

CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2019 Financials



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 2021 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, 2019. 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:

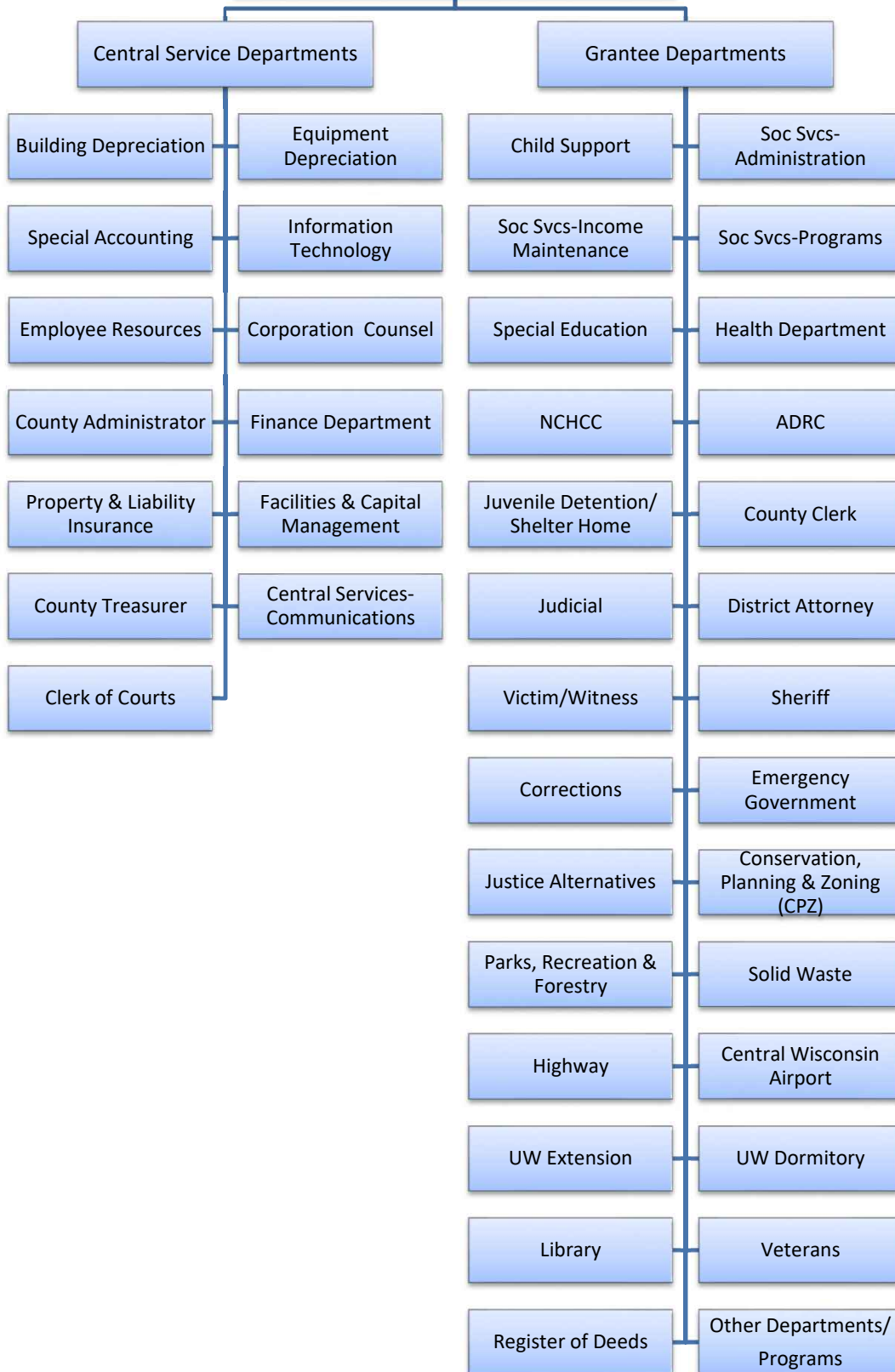
- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the fiscal year ended December 31, 2019 are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in 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:	<i>Kristi Palmer</i> _____
Name of Official:	Kristi Palmer _____
Title:	Finance Director _____
Date of Execution:	12/15/2020 _____

**MARATHON COUNTY, WISCONSIN
2019 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Child Support	Soc Svcs- Administration	Soc Svcs- Income Maint	Soc Svcs- Programs	Special Education
Central Service Departments					
Building Depreciation	\$ 12,384.03	\$ 48,355.81	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	14.28	1,004.27	-	-	-
Information Technology	-	246,295.17	-	-	406.73
Employee Resources	12,213.24	21,877.61	22,837.71	38,824.10	-
Corporation Counsel	20,336.10	86,662.81	-	-	23,392.09
County Administrator	8,240.09	26,247.37	8,240.09	8,240.09	4,501.82
Finance Department	8,774.14	7,627.20	13,179.51	38,613.71	-
Property & Liability Insurance	-	50,959.63	-	-	(6,370.12)
Facilities & Capital Management	38,116.27	(148,834.72)	-	-	-
County Treasurer	1,148.05	2,032.71	1,708.50	5,135.20	-
Central Services-Communications	1,256.31	17,444.78	2,355.59	4,004.50	1,869.15
Clerk of Courts	2,118.28	-	-	-	-
Total Allocated Costs	\$ 104,600.79	\$ 359,672.65	\$ 48,321.39	\$ 94,817.59	\$ 23,799.67
Rollforward	26,246.00	(59,115.19)	3,807.52	(36,853.14)	(8,337.05)
Total Proposed Costs	\$ 130,846.79	\$ 300,557.46	\$ 52,128.91	\$ 57,964.46	\$ 15,462.62

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Health Department	NCHCC	ADRC	Juvenile Detention/Shelter Home	County Clerk
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	12,150.34
Equipment Depreciation	-	-	-	-	-
Special Accounting	377.19	-	103.78	415.50	1,463.04
Information Technology	134,983.42	-	-	3,355.52	34,012.77
Employee Resources	36,702.70	-	56,056.30	18,270.17	2,283.77
Corporation Counsel	4,678.41	159,999.22	-	-	4,678.41
County Administrator	24,720.26	13,505.46	22,509.10	7,476.53	12,741.91
Finance Department	27,654.92	-	46,515.14	9,503.58	13,719.76
Property & Liability Insurance	11,215.68	26,280.96	(9,221.06)	2,507.10	3,035.17
Facilities & Capital Management	119,838.11	1,611,016.20	-	183,600.64	37,555.60
County Treasurer	7,178.51	-	12,506.00	1,229.50	6,963.73
Central Services-Communications Clerk of Courts	29,699.21 -	- -	3,023.51 -	15,679.70 -	2,656.82 -
Total Allocated Costs	\$ 397,048.39	\$ 1,810,801.84	\$ 131,492.79	\$ 242,038.24	\$ 131,261.33
Rollforward	160,786.40	(236,781.52)	(75,711.25)	-	-
Total Proposed Costs	\$ 557,834.79	\$ 1,574,020.31	\$ 55,781.53	\$ 242,038.24	\$ 131,261.33

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Judicial	District Attorney	Victim / Witness	Sheriff	Corrections
Central Service Departments					
Building Depreciation	\$ 92,291.97	\$ 24,908.20	\$ 8,166.04	\$ 72,314.78	\$ 553,448.05
Equipment Depreciation	-	-	-	-	-
Special Accounting	128.22	955.60	58.06	3,950.02	1,297.92
Information Technology	59,484.22	45,757.09	-	294,919.71	-
Employee Resources	-	13,819.67	2,283.77	115,784.79	54,803.40
Corporation Counsel	-	-	-	62,406.03	-
County Administrator	41,884.42	29,985.63	4,501.82	37,462.14	20,218.44
Finance Department	1,138.93	12,263.65	1,268.90	68,862.54	25,356.09
Property & Liability Insurance	-	3,557.57	-	35,027.55	-
Facilities & Capital Management	285,266.10	76,988.99	25,240.50	20,580.42	157,508.52
County Treasurer	155.14	8,942.09	164.84	13,184.51	3,302.58
Central Services-Communications	3,062.27	11,085.57	1,950.15	6,046.01	3,533.39
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	\$ 483,411.27	\$ 228,264.07	\$ 43,634.07	\$ 730,538.50	\$ 819,468.39
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 483,411.27	\$ 228,264.07	\$ 43,634.07	\$ 730,538.50	\$ 819,468.39

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Emergency Government	Justice Alternatives 177	Conservation, Planning & Zoning	Parks, Recreation & Forestry	Solid Waste
Central Service Departments					
Building Depreciation	\$ 2,374.38	\$ 2,151.62	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	144.55	15.73	1,711.01	8,339.13	61.74
Information Technology	4,677.39	8,592.17	134,729.22	39,096.89	32,995.95
Employee Resources	3,806.28	761.26	23,429.67	58,028.84	7,826.68
Corporation Counsel	33,700.88	-	46,784.18	14,035.24	4,678.41
County Administrator	24,720.26	11,214.77	44,175.11	34,691.63	17,243.73
Finance Department	2,742.01	390.73	22,391.81	90,159.16	9,836.27
Property & Liability Insurance	820.72	-	5,801.03	(17,158.41)	(7,164.33)
Facilities & Capital Management	7,338.99	6,650.47	66,420.28	25,762.85	-
County Treasurer	485.98	50.42	6,583.65	42,271.20	4,324.75
Central Services-Communications	1,537.06	885.61	18,022.45	45,139.51	36.86
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	\$ 82,348.51	\$ 30,712.77	\$ 370,048.40	\$ 340,366.05	\$ 69,840.06
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 82,348.51	\$ 30,712.77	\$ 370,048.40	\$ 340,366.05	\$ 69,840.06

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Central Wisconsin				
	Highway	Airport	UW Extension	UW Dormitory	Library
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	677.08	66.03	541.91	76.81	57.13
Information Technology	112,257.40	1,931.97	17,591.06	-	4,829.92
Employee Resources	62,184.88	17,858.56	761.26	-	39,067.26
Corporation Counsel	4,678.41	9,356.83	-	-	53,049.20
County Administrator	29,985.63	12,741.91	28,458.50	-	17,243.73
Finance Department	63,772.69	10,111.13	5,296.36	682.28	36,486.48
Property & Liability Insurance	(60,578.91)	(15,150.91)	983.84	18,771.00	(7,328.10)
Facilities & Capital Management	13,481.28	-	21,350.86	-	324,647.62
County Treasurer	8,494.24	2,994.70	2,402.25	93.09	5,590.17
Central Services-Communications	2,120.03	-	1,749.32	-	4,260.46
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	\$ 237,072.75	\$ 39,910.20	\$ 79,135.37	\$ 19,623.18	\$ 477,903.85
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 237,072.75	\$ 39,910.20	\$ 79,135.37	\$ 19,623.18	\$ 477,903.85

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Veterans	Register of Deeds	Other Departments / Programs	Total Allocated Costs
Central Service Departments				
Building Depreciation	\$ -	\$ 22,154.12	\$ 141,116.41	\$ 991,815.76
Equipment Depreciation	-	-	-	-
Special Accounting	82.25	797.75	981.00	23,320.00
Information Technology	3,457.20	92,632.69	106,156.45	1,378,162.94
Employee Resources	2,283.77	4,567.54	12,325.70	628,658.93
Corporation Counsel	-	4,678.41	-	533,114.65
County Administrator	4,501.82	8,240.09	139,158.75	642,851.08
Finance Department	1,483.79	8,582.71	20,493.97	546,907.44
Property & Liability Insurance	540.83	1,867.03	2,463.91	40,860.19
Facilities & Capital Management	5,801.48	68,476.38	613,648.59	3,560,455.43
County Treasurer	203.85	4,229.69	2,732.27	144,107.61
Central Services-Communications	2,028.67	4,371.41	31,405.53	215,223.88
Clerk of Courts	-	-	-	2,118.28
Total Allocated Costs	\$ 20,383.65	\$ 220,597.82	\$ 1,070,482.59	\$ 8,707,596.18
Rollforward	-	-	-	(225,958.24)
Total Proposed Costs	\$ 20,383.65	\$ 220,597.82	\$ 1,070,482.59	\$ 8,481,637.94

**SCHEDULE OF FIXED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2019**

<u>Grantee Department</u>	<u>Final Costs 2019</u>	<u>Fixed Costs 2017</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	\$ 104,600.79	\$ 78,354.79	\$ 26,246.00	\$ 130,846.79
Soc Svcs- Administration	359,672.65	418,787.84	(59,115.19)	300,557.46
Soc Svcs- Income Maint	48,321.39	44,513.87	3,807.52	52,128.91
Soc Svcs- Programs	94,817.59	131,670.73	(36,853.14)	57,964.46
Special Education	23,799.67	32,136.72	(8,337.05)	15,462.62
Health Department	397,048.39	236,261.99	160,786.40	557,834.79
NCHCC	1,810,801.84	2,047,583.36	(236,781.52)	1,574,020.31
ADRC	131,492.79	207,204.04	(75,711.25)	55,781.53
Juvenile Detention/Shelter Home	242,038.24	-	-	242,038.24
County Clerk	131,261.33	-	-	131,261.33
Judicial	483,411.27	-	-	483,411.27
District Attorney	228,264.07	-	-	228,264.07
Victim / Witness	43,634.07	-	-	43,634.07
Sheriff	730,538.50	-	-	730,538.50
Corrections	819,468.39	-	-	819,468.39
Emergency Government	82,348.51	-	-	82,348.51
Justice Alternatives 177	30,712.77	-	-	30,712.77
Conservation, Planning & Zoning	370,048.40	-	-	370,048.40
Parks, Recreation & Forestry	340,366.05	-	-	340,366.05
Solid Waste	69,840.06	-	-	69,840.06
Highway	237,072.75	-	-	237,072.75
Central Wisconsin Airport	39,910.20	-	-	39,910.20
UW Extension	79,135.37	-	-	79,135.37
UW Dormitory	19,623.18	-	-	19,623.18
Library	477,903.85	-	-	477,903.85
Veterans	20,383.65	-	-	20,383.65
Register of Deeds	220,597.82	-	-	220,597.82
Other Departments / Programs	1,070,482.59	-	-	1,070,482.59
Total	\$ 8,707,596.18	\$ 3,196,513.34	\$ (225,958.24)	\$ 8,481,637.94

**SCHEDULE OF DEPARTMENTAL COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2019**

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 1,075,451.70	\$ -	\$ -	\$ 1,075,451.70
Equipment Depreciation	-	43,352.90	-	-	43,352.90
Special Accounting	-	95,861.00	-	(51,071.03)	44,789.97
Information Technology	1,344,000.00	325,289.06	-	-	1,669,289.06
Employee Resources	574,007.89	9,260.13	-	(21,476.14)	561,791.88
Corporation Counsel	771,759.38	8,532.00	-	(190,819.46)	589,471.92
County Administrator	565,887.75	199,605.21	-	-	765,492.96
Finance Department	709,289.78	(92,482.50)	(28,692.62)	(37,605.00)	550,509.66
Property & Liability Insurance	922,154.45	(300,771.18)	-	(535,971.25)	85,412.02
Facilities & Capital Management	4,585,289.57	(255,899.43)	(152,641.00)	(565,149.25)	3,611,599.89
County Treasurer	411,477.15	(1,374,326.55)	1,080,635.69	-	117,786.29
Central Services-Communications	285,563.92	-	-	(44,919.80)	240,644.12
Clerk of Courts	3,287,671.64	(2,287,395.50)	(984,091.55)	(15,637.17)	547.42
less unallocated Incoming costs					(648,543.61)
Total	\$ 13,457,101.53	\$ (2,553,523.16)	\$ (84,789.48)	\$ (1,462,649.10)	\$ 8,707,596.18

**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2019**

Department Number	Departmental Function	Allocation Base
1	Building Depreciation Courthouse Complex Health & Social Services Bldg. West Building	Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department
2	Equipment Depreciation Equipment Depreciation	2019 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 2019 Direct Allocation to Benefiting Departments based on 2018 Audit Costs Billed in 2019 Number of Departmental Functions Analyzed in 2018 Cost Plan
4	Information Technology IT Services	Distribution of Work Hours Support by Benefiting Department During 2019
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 2019 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 2019
8	Finance Department Accounting & Budgets Payroll General Government	Number of Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2019 Number of Payroll Disbursements Processed by Department During 2019 Unallocated
9	Property & Liability Insurance Property & Casualty Insurance	Property & Liability Insurance Premiums Identified by Department During 2019
10	Facilities & Capital Management Courthouse / Annex Health & Social Services Bldg. 212 River Drive Bldg.	Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department

**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2019**

Department Number	Departmental Function	Allocation Base
	210 River Drive Bldg.	Usable Square Footage by Benefiting Department
	USDA Bldg.	Usable Square Footage by Benefiting Department
	Shelter Home	Usable Square Footage by Benefiting Department
	West Street Property	Usable Square Footage by Benefiting Department
	Public Safety Bldg.	Usable Square Footage by Benefiting Department
	University Center	Direct Allocation to Benefiting Department
	Highway	Direct Allocation to Benefiting Department
	Library	Direct Allocation to Benefiting Department
	North Central Health Care	Usable Square Footage by Benefiting Department
11	County Treasurer	
	General Receipts	General Receipts Processed by Treasurer's Office During 2019, with Department Entered Weighted 70% Less
	Banking & Disbursements	Total Payroll and Accounts Payable Disbursements Processed by Department During 2019
	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 2019
	Printing	Printing Fees paid by Department During 2019
13	Clerk of Courts	
	Child Support	Direct Allocation to Benefiting Department
	General Government	Unallocated

**DEPARTMENT 1
FISCAL 2019**

**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 2019 depreciation expense as indicated below.

- **Courthouse Complex:** This facility houses the primary functions of County government. The 2019 depreciation expense for Courthouse and Courthouse Annex buildings and improvements totaled \$963,365.35.
- **Health and Social Services Building:** This facility houses the County's Social Services and Child Support programs. The 2019 depreciation expense totaled \$48,974.67.
- **West Building:** This facility functions as the office space and storage area for the Facilities Maintenance Department. The 2019 depreciation expense totaled \$24,215.44. This amount is allocated directly to the Facilities and Capital Management Department.

