treasurer
Function: General Receipts

Total 1st Tier Allocation \$ 141,751.71
Total 2nd Tier Allocation \$ 23,034.08
Total Allocated Cost \$ 164,785.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	104	0.51%	722.12	-	722.12	-	722.12
Corporation Counsel	5	0.02%	34.72	-	34.72	-	34.72
County Administrator	30	0.15%	208.31	-	208.31	-	208.31
Finance Department	15	0.07%	104.15	-	104.15	-	104.15
Facilities & Capital Management	35	0.17%	243.02	-	243.02	-	243.02
County Treasurer	11,393	55.81%	79,107.38	-	79,107.38	-	79,107.38
Clerk of Courts	761	3.73%	5,284.01	-	5,284.01	1,984.48	7,268.49
Soc Svcs- Administration	124	0.61%	860.99	-	860.99	323.36	1,184.35
Health Department	501	2.45%	3,478.70	-	3,478.70	1,306.47	4,785.17
ADRC	390	1.91%	2,707.97	-	2,707.97	1,017.01	3,724.98
County Clerk	9	0.04%	62.49	-	62.49	23.47	85.96
District Attorney	740	3.62%	5,138.20	-	5,138.20	1,929.72	7,067.92
Sheriff	512	2.51%	3,555.08	-	3,555.08	1,335.16	4,890.23
Emergency Government	13	0.06%	90.27	-	90.27	33.90	124.17
Conservation, Planning & Zoning	448	2.19%	3,110.69	-	3,110.69	1,168.26	4,278.95
Parks, Recreation & Forestry	3,637	17.82%	25,253.54	-	25,253.54	9,484.31	34,737.85
Solid Waste	117	0.57%	812.39	-	812.39	305.10	1,117.49
Highway	13	0.06%	90.27	-	90.27	33.90	124.17
Central Wisconsin Airport	81	0.40%	562.42	-	562.42	211.23	773.65
UW Extension	261	1.28%	1,812.26	-	1,812.26	680.62	2,492.87
Library	104	0.51%	722.12	-	722.12	271.20	993.33
Veterans	1	0.00%	6.94	-	6.94	2.61	9.55
Register of Deeds	1,120	5.49%	7,776.73	-	7,776.73	2,920.66	10,697.39
Other Departments / Programs	1	0.00%	6.94	-	6.94	2.61	9.55
Total	20,415	100.00%	\$ 141,751.71	\$ -	\$ 141,751.71	\$ 23,034.08	\$ 164,785.79

Allocation Basis: General Receipts Processed by Treasurer's Office During 2018, with Department Entered Weighted 70% Less

Allocation Source: County Financial Records and Reports

**DEPARTMENT 11
FISCAL 2018**

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

Department: County Treasurer
Function: Banking & Disbursements

Total 1st Tier Allocation \$ 60,261.60
Total 2nd Tier Allocation \$ 9,792.27

Total Allocated Cost \$ 70,053.86

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	282	0.70%	424.24	-	424.24	-	424.24
Corporation Counsel	259	0.65%	389.64	-	389.64	-	389.64
County Administrator	146	0.36%	219.64	-	219.64	-	219.64
Finance Department	220	0.55%	330.97	-	330.97	-	330.97
Property & Liability Insurance	106	0.26%	159.47	-	159.47	-	159.47
Facilities & Capital Management	2,062	5.15%	3,102.06	-	3,102.06	-	3,102.06
County Treasurer	155	0.39%	233.18	-	233.18	-	233.18
Central Services-Communications	50	0.12%	75.22	-	75.22	13.29	88.51
Clerk of Courts	2,119	5.29%	3,187.82	-	3,187.82	563.44	3,751.26
Child Support	599	1.50%	901.13	-	901.13	159.27	1,060.41
Soc Svcs- Administration	465	1.16%	699.54	-	699.54	123.64	823.19
Soc Svcs- Income Maint	1,233	3.08%	1,854.92	-	1,854.92	327.85	2,182.77
Soc Svcs- Programs	2,771	6.92%	4,168.68	-	4,168.68	736.81	4,905.49
Health Department	1,340	3.35%	2,015.89	-	2,015.89	356.30	2,372.20
ADRC	4,835	12.07%	7,273.76	-	7,273.76	1,285.62	8,559.38
Juvenile Detention	307	0.77%	461.85	-	461.85	81.63	543.48
Shelter Home	308	0.77%	463.35	-	463.35	81.90	545.25
County Clerk	127	0.32%	191.06	-	191.06	33.77	224.83
Judicial	40	0.10%	60.18	-	60.18	10.64	70.81
District Attorney	495	1.24%	744.68	-	744.68	131.62	876.30
Victim / Witness	106	0.26%	159.47	-	159.47	28.19	187.65
Sheriff	4,046	10.10%	6,086.79	-	6,086.79	1,075.83	7,162.61
Corrections	1,699	4.24%	2,555.97	-	2,555.97	451.76	3,007.73
Emergency Government	161	0.40%	242.21	-	242.21	42.81	285.02
Justice Alternatives 177	62	0.15%	93.27	-	93.27	16.49	109.76
Conservation, Planning & Zoning	889	2.22%	1,337.41	-	1,337.41	236.38	1,573.79
Parks, Recreation & Forestry	5,139	12.83%	7,731.09	-	7,731.09	1,366.46	9,097.55
Solid Waste	622	1.55%	935.73	-	935.73	165.39	1,101.12
Highway	4,188	10.46%	6,300.41	-	6,300.41	1,113.59	7,414.00
Central Wisconsin Airport	964	2.41%	1,450.24	-	1,450.24	256.33	1,706.56
UW Extension	147	0.37%	221.15	-	221.15	39.09	260.23
UW Dormitory	39	0.10%	58.67	-	58.67	10.37	69.04
Library	2,438	6.09%	3,667.72	-	3,667.72	648.26	4,315.98
Veterans	104	0.26%	156.46	-	156.46	27.65	184.11
Register of Deeds	172	0.43%	258.76	-	258.76	45.73	304.49
Other Departments / Programs	1,362	3.40%	2,048.99	-	2,048.99	362.15	2,411.14
Total	40,057	100.00%	\$ 60,261.60	\$ -	\$ 60,261.60	\$ 9,792.27	\$ 70,053.86

Allocation Basis: Total Payroll and Accounts Payable Disbursements Processed by Department During 2018

Allocation Source: County Financial Records & Reports



DEPARTMENT 11
FISCAL 2018

MARATHON COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	Banking &	
		General Receipts	Disbursements
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	1,146.36	722.12	424.24
Corporation Counsel	424.36	34.72	389.64
County Administrator	427.95	208.31	219.64
Finance Department	435.12	104.15	330.97
Property & Liability Insurance	159.47	-	159.47
Facilities & Capital Management	3,345.09	243.02	3,102.06
County Treasurer	79,340.57	79,107.38	233.18
Central Services-Communications	88.51	-	88.51
Clerk of Courts	11,019.75	7,268.49	3,751.26
Child Support	1,060.41	-	1,060.41
Soc Svcs- Administration	2,007.54	1,184.35	823.19
Soc Svcs- Income Maint	2,182.77	-	2,182.77
Soc Svcs- Programs	4,905.49	-	4,905.49
Special Education	-	-	-
Health Department	7,157.37	4,785.17	2,372.20
NCHCC	-	-	-
ADRC	12,284.36	3,724.98	8,559.38
Juvenile Detention	543.48	-	543.48
Shelter Home	545.25	-	545.25
County Clerk	310.79	85.96	224.83
Judicial	70.81	-	70.81
District Attorney	7,944.21	7,067.92	876.30
Victim / Witness	187.65	-	187.65
Sheriff	12,052.85	4,890.23	7,162.61
Corrections	3,007.73	-	3,007.73
Emergency Government	409.18	124.17	285.02
Justice Alternatives 177	109.76	-	109.76
Conservation, Planning & Zoning	5,852.75	4,278.95	1,573.79
Parks, Recreation & Forestry	43,835.40	34,737.85	9,097.55
Solid Waste	2,218.62	1,117.49	1,101.12
Highway	7,538.16	124.17	7,414.00
Central Wisconsin Airport	2,480.21	773.65	1,706.56
UW Extension	2,753.11	2,492.87	260.23
UW Dormitory	69.04	-	69.04
Library	5,309.31	993.33	4,315.98
Veterans	193.66	9.55	184.11
Register of Deeds	11,001.88	10,697.39	304.49
Other Departments / Programs	2,420.69	9.55	2,411.14
Total	\$ 234,839.66	\$ 164,785.79	\$ 70,053.86