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

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

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 1
FISCAL 2019**

**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	1,036,555.46	963,365.35	48,974.67	24,215.44
Interest Expense	38,896.24	12,530.36	26,365.88	-
Total Cost Adjustments	\$ 1,075,451.70	\$ 975,895.71	\$ 75,340.55	\$ 24,215.44
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	\$ 1,075,451.70	\$ 975,895.71	\$ 75,340.55	\$ 24,215.44
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	579.51	525.87	40.60	13.05
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	38,462.49	34,901.97	2,694.48	866.04
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	39,042.01	35,427.84	2,735.08	879.09
Total 2nd Tier Allocation	\$ 39,042.01	\$ 35,427.84	\$ 2,735.08	\$ 879.09
Unallocated	-			
Total Incoming Costs	39,042.01	35,427.84	2,735.08	879.09
Total Allocated Cost	\$ 1,114,493.71	\$ 1,011,323.55	\$ 78,075.63	\$ 25,094.53

**DEPARTMENT 1
FISCAL 2019**

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

Department: Building Depreciation
Function: Courthouse Complex

Total 1st Tier Allocation \$ 975,895.71
Total 2nd Tier Allocation \$ 35,427.84

Total Allocated Cost \$ 1,011,323.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	3,269	1.64%	15,970.02	-	15,970.02	579.76	16,549.78
Corporation Counsel	3,016	1.51%	14,734.04	-	14,734.04	534.89	15,268.93
County Administrator	1,176	0.59%	5,745.10	-	5,745.10	208.56	5,953.67
Finance Department	1,728	0.87%	8,441.78	-	8,441.78	306.46	8,748.25
Property & Liability Insurance	378	0.19%	1,846.64	-	1,846.64	67.04	1,913.68
Facilities & Capital Management	2,077	1.04%	10,146.75	-	10,146.75	368.36	10,515.11
County Treasurer	1,014	0.51%	4,953.69	-	4,953.69	179.83	5,133.52
Central Services-Communications	2,045	1.02%	9,990.42	-	9,990.42	362.68	10,353.10
Clerk of Courts	9,529	4.77%	46,551.95	-	46,551.95	1,689.97	48,241.92
County Clerk	2,400	1.20%	11,724.70	-	11,724.70	425.64	12,150.34
Judicial	18,230	9.13%	89,058.87	-	89,058.87	3,233.09	92,291.97
District Attorney	4,920	2.46%	24,035.64	-	24,035.64	872.56	24,908.20
Victim / Witness	1,613	0.81%	7,879.98	-	7,879.98	286.07	8,166.04
Sheriff	14,284	7.15%	69,781.51	-	69,781.51	2,533.27	72,314.78
Corrections	109,320	54.73%	534,060.13	-	534,060.13	19,387.93	553,448.05
Emergency Government	469	0.23%	2,291.20	-	2,291.20	83.18	2,374.38
Justice Alternatives 177	425	0.21%	2,076.25	-	2,076.25	75.37	2,151.62
Register of Deeds	4,376	2.19%	21,378.04	-	21,378.04	776.08	22,154.12
Other Departments / Programs	19,493	9.76%	95,229.00	-	95,229.00	3,457.09	98,686.09
Total	199,762	100.00%	\$ 975,895.71	\$ -	\$ 975,895.71	\$ 35,427.84	\$ 1,011,323.55

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 75,340.55
Total 2nd Tier Allocation \$ 2,735.08
Total Allocated Cost \$ 78,075.63

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	2,686	15.86%	11,950.20	-	11,950.20	433.83	12,384.03
Soc Svcs- Administration	10,488	61.93%	46,661.85	-	46,661.85	1,693.96	48,355.81
Other Departments / Programs	3,760	22.20%	16,728.50	-	16,728.50	607.29	17,335.80
Total	16,934	100.00%	\$ 75,340.55	\$ -	\$ 75,340.55	\$ 2,735.08	\$ 78,075.63

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 2019

MARATHON COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: West Building

Total 1st Tier Allocation \$ 24,215.44
Total 2nd Tier Allocation 879.09
Total Allocated Cost \$ 25,094.53

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	1,804	100.00%	24,215.44	-	24,215.44	879.09	25,094.53
Total	1,804	100.00%	\$ 24,215.44	\$ -	\$ 24,215.44	\$ 879.09	\$ 25,094.53

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2019**

**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	16,549.78	16,549.78	-	-
Corporation Counsel	15,268.93	15,268.93	-	-
County Administrator	5,953.67	5,953.67	-	-
Finance Department	8,748.25	8,748.25	-	-
Property & Liability Insurance	1,913.68	1,913.68	-	-
Facilities & Capital Management	10,515.11	10,515.11	-	-
County Treasurer	5,133.52	5,133.52	-	-
Central Services-Communications	10,353.10	10,353.10	-	-
Clerk of Courts	48,241.92	48,241.92	-	-
Child Support	12,384.03	-	12,384.03	-
Soc Svcs- Administration	48,355.81	-	48,355.81	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Juvenile Detention/Shelter Home	-	-	-	-
County Clerk	12,150.34	12,150.34	-	-
Judicial	92,291.97	92,291.97	-	-
District Attorney	24,908.20	24,908.20	-	-
Victim / Witness	8,166.04	8,166.04	-	-
Sheriff	72,314.78	72,314.78	-	-
Corrections	553,448.05	553,448.05	-	-
Emergency Government	2,374.38	2,374.38	-	-
Justice Alternatives 177	2,151.62	2,151.62	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	-	-	-	-
Register of Deeds	22,154.12	22,154.12	-	-
Other Departments / Programs	141,116.41	98,686.09	17,335.80	25,094.53
Total	\$ 1,114,493.71	\$ 1,011,323.55	\$ 78,075.63	\$ 25,094.53

**DEPARTMENT 2
FISCAL 2019**

**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 \$43,352.90 was recorded as depreciation for the central services departments during 2019. This amount is allocated to the benefiting department based on the 2019 depreciation expense.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2019

MARATHON COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Depreciation Expense	43,352.90	43,352.90
Total Cost Adjustments	\$ 43,352.90	\$ 43,352.90
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 43,352.90	\$ 43,352.90
2nd Allocation		
Equipment Depreciation	-	-
Special Accounting	193.17	193.17
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	3,853.06	3,853.06
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Building Depreciation	-	-
Total 2nd Allocation	4,046.23	4,046.23
Total 2nd Tier Allocation	\$ 4,046.23	\$ 4,046.23
Unallocated	-	-
Total Incoming Costs	3,853.06	3,853.06
Total Allocated Cost	\$ 47,399.13	\$ 47,399.13

**DEPARTMENT 2
FISCAL 2019**

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

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 43,352.90
Total 2nd Tier Allocation 4,046.23
Total Allocated Cost \$ 47,399.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Finance Department	573.68	1.32%	573.68	-	573.68	53.54	627.22
Facilities & Capital Management	42,779.22	98.68%	42,779.22	-	42,779.22	3,992.68	46,771.90
Total	43,352.90	100.00%	\$ 43,352.90	\$ -	\$ 43,352.90	\$ 4,046.23	\$ 47,399.13

Allocation Basis: 2019 Depreciation Expense by Central Service Department

Allocation Source: Fixed Asset Management System and Depreciation Records effective 12/31/2019 - Finance Department

DEPARTMENT 2
FISCAL 2019

MARATHON COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	Total	Equipment Depreciation
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	627.22	627.22
Property & Liability Insurance	-	-
Facilities & Capital Management	46,771.90	46,771.90
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	\$ 47,399.13	\$ 47,399.13

**DEPARTMENT 3
FISCAL 2019**

**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 2019.

Amounts billed to departments for audit services, have been added back for indirect cost purposes. The direct billed amounts during 2019 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 2018 plan that was prepared during 2019.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 3
FISCAL 2019**

**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)	87,941.00		36,869.97	51,071.03	
Indirect Cost Allocation Plan (From Finance)	7,920.00				7,920.00
Total Cost Adjustments	\$ 95,861.00	\$ -	\$ 36,869.97	\$ 51,071.03	\$ 7,920.00
General & Administrative Allocation	-				
Disallowed / Capitalized	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	\$ 95,861.00	\$ -	\$ 36,869.97	\$ 51,071.03	\$ 7,920.00
2nd Allocation					
Special Accounting	579.51		222.89	308.74	47.88
Information Technology	-		-	-	-
Employee Resources	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	3,853.06		1,481.96	2,052.76	318.34
Finance Department	-		-	-	-
Property & Liability Insurance	-		-	-	-
Facilities & Capital Management	-		-	-	-
County Treasurer	-		-	-	-
Central Services-Communications	-		-	-	-
Clerk of Courts	-		-	-	-
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 2nd Allocation	4,432.57	-	1,704.85	2,361.50	366.22
Total 2nd Tier Allocation	\$ 4,432.57	\$ -	\$ 1,704.85	\$ 2,361.50	\$ 366.22
Unallocated	-				
Total Incoming Costs	4,432.57	-	1,704.85	2,361.50	366.22
Total Allocated Cost	\$ 100,293.57	\$ -	\$ 38,574.82	\$ 53,432.53	\$ 8,286.22

**DEPARTMENT 3
FISCAL 2019**

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

Department: Special Accounting
Function: General Audit

Total 1st Tier Allocation	\$ 36,869.97
Total 2nd Tier Allocation	<u>1,704.85</u>
Total Allocated Cost	\$ 38,574.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	520	0.82%	300.60	-	300.60	13.90	314.50
Corporation Counsel	309	0.48%	178.63	-	178.63	8.26	186.89
County Administrator	291	0.46%	168.22	-	168.22	7.78	176.00
Finance Department	228	0.36%	131.80	-	131.80	6.09	137.90
Property & Liability Insurance	154	0.24%	89.02	-	89.02	4.12	93.14
Facilities & Capital Management	3,997	6.27%	2,310.59	-	2,310.59	106.84	2,417.43
County Treasurer	19,638	30.79%	11,352.34	-	11,352.34	524.93	11,877.27
Central Services-Communications	74	0.12%	42.78	-	42.78	1.98	44.76
Clerk of Courts	3,916	6.14%	2,263.76	-	2,263.76	104.68	2,368.44
Juvenile Detention/Shelter Home	687	1.08%	397.14	-	397.14	18.36	415.50
County Clerk	2,419	3.79%	1,398.38	-	1,398.38	64.66	1,463.04
Judicial	212	0.33%	122.55	-	122.55	5.67	128.22
District Attorney	1,580	2.48%	913.37	-	913.37	42.23	955.60
Victim / Witness	96	0.15%	55.50	-	55.50	2.57	58.06
Sheriff	6,531	10.24%	3,775.44	-	3,775.44	174.57	3,950.02
Corrections	2,146	3.36%	1,240.56	-	1,240.56	57.36	1,297.92
Emergency Government	239	0.37%	138.16	-	138.16	6.39	144.55
Justice Alternatives 177	26	0.04%	15.03	-	15.03	0.69	15.73
Conservation, Planning & Zoning	2,829	4.44%	1,635.39	-	1,635.39	75.62	1,711.01
Parks, Recreation & Forestry	13,788	21.62%	7,970.57	-	7,970.57	368.56	8,339.13
UW Extension	896	1.40%	517.96	-	517.96	23.95	541.91
UW Dormitory	127	0.20%	73.42	-	73.42	3.39	76.81
Veterans	136	0.21%	78.62	-	78.62	3.64	82.25
Register of Deeds	1,319	2.07%	762.49	-	762.49	35.26	797.75
Other Departments / Programs	1,622	2.54%	937.65	-	937.65	43.36	981.00
Total	63,780	100.00%	\$ 36,869.97	\$ -	\$ 36,869.97	\$ 1,704.85	\$ 38,574.82

Allocation Basis: Payroll, Accounts Payable and Cash Receipts Transactions Processed by Departments Not Direct Billed for Audit Services During 2019

Allocation Source: Finance Department Records and Reports

DEPARTMENT 3
FISCAL 2019

MARATHON COUNTY, WISCONSIN
SPECIAL ACCOUNTING
FUNCTIONAL COST ALLOCATIONS

Department: Special Accounting
Function: Department Specific Audit

Total 1st Tier Allocation \$ 51,071.03
Total 2nd Tier Allocation 2,361.50
Total Allocated Cost \$ 53,432.53

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	308.84	0.60%	308.84	(308.84)	-	14.28	14.28
Soc Svcs- Administration	21,718.87	42.53%	21,718.87	(21,718.87)	-	1,004.27	1,004.27
Health Department	8,157.31	15.97%	8,157.31	(8,157.31)	-	377.19	377.19
ADRC	2,244.37	4.39%	2,244.37	(2,244.37)	-	103.78	103.78
Solid Waste	1,335.22	2.61%	1,335.22	(1,335.22)	-	61.74	61.74
Highway	14,642.96	28.67%	14,642.96	(14,642.96)	-	677.08	677.08
Central Wisconsin Airport	1,427.99	2.80%	1,427.99	(1,427.99)	-	66.03	66.03
Library	1,235.47	2.42%	1,235.47	(1,235.47)	-	57.13	57.13
Total	51,071.03	100.00%	\$ 51,071.03	\$ (51,071.03)	\$ -	\$ 2,361.50	\$ 2,361.50

Allocation Basis: Direct Allocation to Benefiting Departments based on 2018 Audit Costs Billed in 2019

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3
FISCAL 2019**

**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>366.22</u>
Total Allocated Cost	\$ 8,286.22

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	3.00	7.32%	579.51	-	579.51	-	579.51
Equipment Depreciation	1.00	2.44%	193.17	-	193.17	-	193.17
Special Accounting	3.00	7.32%	579.51	-	579.51	-	579.51
Information Technology	1.00	2.44%	193.17	-	193.17	10.77	203.94
Employee Resources	2.00	4.88%	386.34	-	386.34	21.54	407.88
Corporation Counsel	4.00	9.76%	772.68	-	772.68	43.08	815.77
County Administrator	1.00	2.44%	193.17	-	193.17	10.77	203.94
Finance Department	4.00	9.76%	772.68	-	772.68	43.08	815.77
Property & Liability Insurance	1.00	2.44%	193.17	-	193.17	10.77	203.94
Facilities & Capital Management	12.00	29.27%	2,318.05	-	2,318.05	129.25	2,447.30
County Treasurer	3.00	7.32%	579.51	-	579.51	32.31	611.83
Central Services-Communications	4.00	9.76%	772.68	-	772.68	43.08	815.77
Clerk of Courts	2.00	4.88%	386.34	-	386.34	21.54	407.88
Total	41.00	100.00%	\$ 7,920.00	\$ -	\$ 7,920.00	\$ 366.22	\$ 8,286.22

Allocation Basis: Number of Departmental Functions Analyzed in 2018 Cost Plan

Allocation Source: 2018 Indirect Cost Allocation Plan Prepared During 2019

**DEPARTMENT 3
FISCAL 2019**

**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	579.51	-	-	579.51
Equipment Depreciation	193.17	-	-	193.17
Special Accounting	579.51	-	-	579.51
Information Technology	203.94	-	-	203.94
Employee Resources	722.39	314.50	-	407.88
Corporation Counsel	1,002.65	186.89	-	815.77
County Administrator	379.94	176.00	-	203.94
Finance Department	953.66	137.90	-	815.77
Property & Liability Insurance	297.08	93.14	-	203.94
Facilities & Capital Management	4,864.73	2,417.43	-	2,447.30
County Treasurer	12,489.10	11,877.27	-	611.83
Central Services-Communications	860.52	44.76	-	815.77
Clerk of Courts	2,776.32	2,368.44	-	407.88
Child Support	14.28	-	14.28	-
Soc Svcs- Administration	1,004.27	-	1,004.27	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	377.19	-	377.19	-
NCHCC	-	-	-	-
ADRC	103.78	-	103.78	-
Juvenile Detention/Shelter Home	415.50	415.50	-	-
County Clerk	1,463.04	1,463.04	-	-
Judicial	128.22	128.22	-	-
District Attorney	955.60	955.60	-	-
Victim / Witness	58.06	58.06	-	-
Sheriff	3,950.02	3,950.02	-	-
Corrections	1,297.92	1,297.92	-	-
Emergency Government	144.55	144.55	-	-
Justice Alternatives 177	15.73	15.73	-	-
Conservation, Planning & Zoning	1,711.01	1,711.01	-	-
Parks, Recreation & Forestry	8,339.13	8,339.13	-	-
Solid Waste	61.74	-	61.74	-
Highway	677.08	-	677.08	-
Central Wisconsin Airport	66.03	-	66.03	-
UW Extension	541.91	541.91	-	-
UW Dormitory	76.81	76.81	-	-
Library	57.13	-	57.13	-
Veterans	82.25	82.25	-	-
Register of Deeds	797.75	797.75	-	-
Other Departments / Programs	981.00	981.00	-	-
Total	\$ 49,222.54	\$ 38,574.82	\$ 2,361.50	\$ 8,286.22

**DEPARTMENT 4
FISCAL 2019**

**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 2019 Marathon County was assessed \$1,344,000.00 for its share of services and support.

Costs are allocated based on the number of hours of support by benefiting department during 2019 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 2019

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	1,344,000.00		1,344,000.00
Total Expenditures	\$ 1,344,000.00	\$ -	\$ 1,344,000.00
Cost Adjustments:			
Video Server Storage Upgrade	17,427.14		17,427.14
Upgrade Network	60,587.29		60,587.29
Upgrade P.C.s	109,918.62		109,918.62
Phone Sys Upgrades Recurring	18,040.82		18,040.82
CIP-Computer CCITC Small Tech Projects	114,692.94		114,692.94
CIP-Computer CCITC Other Cap Improv.	4,622.25		4,622.25
Total Cost Adjustments	\$ 325,289.06	\$ -	\$ 325,289.06
General & Administrative Allocation			
Disallowed / Capitalized	-		
Incoming Costs			
1st Allocation			
Building Depreciation	-		-
Equipment Depreciation	-		-
Special Accounting	193.17		193.17
Total 1st Allocation	193.17	-	193.17
Unallocated	-		

DEPARTMENT 4
FISCAL 2019

MARATHON COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General &	
		Administrative	IT Services
Total 1st Tier Allocation	\$ 1,669,482.23	\$ -	\$ 1,669,482.23
2nd Allocation			
Information Technology	-		-
Employee Resources	1,066.03		1,066.03
Corporation Counsel	8,934.70		8,934.70
County Administrator	11,559.17		11,559.17
Finance Department	-		-
Property & Liability Insurance	(1,070.64)		(1,070.64)
Facilities & Capital Management	-		-
County Treasurer	-		-
Central Services-Communications	-		-
Clerk of Courts	-		-
Building Depreciation	-		-
Equipment Depreciation	-		-
Special Accounting	10.77		10.77
Total 2nd Allocation	20,500.04	-	20,500.04
Unallocated	-		
Total 2nd Tier Allocation	\$ 20,500.04	\$ -	\$ 20,500.04
Total Incoming Costs	20,693.21	-	20,693.21
Total Allocated Cost	\$ 1,689,982.27	\$ -	\$ 1,689,982.27

**DEPARTMENT 4
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 1,669,482.23
Total 2nd Tier Allocation 20,500.04
Total Allocated Cost \$ 1,689,982.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	156.50	1.88%	31,440.53	-	31,440.53	386.07	31,826.60
Corporation Counsel	22.00	0.26%	4,419.76	-	4,419.76	54.27	4,474.03
County Administrator	302.50	3.64%	60,771.64	-	60,771.64	746.23	61,517.87
Finance Department	107.00	1.29%	21,496.08	-	21,496.08	263.96	21,760.04
Facilities & Capital Management	37.25	0.45%	7,483.45	-	7,483.45	91.89	7,575.34
County Treasurer	908.05	10.93%	182,425.40	-	182,425.40	2,240.05	184,665.46
Soc Svcs- Administration	1,211.10	14.57%	243,307.53	-	243,307.53	2,987.64	246,295.17
Special Education	2.00	0.02%	401.80	-	401.80	4.93	406.73
Health Department	663.75	7.99%	133,346.03	-	133,346.03	1,637.39	134,983.42
Juvenile Detention/Shelter Home	16.50	0.20%	3,314.82	-	3,314.82	40.70	3,355.52
County Clerk	167.25	2.01%	33,600.19	-	33,600.19	412.59	34,012.77
Judicial	292.50	3.52%	58,762.66	-	58,762.66	721.56	59,484.22
District Attorney	225.00	2.71%	45,202.04	-	45,202.04	555.05	45,757.09
Sheriff	1,450.20	17.45%	291,342.24	-	291,342.24	3,577.47	294,919.71
Emergency Government	23.00	0.28%	4,620.65	-	4,620.65	56.74	4,677.39
Justice Alternatives 177	42.25	0.51%	8,487.94	-	8,487.94	104.23	8,592.17
Conservation, Planning & Zoning	662.50	7.97%	133,094.91	-	133,094.91	1,634.31	134,729.22
Parks, Recreation & Forestry	192.25	2.31%	38,622.63	-	38,622.63	474.26	39,096.89
Solid Waste	162.25	1.95%	32,595.70	-	32,595.70	400.25	32,995.95
Highway	552.00	6.64%	110,895.68	-	110,895.68	1,361.72	112,257.40
Central Wisconsin Airport	9.50	0.11%	1,908.53	-	1,908.53	23.44	1,931.97
UW Extension	86.50	1.04%	17,377.67	-	17,377.67	213.39	17,591.06
Library	23.75	0.29%	4,771.33	-	4,771.33	58.59	4,829.92
Veterans	17.00	0.20%	3,415.27	-	3,415.27	41.94	3,457.20
Register of Deeds	455.50	5.48%	91,509.03	-	91,509.03	1,123.66	92,632.69
Other Departments / Programs	522.00	6.28%	104,868.74	-	104,868.74	1,287.71	106,156.45
Total	8,310.10	100.00%	\$ 1,669,482.23	\$ -	\$ 1,669,482.23	\$ 20,500.04	\$ 1,689,982.27

Allocation Basis: Distribution of Work Hours Support by Benefiting Department During 2019

Allocation Source: City-County Data Center Records

DEPARTMENT 4
FISCAL 2019

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	31,826.60	31,826.60
Corporation Counsel	4,474.03	4,474.03
County Administrator	61,517.87	61,517.87
Finance Department	21,760.04	21,760.04
Property & Liability Insurance	-	-
Facilities & Capital Management	7,575.34	7,575.34
County Treasurer	184,665.46	184,665.46
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	246,295.17	246,295.17
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	406.73	406.73
Health Department	134,983.42	134,983.42
NCHCC	-	-
ADRC	-	-
Juvenile Detention/Shelter Home	3,355.52	3,355.52
County Clerk	34,012.77	34,012.77
Judicial	59,484.22	59,484.22
District Attorney	45,757.09	45,757.09
Victim / Witness	-	-
Sheriff	294,919.71	294,919.71
Corrections	-	-
Emergency Government	4,677.39	4,677.39
Justice Alternatives 177	8,592.17	8,592.17
Conservation, Planning & Zoning	134,729.22	134,729.22
Parks, Recreation & Forestry	39,096.89	39,096.89
Solid Waste	32,995.95	32,995.95
Highway	112,257.40	112,257.40
Central Wisconsin Airport	1,931.97	1,931.97
UW Extension	17,591.06	17,591.06
UW Dormitory	-	-
Library	4,829.92	4,829.92
Veterans	3,457.20	3,457.20
Register of Deeds	92,632.69	92,632.69
Other Departments / Programs	106,156.45	106,156.45
Total	\$ 1,689,982.27	\$ 1,689,982.27



**DEPARTMENT 5
FISCAL 2019**

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 2019 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 2019**

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

Department: Employee Resources

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
Expenditures:				
Salaries & Wages	327,310.68		321,744.61	5,566.07
Fringe Benefits	113,723.89		111,789.96	1,933.93
Medical / Dental Fees	11,942.23		-	11,942.23
Food Services	6,716.84		6,716.84	
Professional Services - Training	12,865.63			12,865.63
Other Professional Services	52,567.95		19,978.36	32,589.59
Testing Services	14,126.04		14,126.04	-
Sundry Repair & Maintenance Svcs	6,998.50		6,998.50	
Paper, Stationery & Forms	442.21	442.21		
Printing / Duplicating	1,559.81	1,559.81		
Office Supplies	1,061.58	1,061.58		
Books / Directories	149.00	149.00		
Data Processing Equipment	11,475.00	11,475.00		
Membership Dues	385.00	385.00		
Registration /Tuition Fees	3,706.00	3,706.00		
Advertising	1,324.30		1,324.30	
Personal Auto Mileage	785.70	785.70		
Meals	170.00	170.00		
Meals-Non Overnight/Taxable	6.00	6.00		
Lodging	850.00	850.00		
Meeting Expenses	130.02	130.02		
Other Operating Supplies	5,711.51		5,711.51	
Total Expenditures	\$ 574,007.89	\$ 20,720.32	\$ 488,390.12	\$ 64,897.45
Cost Adjustments:				
Retirement Recognition Revenue	(1,670.00)		(1,670.00)	
Wellness Program Revenue	(737.42)		(737.42)	
Miscellaneous Revenue	-		-	
Interest & Dividends on Invest	1,925.08		1,925.08	
Hlth/Dental Prm Ret/Cobra/Other	(119.36)		(119.36)	
Add Back Direct Billed Med/Dental	2,545.77			2,545.77
Add Back Direct Billed Training	700.00			700.00
Add Back Direct Billed Other Prof	5,613.10			5,613.10
Add Back Direct Billed Testing	1,002.96			1,002.96
Total Cost Adjustments	\$ 9,260.13	\$ -	\$ (601.70)	\$ 9,861.83

DEPARTMENT 5
FISCAL 2019

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)	(20,720.32)	20,367.96	352.36
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	15,970.02	-	14,096.83	1,873.19
Equipment Depreciation	-	-	-	-
Special Accounting	686.94	-	606.37	80.57
Information Technology	31,440.53	-	27,752.74	3,687.79
Total 1st Allocation	48,097.50	-	42,455.94	5,641.56
Total 1st Tier Allocation	\$ 631,365.52	\$ -	\$ 550,612.32	\$ 80,753.20
2nd Allocation				
Building Depreciation	579.76	-	511.76	68.00
Equipment Depreciation	-	-	-	-
Special Accounting	35.44	-	31.28	4.16
Information Technology	386.07	-	340.78	45.28
Employee Resources	4,203.61	-	3,710.55	493.06
Corporation Counsel	22,336.78	-	19,716.80	2,619.98
County Administrator	25,664.36	-	22,654.08	3,010.28
Finance Department	3,928.34	-	3,467.57	460.77
Property & Liability Insurance	1,654.34	-	1,460.29	194.04
Facilities & Capital Management	49,666.24	-	43,840.68	5,825.56
County Treasurer	857.76	-	757.15	100.61
Central Services-Communications	4,332.73	-	3,824.52	508.20
Clerk of Courts	-	-	-	-
Total 2nd Allocation	113,645.41	-	100,315.46	13,329.95
Total 2nd Tier Allocation	\$ 113,645.41	\$ -	\$ 100,315.46	\$ 13,329.95
Total Incoming Costs	161,742.91	-	142,771.40	18,971.51
Total Allocated Cost	\$ 745,010.93	\$ -	\$ 650,927.78	\$ 94,083.15

**DEPARTMENT 5
FISCAL 2019**

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

Department: Employee Resources
Function: Personnel Administration

Total 1st Tier Allocation \$ 550,612.32
Total 2nd Tier Allocation 100,315.46
Total Allocated Cost \$ 650,927.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	6.00	0.70%	3,859.43	-	3,859.43	-	3,859.43
Corporation Counsel	8.00	0.93%	5,145.91	-	5,145.91	944.15	6,090.06
County Administrator	5.00	0.58%	3,216.19	-	3,216.19	590.09	3,806.28
Finance Department	8.00	0.93%	5,145.91	-	5,145.91	944.15	6,090.06
Property & Liability Insurance	2.00	0.23%	1,286.48	-	1,286.48	236.04	1,522.51
Facilities & Capital Management	39.00	4.56%	25,086.31	-	25,086.31	4,602.71	29,689.02
County Treasurer	5.00	0.58%	3,216.19	-	3,216.19	590.09	3,806.28
Central Services-Communications	1.00	0.12%	643.24	-	643.24	118.02	761.26
Clerk of Courts	36.00	4.21%	23,156.59	-	23,156.59	4,248.65	27,405.25
Child Support	16.00	1.87%	10,291.82	-	10,291.82	1,888.29	12,180.11
Soc Svcs- Administration	12.00	1.40%	7,718.86	-	7,718.86	1,416.22	9,135.08
Soc Svcs- Income Maint	30.00	3.50%	19,297.16	-	19,297.16	3,540.55	22,837.71
Soc Svcs- Programs	51.00	5.96%	32,805.17	-	32,805.17	6,018.93	38,824.10
Health Department	43.00	5.02%	27,659.26	-	27,659.26	5,074.78	32,734.05
ADRC	73.00	8.53%	46,956.42	-	46,956.42	8,615.33	55,571.75
Juvenile Detention/Shelter Home	24.00	2.80%	15,437.73	-	15,437.73	2,832.44	18,270.17
County Clerk	3.00	0.35%	1,929.72	-	1,929.72	354.05	2,283.77
District Attorney	15.00	1.75%	9,648.58	-	9,648.58	1,770.27	11,418.85
Victim / Witness	3.00	0.35%	1,929.72	-	1,929.72	354.05	2,283.77
Sheriff	128.00	14.95%	82,334.55	-	82,334.55	15,106.33	97,440.88
Corrections	55.00	6.43%	35,378.13	-	35,378.13	6,491.00	41,869.13
Emergency Government	5.00	0.58%	3,216.19	-	3,216.19	590.09	3,806.28
Justice Alternatives 177	1.00	0.12%	643.24	-	643.24	118.02	761.26
Conservation, Planning & Zoning	27.00	3.15%	17,367.44	-	17,367.44	3,186.49	20,553.94
Parks, Recreation & Forestry	75.00	8.76%	48,242.90	-	48,242.90	8,851.36	57,094.27
Solid Waste	10.00	1.17%	6,432.39	-	6,432.39	1,180.18	7,612.57
Highway	76.00	8.88%	48,886.14	-	48,886.14	8,969.38	57,855.52
Central Wisconsin Airport	22.00	2.57%	14,151.25	-	14,151.25	2,596.40	16,747.65
UW Extension	1.00	0.12%	643.24	-	643.24	118.02	761.26
Library	57.00	6.66%	36,664.61	(6,500.00)	30,164.61	6,727.04	36,891.64
Veterans	3.00	0.35%	1,929.72	-	1,929.72	354.05	2,283.77
Register of Deeds	6.00	0.70%	3,859.43	-	3,859.43	708.11	4,567.54
Other Departments / Programs	10.00	1.17%	6,432.39	-	6,432.39	1,180.18	7,612.57
Total	856.00	100.00%	\$ 550,612.32	\$ (6,500.00)	\$ 544,112.32	\$ 100,315.46	\$ 644,427.78

Allocation Basis: Number of Employees by Department

Allocation Source: County Personnel and Payroll Records



**DEPARTMENT 5
FISCAL 2019**

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

Department: Employee Resources
Function: Department Specific

Total 1st Tier Allocation \$ 80,753.20
Total 2nd Tier Allocation 13,329.95
Total Allocated Cost \$ 94,083.15

	<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	9,204.00	12.72%	10,270.03	(9,204.00)	1,066.03	-	1,066.03
Employee Resources	308.45	0.43%	344.18	-	344.18	-	344.18
Corporation Counsel	2,808.75	3.88%	3,134.07	-	3,134.07	595.63	3,729.70
County Administrator	150.00	0.21%	167.37	-	167.37	31.81	199.18
Facilities & Capital Management	3,133.00	4.33%	3,495.87	-	3,495.87	664.39	4,160.27
Clerk of Courts	1,766.99	2.44%	1,971.65	-	1,971.65	374.71	2,346.36
Child Support	24.95	0.03%	27.84	-	27.84	5.29	33.13
Soc Svcs- Administration	9,927.46	13.72%	11,077.29	(440.00)	10,637.29	2,105.24	12,742.53
Health Department	2,988.70	4.13%	3,334.86	-	3,334.86	633.79	3,968.65
ADRC	694.00	0.96%	774.38	(437.00)	337.38	147.17	484.55
District Attorney	1,808.00	2.50%	2,017.41	-	2,017.41	383.41	2,400.82
Sheriff	13,844.50	19.13%	15,448.01	(40.00)	15,408.01	2,935.90	18,343.91
Corrections	9,740.50	13.46%	10,868.67	-	10,868.67	2,065.60	12,934.27
Conservation, Planning & Zoning	3,150.53	4.35%	3,515.43	(1,307.81)	2,207.62	668.11	2,875.73
Parks, Recreation & Forestry	960.29	1.33%	1,071.51	(340.58)	730.93	203.64	934.58
Solid Waste	653.00	0.90%	728.63	(653.00)	75.63	138.48	214.11
Highway	3,709.74	5.13%	4,139.41	(596.75)	3,542.66	786.70	4,329.36
Central Wisconsin Airport	1,933.83	2.67%	2,157.81	(1,457.00)	700.81	410.09	1,110.90
Library	2,014.95	2.78%	2,248.33	(500.00)	1,748.33	427.30	2,175.62
Other Departments / Programs	3,549.35	4.90%	3,960.45	-	3,960.45	752.68	4,713.13
Total	72,370.99	100.00%	\$ 80,753.20	\$ (14,976.14)	\$ 65,777.06	\$ 13,329.95	\$ 79,107.01

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

DEPARTMENT 5
FISCAL 2019

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	1,066.03	-	1,066.03
Employee Resources	4,203.61	3,859.43	344.18
Corporation Counsel	9,819.75	6,090.06	3,729.70
County Administrator	4,005.47	3,806.28	199.18
Finance Department	6,090.06	6,090.06	-
Property & Liability Insurance	1,522.51	1,522.51	-
Facilities & Capital Management	33,849.28	29,689.02	4,160.27
County Treasurer	3,806.28	3,806.28	-
Central Services-Communications	761.26	761.26	-
Clerk of Courts	29,751.61	27,405.25	2,346.36
Child Support	12,213.24	12,180.11	33.13
Soc Svcs- Administration	21,877.61	9,135.08	12,742.53
Soc Svcs- Income Maint	22,837.71	22,837.71	-
Soc Svcs- Programs	38,824.10	38,824.10	-
Special Education	-	-	-
Health Department	36,702.70	32,734.05	3,968.65
NCHCC	-	-	-
ADRC	56,056.30	55,571.75	484.55
Juvenile Detention/Shelter Home	18,270.17	18,270.17	-
County Clerk	2,283.77	2,283.77	-
Judicial	-	-	-
District Attorney	13,819.67	11,418.85	2,400.82
Victim / Witness	2,283.77	2,283.77	-
Sheriff	115,784.79	97,440.88	18,343.91
Corrections	54,803.40	41,869.13	12,934.27
Emergency Government	3,806.28	3,806.28	-
Justice Alternatives 177	761.26	761.26	-
Conservation, Planning & Zoning	23,429.67	20,553.94	2,875.73
Parks, Recreation & Forestry	58,028.84	57,094.27	934.58
Solid Waste	7,826.68	7,612.57	214.11
Highway	62,184.88	57,855.52	4,329.36
Central Wisconsin Airport	17,858.56	16,747.65	1,110.90
UW Extension	761.26	761.26	-
UW Dormitory	-	-	-
Library	39,067.26	36,891.64	2,175.62
Veterans	2,283.77	2,283.77	-
Register of Deeds	4,567.54	4,567.54	-
Other Departments / Programs	12,325.70	7,612.57	4,713.13
Total	\$ 723,534.79	\$ 644,427.78	\$ 79,107.01

**DEPARTMENT 6
FISCAL 2019**

**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 2019**

**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	536,230.44	39,897.93	223,948.15	68,860.37	78,582.30	124,941.69
Fringe Benefits	206,692.21	15,378.82	86,321.73	26,542.51	30,289.87	48,159.28
Telephone	96.00	96.00				
Office Machines & Equipment Repair	5,457.59	5,457.59				
Transcription Services	217.05		217.05			
Process Service	608.29		608.29			
Other Special Services	400.00		400.00			
Printing / Duplicating	2,990.29	2,990.29				
Office Supplies	1,248.36	1,248.36				
Books & Directories	1,294.23	1,294.23				
Publication of Legal Notices	44.11	44.11				
Subscriptions	9,473.69	9,473.69				
Membership Dues	2,351.65	2,351.65				
Registration /Tuition Fees	2,957.00	2,957.00				
Personal Auto Mileage	1,024.47	1,024.47				
Meals	100.00	100.00				
Lodging	574.00	574.00				
Total Expenditures	771,759.38	82,888.14	311,495.21	95,402.88	108,872.17	173,100.98
Cost Adjustments:						
Legal Fees	6,192.00		6,192.00			
Other Professional Services	2,340.00		2,340.00			
Total Cost Adjustments	\$ 8,532.00	\$ -	\$ 8,532.00	\$ -	\$ -	\$ -
General & Administrative Allocation	-	(82,888.14)	37,399.62	11,499.77	13,123.34	20,865.42
Disallowed / Capitalized	-	-				
Incoming Costs						
1st Allocation						
Building Depreciation	14,734.04	-	6,662.47	2,040.54	2,328.63	3,702.40
Equipment Depreciation	-	-	-	-	-	-
Special Accounting	951.31	-	430.17	131.75	150.35	239.05
Information Technology	4,419.76	-	1,998.53	612.10	698.52	1,110.61
Employee Resources	8,279.98	-	3,744.06	1,146.71	1,308.60	2,080.61
Total 1st Allocation	28,385.08	-	12,835.23	3,931.10	4,486.10	7,132.66
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	-	-				
Total 1st Tier Allocation	808,676.46	-	370,262.05	110,833.74	126,481.61	201,099.06
2nd Allocation						
Building Depreciation	534.89	-	241.87	74.08	84.54	134.41
Equipment Depreciation	-	-	-	-	-	-

DEPARTMENT 6
FISCAL 2019

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support	Child Support	Social Services	NCHC Services
Special Accounting	51.34	-	23.22	7.11	8.11	12.90
Information Technology	54.27	-	24.54	7.52	8.58	13.64
Employee Resources	1,539.78	-	696.26	213.25	243.35	386.92
Corporation Counsel	-	-	-	-	-	-
County Administrator	17,958.25	-	8,120.40	2,487.07	2,838.20	4,512.59
Finance Department	3,193.73	-	1,444.15	442.31	504.75	802.53
Property & Liability Insurance	2,047.49	-	925.84	283.56	323.59	514.50
Facilities & Capital Management	4,220.66	-	1,908.50	584.53	667.05	1,060.57
County Treasurer	426.76	-	192.97	59.10	67.45	107.24
Central Services-Communications	5,391.85	-	2,438.10	746.73	852.15	1,354.88
Clerk of Courts	-	-	-	-	-	-
Total 2nd Allocation	35,419.03	-	16,015.85	4,905.24	5,597.77	8,900.17
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-
Total 2nd Tier Allocation	35,419.03	-	16,015.85	4,905.24	5,597.77	8,900.17
Total Incoming Costs	63,804.11	-	28,851.07	8,836.33	10,083.88	16,032.83
Total Allocated Cost	844,095.49	-	386,277.90	115,738.98	132,079.39	209,999.22

**DEPARTMENT 6
FISCAL 2019**

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

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation \$ 370,262.05
Total 2nd Tier Allocation 16,015.85

Total Allocated Cost \$ 386,277.90

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	3,801.46	2.41%	8,934.70	-	8,934.70	-	8,934.70
Employee Resources	9,503.66	6.03%	22,336.78	-	22,336.78	-	22,336.78
County Administrator	19,007.32	12.07%	44,673.55	-	44,673.55	2,110.63	46,784.18
Finance Department	1,900.73	1.21%	4,467.35	-	4,467.35	211.06	4,678.41
Property & Liability Insurance	3,801.46	2.41%	8,934.70	-	8,934.70	422.13	9,356.83
Facilities & Capital Management	3,801.46	2.41%	8,934.70	-	8,934.70	422.13	9,356.83
County Treasurer	5,702.19	3.62%	13,402.05	-	13,402.05	633.19	14,035.24
Clerk of Courts	1,900.73	1.21%	4,467.35	-	4,467.35	211.06	4,678.41
Special Education	9,503.66	6.03%	22,336.78	-	22,336.78	1,055.32	23,392.09
Health Department	1,900.73	1.21%	4,467.35	-	4,467.35	211.06	4,678.41
County Clerk	1,900.73	1.21%	4,467.35	-	4,467.35	211.06	4,678.41
Sheriff	25,354.11	16.09%	59,590.63	-	59,590.63	2,815.40	62,406.03
Emergency Government	13,691.88	8.69%	32,180.49	-	32,180.49	1,520.39	33,700.88
Conservation, Planning & Zoning	19,007.32	12.07%	44,673.55	-	44,673.55	2,110.63	46,784.18
Parks, Recreation & Forestry	5,702.19	3.62%	13,402.05	-	13,402.05	633.19	14,035.24
Solid Waste	1,900.73	1.21%	4,467.35	-	4,467.35	211.06	4,678.41
Highway	1,900.73	1.21%	4,467.35	-	4,467.35	211.06	4,678.41
Central Wisconsin Airport	3,801.46	2.41%	8,934.70	-	8,934.70	422.13	9,356.83
Library	21,552.65	13.68%	50,655.93	-	50,655.93	2,393.27	53,049.20
Register of Deeds	1,900.73	1.21%	4,467.35	-	4,467.35	211.06	4,678.41
Total	157,535.93	100.00%	\$ 370,262.05	\$ -	\$ 370,262.05	\$ 16,015.85	\$ 386,277.90