**DEPARTMENT 12
FISCAL 2018**

**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 2018 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 2018 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 2018**

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

Department: Central Services-Communications

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage	Postage - Billed	Printing
Expenditures:						
Salaries & Wages	24,190.63			16,773.69	7,328.72	88.22
Fringe Benefits	16,385.60			11,361.71	4,964.13	59.76
Other Professional Services	270.00		270.00			
Telephone	47,243.94		47,243.94			
Long Distance Service	10,680.11		10,680.11			
Office Machines R&M	5,937.72			4,132.26	1,805.46	
Postage and Box Rent	160,304.49			111,561.35	48,743.14	
Paper/Stationery Forms	315.92	315.92				
Office Supplies	2,135.29	2,135.29				
Total Expenditures	267,463.70	2,451.21	58,194.05	143,829.01	62,841.45	147.98
General & Administrative Allocation	(0.00)	(2,451.21)	538.26	1,330.33	581.25	1.37
Disallowed / Capitalized	-					
Incoming Costs						
1st Allocation						
Building Depreciation	9,700.56		-	6,726.33	2,938.85	35.38
Equipment Depreciation	-		-	-	-	-
Special Accounting	883.47		-	612.60	267.65	3.22
Information Technology	-		-	-	-	-
Employee Resources	655.04		-	454.20	198.45	2.39
Corporation Counsel	-		-	-	-	-
County Administrator	-		-	-	-	-
Finance Department	685.26		-	475.15	207.60	2.50
Property & Liability Insurance	-		-	-	-	-
Facilities & Capital Management	28,697.50		-	19,898.73	8,694.11	104.66
County Treasurer	75.22		-	52.16	22.79	0.27
Total 1st Allocation	40,697.04	-	-	28,219.16	12,329.46	148.42
General & Administrative Allocation	-					
Unallocated	-					
Total 1st Tier Allocation	308,160.74	-	58,732.31	173,378.51	75,752.16	297.77
2nd Allocation						
Building Depreciation	348.83	-	-	241.88	105.68	1.27
Equipment Depreciation	-	-	-	-	-	-
Special Accounting	44.05	-	-	30.54	13.35	0.16
Information Technology	-	-	-	-	-	-
Employee Resources	98.03	-	-	67.98	29.70	0.36
Corporation Counsel	-	-	-	-	-	-
County Administrator	-	-	-	-	-	-
Finance Department	87.27	-	-	60.51	26.44	0.32
Property & Liability Insurance	-	-	-	-	-	-
Facilities & Capital Management	856.49	-	-	593.89	259.48	3.12

DEPARTMENT 12
FISCAL 2018

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

Department: Central Services-Communications

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage	Postage - Billed	Printing
County Treasurer	13.29	-	-	9.22	4.03	0.05
Central Services-Communications	766.70	-	-	531.63	232.28	2.80
Clerk of Courts	-	-	-	-	-	-
Total 2nd Allocation	2,214.67	-	-	1,535.64	670.95	8.08
General & Administrative Allocation						
Unallocated	-					
Total 2nd Tier Allocation	2,214.67	-	-	1,535.64	670.95	8.08
Total Incoming Costs	42,911.71	-	-	29,754.81	13,000.41	156.50
Total Allocated Cost	\$ 310,375.41	\$ -	\$ 58,732.31	\$ 174,914.15	\$ 76,423.11	\$ 305.85