Allocation Basis: Weighted Values of Time / Effort to Benefiting Department During 2019 for Departments Not Directly Billed

Allocation Source: Corporation Counsel Analysis

DEPARTMENT 6
FISCAL 2019

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 110,833.74
Total 2nd Tier Allocation 4,905.24
Total Allocated Cost \$ 115,738.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	110,833.74	(95,402.88)	15,430.86	4,905.24	20,336.10
Total	100	100.00%	\$ 110,833.74	\$ (95,402.88)	\$ 15,430.86	\$ 4,905.24	\$ 20,336.10

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 6
FISCAL 2019

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Social Services

Total 1st Tier Allocation \$ 126,481.61
Total 2nd Tier Allocation 5,597.77
Total Allocated Cost \$ 132,079.39

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Soc Svcs- Administration	100	100.00%	126,481.61	(45,416.58)	81,065.03	5,597.77	86,662.81
Total	100	100.00%	\$ 126,481.61	\$ (45,416.58)	\$ 81,065.03	\$ 5,597.77	\$ 86,662.81

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 6
FISCAL 2019

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: NCHC Services

Total 1st Tier Allocation \$ 201,099.06
Total 2nd Tier Allocation 8,900.17
Total Allocated Cost \$ 209,999.22

<u>Grantee Department</u>	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
NCHCC	100	100.00%	201,099.06	(50,000.00)	151,099.06	8,900.17	159,999.22
Total	100	100.00%	\$ 201,099.06	\$ (50,000.00)	\$ 151,099.06	\$ 8,900.17	\$ 159,999.22

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

**DEPARTMENT 6
FISCAL 2019**

**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	8,934.70	8,934.70	-	-	-
Employee Resources	22,336.78	22,336.78	-	-	-
Corporation Counsel	-	-	-	-	-
County Administrator	46,784.18	46,784.18	-	-	-
Finance Department	4,678.41	4,678.41	-	-	-
Property & Liability Insurance	9,356.83	9,356.83	-	-	-
Facilities & Capital Management	9,356.83	9,356.83	-	-	-
County Treasurer	14,035.24	14,035.24	-	-	-
Central Services-Communications	-	-	-	-	-
Clerk of Courts	4,678.41	4,678.41	-	-	-
Child Support	20,336.10	-	20,336.10	-	-
Soc Svcs- Administration	86,662.81	-	-	86,662.81	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	23,392.09	23,392.09	-	-	-
Health Department	4,678.41	4,678.41	-	-	-
NCHCC	159,999.22	-	-	-	159,999.22
ADRC	-	-	-	-	-
Juvenile Detention/Shelter Home	-	-	-	-	-
County Clerk	4,678.41	4,678.41	-	-	-
Judicial	-	-	-	-	-
District Attorney	-	-	-	-	-
Victim / Witness	-	-	-	-	-
Sheriff	62,406.03	62,406.03	-	-	-
Corrections	-	-	-	-	-
Emergency Government	33,700.88	33,700.88	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	46,784.18	46,784.18	-	-	-
Parks, Recreation & Forestry	14,035.24	14,035.24	-	-	-
Solid Waste	4,678.41	4,678.41	-	-	-
Highway	4,678.41	4,678.41	-	-	-
Central Wisconsin Airport	9,356.83	9,356.83	-	-	-
UW Extension	-	-	-	-	-
UW Dormitory	-	-	-	-	-
Library	53,049.20	53,049.20	-	-	-
Veterans	-	-	-	-	-
Register of Deeds	4,678.41	4,678.41	-	-	-
Other Departments / Programs	-	-	-	-	-
Total	\$ 653,276.03	\$ 386,277.90	\$ 20,336.10	\$ 86,662.81	\$ 159,999.22

**DEPARTMENT 7
FISCAL 2019**

**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 2019 activity.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 7
FISCAL 2019**

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

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
Expenditures:				
Salaries & Wages	375,263.74		375,263.74	
Fringe Benefits	109,520.24		109,520.24	
Other Professional Services	60,770.67		60,770.67	
Telephone	1,279.82		1,279.82	
Office Machines R&M	2,402.58		2,402.58	
Paper, Stationery & Forms	176.94		176.94	
Printing / Duplicating	388.68		388.68	
Office Supplies	1,005.05		1,005.05	
Subscriptions	869.78		869.78	
Membership Dues	5,194.65		5,194.65	
Registration /Tuition Fees	1,632.52		1,632.52	
Personal Auto Mileage	2,781.48		2,781.48	
Commercial Travel	246.00		246.00	
Meals	212.61		212.61	
Meals-Non-overnight	30.00		30.00	
Lodging	2,019.75		2,019.75	
Meeting Expenses	620.08		620.08	
Prizes/Awards	1,473.16		1,473.16	
Total Expenditures	\$ 565,887.75	\$ -	\$ 565,887.75	\$ -
Cost Adjustments:				
Incentives-Prizes/Awards	(324.00)		(324.00)	
Incentives-Sale of Merchandise	(533.82)		(533.82)	
Improvements-Other Prof Services	25,294.10		25,294.10	
Improvements-Small Projects	175,168.93			175,168.93
Total Cost Adjustments	\$ 199,605.21	\$ -	\$ 24,436.28	\$ 175,168.93
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	5,745.10	-	5,745.10	-
Equipment Depreciation	-	-	-	-

DEPARTMENT 7
FISCAL 2019

MARATHON COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
Special Accounting	361.39	-	361.39	-
Information Technology	60,771.64	-	60,771.64	-
Employee Resources	3,383.57	-	3,383.57	-
Corporation Counsel	44,673.55	-	44,673.55	-
Total 1st Allocation	114,935.25	-	114,935.25	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 880,428.21	\$ -	\$ 705,259.28	\$ 175,168.93
2nd Allocation				
Building Depreciation	208.56	-	208.56	-
Equipment Depreciation	-	-	-	-
Special Accounting	18.55	-	18.55	-
Information Technology	746.23	-	746.23	-
Employee Resources	621.90	-	621.90	-
Corporation Counsel	2,110.63	-	2,110.63	-
County Administrator	71,791.74	-	71,791.74	-
Finance Department	2,501.75	-	2,501.75	-
Property & Liability Insurance	2,307.27	-	2,307.27	-
Facilities & Capital Management	17,867.09	-	17,867.09	-
County Treasurer	444.93	-	444.93	-
Central Services-Communications	3,065.32	-	3,065.32	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	101,683.98	-	101,683.98	-
General & Administrative Allocation				
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 101,683.98	\$ -	\$ 101,683.98	\$ -
Total Incoming Costs	216,619.23	-	216,619.23	-
Total Allocated Cost	\$ 982,112.19	\$ -	\$ 806,943.26	\$ 175,168.93

**DEPARTMENT 7
FISCAL 2019**

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

Department: County Administrator
Function: Department Oversight

Total 1st Tier Allocation \$ 705,259.28
Total 2nd Tier Allocation 101,683.98
Total Allocated Cost \$ 806,943.26

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	18,085.39	5.45%	38,462.49	-	38,462.49	-	38,462.49
Equipment Depreciation	1,811.74	0.55%	3,853.06	-	3,853.06	-	3,853.06
Special Accounting	1,811.74	0.55%	3,853.06	-	3,853.06	-	3,853.06
Information Technology	5,435.22	1.64%	11,559.17	-	11,559.17	-	11,559.17
Employee Resources	12,067.60	3.64%	25,664.36	-	25,664.36	-	25,664.36
Corporation Counsel	8,444.12	2.55%	17,958.25	-	17,958.25	-	17,958.25
Finance Department	10,563.15	3.19%	22,464.82	-	22,464.82	3,782.55	26,247.37
Property & Liability Insurance	3,316.19	1.00%	7,052.60	-	7,052.60	1,187.49	8,240.09
Facilities & Capital Management	1,811.74	0.55%	3,853.06	-	3,853.06	648.76	4,501.82
County Treasurer	3,316.19	1.00%	7,052.60	-	7,052.60	1,187.49	8,240.09
Clerk of Courts	8,136.83	2.45%	17,304.73	-	17,304.73	2,913.71	20,218.44
Child Support	3,316.19	1.00%	7,052.60	-	7,052.60	1,187.49	8,240.09
Soc Svcs- Administration	10,563.15	3.19%	22,464.82	-	22,464.82	3,782.55	26,247.37
Soc Svcs- Income Maint	3,316.19	1.00%	7,052.60	-	7,052.60	1,187.49	8,240.09
Soc Svcs- Programs	3,316.19	1.00%	7,052.60	-	7,052.60	1,187.49	8,240.09
Special Education	1,811.74	0.55%	3,853.06	-	3,853.06	648.76	4,501.82
Health Department	9,948.57	3.00%	21,157.79	-	21,157.79	3,562.47	24,720.26
NCHCC	5,435.22	1.64%	11,559.17	-	11,559.17	1,946.29	13,505.46
ADRC	9,058.70	2.73%	19,265.28	-	19,265.28	3,243.82	22,509.10
Juvenile Detention/Shelter Home	3,008.90	0.91%	6,399.08	-	6,399.08	1,077.45	7,476.53
County Clerk	5,127.93	1.55%	10,905.65	-	10,905.65	1,836.25	12,741.91
Judicial	16,856.22	5.08%	35,848.40	-	35,848.40	6,036.02	41,884.42
District Attorney	12,067.60	3.64%	25,664.36	-	25,664.36	4,321.27	29,985.63
Victim / Witness	1,811.74	0.55%	3,853.06	-	3,853.06	648.76	4,501.82
Sheriff	15,076.49	4.55%	32,063.42	-	32,063.42	5,398.72	37,462.14
Corrections	8,136.83	2.45%	17,304.73	-	17,304.73	2,913.71	20,218.44
Emergency Government	9,948.57	3.00%	21,157.79	-	21,157.79	3,562.47	24,720.26
Justice Alternatives 177	4,513.34	1.36%	9,598.59	-	9,598.59	1,616.18	11,214.77
Conservation, Planning & Zoning	17,778.10	5.36%	37,808.98	-	37,808.98	6,366.14	44,175.11
Parks, Recreation & Forestry	12,067.60	3.64%	25,664.36	-	25,664.36	4,321.27	29,985.63
Solid Waste	6,939.67	2.09%	14,758.71	-	14,758.71	2,485.02	17,243.73
Highway	12,067.60	3.64%	25,664.36	-	25,664.36	4,321.27	29,985.63
Central Wisconsin Airport	5,127.93	1.55%	10,905.65	-	10,905.65	1,836.25	12,741.91
UW Extension	11,453.01	3.45%	24,357.30	-	24,357.30	4,101.19	28,458.50
Library	6,939.67	2.09%	14,758.71	-	14,758.71	2,485.02	17,243.73
Veterans	1,811.74	0.55%	3,853.06	-	3,853.06	648.76	4,501.82
Register of Deeds	3,316.19	1.00%	7,052.60	-	7,052.60	1,187.49	8,240.09
Other Departments / Programs	56,003.89	16.89%	119,104.39	-	119,104.39	20,054.36	139,158.75
Total	331,618.88	100.00%	705,259.28	-	705,259.28	101,683.98	806,943.26

Allocation Basis: Time/Effort by Benefiting Department During 2019

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



**DEPARTMENT 7
FISCAL 2019**

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

Department: County Administrator
Function: Department Specific

Total 1st Tier Allocation \$ 175,168.93
Total 2nd Tier Allocation -

Total Allocated Cost \$ 175,168.93

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Administrator	71,791.74	40.98%	71,791.74	-	71,791.74	-	71,791.74
Finance Department	52,548.00	30.00%	52,548.00	-	52,548.00	-	52,548.00
Facilities & Capital Management	46,123.19	26.33%	46,123.19	-	46,123.19	-	46,123.19
Parks, Recreation & Forestry	4,706.00	2.69%	4,706.00	-	4,706.00	-	4,706.00
Total	175,168.93	100.00%	\$ 175,168.93	\$ -	\$ 175,168.93	\$ -	\$ 175,168.93

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

**DEPARTMENT 7
FISCAL 2019**

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

Department: County Administrator

Grantee Department	Total	Department Oversight	Department Specific
Building Depreciation	38,462.49	38,462.49	-
Equipment Depreciation	3,853.06	3,853.06	-
Special Accounting	3,853.06	3,853.06	-
Information Technology	11,559.17	11,559.17	-
Employee Resources	25,664.36	25,664.36	-
Corporation Counsel	17,958.25	17,958.25	-
County Administrator	71,791.74	-	71,791.74
Finance Department	78,795.37	26,247.37	52,548.00
Property & Liability Insurance	8,240.09	8,240.09	-
Facilities & Capital Management	50,625.01	4,501.82	46,123.19
County Treasurer	8,240.09	8,240.09	-
Central Services-Communications	-	-	-
Clerk of Courts	20,218.44	20,218.44	-
Child Support	8,240.09	8,240.09	-
Soc Svcs- Administration	26,247.37	26,247.37	-
Soc Svcs- Income Maint	8,240.09	8,240.09	-
Soc Svcs- Programs	8,240.09	8,240.09	-
Special Education	4,501.82	4,501.82	-
Health Department	24,720.26	24,720.26	-
NCHCC	13,505.46	13,505.46	-
ADRC	22,509.10	22,509.10	-
Juvenile Detention/Shelter Home	7,476.53	7,476.53	-
County Clerk	12,741.91	12,741.91	-
Judicial	41,884.42	41,884.42	-
District Attorney	29,985.63	29,985.63	-
Victim / Witness	4,501.82	4,501.82	-
Sheriff	37,462.14	37,462.14	-
Corrections	20,218.44	20,218.44	-
Emergency Government	24,720.26	24,720.26	-
Justice Alternatives 177	11,214.77	11,214.77	-
Conservation, Planning & Zoning	44,175.11	44,175.11	-
Parks, Recreation & Forestry	34,691.63	29,985.63	4,706.00
Solid Waste	17,243.73	17,243.73	-
Highway	29,985.63	29,985.63	-
Central Wisconsin Airport	12,741.91	12,741.91	-
UW Extension	28,458.50	28,458.50	-
UW Dormitory	-	-	-
Library	17,243.73	17,243.73	-
Veterans	4,501.82	4,501.82	-
Register of Deeds	8,240.09	8,240.09	-
Other Departments / Programs	139,158.75	139,158.75	-
Total	\$ 982,112.19	\$ 806,943.26	\$ 175,168.93



**DEPARTMENT 8
FISCAL 2019**

**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 2019.
- **Payroll**: Costs associated with the payroll function are allocated based on total number of payroll checks and direct deposits processed by department during 2019.

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 2019**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	General Government
Expenditures:					
Salaries & Wages	425,187.23	35,715.73	251,710.84	119,477.61	18,283.05
Fringe Benefits	170,695.12	14,338.39	101,051.51	47,965.33	7,339.89
Accounting/Auditing Fees	95,861.00		95,861.00		
Paper/Stationery Forms	731.98	731.98			
Printing / Duplicating	1,279.66	1,279.66			
Office Supplies	949.50	949.50			
Books/Directories	262.70	262.70			
Software Supplies	2,925.50	2,925.50			
Publication of Legal Notices	2,209.19		2,209.19		
Subscriptions	536.99	536.99			
Membership Dues	1,457.36	1,457.36			
Registration /Tuition Fees	2,194.50	2,194.50			
Personal Auto Mileage	416.18	416.18			
Commercial Travel	1,405.48	1,405.48			
Meals	334.18	334.18			
Lodging	2,841.46	2,841.46			
Meeting Expenses	1.75	1.75			
Total Expenditures	\$ 709,289.78	\$ 65,391.36	\$ 450,832.54	\$ 167,442.94	\$ 25,622.94
Cost Adjustments:					
Miscellaneous Revenue	(1,564.00)			(1,564.00)	
Transfer to Chapter 3 - Special Accounting	(95,861.00)		(95,861.00)		
Improvements-Other Prof Services	4,942.50		4,942.50		
Total Cost Adjustments	\$ (92,482.50)	\$ -	\$ (90,918.50)	\$ (1,564.00)	\$ -
General & Administrative Allocation	(0.00)	(65,391.36)	42,261.66	20,060.01	3,069.68
Disallowed / Capitalized	(28,692.62)				(28,692.62)
Incoming Costs					
1st Allocation					
Building Depreciation	8,441.78	-	5,910.61	2,195.25	335.93
Equipment Depreciation	573.68	-	401.67	149.18	22.83
Special Accounting	904.49	-	633.29	235.21	35.99
Information Technology	21,496.08	-	15,050.72	5,589.96	855.40
Employee Resources	5,145.91	-	3,602.96	1,338.17	204.77
Corporation Counsel	4,467.35	-	3,127.86	1,161.71	177.77
County Administrator	75,012.82	-	52,521.05	19,506.75	2,985.02
Total 1st Allocation	116,042.12	-	81,248.16	30,176.24	4,617.72
General & Administrative Allocation	-	-			

**DEPARTMENT 8
FISCAL 2019**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	General Government
Unallocated	(4,617.72)				(4,617.72)
Total 1st Tier Allocation	\$ 699,539.06	\$ -	\$ 483,423.86	\$ 216,115.19	\$ -
2nd Allocation					
Building Depreciation	306.46	-	214.57	79.69	12.20
Equipment Depreciation	53.54	-	37.49	13.92	2.13
Special Accounting	49.18	-	34.43	12.79	1.96
Information Technology	263.96	-	184.81	68.64	10.50
Employee Resources	944.15	-	661.05	245.52	37.57
Corporation Counsel	211.06	-	147.78	54.89	8.40
County Administrator	3,782.55	-	2,648.39	983.63	150.52
Finance Department	2,656.96	-	1,860.30	690.93	105.73
Property & Liability Insurance	29,778.74	-	20,849.91	7,743.83	1,185.00
Facilities & Capital Management	26,253.68	-	18,381.80	6,827.15	1,044.72
County Treasurer	418.22	-	292.82	108.76	16.64
Central Services-Communications	5,309.58	-	3,717.56	1,380.73	211.29
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	70,028.08	-	49,030.92	18,210.49	2,786.66
General & Administrative Allocation	-	-			
Unallocated	(2,786.66)				(2,786.66)
Total 2nd Tier Allocation	\$ 70,028.08	\$ -	\$ 49,030.92	\$ 18,210.49	\$ -
Total Incoming Costs	178,665.82	-	130,279.08	48,386.73	-
Total Allocated Cost	\$ 766,780.47	\$ -	\$ 532,454.79	\$ 234,325.68	\$ -