**DEPARTMENT 12
FISCAL 2018**

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

Department: Central Services-Communications
Function: Telephone Services

Total 1st Tier Allocation \$ 58,732.31
Total 2nd Tier Allocation -

Total Allocated Cost \$ 58,732.31

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	13.00	1.49%	872.59	-	872.59	-	872.59
Corporation Counsel	11.00	1.26%	738.35	-	738.35	-	738.35
County Administrator	6.00	0.69%	402.74	-	402.74	-	402.74
Finance Department	10.00	1.14%	671.23	-	671.23	-	671.23
Facilities & Capital Management	21.00	2.40%	1,409.58	-	1,409.58	-	1,409.58
County Treasurer	9.00	1.03%	604.10	-	604.10	-	604.10
Central Services-Communications	4.00	0.46%	268.49	-	268.49	-	268.49
Clerk of Courts	45.00	5.14%	3,020.52	-	3,020.52	-	3,020.52
Child Support	18.00	2.06%	1,208.21	-	1,208.21	-	1,208.21
Soc Svcs- Administration	51.00	5.83%	3,423.25	-	3,423.25	-	3,423.25
Soc Svcs- Income Maint	32.00	3.66%	2,147.92	-	2,147.92	-	2,147.92
Soc Svcs- Programs	49.00	5.60%	3,289.01	-	3,289.01	-	3,289.01
Special Education	24.00	2.74%	1,610.94	(296.66)	1,314.28	-	1,314.28
Health Department	66.00	7.54%	4,430.09	-	4,430.09	-	4,430.09
Juvenile Detention	14.00	1.60%	939.72	-	939.72	-	939.72
Shelter Home	11.00	1.26%	738.35	-	738.35	-	738.35
County Clerk	12.00	1.37%	805.47	-	805.47	-	805.47
Judicial	39.00	4.46%	2,617.78	-	2,617.78	-	2,617.78
District Attorney	29.00	3.31%	1,946.56	-	1,946.56	-	1,946.56
Victim / Witness	3.00	0.34%	201.37	-	201.37	-	201.37
Sheriff	78.00	8.91%	5,235.57	-	5,235.57	-	5,235.57
Corrections	50.00	5.71%	3,356.13	-	3,356.13	-	3,356.13
Emergency Government	18.00	2.06%	1,208.21	-	1,208.21	-	1,208.21
Justice Alternatives 177	3.00	0.34%	201.37	-	201.37	-	201.37
Conservation, Planning & Zoning	33.00	3.77%	2,215.05	-	2,215.05	-	2,215.05
Parks, Recreation & Forestry	29.00	3.31%	1,946.56	-	1,946.56	-	1,946.56
Highway	29.00	3.31%	1,946.56	-	1,946.56	-	1,946.56
UW Extension	18.00	2.06%	1,208.21	-	1,208.21	-	1,208.21
Library	49.00	5.60%	3,289.01	(511.98)	2,777.03	-	2,777.03
Veterans	4.00	0.46%	268.49	-	268.49	-	268.49
Register of Deeds	10.00	1.14%	671.23	-	671.23	-	671.23
Other Departments / Programs	87.00	9.94%	5,839.67	(3,139.83)	2,699.84	-	2,699.84
Total	875.00	100.00%	\$ 58,732.31	\$ (3,948.47)	\$ 54,783.84	\$ -	\$ 54,783.84

Allocation Basis: Telephone Extensions by Department on County Phone System

Allocation Source: City-County Data Center Reports



**DEPARTMENT 12
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 173,378.51
Total 2nd Tier Allocation 1,535.64
Total Allocated Cost \$ 174,914.15

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	6.00	1.72%	2,989.28	-	2,989.28		2,989.28
Corporation Counsel	7.00	2.01%	3,487.50	-	3,487.50		3,487.50
County Administrator	4.00	1.15%	1,992.86	-	1,992.86		1,992.86
Finance Department	7.00	2.01%	3,487.50	-	3,487.50		3,487.50
Property & Liability Insurance	2.00	0.57%	996.43	-	996.43	-	996.43
Facilities & Capital Management	38.00	10.92%	18,932.14	-	18,932.14	-	18,932.14
County Treasurer	4.00	1.15%	1,992.86	-	1,992.86	-	1,992.86
Central Services-Communications	1.00	0.29%	498.21	-	498.21	-	498.21
Clerk of Courts	38.00	10.92%	18,932.14	-	18,932.14	209.16	19,141.29
Health Department	42.00	12.07%	20,924.99	-	20,924.99	231.17	21,156.16
Juvenile Detention	14.00	4.02%	6,975.00	-	6,975.00	77.06	7,052.05
Shelter Home	7.00	2.01%	3,487.50	-	3,487.50	38.53	3,526.03
County Clerk	3.00	0.86%	1,494.64	-	1,494.64	16.51	1,511.15
District Attorney	14.00	4.02%	6,975.00	-	6,975.00	77.06	7,052.05
Victim / Witness	4.00	1.15%	1,992.86	-	1,992.86	22.02	2,014.87
Justice Alternatives 177	1.00	0.29%	498.21	-	498.21	5.50	503.72
Conservation, Planning & Zoning	31.00	8.91%	15,444.64	-	15,444.64	170.63	15,615.26
Parks, Recreation & Forestry	67.00	19.25%	33,380.34	-	33,380.34	368.77	33,749.12
UW Extension	1.00	0.29%	498.21	-	498.21	5.50	503.72
Veterans	3.00	0.86%	1,494.64	-	1,494.64	16.51	1,511.15
Register of Deeds	6.00	1.72%	2,989.28	-	2,989.28	33.02	3,022.31
Other Departments / Programs	48.00	13.79%	23,914.28	-	23,914.28	264.20	24,178.47
Total	348.00	100.00%	\$ 173,378.51	\$ -	\$ 173,378.51	\$ 1,535.64	\$ 174,914.15

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 2018

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications
Function: Postage - Billed

Total 1st Tier Allocation \$ 75,752.16
Total 2nd Tier Allocation 670.95
Total Allocated Cost \$ 76,423.11

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Soc Svcs- Administration	35,769.89	73.38%	55,590.31	(35,769.89)	19,820.42	492.37	20,312.79
Special Education	961.92	1.97%	1,494.93	(961.92)	533.01	13.24	546.25
ADRC	5,779.76	11.86%	8,982.38	(5,779.76)	3,202.62	79.56	3,282.18
County Clerk	1,419.53	2.91%	2,206.10	(1,419.53)	786.57	19.54	806.11
Emergency Government	240.65	0.49%	374.00	(240.65)	133.35	3.31	136.66
Parks, Recreation & Forestry	135.14	0.28%	210.02	(135.14)	74.88	1.86	76.74
Solid Waste	31.73	0.07%	49.31	(31.73)	17.58	0.44	18.02
Library	2,366.97	4.86%	3,678.53	(2,366.97)	1,311.56	32.58	1,344.14
Other Departments / Programs	2,037.55	4.18%	3,166.57	(2,037.55)	1,129.02	28.05	1,157.07
Total	48,743.14	100.00%	\$ 75,752.16	\$ (48,743.14)	\$ 27,009.02	\$ 670.95	\$ 27,679.97

Allocation Basis: Postage Charges by Benefiting Department During 2018

Allocation Source: County Financial Records and Reports

DEPARTMENT 12
FISCAL 2018

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications
Function: Printing

Total 1st Tier Allocation \$ 297.77
Total 2nd Tier Allocation 8.08

Total Allocated Cost \$ 305.85

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	20.25	13.68%	40.75	(20.25)	20.50	-	20.50
Corporation Counsel	10.50	7.10%	21.13	(10.50)	10.63	-	10.63
Health Department	42.75	28.89%	86.02	(42.75)	43.27	2.95	46.22
Other Departments / Programs	74.48	50.33%	149.87	(74.48)	75.39	5.13	80.52
Total	147.98	100.00%	\$ 297.77	\$ (147.98)	\$ 149.79	\$ 8.08	\$ 157.87