**DEPARTMENT 8
FISCAL 2019**

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

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 483,423.86
Total 2nd Tier Allocation 49,030.92
Total Allocated Cost \$ 532,454.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	520	0.52%	2,533.13	-	2,533.13	-	2,533.13
Corporation Counsel	309	0.31%	1,505.26	-	1,505.26	-	1,505.26
County Administrator	291	0.29%	1,417.58	-	1,417.58	-	1,417.58
Finance Department	228	0.23%	1,110.68	-	1,110.68	-	1,110.68
Property & Liability Insurance	154	0.16%	750.20	-	750.20	77.14	827.33
Facilities & Capital Management	3,997	4.03%	19,471.02	-	19,471.02	2,002.03	21,473.04
County Treasurer	19,638	19.79%	95,664.70	-	95,664.70	9,836.34	105,501.04
Central Services-Communications	74	0.07%	360.48	-	360.48	37.07	397.55
Clerk of Courts	3,916	3.95%	19,076.43	-	19,076.43	1,961.46	21,037.89
Child Support	837	0.84%	4,077.37	-	4,077.37	419.24	4,496.61
Soc Svcs- Administration	832	0.84%	4,053.01	-	4,053.01	416.73	4,469.75
Soc Svcs- Income Maint	992	1.00%	4,832.44	-	4,832.44	496.88	5,329.31
Soc Svcs- Programs	4,869	4.91%	23,718.88	-	23,718.88	2,438.80	26,157.68
Health Department	3,185	3.21%	15,515.43	-	15,515.43	1,595.31	17,110.74
ADRC	8,909	8.98%	43,399.37	-	43,399.37	4,462.37	47,861.73
Juvenile Detention/Shelter Home	687	0.69%	3,346.66	-	3,346.66	344.11	3,690.76
County Clerk	2,419	2.44%	11,783.93	-	11,783.93	1,211.64	12,995.57
Judicial	212	0.21%	1,032.74	-	1,032.74	106.19	1,138.93
District Attorney	1,580	1.59%	7,696.82	-	7,696.82	791.39	8,488.22
Victim / Witness	96	0.10%	467.66	-	467.66	48.08	515.74
Sheriff	6,531	6.58%	31,815.16	-	31,815.16	3,271.27	35,086.43
Corrections	2,146	2.16%	10,454.04	-	10,454.04	1,074.89	11,528.94
Emergency Government	239	0.24%	1,164.27	-	1,164.27	119.71	1,283.98
Justice Alternatives 177	26	0.03%	126.66	-	126.66	13.02	139.68
Conservation, Planning & Zoning	2,829	2.85%	13,781.21	-	13,781.21	1,417.00	15,198.21
Parks, Recreation & Forestry	13,788	13.89%	67,166.97	-	67,166.97	6,906.17	74,073.14
Solid Waste	1,854	1.87%	9,031.59	-	9,031.59	928.64	9,960.23
Highway	8,134	8.20%	39,624.03	-	39,624.03	4,074.18	43,698.21
Central Wisconsin Airport	1,753	1.77%	8,539.58	-	8,539.58	878.05	9,417.63
UW Extension	896	0.90%	4,364.78	-	4,364.78	448.79	4,813.57
UW Dormitory	127	0.13%	618.67	-	618.67	63.61	682.28
Library	4,092	4.12%	19,933.80	-	19,933.80	2,049.61	21,983.41
Veterans	136	0.14%	662.51	-	662.51	68.12	730.63
Register of Deeds	1,319	1.33%	6,425.39	-	6,425.39	660.66	7,086.05
Other Departments / Programs	1,622	1.63%	7,901.42	-	7,901.42	812.43	8,713.85
Total	99,237	100.00%	\$ 483,423.86	\$ -	\$ 483,423.86	\$ 49,030.92	\$ 532,454.79

Allocation Basis: Number of Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2019

Allocation Source: County Financial Records & Reports



**DEPARTMENT 8
FISCAL 2019**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 216,115.19
Total 2nd Tier Allocation 18,210.49

Total Allocated Cost \$ 234,325.68

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	157	0.65%	1,395.21	-	1,395.21	-	1,395.21
Corporation Counsel	190	0.78%	1,688.47	-	1,688.47	-	1,688.47
County Administrator	122	0.50%	1,084.18	-	1,084.18	-	1,084.18
Finance Department	174	0.72%	1,546.28	-	1,546.28	-	1,546.28
Property & Liability Insurance	52	0.21%	462.11	-	462.11	40.00	502.10
Facilities & Capital Management	1,012	4.16%	8,993.32	-	8,993.32	778.38	9,771.70
County Treasurer	137	0.56%	1,217.48	-	1,217.48	105.37	1,322.85
Central Services-Communications	26	0.11%	231.05	-	231.05	20.00	251.05
Clerk of Courts	922	3.79%	8,193.52	-	8,193.52	709.16	8,902.68
Child Support	443	1.82%	3,936.80	-	3,936.80	340.74	4,277.53
Soc Svcs- Administration	327	1.34%	2,905.94	-	2,905.94	251.51	3,157.46
Soc Svcs- Income Maint	813	3.34%	7,224.87	-	7,224.87	625.32	7,850.19
Soc Svcs- Programs	1,290	5.30%	11,463.82	-	11,463.82	992.21	12,456.03
Health Department	1,092	4.49%	9,704.26	-	9,704.26	839.92	10,544.17
ADRC	2,024	8.32%	17,986.64	(20,890.00)	(2,903.36)	1,556.77	(1,346.59)
Juvenile Detention/Shelter Home	602	2.48%	5,349.78	-	5,349.78	463.03	5,812.81
County Clerk	75	0.31%	666.50	-	666.50	57.69	724.19
District Attorney	391	1.61%	3,474.69	-	3,474.69	300.74	3,775.43
Victim / Witness	78	0.32%	693.16	-	693.16	59.99	753.16
Sheriff	3,498	14.38%	31,085.61	-	31,085.61	2,690.50	33,776.11
Corrections	1,432	5.89%	12,725.73	-	12,725.73	1,101.43	13,827.16
Emergency Government	151	0.62%	1,341.89	-	1,341.89	116.14	1,458.03
Justice Alternatives 177	26	0.11%	231.05	-	231.05	20.00	251.05
Conservation, Planning & Zoning	745	3.06%	6,620.58	-	6,620.58	573.02	7,193.60
Parks, Recreation & Forestry	2,583	10.62%	22,954.30	(8,855.00)	14,099.30	1,986.72	16,086.02
Solid Waste	273	1.12%	2,426.06	(2,760.00)	(333.94)	209.98	(123.96)
Highway	2,079	8.55%	18,475.41	-	18,475.41	1,599.07	20,074.48
Central Wisconsin Airport	600	2.47%	5,332.01	(5,100.00)	232.01	461.49	693.50
UW Extension	50	0.21%	444.33	-	444.33	38.46	482.79
Library	1,502	6.18%	13,347.79	-	13,347.79	1,155.27	14,503.06
Veterans	78	0.32%	693.16	-	693.16	59.99	753.16
Register of Deeds	155	0.64%	1,377.44	-	1,377.44	119.22	1,496.65
Other Departments / Programs	1,220	5.02%	10,841.75	-	10,841.75	938.37	11,780.12
Total	24,319	100.00%	\$ 216,115.19	\$ (37,605.00)	\$ 178,510.19	\$ 18,210.49	\$ 196,720.68

Allocation Basis: Number of Payroll Disbursements Processed by Department During 2019

Allocation Source: County Financial Records & Reports



**DEPARTMENT 8
FISCAL 2019**

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

Department: Finance Department

Grantee Department	Total	Accounting &	
		Budgets	Payroll
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	3,928.34	2,533.13	1,395.21
Corporation Counsel	3,193.73	1,505.26	1,688.47
County Administrator	2,501.75	1,417.58	1,084.18
Finance Department	2,656.96	1,110.68	1,546.28
Property & Liability Insurance	1,329.44	827.33	502.10
Facilities & Capital Management	31,244.75	21,473.04	9,771.70
County Treasurer	106,823.89	105,501.04	1,322.85
Central Services-Communications	648.60	397.55	251.05
Clerk of Courts	29,940.57	21,037.89	8,902.68
Child Support	8,774.14	4,496.61	4,277.53
Soc Svcs- Administration	7,627.20	4,469.75	3,157.46
Soc Svcs- Income Maint	13,179.51	5,329.31	7,850.19
Soc Svcs- Programs	38,613.71	26,157.68	12,456.03
Special Education	-	-	-
Health Department	27,654.92	17,110.74	10,544.17
NCHCC	-	-	-
ADRC	46,515.14	47,861.73	(1,346.59)
Juvenile Detention/Shelter Home	9,503.58	3,690.76	5,812.81
County Clerk	13,719.76	12,995.57	724.19
Judicial	1,138.93	1,138.93	-
District Attorney	12,263.65	8,488.22	3,775.43
Victim / Witness	1,268.90	515.74	753.16
Sheriff	68,862.54	35,086.43	33,776.11
Corrections	25,356.09	11,528.94	13,827.16
Emergency Government	2,742.01	1,283.98	1,458.03
Justice Alternatives 177	390.73	139.68	251.05
Conservation, Planning & Zoning	22,391.81	15,198.21	7,193.60
Parks, Recreation & Forestry	90,159.16	74,073.14	16,086.02
Solid Waste	9,836.27	9,960.23	(123.96)
Highway	63,772.69	43,698.21	20,074.48
Central Wisconsin Airport	10,111.13	9,417.63	693.50
UW Extension	5,296.36	4,813.57	482.79
UW Dormitory	682.28	682.28	-
Library	36,486.48	21,983.41	14,503.06
Veterans	1,483.79	730.63	753.16
Register of Deeds	8,582.71	7,086.05	1,496.65
Other Departments / Programs	20,493.97	8,713.85	11,780.12
Total	\$ 729,175.47	\$ 532,454.79	\$ 196,720.68



**DEPARTMENT 9
FISCAL 2019**

**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 departments have been identified by the County's Risk Manager however, only certain departments are direct billed for some or all their respective premiums. Costs are allocated based on the premium analysis provided. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref: 2 CFR 200 Subpart E.

DEPARTMENT 9
FISCAL 2019

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Expenditures:			
Salaries & Wages	46,919.05		46,919.05
Fringe Benefits	16,428.13		16,428.13
Office Machines R&M	652.00		652.00
Printing / Duplicating	113.65		113.65
Office Equipment	290.00		290.00
Office Supplies	18.49		18.49
Membership Dues	485.00		485.00
Personal Auto Mileage	156.20		156.20
Meals	50.00		50.00
Lodging	593.00		593.00
Meeting Expenses	101.45		101.45
Meeting Expenses-Training	29.55		29.55
Insurance Contractors Equipment	34,034.00		34,034.00
Auto Liability	34,540.00		34,540.00
Auto Comp	49,595.23		49,595.23
Auto Comp Claims Exp	14,474.56		14,474.56
Auto Comp Coll Self-Ins	26,425.97		26,425.97
Prop/CE Claims Exp	25,108.87		25,108.87
General Liability Insurance	270,109.00		270,109.00
Gen/Auto Liab Self Ins Retention	143,630.58		143,630.58
Boiler/Machinery	12,329.33		12,329.33
Buildings & Contents	134,051.00		134,051.00
Other Insurance	34,571.67		34,571.67
Insurance Retention/Deductible	6,550.72		6,550.72
Loss / Loss Adjustment	68,568.00		68,568.00
Officials Bonds	2,329.00		2,329.00
Total Expenditures	\$ 922,154.45	\$ -	\$ 922,154.45
Cost Adjustments:			
Insurance Recoveries & Public Charges	(267,886.33)		(267,886.33)

DEPARTMENT 9
FISCAL 2019

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Interest & Dividends on Investments	(32,884.85)		(32,884.85)
Total Cost Adjustments	\$ (300,771.18)	\$ -	\$ (300,771.18)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-		
Incoming Costs			
1st Allocation			
Building Depreciation	1,846.64		1,846.64
Equipment Depreciation	-		-
Special Accounting	282.20		282.20
Information Technology	-		-
Employee Resources	1,286.48		1,286.48
Corporation Counsel	8,934.70		8,934.70
County Administrator	7,052.60		7,052.60
Finance Department	1,212.30		1,212.30
Total 1st Allocation	20,614.91	-	20,614.91
General & Administrative Allocation	-	-	-
Unallocated	-		
Total 1st Tier Allocation	\$ 641,998.18	\$ -	\$ 641,998.18
2nd Allocation			
Building Depreciation	67.04		67.04
Equipment Depreciation	-		-
Special Accounting	14.89		14.89
Information Technology	-		-

DEPARTMENT 9
FISCAL 2019

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Employee Resources	236.04		236.04
Corporation Counsel	422.13		422.13
County Administrator	1,187.49		1,187.49
Finance Department	117.13		117.13
Property & Liability Insurance	-		-
Facilities & Capital Management	5,742.99		5,742.99
County Treasurer	152.53		152.53
Central Services-Communications	1,132.65		1,132.65
Clerk of Courts	-		-
	-		-
Total 2nd Allocation	9,072.88	-	9,072.88
General & Administrative Allocation	-	-	
Unallocated	-		
Total 2nd Tier Allocation	\$ 9,072.88	\$ -	\$ 9,072.88
Total Incoming Costs	29,687.79	-	29,687.79
Total Allocated Cost	\$ 651,071.06	\$ -	\$ 651,071.06

**DEPARTMENT 9
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 641,998.18
Total 2nd Tier Allocation 9,072.88
Total Allocated Cost \$ 651,071.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	3,549.00	0.39%	2,478.36	(3,549.00)	(1,070.64)	-	(1,070.64)
Employee Resources	2,369.00	0.26%	1,654.34	-	1,654.34	-	1,654.34
Corporation Counsel	2,932.00	0.32%	2,047.49	-	2,047.49	-	2,047.49
County Administrator	3,304.00	0.36%	2,307.27	-	2,307.27	-	2,307.27
Finance Department	42,643.00	4.64%	29,778.74	-	29,778.74	-	29,778.74
Facilities & Capital Management	47,817.00	5.20%	33,391.88	(6,193.00)	27,198.88	501.81	27,700.70
County Treasurer	3,777.00	0.41%	2,637.58	-	2,637.58	39.64	2,677.22
Clerk of Courts	12,901.00	1.40%	9,009.11	-	9,009.11	135.39	9,144.50
Soc Svcs- Administration	73,657.00	8.01%	51,436.64	(1,250.00)	50,186.64	772.99	50,959.63
Special Education	21,877.00	2.38%	15,277.29	(21,877.00)	(6,599.71)	229.59	(6,370.12)
Health Department	15,823.00	1.72%	11,049.62	-	11,049.62	166.05	11,215.68
NCHCC	37,077.00	4.03%	25,891.86	-	25,891.86	389.10	26,280.96
ADRC	31,668.00	3.44%	22,114.61	(31,668.00)	(9,553.39)	332.34	(9,221.06)
Juvenile Detention/Shelter Home	3,537.00	0.38%	2,469.98	-	2,469.98	37.12	2,507.10
County Clerk	4,282.00	0.47%	2,990.23	-	2,990.23	44.94	3,035.17
District Attorney	5,019.00	0.55%	3,504.90	-	3,504.90	52.67	3,557.57
Sheriff	152,516.00	16.59%	106,505.98	(73,079.00)	33,426.98	1,600.57	35,027.55
Emergency Government	7,893.00	0.86%	5,511.89	(4,774.00)	737.89	82.83	820.72
Conservation, Planning & Zoning	15,183.00	1.65%	10,602.69	(4,961.00)	5,641.69	159.34	5,801.03
Parks, Recreation & Forestry	83,311.00	9.06%	58,178.29	(76,211.00)	(18,032.71)	874.30	(17,158.41)
Solid Waste	24,608.00	2.68%	17,184.42	(24,607.00)	(7,422.58)	258.25	(7,164.33)
Highway	208,047.00	22.63%	145,284.75	(208,047.00)	(62,762.25)	2,183.34	(60,578.91)
Central Wisconsin Airport	52,033.00	5.66%	36,336.03	(52,033.00)	(15,696.97)	546.06	(15,150.91)
UW Extension	1,388.00	0.15%	969.28	-	969.28	14.57	983.84
UW Dormitory	26,482.00	2.88%	18,493.09	-	18,493.09	277.91	18,771.00
Library	25,167.00	2.74%	17,574.79	(25,167.00)	(7,592.21)	264.11	(7,328.10)
Veterans	763.00	0.08%	532.82	-	532.82	8.01	540.83
Register of Deeds	2,634.00	0.29%	1,839.39	-	1,839.39	27.64	1,867.03
Other Departments / Programs	7,081.00	0.77%	4,944.85	(2,555.25)	2,389.60	74.31	2,463.91
Total	919,338.00	100.00%	\$ 641,998.18	\$ (535,971.25)	\$ 106,026.93	\$ 9,072.88	\$ 115,099.81

Allocation Basis: Property & Liability Insurance Premiums Identified by Department During 2019

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



DEPARTMENT 9
FISCAL 2019

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	(1,070.64)	(1,070.64)
Employee Resources	1,654.34	1,654.34
Corporation Counsel	2,047.49	2,047.49
County Administrator	2,307.27	2,307.27
Finance Department	29,778.74	29,778.74
Property & Liability Insurance	-	-
Facilities & Capital Management	27,700.70	27,700.70
County Treasurer	2,677.22	2,677.22
Central Services-Communications	-	-
Clerk of Courts	9,144.50	9,144.50
Child Support	-	-
Soc Svcs- Administration	50,959.63	50,959.63
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	(6,370.12)	(6,370.12)
Health Department	11,215.68	11,215.68
NCHCC	26,280.96	26,280.96
ADRC	(9,221.06)	(9,221.06)
Juvenile Detention/Shelter Home	2,507.10	2,507.10
County Clerk	3,035.17	3,035.17
Judicial	-	-
District Attorney	3,557.57	3,557.57
Victim / Witness	-	-
Sheriff	35,027.55	35,027.55
Corrections	-	-
Emergency Government	820.72	820.72
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	5,801.03	5,801.03
Parks, Recreation & Forestry	(17,158.41)	(17,158.41)
Solid Waste	(7,164.33)	(7,164.33)
Highway	(60,578.91)	(60,578.91)
Central Wisconsin Airport	(15,150.91)	(15,150.91)
UW Extension	983.84	983.84
UW Dormitory	18,771.00	18,771.00
Library	(7,328.10)	(7,328.10)
Veterans	540.83	540.83
Register of Deeds	1,867.03	1,867.03
Other Departments / Programs	2,463.91	2,463.91
Total	\$ 115,099.81	\$ 115,099.81

**DEPARTMENT 10
FISCAL 2019**

**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 2019 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 2019**

**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	1,612,289.88	417,583.08	291,824.47	75,777.62	24,184.35
Fringe Benefits	740,593.01	191,813.59	134,047.33	34,807.87	11,108.90
Courier Services	17,600.00	17,600.00	-	-	-
Pest Extermination	3,840.00	-	720.00	360.00	360.00
Water/Sewer	217,694.37	-	5,203.55	4,150.17	1,849.02
Electric	710,242.15	-	228,950.72	27,712.23	12,317.31
Natural/Propane Gas	326,967.52	-	83,019.74	8,398.12	3,553.20
Telephone	10,715.42	10,715.42	-	-	-
Other Utility Service	15,423.40	15,423.40	-	-	-
Motor Vehicle Repair	1,302.71	1,302.71	-	-	-
Grounds & Ground Improvement	47,922.54	-	-	-	-
Building Service Equipment Repair	99,578.63	-	17,692.48	3,088.28	148.61
Building Repairs	66,501.95	-	5,579.56	1,313.36	581.59
Sundry Repair/Maint Services	21,774.28	5,000.00	-	-	-
Cntr Srv-Housekeeping	90,000.00	-	-	-	-
Fire Protection	2,602.88	2,517.88	-	-	-
Landfill Services	43.00	43.00	-	-	-
Refuse Collection	37,486.13	455.79	19,105.92	6,269.44	3,848.96
Sundry/Contractual Services	126,535.26	44,637.00	8,871.48	2,337.45	332.96
Paper, Stationery, Forms	346.21	346.21	-	-	-
Printing/Duplicating	2,422.52	2,422.52	-	-	-
Office Supplies	918.76	918.76	-	-	-
Registration/Tuition Fees	10,084.52	10,084.52	-	-	-
Meals	408.00	408.00	-	-	-
Lodging	3,413.70	3,413.70	-	-	-
Meeting Expenses	471.34	471.34	-	-	-
Lab/Medical/Chemical Supplies	3,344.25	-	-	-	-
Household/Janitorial Supplies	32,397.22	-	6,654.94	7,500.00	3,200.00
Clothing/Uniforms	7,067.19	6,676.44	-	-	-
Other Operating Supplies	942.38	-	942.38	-	-
AED's Maint/Supplies	267.45	267.45	-	-	-
Gasoline	12,278.66	12,278.66	-	-	-
Motor Oil	603.03	603.03	-	-	-
Motor Vehicle Parts & Supplies	1,014.76	1,014.76	-	-	-
Tires & Tubes	1,701.63	1,701.63	-	-	-
Machinery & Equipment Parts	15,840.95	7,141.34	-	-	-
Painting Supplies	3,224.02	-	1,368.32	29.62	-
Plumbing/Electrical Supplies	26,207.14	-	3,548.70	779.11	104.52
Consumable Tools/Supplies	1,433.61	1,433.61	-	-	-
Shop Supplies	5,185.34	5,185.34	-	-	-
Shop Equipment-Tools-Supplies	4,703.42	4,703.42	-	-	-
Sign Parts/Supplies	382.50	382.50	-	-	-
Freight	7,018.47	7,018.47	-	-	-
Small Hardware/Wire/Nails	1,049.97	1,049.97	-	-	-