Allocation Basis: Printing Fees paid by Department During 2018

Allocation Source: County Financial Records and Reports

**DEPARTMENT 12
FISCAL 2018**

**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	3,882.38	872.59	2,989.28	-	20.50
Corporation Counsel	4,236.48	738.35	3,487.50	-	10.63
County Administrator	2,395.59	402.74	1,992.86	-	-
Finance Department	4,158.73	671.23	3,487.50	-	-
Property & Liability Insurance	996.43	-	996.43	-	-
Facilities & Capital Management	20,341.71	1,409.58	18,932.14	-	-
County Treasurer	2,596.96	604.10	1,992.86	-	-
Central Services-Communications	766.70	268.49	498.21	-	-
Clerk of Courts	22,161.81	3,020.52	19,141.29	-	-
Child Support	1,208.21	1,208.21	-	-	-
Soc Svcs- Administration	23,736.05	3,423.25	-	20,312.79	-
Soc Svcs- Income Maint	2,147.92	2,147.92	-	-	-
Soc Svcs- Programs	3,289.01	3,289.01	-	-	-
Special Education	1,860.53	1,314.28	-	546.25	-
Health Department	25,632.48	4,430.09	21,156.16	-	46.22
NCHCC	-	-	-	-	-
ADRC	3,282.18	-	-	3,282.18	-
Juvenile Detention	7,991.77	939.72	7,052.05	-	-
Shelter Home	4,264.38	738.35	3,526.03	-	-
County Clerk	3,122.74	805.47	1,511.15	806.11	-
Judicial	2,617.78	2,617.78	-	-	-
District Attorney	8,998.61	1,946.56	7,052.05	-	-
Victim / Witness	2,216.24	201.37	2,014.87	-	-
Sheriff	5,235.57	5,235.57	-	-	-
Corrections	3,356.13	3,356.13	-	-	-
Emergency Government	1,344.87	1,208.21	-	136.66	-
Justice Alternatives 177	705.09	201.37	503.72	-	-
Conservation, Planning & Zoning	17,830.31	2,215.05	15,615.26	-	-
Parks, Recreation & Forestry	35,772.42	1,946.56	33,749.12	76.74	-
Solid Waste	18.02	-	-	18.02	-
Highway	1,946.56	1,946.56	-	-	-
Central Wisconsin Airport	-	-	-	-	-
UW Extension	1,711.93	1,208.21	503.72	-	-
UW Dormitory	-	-	-	-	-
Library	4,121.17	2,777.03	-	1,344.14	-
Veterans	1,779.65	268.49	1,511.15	-	-
Register of Deeds	3,693.54	671.23	3,022.31	-	-
Other Departments / Programs	28,115.91	2,699.84	24,178.47	1,157.07	80.52
Total	\$ 257,535.82	\$ 54,783.84	\$ 174,914.15	\$ 27,679.97	\$ 157.87



**DEPARTMENT 13
FISCAL 2018**

MARATHON COUNTY, WISCONSIN

CLERK OF COURTS

NATURE AND EXTENT OF SERVICES

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

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

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 13
FISCAL 2018**

**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	1,566,399.76		11,232.53	1,555,167.23
Fringe Benefits	678,717.62		4,867.03	673,850.59
Mediation & Study Fees	6,720.00			6,720.00
Contracted Services - Driving w/Care	23,760.00			23,760.00
Legal Fees	591,903.80			591,903.80
Data Processing	10,958.13	10,958.13		
Other Professional Services	1,260.00			1,260.00
Psych Services & Evaluations	264,085.33			264,085.33
Office Machines & Equipment Repair	2,592.92	2,592.92		
Other Special Services	92,176.15			92,176.15
Jury Fees	41,632.32			41,632.32
Witness Fees	1,120.20			1,120.20
Officer Fees	8,262.97			8,262.97
Temporary/Contractual Labor	1,200.00			1,200.00
Paper/Stationery Forms	1,291.60	1,291.60		
Printing / Duplicating	10,403.58	10,403.58		
Office Furniture	164.98	164.98		
Office Equipment	83.34	83.34		
Office Supplies	12,089.35	12,089.35		
Books/Directories	216.97	216.97		
Subscriptions	27,847.47	27,847.47		
Membership Dues	1,211.00	1,211.00		
Registration /Tuition Fees	828.00	828.00		
Personal Auto Mileage	1,549.98	1,549.98		
Meals	123.68	123.68		
Lodging	684.00	684.00		
Parking	10.00	10.00		
Total Expenditures	\$ 3,347,293.15	\$ 70,055.00	\$ 16,099.56	\$ 3,261,138.59
Cost Adjustments:				
Judicial State Grants	(412,808.00)			(412,808.00)
Fines, Forfeitures & Penalties	(673,388.28)			(673,388.28)
Public Charges for Services	(1,062,308.57)			(1,062,308.57)
Intergovt Charges for Services	(148,836.35)			(148,836.35)
Miscellaneous Revenue	(318,402.43)			(318,402.43)
Total Cost Adjustments	\$ (2,615,743.63)	\$ -	\$ -	\$ (2,615,743.63)