**DEPARTMENT 10
FISCAL 2019**

**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.
Other Chemicals	12,825.68	12,825.68	-	-	-
Electrical Fixtures	7,787.63	7,787.63	-	-	-
Other Fabricated Materials	4,482.24	4,482.24	-	-	-
Misc. Building Materials	59.88	59.88	-	-	-
Insurance Contractors Equipment	241.00	241.00	-	-	-
Auto Liability Insurance	5,952.00	5,952.00	-	-	-
Fees & Permits	6,045.33	6,045.33	-	-	-
Building Maintenance-Small Cap Replacement	256,055.64	76,000.00	-	-	-
Total Expenditures	4,585,289.57	888,007.30	807,529.59	172,523.28	61,589.41
Cost Adjustments:					
Miscellaneous Revenue	(6,644.86)	(6,644.86)	-	-	-
Focus on Energy Rebate	(16,241.25)	(16,241.25)	-	-	-
Sale of Recyclable Materials	(1,295.22)	(1,295.22)	-	-	-
Interest & Dividends on Investments	(8,137.37)	-	-	-	-
Charges for Service	(26.24)	(26.24)	-	-	-
Rent-Lakeview Drive	(264,478.75)	-	-	-	-
County Facility Parking Lots	10,669.46	-	1,029.46	-	-
CIP-Buildings/Equip-Capital Outlay Other Equip	30,254.80	30,254.80	-	-	-
Total Cost Adjustments	(255,899.43)	6,047.23	1,029.46	-	-
General & Administrative Allocation	-	(822,289.53)	200,856.15	52,156.02	16,645.54
Disallowed / Capitalized	(152,641.00)	(71,765.00)	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	10,146.75	-	2,216.17	473.47	169.02
Equipment Depreciation	42,779.22	-	9,343.48	1,996.17	712.62
Special Accounting	4,628.64	-	1,010.95	215.98	77.10
Information Technology	7,483.45	-	1,634.47	349.19	124.66
Employee Resources	28,582.18	-	6,242.68	1,333.71	476.12
Corporation Counsel	8,934.70	-	1,951.44	416.91	148.83
County Administrator	49,976.25	-	10,915.40	2,332.00	832.51
Finance Department	28,464.34	-	6,216.94	1,328.21	474.16
Property & Liability Insurance	27,198.88	-	5,940.55	1,269.16	453.08
Total 1st Allocation	208,194.41	-	45,472.09	9,714.81	3,468.11
General & Administrative Allocation	-	-	-	-	-

**DEPARTMENT 10
FISCAL 2019**

**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.
Unallocated	-				
Total 1st Tier Allocation	4,384,943.55	0.00	1,054,887.29	234,394.10	81,703.06
2nd Allocation					
Building Depreciation	368.36	-	80.45	17.19	6.14
Equipment Depreciation	3,992.68	-	872.05	186.31	66.51
Special Accounting	236.09	-	51.57	11.02	3.93
Information Technology	91.89	-	20.07	4.29	1.53
Employee Resources	5,267.10	-	1,150.40	245.77	87.74
Corporation Counsel	422.13	-	92.20	19.70	7.03
County Administrator	648.76	-	141.70	30.27	10.81
Finance Department	2,780.41	-	607.27	129.74	46.32
Property & Liability Insurance	501.81	-	109.60	23.42	8.36
Facilities & Capital Management	85,296.40	-	18,629.73	3,980.12	1,420.87
County Treasurer	3,825.40	-	835.51	178.50	63.72
Central Services-Communications	23,256.27	-	5,079.44	1,085.19	387.40
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	126,687.32	-	27,669.99	5,911.51	2,110.36
General & Administrative Allocation					
Unallocated	-				
Total 2nd Tier Allocation	126,687.32	-	27,669.99	5,911.51	2,110.36
Total Incoming Costs	334,881.73	-	73,142.08	15,626.31	5,578.47
Total Allocated Cost	\$ 4,511,630.87	\$ 0.00	\$ 1,082,557.28	\$ 240,305.61	\$ 83,813.42

**DEPARTMENT 10
FISCAL 2019**

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

Department: Facilities & Capital Management

Functions:	210 River Drive Bldg.	USDA Bldg.	Shelter Home	West Street Property	Public Safety Bldg.
Expenditures:					
Salaries & Wages	20,959.77	3,224.58	54,817.86	22,572.06	29,021.22
Fringe Benefits	9,627.71	1,481.19	25,180.16	10,368.30	13,330.67
Courier Services	-	-	-	-	-
Pest Extermination	360.00	360.00	360.00	360.00	600.00
Water/Sewer	483.10	557.06	4,384.57	998.92	59,440.64
Electric	9,646.69	5,741.08	26,306.16	9,294.91	6,387.73
Natural/Propane Gas	2,406.95	3,249.89	15,220.33	2,860.15	5,579.66
Telephone	-	-	-	-	-
Other Utility Service	-	-	-	-	-
Motor Vehicle Repair	-	-	-	-	-
Grounds & Ground Improvement	-	-	-	-	-
Building Service Equipment Repair	443.14	117.18	2,510.23	565.58	9,742.33
Building Repairs	444.94	-	26.98	341.70	3,410.37
Sundry Repair/Maint Services	-	-	-	-	-
Cntr Srv-Housekeeping	-	-	-	-	-
Fire Protection	-	-	-	-	-
Landfill Services	-	-	-	-	-
Refuse Collection	-	-	2,152.64	-	1,044.08
Sundry/Contractual Services	1,983.64	95.95	915.60	356.11	13,519.28
Paper, Stationery, Forms	-	-	-	-	-
Printing/Duplicating	-	-	-	-	-
Office Supplies	-	-	-	-	-
Registration/Tuition Fees	-	-	-	-	-
Meals	-	-	-	-	-
Lodging	-	-	-	-	-
Meeting Expenses	-	-	-	-	-
Lab/Medical/Chemical Supplies	-	-	-	-	-
Household/Janitorial Supplies	886.66	497.71	1,500.00	300.00	3,983.97
Clothing/Uniforms	-	-	-	-	-
Other Operating Supplies	-	-	-	-	-
AED's Maint/Supplies	-	-	-	-	-
Gasoline	-	-	-	-	-
Motor Oil	-	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-	-
Tires & Tubes	-	-	-	-	-
Machinery & Equipment Parts	-	-	-	-	-
Painting Supplies	115.52	-	-	-	17.94
Plumbing/Electrical Supplies	317.78	40.14	381.28	321.46	7,676.15
Consumable Tools/Supplies	-	-	-	-	-
Shop Supplies	-	-	-	-	-
Shop Equipment-Tools-Supplies	-	-	-	-	-
Sign Parts/Supplies	-	-	-	-	-
Freight	-	-	-	-	-
Small Hardware/Wire/Nails	-	-	-	-	-

**DEPARTMENT 10
FISCAL 2019**

**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.
Other Chemicals	-	-	-	-	-
Electrical Fixtures	-	-	-	-	-
Other Fabricated Materials	-	-	-	-	-
Misc. Building Materials	-	-	-	-	-
Insurance Contractors Equipment	-	-	-	-	-
Auto Liability Insurance	-	-	-	-	-
Fees & Permits	-	-	-	-	-
Building Maintenance-Small Cap Replacement	-	-	-	-	-
Total Expenditures	47,675.90	15,364.78	133,755.81	48,339.19	153,754.04
Cost Adjustments:					
Miscellaneous Revenue	-	-	-	-	-
Focus on Energy Rebate	-	-	-	-	-
Sale of Recyclable Materials	-	-	-	-	-
Interest & Dividends on Investments	-	-	-	-	-
Charges for Service	-	-	-	-	-
Rent-Lakeview Drive	-	-	-	-	-
County Facility Parking Lots	-	-	-	-	-
CIP-Buildings/Equip-Capital Outlay Other Equip	-	-	-	-	-
Total Cost Adjustments	-	-	-	-	-
General & Administrative Allocation	14,426.13	2,219.40	37,729.88	15,535.83	19,974.64
Disallowed / Capitalized					
Incoming Costs					
1st Allocation					
Building Depreciation	130.84	42.17	367.08	132.66	421.96
Equipment Depreciation	551.63	177.78	1,547.61	559.31	1,779.00
Special Accounting	59.69	19.24	167.45	60.52	192.49
Information Technology	96.50	31.10	270.73	97.84	311.20
Employee Resources	368.56	118.78	1,034.01	373.69	1,188.61
Corporation Counsel	115.21	37.13	323.23	116.81	371.56
County Administrator	644.44	207.69	1,807.98	653.40	2,078.30
Finance Department	367.04	118.29	1,029.75	372.15	1,183.71
Property & Liability Insurance	350.73	113.03	983.97	355.60	1,131.08
Total 1st Allocation	2,684.64	865.19	7,531.81	2,721.99	8,657.91
General & Administrative Allocation					

**DEPARTMENT 10
FISCAL 2019**

**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.
Unallocated					
Total 1st Tier Allocation	64,786.67	18,449.37	179,017.50	66,597.01	182,386.59
2nd Allocation					
Building Depreciation	4.75	1.53	13.33	4.82	15.32
Equipment Depreciation	51.49	16.59	144.44	52.20	166.04
Special Accounting	3.04	0.98	8.54	3.09	9.82
Information Technology	1.18	0.38	3.32	1.20	3.82
Employee Resources	67.92	21.89	190.55	68.86	219.04
Corporation Counsel	5.44	1.75	15.27	5.52	17.55
County Administrator	8.37	2.70	23.47	8.48	26.98
Finance Department	35.85	11.55	100.59	36.35	115.63
Property & Liability Insurance	6.47	2.09	18.15	6.56	20.87
Facilities & Capital Management	1,099.88	354.47	3,085.75	1,115.19	3,547.11
County Treasurer	49.33	15.90	138.39	50.01	159.08
Central Services-Communications	299.89	96.65	841.34	304.06	967.13
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	1,633.61	526.47	4,583.14	1,656.34	5,268.38
General & Administrative Allocation					
Unallocated					
Total 2nd Tier Allocation	1,633.61	526.47	4,583.14	1,656.34	5,268.38
Total Incoming Costs	4,318.25	1,391.67	12,114.95	4,378.33	13,926.29
Total Allocated Cost	\$ 66,420.28	\$ 18,975.85	\$ 183,600.64	\$ 68,253.35	\$ 187,654.97

DEPARTMENT 10
FISCAL 2019

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	-	14,510.61	87,063.65	570,750.62
Fringe Benefits	-	6,665.34	39,992.02	262,169.93
Courier Services	-	-	-	-
Pest Extermination	-	-	360.00	-
Water/Sewer	-	-	41,452.79	99,174.55
Electric	-	-	36,222.58	347,662.74
Natural/Propane Gas	-	-	10,406.41	192,273.07
Telephone	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicle Repair	-	-	-	-
Grounds & Ground Improvement	19,029.82	-	-	28,892.72
Building Service Equipment Repair	-	-	9,519.46	55,751.34
Building Repairs	32,944.56	-	2,078.70	19,780.19
Sundry Repair/Maint Services	16,774.28	-	-	-
Cntr Srv-Housekeeping	-	-	-	90,000.00
Fire Protection	-	-	85.00	-
Landfill Services	-	-	-	-
Refuse Collection	-	-	4,379.98	229.32
Sundry/Contractual Services	14,927.65	-	2,625.15	35,932.99
Paper, Stationery, Forms	-	-	-	-
Printing/Duplicating	-	-	-	-
Office Supplies	-	-	-	-
Registration/Tuition Fees	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	-	-	-	-
Lab/Medical/Chemical Supplies	3,344.25	-	-	-
Household/Janitorial Supplies	-	-	7,873.94	-
Clothing/Uniforms	-	-	390.75	-
Other Operating Supplies	-	-	-	-
AED's Maint/Supplies	-	-	-	-
Gasoline	-	-	-	-
Motor Oil	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Machinery & Equipment Parts	8,699.61	-	-	-
Painting Supplies	-	-	20.43	1,672.19
Plumbing/Electrical Supplies	1,569.65	-	266.83	11,201.52
Consumable Tools/Supplies	-	-	-	-
Shop Supplies	-	-	-	-
Shop Equipment-Tools-Supplies	-	-	-	-
Sign Parts/Supplies	-	-	-	-
Freight	-	-	-	-
Small Hardware/Wire/Nails	-	-	-	-

DEPARTMENT 10
FISCAL 2019

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

Department: Facilities & Capital Management

Functions:	University Center	Highway	Library	North Central Health Care
Other Chemicals	-	-	-	-
Electrical Fixtures	-	-	-	-
Other Fabricated Materials	-	-	-	-
Misc. Building Materials	-	-	-	-
Insurance Contractors Equipment	-	-	-	-
Auto Liability Insurance	-	-	-	-
Fees & Permits	-	-	-	-
Building Maintenance-Small Cap Replacement	27,585.00	-	-	152,470.64
Total Expenditures	124,874.82	21,175.95	242,737.70	1,867,961.81
Cost Adjustments:				
Miscellaneous Revenue	-	-	-	-
Focus on Energy Rebate	-	-	-	-
Sale of Recyclable Materials	-	-	-	-
Interest & Dividends on Investments	(8,137.37)	-	-	-
Charges for Service	-	-	-	-
Rent-Lakeview Drive	-	-	-	(264,478.75)
County Facility Parking Lots	9,640.00	-	-	-
CIP-Buildings/Equip-Capital Outlay Other Equip	-	-	-	-
Total Cost Adjustments	1,502.63	-	-	(264,478.75)
General & Administrative Allocation	-	9,987.32	59,923.93	392,834.67
Disallowed / Capitalized	(9,640.00)	-	-	(71,236.00)
Incoming Costs				
1st Allocation				
Building Depreciation	342.70	58.11	666.16	5,126.40
Equipment Depreciation	1,444.86	245.02	2,808.58	21,613.16
Special Accounting	156.33	26.51	303.88	2,338.51
Information Technology	252.75	42.86	491.31	3,780.83
Employee Resources	965.36	163.70	1,876.51	14,440.45
Corporation Counsel	301.77	51.17	586.59	4,514.04
County Administrator	1,687.94	286.24	3,281.09	25,249.28
Finance Department	961.38	163.03	1,868.77	14,380.91
Property & Liability Insurance	918.64	155.78	1,785.69	13,741.57
Total 1st Allocation	7,031.72	1,192.42	13,668.59	105,185.15
General & Administrative Allocation				

DEPARTMENT 10
FISCAL 2019

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

Department: Facilities & Capital Management

Functions:	University Center	Highway	Library	North Central Health Care
Unallocated				
Total 1st Tier Allocation	123,769.17	32,355.69	316,330.22	2,030,266.89
2nd Allocation				
Building Depreciation	12.44	2.11	24.18	186.10
Equipment Depreciation	134.85	22.87	262.13	2,017.21
Special Accounting	7.97	1.35	15.50	119.28
Information Technology	3.10	0.53	6.03	46.43
Employee Resources	177.90	30.17	345.80	2,661.07
Corporation Counsel	14.26	2.42	27.71	213.27
County Administrator	21.91	3.72	42.59	327.77
Finance Department	93.91	15.92	182.54	1,404.74
Property & Liability Insurance	16.95	2.87	32.95	253.53
Facilities & Capital Management	2,880.87	488.53	5,599.97	43,093.93
County Treasurer	129.20	21.91	251.15	1,932.69
Central Services-Communications	785.48	133.20	1,526.84	11,749.67
Clerk of Courts	-	-	-	-
Total 2nd Allocation	4,278.83	725.59	8,317.40	64,005.68
General & Administrative Allocation				
Unallocated				
Total 2nd Tier Allocation	4,278.83	725.59	8,317.40	64,005.68
Total Incoming Costs	11,310.55	1,918.01	21,985.99	169,190.84
Total Allocated Cost	\$ 128,048.00	\$ 33,081.28	\$ 324,647.62	\$ 2,094,272.57

**DEPARTMENT 10
FISCAL 2019**

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

Department: Facilities & Capital Management
Function: Courthouse / Annex

Total 1st Tier Allocation \$ 1,054,887.29
Total 2nd Tier Allocation 27,669.99

Total Allocated Cost \$ 1,082,557.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	3,269	4.71%	49,666.24	-	49,666.24	-	49,666.24
County Administrator	1,176	1.69%	17,867.09	-	17,867.09	-	17,867.09
Finance Department	1,728	2.49%	26,253.68	-	26,253.68	-	26,253.68
Property & Liability Insurance	378	0.54%	5,742.99	-	5,742.99	-	5,742.99
Facilities & Capital Management	2,077	2.99%	31,556.07	-	31,556.07	-	31,556.07
County Treasurer	1,014	1.46%	15,405.80	-	15,405.80	461.44	15,867.24
Central Services-Communications	2,045	2.95%	31,069.89	-	31,069.89	930.62	32,000.50
Clerk of Courts	9,529	13.72%	144,775.05	-	144,775.05	4,336.35	149,111.39
County Clerk	2,400	3.46%	36,463.44	-	36,463.44	1,092.16	37,555.60
Judicial	18,230	26.26%	276,970.20	-	276,970.20	8,295.90	285,266.10
District Attorney	4,920	7.09%	74,750.05	-	74,750.05	2,238.94	76,988.99
Victim / Witness	1,613	2.32%	24,506.47	-	24,506.47	734.03	25,240.50
Emergency Government	469	0.68%	7,125.56	-	7,125.56	213.43	7,338.99
Justice Alternatives 177	425	0.61%	6,457.07	-	6,457.07	193.40	6,650.47
Register of Deeds	4,376	6.30%	66,485.00	-	66,485.00	1,991.38	68,476.38
Other Departments / Programs	15,783	22.73%	239,792.69	(134,063.37)	105,729.32	7,182.35	112,911.67
Total	69,432	100.00%	\$ 1,054,887.29	\$ (134,063.37)	\$ 920,823.92	\$ 27,669.99	\$ 948,493.91

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2019

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 234,394.10
Total 2nd Tier Allocation 5,911.51
Total Allocated Cost \$ 240,305.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	2,686	15.86%	37,178.61	-	37,178.61	937.66	38,116.27
Soc Svcs- Administration	10,488	61.93%	145,170.98	(297,666.96)	(152,495.98)	3,661.27	(148,834.72)
Other Departments / Programs	3,760	22.20%	52,044.51	(53,258.64)	(1,214.13)	1,312.58	98.46
Total	16,934	100.00%	\$ 234,394.10	\$ (350,925.60)	\$ (116,531.50)	\$ 5,911.51	\$ (110,619.99)

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 2019**

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

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

Total 1st Tier Allocation \$ 81,703.06
Total 2nd Tier Allocation 2,110.36
Total Allocated Cost \$ 83,813.42

	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%	25,114.16	-	25,114.16	648.69	25,762.85
UW Extension	2,981	25.47%	20,813.26	-	20,813.26	537.60	21,350.86
Veterans	810	6.92%	5,655.40	-	5,655.40	146.08	5,801.48
Other Departments / Programs	4,314	36.87%	30,120.24	(60,560.28)	(30,440.04)	777.99	(29,662.05)
Total	11,702	100.00%	\$ 81,703.06	\$ (60,560.28)	\$ 21,142.78	\$ 2,110.36	\$ 23,253.14

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2019

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 64,786.67
Total 2nd Tier Allocation 1,633.61
Total Allocated Cost \$ 66,420.28

	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%	64,786.67	-	64,786.67	1,633.61	66,420.28
Total	10,620	100.00%	\$ 64,786.67	\$ -	\$ 64,786.67	\$ 1,633.61	\$ 66,420.28

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2019

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: USDA Bldg.

Total 1st Tier Allocation \$ 18,449.37
Total 2nd Tier Allocation 526.47
Total Allocated Cost \$ 18,975.85

	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%	18,449.37	-	18,449.37	526.47	18,975.85
Total	5,740	100.00%	\$ 18,449.37	\$ -	\$ 18,449.37	\$ 526.47	\$ 18,975.85

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2019

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Shelter Home

Total 1st Tier Allocation \$ 179,017.50
Total 2nd Tier Allocation 4,583.14
Total Allocated Cost \$ 183,600.64

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Juvenile Detention/Shelter Home	24,400.00	100.00%	179,017.50	-	179,017.50	4,583.14	183,600.64
Total	24,400.00	100.00%	\$ 179,017.50	\$ -	\$ 179,017.50	\$ 4,583.14	\$ 183,600.64

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2019

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: West Street Property

Total 1st Tier Allocation \$ 66,597.01
Total 2nd Tier Allocation 1,656.34
Total Allocated Cost \$ 68,253.35

	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%	66,597.01	-	66,597.01	1,656.34	68,253.35
Total	1,804	100.00%	\$ 66,597.01	\$ -	\$ 66,597.01	\$ 1,656.34	\$ 68,253.35

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2019

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 182,386.59
Total 2nd Tier Allocation 5,268.38
Total Allocated Cost \$ 187,654.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Corporation Counsel	3,016	2.31%	4,220.66	-	4,220.66	-	4,220.66
Sheriff	14,284	10.96%	19,989.34	-	19,989.34	591.09	20,580.42
Corrections	109,320	83.88%	152,984.75	-	152,984.75	4,523.77	157,508.52
Other Departments / Programs	3,710	2.85%	5,191.85	-	5,191.85	153.52	5,345.38
Total	130,330	100.00%	\$ 182,386.59	\$ -	\$ 182,386.59	\$ 5,268.38	\$ 187,654.97

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2019

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: University Center

Total 1st Tier Allocation \$ 123,769.17
Total 2nd Tier Allocation 4,278.83
Total Allocated Cost \$ 128,048.00

	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%	123,769.17	-	123,769.17	4,278.83	128,048.00
Total	100.00	100.00%	\$ 123,769.17	\$ -	\$ 123,769.17	\$ 4,278.83	\$ 128,048.00

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2019

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Highway

Total 1st Tier Allocation \$ 32,355.69
Total 2nd Tier Allocation 725.59
Total Allocated Cost \$ 33,081.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Highway	100.00	100.00%	32,355.69	(19,600.00)	12,755.69	725.59	13,481.28
Total	100.00	100.00%	\$ 32,355.69	\$ (19,600.00)	\$ 12,755.69	\$ 725.59	\$ 13,481.28

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2019

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Library

Total 1st Tier Allocation \$ 316,330.22
Total 2nd Tier Allocation 8,317.40
Total Allocated Cost \$ 324,647.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Library	100.00	100.00%	316,330.22	-	316,330.22	8,317.40	324,647.62
Total	100.00	100.00%	\$ 316,330.22	\$ -	\$ 316,330.22	\$ 8,317.40	\$ 324,647.62

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

**DEPARTMENT 10
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 2,030,266.89
Total 2nd Tier Allocation 64,005.68

Total Allocated Cost \$ 2,094,272.57

	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%	53,740.34	-	53,740.34	-	53,740.34
Health Department	16,200	5.72%	116,079.13	-	116,079.13	3,758.98	119,838.11
NCHCC	217,781	76.86%	1,560,483.21	-	1,560,483.21	50,532.99	1,611,016.20
Other Departments / Programs	41,863	14.77%	299,964.22	-	299,964.22	9,713.71	309,677.94
Total	283,344	100.00%	\$ 2,030,266.89	\$ -	\$ 2,030,266.89	\$ 64,005.68	\$ 2,094,272.57

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 10
FISCAL 2019**

**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	49,666.24	49,666.24	-	-	-
Corporation Counsel	4,220.66	-	-	-	-
County Administrator	17,867.09	17,867.09	-	-	-
Finance Department	26,253.68	26,253.68	-	-	-
Property & Liability Insurance	5,742.99	5,742.99	-	-	-
Facilities & Capital Management	85,296.40	31,556.07	-	-	-
County Treasurer	15,867.24	15,867.24	-	-	-
Central Services-Communications	32,000.50	32,000.50	-	-	-
Clerk of Courts	149,111.39	149,111.39	-	-	-
Child Support	38,116.27	-	38,116.27	-	-
Soc Svcs- Administration	(148,834.72)	-	(148,834.72)	-	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	-	-	-	-	-
Health Department	119,838.11	-	-	-	-
NCHCC	1,611,016.20	-	-	-	-
ADRC	-	-	-	-	-
Juvenile Detention/Shelter Home	183,600.64	-	-	-	-
County Clerk	37,555.60	37,555.60	-	-	-
Judicial	285,266.10	285,266.10	-	-	-
District Attorney	76,988.99	76,988.99	-	-	-
Victim / Witness	25,240.50	25,240.50	-	-	-
Sheriff	20,580.42	-	-	-	-
Corrections	157,508.52	-	-	-	-
Emergency Government	7,338.99	7,338.99	-	-	-
Justice Alternatives 177	6,650.47	6,650.47	-	-	-
Conservation, Planning & Zoning	66,420.28	-	-	-	66,420.28
Parks, Recreation & Forestry	25,762.85	-	-	25,762.85	-
Solid Waste	-	-	-	-	-
Highway	13,481.28	-	-	-	-
Central Wisconsin Airport	-	-	-	-	-
UW Extension	21,350.86	-	-	21,350.86	-
UW Dormitory	-	-	-	-	-
Library	324,647.62	-	-	-	-
Veterans	5,801.48	-	-	5,801.48	-
Register of Deeds	68,476.38	68,476.38	-	-	-
Other Departments / Programs	613,648.59	112,911.67	98.46	(29,662.05)	-
Total	\$ 3,946,481.62	\$ 948,493.91	\$ (110,619.99)	\$ 23,253.14	\$ 66,420.28

**DEPARTMENT 10
FISCAL 2019**

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

Department: Facilities & Capital Management

Grantee Department	USDA Bldg.	Shelter Home	West Street Property	Public Safety Bldg.	University Center
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Resources	-	-	-	-	-
Corporation Counsel	-	-	-	4,220.66	-
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	-	183,600.64	-	-	-
County Clerk	-	-	-	-	-
Judicial	-	-	-	-	-
District Attorney	-	-	-	-	-
Victim / Witness	-	-	-	-	-
Sheriff	-	-	-	20,580.42	-
Corrections	-	-	-	157,508.52	-
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	18,975.85	-	68,253.35	5,345.38	128,048.00
Total	\$ 18,975.85	\$ 183,600.64	\$ 68,253.35	\$ 187,654.97	\$ 128,048.00

DEPARTMENT 10
FISCAL 2019

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	-	-	53,740.34
County Treasurer	-	-	-
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Child Support	-	-	-
Soc Svcs- Administration	-	-	-
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	-	-
Health Department	-	-	119,838.11
NCHCC	-	-	1,611,016.20
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	13,481.28	-	-
Central Wisconsin Airport	-	-	-
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	-	324,647.62	-
Veterans	-	-	-
Register of Deeds	-	-	-
Other Departments / Programs	-	-	309,677.94
Total	\$ 13,481.28	\$ 324,647.62	\$ 2,094,272.57



**DEPARTMENT 11
FISCAL 2019**

**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 2019.
- **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 2019.
- **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 2019**

**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	253,001.68	21,758.14	48,829.32	21,758.14	160,656.07
Fringe Benefits	97,219.68	8,360.89	18,763.40	8,360.89	61,734.50
Data Processing	7,963.61	7,963.61			
Other Professional Services	9,210.00				9,210.00
Office Machines R&M	129.25	129.25			
Temporary / Contractual Labor	10,354.83				10,354.83
Paper, Stationery, Forms	6,486.07	6,486.07			
Printing / Duplicating	12,987.10	12,987.10			
Office Equipment	800.42	800.42			
Office Supplies	2,350.20	2,350.20			
Publication of Legal Notices	6,046.13				6,046.13
Membership Dues	185.00	185.00			
Registration /Tuition Fees	2,240.00	2,240.00			
Personal Auto Mileage	2,038.07	2,038.07			
Meals	137.11	137.11			
Lodging	328.00	328.00			
Total Expenditures	\$ 411,477.15	\$ 65,763.87	\$ 67,592.72	\$ 30,119.04	\$ 248,001.52
Cost Adjustments:					
Public Charges for Service	(31,909.29)				(31,909.29)
Intergovernmental Charges for Service	(2,336.60)				(2,336.60)
Miscellaneous Revenue	(1,345,781.77)				(1,345,781.77)
Tax Adjustments-Other Losses	5,701.11				5,701.11
Total Cost Adjustments	\$ (1,374,326.55)	\$ -	\$ -	\$ -	\$ (1,374,326.55)
General & Administrative Allocation	-	(65,763.87)	13,886.68	6,187.85	45,689.34
Disallowed / Capitalized	1,080,635.69	-			1,080,635.69
Incoming Costs					
1st Allocation					
Building Depreciation	4,953.69	-	968.53	431.57	3,553.59
Equipment Depreciation	-	-	-	-	-
Special Accounting	11,931.86	-	2,332.88	1,039.52	8,559.46
Information Technology	182,425.40	-	35,667.21	15,893.16	130,865.03
Employee Resources	3,216.19	-	628.82	280.20	2,307.17
Corporation Counsel	13,402.05	-	2,620.32	1,167.61	9,614.12
County Administrator	7,052.60	-	1,378.90	614.43	5,059.26
Finance Department	96,882.18	-	18,942.08	8,440.51	69,499.58
Property & Liability Insurance	2,637.58	-	515.69	229.79	1,892.10

**DEPARTMENT 11
FISCAL 2019**

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

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Banking & Disbursements	General Government
Facilities & Capital Management	15,405.80	-	3,012.09	1,342.18	11,051.54
Total 1st Allocation	337,907.34	-	66,066.53	29,438.97	242,401.84
General & Administrative Allocation					
Unallocated	(242,401.84)				(242,401.84)
Total 1st Tier Allocation	\$ 213,291.79	\$ -	\$ 147,545.93	\$ 65,745.86	\$ -
2nd Allocation					
Building Depreciation	179.83	-	35.16	15.67	129.01
Equipment Depreciation	-	-	-	-	-
Special Accounting	557.24	-	108.95	48.55	399.74
Information Technology	2,240.05	-	437.97	195.16	1,606.93
Employee Resources	590.09	-	115.37	51.41	423.31
Corporation Counsel	633.19	-	123.80	55.16	454.23
County Administrator	1,187.49	-	232.17	103.46	851.86
Finance Department	9,941.71	-	1,943.77	866.14	7,131.81
Property & Liability Insurance	39.64	-	7.75	3.45	28.43
Facilities & Capital Management	461.44	-	90.22	40.20	331.02
County Treasurer	89,287.75	-	17,457.25	7,778.88	64,051.62
Central Services-Communications	3,532.71	-	690.70	307.77	2,534.23
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	108,651.14	-	21,243.11	9,465.84	77,942.18
General & Administrative Allocation					
Unallocated	(77,942.18)				(77,942.18)
Total 2nd Tier Allocation	\$ 30,708.96	\$ -	\$ 21,243.11	\$ 9,465.84	\$ -
Total Incoming Costs	126,214.46	-	87,309.64	38,904.82	-
Total Allocated Cost	\$ 244,000.75	\$ -	\$ 168,789.05	\$ 75,211.70	\$ -

**DEPARTMENT 11
FISCAL 2019**

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

Department: County Treasurer
Function: General Receipts

Total 1st Tier Allocation \$ 147,545.93
Total 2nd Tier Allocation \$ 21,243.11
Total Allocated Cost \$ 168,789.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	55	0.27%	398.50	-	398.50	-	398.50
Corporation Counsel	5	0.02%	36.23	-	36.23	-	36.23
County Administrator	20	0.10%	144.91	-	144.91	-	144.91
Finance Department	14	0.07%	101.44	-	101.44	-	101.44
Facilities & Capital Management	35	0.17%	253.59	-	253.59	-	253.59
County Treasurer	12,287	60.34%	89,024.60	-	89,024.60	-	89,024.60
Clerk of Courts	44	0.22%	318.80	-	318.80	117.60	436.40
Soc Svcs- Administration	124	0.61%	898.43	-	898.43	331.42	1,229.86
Health Department	469	2.30%	3,398.11	-	3,398.11	1,253.53	4,651.63
ADRC	383	1.88%	2,775.00	-	2,775.00	1,023.67	3,798.67
County Clerk	681	3.34%	4,934.14	-	4,934.14	1,820.15	6,754.29
District Attorney	796	3.91%	5,767.36	-	5,767.36	2,127.52	7,894.88
Sheriff	548	2.69%	3,970.50	-	3,970.50	1,464.67	5,435.17
Emergency Government	14	0.07%	101.44	-	101.44	37.42	138.85
Conservation, Planning & Zoning	480	2.36%	3,477.81	-	3,477.81	1,282.93	4,760.73
Parks, Recreation & Forestry	3,291	16.16%	23,844.71	-	23,844.71	8,796.06	32,640.77
Solid Waste	298	1.46%	2,159.14	-	2,159.14	796.48	2,955.62
Highway	1	0.00%	7.25	-	7.25	2.67	9.92
Central Wisconsin Airport	107	0.53%	775.26	-	775.26	285.99	1,061.25
UW Extension	225	1.10%	1,630.22	-	1,630.22	601.37	2,231.59
Library	84	0.41%	608.62	-	608.62	224.51	833.13
Veterans	1	0.00%	7.25	-	7.25	2.67	9.92
Register of Deeds	394	1.93%	2,854.70	-	2,854.70	1,053.07	3,907.77
Other Departments / Programs	8	0.04%	57.96	-	57.96	21.38	79.35
Total	20,364	100.00%	\$ 147,545.93	\$ -	\$ 147,545.93	\$ 21,243.11	\$ 168,789.05

Allocation Basis: General Receipts Processed by Treasurer's Office During 2019, with Department Entered Weighted 70% Less

Allocation Source: County Financial Records and Reports

**DEPARTMENT 11
FISCAL 2019**

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

Department: County Treasurer
Function: Banking & Disbursements

Total 1st Tier Allocation \$ 65,745.86
Total 2nd Tier Allocation \$ 9,465.84
Total Allocated Cost \$ 75,211.70

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	274	0.70%	459.26	-	459.26	-	459.26
Corporation Counsel	233	0.59%	390.54	-	390.54	-	390.54
County Administrator	179	0.46%	300.03	-	300.03	-	300.03
Finance Department	189	0.48%	316.79	-	316.79	-	316.79
Property & Liability Insurance	91	0.23%	152.53	-	152.53	-	152.53
Facilities & Capital Management	2,131	5.43%	3,571.81	-	3,571.81	-	3,571.81
County Treasurer	157	0.40%	263.15	-	263.15	-	263.15
Central Services-Communications	44	0.11%	73.75	-	73.75	11.58	85.33
Clerk of Courts	2,041	5.20%	3,420.96	-	3,420.96	537.09	3,958.06
Child Support	592	1.51%	992.26	-	992.26	155.79	1,148.05
Soc Svcs- Administration	414	1.06%	693.91	-	693.91	108.94	802.86
Soc Svcs- Income Maint	881	2.25%	1,476.66	-	1,476.66	231.84	1,708.50
Soc Svcs- Programs	2,648	6.75%	4,438.37	-	4,438.37	696.83	5,135.20
Health Department	1,303	3.32%	2,183.99	-	2,183.99	342.89	2,526.87
ADRC	4,490	11.45%	7,525.78	-	7,525.78	1,181.55	8,707.34
Juvenile Detention/Shelter Home	634	1.62%	1,062.66	-	1,062.66	166.84	1,229.50
County Clerk	108	0.28%	181.02	-	181.02	28.42	209.44
Judicial	80	0.20%	134.09	-	134.09	21.05	155.14
District Attorney	540	1.38%	905.11	-	905.11	142.10	1,047.21
Victim / Witness	85	0.22%	142.47	-	142.47	22.37	164.84
Sheriff	3,996	10.19%	6,697.78	-	6,697.78	1,051.56	7,749.34
Corrections	1,703	4.34%	2,854.43	-	2,854.43	448.15	3,302.58
Emergency Government	179	0.46%	300.03	-	300.03	47.10	347.13
Justice Alternatives 177	26	0.07%	43.58	-	43.58	6.84	50.42
Conservation, Planning & Zoning	940	2.40%	1,575.55	-	1,575.55	247.36	1,822.92
Parks, Recreation & Forestry	4,966	12.66%	8,323.62	-	8,323.62	1,306.81	9,630.43
Solid Waste	706	1.80%	1,183.34	-	1,183.34	185.79	1,369.13
Highway	4,375	11.15%	7,333.03	-	7,333.03	1,151.29	8,484.32
Central Wisconsin Airport	997	2.54%	1,671.09	-	1,671.09	262.36	1,933.46
UW Extension	88	0.22%	147.50	-	147.50	23.16	170.66
UW Dormitory	48	0.12%	80.45	-	80.45	12.63	93.09
Library	2,453	6.25%	4,111.53	-	4,111.53	645.51	4,757.04
Veterans	100	0.25%	167.61	-	167.61	26.32	193.93
Register of Deeds	166	0.42%	278.24	-	278.24	43.68	321.92
Other Departments / Programs	1,368	3.49%	2,292.93	-	2,292.93	359.99	2,652.93
Total	39,225	100.00%	\$ 65,745.86	\$ -	\$ 65,745.86	\$ 9,465.84	\$ 75,211.70

Allocation Basis: Total Payroll and Accounts Payable Disbursements Processed by Department During 2019

Allocation Source: County Financial Records & Reports



DEPARTMENT 11
FISCAL 2019

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	857.76	398.50	459.26
Corporation Counsel	426.76	36.23	390.54
County Administrator	444.93	144.91	300.03
Finance Department	418.22	101.44	316.79
Property & Liability Insurance	152.53	-	152.53
Facilities & Capital Management	3,825.40	253.59	3,571.81
County Treasurer	89,287.75	89,024.60	263.15
Central Services-Communications	85.33	-	85.33
Clerk of Courts	4,394.46	436.40	3,958.06
Child Support	1,148.05	-	1,148.05
Soc Svcs- Administration	2,032.71	1,229.86	802.86
Soc Svcs- Income Maint	1,708.50	-	1,708.50
Soc Svcs- Programs	5,135.20	-	5,135.20
Special Education	-	-	-
Health Department	7,178.51	4,651.63	2,526.87
NCHCC	-	-	-
ADRC	12,506.00	3,798.67	8,707.34
Juvenile Detention/Shelter Home	1,229.50	-	1,229.50
County Clerk	6,963.73	6,754.29	209.44
Judicial	155.14	-	155.14
District Attorney	8,942.09	7,894.88	1,047.21
Victim / Witness	164.84	-	164.84
Sheriff	13,184.51	5,435.17	7,749.34
Corrections	3,302.58	-	3,302.58
Emergency Government	485.98	138.85	347.13
Justice Alternatives 177	50.42	-	50.42
Conservation, Planning & Zoning	6,583.65	4,760.73	1,822.92
Parks, Recreation & Forestry	42,271.20	32,640.77	9,630.43
Solid Waste	4,324.75	2,955.62	1,369.13
Highway	8,494.24	9.92	8,484.32
Central Wisconsin Airport	2,994.70	1,061.25	1,933.46
UW Extension	2,402.25	2,231.59	170.66
UW Dormitory	93.09	-	93.09
Library	5,590.17	833.13	4,757.04
Veterans	203.85	9.92	193.93
Register of Deeds	4,229.69	3,907.77	321.92
Other Departments / Programs	2,732.27	79.35	2,652.93
Total	\$ 244,000.75	\$ 168,789.05	\$ 75,211.70