**DEPARTMENT 13
FISCAL 2018**

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

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
General & Administrative Allocation	-	(70,055.00)	344.15	69,710.85
Disallowed / Capitalized	(715,105.81)		-	(715,105.81)
Incoming Costs				
1st Allocation				
Building Depreciation	45,201.28	-	324.13	44,877.14
Equipment Depreciation	-	-	-	-
Special Accounting	4,012.71	-	28.77	3,983.93
Information Technology	-	-	-	-
Employee Resources	24,891.38	-	178.49	24,712.88
Corporation Counsel	3,905.24	-	28.00	3,877.24
County Administrator	18,437.73	-	132.22	18,305.51
Finance Department	41,036.29	-	294.27	40,742.03
Property & Liability Insurance	17,726.68	-	127.12	17,599.56
Facilities & Capital Management	133,720.51	-	958.90	132,761.61
County Treasurer	8,471.82	-	60.75	8,411.07
Central Services-Communications	21,952.65	-	157.42	21,795.23
Total 1st Allocation	319,356.30	-	2,290.08	317,066.22
General & Administrative Allocation	-			
Unallocated	(317,066.22)			(317,066.22)
Total 1st Tier Allocation	\$ 18,733.79	\$ -	\$ 18,733.79	\$ -
2nd Allocation				
Building Depreciation	1,625.42	-	11.66	1,613.77
Equipment Depreciation	-	-	-	-
Special Accounting	168.80	-	1.21	167.59
Information Technology	-	-	-	-
Employee Resources	3,725.24	-	26.71	3,698.53
Corporation Counsel	200.62	-	1.44	199.18
County Administrator	941.36	-	6.75	934.61
Finance Department	5,210.32	-	37.36	5,172.96
Property & Liability Insurance	121.27	-	0.87	120.41
Facilities & Capital Management	3,990.95	-	28.62	3,962.33
County Treasurer	2,547.92	-	18.27	2,529.65
Central Services-Communications	209.16	-	1.50	207.66

DEPARTMENT 13
FISCAL 2018

MARATHON COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Clerk of Courts	-	-	-	-
Total 2nd Allocation	18,741.07	-	134.39	18,606.68
General & Administrative Allocation				
Unallocated	(18,606.68)			(18,606.68)
Total 2nd Tier Allocation	\$ 134.39	\$ -	\$ 134.39	\$ -
Total Incoming Costs	2,424.47	-	2,424.47	-
Total Allocated Cost	\$ 18,868.18	\$ -	\$ 18,868.18	\$ -

DEPARTMENT 13
FISCAL 2018

MARATHON COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 18,733.79
Total 2nd Tier Allocation 134.39
Total Allocated Cost \$ 18,868.18

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	18,733.79	(16,099.56)	2,634.23	134.39	2,768.62
Total	100	100.00%	\$ 18,733.79	\$ (16,099.56)	\$ 2,634.23	\$ 134.39	\$ 2,768.62

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13
FISCAL 2018

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

Department: Clerk of Courts

Grantee Department	<u>Total</u>	<u>Child Support</u>
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	2,768.62	2,768.62
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	\$ 2,768.62	\$ 2,768.62