**DEPARTMENT 12
FISCAL 2019**

**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 2019 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 2019 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 2019

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

Department: Central Services-Communications

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage
Expenditures:				
Salaries & Wages	25,161.94			19,315.38
Fringe Benefits	16,822.30			12,913.52
Other Professional Services	270.00		270.00	
Telephone	45,370.22		45,370.22	
Long Distance Service	10,528.87		10,528.87	
Office Machines R&M	5,937.72			4,575.91
Postage and Box Rent	179,129.32			138,046.09
Paper/Stationery Forms	54.00	54.00		
Printing/Duplication	80.00	80.00		
Office Supplies	2,209.55	2,209.55		
Total Expenditures	285,563.92	2,343.55	56,169.09	174,850.89
General & Administrative Allocation	0.00	(2,343.55)	-	1,799.01
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	9,990.42	-	1,981.33	6,167.76
Equipment Depreciation	-	-	-	-
Special Accounting	815.46	-	161.72	503.44
Information Technology	-	-	-	-
Employee Resources	643.24	-	127.57	397.11
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	591.54	-	117.32	365.20
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	31,069.89	-	6,161.87	19,181.52
County Treasurer	73.75	-	14.63	45.53
Total 1st Allocation	43,184.30	-	8,564.44	26,660.56
General & Administrative Allocation	-			
Unallocated	-			
Total 1st Tier Allocation	328,748.22	-	64,733.53	203,310.46

DEPARTMENT 12
FISCAL 2019

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

Department: Central Services-Communications

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage
2nd Allocation				
Building Depreciation	362.68	-	71.93	223.91
Equipment Depreciation	-	-	-	-
Special Accounting	45.06	-	8.94	27.82
Information Technology	-	-	-	-
Employee Resources	118.02	-	23.41	72.86
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	57.06	-	11.32	35.23
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	930.62	-	184.56	574.53
County Treasurer	11.58	-	2.30	7.15
Central Services-Communications	877.92	-	174.11	542.00
Clerk of Courts	-	-	-	-
Total 2nd Allocation	2,402.94	-	476.56	1,483.49
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	2,402.94	-	476.56	1,483.49
Total Incoming Costs	45,587.23	-	9,040.99	28,144.05
Total Allocated Cost	\$ 331,151.15	\$ -	\$ 65,210.08	\$ 204,793.95

DEPARTMENT 12
FISCAL 2019

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

Department: Central Services-Communications

Functions:	Postage - Billed	Printing
Expenditures:		
Salaries & Wages	5,748.36	98.20
Fringe Benefits	3,843.13	65.66
Other Professional Services		
Telephone		
Long Distance Service		
Office Machines R&M	1,361.81	
Postage and Box Rent	41,083.23	
Paper/Stationery Forms		
Printing/Duplication		
Office Supplies		
Total Expenditures	52,036.53	163.86
General & Administrative Allocation	535.39	9.15
Disallowed / Capitalized		
Incoming Costs		
1st Allocation		
Building Depreciation	1,835.56	5.78
Equipment Depreciation	-	-
Special Accounting	149.83	0.47
Information Technology	-	-
Employee Resources	118.18	0.37
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	108.68	0.34
Property & Liability Insurance	-	-
Facilities & Capital Management	5,708.52	17.98
County Treasurer	13.55	0.04
Total 1st Allocation	7,934.32	24.98
General & Administrative Allocation		
Unallocated		
Total 1st Tier Allocation	60,506.24	197.99

DEPARTMENT 12
FISCAL 2019

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

Department: Central Services-Communications

Functions:	Postage - Billed	Printing
2nd Allocation		
Building Depreciation	66.64	0.21
Equipment Depreciation	-	-
Special Accounting	8.28	0.03
Information Technology	-	-
Employee Resources	21.68	0.07
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	10.48	0.03
Property & Liability Insurance	-	-
Facilities & Capital Management	170.98	0.54
County Treasurer	2.13	0.01
Central Services-Communications	161.30	0.51
Clerk of Courts	-	-
Total 2nd Allocation	441.50	1.39
General & Administrative Allocation		
Unallocated		
Total 2nd Tier Allocation	441.50	1.39
Total Incoming Costs	8,375.82	26.37
Total Allocated Cost	\$ 60,947.74	\$ 199.38

**DEPARTMENT 12
FISCAL 2019**

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

Department: Central Services-Communications
Function: Telephone Services

Total 1st Tier Allocation \$ 64,733.53
Total 2nd Tier Allocation 476.56

Total Allocated Cost \$ 65,210.08

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	12.00	1.44%	934.78	-	934.78		934.78
Corporation Counsel	11.00	1.32%	856.88	-	856.88		856.88
County Administrator	3.00	0.36%	233.70	-	233.70		233.70
Finance Department	10.00	1.20%	778.98	-	778.98		778.98
Facilities & Capital Management	15.00	1.81%	1,168.48	-	1,168.48		1,168.48
County Treasurer	9.00	1.08%	701.09	-	701.09		701.09
Central Services-Communications	4.00	0.48%	311.59	-	311.59		311.59
Clerk of Courts	45.00	5.42%	3,505.43	-	3,505.43	27.96	3,533.39
Child Support	16.00	1.93%	1,246.37	-	1,246.37	9.94	1,256.31
Soc Svcs- Administration	54.00	6.50%	4,206.51	-	4,206.51	33.55	4,240.06
Soc Svcs- Income Maint	30.00	3.61%	2,336.95	-	2,336.95	18.64	2,355.59
Soc Svcs- Programs	51.00	6.14%	3,972.82	-	3,972.82	31.69	4,004.50
Special Education	21.00	2.53%	1,635.87	(256.82)	1,379.05	13.05	1,392.09
Health Department	65.00	7.82%	5,063.39	-	5,063.39	40.39	5,103.78
Juvenile Detention/Shelter Home	25.00	3.01%	1,947.46	-	1,947.46	15.53	1,962.99
County Clerk	12.00	1.44%	934.78	-	934.78	7.46	942.24
Judicial	39.00	4.69%	3,038.04	-	3,038.04	24.23	3,062.27
District Attorney	32.00	3.85%	2,492.75	-	2,492.75	19.88	2,512.63
Victim / Witness	3.00	0.36%	233.70	-	233.70	1.86	235.56
Sheriff	77.00	9.27%	5,998.17	-	5,998.17	47.84	6,046.01
Corrections	45.00	5.42%	3,505.43	-	3,505.43	27.96	3,533.39
Emergency Government	18.00	2.17%	1,402.17	-	1,402.17	11.18	1,413.35
Justice Alternatives 177	4.00	0.48%	311.59	-	311.59	2.49	314.08
Conservation, Planning & Zoning	33.00	3.97%	2,570.65	-	2,570.65	20.50	2,591.15
Parks, Recreation & Forestry	28.00	3.37%	2,181.15	-	2,181.15	17.40	2,198.55
Highway	27.00	3.25%	2,103.26	-	2,103.26	16.78	2,120.03
UW Extension	15.00	1.81%	1,168.48	-	1,168.48	9.32	1,177.80
Library	48.00	5.78%	3,739.12	(813.96)	2,925.16	29.82	2,954.98
Veterans	4.00	0.48%	311.59	-	311.59	2.49	314.08
Register of Deeds	12.00	1.44%	934.78	-	934.78	7.46	942.24
Other Departments / Programs	63.00	7.58%	4,907.60	(2,601.93)	2,305.67	39.14	2,344.81
Total	831.00	100.00%	\$ 64,733.53	\$ (3,672.71)	\$ 61,060.82	\$ 476.56	\$ 61,537.37

Allocation Basis: Telephone Extensions by Department on County Phone System

Allocation Source: City-County Data Center Reports



**DEPARTMENT 12
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 203,310.46
Total 2nd Tier Allocation 1,483.49
Total Allocated Cost \$ 204,793.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	6.00	1.67%	3,397.95	-	3,397.95		3,397.95
Corporation Counsel	8.00	2.23%	4,530.60	-	4,530.60		4,530.60
County Administrator	5.00	1.39%	2,831.62	-	2,831.62		2,831.62
Finance Department	8.00	2.23%	4,530.60	-	4,530.60		4,530.60
Property & Liability Insurance	2.00	0.56%	1,132.65	-	1,132.65	-	1,132.65
Facilities & Capital Management	39.00	10.86%	22,086.65	-	22,086.65	-	22,086.65
County Treasurer	5.00	1.39%	2,831.62	-	2,831.62	-	2,831.62
Central Services-Communications	1.00	0.28%	566.32	-	566.32	-	566.32
Clerk of Courts	36.00	10.03%	20,387.68	-	20,387.68	187.39	20,575.07
Health Department	43.00	11.98%	24,351.95	-	24,351.95	223.83	24,575.77
Juvenile Detention/Shelter Home	24.00	6.69%	13,591.79	-	13,591.79	124.93	13,716.71
County Clerk	3.00	0.84%	1,698.97	-	1,698.97	15.62	1,714.59
District Attorney	15.00	4.18%	8,494.87	-	8,494.87	78.08	8,572.94
Victim / Witness	3.00	0.84%	1,698.97	-	1,698.97	15.62	1,714.59
Justice Alternatives 177	1.00	0.28%	566.32	-	566.32	5.21	571.53
Conservation, Planning & Zoning	27.00	7.52%	15,290.76	-	15,290.76	140.54	15,431.30
Parks, Recreation & Forestry	75.00	20.89%	42,474.33	-	42,474.33	390.39	42,864.72
UW Extension	1.00	0.28%	566.32	-	566.32	5.21	571.53
Veterans	3.00	0.84%	1,698.97	-	1,698.97	15.62	1,714.59
Register of Deeds	6.00	1.67%	3,397.95	-	3,397.95	31.23	3,429.18
Other Departments / Programs	48.00	13.37%	27,183.57	-	27,183.57	249.85	27,433.42
Total	359.00	100.00%	\$ 203,310.46	\$ -	\$ 203,310.46	\$ 1,483.49	\$ 204,793.95

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 2019**

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

Department: Central Services-Communications
Function: Postage - Billed

Total 1st Tier Allocation \$ 60,506.24
Total 2nd Tier Allocation 441.50
Total Allocated Cost \$ 60,947.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Soc Svcs- Administration	27,309.63	66.47%	40,220.87	(27,309.63)	12,911.24	293.48	13,204.72
Special Education	986.63	2.40%	1,453.08	(986.63)	466.45	10.60	477.05
ADRC	6,253.13	15.22%	9,209.44	(6,253.13)	2,956.31	67.20	3,023.51
Emergency Government	255.85	0.62%	376.81	(255.85)	120.96	2.75	123.71
Parks, Recreation & Forestry	157.67	0.38%	232.21	(157.67)	74.54	1.69	76.24
Solid Waste	76.24	0.19%	112.28	(76.24)	36.04	0.82	36.86
Library	2,699.94	6.57%	3,976.40	(2,699.94)	1,276.46	29.01	1,305.47
Other Departments / Programs	3,344.14	8.14%	4,925.16	(3,344.14)	1,581.02	35.94	1,616.95
Total	41,083.23	100.00%	\$ 60,506.24	\$ (41,083.23)	\$ 19,423.01	\$ 441.50	\$ 19,864.51

Allocation Basis: Postage Charges by Benefiting Department During 2019

Allocation Source: County Financial Records and Reports

DEPARTMENT 12
FISCAL 2019

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications
Function: Printing

Total 1st Tier Allocation	\$	197.99
Total 2nd Tier Allocation		<u>1.39</u>
Total Allocated Cost	\$	199.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Corporation Counsel	21.00	12.82%	25.37	(21.00)	4.37	-	4.37
Facilities & Capital Management	5.50	3.36%	6.65	(5.50)	1.15	-	1.15
Health Department	90.00	54.92%	108.75	(90.00)	18.75	0.91	19.66
Other Departments / Programs	47.36	28.90%	57.22	(47.36)	9.86	0.48	10.34
Total	163.86	100.00%	\$ 197.99	\$ (163.86)	\$ 34.13	\$ 1.39	\$ 35.52

Allocation Basis: Printing Fees paid by Department During 2019

Allocation Source: County Financial Records and Reports

**DEPARTMENT 12
FISCAL 2019**

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

Department: Central Services-Communications

Grantee Department	Total	Telephone Services	Mail Processing General Postage	Postage - Billed	Printing
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Resources	4,332.73	934.78	3,397.95	-	-
Corporation Counsel	5,391.85	856.88	4,530.60	-	4.37
County Administrator	3,065.32	233.70	2,831.62	-	-
Finance Department	5,309.58	778.98	4,530.60	-	-
Property & Liability Insurance	1,132.65	-	1,132.65	-	-
Facilities & Capital Management	23,256.27	1,168.48	22,086.65	-	1.15
County Treasurer	3,532.71	701.09	2,831.62	-	-
Central Services-Communications	877.92	311.59	566.32	-	-
Clerk of Courts	24,108.45	3,533.39	20,575.07	-	-
Child Support	1,256.31	1,256.31	-	-	-
Soc Svcs- Administration	17,444.78	4,240.06	-	13,204.72	-
Soc Svcs- Income Maint	2,355.59	2,355.59	-	-	-
Soc Svcs- Programs	4,004.50	4,004.50	-	-	-
Special Education	1,869.15	1,392.09	-	477.05	-
Health Department	29,699.21	5,103.78	24,575.77	-	19.66
NCHCC	-	-	-	-	-
ADRC	3,023.51	-	-	3,023.51	-
Juvenile Detention/Shelter Home	15,679.70	1,962.99	13,716.71	-	-
County Clerk	2,656.82	942.24	1,714.59	-	-
Judicial	3,062.27	3,062.27	-	-	-
District Attorney	11,085.57	2,512.63	8,572.94	-	-
Victim / Witness	1,950.15	235.56	1,714.59	-	-
Sheriff	6,046.01	6,046.01	-	-	-
Corrections	3,533.39	3,533.39	-	-	-
Emergency Government	1,537.06	1,413.35	-	123.71	-
Justice Alternatives 177	885.61	314.08	571.53	-	-
Conservation, Planning & Zoning	18,022.45	2,591.15	15,431.30	-	-
Parks, Recreation & Forestry	45,139.51	2,198.55	42,864.72	76.24	-
Solid Waste	36.86	-	-	36.86	-
Highway	2,120.03	2,120.03	-	-	-
Central Wisconsin Airport	-	-	-	-	-
UW Extension	1,749.32	1,177.80	571.53	-	-
UW Dormitory	-	-	-	-	-
Library	4,260.46	2,954.98	-	1,305.47	-
Veterans	2,028.67	314.08	1,714.59	-	-
Register of Deeds	4,371.41	942.24	3,429.18	-	-
Other Departments / Programs	31,405.53	2,344.81	27,433.42	1,616.95	10.34
Total	\$ 286,231.35	\$ 61,537.37	\$ 204,793.95	\$ 19,864.51	\$ 35.52



**DEPARTMENT 13
FISCAL 2019**

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 2019

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	1,558,595.59		10,845.36	1,547,750.23
Fringe Benefits	688,634.04		4,791.81	683,842.23
Mediation & Study Fees	6,252.00			6,252.00
Contracted Services - Driving w/Care	33,320.00			33,320.00
Legal Fees	526,503.26			526,503.26
Data Processing	11,700.76	11,700.76		
Other Professional Services	4,795.00			4,795.00
Psych Services & Evaluations	260,895.79			260,895.79
Office Machines & Equipment Repair	5,812.21	5,812.21		
Other Special Services	90,393.63			90,393.63
Jury Fees	27,542.35			27,542.35
Witness Fees	945.50			945.50
Officer Fees	9,924.20			9,924.20
Temporary/Contractual Labor	1,200.00			1,200.00
Printing / Duplicating	6,777.00	6,777.00		
Office Furniture	285.44	285.44		
Office Equipment	2,221.91	2,221.91		
Office Supplies	14,870.21	14,870.21		
Books/Directories	208.54	208.54		
Subscriptions	31,921.18	31,921.18		
Membership Dues	1,067.70	1,067.70		
Registration /Tuition Fees	464.00	464.00		
Personal Auto Mileage	2,012.37	2,012.37		
Meals	167.46	167.46		
Meals-Non Overnight Taxable	30.00	30.00		
Lodging	662.00	662.00		
Parking	469.50	469.50		
Total Expenditures	\$ 3,287,671.64	\$ 78,670.28	\$ 15,637.17	\$ 3,193,364.19
Cost Adjustments:				
Judicial State Grants	(412,386.36)			(412,386.36)
Fines, Forfeitures & Penalties	(568,203.00)			(568,203.00)
Public Charges for Services	(1,033,637.80)			(1,033,637.80)
Intergovt Charges for Services	(57,196.00)			(57,196.00)
Miscellaneous Revenue	(215,972.34)			(215,972.34)
Total Cost Adjustments	\$ (2,287,395.50)	\$ -	\$ -	\$ (2,287,395.50)

DEPARTMENT 13
FISCAL 2019

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	-	(78,670.28)	547.42	78,122.86
Disallowed / Capitalized	(984,091.55)		-	(984,091.55)
Incoming Costs				
1st Allocation				
Building Depreciation	46,551.95	-	226.84	46,325.10
Equipment Depreciation	-	-	-	-
Special Accounting	2,650.10	-	12.91	2,637.19
Information Technology	-	-	-	-
Employee Resources	25,128.24	-	122.45	25,005.79
Corporation Counsel	4,467.35	-	21.77	4,445.58
County Administrator	17,304.73	-	84.32	17,220.40
Finance Department	27,269.95	-	132.88	27,137.07
Property & Liability Insurance	9,009.11	-	43.90	8,965.21
Facilities & Capital Management	144,775.05	-	705.48	144,069.57
County Treasurer	3,739.76	-	18.22	3,721.54
Central Services-Communications	23,893.10	-	116.43	23,776.67
Total 1st Allocation	304,789.35	-	1,485.21	303,304.14
General & Administrative Allocation	-			
Unallocated	(303,304.14)			(303,304.14)
Total 1st Tier Allocation	\$ 17,669.80	\$ -	\$ 17,669.80	\$ -
2nd Allocation				
Building Depreciation	1,689.97	-	8.24	1,681.74
Equipment Depreciation	-	-	-	-
Special Accounting	126.22	-	0.62	125.60
Information Technology	-	-	-	-
Employee Resources	4,623.37	-	22.53	4,600.84
Corporation Counsel	211.06	-	1.03	210.03
County Administrator	2,913.71	-	14.20	2,899.51
Finance Department	2,670.62	-	13.01	2,657.60
Property & Liability Insurance	135.39	-	0.66	134.73
Facilities & Capital Management	4,336.35	-	21.13	4,315.22
County Treasurer	654.69	-	3.19	651.50
Central Services-Communications	215.35	-	1.05	214.30

DEPARTMENT 13
FISCAL 2019

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	17,576.72	-	85.65	17,491.07
General & Administrative Allocation				
Unallocated	(17,491.07)			(17,491.07)
Total 2nd Tier Allocation	\$ 85.65	\$ -	\$ 85.65	\$ -
Total Incoming Costs	1,570.86	-	1,570.86	-
Total Allocated Cost	\$ 17,755.45	\$ -	\$ 17,755.45	\$ 0.00

DEPARTMENT 13
FISCAL 2019

MARATHON COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 17,669.80
Total 2nd Tier Allocation 85.65
Total Allocated Cost \$ 17,755.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	17,669.80	(15,637.17)	2,032.63	85.65	2,118.28
Total	100	100.00%	\$ 17,669.80	\$ (15,637.17)	\$ 2,032.63	\$ 85.65	\$ 2,118.28

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13
FISCAL 2019

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

Department: Clerk of Courts

Grantee Department	Total	Child Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	2,118.28	2,118.28
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	\$ 2,118.28	\$ 2,118.28

